

Sherman County School District

2021-22 Approved Budget Document



**“Working Together to Put Student
Success First”**

SHERMAN COUNTY SCHOOL DISTRICT
MORO, OREGON
2021-2022 APPROVED BUDGET DOCUMENT
TABLE OF CONTENTS

Budget Committee Members	1
Budget Message	2
Budget Calendar	5
Fund, Revenue and Expenditure Descriptions.....	6
Proposed FTE	11
General Fund	12
Title Fund.....	34
IDEA Fund.....	38
ESSER Fund.....	41
Student Investment Account Fund.....	45
High School Success/Measure 98 Fund.....	49
Activities Fund.....	52
County SIP Fund.....	56
PERS UAL Fund	59
Teacherage Fund	62
SB1149 Fund	65
NCESD Special Needs Fund	68
Food Service Fund.....	71
Debt Service Fund	74
Fiduciary Funds.....	77
Sherman County Public Library Budget (as fiscal agent for)	80

SHERMAN COUNTY SCHOOL DISTRICT
MORO, OREGON
BUDGET COMMITTEE
2020 - 2021

ELECTED MEMBERS:

Zone	Member	Term Expires
1	Jeremy Lanthorn	June 30, 2023
2	Jesse Stutzman	June 30, 2021
3	Kristie Coelsch	June 30, 2021
4	Scott Susi	June 30, 2021
5	Paul Bish	June 30, 2023

APPOINTED MEMBERS:

1	Caitlin Blagg	June 30, 2023
2	Nancy Simpson	June 30, 2022
3	Johnathan Rolfe	June 30, 2022
4	Ted von Borstel	June 30, 2021
5	Ron Holmes	June 30, 2021

ADMINISTRATIVE STAFF:

Superintendent	Wes Owens
Deputy Clerk	Kimberly McKinney
Secretary	Jennifer Berry

SHERMAN COUNTY SCHOOL DISTRICT

Working Together to Put Student Success First



Budget Message

2021-22 School Year

April 28, 2021

At the forefront, I hope that our entire Sherman County School Community is safe, healthy, and experiencing increased normalcy during the persistent COVID-19 pandemic. This year has brought on numerous challenges, but we are all thankful that our students have been learning on-site since September of 2020. This is a perfect time to thank our wonderful students and staff for the amazing efforts to support protocols/procedures to keep our school open. In addition to our dedicated staff and students, community partnerships have proven vital to upholding our strong tradition. Parents/guardians, health agencies, businesses, county leaders, community agencies, local foundations, faith organizations, volunteers, and more continue to be vital to our success as a District. We are thankful for your continued support, as well as the opportunity to serve you, especially during these unusual times.

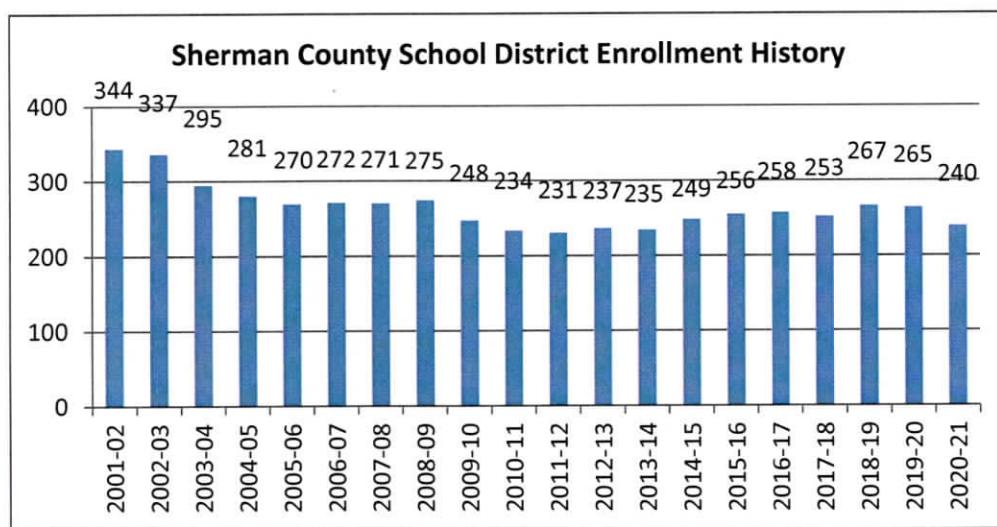
This proposed operating budget for fiscal year 2021-22 is written in accordance with Oregon Local Budget Law and is being delivered to provide an overview of the District's proposed spending plan to support the operations of our Sherman County K-12 School. We have prepared this budget in good faith with the information that we have on hand currently. We must all remember that State School Fund appropriations have not been decided and we are still experiencing lingering financial uncertainties with the current pandemic. Formulating a budget under these circumstances presents many challenges as it is unknown how much continued impact COVID-19 will ultimately have on Oregon school funding. The silver lining is that we have historically spent prudently, developed conservative budgets, and continually receive generous financial support from Sherman County through negotiated Strategic Investment Program Agreements.

This budget was developed with a conservative \$9.1 Billion State School funding level in mind (with a limited use of cash reserves of \$39,881.00). We always budget conservatively on revenues and high on expenditures to cover any unforeseen events. We are optimistic that, as state leaders further develop the finance framework, we will experience an increase in state funding levels closer to the \$9.3-\$9.4 Billion level through legislative action. With this said, school districts are currently tasked with developing a budget for Boards and Budget Committees to review and statutorily adopt prior to everyone knowing the final decision of state funding.

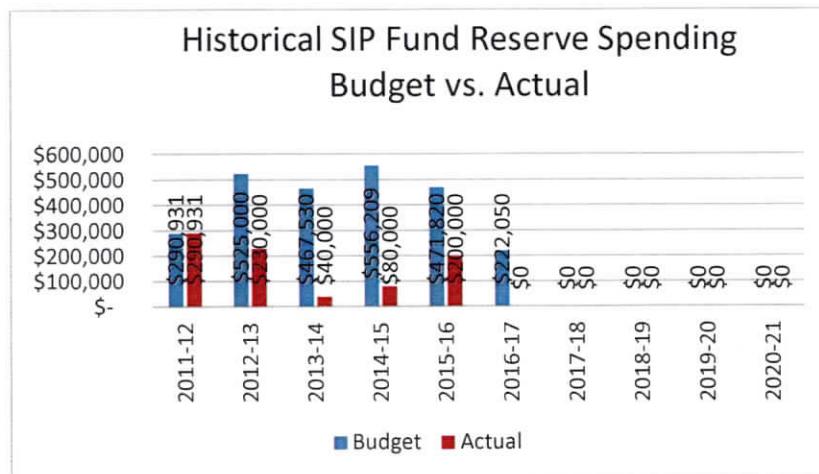
The proposed 2021-22 budget is intended to use our allocated resources to purposefully increase our capacity to meet the growing demands of educating our youth K-12 in 2021. This includes but is not limited to ensuring the safety of our students and staff, supporting the professional development of staff, keeping up with technological demands, further developing the early college years program, continuing the comprehensive distance learning format, advancing social/emotional support, enhancing after-school programs, sustaining career and

college readiness, and thoughtful organization of FTE to ultimately support the work of all staff and the education of all students in the COVID era and difficult hiring market.

In the Sherman County School District, it is important to outline enrollment as it is closely tied to the budget and funding. As you can see, we are currently experiencing a decline in enrollment. We anticipate a slight increase in enrollment during the 2021-22 school year (245+). Please refer to the graph to the right for a 20 year enrollment history.



As you can see from the SIP chart to the right, past yearly budgets have required a proposed transfer from our revenue stabilization security fund. I am pleased to report again this year, like the last four, that the 2021-22 budget will not be built with the need of SIP support funds to backfill the budget. This year's proposed budget of \$7,163,365 requires using general fund reserves of \$39,881 to meet the projected obligation at the current (March 1 forecast) \$9.1 Billion funding level. We anticipate the 2021-22 beginning cash carry over to increase \$234,710 from \$2,815,290 to \$3,050,000. With a projected General Fund ending balance of \$3,010,119 we are hoping this will cushion a potential funding shortfall.



At the start of the 2020-21 school year, the District and Classified staff were involved in a collaborative negotiation process and agreed on a 3-year financial agreement (2020-23). We are currently in discussions with the Sherman County Education Association and have tentatively agreed on a two-year financial package. Discussions are currently continuing on contract language. This proposed budget document makes a significant investment in those that provide a high-quality education and experience for our students...our certified and classified staff. They have all worked tirelessly through some of the most challenging circumstances we have faced in Sherman County in recent memory. Their collective and unwavering service to our students, families, and school community is truly noteworthy.

Prior to the current pandemic, the Sherman County School District staff and school community dedicated a vast amount of work developing our local Student Success Act (SSA) Plan. The SSA was the most significant change to K-12 education funding in many years. Due to the impact of a downturn in the economy in 2020, we did not receive the expected amount \$291,466. This put on hold our enthusiastic plans to expand programs and personnel. Although we are not expecting the full funding amount, we do anticipate \$235,763 for the 2021-22 school year. We will be using the original planning to guide the allocation of these funds (After School Programs, Student Success Personnel, and Waiving Extra-Curricular and Elective Fees).

The Elementary and Secondary School Emergency Relief (ESSER) Fund program has been a tremendous benefit to our District to address the impact of COVID-19 in our school. The ESSER I Grant (\$40,673) was used to purchase equipment (desks, technology), and supplies (cleaning, disinfectant, signage). The ESSER II Grant (\$161,598 which is still being distributed) is supporting the purchase of additional equipment/supplies, and classified staffing. We are currently developing concepts to put the remaining financial support to use responsibly (can be allocated through June 30, 2023). This grant is included in this budget. We soon anticipate a third grant, ARP ESSER (American Rescue Plan Act). We are being mindful and will spread the use of this grant (unknown amount at this time) over a longer time period. This last funding allotment may assist the district in reducing the need to cut services, programs, personnel and support the development of creative academic programs/supports.

This is a perfect time to highlight two distinct accomplishments during the 2020-21 budget cycle. As planned, we made a significant (\$1,200,000.00) investment towards our unfunded actuarial liability with PERS and received \$300,000.00 in partial matching funds. In addition, we initiated an early complete pay-off of the building construction loan (\$3,586,652.88) to save approximately \$400,000.00 in future interest payments.

A tremendous thank you needs to go to Kim McKinney, Business Manager, for her dedicated efforts in preparing the 2021-22 budget proposal. Her commitment and conscientious approach to budget development is noteworthy.

And last, but certainly not least, I wish to extend my thanks to the members of the Budget Committee and School Board, for your willingness to serve, your collaboration, your thoughtful analysis, your feedback, and ongoing support in helping us prepare the District's financial plan for the 2021-22 school year during a pandemic.

The future of the Sherman County School District is bright and I am confident that we will all continue to uphold the motto, "Working Together to Put Student Success First".

I am honored to serve you and the community of Sherman County. Thank you for your support and consideration of this budget proposal. Go Huskies!



Wes Owens
Superintendent

**SHERMAN COUNTY SCHOOL DISTRICT
BUDGET CALENDAR
for the
2021-22 School Year**

January 11, 2021	Regular Monthly Board Meeting Adopt Budget Calendar
April 15, 2021	First Notice of Budget Committee Meeting
April 22, 2021	Second Notice of Budget Committee Meeting
May 3, 2021	First Meeting of the Budget Committee
May 17, 2021	Second Meeting of the Budget Committee (if needed)
May 27, 2021	Publish Notice of Budget Hearing, Financial Summaries and Fund summaries
June 14, 2021	Public Hearing on the budget documents as approved by the Budget Committee.
	Board meeting enacting resolutions adopting the budget, making appropriations and categorizing and declaring the tax levy.

Funds

Definition of a Fund

Governmental accounting systems are organized and operated on a fund basis. The diverse nature of governmental operations precludes recording all financial transactions in a single accounting entity. Instead, the required accounts are organized on the basis of independent funds. Comparing fund accounting with private sector accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district.

Types of Funds used by School Districts

Governmental Funds - focus is on financial position or changes in financial position

Proprietary Funds - activities that are similar to business operations in the private sector

Fiduciary Funds - account for assets held by a district as trustee or agent

Funds used by Sherman County School District

Governmental Funds

100 General Fund

Records the day-to-day financial operation of the school district

200 Special Revenue Funds

State, Local and Federal Grants

Food Services

300 Debt Service Fund

Records Debt Service of the District

400 Capital Improvement Fund

Funds for capital improvement expenditures

Fiduciary Funds

700 Trust and Agency Funds

Account for assets held by the district in a trustee capacity

Revenues

Sources

Revenues (resources) are classified by type and source for various funds of the District. They are divided in to five major areas:

➤ **1000 Local Source**

- Revenues from local sources are the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use. Money collected in the same amount by another governmental unit as an agent for the local school district is recorded as revenue from local source. Source comes primarily from local taxes and earnings on investments.

➤ **2000 Intermediate Source**

- Revenue received as grants by the district, which can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid, which are not related to specific revenue sources of the intermediate governmental unit and for those assigned to specific sources of revenue as appropriate.

➤ **3000 State Source**

- The major source of state revenue is from the state school support grant apportionment, which is based on a statewide funding formula. The General Purpose Grant formula is based on resident average daily membership (ADM) with an additional weighting factor for ESL, IEP, pregnant & parenting students, remote school correction and an adjustment for poverty. The weighted total ADM is multiplied by an additional \$25 per year if you exceed the average teacher experience, then a funding ratio is applied. At this point 90% of the total transportation expenses are added back in to the total formula. Lastly the district receives a total computed estimate of local revenues to be received that is subtracted from the General Purpose Grant providing the State School Fund Grant.

➤ **4000 Federal Source**

- Revenues from federal sources are collected by the federal government and distributed to local school districts in amounts that differ in proportion from those which were collected within such local school districts. The funds are distributed directly to the school district by the federal government or through some intervening agency such as the state.

➤ **5000 Other Sources**

- Revenues are a combination of prior years ending cash balance and transfers from other funds.

Expenditures

Function Codes:

Expenditures (requirements) are classified by function, this describes the activity for which a service or material object is acquired. Functions are divided into seven major areas:

- **1000 Instruction**
 - Instruction is described as 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
- **2000 Support Services**
 - Those are services which provide administrative, technical, personal, and logistical support to facilitate and enhance instruction.
- **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 cost of providing goods and services to the students are financed or recovered primarily through user charges and community programs.
- **4000 Facilities Acquisition and Construction**
 - Activities concerned with the acquisition of land and building; 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 that are eligible for general obligation bonding are recorded here.
- **5000 Debt Service/Interagency Fund Transactions**
 - This is servicing the debt of the district and conduit-type transfers from one fund to another fund.
- **6000 Contingency**
 - Expenditures that cannot be foreseen or planned in the budget process because of an occurrence of an unusual or extraordinary event.
- **7000 Unappropriated Ending Fund Balance**
 - An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and 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.

Object Codes:

The Object is the service or commodity bought. These categories are also divided into sub-objects for more detailed accounting. Objects are divided into eight major areas:

- **100 Salaries**
 - Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.
- **200 Associated Payroll Costs**
 - Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments and while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health and life insurance (2) contributions to public employees retirement system (3) social security (4) workers' compensation and (5) unemployment insurance.
- **300 Purchased Services**
 - Services, which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are expenses for tuition, laundry services, repairs, rentals, utilities, postage and the services of auditors, lawyers, consultants, etc.
- **400 Supplies and Materials**
 - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use.
- **500 Capital Outlay**
 - Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of building; initial/additional equipment; and replacement of equipment.
- **600 Other Objects**
 - Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority and the payment of dues and fees.
- **700 Transfers**
 - This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the person or agency.

➤ **800 Other Uses of Funds**

Amounts set aside for operating contingencies for expenditures, which cannot be foreseen or for amounts to be reserved for next year.

SHERMAN COUNTY SCHOOL DISTRICT
Fiscal Year 2021-22 Approved Budget

FTE by Budget Code

	Budget FTE's 20-21	Budget FTE's 21-22
General Fund	32.04	29.94
Other Funds	7.72	9.29
	<u>39.76</u>	<u>39.23</u>

Sherman County School District

2021-22 Approved Budget Document



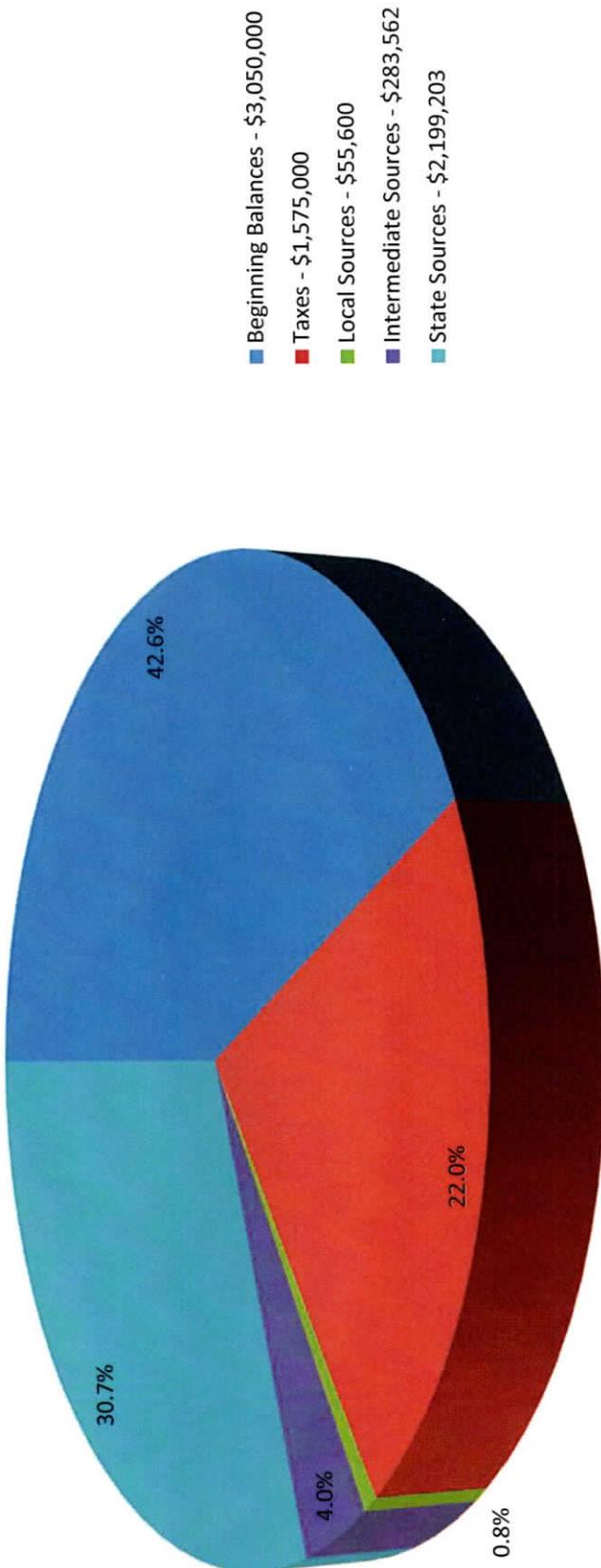
100 General Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

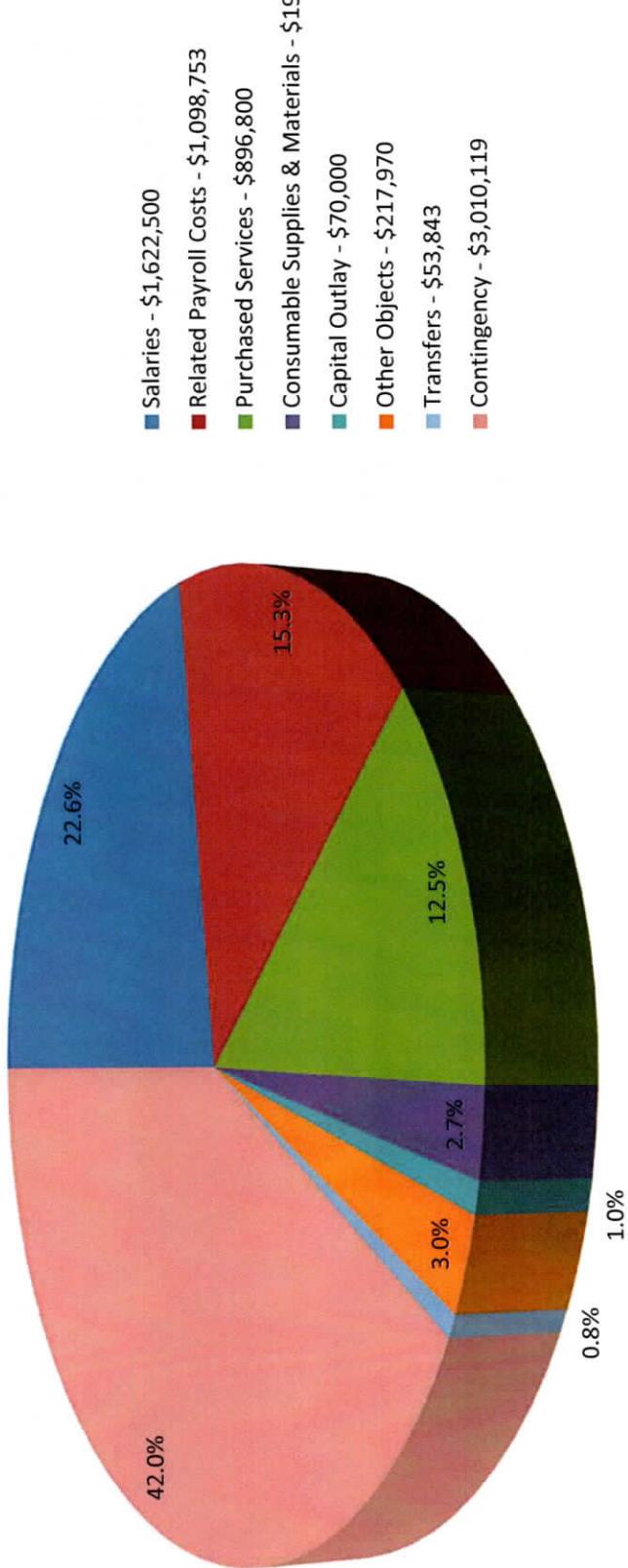
BUDGET SUMMARIES - GENERAL FUND

	2018-19 Actual	2019-20 Actual	2020-21 Adopted		2021-22 Budget		Increase/(Decrease) From 2020-21 Adopted	
			Budget	FTE	Adopted	FTE	Dollars	Percent
General Fund Summary								
Revenue								
Local Sources	1,579,134	1,620,915	1,613,100		1,630,600		17,500	1.1%
Intermediate Sources	339,943	369,592	283,562		283,562		-	0.0%
State Sources	2,059,376	2,355,697	2,347,580		2,199,203		(148,377)	-6.3%
Federal Sources							-	
Other Sources							-	
Total Revenues	3,981,265	4,346,204	4,244,242		4,113,365		(130,877)	-3.1%
Beginning Fund Balance	1,462,377	2,151,824	2,300,000		3,050,000		750,000	32.6%
Total Resources	5,443,642	6,498,028	6,544,242		7,163,365		619,123	9.5%
Expenditures								
Instruction	1,557,183	1,787,596	1,966,574	20.53	1,930,757	19.05	(35,817)	-1.8%
Support Services	1,592,495	1,683,147	2,092,771	11.51	2,046,646	10.89	(46,125)	-2.2%
Transfers/Debt Service	142,139	213,519	184,897		175,843		(9,054)	-4.9%
Contingency					3,010,119		710,119	30.9%
Total Expenditures	3,291,817	3,684,262	6,544,242	32.04	7,163,365	29.94	619,123	9.5%
Ending Fund Balance	2,151,825	2,813,766	-		-		-	0.0%
Total Requirements	5,443,642	6,498,028	6,544,242	32.04	7,163,365	29.94	619,123	9.5%
General Fund Expenditures by Object								
Salaries	1,439,982	1,527,083	1,615,389	32.04	1,622,500	29.94	7,111	0.4%
Related Payroll Costs	818,187	965,869	1,185,356		1,098,753		(86,603)	-7.3%
Purchased Services	659,037	654,881	957,750		896,800		(60,950)	-6.4%
Consumable Supplies & Materials	176,775	218,619	189,880		193,380		3,500	1.8%
Capital Outlay					70,000		43,000	159.3%
Other Objects	168,657	187,573	202,470		217,970		15,500	7.7%
Transfers	29,179	96,502	66,397		53,843		(12,554)	-18.9%
Contingency					3,010,119		710,119	30.9%
Total Expenditures	3,291,817	3,684,262	6,544,242	32.04	7,163,365	29.94	619,123	9.5%
Ending Fund Balance	2,151,825	2,813,766	-		-		-	0.0%
Total Requirements	5,443,642	6,498,028	6,544,242	32.04	7,163,365	29.94	619,123	9.5%

**Sherman County School District
General Fund
Revenues by Source
\$7,163,365**



**Sherman County School District
General Fund
Expenditures by Object
\$7,163,365**



SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund	100 GENERAL FUND								
11111	Current Years Taxes	1,464,602	1,512,276	1,500,000	0.00	1,545,000	0.00	1,545,000	0.00
11122	Prior Years Taxes	15,273	18,501	30,000	0.00	30,000	0.00	30,000	0.00
15100	Interest on Investments	72,607	76,059	50,000	0.00	30,000	0.00	30,000	0.00
17400	Fees	650	2,028	1,000	0.00	0	0.00	0	0.00
19100	Rentals	3,800	3,300	9,600	0.00	9,600	0.00	9,600	0.00
19210	DONATIONS	331	500	1,000	0.00	1,000	0.00	1,000	0.00
19222	BUSING GRANT	0	3,000	5,000	0.00	5,000	0.00	5,000	0.00
19400	DONATIONS FROM OUTSIDE SOURC	1,107	0	0	0.00	0	0.00	0	0.00
19422	BUS GRANT	3,050	0	0	0.00	0	0.00	0	0.00
19660	RECOVERY OF PY EXPENDITURE	61	1,360	0	0.00	0	0.00	0	0.00
19900	Miscellaneous	17,654	3,891	16,500	0.00	10,000	0.00	10,000	0.00
10000		1,539,134	1,620,915	1,613,100	0.00	1,630,600	0.00	1,630,600	0.00
21011	County School Funds	30,330	30,167	20,000	0.00	20,000	0.00	20,000	0.00
21033	EXCESS ESD LOCAL REVENUE	200,498	198,895	171,212	0.00	171,212	0.00	171,212	0.00
22110	NCESD TEACHER REIMB.	7,989	8,500	8,350	0.00	8,350	0.00	8,350	0.00
22111	SC SWCD GRANTS	8,072	0	4,000	0.00	4,000	0.00	4,000	0.00
22230	WIND TECHNOLOGY GRANT	50,000	50,000	50,000	0.00	50,000	0.00	50,000	0.00
22231	JUVENILE CRIME PREVENTION GRANT	29,168	30,000	30,000	0.00	30,000	0.00	30,000	0.00
22500	MISC. GRANTS	13,886	52,030	0	0.00	0	0.00	0	0.00
20000		339,943	369,592	283,562	0.00	283,562	0.00	283,562	0.00
31011	State School Fund - General Support	2,039,275	2,323,252	2,321,987	0.00	2,172,417	0.00	2,172,417	0.00
31033	Common School Fund	20,101	18,474	25,593	0.00	26,786	0.00	26,786	0.00
32999	Other Restricted Grants-in-aid	0	13,970	0	0.00	0	0.00	0	0.00
30000		2,059,376	2,355,696	2,347,580	0.00	2,199,203	0.00	2,199,203	0.00
45000	RESTRICTED REV. FROM FED. GOV	2,812	0	0	0.00	0	0.00	0	0.00
40000		2,812	0	0	0.00	0	0.00	0	0.00
54000	Beginning Fund Balance	1,462,377	2,151,824	2,300,000	0.00	3,050,000	0.00	3,050,000	0.00
50000		1,462,377	2,151,824	2,300,000	0.00	3,050,000	0.00	3,050,000	0.00
Total Fund 100	GENERAL FUND	5,443,642	6,498,028	6,544,242	0.00	7,163,365	0.00	7,163,365	0.00

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED FTE APPROVED 2122	PROPOSED FTE APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund	100 GENERAL FUND	Function	1111 Primary, K-6	111 Licensed Salaries	384,340	405,211	446,761	9.09	446,366	8.32	446,366	0	0.00
		1112 Classified Salaries	0	27,706	30,390	1.64	25,959	1.31	25,959	0	0.00	0	0.00
		121 Substitutes - Licensed	15,022	14,944	19,000	0.00	19,000	0.00	19,000	0	0.00	0	0.00
		122 Substitutes - Classified	0	0	1,000	0.00	1,000	0.00	1,000	0	0.00	0	0.00
100		211 Employer Contribution, Tier I and Tier II	399,361	447,862	497,151	10.73	492,325	9.63	492,325	0	0.00	0	0.00
		212 Employee Contribution, Pick-up	73,674	115,813	139,941	0.00	120,700	0.00	120,700	0	0.00	0	0.00
		220 Social Security Administration	19,107	21,528	24,117	0.00	27,295	0.00	27,295	0	0.00	0	0.00
		231 Workers Compensation	28,734	31,891	38,034	0.00	37,662	0.00	37,662	0	0.00	0	0.00
		232 Unemployment Compensation	1,128	1,459	2,223	0.00	2,168	0.00	2,168	0	0.00	0	0.00
		233 PFMLI	376	411	499	0.00	982	0.00	982	0	0.00	0	0.00
		240 Contractual Employee Benefits	126,131	150,373	165,746	0.00	142,876	0.00	142,876	0	0.00	0	0.00
200		249,150	321,475	370,560	0.00	332,972	0.00	332,972	0	0.00	0	0.00	0.00
		319 Other Instructional, Prof & Tech Services	0	366	0	0.00	0	0.00	0	0.00	0	0.00	0.00
		322 Repairs & Maintenance Services	5,784	5,632	10,000	0.00	10,000	0.00	10,000	0	0.00	0	0.00
		324 Rentals	3,203	0	3,000	0.00	3,000	0.00	3,000	0	0.00	0	0.00
		341 Travel, Local in District	70	0	600	0.00	600	0.00	600	0	0.00	0	0.00
		342 Travel, Out of District	111	0	500	0.00	500	0.00	500	0	0.00	0	0.00
300		9,168	5,998	14,100	0.00	14,100	0.00	14,100	0.00	14,100	0	0.00	0.00
		410 Consumable Supplies and Materials	10,066	12,439	22,500	0.00	22,500	0.00	22,500	0	0.00	0	0.00
		420 Textbooks	2,408	12,760	5,000	0.00	5,000	0.00	5,000	0	0.00	0	0.00
		440 Periodicals	218	202	1,400	0.00	1,400	0.00	1,400	0	0.00	0	0.00
		460 Non-consumable Items	0	417	1,000	0.00	1,000	0.00	1,000	0	0.00	0	0.00
		470 Computer Software	881	12,202	1,900	0.00	1,900	0.00	1,900	0	0.00	0	0.00
		480 COMPUTER HARDWARE	755	16,024	5,000	0.00	2,000	0.00	2,000	0	0.00	0	0.00
400		14,327	54,045	36,800	0.00	33,800	0.00	33,800	0	0.00	0	0.00	0.00
		640 Dues and Fees	38	270	150	0.00	150	0.00	150	0	0.00	0	0.00
600			38	270	150	0.00	150	0.00	150	0	0.00	0	0.00

Requirements Report

ACTUALS 1819 ACTUALS 1920 ADOPTED 2021 FTE 2021 PROPOSED 2022 PROPOSED FTE 2022 APPROVED 2022 ADOPTED 2122 ADOPTED FTE 2122

Fund 100 GENERAL FUND		672,045	829,650	918,761	10,73	873,347	9,63	873,347	0	0	0.00
Total Function 1111 Primary, K-6											
Function	1121 Middle/Junior High Programs										
111	Licensed Salaries	99,629	103,500	102,860	2,04	119,058	2,27	119,058	0	0	0.00
100		99,629	103,500	102,860	2,04	119,058	2,27	119,058	0	0	0.00
211	Employer Contribution, Tier I and Tier II	16,958	26,947	27,901	0,00	28,219	0,00	29,219	0	0	0.00
212	Employee Contribution, Pick-up	4,533	5,035	5,553	0,00	5,850	0,00	5,850	0	0	0.00
220	Social Security Administration	7,422	7,682	7,868	0,00	9,108	0,00	9,108	0	0	0.00
231	Workers Compensation	296	330	454	0,00	523	0,00	523	0	0	0.00
232	Unemployment Compensation	97	100	103	0,00	240	0,00	240	0	0	0.00
233	PFMLI	0	0	0	0,00	318	0,00	318	0	0	0.00
240	Contractual Employee Benefits	23,932	24,563	33,048	0,00	35,957	0,00	35,957	0	0	0.00
200		53,239	64,658	74,927	0,00	81,215	0,00	81,215	0	0	0.00
342	Travel, Out of District	136	0	400	0,00	400	0,00	400	0	0	0.00
353	Postage	0	0	1,000	0,00	1,000	0,00	1,000	0	0	0.00
300		136	0	1,400	0,00	1,400	0,00	1,400	0	0	0.00
410	Consumable Supplies and Materials	0	0	1,000	0,00	1,000	0,00	1,000	0	0	0.00
420	Textbooks	0	0	500	0,00	500	0,00	500	0	0	0.00
440	Periodicals	0	0	500	0,00	500	0,00	500	0	0	0.00
460	Non-consumable Items	0	0	500	0,00	500	0,00	500	0	0	0.00
470	Computer Software	0	0	300	0,00	300	0,00	300	0	0	0.00
400		0	0	2,800	0,00	2,800	0,00	2,800	0	0	0.00
640	Dues and Fees	0	0	25	0,00	25	0,00	25	0	0	0.00
600		0	0	25	0,00	25	0,00	25	0	0	0.00
Total Function 1121 Middle/Junior High Programs		153,003	168,158	182,012	2,04	204,498	2,27	204,498	0	0	0.00
Function	1122 Middle/Junior High School Extracurricular										
130	Additional Salary	11,474	10,384	14,948	0,00	13,895	0,00	13,895	0	0	0.00
100		11,474	10,384	14,948	0,00	13,895	0,00	13,895	0	0	0.00
211	Employer Contribution, Tier I and Tier II	1,296	1,824	3,256	0,00	2,572	0,00	2,572	0	0	0.00
212	Employee Contribution, Pick-up	253	141	529	0,00	487	0,00	487	0	0	0.00

Requirements Report

ACTUALS 18/19	ACTUALS 19/20	ADOPTED 2021	FTE 2021
			PROPOSED FTE 21/22
			PROPOSED FTE 21/22

Fund 100 GENERAL FUND				ADOPTED FTE 21/22
Function	1122 Middle/Junior High School Extracurricular			
220 Social Security Administration	848	758	1,140	0.00
231 Workers Compensation	36	35	116	0.00
232 Unemployment Compensation	11	10	12	0.00
233 PFMLI	0	0	0	0.00
200 Total Function 1122 Middle/Junior High School Extracurricular	2,444	2,769	5,053	0.00
Function	1131 High School Programs			
111 Licensed Salaries	279,778	292,595	288,133	5.50
121 Substitutes - Licensed	14,394	16,734	19,000	0.00
130 Additional Salary	3,246	3,381	3,551	0.00
100	297,418	312,710	310,684	5.50
211 Employer Contribution, Tier I and Tier II	47,770	81,520	87,480	0.00
212 Employee Contribution, Pick-up	11,867	13,206	15,685	0.00
220 Social Security Administration	22,155	23,233	23,769	0.00
231 Workers Compensation	881	1,013	1,370	0.00
232 Unemployment Compensation	289	303	311	0.00
233 PFMLI	0	0	0	0.00
240 Contractual Employee Benefits	76,041	79,981	89,100	0.00
200	159,003	199,255	217,715	0.00
311 Instruction Services	1,000	1,500	2,000	0.00
319 Other Instructional, Prof & Tech Services	0	0	1,000	0.00
322 Repairs & Maintenance Services	10,777	6,297	10,300	0.00
341 Travel, Local in District	101	0	500	0.00
342 Travel, Out of District	3,810	116	2,000	0.00
353 Postage	520	2,157	2,000	0.00
374 OTHER TUITION	25,800	22,480	37,500	0.00
300	42,008	32,551	55,300	0.00
410 Consumable Supplies and Materials	13,228	15,132	23,000	0.00
420 Textbooks	5,731	12,547	2,600	0.00

Requirements Report

ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED FTE 2022	APPROVED FTE 2022	ADOPTED FTE 2022
				2122	2122	2122

Fund 100 GENERAL FUND							
Function	1131 High School Programs	ACTUALS	PROPOSED	APPROVED	FTE	ADOPTED	
440 Periodicals	0	0	400	0	400	0	0.00
460 Non-consumable Items	1,717	3,236	4,800	0.00	4,800	0	0.00
470 Computer Software	647	12,089	1,900	0.00	1,900	0	0.00
480 COMPUTER HARDWARE	3,712	12,880	7,000	0.00	2,000	0	0.00
400 Dues and Fees	25,033	55,883	39,700	0.00	37,700	0	0.00
600 Dues and Fees	113	550	1,045	0.00	1,045	0	0.00
Total Function 1131 High School Programs	523,576	600,949	624,444	5.50	656,951	5.67	656,951
Function	1132 High School Extracurricular	ACTUALS	PROPOSED	APPROVED	FTE	ADOPTED	
130 Additional Salary	62,582	61,300	68,983	0.00	70,386	0.00	70,386
100 Employer Contribution, Tier I and Tier II	62,582	61,300	68,983	0.00	70,386	0.00	70,386
211 Employee Contribution, Pick-up	8,011	11,780	13,577	0.00	13,505	0	0.00
212 Social Security Administration	1,778	1,988	2,680	0.00	2,090	0	0.00
220 Workers Compensation	4,731	4,643	5,277	0.00	5,382	0	0.00
231 Unemployment Compensation	212	236	416	0.00	419	0	0.00
232 PFMLI	62	61	70	0.00	146	0	0.00
240 Contractual Employee Benefits	0	0	0	0.00	136	0	0.00
200 Travel, Out of District	15,003	18,740	22,020	0.00	21,678	0.00	21,678
300 Consumable Supplies and Materials	188	128	2,000	0.00	2,000	0	0.00
410 Other Instructional, Prof & Tech Services	130	0	0	0.00	0	0	0.00
400 Dues and Fees	130	0	0	0.00	0	0	0.00
600 Other Instructional, Prof & Tech Services	0	0	100	0.00	100	0	0.00
Total Function 1132 High School Extracurricular	77,902	80,169	93,103	0.00	94,164	0.00	94,164
Function	1210 Programs for the Talented and Gifted	ACTUALS	PROPOSED	APPROVED	FTE	ADOPTED	
319 Other Instructional, Prof & Tech Services	130	0	3,000	0.00	3,000	0.00	3,000

Requirements Report

ACTUALS 1819 ACTUALS 1920 ADOPTED 2021 FTE 2021 PROPOSED 2022 PROPOSED FTE 2022 APPROVED 2022 ADOPTED 2122 ADOPTED FTE 2122

Fund 100 GENERAL FUND							
Function	1210 Programs for the Talented and Gifted	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2022	PROPOSED FTE 2022
341	Trave, Local in District	0	0	1,000	0.00	1,000	0.00
300	130	0	0	4,000	0.00	4,000	0
410	Consumable Supplies and Materials	95	0	500	0.00	500	0.00
400	95	0	0	500	0.00	500	0
Total Function 1210 Programs for the Talented and Gifted	225	0	4,500	0.00	4,500	0	0.00
Function	1250 Less Restrictive Programs for Students w/Disabilities	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2022	PROPOSED FTE 2022
112	Classified Salaries	63,188	58,571	45,762	2.26	30,932	1.48
121	Substitutes - Licensed	2,218	1,765	0	0.00	0	0.00
122	Substitutes - Classified	6,230	4,373	3,000	0.00	3,000	0.00
100	71,636	64,709	48,762	2.26	33,932	1.48	33,932
211	Employer Contribution, Tier I and Tier II	13,411	12,754	12,164	0.00	7,336	0.00
212	Employee Contribution, Pick-up	3	10	0	0.00	340	0.00
220	Social Security Administration	5,399	5,717	3,731	0.00	2,596	0.00
231	Workers Compensation	292	266	249	0.00	167	0.00
232	Unemployment Compensation	69	75	49	0.00	68	0.00
233	PFMLI	0	0	0	0.00	78	0.00
240	Contractual Employee Benefits	16,095	4,366	40,048	0.00	15,840	0.00
200	35,270	23,188	56,241	0.00	26,425	0.00	26,425
312	Instructional Programs Improvement Services	0	0	1,000	0.00	1,000	0.00
319	Other Instructional, Prof & Tech Services	9,137	7,175	13,000	0.00	13,000	0.00
341	Trave, Local in District	0	0	500	0.00	500	0.00
342	Travel, Out of District	0	0	500	0.00	500	0.00
300	9,137	7,175	15,000	0.00	15,000	0.00	15,000
410	Consumable Supplies and Materials	335	346	1,000	0.00	1,000	0.00
420	Textbooks	0	0	500	0.00	500	0.00
440	Periodicals	0	0	350	0.00	350	0.00
460	Non-consumable Items	136	0	400	0.00	400	0.00
480	COMPUTER HARDWARE	0	100	0	0.00	0	0.00
400	471	446	2,250	0.00	2,250	0.00	2,250

Requirements Report

	ACTUALS 18/19	ACTUALS 19/20	ADOPTED 2021	FTE 2021	PROPOSED 2022	PROPOSED FTE 2022	APPROVED 2022	ADOPTED 21/22	ADOPTED FTE 21/22
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Fund 100 GENERAL FUND									
	640 Dues and Fees		0	0	300	0.00	300	0.00	0.00
600		0	0	300	0.00	300	0.00	300	0.00
Total Function 1250 Less Restrictive Programs for Students w/Disabilities		116,513	95,518	122,553	2.26	77,907	1.48	77,907	0
Function 1291 English Second Language Programs									
342 Travel, Out of District		0	0	500	0.00	500	0.00	500	0.00
300		0	0	500	0.00	500	0.00	500	0.00
410 Consumable Supplies and Materials		0	0	500	0.00	500	0.00	500	0.00
460 Non-consumable Items		0	0	200	0.00	200	0.00	200	0.00
400		0	0	700	0.00	700	0.00	700	0.00
Total Function 1291 English Second Language Programs		0	0	1,200	0.00	1,200	0.00	1,200	0
Major Function 1000 INSTRUCTION		1,557,183	1,787,596	1,986,574	20.53	1,930,757	19.05	1,930,757	0

Requirements Report

ACTUALS 1819 ACTUALS 1920 ADOPTED 2021 FTE 2021 PROPOSED 2022 PROPOSED FTE 2022 APPROVED 2022 ADOPTED 2122 ADOPTED FTE 2122

Fund 100 GENERAL FUND

Function		2110 ATTENDANCE & SOCIAL WORK		2120 GUIDANCE SERVICES		2130 LEISURE & RECREATION		2140 CHILDREN & YOUTH		2150 PUPIL SUPPORT	
Fund	100	112	Classified Salaries	111	Licensed Salaries	112	Classified Salaries	121	Employer Contribution, Tier I and Tier II	121	Employer Contribution, Tier I and Tier II
100	211	Employer Contribution, Tier I and Tier II	2,696	0	7,815	0.25	8,045	0.25	8,045	0	0.00
	212	Employee Contribution, Pick-up	590	0	2,078	0.00	1,908	0.00	1,908	0	0.00
	220	Social Security Administration	162	0	469	0.00	483	0.00	483	0	0.00
	231	Workers Compensation	206	0	598	0.00	616	0.00	616	0	0.00
	232	Unemployment Compensation	9	0	36	0.00	40	0.00	40	0	0.00
	233	PFMLI	3	0	8	0.00	16	0.00	16	0	0.00
	240	Contractual Employee Benefits	0	0	0	0.00	19	0.00	19	0	0.00
200	2175	Repairs & Maintenance Services	2,175	0	7,258	0.00	8,943	0.00	8,943	0	0.00
	342	Travel, Out of District	0	0	100	0.00	100	0.00	100	0	0.00
300	0	0	0	0	50	0.00	50	0.00	50	0	0.00
	410	Consumable Supplies and Materials	0	0	150	0.00	150	0.00	150	0	0.00
	470	Computer Software	0	0	100	0.00	100	0.00	100	0	0.00
400	0	0	0	0	200	0.00	200	0.00	200	0	0.00
Total Function 2110 ATTENDANCE & SOCIAL WORK			4,872	0	15,423	0.25	17,338	0.25	17,338	0	0.00
Function	2120	GUIDANCE SERVICES									
	111	Licensed Salaries	43,647	18,242	50,993	1.00	23,665	0.50	23,665	0	0.00
	112	Classified Salaries	3,529	0	13,954	0.50	15,961	0.56	15,961	0	0.00
100	47,176	18,242	64,947	1.50	39,626	1.06	39,626	0	0	0.00	
	211	Employer Contribution, Tier I and Tier II	10,055	4,784	17,951	0.00	9,400	0.00	9,400	0	0.00
	212	Employee Contribution, Pick-up	2,709	904	3,139	0.00	2,378	0.00	2,378	0	0.00
	220	Social Security Administration	3,526	1,342	4,968	0.00	3,032	0.00	3,032	0	0.00
	231	Workers Compensation	140	58	290	0.00	192	0.00	192	0	0.00
	232	Unemployment Compensation	46	18	65	0.00	78	0.00	78	0	0.00
	233	PFMLI	0	0	0	0.00	99	0.00	99	0	0.00
	240	Contractual Employee Benefits	16,966	4,039	21,124	0.00	23,760	0.00	23,760	0	0.00
200	33,441	11,144	47,537	0.00	38,939	0.00	38,939	0.00	38,939	0	0.00

Printed: 05/06/2021 8:59:25 AM

Report: ipiORBudgetDevelopmentExpenditures

2021.1.10

Page: 22

Requirements Report

ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021
			PROPOSED FTE APPROVED 2122 2122
			ADOPTED 2122 2122

Fund 100 GENERAL FUND

Fund 100 GENERAL FUND		ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED FTE APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
Function 2120 GUIDANCE SERVICES								
319	Other Instructional, Prof & Tech Services	70	0	500	0.00	500	0.00	500
341	Travel, Local in District	0	0	600	0.00	600	0	0.00
342	Travel, Out of District	267	175	300	0.00	300	0	0.00
353	Postage	0	0	700	0.00	700	0	0.00
300		337	175	2,100	0.00	2,100	0	0.00
410	Consumable Supplies and Materials	476	35	670	0.00	670	0	0.00
440	Periodicals	0	0	250	0.00	250	0	0.00
470	Computer Software	531	560	500	0.00	500	0	0.00
400		1,007	595	1,420	0.00	1,420	0	0.00
Total Function 2120 GUIDANCE SERVICES		81,960	30,156	116,004	1.50	82,085	1.06	82,085
Function 2130 HEALTH SERVICES								
319	Other Instructional, Prof & Tech Services	3,438	3,216	4,000	0.00	4,000	0.00	4,000
300		3,438	3,216	4,000	0.00	4,000	0	0.00
410	Consumable Supplies and Materials	631	374	3,000	0.00	3,000	0.00	3,000
400		631	374	3,000	0.00	3,000	0	0.00
Total Function 2130 HEALTH SERVICES		4,069	3,590	7,000	0.00	7,000	0.00	7,000
Function 2210 IMPROVEMENT OF INSTRUCTION								
241	TUITION	1,281	4,070	15,000	0.00	15,000	0.00	15,000
290	UNDESIGNATED	75	0	0	0.00	0	0	0.00
200		1,356	4,070	15,000	0.00	15,000	0	0.00
312	Instructional Programs Improvement Services	0	2,364	13,000	0.00	13,000	0.00	13,000
342	Travel, Out of District	3,371	2,061	4,000	0.00	4,000	0.00	4,000
300		3,371	4,425	17,000	0.00	17,000	0	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION		4,726	8,495	32,000	0.00	32,000	0.00	32,000
Function 2220 EDUCATIONAL MEDIA SERVICES								
112	Classified Salaries	35,227	38,101	32,961	1.50	31,725	1.47	31,725

Printed: 05/06/2021 8:59:25 AM Report: rptORBudgetDevelopmentExpenditures 2021.1.10

Page: 23

Requirements Report

ACTUALS 1819 ACTUALS 1920 ADOPTED 2021 FTE 2021 PROPOSED 2022 APPROVED 2022 FTE 2022 ADOPTED 2122 PROPOSED 2122 APPROVED 2122 FTE 2122

Fund 100 GENERAL FUND

Function	2220 EDUCATIONAL MEDIA SERVICES								
122 Substitutes - Classified	0	109	1,000	0.00	1,000	0.00	1,000	0	0.00
100	35,227	38,211	33,661	1.50	32,725	1.47	32,725	0	0.00
211 Employer Contribution, Tier I and Tier II	8,388	10,977	9,261	0.00	7,526	0.00	7,526	0	0.00
220 Social Security Administration	2,550	2,778	2,576	0.00	2,564	0.00	2,504	0	0.00
231 Workers Compensation	115	132	166	0.00	163	0.00	163	0	0.00
232 Unemployment Compensation	33	36	34	0.00	66	0.00	66	0	0.00
233 PFMLI	0	0	0	0.00	78	0.00	78	0	0.00
240 Contractual Employee Benefits	17,878	17,163	19,440	0.00	19,008	0.00	19,008	0	0.00
200	28,965	31,087	31,477	0.00	29,345	0.00	29,345	0	0.00
312 Instructional Programs Improvement Services	0	0	200	0.00	200	0.00	200	0	0.00
319 Other Instructional, Prof & Tech Services	2,287	1,899	4,450	0.00	4,450	0.00	4,450	0	0.00
322 Repairs & Maintenance Services	167	138	750	0.00	750	0.00	750	0	0.00
342 Travel, Out of District	0	0	400	0.00	400	0.00	400	0	0.00
300	2,454	2,037	5,800	0.00	5,800	0.00	5,800	0	0.00
410 Consumable Supplies and Materials	2,666	1,952	3,000	0.00	3,000	0.00	3,000	0	0.00
430 Library Books	6,824	4,863	6,500	0.00	6,500	0.00	6,500	0	0.00
440 Periodicals	789	782	1,000	0.00	1,000	0.00	1,000	0	0.00
460 Non-consumable Items	1,000	59	1,000	0.00	1,000	0.00	1,000	0	0.00
470 Computer Software	0	306	1,200	0.00	1,200	0.00	1,200	0	0.00
400	11,279	7,963	12,700	0.00	12,700	0.00	12,700	0	0.00
640 Dues and Fees	72	74	150	0.00	150	0.00	150	0	0.00
600	72	74	150	0.00	150	0.00	150	0	0.00
Total Function 2220 EDUCATIONAL MEDIA SERVICES	77,997	79,372	83,788	1.50	80,720	1.47	80,720	0	0.00
Function	2310 Board of Education Services								
319 Other Instructional, Prof & Tech Services	2,818	2,559	10,000	0.00	10,000	0.00	10,000	0	0.00
324 Rentals	0	0	250	0.00	250	0.00	250	0	0.00
342 Travel, Out of District	200	458	1,000	0.00	1,000	0.00	1,000	0	0.00
353 Postage	7	0	1,000	0.00	1,000	0.00	1,000	0	0.00
354 Advertising	433	994	1,000	0.00	1,000	0.00	1,000	0	0.00

Requirements Report

ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021
			PROPOSED FTE APPROVED 2122 2122

Fund 100 GENERAL FUND

Function	2310 Board of Education Services										
355 Printing and Binding	1,592	0	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0	0.00
381 Audit Services	23,500	22,900	24,000	0.00	25,000	0.00	25,000	0.00	25,000	0	0.00
382 Legal Services	8,670	9,017	15,000	0.00	15,000	0.00	15,000	0.00	15,000	0	0.00
388 Election Services	1,042	0	2,000	0.00	2,000	0.00	2,000	0.00	2,000	0	0.00
300 Consumable Supplies and Materials	38,262	35,927	55,250	0.00	55,250	0.00	55,250	0	55,250	0	0.00
410 Consumable Supplies and Materials	1,976	2,110	2,500	0.00	2,500	0.00	2,500	0.00	2,500	0	0.00
430 Library Books	0	0	250	0.00	250	0.00	250	0.00	250	0	0.00
440 Periodicals	0	0	600	0.00	600	0.00	600	0.00	600	0	0.00
460 Non-consumable Items	0	700	0	0.00	0	0.00	0	0.00	0	0	0.00
400 Dues and Fees	1,976	2,810	3,350	0.00	3,350	0.00	3,350	0	3,350	0	0.00
640 Dues and Fees	3,480	2,985	4,000	0.00	4,000	0.00	4,000	0.00	4,000	0	0.00
600 Total Function 2310 Board of Education Services	3,480	2,985	4,000	0.00	4,000	0.00	4,000	0	4,000	0	0.00
Function 2320 EXECUTIVE ADMINISTRATION SERVICES	43,718	41,721	62,600	0.00	63,600	0.00	63,600	0	63,600	0	0.00
112 Classified Salaries	540	671	7,257	0.20	7,471	0.20	7,471	0.20	7,471	0	0.00
113 Administrators	87,440	96,750	116,970	1.00	102,131	0.85	102,131	0.85	102,131	0	0.00
100	87,980	97,421	124,227	1.20	109,602	1.05	109,602	1.05	109,602	0	0.00
211 Employer Contribution, Tier I and Tier II	23,902	31,168	39,395	0.00	29,174	0.00	29,174	0.00	29,174	0	0.00
212 Employee Contribution, Pick-up	5,279	5,845	7,453	0.00	6,576	0.00	6,576	0.00	6,576	0	0.00
220 Social Security Administration	6,730	7,453	9,504	0.00	8,386	0.00	8,386	0.00	8,386	0	0.00
231 Workers Compensation	241	296	543	0.00	478	0.00	478	0.00	478	0	0.00
232 Unemployment Compensation	88	98	124	0.00	218	0.00	218	0.00	218	0	0.00
233 PFMLI	0	0	0	0.00	221	0.00	221	0.00	221	0	0.00
240 Contractual Employee Benefits	21,245	21,500	35,540	0.00	30,096	0.00	30,096	0.00	30,096	0	0.00
200	57,484	66,358	92,659	0.00	75,148	0.00	75,148	0	75,148	0	0.00
312 Instructional Programs Improvement Services	0	395	500	0.00	500	0.00	500	0.00	500	0	0.00
322 Repairs & Maintenance Services	1,775	1,735	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0	0.00
341 Travel, Local in District	6,677	0	2,000	0.00	2,000	0.00	2,000	0.00	2,000	0	0.00
342 Travel, Out of District	104	959	2,000	0.00	2,000	0.00	2,000	0.00	2,000	0	0.00

Requirements Report

ACTUALS 1819	ACTUALS 1920	ADOPTED 2021
		FTE 2021
		PROPOSED FTE 2122
		ADOPTED 2122
		PROPOSED FTE 2122

Fund 100 GENERAL FUND		ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED FTE 2122	ADOPTED 2122	PROPOSED FTE 2122	ADOPTED FTE 2122
Function 2320 EXECUTIVE ADMINISTRATION SERVICES									
353 Postage	0	0	1,000	0.00	1,000	0.00	1,000	0	0.00
300 Consumable Supplies and Materials	8,556	3,089	6,500	0.00	6,500	0.00	6,500	0	0.00
410 Periodicals	489	722	1,000	0.00	1,000	0.00	1,000	0	0.00
440 Non-consumable Items	0	0	425	0.00	425	0.00	425	0	0.00
470 Computer Software	479	176	500	0.00	500	0.00	500	0	0.00
480 COMPUTER HARDWARE	0	0	255	0.00	255	0.00	255	0	0.00
400 Dues and Fees	968	898	2,880	0.00	2,880	0.00	2,880	0	0.00
640 Dues and Fees	765	2,000	1,500	0.00	700	0.00	700	0	0.00
600 Total Function 2320 EXECUTIVE ADMINISTRATION SERVICES	765	2,000	1,500	0.00	1,500	0.00	1,500	0	0.00
Function 2410 Office of the Principal Services									
112 Classified Salaries	45,481	61,801	32,826	1.01	32,197	0.96	32,197	0	0.00
113 Administrators	80,851	77,088	93,730	1.00	79,195	0.85	79,195	0	0.00
122 Substitutes - Classified	65	406	2,000	0.00	2,000	0.00	2,000	0	0.00
100	126,398	139,295	128,556	2.01	113,392	1.81	113,392	0	0.00
211 Employer Contribution, Tier I and Tier II	24,826	36,917	33,639	0.00	26,423	0.00	26,423	0	0.00
212 Employee Contribution, Pick-up	6,752	6,612	7,593	0.00	6,684	0.00	6,684	0	0.00
220 Social Security Administration	9,608	10,656	9,834	0.00	8,674	0.00	8,674	0	0.00
231 Workers Compensation	366	455	556	0.00	500	0.00	500	0	0.00
232 Unemployment Compensation	126	139	129	0.00	226	0.00	226	0	0.00
233 PFMLI	0	0	0	0.00	260	0.00	260	0	0.00
240 Contractual Employee Benefits	25,480	15,030	32,640	0.00	33,739	0.00	33,739	0	0.00
241 TUITION	1,856	1,894	5,000	0.00	0	0.00	0	0	0.00
200	69,013	71,702	89,391	0.00	76,506	0.00	76,506	0	0.00
322 Repairs & Maintenance Services	2,953	2,800	2,500	0.00	2,500	0.00	2,500	0	0.00
341 Travel, Local in District	816	0	400	0.00	400	0.00	400	0	0.00
342 Travel, Out of District	0	888	2,000	0.00	2,000	0.00	2,000	0	0.00
353 Postage	6,208	353	4,000	0.00	4,000	0.00	4,000	0	0.00

Requirements Report

ACTUALS 1819	ACTUALS 1920	ADOPTED 2021
		FTE 2021
		PROPOSED FTE 2122
		ADOPTED 2122
		2122

Fund 100 GENERAL FUND		PROPOSED FTE APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
300		9,977	4,040	8,900
410	Consumable Supplies and Materials	3,481	1,879	6,000
460	Non-consumable Items	657	408	1,000
470	Computer Software	1,295	58	1,500
480	COMPUTER HARDWARE	0	90	500
400		5,433	2,436	9,000
640	Dues and Fees	1,640	595	1,500
600		1,640	595	1,500
Total Function 2410 Office of the Principal Services		212,461	218,069	237,347
Function 2520 FISCAL SERVICES		2.01	209,298	1.81
112	Classified Salaries	38,019	38,817	39,981
100		38,019	38,817	39,981
211	Employer Contribution, Tier I and Tier II	8,320	10,317	10,627
212	Employee Contribution, Pick-up	2,281	2,329	2,399
220	Social Security Administration	2,534	2,595	3,059
231	Workers Compensation	112	(10)	178
232	Unemployment Compensation	33	34	40
233	PFMLI	0	0	0
240	Contractual Employee Benefits	13,837	14,797	13,770
200		27,118	30,062	30,073
319	Other Instructional, Prof & Tech Services	112	265	1,000
322	Repairs & Maintenance Services	1,804	1,599	2,500
341	Trave, Local in District	0	0	500
342	Travel Out of District	482	300	500
353	Postage	25	157	500
300		2,422	2,322	5,000
410	Consumable Supplies and Materials	4,044	3,066	5,000
440	Periodicals	0	0	100
460	Non-consumable Items	302	0	200
470	Computer Software	4,602	5,340	6,000

Requirements Report

ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021
			PROPOSED FTE APPROVED 2122 2122
			ADOPTED 2122 2122

Fund 100 GENERAL FUND											
Function	2520 FISCAL SERVICES	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED FTE APPROVED 2122	2122	ADOPTED 2122	2122	ADOPTED FTE 2122	
480 COMPUTER HARDWARE	0	0	500	0.00	500	0.00	500	0	0	0.00	
400 Dues and Fees	8,949	8,406	11,800	0.00	11,800	0.00	11,800	0	0	0.00	
600 Total Function 2520 FISCAL SERVICES	894	728	1,000	0.00	1,000	0.00	1,000	0	0	0.00	
Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	106,055	130,554	136,408	3.75	142,635	3.75	142,635	0	0	0.00	
112 Classified Salaries	0	0	3,000	0.00	3,000	0.00	3,000	0	0	0.00	
122 Substitutes - Classified	106,055	130,554	139,408	3.75	145,635	3.75	145,635	0	0	0.00	
211 Employer Contribution, Tier I and Tier II	17,172	29,454	36,257	0.00	33,834	0.00	33,834	0	0	0.00	
212 Employee Contribution, Pick-up	0	0	1,422	0.00	1,450	0.00	1,450	0	0	0.00	
220 Social Security Administration	7,920	9,987	10,665	0.00	11,143	0.00	11,143	0	0	0.00	
231 Workers Compensation	2,087	2,883	3,235	0.00	3,388	0.00	3,388	0	0	0.00	
232 Unemployment Compensation	104	131	140	0.00	292	0.00	292	0	0	0.00	
233 PFMLI	0	0	0	0.00	291	0.00	291	0	0	0.00	
240 Contractual Employee Benefits	23,341	38,250	48,600	0.00	47,520	0.00	47,520	0	0	0.00	
200	50,623	80,705	100,319	0.00	97,918	0.00	97,918	0	0	0.00	
319 Other Instructional, Prof & Tech Services	6,470	2,168	7,500	0.00	7,500	0.00	7,500	0	0	0.00	
322 Repairs & Maintenance Services	20,080	72,988	45,000	0.00	45,000	0.00	45,000	0	0	0.00	
324 Rentals	887	1,464	2,000	0.00	2,000	0.00	2,000	0	0	0.00	
325 Electricity	57,553	52,882	60,000	0.00	60,000	0.00	60,000	0	0	0.00	
326 Fuel	45,195	46,754	70,000	0.00	70,000	0.00	70,000	0	0	0.00	
327 Water and Sewage	13,258	13,600	15,000	0.00	17,000	0.00	17,000	0	0	0.00	
328 Garbage	3,294	4,938	9,000	0.00	7,000	0.00	7,000	0	0	0.00	
341 Travel, Local in District	0	0	500	0.00	500	0.00	500	0	0	0.00	
342 Travel, Out of District	484	157	500	0.00	500	0.00	500	0	0	0.00	
351 Telephone	7,553	9,540	10,500	0.00	10,500	0.00	10,500	0	0	0.00	
300	154,774	204,490	220,000	0.00	220,000	0.00	220,000	0	0	0.00	
410 Consumable Supplies and Materials	27,152	38,535	30,100	0.00	35,100	0.00	35,100	0	0	0.00	

Requirements Report

ACTUALS 1819 ACTUALS 1920 ADOPTED 2021 FTE 2021 PROPOSED 2022 APPROVED 2022 FTE 2022 ADOPTED 2022 FTE 2022

Fund 100 GENERAL FUND										
Function	2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2022	APPROVED 2022	FTE 2022	ADOPTED 2022	FTE 2022
460	Non-consumable Items	76,430	45,460	27,680	0.00	31,180	0.00	31,180	0	0.00
400	103,582	83,995	57,780	0.00	66,280	0.00	66,280	0	0.00	0.00
520	Buildings Acquisition	0	33,735	10,000	0.00	40,000	0.00	40,000	0	0.00
530	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	17,000	0.00	30,000	0.00	30,000	0	0.00
500		0	33,735	27,000	0.00	70,000	0.00	70,000	0	0.00
640	Dues and Fees	220	469	1,200	0.00	1,200	0.00	1,200	0	0.00
653	Property Insurance Premiums	48,476	62,886	73,000	0.00	85,000	0.00	85,000	0	0.00
600		48,696	63,355	74,200	0.00	86,200	0.00	86,200	0	0.00
Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES		463,731	596,834	618,707	3.75	686,033	3.75	686,033	0	0.00
Function	2550 STUDENT TRANSPORTATION SERVICES	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2022	APPROVED 2022	FTE 2022	ADOPTED 2022	FTE 2022
112	Classified Salaries	15,635	17,482	12,499	0.27	12,868	0.27	12,868	0	0.00
113	Administrators	28,755	30,677	0	0.00	31,999	0.30	31,999	0	0.00
100	44,389	48,159	12,499	0.27	44,867	0.57	44,867	0	0.00	0.00
211	Employer Contribution, Tier I and Tier II	10,242	13,731	3,322	0.00	11,202	0.00	11,202	0	0.00
212	Employee Contribution, Pick-up	2,574	2,602	750	0.00	2,692	0.00	2,692	0	0.00
220	Social Security Administration	3,330	3,618	956	0.00	3,432	0.00	3,432	0	0.00
231	Workers Compensation	127	153	56	0.00	196	0.00	196	0	0.00
232	Unemployment Compensation	44	47	12	0.00	90	0.00	90	0	0.00
233	PFMLI	0	0	0	0.00	96	0.00	96	0	0.00
240	Contractual Employee Benefits	10,831	9,070	4,860	0.00	11,880	0.00	11,880	0	0.00
200	27,147	29,222	9,956	0.00	29,588	0.00	29,588	0	0.00	0.00
331	Reimbursable Student Transportation	347,960	313,501	508,000	0.00	443,000	0.00	443,000	0	0.00
332	Non-reimbursable Student Transportation	26,052	18,669	32,000	0.00	35,000	0.00	35,000	0	0.00
390	Other General Prof & Tech Services	668	691	750	0.00	800	0.00	800	0	0.00
300		374,680	332,862	540,750	0.00	478,800	0.00	478,800	0	0.00
460	Non-consumable Items	2,894	0	0	0.00	0	0.00	0	0	0.00
400		2,894	0	0	0.00	0	0.00	0	0	0.00
Total Function 2550 STUDENT TRANSPORTATION		449,110	410,243	563,205	0.27	553,255	0.57	553,255	0	0.00

Requirements Report

ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2022	PROPOSED FTE 2022	APPROVED 2022	ADOPTED 2122	ADOPTED FTE 2122
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Fund 100 GENERAL FUND								
Function	2660 TECHNOLOGY SERVICES							
100	111 Licensed Salaries	9,942	15,919	20,907	0.34	15,966	0.25	15,966
		9,942	15,919	20,907	0.34	15,966	0.25	15,966
211	Employer Contribution, Tier I and Tier II	2,704	5,099	6,697	0.00	4,284	0.00	4,284
212	Employee Contribution, Pick-up	597	955	1,254	0.00	958	0.00	958
220	Social Security Administration	738	1,191	1,599	0.00	1,221	0.00	1,221
231	Workers Compensation	28	50	91	0.00	69	0.00	69
232	Unemployment Compensation	10	16	21	0.00	32	0.00	32
233	PFMLI	0	0	0	0.00	43	0.00	43
240	Contractual Employee Benefits	2,679	4,122	5,508	0.00	3,960	0.00	3,960
200		6,756	11,432	15,170	0.00	10,567	0.00	10,567
359	Technology Services	0	16,446	0	0.00	0	0.00	0
300		0	16,446	0	0.00	0	0.00	0
480	COMPUTER HARDWARE	0	768	5,000	0.00	5,000	0.00	5,000
400		0	768	5,000	0.00	5,000	0.00	5,000
Total Function 2660 TECHNOLOGY SERVICES		16,698	44,565	41,077	0.34	31,533	0.25	31,533
Major Function 2000 SUPPORT SERVICES		1,592,495	1,683,148	2,092,771	11.51	2,046,646	10.89	2,046,646

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED FTE 2022	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund 100 GENERAL FUND	Function 5100 DEBT SERVICE	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED FTE 2022	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
Function 5100 DEBT SERVICE									
610 Redemption of Principal	83,797	89,986	92,000	0.00	96,000	0.00	96,000	0	0.00
621 REGULAR INTEREST	29,163	27,031	26,500	0.00	26,000	0.00	26,000	0	0.00
600 Total Function 5100 DEBT SERVICE	112,961	117,017	118,500	0.00	122,000	0.00	122,000	0	0.00
Function 5200 Transfers of Funds									
711 TRANSFER, PERS UAL	0	60,000	0	0.00	0	0.00	0	0	0.00
712 TRANSFER, ACTIVITIES	18,238	20,790	34,050	0.00	23,550	0.00	23,550	0	0.00
715 TRANSFER, FOOD SERVICE	9,556	15,711	32,347	0.00	30,293	0.00	30,293	0	0.00
700 TRANSFERS	27,794	96,502	66,397	0.00	53,843	0.00	53,843	0	0.00
Total Function 5200 Transfers of Funds	27,794	96,502	66,397	0.00	53,843	0.00	53,843	0	0.00
Function 5300 TRANSFER TO ESD									
720 TRANSITS	1,385	0	0	0.00	0	0.00	0	0	0.00
700 TRANSFERS	1,385	0	0	0.00	0	0.00	0	0	0.00
Total Function 5300 TRANSFER TO ESD	1,385	0	0	0.00	0	0.00	0	0	0.00
Major Function 5000 DEBT SERVICES	142,139	213,519	184,897	0.00	175,843	0.00	175,843	0	0.00

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund 100 GENERAL FUND									
Function	6110 Operating Contingency								
	810 Planned Reserve	0	0	2,300,000	0.00	3,010,119	0.00	3,010,119	0
800		0	0	2,300,000	0.00	3,010,119	0.00	3,010,119	0
Total Function 6110 Operating Contingency		0	0	2,300,000	0.00	3,010,119	0.00	3,010,119	0
Major Function 6000 CONTINGENCIES		0	0	2,300,000	0.00	3,010,119	0.00	3,010,119	0

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund	100 GENERAL FUND								
Total Fund 100	GENERAL FUND	3,291,818	3,684,263	6,544,242	32.04	7,163,365	29.94	7,163,365	0
									0.00

Sherman County School District

2021-22 Approved Budget Document



201 Title Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - TITLE FUND

Title Fund Summary	2018-19		2019-20		2020-21 Adopted		2021-22 Budget		From 2020-21 Adopted	
	Actual	Actual	Budget	FTE	Adopted	FTE	Dollars	Percent	Dollars	Percent
Revenue										
Federal Sources	83,082	86,373	86,200		92,024		5,824	6.8%		
Total Revenues	83,082	86,373	86,200		92,024		5,824	6.8%		
Beginning Fund Balance										
	-	-	-		-		-	0.0%		
Total Resources	83,082	86,373	86,200		92,024		5,824	6.8%		
Expenditures										
Instruction	83,082	86,373	86,200	1.13	92,024	1.54	5,824	6.8%		
Total Expenditures	83,082	86,373	86,200	1.13	92,024	1.54	5,824	6.8%		
Ending Fund Balance										
	-	-	-		-		-	0.0%		
Total Requirements	83,082	86,373	86,200	1.13	92,024	1.54	5,824	6.8%		
Title Fund Expenditures by Object										
Salaries	52,783	45,395	45,012	1.13	48,828	1.54	3,816	8.5%		
Related Payroll Costs	20,058	35,080	36,767		39,736		2,969	8.1%		
Purchased Services	43	200	-		-		-	0.0%		
Consumable Supplies & Materials	10,198	5,698	4,421		3,460		(961)	-21.7%		
Total Expenditures	83,082	86,373	86,200	1.13	92,024	1.54	5,824	6.8%		
Ending Fund Balance										
	-	-	-		-		-	0.0%		
Total Requirements	83,082	86,373	86,200	1.13	92,024	1.54	5,824	6.8%		

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund	201	TITLE IA							
	4300 REAP	15,891	19,237	18,000	0.00	23,000	0.00	23,000	0.00
	4501 TITLE I, JASA	49,952	49,394	0	0.00	0	0.00	0	0.00
	4503 TITLE IA	7,239	7,742	7,200	0.00	9,990	0.00	9,990	0.00
	4506 TITLE IV-A	10,000	10,000	10,000	0.00	10,000	0.00	10,000	0.00
	4507 TITLE IA	0	0	51,000	0.00	49,034	0.00	49,034	0.00
	4000	83,082	86,373	86,200	0.00	\$2,024	0.00	\$2,024	0.00
Total Fund 201	TITLE IA	83,082	86,373	86,200	0.00	\$2,024	0.00	\$2,024	0.00

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2022	PROPOSED FTE 2022	APPROVED 2022	ADOPTED 2122	ADOPTED FTE 2122
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Fund	201	TITLE IA							
Function	1272	Title I							
480	COMPUTER HARDWARE		5,225	436	0	0.00	0	0.00	0.00
400		10,198	2,767	4,421	0.00	3,460	0.00	3,460	0.00
Total Function	1272	Title I	83,082	83,442	86,200	1.13	92,024	1.54	92,024
Major Function	1000	INSTRUCTION	83,082	86,373	86,200	1.13	92,024	1.54	92,024
Total Fund	201	TITLE IA	83,082	86,373	86,200	1.13	92,024	1.54	92,024

Sherman County School District

2021-22 Approved Budget Document



210 IDEA Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - IDEA FUND

	2018-19		2019-20		2020-21 Adopted		2021-22 Budget		From 2020-21 Adopted	
	Actual			Budget	FTE		Adopted	FTE	Dollars	Percent
IDEA Fund Summary										
Revenue										
Federal Sources	66,222	64,007	66,544		69,372				2,828	0.0%
Total Revenues	66,222	64,007	66,544		69,372				2,828	4.2%
Beginning Fund Balance	-	-	-		-					0.0%
Total Resources	66,222	64,007	66,544		69,372				2,828	4.2%
Expenditures										
Instruction	66,222	64,007	66,544	1.36	69,372	1.47			2,828	4.2%
Total Expenditures	66,222	64,007	66,544	1.36	69,372	1.47			2,828	4.2%
Ending Fund Balance	-	-	-		-					0.0%
Total Requirements	66,222	64,007	66,544	1.36	69,372	1.47			2,828	4.2%
IDEA Fund Expenditures by Object										
Salaries	33,025	25,286	27,717	1.36	30,942	1.47			3,225	11.6%
Related Payroll Costs	33,197	38,721	38,827		38,430				(397)	-1.0%
Total Expenditures	66,222	64,007	66,544	1.36	69,372	1.47			2,828	4.2%
Ending Fund Balance	-	-	-		-					0.0%
Total Requirements	66,222	64,007	66,544	1.36	69,372	1.47			2,828	4.2%

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
Fund 210 IDEA Fund									
4500 RESTRICTED REV. FROM FED. GOV'	0	36,438	0	0.00	0	0.00	0	0	0.00
4700 Grants-in-Aid from Fed. Govt.	66,222	27,569	66,544	0.00	69,372	0.00	69,372	0	0.00
4000	66,222	64,007	66,544	0.00	69,372	0.00	69,372	0	0.00
Total Fund 210 IDEA Fund	66,222	64,007	66,544	0.00	69,372	0.00	69,372	0	0.00

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

	ACTUALS 18/19	ACTUALS 19/20	ADOPTED 2021	FTE 2021	PROPOSED FTE 21/22	APPROVED FTE 21/22	ADOPTED FTE 21/22
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Fund 210 IDEA Fund							
Function	1250 Less Restrictive Programs for Students w/Disabiliti	112 Classified Salaries	25,286	27,717	1.36	30,942	1.47
100	33,025	25,286	27,717	1.36	30,942	1.47	30,942
211 Employer Contribution, Tier I and Tier II	8,272	7,806	8,483	0.00	7,994	0.00	0.00
220 Social Security Administration	2,434	1,705	2,121	0.00	2,367	0.00	0.00
231 Workers Compensation	111	93	140	0.00	155	0.00	0.00
232 Unemployment Compensation	32	22	27	0.00	62	0.00	0.00
233 PFMLI	0	0	0	0.00	5,676	0.00	0.00
240 Contractual Employee Benefits	22,348	29,095	28,056	0.00	22,176	0.00	22,176
200	33,197	38,721	38,827	0.00	38,430	0.00	0.00
Total Function 1250 Less Restrictive Programs for Students w/Disabiliti	66,222	64,007	66,544	1.36	69,372	1.47	69,372
Major Function 1000 INSTRUCTION	66,222	64,007	66,544	1.36	69,372	1.47	69,372
Total Fund 210 IDEA Fund	66,222	64,007	66,544	1.36	69,372	1.47	69,372

Sherman County School District

2021-22 Approved Budget Document



215 ESSER/Stimulus Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - ESSER FUND

ESSER Fund Summary	2018-19			2019-20			2020-21 Adopted			2021-22 Budget			Increase/(Decrease)		
	2018-19		Actual	2019-20		Actual	Budget		FTE	2020-21 Adopted		FTE	From 2020-21 Adopted		
													Dollars	Percent	
Revenue				41,297			161,598			120,301			291.3%		
Federal Sources				41,297			161,598			120,301			291.3%		
Total Revenues				41,297			161,598			120,301			291.3%		
Beginning Fund Balance				-			-			-			-		
Total Resources				41,297			161,598			120,301			291.3%		
Expenditures															
Instruction				29,999			126,698		0.97	96,699			322.3%		
Support Services				11,298			34,900			23,602			208.9%		
Total Expenditures				41,297			161,598		0.97	120,301			291.3%		
Ending Fund Balance															
Total Requirements				41,297			161,598		0.97	120,301			291.3%		
ESSER Fund Expenditures by Object															
Salaries				13,935			17,094		0.97	3,159			22.7%		
Related Payroll Costs				6,064			19,468			13,404			221.0%		
Purchased Services				-			10,000			10,000			-		
Consumable Supplies & Materials				21,298			115,036			93,738			440.1%		
Total Expenditures				41,297			161,598		0.97	120,301			291.3%		
Ending Fund Balance															
Total Requirements				41,297			161,598		0.97	120,301			291.3%		

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund	ESSER FUND								
	4520 ESSER CARES ACT	0	0	41,297	0.00	161,598	0.00	161,598	0
4000		0	0	41,297	0.00	161,598	0.00	161,598	0
Total Fund 215	ESSER FUND	0	0	41,297	0.00	161,598	0.00	161,598	0

Sherman County School District

2021-22 Approved Budget Document



251 Student Investment Account Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - STUDENT INVESTMENT ACCOUNT FUND

	2017-18		2018-19		2019-20 Adopted		2020-21 Budget		From 2019-20 Adopted		Increase/(Decrease) Percent
	Actual	Actual	Budget	FTE	Adopted	FTE	Dollars				
Student Investment Account Fund Summary											
Revenue											
State Sources	291,466		235,763				(55,703)				-19.1%
Total Revenues	291,466		235,763				(55,703)				-19.1%
Beginning Fund Balance											
Total Resources	291,466		235,763				(55,703)				-19.1%
Expenditures											
Instruction	269,000	2.50			223,763	2.47		(45,237)			-16.8%
Support Services	22,466	-			-			(22,466)			-100.0%
Transfers/Debt Service					12,000			12,000			
Total Expenditures	291,466	2.50			235,763	2.47		(55,703)			-19.1%
Ending Fund Balance											
Total Requirements	291,466	2.50			235,763	2.47		(55,703)			-19.1%
Student Investment Account Fund Expenditures by Object											
Salaries	154,995	2.50			132,016	2.47		(22,979)			-14.8%
Related Payroll Costs	94,316				84,153			(10,163)			-10.8%
Consumable Supplies & Materials	42,155				7,594			(34,561)			-82.0%
Transfers					12,000			12,000			
Total Expenditures	291,466	2.50			235,763	2.47		(55,703)			-19.1%
Ending Fund Balance											
Total Requirements	291,466	2.50			235,763	2.47		(55,703)			-19.1%

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
Fund 251 STUDENT INVESTMENT ACCOUNT FUND									
3229 Other Restricted Grants-in-aid	0	0	291,466	0.00	235,763	0.00	235,763	0	0.00
3000	0	0	291,466	0.00	235,763	0.00	235,763	0	0.00
Total Fund 251 STUDENT INVESTMENT ACCOUNT FUND	0	0	291,466	0.00	235,763	0.00	235,763	0	0.00

Requirements Report

	ACTUALS 18/19	ACTUALS 19/20	ADOPTED 20/21	FTE 2021	PROPOSED FTE APPROVED 21/22	ADOPTED 21/22	ADOPTED FTE 21/22
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Fund 251 STUDENT INVESTMENT ACCOUNT FUND

	0	0	11,689	0.00	3,796	0.00	3,796	0	0.00
Total Function 1131 High School Programs	0	0	129,029	1.50	122,020	1.30	122,020	0	0.00
Major Function 1000 INSTRUCTION	0	0	269,000	2.50	223,763	2.47	223,763	0	0.00
Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	22,466	0.00	0	0.00	0	0	0.00
460 Non-consumable items									
400	0	0	22,466	0.00	0	0.00	0	0	0.00
Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	22,466	0.00	0	0.00	0	0	0.00
Major Function 2000 SUPPORT SERVICES	0	0	22,466	0.00	0	0.00	0	0	0.00
Function 5200 Transfers of Funds									
712 TRANSFER, ACTIVITIES									
700 TRANSFERS	0	0	0	0.00	12,000	0.00	12,000	0	0.00
Total Function 5200 Transfers of Funds	0	0	0	0.00	12,000	0.00	12,000	0	0.00
Major Function 5000 DEBT SERVICES	0	0	0	0.00	12,000	0.00	12,000	0	0.00
Total Fund 251 STUDENT INVESTMENT ACCOUNT FUND	0	0	291,466	2.50	235,763	2.47	235,763	0	0.00

Sherman County School District

2021-22 Approved Budget Document



**252 High School Student Success Act/
M98 Fund**

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - HIGH SCHOOL SUCCESS/M98 FUND

	Increase/(Decrease)					
	2018-19		2019-20		2020-21 Adopted	
	Actual	Actual	Budget	FTE	Adopted	FTE
HS\$/<u>M98 Fund Summary</u>						
Revenue						
State Sources	53,875	87,140	85,371		85,531	
Total Revenues	53,875	87,140	85,371		85,531	
Beginning Fund Balance	-	-	-		-	
Total Resources	53,875	87,140	85,371		85,531	
Expenditures						
Instruction	53,875	87,140	85,371	0.93	85,531	0.99
Total Expenditures	53,875	87,140	85,371	0.93	85,531	0.99
Ending Fund Balance	-	-	-		-	
Total Requirements	53,875	87,140	85,371	0.93	85,531	0.99
HS\$/<u>M98 Fund Expenditures by Object</u>						
Salaries	33,783	50,274	49,633	0.93	50,290	0.99
Related Payroll Costs	20,092	36,866	35,738		35,241	
Total Expenditures	53,875	87,140	85,371	0.93	85,531	0.99
Ending Fund Balance	-	-	-		-	
Total Requirements	53,875	87,140	85,371	0.93	85,531	0.99
From 2020-21 Adopted						
					Dollars	Percent
					160	0.2%

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT/M98 FUND									
3299 Other Restricted Grants-in-aid	0	0	85,371	0.00	85,531	0.00	85,531	0	0.00
3000	0	0	85,371	0.00	85,531	0.00	85,531	0	0.00
Total Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT/M98 FUND	0	0	85,371	0.00	85,531	0.00	85,531	0	0.00

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

	ACTUALS 18/19	ACTUALS 19/20	ADOPTED 20/21	FTE 2021	PROPOSED 21/22	PROPOSED FTE 21/22	APPROVED 21/22	ADOPTED 21/22	ADOPTED FTE 21/22
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Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT/M98 FUND									
Function	1131 High School Programs								
	111 Licensed Salaries	0	0	49,633	0.93	50,290	0.99	50,290	0
100	211 Employer Contribution, Tier I and Tier II	0	0	49,633	0.93	50,290	0.99	50,290	0
	212 Employee Contribution, Pick-up	0	0	13,631	0.00	12,237	0.00	12,237	0
	220 Social Security Administration	0	0	2,978	0.00	3,018	0.00	3,018	0
	231 Workers Compensation	0	0	3,797	0.00	3,848	0.00	3,848	0
	232 Unemployment Compensation	0	0	217	0.00	224	0.00	224	0
	233 PFMLI	0	0	49	0.00	100	0.00	100	0
	240 Contractual Employee Benefits	0	0	15,066	0.00	15,681	0.00	15,681	0
200		0	0	35,738	0.00	35,241	0.00	35,241	0
Total Function 1131 High School Programs		0	0	85,371	0.93	85,531	0.99	85,531	0
Major Function 1000 INSTRUCTION									
Total Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT/M98 FUND									

Sherman County School District

2021-22 Approved Budget Document



253 Activities Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - ACTIVITIES FUND

Activities Fund Summary	2018-19		2019-20		2020-21 Adopted		2021-22 Budget		From 2020-21 Adopted	
	Actual	Actual	Budget	FTE	Budget	FTE	Adopted	FTE	Dollars	Percent
Revenue										
Local Sources	19,836	14,057	10,850		10,850		-		0	0.0%
Other Sources	18,238	20,791	34,050		35,550		1,500		1,500	4.4%
Total Revenues	38,074	34,848	44,900		46,400		1,500			3.3%
Beginning Fund Balance										
Total Resources	38,074	34,848	44,900		46,400		1,500			3.3%
Expenditures										
Instruction	37,899	34,323	42,900		44,400		1,500		1,500	3.5%
Support Services	175	525	2,000		2,000		-		0	0.0%
Total Expenditures	38,074	34,848	44,900		46,400		1,500			3.3%
Ending Fund Balance										
Total Requirements	38,074	34,848	44,900		46,400		1,500			3.3%
Activities Fund Expenditures by Object										
Purchased Services	24,463	20,120	25,100		25,100		-		0	0.0%
Consumable Supplies & Materials	12,011	12,458	17,800		19,300		1,500		1,500	8.4%
Other Objects	1,600	2,270	2,000		2,000		-		0	0.0%
Total Expenditures	38,074	34,848	44,900		46,400		1,500			3.3%
Ending Fund Balance										
Total Requirements	38,074	34,848	44,900		46,400		1,500			3.3%

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund 253 ACTIVITIES FUND									
1711	FOOTBALL GATE	0	0	1,500	0.00	1,500	0.00	1,500	0.00
1712	BASKETBALL GATE	0	0	5,500	0.00	5,500	0.00	5,500	0.00
1713	VOLLEYBALL GATE	0	0	2,000	0.00	2,000	0.00	2,000	0.00
1990	MISCELLANEOUS	0	0	850	0.00	850	0.00	850	0.00
1991	STATE MEET REIMBURSEMENT	0	0	1,000	0.00	1,000	0.00	1,000	0.00
1000		0	0	10,850	0.00	10,850	0.00	10,850	0.00
5204	TRANSFER FROM GENERAL FUND	0	0	34,050	0.00	23,550	0.00	23,550	0.00
5208	TRANSFER FROM SSA FUND	0	0	0	0.00	12,000	0.00	12,000	0.00
5000		0	0	34,050	0.00	35,550	0.00	35,550	0.00
Total Fund 253	ACTIVITIES FUND	0	0	44,900	0.00	46,400	0.00	46,400	0
									0.00

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund	253 ACTIVITIES FUND								
Function	1122 Middle/Junior High School Extracurricular								
319 Other Instructional, Prof & Tech Services	0	0	4,500	0.00	4,500	0.00	4,500	0	0.00
300	410 Consumable Supplies and Materials	0	0	4,500	0.00	4,500	0	0.00	0.00
460 Non-consumable Items	0	0	800	0.00	800	0.00	800	0	0.00
400	Total Function 1122 Middle/Junior High School Extracurricular	0	0	800	0.00	2,800	0.00	2,800	0.00
Function	1132 High School Extracurricular								
319 Other Instructional, Prof & Tech Services	0	0	14,300	0.00	14,300	0.00	14,300	0	0.00
300	324 Rentals	0	0	200	0.00	200	0.00	200	0.00
342 Travel, Out of District	0	0	2,100	0.00	2,100	0.00	2,100	0	0.00
343 Travel, Student, Out of District	0	0	4,000	0.00	4,000	0.00	4,000	0	0.00
400	410 Consumable Supplies and Materials	0	0	20,600	0.00	20,600	0.00	20,600	0.00
460 Non-consumable Items	0	0	6,500	0.00	6,500	0.00	6,500	0	0.00
400	640 Dues and Fees	0	0	15,000	0.00	14,500	0.00	14,500	0.00
600	Total Function 1132 High School Extracurricular	0	0	2,000	0.00	2,000	0.00	2,000	0.00
Major Function 1000 INSTRUCTION									
Function	2540 OPERATION AND MAINTENANCE OF PLANT SERVICES								
410 Consumable Supplies and Materials	0	0	2,000	0.00	2,000	0.00	2,000	0	0.00
400	Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	2,000	0.00	2,000	0.00	2,000	0.00

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
Fund 253 ACTIVITIES FUND									
Major Function 2000 SUPPORT SERVICES									
Total Fund 253	ACTIVITIES FUND	0	0	2,000	0.00	2,000	0.00	2,000	0
		0	0	44,900	0.00	46,400	0.00	46,400	0
									0.00

Sherman County School District

2021-22 Approved Budget Document



254 County SIP Fund

**Sherman County School District
Fiscal Year 2021-22 Approved Budget**

BUDGET SUMMARIES - COUNTY SIP FUND

<u>County SIP Fund Summary</u>				Increase/(Decrease)	
	2018-19		2019-20	2020-21 Adopted	
	Actual	Actual	Budget	FTE	Adopted
Revenue					
Local Sources	120,445	129,692	37,000	30,000	(7,000)
Intermediate Sources	1,708,920	1,731,024	1,751,374	1,780,074	28,700
Total Revenues	1,829,365	1,860,716	1,788,374	1,810,074	21,700
Beginning Fund Balance	3,740,508	5,158,913	6,950,000	4,000,000	(2,950,000)
Total Resources	5,569,873	7,019,629	8,738,374	5,810,074	(2,928,300)
Expenditures					
Transfers	410,960	411,044	4,536,653	-	(4,536,653)
Contingency	-	-	4,201,721	5,810,074	1,608,353
Total Expenditures	410,960	411,044	8,738,374	5,810,074	(2,928,300)
Ending Fund Balance	5,158,913	6,608,585	-	-	-
Total Requirements	5,569,873	7,019,629	8,738,374	5,810,074	(2,928,300)
County SIP Fund Expenditures by Object					
Transfers	410,960	411,044	4,536,653	-	(4,536,653)
Contingency	-	-	4,201,721	5,810,074	1,608,353
Total Expenditures	410,960	411,044	8,738,374	5,810,074	(2,928,300)
Ending Fund Balance	5,158,913	6,608,585	-	-	-
Total Requirements	5,569,873	7,019,629	8,738,374	5,810,074	(2,928,300)

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund	COUNTY SIP FUND								
1510 Interest on Investments	0	0	37,000	0.00	30,000	0.00	30,000	0	0.00
1000	0	0	37,000	0.00	30,000	0.00	30,000	0	0.00
2199 County SIP money	0	0	1,751,374	0.00	1,780,074	0.00	1,780,074	0	0.00
2000	0	0	1,751,374	0.00	1,780,074	0.00	1,780,074	0	0.00
5400 Beginning Fund Balance	0	0	6,950,000	0.00	4,000,000	0.00	4,000,000	0	0.00
5000	0	0	6,950,000	0.00	4,000,000	0.00	4,000,000	0	0.00
Total Fund 254 COUNTY SIP FUND	0	0	8,738,374	0.00	5,810,074	0.00	5,810,074	0	0.00

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED FTE 2122	PROPOSED FTE 2122	APPROVED FTE 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund 254 COUNTY SIP FUND									
Function 5200 Transfers of Funds									
711 TRANSFER, PERS UAL									
719 TRANSFER TO DEBT SERVICE									
700 TRANSFERS									
Total Function 5200 Transfers of Funds		0	0	4,536,653	0.00	0	0.00	0	0.00
Major Function 5000 DEBT SERVICES		0	0	4,536,653	0.00	0	0.00	0	0.00
Function 6110 Operating Contingency									
810 Planned Reserve		0	0	4,201,721	0.00	5,810,074	0.00	5,810,074	0.00
800		0	0	4,201,721	0.00	5,810,074	0.00	5,810,074	0.00
Total Function 6110 Operating Contingency		0	0	4,201,721	0.00	5,810,074	0.00	5,810,074	0.00
Major Function 6000 CONTINGENCIES		0	0	4,201,721	0.00	5,810,074	0.00	5,810,074	0.00
Total Fund 254 COUNTY SIP FUND		0	0	8,738,374	0.00	5,810,074	0.00	5,810,074	0.00

Sherman County School District

2021-22 Approved Budget Document



255 PERS UAL Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - PERS UAL RESERVE FUND

	2018-19 Actual	2019-20 Actual	2020-21 Adopted		2021-22 Budget		Increase/(Decrease)	
			Budget		Adopted		FTE	Dollars
			From 2020-21 Adopted	Percent	From 2020-21 Adopted	Percent	From 2020-21 Adopted	Percent
PERS UAL Reserve Fund Summary								
Revenue							(950,000)	-100.0%
Other Sources			60,000	950,000			(950,000)	-100.0%
Total Revenues			950,000				(950,000)	-100.0%
Beginning Fund Balance			190,000	250,000			(250,000)	-100.0%
Total Resources			190,000	250,000	1,200,000		(1,200,000)	-100.0%
Expenditures					1,200,000			
Other Uses							(1,200,000)	-100.0%
Total Expenditures					1,200,000		(1,200,000)	-100.0%
Ending Fund Balance			190,000	250,000				
Total Requirements			190,000	250,000	1,200,000		(1,200,000)	-100.0%
PES UAL Fund Expenditures by Object								
Other Objects					1,200,000			
Total Expenditures					1,200,000		(1,200,000)	-100.0%
Ending Fund Balance			190,000	250,000				
Total Requirements			190,000	250,000	1,200,000		(1,200,000)	-100.0%

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
Fund 255 PERS UAL FUND									
5205 TRANSFER FROM COUNTY SIP FUN	0	0	950,000	0.00	0	0.00	0	0	0.00
5400 Beginning Fund Balance	0	0	250,000	0.00	0	0.00	0	0	0.00
5000	0	0	1,200,000	0.00	0	0.00	0	0	0.00
Total Fund 255 PERS UAL FUND	0	0	1,200,000	0.00	0	0.00	0	0	0.00

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122 FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund 255 PERS UAL FUND								
Function	5400 PERS UAL LUMP SUM PAYMENT							
680	PERS UAL LUMP SUM PAYMENT	0	0	1,200,000	0.00	0	0.00	0
600	0 PERS UAL LUMP SUM PAYMENT	0	0	1,200,000	0.00	0	0.00	0
Total Function	5400 PERS UAL LUMP SUM PAYMENT	0	0	1,200,000	0.00	0	0.00	0
Major Function	5000 DEBT SERVICES	0	0	1,200,000	0.00	0	0.00	0
Total Fund	255 PERS UAL FUND	0	0	1,200,000	0.00	0	0.00	0

Sherman County School District

2021-22 Approved Budget Document



256 Teacherage Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - TEACHERAGE FUND

					Increase/(Decrease)			
	2018-19		2019-20		2020-21 Adopted		2021-22 Budget	
	Actual	Actual	Budget	FTE	Adopted	FTE	Adopted	FTE
Teacherage Fund Summary								
Beginning Fund Balance	472,488	472,488	470,000		470,000		-	0.0%
Total Resources	472,488	472,488	470,000		470,000		-	0.0%
 Expenditures								
Facilities Acquis. & Const.		470,000			470,000		-	0.0%
Total Expenditures		470,000			470,000		-	0.0%
Ending Fund Balance	472,488	472,488	-		-		-	0.0%
Total Requirements	472,488	472,488	470,000		470,000		-	0.0%
 Teacherage Fund Expenditures by Object								
Capital Outlay		470,000			470,000		-	0.0%
Total Expenditures		470,000			470,000		-	0.0%
Ending Fund Balance	472,488	472,488	-		-		-	0.0%
Total Requirements	472,488	472,488	470,000		470,000		-	0.0%

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
<hr/>									
Fund 256 TEACHERAGE FUND									
5400 Beginning Fund Balance	0	0	470,000	0.00	470,000	0.00	470,000	0	0.00
5000	0	0	470,000	0.00	470,000	0.00	470,000	0	0.00
Total Fund 256 TEACHERAGE FUND	0	0	470,000	0.00	470,000	0.00	470,000	0	0.00

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP IMORO, OR 97039**

Requirements Report

	ACTUALS 18 19	ACTUALS 19 20	ADOPTED 2021	FTE 2021	PROPOSED 21 22	PROPOSED FTE 21 22	APPROVED 21 22	ADOPTED 21 22	ADOPTED FTE 21 22
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Fund 256 TEACHERAGE FUND									
Function	2540 OPERATION AND MAINTENANCE OF PLANT SERVICES								
	530 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	470,000	0.00	470,000	0.00	470,000	0.00
500	0 0 470,000	0.00	470,000	0.00	470,000	0.00	470,000	0.00	470,000
Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0 0 470,000	0.00	470,000	0.00	470,000	0.00	470,000	0.00	470,000
Major Function 2000 SUPPORT SERVICES	0 0 470,000	0.00	470,000	0.00	470,000	0.00	470,000	0.00	470,000
Total Fund 256 TEACHERAGE FUND	0 0 470,000	0.00	470,000	0.00	470,000	0.00	470,000	0.00	470,000

Sherman County School District

2021-22 Approved Budget Document



280 SB1149 Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - SB 1149 FUND

	2018-19 Actual	2019-20 Actual	2020-21 Adopted		2021-22 Budget		Increase/(Decrease)	
			Budget	FTE	Adopted	FTE	From 2020-21 Adopted Dollars	Percent
SB 1149 Fund Summary								
Beginning Fund Balance	35,715	35,715	35,715		35,715		-	0.0%
Total Resources	35,715	35,715	35,715		35,715		-	0.0%
 Expenditures								
Facilities Acquis. & Const.	-	-	35,715		35,715		-	0.0%
Total Expenditures	-	-	35,715		35,715		-	0.0%
Ending Fund Balance	35,715	35,715					-	0.0%
Total Requirements	35,715	35,715	35,715		35,715		-	0.0%
 SB 1149 Fund Expenditures by Object								
Capital Outlay	-	-	35,715		35,715		-	0.0%
Total Expenditures	-	-	35,715		35,715		-	0.0%
Ending Fund Balance	35,715	35,715					-	0.0%
Total Requirements	35,715	35,715	35,715		35,715		-	0.0%

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Resources Report

	ACTUALS 18/19	ACTUALS 19/20	ADOPTED 2021	FTE 2021	PROPOSED 21/22	PROPOSED FTE 21/22	APPROVED 21/22	ADOPTED 21/22	ADOPTED FTE 21/22
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Fund	Fund Name	ACTUALS 18/19	ACTUALS 19/20	ADOPTED 2021	FTE 2021	PROPOSED 21/22	PROPOSED FTE 21/22	APPROVED 21/22	ADOPTED 21/22	ADOPTED FTE 21/22
280	SB1149 FUND	0	0	35,715	0.00	35,715	0.00	35,715	0	0.00
	Beginning Fund Balance	5400	0	35,715	0.00	35,715	0.00	35,715	0	0.00
		5000	0	35,715	0.00	35,715	0.00	35,715	0	0.00
Total Fund	280 SB1149 FUND	0	0	35,715	0.00	35,715	0.00	35,715	0	0.00

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED FTE 2122	PROPOSED APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund	280 SB1149 FUND							
Function	2540 OPERATION AND MAINTENANCE OF PLANT SERVICES							
530 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	35,715	0.00	35,715	0.00	35,715	0
500	0	0	35,715	0.00	35,715	0.00	35,715	0
Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	35,715	0.00	35,715	0.00	35,715	0
Major Function 2000 SUPPORT SERVICES	0	0	35,715	0.00	35,715	0.00	35,715	0
Total Fund 280 SB1149 FUND	0	0	35,715	0.00	35,715	0.00	35,715	0

Sherman County School District

2021-22 Approved Budget Document



281 NCESD Special Needs Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - NCESD SPECIAL NEEDS FUND

	2018-19			2019-20			2020-21 Adopted			2021-22 Budget			Increase/(Decrease)		
	Actual		Budget	Budget		FTE	Adopted		FTE	Dollars		Percent			
NCESD Special Needs Fund Summary															
Beginning Fund Balance	13,507	10,020	6,500				1,900			(4,600)			-70.8%		
Total Resources	13,507	10,020	6,500				1,900			(4,600)			-70.8%		
Expenditures															
Instruction	3,487	3,431	6,500				1,900			(4,600)			-70.8%		
Total Expenditures	3,487	3,431	6,500				1,900			(4,600)			-70.8%		
Ending Fund Balance	10,020	6,589	-				-			-			0.0%		
Total Requirements	13,507	10,020	6,500				1,900			(4,600)			-70.8%		
NCESD Special Needs Fund Expenditures by Object															
Consumable Supplies & Materials	3,487	3,431	6,500				1,900			(4,600)			-70.8%		
Total Expenditures	3,487	3,431	6,500				1,900			(4,600)			-70.8%		
Ending Fund Balance	10,020	6,589	-				-			-			0.0%		
Total Requirements	13,507	10,020	6,500				1,900			(4,600)			-70.8%		

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED FTE 2122
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Fund	NCESD SPECIAL NEEDS FUND							
	5400 Beginning Fund Balance	0	0	6,500	0.00	1,900	0.00	1,900
5000		0	0	6,500	0.00	1,900	0.00	1,900
Total Fund 281	NICESD SPECIAL NEEDS FUND	0	0	6,500	0.00	1,900	0.00	1,900

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

	ACTUALS 18/19	ACTUALS 19/20	ADOPTED 20/21	FTE 2021	PROPOSED FTE 21/22	PROPOSED FTE 21/22	APPROVED 21/22	ADOPTED 21/22	ADOPTED FTE 21/22
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Fund 281 NCESD SPECIAL NEEDS FUND									
Function	1111 Primary, K-6								
470 Computer Software	0	0	3,250	0.00	950	0.00	950	0	0.00
400	0	0	3,250	0.00	950	0.00	950	0	0.00
Total Function 1111 Primary, K-6	0	0	3,250	0.00	950	0.00	950	0	0.00
Function	1131 High School Programs								
470 Computer Software	0	0	3,250	0.00	950	0.00	950	0	0.00
400	0	0	3,250	0.00	950	0.00	950	0	0.00
Total Function 1131 High School Programs	0	0	3,250	0.00	950	0.00	950	0	0.00
Major Function 1000 INSTRUCTION	0	0	6,500	0.00	1,900	0.00	1,900	0	0.00
Total Fund 281 NCESD SPECIAL NEEDS FUND	0	0	6,500	0.00	1,900	0.00	1,900	0	0.00

Sherman County School District

2021-22 Approved Budget Document



299 Food Service Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - FOOD SERVICE FUND

Food Service Fund Summary					Increase/(Decrease)	
	2018-19		2019-20		From 2020-21 Adopted	
	Actual		Budget	FTE	Adopted	FTE
Revenue						
Local Sources	49,443	42,689	40,000		5,000	(35,000)
State Sources	4,621	5,154	4,200		1,200	(3,000)
Federal Sources	85,078	90,795	73,000		113,000	-71.4%
Other Sources		15,711	32,347		30,293	40,000
Total Revenues	139,142	154,349	149,547		149,493	(2,054)
Beginning Fund Balance	12,663	-	-		-	-6.3%
Total Resources	151,805	154,349	149,547		149,493	(54)
Expenditures						
Enterprise & Comm. Svcs.	151,805	154,349	149,547	1.80	149,493	1.85
Total Expenditures	151,805	154,349	149,547	1.80	149,493	1.85
Ending Fund Balance	-	-	-		-	-0.0%
Total Requirements	151,805	154,349	149,547	1.80	149,493	1.85
Food Service Fund Expenditures by Object						
Salaries	41,685	42,303	44,221	1.80	43,931	1.85
Related Payroll Costs	43,960	45,371	38,226		38,362	(290)
Purchased Services	480	372	1,700		1,700	136
Consumable Supplies & Materials	64,857	65,645	64,400		64,500	-0.7%
Other Objects	823	658	1,000		1,000	0.4%
Total Expenditures	151,805	154,349	149,547	1.80	149,493	1.85
Ending Fund Balance	-	-	-		-	-0.0%
Total Requirements	151,805	154,349	149,547	1.80	149,493	1.85

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
Fund 299 FOOD SERVICE FUND									
1600 FOOD SERVICE	0	0	40,000	0.00	5,000	0.00	5,000	0	0.00
1000	0	0	40,000	0.00	5,000	0.00	5,000	0	0.00
3102 State School Fund - School Lunch Matcl	0	0	1,200	0.00	1,200	0.00	1,200	0	0.00
3299 Other Restricted Grants-in-aid	0	0	3,000	0.00	0	0.00	0	0	0.00
3000	0	0	4,200	0.00	1,200	0.00	1,200	0	0.00
4505 NATL LUNCH REIMBURSEMENT	0	0	65,000	0.00	105,000	0.00	105,000	0	0.00
4910 COMMODITIES DONATED BY USDA	0	0	8,000	0.00	8,000	0.00	8,000	0	0.00
4000	0	0	73,000	0.00	113,000	0.00	113,000	0	0.00
5204 TRANSFER FROM GENERAL FUND	0	0	32,347	0.00	30,293	0.00	30,293	0	0.00
5000	0	0	32,347	0.00	30,293	0.00	30,293	0	0.00
Total Fund 299 FOOD SERVICE FUND	0	0	149,547	0.00	149,493	0.00	149,493	0	0.00

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Requirements Report

ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	APPROVED 2122	ADOPTED FTE 2122
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Fund 299 FOOD SERVICE FUND

Function	3100 FOOD SERVICES					
112 Classified Salaries	0	0	42,221	1.80	41,931	0 0.00
122 Substitutes - Classified	0	0	2,000	0.00	2,000	0 0.00
100	0	0	44,221	1.80	43,931	0 0.00
211 Employer Contribution, Tier I and Tier II	0	0	10,177	0.00	9,944	0 0.00
220 Social Security Administration	0	0	3,382	0.00	3,361	0 0.00
231 Workers Compensation	0	0	1,133	0.00	787	0 0.00
232 Unemployment Compensation	0	0	44	0.00	88	0 0.00
233 PFMLI	0	0	0	0.00	105	0 0.00
240 Contractual Employee Benefits	0	0	23,490	0.00	24,077	0 0.00
200	0	0	38,226	0.00	38,362	0 0.00
319 Other Instructional, Prof & Tech Services	0	0	450	0.00	450	0 0.00
322 Repairs & Maintenance Services	0	0	500	0.00	500	0 0.00
342 Travel, Out of District	0	0	750	0.00	750	0 0.00
300	0	0	1,700	0.00	1,700	0 0.00
410 Consumable Supplies and Materials	0	0	500	0.00	500	0 0.00
415 COMMODITIES/HIP	0	0	8,500	0.00	8,500	0 0.00
450 FOOD	0	0	55,000	0.00	55,000	0 0.00
470 Computer Software	0	0	400	0.00	500	0 0.00
400	0	0	64,400	0.00	64,500	0 0.00
640 Dues and Fees	0	0	1,000	0.00	1,000	0 0.00
600	0	0	1,000	0.00	1,000	0 0.00
Total Function 3100 FOOD SERVICES	0	0	149,547	1.80	149,493	1.85 0.00
Major Function 3000	0	0	149,547	1.80	149,493	1.85 0.00
Total Fund 299 FOOD SERVICE FUND	0	0	149,547	1.80	149,493	1.85 0.00

Sherman County School District

2021-22 Approved Budget Document



300 Debt Service Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - DEBT SERVICE FUND

	2018-19 Actual	2019-20 Actual	2020-21 Adopted		2021-22 Budget		Increase/(Decrease) From 2020-21 Adopted Percent	
			Budget	FTE	Adopted	FTE	Dollars	Percent
Debt Service Fund Summary								
Revenue								
Other Sources	411,960	411,044	3,586,653	-	-	-	(3,586,653)	-100.0%
Total Revenues	411,960	411,044	3,586,653				(3,586,653)	-100.0%
Beginning Fund Balance								
Total Resources	411,960	411,044	3,586,653				(3,586,653)	-100.0%
Expenditures								
Debt Service/Transfers	411,960	411,044	3,586,653	-	-	-	(3,586,653)	-100.0%
Total Expenditures	411,960	411,044	3,586,653				(3,586,653)	-100.0%
Ending Fund Balance								
Total Requirements	411,960	411,044	3,586,653				(3,586,653)	-100.0%
Debt Service Fund Expenditures by Object								
Other Objects								
Total Expenditures	411,960	411,044	3,586,653	-	-	-	(3,586,653)	-100.0%
Ending Fund Balance								
Total Requirements	411,960	411,044	3,586,653				(3,586,653)	-100.0%

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
Fund 300 DEBT SERVICE FUND									
5205 TRANSFER FROM COUNTY SIP FUND	410,960	411,044	3,586,653	0.00	0	0.00	0	0	0.00
5000	410,960	411,044	3,586,653	0.00	0	0.00	0	0	0.00
Total Fund 300 DEBT SERVICE FUND	410,960	411,044	3,586,653	0.00	0	0.00	0	0	0.00

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

	ACTUALS 18 19	ACTUALS 19 20	ADOPTED 20 21	FTE 2021	PROPOSED 20 22	PROPOSED FTE 20 22	APPROVED 20 22	ADOPTED 21 22	ADOPTED FTE 20 22
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Fund 300 DEBT SERVICE FUND									
Function	5110 Long-term Debt Service								
610 Redemption of Principal	301,000	309,000	3,571,000	0.00	0	0.00	0	0	0.00
621 REGULAR INTEREST	109,960	102,044	15,653	0.00	0	0.00	0	0	0.00
600	410,960	411,044	3,586,653	0.00	0	0.00	0	0	0.00
Total Function 5110 Long-term Debt Service	410,960	411,044	3,586,653	0.00	0	0.00	0	0	0.00
Major Function 5000 DEBT SERVICES									
Total Fund 300 DEBT SERVICE FUND	410,960	411,044	3,586,653	0.00	0	0.00	0	0	0.00

Sherman County School District

2021-22 Approved Budget Document



702 Fiduciary Fund

Sherman County School District
Fiscal Year 2021-22 Approved Budget

BUDGET SUMMARIES - FIDUCIARY FUND

	2018-19 Actual	2019-20 Actual	2020-21 Adopted		2021-22 Budget		Increase/(Decrease) From 2020-21 Adopted	
			Budget	FTE	Adopted	FTE	Dollars	Percent
Fiduciary Fund Summary								
Revenue								
Local Sources	1,757	1,525	600		600		-	0.0%
Total Revenues	1,757	1,525	600		600		-	0.0%
Beginning Fund Balance	71,089	72,847	70,000		70,000		-	0.0%
Total Resources	72,846	74,372	70,600		70,600		-	0.0%
Expenditures								
Enterprise & Comm. Svcs.		3,600	12,000		12,000		-	0.0%
Contingency	-	-	58,600		58,600		-	0.0%
Total Expenditures	-	3,600	70,600		70,600		-	0.0%
Ending Fund Balance	72,846	70,772	-		-		-	0.0%
Total Requirements	72,846	74,372	70,600		70,600		-	0.0%
Fiduciary Fund Expenditures by Object								
Other Objects		3,600	12,000		12,000		-	0.0%
Contingency	-	-	58,600		58,600		-	0.0%
Total Expenditures	-	3,600	70,600		70,600		-	0.0%
Ending Fund Balance	72,846	70,772	-		-		-	0.0%
Total Requirements	72,846	74,372	70,600		70,600		-	0.0%

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED 2122	ADOPTED FTE 2122
Fund 702 FIDUCIARY FUNDS									
1510 Interest on Investments	1,757	1,525	600	0.00	600	0.00	600	600	0
1000 Beginning Fund Balance	1,757	1,525	600	0.00	600	0.00	600	0	0.00
5400 Ending Fund Balance	71,089	72,847	70,000	0.00	70,000	0.00	70,000	0	0.00
Total Fund 702 FIDUCIARY FUNDS	72,847	74,372	70,600	0.00	70,600	0.00	70,600	0	0.00

SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED FTE 2122	PROPOSED FTE 2122	APPROVED FTE 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund 702 FIDUCIARY FUNDS										
Function	3900 OTHER COMMUNITY SERVICES	0	3,600	12,000	0.00	12,000	0.00	12,000	0	0.00
690	Grant Indirect Charges	0	3,600	12,000	0.00	12,000	0.00	12,000	0	0.00
600	Total Function 3900 OTHER COMMUNITY SERVICES	0	3,600	12,000	0.00	12,000	0.00	12,000	0	0.00
Major Function 3000		0	3,600	12,000	0.00	12,000	0.00	12,000	0	0.00
Function	6110 Operating Contingency	0	0	58,600	0.00	58,600	0.00	58,600	0	0.00
810	Planned Reserve	0	0	58,600	0.00	58,600	0.00	58,600	0	0.00
800	Total Function 6110 Operating Contingency	0	0	58,600	0.00	58,600	0.00	58,600	0	0.00
Major Function 6000 CONTINGENCIES		0	0	58,600	0.00	58,600	0.00	58,600	0	0.00
Total Fund 702 FIDUCIARY FUNDS		0	3,600	70,600	0.00	70,600	0.00	70,600	0	0.00

Sherman County School District

2021-22 Approved Budget Document



703 Public Library Fund

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Resources Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	ADOPTED 2122	ADOPTED FTE 2122
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Fund 703 PUBLIC LIBRARY FUND								
1920 Contributions & Donations from Private :	116	12	0	0.00	0	0.00	0	0.00
1980 Miscellaneous	0	21	0	0.00	0	0.00	0	0.00
1000	116	33	0	0.00	0	0.00	0	0.00
2218 SDL GRANT	1,800	0	0	0.00	0	0.00	0	0.00
2222 SHERMAN CO. LIBRARY GRANT	101,308	104,931	106,678	0.00	108,847	0.00	108,847	0.00
2224 GRANT, READY TO READ	1,702	1,772	1,702	0.00	1,702	0.00	1,702	0.00
2250 MISC. GRANTS	0	12,515	0	0.00	0	0.00	0	0.00
2000	104,810	119,218	108,380	0.00	110,549	0.00	110,549	0.00
5400 Beginning Fund Balance	61,150	63,825	0	0.00	0	0.00	0	0.00
5000	61,150	63,825	0	0.00	0	0.00	0	0.00
Total Fund 703 PUBLIC LIBRARY FUND	166,076	183,076	108,380	0.00	110,549	0.00	110,549	0

**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

	ACTUALS 1819	ACTUALS 1920	ADOPTED 2021	FTE 2021	PROPOSED 2122	PROPOSED FTE 2122	APPROVED 2122	ADOPTED FTE 2122
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Fund 703 PUBLIC LIBRARY FUND

Function	3340 Public Library Service							
112	Classified Salaries	57,569	62,943	66,613	0.00	69,592	0	0.00
100	Employer Contribution, Tier I and Tier II	57,569	62,943	66,613	0.00	69,592	0	0.00
211	Social Security Administration	11,189	14,714	16,204	0.00	15,115	0	0.00
220	Workers Compensation	4,357	4,769	5,096	0.00	5,321	0	0.00
231	Unemployment Compensation	195	228	1,132	0.00	1,183	0	0.00
290	UNDESIGNATED	57	62	67	0.00	70	0	0.00
200	Other Instructional, Prof & Tech Services	16,393	19,988	23,499	0.00	22,689	0	0.00
319	Travel, Out of District	2,893	2,943	2,795	0.00	2,795	0	0.00
342	Telephone	577	231	800	0.00	800	0	0.00
351		2,035	2,021	2,016	0.00	2,016	0	0.00
300	Consumable Supplies and Materials	5,504	5,196	5,611	0.00	5,611	0	0.00
410	Library Books	10,850	12,803	3,707	0.00	3,707	0	0.00
430	Periodicals	8,376	8,021	6,500	0.00	6,500	0	0.00
440	Non-consumable Items	338	255	500	0.00	500	0	0.00
460	Computer Software	2,289	20,744	0	0.00	0	0	0.00
470	COMPUTER HARDWARE	683	716	800	0.00	800	0	0.00
480	Dues and Fees	0	4,430	750	0.00	750	0	0.00
400	Total Function 3340 Public Library Service	22,516	46,969	12,257	0.00	12,257	0	0.00
600	Major Function 3000	269	433	400	0.00	400	0	0.00
Total Fund 703 PUBLIC LIBRARY FUND		102,251	135,529	108,380	0.00	110,549	0	0.00