

Cove School District 15

2020-2021

Adopted Budget Document

June 16, 2020

Earl Pettit

Superintendent/Budget Officer

April 25, 2020

Budget Message 2020-2021

Members of the Cove SD#15 Budget Committee,

In examining the overall budget for 2020-21, our expenditure budget is expected to decrease due to the cafeteria completion combined with operational cost decreases related to a reduction of one teaching position and reduced curriculum costs due to the normal cycle of curriculum adoption. Current state estimates indicate that our general fund revenues will continue to grow due primarily to state funding levels, effective management and increased enrollment resulting in an overall expected increase of about \$86,594. However, purely based upon predicted impacts of the Governor's directed statewide closures of businesses, this budget is being developed based upon a 10% reduction in state basic school support revenue resulting in a decrease of \$261,892. In addition, the revenue for the Student Improvement Account (SIA) is now in question. The SIA account has been earmarked and budget proposed to be exclusively for the capital project of facilities for counseling/mental health/nursing services and as such the project may be delayed or adjusted according to the level of funding realized.

Overall, I am proposing decrease in the instructional budget of \$230,305. This is due to the decreased overall personnel costs due to a staff reduction of 1 FTE as well as cyclical reduction in curriculum purchases.

I am also proposing a decrease in total support services of \$25,000 which mostly reflects adjustments within technology and maintenance purchases. Neither of these are reduced in maintaining levels of service but are following a year of major purchases. The total decrease in the general fund expenditure budget for instruction and support services is \$255,305.

The effect for the upcoming year is stable financial health but with the uncertainty of funding due to the overall state-wide economic downturn, the long-range maintenance of the financial health of the district must become the focus. The proposed operational contingency is \$498,627 (10% of the Operations Fund) leaving the district positioned for unforeseen events for the upcoming year especially when considering the unappropriated ending fund balance of \$603,656. While not often proposing a budget with an unappropriated fund balance, I believe it is prudent to intentionally earmark dollars for the next biennium due to the uncertainty of funding for that period.

Due to this uncertainty of funding and anticipated shortfalls in revenue due to the governor's stay-at-home order, the main priority has shifted to first preserve student programs and opportunities already in place. Following this, the funding priorities for FY2021 are reflective of

the goals and priorities established by the District Strategic Plan, Charter School Continuous Improvement Plan, and Superintendent's Goals and include continued or expanded funding to:

- Build community connections and improve student and community engagement
- Professional learning activities for staff
- Promote STEM and the arts
- Keep pace with changing technology
- Improve infrastructure and support services through assessment and long-range planning

Some specific proposed changes for next year include:

- Elimination of 1 FTE teaching position – accomplished through natural attrition.
- Reduce co-curricular and extra-curricular activity spending growth to “maintenance spending” and away from “program growth spending.”
- Maintain the swim team start up plan as approved in FY19 and implemented in FY20 by funding the program as aligned with other sports by adding the paid coaching position.
- Federal Title Funds will continue to target primary grade students in the areas of reading and math.
- Technical assistance grants valued at \$45,000 are carried forward for ongoing projects have been budgeted separately as fund 212.
- NEW: The SIA grant is included as a separate fund (Fund 251) at \$306,141 and will only be utilized as the funds may become available.

As of February of 2019, the estimated Cove School District Share of the PERS unfunded actuarial liability was \$3.6 Million. I am currently unable to access a more current estimate due to state personnel work restrictions. This estimate will be updated for the committee upon receipt.

Overall, the District continues in a stable financial position for the very near term due to cash reserves (carryover) but uncertainty in funding due to the governor's stay-at-home order and continuing declared emergency results in ceasing of large projects and long-range planning or major improvement initiatives. This approach of great caution is likely to continue into the next biennium or until renewed confidence in the funding steam solidifies.

Please call me at 541-568-4424 or email questions to earl.pettit@covesd.org

Your calls ahead with any specific questions will help the meeting run smoothly and efficiently.



Earl F Pettit

Encl:
Proposed Budget

Resolution Adopting The Budget

Be It Resolved, that the Board of Cove School District 15 hereby adopts the budget for fiscal year 2020-2021 in the total amount of \$6,188,114.* This budget is now on file at the district administrative office.

Resolution Making Appropriations

Be It Resolved, that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

100 General Fund

Instruction.....	2,386,165
Support Services.....	1,452,825
Transfers.....	145,000
Contingency.....	498,627
Total General Fund.....	\$4,482,617

106 PERS Reserve Fund

Other Uses.....	100,000
Total PERS Reserve Fund.....	\$100,000

160 Unemployment Fund

Support Services.....	13,500
Total Unemployment Fund.....	\$13,500

180 Capital Improvements Fund

Support Services.....	108,500
Total Capital Improvement Fund	\$108,500

200 Title REAP

Instruction.....	32,400
Support Services.....	12,600
Total Title REAP Fund.....	\$45,000

204 Title I Fund

Instruction.....	52,000
Total Title I Fund.....	\$52,000

210 IDEA Fund

Instruction.....	51,000
Total IDEA Fund.....	\$51,000

212 TAP Grants Fund

Support Services.....	45,000
Total TAP Grants Fund.....	\$45,000

251 Student Success Act Fund

Support Services.....	306,141
Total Student Success Act Fund.....	\$306,141

252 Measure 98 Fund

Instruction.....	105,500
Total Measure 98 Fund.....	\$105,500

254 CTE Revitalization Fund

Support Services.....	120,000
Total CTE Revitalization Fund.....	\$120,000

258 Outdoor School Fund

Instruction.....	9,500
Total Outdoor School Fund.....	\$9,500

270 Reimbursable & Student Body Fund

Instruction.....	102,000
Support Services.....	2,100
Total Reimb. & Student Body Fund.....	\$104,100

280 CTE Grant Fund

Instruction.....	8,000
Total CTE Grant Fund.....	\$8,000

299 Food Service Fund

Enterprise Services.....	132,700
Total Food Service Fund.....	\$132,700

300 Debt Service Fund

Transfers.....	900
Total Debt Service Fund.....	\$900

Total APPROPRIATIONS, All Funds . . .	\$5,684,458
Total Unappropriated and Reserve Amounts, All Funds . . .	\$503,656
TOTAL ADOPTED BUDGET . . .	\$6,188,114 *

(* amounts with asterisks must match)

Resolution Imposing The Tax

Be It Resolved, that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2020-21 :

- (1) At the rate of \$4.8120 per \$1000 of assessed value for permanent rate tax;

Resolution Categorizing The Tax

Be It Resolved, that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation

Permanent Rate Tax.....\$4.8120/\$1000 of assessed value

The above resolution statements were approved and declared adopted on this 16th day of June, 2020.


 Andy Lindsey, Board Chairman
 Cove School District 15


 Earl Pettit, Superintendent
 Cove School District 15

IN THE CIRCUIT COURT OF THE
STATE OF OREGON FOR UNION
COUNTY

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON } ss
County of Union }

Manica V. Progovik Li

I, _____ being
duly sworn, depose and say that
I am the principal clerk of the
publisher of the La Grande Observer,
lagrandeobserver.com, a newspaper
of general circulation, as defined by
ORS 193.010 and 193.020; that the

Legal #183729 Budget Committee

a printed copy of which is hereto
annexed; was published in the
entire issue of said newspaper for 2
successive and consecutive issues in
the following issues:

4/4/2020, 04/21/2020

Subscribed and sworn to before me
on this 30th day of April, A.D. 2020

Manica V. Progovik Li

Amanda Fredrick

Notary Public of Oregon



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Cove School District, Union County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held virtually through a link that will be posted on the District Website, <http://www.cove.k12.or.us> no later than the day of the meeting. The meeting will take place on May 5, 2020 at 6:30 p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may join the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 28, 2020 on the District website <http://www.cove.k12.or.us>.

This notice is also published on the District's website:
<http://www.cove.k12.or.us>

Published: April 14, 21, 2020
Legal No. 183729

IN THE CIRCUIT COURT OF THE
STATE OF OREGON FOR UNION
COUNTY

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Union } ss

I, Manica Broganelli being
duly sworn, depose and say that
I am the principal clerk of the
publisher of the La Grande Observer,
lagrandeobserver.com, a newspaper
of general circulation, as defined by
ORS 193.010 and 193.020; that the

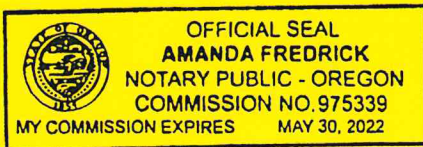
Legal #192130 Budget Hearing

a printed copy of which is hereto
annexed; was published in the
entire issue of said newspaper for 1
successive and consecutive issues in
the following issues:
06/04/2020

Subscribed and sworn to before me
on this 4th day of June, A.D. 2020

Manica Broganelli

Amanda Fredrick
Notary Public of Oregon



NOTICE OF BUDGET HEARING

A public meeting of the Cove School District #15 Board of Directors will be held on June 16, 2020 at 6:30 pm via Zoom webinar, see Cove School District website. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Cove School District Board of Directors. A summary of the budget is presented below. A copy of the budget may be inspected at 803 Main St., Cove, Oregon between the hours of 8:00 a.m. and 4:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Amie Broganelli, Business Manager Telephone: 541-568-4424 Email: amie.broganelli@covesd.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-21
Beginning Fund Balance	\$2,401,055	\$2,590,500	\$1,160,000
Current Year Property Taxes, other than Local Option Taxes	680,823	690,300	730,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	202,955	201,700	170,000
Revenue from Intermediate Sources	9,782	11,000	10,000
Revenue from State Sources	3,117,467	3,609,565	3,760,000
Revenue from Federal Sources	205,510	194,200	200,000
Interfund Transfers	322,047	2,060,600	140,000
All Other Budget Resources	0	0	0
Total Resources	\$6,939,637	\$9,357,865	\$6,160,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$1,812,955	\$1,947,020	\$1,850,000
Other Associated Payroll Costs	1,185,986	1,427,100	1,370,000
Purchased Services	662,017	783,600	730,000
Supplies & Materials	354,802	431,750	430,000
Capital Outlay	21,161	1,915,000	470,000
Other Objects (except debt service & interfund transfers)	56,003	311,623	160,000
Debt Service*	0	0	0
Interfund Transfers*	322,047	2,060,600	140,000
Operating Contingency	0	481,170	490,000
Unappropriated Ending Fund Balance & Reserves	2,525,027	0	500,000
Total Requirements	\$6,525,638	\$9,357,865	\$6,160,000

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$2,976,628	\$2,976,370	\$2,740,000
FTE	25.66	25.00	25.00
2000 Support Services	1,390,128	3,504,525	2,060,000
FTE	7.92	7.00	7.00
3000 Enterprise & Community Service	125,808	130,200	130,000
FTE	2.00	2.00	2.00
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	0	0	0
5200 Interfund Transfers*	322,047	2,315,600	240,000
6000 Contingency	0	481,170	490,000
7000 Unappropriated Ending Fund Balance	2,525,027	0	500,000
Total Requirements	\$6,939,637	\$9,357,865	\$6,160,000
Total FTE	35.58	34.00	34.00

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

This budget is based on a conservative projected enrollment of 295 students K-12 and provides fiscally conservative yet robust programs for our students. This budget allows us to maintain current staffing and programs to benefit students, update curriculum, and improve instruction.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.8120 per \$1,000)	4.8120	4.8120	4.8120
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

Publish: June 4, 2020
Legal no. 192130

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

FORM ED-50 2020-2021

To assessor of _____ Union _____ County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Cove School District 15 has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

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

PO Box 68	Cove	OR	97824	6/30/20
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>ZIP Code</small>	<small>Date Submitted</small>
Amie Breshears	Business Manager	541-568-4424	amie.breshears@covesd.org	
<small>Contact person</small>	<small>Title</small>	<small>Daytime telephone number</small>	<small>Contact person e-mail address</small>	

CERTIFICATION – You must check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate –or– Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit)1	4.8120	Excluded from Measure 5 Limits
2. Local option operating tax2		Dollar Amount of Bond Levy
3. Local option capital project tax3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 20014a		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 20014b		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)4c		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.8120
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district7	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount –or– rate authorized per year by voters

(see the back for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than **JULY 15**, unless granted an extension in writing.

The General Fund accounts for all financial resources and requirements used in daily operations. Principal resources are property taxes, and basic school support from the State of Oregon. Other resources include interest, county and common school funds, grants, and beginning fund balance. Requirements (expenditures) include district salaries/benefits, purchased services, supplies, capital outlay, dues and fees, inter-fund transfers, operating contingency and unappropriated ending fund balance.

Fund 100 General Fund

Union County School District 15
COVE SCHOOL DISTRICT 15 Cove, OR 97824

Resources Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 100 GENERAL FUND									
1111 CURRENT YEAR TAXES	642,690.91	661,384.72	665,000.00	0.00	700,000.00	0.00	700,000.00	700,000.00	0.00
1112 PRIOR YEAR TAXES	23,183.19	19,355.25	25,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
1500 EARNINGS ON INVESTMENTS	42,012.62	61,659.05	40,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
1990 MISCELLANEOUS	52,656.63	42,614.38	57,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
1000 REVENUE FROM LOCAL SOURCES	760,543.35	785,013.40	787,000.00	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00
2101 COUNTY SCHOOL FUNDS	9,287.39	9,782.14	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
2000 REVENUE FROM INTERMEDIATE SOURCES	9,287.39	9,782.14	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
3101 STATE BASIC SCHOOL SUPPORT	2,709,812.25	2,994,155.94	3,398,265.00	0.00	3,136,373.00	0.00	3,136,373.00	3,136,373.00	0.00
3103 COMMON SCHOOL FUND	31,930.26	29,922.76	35,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
3000 REVENUE FROM STATE SOURCES	2,741,742.51	3,024,078.70	3,433,265.00	0.00	3,171,373.00	0.00	3,171,373.00	3,171,373.00	0.00
4500 RESTRICTED REVENUE FROM FED C	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
4507 IDEA	2,734.00	4,251.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4801 FEDERAL FOREST FEES	12,786.35	12,321.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 REVENUE FROM FEDERAL SOURCES	15,520.35	16,573.14	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
5205 TRANSFERS - DEBT SERVICE FUND	1,148.00	747.00	900.00	0.00	900.00	0.00	900.00	900.00	0.00
5400 BEGINNING FUND BALANCE	1,825,698.92	2,175,193.55	2,400,000.00	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00
5000 OTHER SOURCES	1,826,846.92	2,175,940.55	2,400,900.00	0.00	1,000,900.00	0.00	1,000,900.00	1,000,900.00	0.00
Total Fund 100 GENERAL FUND	5,353,940.52	6,011,387.93	6,635,165.00	0.00	4,986,273.00	0.00	4,986,273.00	4,986,273.00	0.00

Union County School District 15
COVE SCHOOL DISTRICT 15 Cove, OR 97824

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE	
Fund 100 GENERAL FUND										
Function 1111 ELEMENTARY PROGRAMS, K-6										
111	CERTIFIED SALARIES	342,291.20	424,675.47	469,000.00	7.75	460,000.00	7.50	460,000.00	460,000.00	7.50
112	CLASSIFIED SALARIES	29,521.19	28,748.43	32,500.00	1.75	25,000.00	1.00	25,000.00	25,000.00	1.00
121	SUBSTITUTES - LICENSED	12,837.63	23,379.64	18,500.00	0.00	15,900.00	0.00	15,900.00	15,900.00	0.00
122	SUBSTITUTES - CLASSIFIED	2,152.28	1,248.53	3,500.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
211	PERS TIER I & TIER II	91,996.28	118,886.07	150,000.00	0.00	142,000.00	0.00	142,000.00	142,000.00	0.00
212	PERS PICK-UP	22,047.05	29,171.15	30,500.00	0.00	28,900.00	0.00	28,900.00	28,900.00	0.00
220	SOCIAL SECURITY	29,039.84	35,473.26	38,500.00	0.00	37,000.00	0.00	37,000.00	37,000.00	0.00
231	WORKERS COMPENSATION	633.59	817.04	3,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
240	HEALTH INSURANCE	128,211.51	142,819.21	172,000.00	0.00	159,000.00	0.00	159,000.00	159,000.00	0.00
410	SUPPLIES & MATERIALS	4,618.48	7,784.99	9,000.00	0.00	9,000.00	0.00	9,000.00	9,000.00	0.00
420	TEXTBOOKS	25,460.25	8,153.42	13,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
460	NON-CONSUMABLE ITEMS	1,408.26	3,231.69	1,600.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
470	COMPUTER SOFTWARE	0.00	29.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	DUES AND FEES	969.44	1,708.05	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
Total Function 1111	ELEMENTARY PROGRAMS, K-6	691,187.00	826,126.89	942,300.00	9.50	892,000.00	8.50	892,000.00	892,000.00	8.50
Function 1121 MIDDLE SCHOOL, 7-8										
111	CERTIFIED SALARIES	221,362.83	137,145.60	167,500.00	2.67	140,500.00	2.29	140,500.00	140,500.00	2.29
121	SUBSTITUTES - LICENSED	4,811.76	4,301.82	14,210.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
211	PERS TIER I & TIER II	53,390.22	34,343.90	49,700.00	0.00	41,700.00	0.00	41,700.00	41,700.00	0.00
212	PERS PICK-UP	12,845.82	8,416.25	10,300.00	0.00	8,900.00	0.00	8,900.00	8,900.00	0.00
220	SOCIAL SECURITY	17,080.54	10,704.34	13,000.00	0.00	11,100.00	0.00	11,100.00	11,100.00	0.00
231	WORKERS COMPENSATION	329.52	233.87	2,085.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
240	HEALTH INSURANCE	63,091.20	39,072.35	48,600.00	0.00	43,500.00	0.00	43,500.00	43,500.00	0.00
342	TRAVEL, OUT OF DISTRICT	5,116.42	447.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	SUPPLIES & MATERIALS	1,666.69	1,002.28	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
420	TEXTBOOKS	13,666.69	2,351.26	6,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
460	NON-CONSUMABLE ITEMS	0.00	99.99	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Total Function 1121	MIDDLE SCHOOL, 7-8	393,361.69	238,118.86	315,395.00	2.67	259,200.00	2.29	259,200.00	259,200.00	2.29
Function 1122 MIDDLE SCHOOL - EXTRA CURRICULAR										

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 100 GENERAL FUND										
Function 1122	MIDDLE SCHOOL - EXTRA CURRICULAR									
130	COACHING SALARY	10,232.00	10,439.00	11,000.00	0.00	11,300.00	0.00	11,300.00	11,300.00	0.00
131	ADVISOR SALARY	2,294.00	1,170.00	2,400.00	0.00	4,200.00	0.00	4,200.00	4,200.00	0.00
211	PERS TIER I & TIER II	948.64	1,459.75	2,700.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
212	PERS PICK-UP	243.48	383.38	600.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
220	SOCIAL SECURITY	955.45	882.00	1,100.00	0.00	1,250.00	0.00	1,250.00	1,250.00	0.00
231	WORKERS COMPENSATION	24.00	96.88	175.00	0.00	175.00	0.00	175.00	175.00	0.00
410	SUPPLIES & MATERIALS	3,612.03	2,486.39	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
460	NON-CONSUMABLE ITEMS	0.00	292.00	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
640	DUES AND FEES	50.00	118.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
Total Function 1122	MIDDLE SCHOOL - EXTRA CURRICULAR	18,359.60	17,327.40	26,975.00	0.00	31,425.00	0.00	31,425.00	31,425.00	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
111	CERTIFIED SALARIES	334,117.39	416,817.38	438,000.00	7.20	366,500.00	6.13	366,500.00	366,500.00	6.13
112	CLASSIFIED SALARIES	10,260.15	12,421.77	14,000.00	0.50	14,000.00	0.50	14,000.00	14,000.00	0.50
121	SUBSTITUTES - LICENSED	20,318.40	17,422.77	24,360.00	0.00	23,000.00	0.00	23,000.00	23,000.00	0.00
122	SUBSTITUTES - CLASSIFIED	485.00	385.88	0.00	0.00	500.00	0.00	500.00	500.00	0.00
211	PERS TIER I & TIER II	83,388.96	107,903.54	137,700.00	0.00	114,000.00	0.00	114,000.00	114,000.00	0.00
212	PERS PICK-UP	19,496.53	26,063.42	27,500.00	0.00	23,500.00	0.00	23,500.00	23,500.00	0.00
220	SOCIAL SECURITY	27,337.63	33,200.83	35,000.00	0.00	29,600.00	0.00	29,600.00	29,600.00	0.00
231	WORKERS COMPENSATION	534.31	856.45	4,290.00	0.00	4,290.00	0.00	4,290.00	4,290.00	0.00
240	HEALTH INSURANCE	94,606.97	122,836.33	131,500.00	0.00	113,500.00	0.00	113,500.00	113,500.00	0.00
311	INSTRUCTIONAL SERVICES	45,710.17	47,473.90	60,000.00	0.00	60,000.00	0.00	60,000.00	60,000.00	0.00
322	REPAIRS & MAINTENANCE SERVICES	0.00	71.79	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
342	TRAVEL, OUT OF DISTRICT	1,995.74	2,833.23	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
343	TRAVEL-STUDENT, OUT OF DISTRICT	3,912.46	3,640.21	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
355	PRINTING AND BINDING	207.56	10.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374	OTHER TUITION	2,840.91	4,906.32	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
410	SUPPLIES & MATERIALS	17,964.45	24,295.64	13,000.00	0.00	18,000.00	0.00	18,000.00	18,000.00	0.00
420	TEXTBOOKS	13,118.50	8,860.24	11,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
460	NON-CONSUMABLE ITEMS	8,320.64	10,978.98	42,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
640	DUES AND FEES	22,312.88	2,444.80	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	706,928.65	843,424.09	958,350.00	7.70	800,890.00	6.63	800,890.00	800,890.00	6.63

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE	
Fund 100 GENERAL FUND										
Function 1132 HIGH SCHOOL - EXTRA CURRICULAR										
130	COACHING SALARY	29,108.92	27,546.44	27,000.00	0.00	33,000.00	0.00	33,000.00	33,000.00	0.00
131	ADVISOR SALARY	32,545.64	43,330.32	54,000.00	0.33	61,500.00	0.34	61,500.00	61,500.00	0.34
211	PERS TIER I & TIER II	7,845.11	11,238.99	14,700.00	0.00	26,500.00	0.00	26,500.00	26,500.00	0.00
212	PERS PICK-UP	2,079.73	2,969.71	3,200.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
220	SOCIAL SECURITY	4,676.47	5,365.66	6,200.00	0.00	7,400.00	0.00	7,400.00	7,400.00	0.00
231	WORKERS COMPENSATION	107.87	139.78	600.00	0.00	600.00	0.00	600.00	600.00	0.00
240	HEALTH INSURANCE	408.24	3,278.88	6,000.00	0.00	6,400.00	0.00	6,400.00	6,400.00	0.00
342	TRAVEL, OUT OF DISTRICT	6,671.49	12,440.82	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	5,545.81	5,245.95	11,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
410	SUPPLIES & MATERIALS	13,594.51	22,679.13	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
460	NON-CONSUMABLE ITEMS	0.00	3,105.36	14,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
640	DUES AND FEES	2,354.95	6,075.75	5,500.00	0.00	5,500.00	0.00	5,500.00	5,500.00	0.00
Total Function	1132 HIGH SCHOOL - EXTRA CURRICULAR	104,938.74	143,416.79	159,200.00	0.33	181,900.00	0.34	181,900.00	181,900.00	0.34
Function 1210 TALENTED & GIFTED										
311	INSTRUCTIONAL SERVICES	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
343	TRAVEL-STUDENT, OUT OF DISTRICT	0.00	603.72	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
410	SUPPLIES & MATERIALS	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
Total Function	1210 TALENTED & GIFTED	0.00	603.72	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 1250 RESOURCE ROOMS										
111	CERTIFIED SALARIES	0.00	0.00	43,000.00	0.62	43,000.00	0.62	43,000.00	43,000.00	0.62
112	CLASSIFIED SALARIES	0.00	2,462.54	45,000.00	2.67	49,000.00	2.67	49,000.00	49,000.00	2.67
121	SUBSTITUTES - LICENSED	534.96	4,320.13	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
122	SUBSTITUTES - CLASSIFIED	1,187.24	462.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS TIER I & TIER II	0.00	0.00	26,500.00	0.00	26,500.00	0.00	26,500.00	26,500.00	0.00
212	PERS PICK-UP	0.00	737.98	5,300.00	0.00	5,400.00	0.00	5,400.00	5,400.00	0.00
220	SOCIAL SECURITY	131.75	554.21	6,700.00	0.00	6,900.00	0.00	6,900.00	6,900.00	0.00
231	WORKERS COMPENSATION	36.27	42.48	500.00	0.00	500.00	0.00	500.00	500.00	0.00
240	HEALTH INSURANCE	0.00	0.00	59,000.00	0.00	61,200.00	0.00	61,200.00	61,200.00	0.00
342	TRAVEL, OUT OF DISTRICT	16.35	513.55	250.00	0.00	250.00	0.00	250.00	250.00	0.00
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	15,164.99	24,018.13	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
410	SUPPLIES & MATERIALS	232.69	4,199.68	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 100 GENERAL FUND									
Function 1250 RESOURCE ROOMS									
640 DUES AND FEES	0.00	12.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250 RESOURCE ROOMS	17,304.25	37,323.35	206,250.00	3.29	212,750.00	3.29	212,750.00	212,750.00	3.29
Function 1281 PUBLIC ALTERNATIVE PROGRAMS									
371 TUITION PAYMENTS TO OTHER OREGON DISTRI	2,269.02	2,382.46	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
Total Function 1281 PUBLIC ALTERNATIVE PROGRAMS	2,269.02	2,382.46	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
Major Function 1000 INSTRUCTION	1,934,348.95	2,108,723.56	2,616,470.00	23.49	2,386,165.00	21.05	2,386,165.00	2,386,165.00	21.05
Function 2134 NURSE SERVICES									
410 SUPPLIES & MATERIALS	0.00	94.41	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Total Function 2134 NURSE SERVICES	0.00	94.41	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Function 2143 PSYCHOLOGICAL COUNSELING SERVICES									
389 OTHER NON-INSTRUCTIONAL PROF & TECH SRV	10,016.67	3,840.00	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
Total Function 2143 PSYCHOLOGICAL COUNSELING SERVICES	10,016.67	3,840.00	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
Function 2222 LIBRARY/MEDIA CENTER									
111 CERTIFIED SALARIES	11,216.27	11,440.45	12,000.00	0.17	0.00	0.00	0.00	0.00	0.00
112 CLASSIFIED SALARIES	6,302.72	7,879.68	6,400.00	0.33	6,500.00	0.33	6,500.00	6,500.00	0.33
121 SUBSTITUTES - LICENSED	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122 SUBSTITUTES - CLASSIFIED	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
211 PERS TIER I & TIER II	4,429.26	4,835.12	5,800.00	0.00	1,800.00	0.00	1,800.00	1,800.00	0.00
212 PERS PICK-UP	1,051.15	1,159.20	1,100.00	0.00	500.00	0.00	500.00	500.00	0.00
220 SOCIAL SECURITY	1,269.93	1,472.77	1,400.00	0.00	500.00	0.00	500.00	500.00	0.00
231 WORKERS COMPENSATION	33.41	36.53	225.00	0.00	225.00	0.00	225.00	225.00	0.00
240 HEALTH INSURANCE	3,604.78	3,714.39	9,400.00	0.00	6,200.00	0.00	6,200.00	6,200.00	0.00
410 SUPPLIES & MATERIALS	0.00	676.25	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
430 LIBRARY BOOKS	729.28	552.46	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
440 PERIODICALS	606.78	563.45	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
640 DUES AND FEES	1,191.00	1,227.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Total Function 2222 LIBRARY/MEDIA CENTER	30,434.57	33,557.30	42,825.00	0.50	22,225.00	0.33	22,225.00	22,225.00	0.33
Function 2230 ASSESSMENT AND TESTING									

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 100 GENERAL FUND										
Function 2321 SUPERINTENDENT										
211	PERS TIER I & TIER II	28,138.95	28,861.98	42,000.00	0.00	42,000.00	0.00	42,000.00	42,000.00	0.00
212	PERS PICK-UP	7,600.95	7,918.23	8,200.00	0.00	8,200.00	0.00	8,200.00	8,200.00	0.00
220	SOCIAL SECURITY	9,573.90	10,081.60	10,500.00	0.00	10,500.00	0.00	10,500.00	10,500.00	0.00
231	WORKERS COMPENSATION	189.99	227.47	800.00	0.00	800.00	0.00	800.00	800.00	0.00
240	HEALTH INSURANCE	32,157.09	34,887.41	39,000.00	0.00	40,500.00	0.00	40,500.00	40,500.00	0.00
342	TRAVEL, OUT OF DISTRICT	1,978.12	3,592.05	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
353	POSTAGE	2,538.67	2,078.98	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
354	ADVERTISING	299.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
355	PRINTING AND BINDING	334.55	197.23	500.00	0.00	500.00	0.00	500.00	500.00	0.00
410	SUPPLIES & MATERIALS	6,106.27	5,255.79	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
460	NON-CONSUMABLE ITEMS	478.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
640	DUES AND FEES	1,443.44	2,010.00	1,800.00	0.00	1,800.00	0.00	1,800.00	1,800.00	0.00
652	FIDELITY BOND PREMIUMS	511.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2321 SUPERINTENDENT		218,490.04	227,735.94	256,600.00	2.00	261,100.00	2.00	261,100.00	261,100.00	2.00
Function 2410 PRINCIPAL										
111	CERTIFIED SALARIES	86,554.52	94,700.31	96,500.00	1.00	98,500.00	1.00	98,500.00	98,500.00	1.00
211	PERS TIER I & TIER II	23,542.83	25,758.49	31,000.00	0.00	31,000.00	0.00	31,000.00	31,000.00	0.00
212	PERS PICK-UP	5,193.30	5,682.02	5,800.00	0.00	5,800.00	0.00	5,800.00	5,800.00	0.00
220	SOCIAL SECURITY	6,423.26	7,046.46	7,400.00	0.00	7,400.00	0.00	7,400.00	7,400.00	0.00
231	WORKERS COMPENSATION	119.54	150.56	900.00	0.00	900.00	0.00	900.00	900.00	0.00
240	HEALTH INSURANCE	15,400.00	17,800.00	20,500.00	0.00	21,000.00	0.00	21,000.00	21,000.00	0.00
242	TUITION REIMBURSEMENT	0.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
342	TRAVEL, OUT OF DISTRICT	1,841.32	2,616.71	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
410	SUPPLIES & MATERIALS	32.01	386.28	500.00	0.00	500.00	0.00	500.00	500.00	0.00
640	DUES AND FEES	480.00	1,882.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
652	FIDELITY BOND PREMIUMS	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410 PRINCIPAL		139,936.78	156,022.83	166,600.00	1.00	169,100.00	1.00	169,100.00	169,100.00	1.00
Function 2520 FISCAL SERVICES										
112	CLASSIFIED SALARIES	50,000.00	51,500.00	55,000.00	1.00	57,000.00	1.00	57,000.00	57,000.00	1.00
211	PERS TIER I & TIER II	10,934.99	11,263.07	14,500.00	0.00	15,500.00	0.00	15,500.00	15,500.00	0.00
212	PERS PICK-UP	3,000.00	3,090.00	3,300.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
220	SOCIAL SECURITY	3,754.44	3,869.28	4,200.00	0.00	4,400.00	0.00	4,400.00	4,400.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 100 GENERAL FUND									
Function 2520 FISCAL SERVICES									
231 WORKERS COMPENSATION	86.55	91.55	575.00	0.00	575.00	0.00	575.00	575.00	0.00
240 HEALTH INSURANCE	15,400.00	16,600.00	18,000.00	0.00	18,600.00	0.00	18,600.00	18,600.00	0.00
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	750.00	0.00	750.00	0.00	750.00	750.00	0.00
355 PRINTING AND BINDING	93.13	40.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389 OTHER NON-INSTRUCTIONAL PROF & TECH SRV	0.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
410 SUPPLIES & MATERIALS	721.01	734.36	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
460 NON-CONSUMABLE ITEMS	0.00	0.00	1,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
640 DUES AND FEES	2,091.40	2,622.26	2,500.00	0.00	2,800.00	0.00	2,800.00	2,800.00	0.00
652 FIDELITY BOND PREMIUMS	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2520 FISCAL SERVICES	86,431.52	89,811.36	102,825.00	1.00	116,125.00	1.00	116,125.00	116,125.00	1.00
Function 2542 BUILDING CARE									
112 CLASSIFIED SALARIES	98,623.01	103,367.18	108,000.00	2.50	121,000.00	2.50	121,000.00	121,000.00	2.50
122 SUBSTITUTES - CLASSIFIED	2,758.85	4,378.93	5,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
124 TEMPORARY - CLASSIFIED	8,011.94	8,204.00	15,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
140 ADDITIONAL SALARY	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
211 PERS TIER I & TIER II	23,908.40	25,400.34	31,500.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
212 PERS PICK-UP	5,917.42	6,307.43	6,500.00	0.00	7,300.00	0.00	7,300.00	7,300.00	0.00
220 SOCIAL SECURITY	8,346.66	8,788.38	8,300.00	0.00	9,200.00	0.00	9,200.00	9,200.00	0.00
231 WORKERS COMPENSATION	3,996.30	4,233.97	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
240 HEALTH INSURANCE	30,800.00	34,642.16	36,000.00	0.00	37,500.00	0.00	37,500.00	37,500.00	0.00
322 REPAIRS & MAINTENANCE SERVICES	41,570.08	37,556.61	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
325 ELECTRICITY	44,780.14	55,340.86	56,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
326 FUEL	25,186.67	21,835.72	30,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
327 WATER AND SEWAGE	6,167.61	7,382.10	8,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
328 GARBAGE	6,056.84	7,813.45	8,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
342 TRAVEL, OUT OF DISTRICT	1,699.60	711.57	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
351 TELEPHONE	3,072.40	3,953.77	3,600.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
389 OTHER NON-INSTRUCTIONAL PROF & TECH SRV	659.88	359.88	3,800.00	0.00	3,800.00	0.00	3,800.00	3,800.00	0.00
410 SUPPLIES & MATERIALS	16,898.29	22,497.64	25,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
460 NON-CONSUMABLE ITEMS	9,876.76	9,672.12	28,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
640 DUES AND FEES	337.65	1,073.10	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
653 PROPERTY INSURANCE PREMIUMS	18,841.00	20,823.00	22,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 100 GENERAL FUND									
Total Function 2542 BUILDING CARE	357,509.50	384,342.21	457,700.00	2.50	437,800.00	2.50	437,800.00	437,800.00	2.50
Function 2552 VEHICLE OPERATION SERVICES									
112 CLASSIFIED SALARIES	7,249.02	1,137.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122 SUBSTITUTES - CLASSIFIED	92.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220 SOCIAL SECURITY	561.62	87.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231 WORKERS COMPENSATION	344.03	54.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322 REPAIRS & MAINTENANCE SERVICES	1,815.98	1,102.23	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
326 FUEL	4,882.29	3,121.93	9,000.00	0.00	9,000.00	0.00	9,000.00	9,000.00	0.00
330 STUDENT TRANSPORTATION SERVICES	116,627.61	202,874.12	210,000.00	0.00	220,000.00	0.00	220,000.00	220,000.00	0.00
331 REIMBURSABLE STUDENT TRANSPORTATION	0.00	0.00	750.00	0.00	2,750.00	0.00	2,750.00	2,750.00	0.00
342 TRAVEL, OUT OF DISTRICT	534.02	156.59	250.00	0.00	250.00	0.00	250.00	250.00	0.00
410 SUPPLIES & MATERIALS	451.50	11.23	700.00	0.00	700.00	0.00	700.00	700.00	0.00
653 PROPERTY INSURANCE PREMIUMS	1,693.00	2,054.00	2,575.00	0.00	2,575.00	0.00	2,575.00	2,575.00	0.00
Total Function 2552 VEHICLE OPERATION SERVICES	134,251.33	210,599.30	229,275.00	0.00	241,275.00	0.00	241,275.00	241,275.00	0.00
Function 2574 PRINTING, PUBLISHING & DUPLICATING SERVICES									
322 REPAIRS & MAINTENANCE SERVICES	464.72	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
324 RENTALS	4,101.55	4,360.81	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
410 SUPPLIES & MATERIALS	5,535.74	9,435.48	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
Total Function 2574 PRINTING, PUBLISHING & DUPLICATING SERVICES	10,102.01	13,796.29	16,000.00	0.00	16,000.00	0.00	16,000.00	16,000.00	0.00
Function 2669 OTHER TECHNOLOGY SERVICES									
322 REPAIRS & MAINTENANCE SERVICES	86.80	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
359 OTHER COMMUNICATION SERVICES	6,600.00	6,600.00	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
389 OTHER NON-INSTRUCTIONAL PROF & TECH SRV	19,401.67	25,652.29	26,000.00	0.00	26,000.00	0.00	26,000.00	26,000.00	0.00
410 SUPPLIES & MATERIALS	3,464.09	564.95	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
460 NON-CONSUMABLE ITEMS	15,867.45	23,180.52	33,000.00	0.00	33,000.00	0.00	33,000.00	33,000.00	0.00
470 COMPUTER SOFTWARE	7,815.52	10,466.56	20,000.00	0.00	22,000.00	0.00	22,000.00	22,000.00	0.00
480 COMPUTER HARDWARE	26,287.11	36,178.93	25,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
640 DUES AND FEES	8,428.68	8,439.43	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
Total Function 2669 OTHER TECHNOLOGY SERVICES	87,951.32	111,082.68	125,500.00	0.00	117,500.00	0.00	117,500.00	117,500.00	0.00
Major Function 2000 SUPPORT SERVICES	1,104,658.02	1,261,339.57	1,477,825.00	7.00	1,452,825.00	6.83	1,452,825.00	1,452,825.00	6.83

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE	
Fund 100 GENERAL FUND										
Function 5201 TRANSFERS - PERS RESERVE FUND										
710 FUND MODIFICATIONS	0.00	0.00	120,500.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	
Total Function 5201 TRANSFERS - PERS RESERVE FUND	0.00	0.00	120,500.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	
Function 5203 TRANSFERS - CAPITAL IMPROVEMENT										
710 FUND MODIFICATIONS	0.00	92,100.00	1,896,500.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Function 5203 TRANSFERS - CAPITAL IMPROVEMENT	0.00	92,100.00	1,896,500.00	0.00	0.00	0.00	0.00	0.00	0.00	
Function 5204 TRANSFERS - FOOD SERVICE FUND										
710 FUND MODIFICATIONS	29,260.00	45,800.00	87,700.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00	
Total Function 5204 TRANSFERS - FOOD SERVICE FUND	29,260.00	45,800.00	87,700.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00	
Function 5206 TRANSFERS - TITLE REAP										
710 FUND MODIFICATIONS	110,480.00	32,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Function 5206 TRANSFERS - TITLE REAP	110,480.00	32,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Function 5207 TRANSFERS - MEASURE 98 FUND										
710 FUND MODIFICATIONS	0.00	7,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Function 5207 TRANSFERS - MEASURE 98 FUND	0.00	7,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Function 5208 TRANSFERS - TITLE I										
710 FUND MODIFICATIONS	0.00	5,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Function 5208 TRANSFERS - TITLE I	0.00	5,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Function 5209 TRANSFERS - IDEA										
710 FUND MODIFICATIONS	0.00	138,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Function 5209 TRANSFERS - IDEA	0.00	138,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Major Function 5000 OTHER USES	139,740.00	321,300.00	2,104,700.00	0.00	45,000.00	0.00	145,000.00	145,000.00	0.00	
Function 6110 OPERATING CONTINGENCY										
810 PLANNED RESERVE	0.00	0.00	436,170.00	0.00	498,627.00	0.00	498,627.00	498,627.00	0.00	
Total Function 6110 OPERATING CONTINGENCY	0.00	0.00	436,170.00	0.00	498,627.00	0.00	498,627.00	498,627.00	0.00	

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 100 GENERAL FUND									
Major Function 6000 CONTINGENCIES	0.00	0.00	436,170.00	0.00	498,627.00	0.00	498,627.00	498,627.00	0.00
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE									
820 RESERVED FOR NEXT YEAR	0.00	0.00	0.00	0.00	603,656.00	0.00	503,656.00	503,656.00	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	0.00	0.00	603,656.00	0.00	503,656.00	503,656.00	0.00
Major Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	0.00	0.00	603,656.00	0.00	503,656.00	503,656.00	0.00
Total Fund 100 GENERAL FUND	3,178,746.97	3,691,363.13	6,635,165.00	30.49	4,986,273.00	27.88	4,986,273.00	4,986,273.00	27.88

The PERS Reserve Fund is funded through transfers from the general fund.
This fund is used to offset increases in future PERS costs.

Fund 106 PERS Reserve Fund

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund	Description	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 106	PERS RESERVE FUND									
1510	INTEREST ON INVESTMENTS	1,969.56	2,883.54	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	REVENUE FROM LOCAL SOURCES	1,969.56	2,883.54	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
5201	TRANSFERS - PERS RESERVE FUND	0.00	0.00	120,500.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00
5400	BEGINNING FUND BALANCE	129,380.76	131,350.32	133,000.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	OTHER SOURCES	129,380.76	131,350.32	253,500.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00
Total Fund 106	PERS RESERVE FUND	131,350.32	134,233.86	255,000.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00

Requirements Report

			Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 106 PERS RESERVE FUND											
Function	5400	PERS UAL Lump Sum Payment to PERS									
	680	PERS UAL Lump Sum Payment to PERS	0.00	0.00	255,000.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00
Total Function	5400	PERS UAL Lump Sum Payment to PERS	0.00	0.00	255,000.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00
Major Function	5000	OTHER USES	0.00	0.00	255,000.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00
Total Fund	106	PERS RESERVE FUND	0.00	0.00	255,000.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00

The Unemployment Fund accounts for the district's self-insured unemployment revenue and expenditures. Resources include transfers from the General Fund when needed, interest, and beginning fund balance. Requirements include unemployment compensation payments and professional unemployment services.

Fund 160 Unemployment

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund 160 UNEMPLOYMENT FUND

1510	INTEREST ON INVESTMENTS	492.40	720.88	500.00	0.00	500.00	0.00	500.00	500.00	0.00
1000	REVENUE FROM LOCAL SOURCES	492.40	720.88	500.00	0.00	500.00	0.00	500.00	500.00	0.00
5400	BEGINNING FUND BALANCE	20,529.47	21,021.87	16,500.00	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00
5000	OTHER SOURCES	20,529.47	21,021.87	16,500.00	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00
Total Fund 160 UNEMPLOYMENT FUND		21,021.87	21,742.75	17,000.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 160 UNEMPLOYMENT FUND									
Function 2520 FISCAL SERVICES									
232 UNEMPLOYMENT COMPENSATION	0.00	5,727.04	17,000.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00
Total Function 2520 FISCAL SERVICES	0.00	5,727.04	17,000.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00
Major Function 2000 SUPPORT SERVICES	0.00	5,727.04	17,000.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00
Total Fund 160 UNEMPLOYMENT FUND	0.00	5,727.04	17,000.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00

The Capital Improvements fund accounts for the purchase of major fixed assets used on site and building improvements. Transfers from the General Fund have traditionally comprised the bulk of Capital Improvements fund resources.

Fund 180 Capital Improvements

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund 180 CAPITAL IMPROVEMENTS

1510	INTEREST ON INVESTMENTS	3,939.11	5,767.07	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
1990	MISCELLANEOUS	0.00	5,611.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	REVENUE FROM LOCAL SOURCES	3,939.11	11,378.07	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
5200	TRANSFERS - GENERAL FUND	0.00	0.00	1,896,500.00	0.00	0.00	0.00	0.00	0.00	0.00
5203	TRANSFERS - CAPITAL IMPROVEMEI	0.00	92,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	BEGINNING FUND BALANCE	186,965.35	19,842.37	0.00	0.00	105,000.00	0.00	105,000.00	105,000.00	0.00
5000	OTHER SOURCES	186,965.35	111,942.37	1,896,500.00	0.00	105,000.00	0.00	105,000.00	105,000.00	0.00
Total Fund 180	CAPITAL IMPROVEMENTS	190,904.46	123,320.44	1,900,000.00	0.00	108,500.00	0.00	108,500.00	108,500.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE	
Fund 180 CAPITAL IMPROVEMENTS										
Function 2544 MAINTENANCE										
322	REPAIRS & MAINTENANCE SERVICES	8,673.83	3,379.04	0.00	0.00	0.00	0.00	0.00	0.00	
383	ARCHITECT/ENGINEER SERVICES	0.00	84,550.00	0.00	0.00	0.00	0.00	0.00	0.00	
460	NON-CONSUMABLE ITEMS	944.12	13,731.69	0.00	0.00	0.00	0.00	0.00	0.00	
520	BUILDINGS ACQUISITION	0.00	0.00	1,900,000.00	0.00	0.00	0.00	0.00	0.00	
530	IMPROVEMENTS OTHER THAN BUILDINGS	17,306.99	21,160.72	0.00	0.00	108,500.00	0.00	108,500.00	108,500.00	
542	REPLACEMENT EQUIPMENT PURCHASES	144,137.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Function 2544 MAINTENANCE		171,062.09	122,821.45	1,900,000.00	0.00	108,500.00	0.00	108,500.00	108,500.00	0.00
Major Function 2000 SUPPORT SERVICES		171,062.09	122,821.45	1,900,000.00	0.00	108,500.00	0.00	108,500.00	108,500.00	0.00
Total Fund 180 CAPITAL IMPROVEMENTS		171,062.09	122,821.45	1,900,000.00	0.00	108,500.00	0.00	108,500.00	108,500.00	0.00

The Title Reap fund accounts for money received from federal funding sources.
These funds are restricted to expenditures for specific educational purposes.

Programs included in this portion of the budget include Title IIA
a Small Rural School Achievement Grant, and Title IV-A.

Fund 200 Title Reap

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund	Title Reap (Fed VI-SRSA & State IIA)	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
200	Title Reap (Fed VI-SRSA & State IIA)									
1990	MISCELLANEOUS	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	REVENUE FROM LOCAL SOURCES	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4500	RESTRICTED REVENUE FROM FED C	10,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
4501	TITLE I	39,463.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4502	TITLE IIA	7,562.00	7,471.00	8,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
4504	TITLE VI	29,405.00	27,274.00	30,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
4507	IDEA	88,278.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000	REVENUE FROM FEDERAL SOURCES	174,708.03	44,745.00	48,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
5200	TRANSFERS - GENERAL FUND	110,480.00	32,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	BEGINNING FUND BALANCE	(17,200.62)	9.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	OTHER SOURCES	93,279.38	32,509.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 200	Title Reap (Fed VI-SRSA & State IIA)	268,337.41	77,254.52	48,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 200	Title Reap (Fed VI-SRSA & State IIA)									
Function 1111	ELEMENTARY PROGRAMS, K-6									
111	CERTIFIED SALARIES	36,174.60	39,601.97	16,500.00	0.25	0.00	0.00	0.00	0.00	0.00
211	PERS TIER I & TIER II	7,911.36	8,660.98	4,400.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PICK-UP	2,170.56	2,376.15	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	2,648.99	2,831.43	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00
231	WORKERS COMPENSATION	49.76	65.48	500.00	0.00	0.00	0.00	0.00	0.00	0.00
240	HEALTH INSURANCE	2,160.00	11,088.00	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00
410	SUPPLIES & MATERIALS	1,095.17	6,363.58	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
420	TEXTBOOKS	8,307.70	0.00	0.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00
Total Function 1111	ELEMENTARY PROGRAMS, K-6	60,518.14	70,987.59	28,200.00	0.25	7,400.00	0.00	7,400.00	7,400.00	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
111	CERTIFIED SALARIES	0.00	0.00	0.00	0.00	13,500.00	0.20	13,500.00	13,500.00	0.20
211	PERS TIER I & TIER II	0.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
212	PERS PICK-UP	0.00	0.00	0.00	0.00	800.00	0.00	800.00	800.00	0.00
220	SOCIAL SECURITY	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
231	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	200.00	0.00	200.00	200.00	0.00
240	HEALTH INSURANCE	0.00	0.00	0.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0.00	0.00	0.00	0.00	25,000.00	0.20	25,000.00	25,000.00	0.20
Function 1250	RESOURCE ROOMS									
111	CERTIFIED SALARIES	62,870.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	CLASSIFIED SALARIES	15,135.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	SUBSTITUTES - LICENSED	2,771.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	SUBSTITUTES - CLASSIFIED	10,610.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS TIER I & TIER II	22,822.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PICK-UP	5,358.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	6,633.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	WORKERS COMPENSATION	150.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	HEALTH INSURANCE	31,443.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	1,598.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	SUPPLIES & MATERIALS	261.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	RESOURCE ROOMS	159,657.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1272	TITLE IA/D									

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 200	Title Reap (Fed VI-SRSA & State IIA)									
Function 1272	TITLE IA/D									
111	CERTIFIED SALARIES	24,918.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	SUBSTITUTES - LICENSED	1,783.20	405.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS TIER I & TIER II	5,274.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PICK-UP	1,446.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	1,963.71	31.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	WORKERS COMPENSATION	39.22	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	HEALTH INSURANCE	1,440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	283.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	SUPPLIES & MATERIALS	785.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	LIBRARY BOOKS	252.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1272	TITLE IA/D	38,187.88	437.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1273	Title II/VIB									
112	CLASSIFIED SALARIES	4,628.35	1,389.31	2,700.00	0.17	0.00	0.00	0.00	0.00	0.00
211	PERS TIER I & TIER II	817.86	316.14	800.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PICK-UP	180.41	81.52	200.00	0.00	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	329.49	95.75	300.00	0.00	0.00	0.00	0.00	0.00	0.00
231	WORKERS COMPENSATION	8.28	3.25	100.00	0.00	0.00	0.00	0.00	0.00	0.00
240	HEALTH INSURANCE	3,994.77	3,355.71	3,100.00	0.00	0.00	0.00	0.00	0.00	0.00
410	SUPPLIES & MATERIALS	4.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1273	Title II/VIB	9,964.08	5,241.68	7,200.00	0.17	0.00	0.00	0.00	0.00	0.00
Major Function 1000	INSTRUCTION	268,327.89	76,666.27	35,400.00	0.42	32,400.00	0.20	32,400.00	32,400.00	0.20
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
342	TRAVEL, OUT OF DISTRICT	0.00	0.00	2,600.00	0.00	2,600.00	0.00	2,600.00	2,600.00	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0.00	0.00	2,600.00	0.00	2,600.00	0.00	2,600.00	2,600.00	0.00
Function 2669	OTHER TECHNOLOGY SERVICES									
410	SUPPLIES & MATERIALS	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
460	NON-CONSUMABLE ITEMS	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Total Function 2669	OTHER TECHNOLOGY SERVICES	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Major Function 2000	SUPPORT SERVICES	0.00	0.00	12,600.00	0.00	12,600.00	0.00	12,600.00	12,600.00	0.00

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 200	Title Reap (Fed VI-SRSA & State IIA)									
Total Fund 200	Title Reap (Fed VI-SRSA & State IIA)	268,327.89	76,666.27	48,000.00	0.42	45,000.00	0.20	45,000.00	45,000.00	0.20

The Measure 98 fund accounts for money received from the State of Oregon for High School Success programs. Requirements are restricted to specific educational projects. This fund number was changed to Fund 252 beginning in July 2020 per direction from ODE.

Fund 202 Measure 98

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 202 Measure 98 (Changed to Fund 252)									
Function 1131 HIGH SCHOOL PROGRAMS									
111 CERTIFIED SALARIES	19,578.87	27,851.41	53,606.00	0.30	0.00	0.00	0.00	0.00	0.00
211 PERS TIER I & TIER II	4,848.10	6,646.90	5,100.00	0.00	0.00	0.00	0.00	0.00	0.00
212 PERS PICK-UP	1,174.74	1,665.13	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00
220 SOCIAL SECURITY	1,441.85	2,040.99	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00
231 WORKERS COMPENSATION	25.62	45.36	900.00	0.00	0.00	0.00	0.00	0.00	0.00
240 HEALTH INSURANCE	6,854.03	8,567.76	5,400.00	0.00	0.00	0.00	0.00	0.00	0.00
389 OTHER NON-INSTRUCTIONAL PROF & TECH SRV	7,080.60	21,242.20	22,500.00	0.00	0.00	0.00	0.00	0.00	0.00
410 SUPPLIES & MATERIALS	0.00	16,103.12	14,350.00	0.00	0.00	0.00	0.00	0.00	0.00
460 NON-CONSUMABLE ITEMS	0.00	2,756.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640 DUES AND FEES	0.00	1,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131 HIGH SCHOOL PROGRAMS	41,003.81	87,969.05	104,356.00	0.30	0.00	0.00	0.00	0.00	0.00
Major Function 1000 INSTRUCTION	41,003.81	87,969.05	104,356.00	0.30	0.00	0.00	0.00	0.00	0.00
Total Fund 202 Measure 98 (Changed to Fund 252)	41,003.81	87,969.05	104,356.00	0.30	0.00	0.00	0.00	0.00	0.00

The Title 1 fund accounts for grant money received from federal funding sources.
These funds are restricted to expenditures for specific educational purposes.

Fund 204 Title 1

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund 204	Title I	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
4501	TITLE I	0.00	39,156.00	40,000.00	0.00	52,000.00	0.00	52,000.00	52,000.00	0.00
4000	REVENUE FROM FEDERAL SOURCES	0.00	39,156.00	40,000.00	0.00	52,000.00	0.00	52,000.00	52,000.00	0.00
5200	TRANSFERS - GENERAL FUND	0.00	5,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	OTHER SOURCES	0.00	5,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 204	Title I	0.00	44,256.00	40,000.00	0.00	52,000.00	0.00	52,000.00	52,000.00	0.00

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 204	Title I									
Function 1272	TITLE IA/D									
111	CERTIFIED SALARIES	0.00	20,401.01	21,500.00	0.33	0.00	0.00	0.00	0.00	0.00
112	CLASSIFIED SALARIES	0.00	3,735.68	1,300.00	0.08	20,000.00	1.00	20,000.00	20,000.00	1.00
121	SUBSTITUTES - LICENSED	0.00	3,646.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS TIER I & TIER II	0.00	5,296.37	6,100.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
212	PERS PICK-UP	0.00	1,430.45	1,400.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
220	SOCIAL SECURITY	0.00	1,995.90	1,800.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
231	WORKERS COMPENSATION	0.00	49.42	250.00	0.00	250.00	0.00	250.00	250.00	0.00
240	HEALTH INSURANCE	0.00	5,712.00	7,400.00	0.00	18,600.00	0.00	18,600.00	18,600.00	0.00
410	SUPPLIES & MATERIALS	0.00	177.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	LIBRARY BOOKS	0.00	468.05	250.00	0.00	3,150.00	0.00	3,150.00	3,150.00	0.00
640	DUES AND FEES	0.00	1,184.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1272	TITLE IA/D	0.00	44,098.00	40,000.00	0.41	52,000.00	1.00	52,000.00	52,000.00	1.00
Major Function 1000	INSTRUCTION	0.00	44,098.00	40,000.00	0.41	52,000.00	1.00	52,000.00	52,000.00	1.00
Total Fund 204	Title I	0.00	44,098.00	40,000.00	0.41	52,000.00	1.00	52,000.00	52,000.00	1.00

The Outdoor School fund accounts for money received from the State of Oregon used specifically for the Outdoor School Program. This fund number was changed to Fund 258 beginning in July 2020 per direction from ODE.

Fund 208 Outdoor School

The IDEA fund accounts for money received from federal funding sources.
These funds are restricted to expenditures for specific educational purposes.

Fund 210 IDEA

Resources Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 210 IDEA									
4507 IDEA	0.00	49,420.65	51,000.00	0.00	51,000.00	0.00	51,000.00	51,000.00	0.00
4000 REVENUE FROM FEDERAL SOURCES	0.00	49,420.65	51,000.00	0.00	51,000.00	0.00	51,000.00	51,000.00	0.00
5200 TRANSFERS - GENERAL FUND	0.00	138,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 OTHER SOURCES	0.00	138,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 210 IDEA	0.00	187,920.65	51,000.00	0.00	51,000.00	0.00	51,000.00	51,000.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE	
Fund 210 IDEA										
Function 1250 RESOURCE ROOMS										
111 CERTIFIED SALARIES	0.00	63,742.00	26,500.00	0.38	26,500.00	0.38	26,500.00	26,500.00	0.38	
112 CLASSIFIED SALARIES	0.00	37,078.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
211 PERS TIER I & TIER II	0.00	23,508.34	8,400.00	0.00	8,400.00	0.00	8,400.00	8,400.00	0.00	
212 PERS PICK-UP	0.00	5,517.38	1,600.00	0.00	1,600.00	0.00	1,600.00	1,600.00	0.00	
220 SOCIAL SECURITY	0.00	7,506.76	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00	
231 WORKERS COMPENSATION	0.00	189.72	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	
240 HEALTH INSURANCE	0.00	49,940.41	6,900.00	0.00	7,100.00	0.00	7,100.00	7,100.00	0.00	
410 SUPPLIES & MATERIALS	0.00	0.00	4,600.00	0.00	4,400.00	0.00	4,400.00	4,400.00	0.00	
Total Function 1250 RESOURCE ROOMS	0.00	187,483.59	51,000.00	0.38	51,000.00	0.38	51,000.00	51,000.00	0.38	
Major Function 1000 INSTRUCTION	0.00	187,483.59	51,000.00	0.38	51,000.00	0.38	51,000.00	51,000.00	0.38	
Total Fund 210 IDEA	0.00	187,483.59	51,000.00	0.38	51,000.00	0.38	51,000.00	51,000.00	0.38	

The TAP Grants fund accounts for money received from state funding sources.
These funds are restricted to expenditures for specific purposes.

Fund 212 TAP Grants

Resources Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 212 TAP Grants									
3299 OTHER RESTRICTED GRANTS-IN-AID	0.00	0.00	95,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
3000 REVENUE FROM STATE SOURCES	0.00	0.00	95,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
Total Fund 212 TAP Grants	0.00	0.00	95,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 212 TAP Grants										
Function 2624	PLANNING SERVICES									
383	ARCHITECT/ENGINEER SERVICES	0.00	0.00	95,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
Total Function 2624	PLANNING SERVICES	0.00	0.00	95,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
Major Function 2000	SUPPORT SERVICES	0.00	0.00	95,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
Total Fund 212	TAP Grants	0.00	0.00	95,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00

The Food Service fund accounts for all revenues and expenditures for the district's food service program. Resources include lunch sales, state lunch reimbursement, and transfers from the General Fund when needed. Requirements include salaries and benefits, and food and supply purchases. This fund number was changed to Fund 299 beginning in July 2020 per direction from ODE.

Fund 250 Food Service

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 250	FOOD SERVICE FUND (Changed to Fund 299)									
Function 3120	FOOD PREPARATION & DISPENSING SERVICES									
112	CLASSIFIED SALARIES	41,487.49	42,481.00	42,000.00	2.00	0.00	0.00	0.00	0.00	0.00
122	SUBSTITUTES - CLASSIFIED	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS TIER I & TIER II	8,109.22	6,746.09	11,500.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PICK-UP	2,224.75	2,143.14	2,600.00	0.00	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	2,811.59	3,118.00	3,300.00	0.00	0.00	0.00	0.00	0.00	0.00
231	WORKERS COMPENSATION	1,484.54	1,516.60	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00
240	HEALTH INSURANCE	15,293.18	15,264.69	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00
322	REPAIRS & MAINTENANCE SERVICES	589.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	184.19	20.30	300.00	0.00	0.00	0.00	0.00	0.00	0.00
410	SUPPLIES & MATERIALS	907.65	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
450	FOOD	35,382.20	48,916.41	85,000.00	0.00	0.00	0.00	0.00	0.00	0.00
451	COMMODITIES	3,969.02	4,815.93	5,200.00	0.00	0.00	0.00	0.00	0.00	0.00
460	NON-CONSUMABLE ITEMS	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
640	DUES AND FEES	986.84	786.11	500.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 3120	FOOD PREPARATION & DISPENSING SERVICES	113,429.67	125,808.27	175,200.00	2.00	0.00	0.00	0.00	0.00	0.00
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES	113,429.67	125,808.27	175,200.00	2.00	0.00	0.00	0.00	0.00	0.00
Total Fund 250	FOOD SERVICE FUND (Changed to Fund 299)	113,429.67	125,808.27	175,200.00	2.00	0.00	0.00	0.00	0.00	0.00

The Student Success Act (Student Investment Act – SIA) fund accounts for money received from the State of Oregon under HB 3427. Requirements are restricted to specific educational projects.

Fund 251 Student Success Act

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund	Description	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 251	Student Success Act (Student Investment Act)									
3299	OTHER RESTRICTED GRANTS-IN-AID	0.00	0.00	0.00	0.00	306,141.00	0.00	306,141.00	306,141.00	0.00
3000	REVENUE FROM STATE SOURCES	0.00	0.00	0.00	0.00	306,141.00	0.00	306,141.00	306,141.00	0.00
Total Fund 251	Student Success Act (Student Investment Act)	0.00	0.00	0.00	0.00	306,141.00	0.00	306,141.00	306,141.00	0.00

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 251	Student Success Act (Student Investment Act)									
Function 2544	MAINTENANCE									
500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	306,141.00	0.00	306,141.00	306,141.00	0.00
Total Function 2544	MAINTENANCE	0.00	0.00	0.00	0.00	306,141.00	0.00	306,141.00	306,141.00	0.00
Major Function 2000	SUPPORT SERVICES	0.00	0.00	0.00	0.00	306,141.00	0.00	306,141.00	306,141.00	0.00
Total Fund 251	Student Success Act (Student Investment Act)	0.00	0.00	0.00	0.00	306,141.00	0.00	306,141.00	306,141.00	0.00

The Measure 98 fund accounts for money received from the State of Oregon for High School Success programs. Requirements are restricted to specific educational projects. This fund was formerly Fund 202 prior to July 2020 per direction from ODE.

Fund 252 Measure 98

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund	Measure	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
252	Measure 98 (Formerly Fund 202)									
	1510 INTEREST ON INVESTMENTS	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.00
	1000 REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.00
	3299 OTHER RESTRICTED GRANTS-IN-AID	0.00	0.00	0.00	0.00	105,000.00	0.00	105,000.00	105,000.00	0.00
	3000 REVENUE FROM STATE SOURCES	0.00	0.00	0.00	0.00	105,000.00	0.00	105,000.00	105,000.00	0.00
Total Fund 252	Measure 98 (Formerly Fund 202)	0.00	0.00	0.00	0.00	105,500.00	0.00	105,500.00	105,500.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 252 Measure 98 (Formerly Fund 202)									
Function 1131 HIGH SCHOOL PROGRAMS									
111 CERTIFIED SALARIES	0.00	0.00	0.00	0.00	41,500.00	0.68	41,500.00	41,500.00	0.68
211 PERS TIER I & TIER II	0.00	0.00	0.00	0.00	11,500.00	0.00	11,500.00	11,500.00	0.00
212 PERS PICK-UP	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
220 SOCIAL SECURITY	0.00	0.00	0.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
231 WORKERS COMPENSATION	0.00	0.00	0.00	0.00	900.00	0.00	900.00	900.00	0.00
240 HEALTH INSURANCE	0.00	0.00	0.00	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00
389 OTHER NON-INSTRUCTIONAL PROF & TECH SRV	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
410 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	7,600.00	0.00	7,600.00	7,600.00	0.00
Total Function 1131 HIGH SCHOOL PROGRAMS	0.00	0.00	0.00	0.00	105,500.00	0.68	105,500.00	105,500.00	0.68
Major Function 1000 INSTRUCTION	0.00	0.00	0.00	0.00	105,500.00	0.68	105,500.00	105,500.00	0.68
Total Fund 252 Measure 98 (Formerly Fund 202)	0.00	0.00	0.00	0.00	105,500.00	0.68	105,500.00	105,500.00	0.68

The CTE Revitalization fund accounts for money received from the State of Oregon and is used to enhance collaboration between education providers and employers to revitalize new or existing CTE Programs of Study.

Fund 254 CTE Revitalization

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund	Description	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 254	CTE Revitalization									
	3299 OTHER RESTRICTED GRANTS-IN-AID	0.00	0.00	0.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
	3000 REVENUE FROM STATE SOURCES	0.00	0.00	0.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
Total Fund 254	CTE Revitalization	0.00	0.00	0.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 254 CTE Revitalization										
Function 2543	GROUNDS CARE									
460	NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
540	EQUIPMENT	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Function 2543	GROUNDS CARE	0.00	0.00	0.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
Major Function 2000	SUPPORT SERVICES	0.00	0.00	0.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
Total Fund 254	CTE Revitalization	0.00	0.00	0.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00

The Outdoor School fund accounts for money received from the State of Oregon used specifically for the Outdoor School Program. This fund was formerly Fund 208 prior to July 2020 per direction from ODE.

Fund 258 Outdoor School

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund	Description	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 258	Outdoor School (Formerly Fund 208)									
3299	OTHER RESTRICTED GRANTS-IN-AID	0.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
3000	REVENUE FROM STATE SOURCES	0.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
5400	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
5000	OTHER SOURCES	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
Total Fund 258	Outdoor School (Formerly Fund 208)	0.00	0.00	0.00	0.00	9,500.00	0.00	9,500.00	9,500.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE	
Fund 258 Outdoor School (Formerly Fund 208)										
Function 1111 ELEMENTARY PROGRAMS, K-6										
140 ADDITIONAL SALARY	0.00	0.00	0.00	0.00	1,250.00	0.00	1,250.00	1,250.00	0.00	
312 INSTRUCTIONAL PROGRAMS IMPROVEMENT SR	0.00	0.00	0.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00	
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00	1,750.00	0.00	1,750.00	1,750.00	0.00	
Total Function 1111 ELEMENTARY PROGRAMS, K-6	0.00	0.00	0.00	0.00	9,500.00	0.00	9,500.00	9,500.00	0.00	
Major Function 1000 INSTRUCTION	0.00	0.00	0.00	0.00	9,500.00	0.00	9,500.00	9,500.00	0.00	
Total Fund 258 Outdoor School (Formerly Fund 208)	0.00	0.00	0.00	0.00	9,500.00	0.00	9,500.00	9,500.00	0.00	

The Student Body fund accounts for receipts and disbursements of student body activities. Resources include athletic gate admissions, student fees and student body fund-raising. Requirements include athletic expenses for referees and supplies, and student body related expenses.

Fund 270 Student Body

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund 270 REIMBURSABLE & STUDENT BODY FUND

1510	INTEREST ON INVESTMENTS	0.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00
1710	ADMISSIONS	6,062.00	9,394.00	8,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
1740	STUDENT FEES	3,969.00	4,092.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
1760	CLUB FUND RAISING	66,817.61	40,416.65	45,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
1990	MISCELLANEOUS	943.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
1000	REVENUE FROM LOCAL SOURCES	77,791.61	53,902.65	63,100.00	0.00	63,100.00	0.00	63,100.00	63,100.00	0.00
5400	BEGINNING FUND BALANCE	41,716.84	60,007.25	41,000.00	0.00	41,000.00	0.00	41,000.00	41,000.00	0.00
5000	OTHER SOURCES	41,716.84	60,007.25	41,000.00	0.00	41,000.00	0.00	41,000.00	41,000.00	0.00
Total Fund 270	REIMBURSABLE & STUDENT BODY FUND	119,508.45	113,909.90	104,100.00	0.00	104,100.00	0.00	104,100.00	104,100.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE	
Fund 270 REIMBURSABLE & STUDENT BODY FUND										
Function 1111 ELEMENTARY PROGRAMS, K-6										
390 OTHER GENERAL PROF & TECHNICAL SERVICES	1,339.68	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00	
410 SUPPLIES & MATERIALS	5,688.57	2,501.06	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	
Total Function 1111 ELEMENTARY PROGRAMS, K-6	7,028.25	2,501.06	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00	
Function 1112 INTERMEDIATE, 4-5										
410 SUPPLIES & MATERIALS	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	
Total Function 1112 INTERMEDIATE, 4-5	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	
Function 1121 MIDDLE SCHOOL, 7-8										
311 INSTRUCTIONAL SERVICES	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	
410 SUPPLIES & MATERIALS	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	
Total Function 1121 MIDDLE SCHOOL, 7-8	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	
Function 1122 MIDDLE SCHOOL - EXTRA CURRICULAR										
390 OTHER GENERAL PROF & TECHNICAL SERVICES	50.00	80.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	
410 SUPPLIES & MATERIALS	0.00	75.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	
Total Function 1122 MIDDLE SCHOOL - EXTRA CURRICULAR	50.00	155.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	
Function 1131 HIGH SCHOOL PROGRAMS										
342 TRAVEL, OUT OF DISTRICT	3,680.39	13,094.56	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	
410 SUPPLIES & MATERIALS	30,086.56	36,924.43	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00	
Total Function 1131 HIGH SCHOOL PROGRAMS	33,766.95	50,018.99	35,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00	
Function 1132 HIGH SCHOOL - EXTRA CURRICULAR										
342 TRAVEL, OUT OF DISTRICT	2,575.54	2,025.46	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	
390 OTHER GENERAL PROF & TECHNICAL SERVICES	10,139.81	8,940.59	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00	
410 SUPPLIES & MATERIALS	5,940.65	368.75	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00	
Total Function 1132 HIGH SCHOOL - EXTRA CURRICULAR	18,656.00	11,334.80	35,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00	
Major Function 1000 INSTRUCTION	59,501.20	64,009.85	102,000.00	0.00	102,000.00	0.00	102,000.00	102,000.00	0.00	
Function 2410 PRINCIPAL										
353 POSTAGE	0.00	0.00	1,050.00	0.00	1,050.00	0.00	1,050.00	1,050.00	0.00	
640 DUES AND FEES	0.00	239.44	1,050.00	0.00	1,050.00	0.00	1,050.00	1,050.00	0.00	

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 270 REIMBURSABLE & STUDENT BODY FUND									
Total Function 2410 PRINCIPAL	0.00	239.44	2,100.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.00
Major Function 2000 SUPPORT SERVICES	0.00	239.44	2,100.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.00
Total Fund 270 REIMBURSABLE & STUDENT BODY FUND	59,501.20	64,249.29	104,100.00	0.00	104,100.00	0.00	104,100.00	104,100.00	0.00

The Career Pathways Grant fund accounts for grant money received for
Career Technical Education Program Grants.

Fund 280 Career Pathways Grant Fund

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund	Description	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 280	Career Pathways Grant Fund									
3299	OTHER RESTRICTED GRANTS-IN-AID	25,023.00	6,296.08	10,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
3000	REVENUE FROM STATE SOURCES	25,023.00	6,296.08	10,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
5400	BEGINNING FUND BALANCE	(19,295.00)	(7,666.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	OTHER SOURCES	(19,295.00)	(7,666.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 280	Career Pathways Grant Fund	5,728.00	(1,370.49)	10,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 280	Career Pathways Grant Fund									
Function 1131	HIGH SCHOOL PROGRAMS									
520	BUILDINGS ACQUISITION	13,394.57	0.00	10,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	13,394.57	0.00	10,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
Major Function 1000	INSTRUCTION	13,394.57	0.00	10,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
Total Fund 280	Career Pathways Grant Fund	13,394.57	0.00	10,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00

The Food Service fund accounts for all revenues and expenditures for the district's food service program. Resources include lunch sales, state lunch reimbursement, and transfers from the General Fund when needed. Requirements include salaries and benefits, and food and supply purchases. This fund was formerly Fund 250 prior to July 2020 per direction from ODE.

Fund 299 Food Service

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund	Description	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 299	Food Service (Formerly Fund 250)									
1620	DAILY SALES - NON-REIMBURSABLE	0.00	0.00	0.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
1000	REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
3102	STATE SCHOOL LUNCH MATCH	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.00
3000	REVENUE FROM STATE SOURCES	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.00
4505	STATE LUNCH REIMBURSEMENT	0.00	0.00	0.00	0.00	47,000.00	0.00	47,000.00	47,000.00	0.00
4900	REVENUE FOR/ON BEHALF OF THE I	0.00	0.00	0.00	0.00	5,200.00	0.00	5,200.00	5,200.00	0.00
4000	REVENUE FROM FEDERAL SOURCES	0.00	0.00	0.00	0.00	52,200.00	0.00	52,200.00	52,200.00	0.00
5200	TRANSFERS - GENERAL FUND	0.00	0.00	0.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
5000	OTHER SOURCES	0.00	0.00	0.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
Total Fund 299	Food Service (Formerly Fund 250)	0.00	0.00	0.00	0.00	132,700.00	0.00	132,700.00	132,700.00	0.00

Requirements Report

		Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Fund 299	Food Service (Formerly Fund 250)									
Function 3120	FOOD PREPARATION & DISPENSING SERVICES									
112	CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	43,000.00	2.00	43,000.00	43,000.00	2.00
122	SUBSTITUTES - CLASSIFIED	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.00
211	PERS TIER I & TIER II	0.00	0.00	0.00	0.00	11,500.00	0.00	11,500.00	11,500.00	0.00
212	PERS PICK-UP	0.00	0.00	0.00	0.00	2,600.00	0.00	2,600.00	2,600.00	0.00
220	SOCIAL SECURITY	0.00	0.00	0.00	0.00	3,300.00	0.00	3,300.00	3,300.00	0.00
231	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	1,800.00	0.00	1,800.00	1,800.00	0.00
240	HEALTH INSURANCE	0.00	0.00	0.00	0.00	18,600.00	0.00	18,600.00	18,600.00	0.00
322	REPAIRS & MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
342	TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00	300.00	0.00	300.00	300.00	0.00
410	SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
450	FOOD	0.00	0.00	0.00	0.00	40,900.00	0.00	40,900.00	40,900.00	0.00
451	COMMODITIES	0.00	0.00	0.00	0.00	5,200.00	0.00	5,200.00	5,200.00	0.00
460	NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
640	DUES AND FEES	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.00
Total Function 3120	FOOD PREPARATION & DISPENSING SERVICES	0.00	0.00	0.00	0.00	132,700.00	2.00	132,700.00	132,700.00	2.00
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES	0.00	0.00	0.00	0.00	132,700.00	2.00	132,700.00	132,700.00	2.00
Total Fund 299	Food Service (Formerly Fund 250)	0.00	0.00	0.00	0.00	132,700.00	2.00	132,700.00	132,700.00	2.00

The Debt Service Fund is used for the payment of principal and interest on long-term general indebtedness. The principal source of revenue is district property taxes.

300 Debt Service Fund

Resources Report

Actuals 2017-18 Actuals 2018-19 Budget 2019-20 FTE 2019-20 Proposed 2020-21 Proposed FTE Approved 2020-21 Adopted 2020-21 Adopted FTE

Fund 300	DEBT SERVICE FUND									
1112	PRIOR YEAR TAXES	655.34	82.66	300.00	0.00	300.00	0.00	300.00	300.00	0.00
1510	INTEREST ON INVESTMENTS	492.36	720.88	600.00	0.00	600.00	0.00	600.00	600.00	0.00
1000	REVENUE FROM LOCAL SOURCES	1,147.70	803.54	900.00	0.00	900.00	0.00	900.00	900.00	0.00
5400	BEGINNING FUND BALANCE	0.00	(0.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	OTHER SOURCES	0.00	(0.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 300	DEBT SERVICE FUND	1,147.70	803.24	900.00	0.00	900.00	0.00	900.00	900.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
<hr/>									
Fund 300 DEBT SERVICE FUND									
<hr/>									
Function 5200 TRANSFERS - GENERAL FUND									
710 FUND MODIFICATIONS	1,148.00	747.00	900.00	0.00	900.00	0.00	900.00	900.00	0.00
Total Function 5200 TRANSFERS - GENERAL FUND	1,148.00	747.00	900.00	0.00	900.00	0.00	900.00	900.00	0.00
<hr/>									
Major Function 5000 OTHER USES	1,148.00	747.00	900.00	0.00	900.00	0.00	900.00	900.00	0.00
<hr/>									
Total Fund 300 DEBT SERVICE FUND	1,148.00	747.00	900.00	0.00	900.00	0.00	900.00	900.00	0.00

GRAND TOTAL

Resources Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Grand Totals:	6,247,669.41	6,939,638.49	9,443,721.00	0.00	6,088,114.00	0.00	6,188,114.00	6,188,114.00	0.00

Requirements Report

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	FTE 2019-20	Proposed 2020-21	Proposed FTE	Approved 2020-21	Adopted 2020-21	Adopted FTE
Grand Totals:	3,846,614.20	4,414,610.71	9,443,721.00	34.00	6,088,114.00	32.14	6,188,114.00	6,188,114.00	32.14
