

Clatskanie School District

Adopted Budget

2019 - 2020

Cathy Hurowitz
Superintendent

Prepared by: NW Regional ESD
Fiscal Services Department

815 S. Nehalem Clatskanie OR 97016 503-728-0587 www.csd.k12.or.us

CLATSKANIE SCHOOL DISTRICT

CLATSKANIE, OREGON

ADOPTED BUDGET 2019 - 2020

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**CLATSKANIE SCHOOL DISTRICT 6J
ADOPTED BUDGET 2019 - 2020**

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**CLATSKANIE SCHOOL DISTRICT
PROPOSED BUDGET 2019 - 2020**

BUDGET COMMITTEE

BOARD MEMBERS

Name	Term Expires
Megan Evenson, Chair	6/30/2019
Christopher Ouellette	6/30/2019
Kara Harris	6/30/2019
Kathy Engel	6/30/2019
Ian Wiggins	6/30/2019

COMMITTEE MEMBERS

Name	Term Expires
Elisha Shulda	6/30/2019
Erick Holsey	6/30/2019
Julie Stockfleth	6/30/2020
Margaret Magruder	6/30/2019
Open	6/30/2019

CLATSKANIE SCHOOL DISTRICT SCHOOL DISTRICT PROFILE 2018 -2019

Board of Directors

Board Member	Position	Term Expires
Megan Evenson, Chair	1	6/30/2019
Christopher Ouellette	2	6/30/2019
Kara Harris	3	6/30/2019
Kathy Engel	4	6/30/2019
Ian Wiggins	5	6/30/2019

School District Administration

Cathy Hurowitz churowitz@csd.k12.or.us	Superintendent
Jim Helmen jhelmen@csd.k12.or.us	Middle/High Principal
Brad Thorud bthorud@csd.k12.or.us	Elementary Principal
Ryan Tompkins rtompkins@csd.k12.or.us	Athletic Director
Tami Montague tmontague@nwresd.k12.or.us	Deputy Clerk
Paul Simmons psimmons@csd.k12.or.us	Transportation Director/ Maintenance-Custodial Supervisor

BUDGET OVERVIEW

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Clatskanie School District appropriates its expenditure budget at the major function level. The function areas, as defined by ODE, are Instruction (1000), Support Services (2000), Enterprise and Community Services (3000), Facilities Acquisition and Construction (4000), Other Uses, which are mainly transfers and debt service (5000), Contingency (6000), and Unappropriated Ending Fund Balance (7000).

BUDGET FORMAT

The budget document is organized into two sections:

- Superintendent's Budget Message and Related Information
- Fund Statements

The Budget Message is a narrative overview of the 2019 - 2020 budget. Related information includes the budget committee members, composed of the five board members and five local citizens, and general information about the District's funds.

The Fund Statements contain required information for the District's funds.

General Fund (100) - The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which include program descriptions, budgeted positions and programs and services analysis.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund formula, which make up almost 90% of all General Fund revenue.

Other funds include:

Special Revenue Funds (200 – 290) – Accounts for resources that are limited to a particular purpose, either by external sources, such as the federal government, or locally, by the governing body. Included in these funds are federal, state and private grants; the District’s food service program and student body funds.

Debt Service Fund (300) – Accounts for dedicated property tax revenue and principal and interest expenditures for the District’s long-term obligations, including the general obligation (GO) bonds. GO bonds allow the District to finance capital projects such as the construction of new schools and major remodeling projects.

Debt Service LED Fund (310) – Accounts for dedicated revenue and principal and interest expenditures for the District’s LED capital project.

Capital Maintenance Fund (440) – Accounts for dedicated contract revenue and expenditures for District facilities maintenance.

LED Capital Fund (450) – Accounts for dedicated contract revenue and expenditures for District LED capital project.

Scholarship Fund (720 -721) – Accounts for dedicated scholarship revenues received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with trust agreements.

THE BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

Preparation of the budget involves many steps and months of work by District staff. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee, which then reviews the proposed budget and receives public comment. The Budget Committee recommends revisions to the budget, if needed, and approves a budget for adoption by the School Board. No new program shall be considered for the budget estimate that has not previously been submitted to the board.

The first budget committee meeting is generally held in April or May. Notice of the meeting is published in the newspaper, five to thirty days before the first budget meeting and is listed on the school website.

Once a document is given to the Budget Committee, citizens may obtain a copy at the District Office, 815 S. Nehalem, Clatskanie Oregon between 9:00 a.m. and 3:30 p.m.

HOW THE BUDGET IS ADOPTED

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published twice in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June business meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline for the Clatskanie School District 6J board of directors and administrative staff for the 2019 - 2020 fiscal year.

SUPPLEMENTAL BUDGETS

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

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

SUPERINTENDENT'S BUDGET MESSAGE 2019-2020 PROPOSED BUDGET

May 6, 2019

INTRODUCTION

The budget is an important tool used by the Board and administration to prepare for the future. It is more than just a spending plan; it is a means of communicating the District's priorities, based on Board goals, district-wide surveys and financial realities, to the Clatskanie School District community.

During the 2018-2019 school year the Board, classified staff, certified staff, and community members engaged in a process to develop a mission and vision that will drive our district forward. The Board and the visioning team are committed to improved student achievement and have identified three priority areas to move our district forward. The District priorities to improve student achievement are; Instruction, Engagement, and Community. The District mission is to provide rigorous instructional practices and engage our students and community in our schools. Every dollar will be used wisely to ensure that our students graduate on time and are well prepared for their future beginning in kindergarten.

The proposed budget and budget message have been prepared in compliance with Oregon Law ORS 294.391. The budget message is being delivered to the budget committee as prescribed in ORS 294.401 and is submitted to the budget committee and patrons of the Clatskanie School District.

REVENUE ASSUMPTIONS

This is the first year of the 2019-2020 biennium and at this time the allocation has not been finalized. We are building our budget on the Governor's proposed \$8.97 billion for K-12 schools. We are anticipating returning to the 49/51 percent split for this biennium. Clatskanie School District is projecting General Fund revenues of \$9,493,246 for the 2019-20 school year. Revenues include an estimated beginning fund balance of \$408,811. The beginning fund balance consists of funds that are available at the end of fiscal 2018-19 for use in 2019-20 and as contingency funds. In addition, the district has been fortunate to receive additional revenue as a result of the Strategic Investment Program (SIP) - Port Westward Unit 2 PGE Project. This is reflected as a transfer into the General Fund. It is best practice to have a reserve balance for contingencies of 5-7%. Unfortunately with reduced funding and rising costs we have not been able to maintain a contingency fund of 5%. It is our hope that in the future we can work toward a safer contingency fund as our buildings and systems are aging.

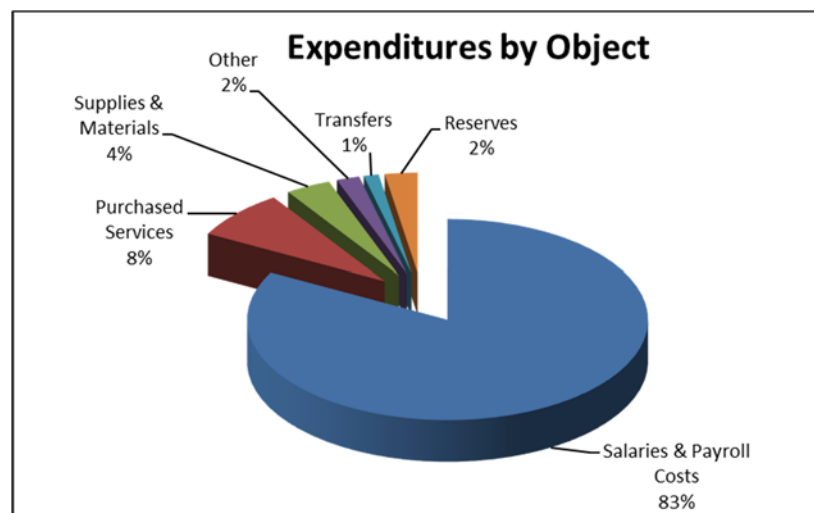
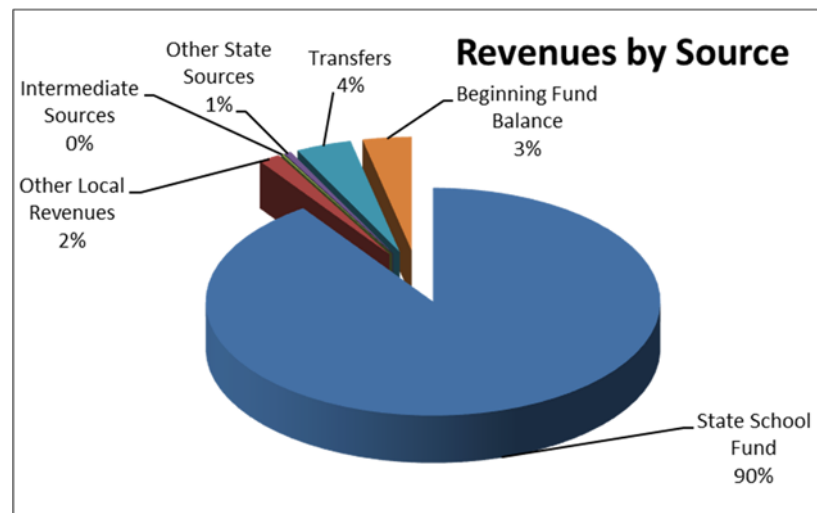
We are hopeful that the current federal grant funding, which includes funding for special needs students, will remain fairly consistent with 2018-19 levels. Despite the continued funding challenges, our commitment to supporting students with special needs remains strong.

EXPENDITURE ASSUMPTIONS

Personnel expenses make up almost 83% of the program costs for the instruction, support and administrative functions. The District has successfully held salary costs steady over the years, but associated payroll costs continue to rise. These increasing costs continue to be one of the most pressing concerns for the District as we attempt to balance student needs with the provision of a realistic compensation package for our staff. Health insurance costs are also expected to increase. Premiums for District health insurance plans have increased over the years, consistent with state and national trends, and this trend will likely continue. The cost of medical services and insurance continue to be a state and national issue and cannot be controlled locally.

Collective bargaining contracts exist for both classified and certified staff. The agreements determine salary and benefit schedules. Both certified and classified staffs have contracts that run out June 2019. We are currently in negotiations with both organizations and it is unknown what impact the outcomes will have on the budget.

In addition, employer rates for the Public Employees Retirement System (PERS) increased again for the 2019-2020 biennium. The rate effective July 1, 2017 for the 2017-2019 biennium was 27.20% of salary covered under the plan for Tiers 1 and 2 employees and 21.87% for employees covered under the Oregon Public Services Retirement Plan (OPSRP). For the 2019-2021 biennium the rates increased to 32.03% of salary covered under the plan for Tiers 1 and 2 employees and 26.58% for employees covered under OPSRP. Current actuarial projections show similar increases in the next two biennia.



PROPOSED CHANGES FROM THE 2018-19 TO 2019-20 BUDGET

Contractual increases for salaries and associated payroll costs are reflected throughout the 2019-20 proposed budget. Several proposed changes are based on ongoing discussions with the Board, administration, staff and community members:

1. In Function 1111, Elementary Instruction, a 1.0 FTE Teaching position is added at Kindergarten.
2. Strategic changes in support services staffing in the maintenance, transportation, technology, business department, and principals offices are reflected in this proposal.
3. Overall, 3.0 FTE Administrators remain in the 2019-20 proposed budget: 0.5 FTE Special Education Director, 0.5 FTE Superintendent, 1.0 FTE CES Principal, and 1.0 FTE CMHS Principal.
4. Fund 229. With the passage of Oregon's Measure 98, the District received \$119,000 in State of Oregon grant funds in 2017-18 and \$120,000 in 2018-19 to be used to increase high school graduation rates. In 2019-20 the district expects a similar amount to be funded and proposes to add a 1.0 FTE teaching position for an alternative education classroom at CMHS. The 2019-20 the legislature has included an increase to this fund as a part of a revenue package proposal. If this passes, additional funds will become available for these purposes in 2020-21.

BUDGET TRANSPARENCY

A common concern expressed by citizens and elected officials relates to budget transparency. This is true not only at the local level, but also statewide, from the legislatively adopted budget, to how that translates to meeting individual student needs. Throughout the school year, meetings were held with administrators and staff to share information, receive comments and suggestions and to gather feedback. School Board meetings provided another opportunity for the Board and administration to engage with the community.

The Oregon Department of Education, with input from practitioners, established a standardized chart of accounts that is used by all school districts in the state. The purpose of the standardized chart was to insure that data reported by each district was consistent in order to allow for reasonable comparison. Standardized data is submitted to ODE and information can be accessed through the Data Base Initiative (DBI) portion of its website. Data relating to resources and expenditures of every district in the state can be accessed. Comparative reports can also be accessed, as well as information relating to student achievement.

Financial and student achievement data is used by ODE and the Legislature to help determine how dollars are being spent and also whether student achievement has improved as a result of the expenditures. This information can be accessed via the web at:

<http://www.oregon.gov/ode/reports-and-data/Pages/Centralized-Online-Reports.aspx>

Summary/Conclusion

The 2019 Oregon Legislative Session must conclude by June 30th. State leaders are working to create and adopt the budget for Oregon schools for 2019-20, and 2020-21. The legislature is waiting for the May revenue forecast (May 15, 2019) before they reveal any additional revenue. We are hopeful that an additional \$100 million will be added to the Co-chairs budget proposal of \$8.87 billion. Additionally, the Joint Committee on Student Success is working to bring additional investment in K-12 funding. It is important the state funds schools properly to provide adequate and sustainable school funding. The Student Success Committee has been reaching out to stakeholders across the state and has heard loud and clear that our schools must be properly funded. Oregon is in a position to fund schools at a level that will lead to improved student success. Our state is experiencing a period of economic growth that should result in more funding for schools statewide. I encourage all of you to contact our legislators to advocate for appropriate and sustainable funding for schools. Our students deserve it!

Staff has worked diligently to prepare a budget that reflects the Board's commitment to provide our community's students with high quality educational opportunities while recognizing financial limitations. We are dedicated to delivering effective and innovative services that utilize the District resources as efficiently as possible to implement the Board's policies.

The 2019-20 Proposed Budget is hereby submitted for your consideration.

Cathy Hurowitz
Superintendent

**Clatskanie School District
Budget Summary - All Funds
2019-2020**

RESOURCES	General Fund		Special Revenue Funds		Debt Service Funds		Capital Project Funds		Scholarship Funds		All Funds Adopted Budget	
Local Revenue	\$	3,900,799	\$	847,000	\$	697,000			\$	-	\$	5,444,799
Intermediate Revenue		98,000		-		-		-		-		98,000
State Revenue		4,745,636		548,437		-		-		-		5,294,073
Federal Revenue		-		599,785		-		-		-		599,785
Transfers In		340,000		115,000		-		-		-		455,000
Other Resources		-		120,000		-		50,000		-		170,000
Beginning Fund Balance		408,811		283,100		76,000		30,000		53,000		850,911
Total Revenue	\$	9,493,246	\$	2,513,322	\$	773,000	\$	80,000	\$	53,000	\$	12,912,568

EXPENDITURES	FTE		FTE		FTE		FTE		FTE	
Instruction	\$	5,525,408	57.86	\$	909,510	5.56	\$	-	\$	-
Supporting Services		3,602,838	30.59		537,512	-		-		80,000
Community Services		-	-		496,100	5.06		-		53,000
Facilities Acquisition & Construction		-	-		105,200	-		-		-
Debt Service		-	-		-	-		773,000		-
Transfers Out		115,000	-		340,000	-		-		-
Contingency		250,000	-		125,000	-		-		-
Ending Fund Balance		-	-		-	-		-		-
Total Expenditures	\$	9,493,246	88.45	\$	2,513,322	10.62	\$	773,000	\$	80,000
									\$	53,000
									\$	12,912,568

General Fund



GENERAL FUND

The General Fund is the District's primary operating fund and accounts for all revenues and expenditures, except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 90% of all General Fund revenue.

Property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable are due from property owners within the District.

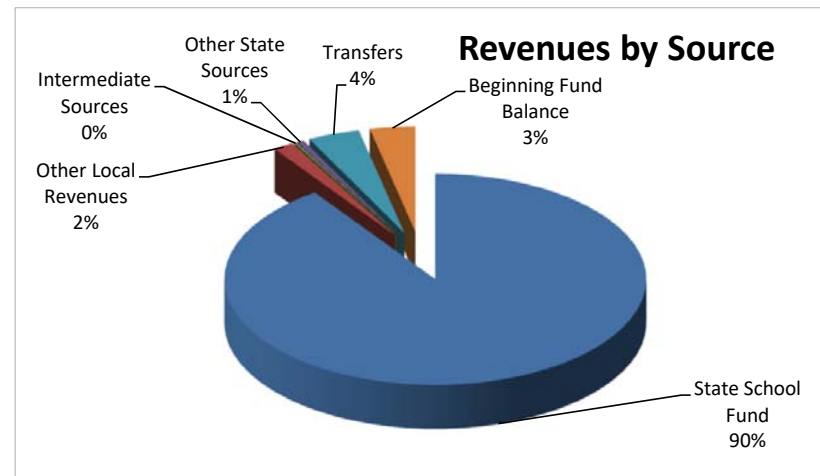
State School Fund is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. The amount received from the state is adjusted down based on tax revenues received from the permanent rate local property taxes.

Clatskanie School District

General Fund

Revenue Summary by Major Source

Major Source	ACTUALS 2016-17	ACTUALS 2017-18	BUDGET 2018-19	FTE	PROPOSED 2019-20	PROPOSED FTE	APPROVED 2019-20	ADOPTED 2019-20	ADOPTED FTE
STATE SCHOOL FUND	\$ 7,207,114	\$ 7,715,796	\$ 7,760,290	-	\$ 8,434,435	-	\$ 8,434,435	\$ 8,434,435	-
OTHER LOCAL SOURCES	159,705	225,895	134,500	-	180,000	-	180,000	180,000	-
INTERMEDIATE SOURCES	-	4,480	-	-	85,000	-	85,000	85,000	-
OTHER STATE SOURCES	54,261	60,635	45,000	-	45,000	-	45,000	45,000	-
TRANSFERS	425,000	338,140	340,000	-	340,000	-	340,000	340,000	-
BEGINNING FUND BALANCE	145,757	206,075	298,549	-	408,811	-	408,811	408,811	-
General Fund Total	\$ 7,991,837	\$ 8,551,021	\$ 8,578,339	-	\$ 9,493,246	-	\$ 9,493,246	\$ 9,493,246	-

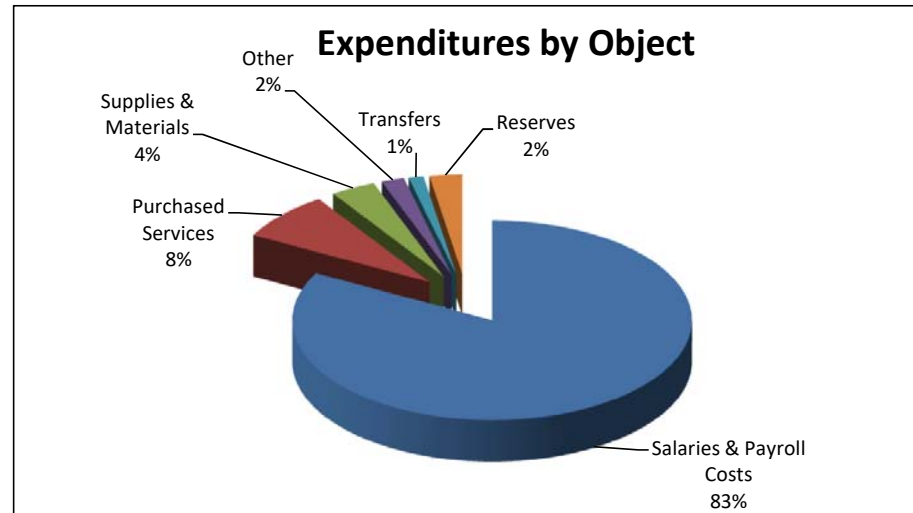


Clatskanie School District
General Fund
Expenditure Summary by Major Function

Major Source	Description	ACTUALS 2016-17	ACTUALS 2017-18	BUDGET 2018-19	FTE	PROPOSED 2019-20	PROPOSED FTE	APPROVED 2019-20	ADOPTED 2019-20	ADOPTED FTE
1000	INSTRUCTION	\$ 4,446,494	\$ 4,832,556	\$ 5,044,818	55.75	\$ 5,525,408	57.86	\$ 5,525,408	\$ 5,525,408	57.86
2000	SUPPORT SERVICES	3,223,218	3,321,070	3,238,521	28.39	3,602,838	30.59	3,602,838	3,602,838	30.59
5000	OTHER USES	116,052	95,000	95,000	-	115,000	-	115,000	115,000	-
6000	CONTINGENCIES	-	-	200,000	-	250,000	-	250,000	250,000	-
7000	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-	-	-	-
General Fund Total		\$ 7,785,764	\$ 8,248,626	\$ 8,578,339	84.14	\$ 9,493,246	88.45	\$ 9,493,246	\$ 9,493,246	88.45

Clatskanie School District
General Fund
Expenditure Summary by Major Object

Major Object	Description	ACTUALS 2016-17	ACTUALS 2017-18	BUDGET 2018-19	FTE	PROPOSED 2019-20	PROPOSED FTE	APPROVED 2019-20	ADOPTED 2019-20	ADOPTED FTE
100	SALARIES	\$ 4,170,791	\$ 4,369,922	\$ 4,339,592	84.14	\$ 4,662,097	88.45	\$ 4,662,097	\$ 4,662,097	88.45
200	ASSOCIATED PAYROLL COST	2,406,862	2,674,546	2,814,103	-	3,198,849	-	3,198,849	3,198,849	-
300	PURCHASED SERVICES	601,739	583,315	621,670	-	745,650	-	745,650	745,650	-
400	SUPPLIES AND MATERIALS	334,733	342,580	362,024	-	346,050	-	346,050	346,050	-
500	CAPITAL OUTLAY	-	16,860	-	-	-	-	-	-	-
600	OTHER OBJECTS	155,587	166,403	145,950	-	175,600	-	175,600	175,600	-
700	TRANSFERS	116,052	95,000	95,000	-	115,000	-	115,000	115,000	-
800	PLANNED RESERVE	-	-	200,000	-	250,000	-	250,000	250,000	-
General Fund Total		\$ 7,785,764	\$ 8,248,626	\$ 8,578,339	84.14	\$ 9,493,246	88.45	\$ 9,493,246	\$ 9,493,246	88.45



Clatskanie School District
PO Box 678 Clatskanie, OR 97016

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 100	GENERAL FUND									
	1111 CURRENT YEAR TAXES	(3,370,016)	(3,339,440)	(3,540,000)	0.00	(3,611,792)	0.00	(3,611,792)	(3,611,792)	0.00
	1112 PRIOR YEAR TAXES	(115,740)	(114,620)	(99,000)	0.00	(101,007)	0.00	(101,007)	(101,007)	0.00
	1114 PAYMENTS IN LIEU OF TAX	(9,166)	(16,261)	0	0.00	(7,000)	0.00	(7,000)	(7,000)	0.00
	1190 PENALTIES & INTEREST ON TAXES	(872)	(1,250)	(1,000)	0.00	(1,000)	0.00	(1,000)	(1,000)	0.00
	1330 SUMMER SCHOOL TUITION	(800)	0	0	0.00	0	0.00	0	0	0.00
	1411 TRANSPORTATION FEES	(13,804)	(17,341)	(15,000)	0.00	(20,000)	0.00	(20,000)	(20,000)	0.00
	1510 INTEREST ON INVESTMENTS	(17,474)	(38,017)	(18,000)	0.00	(55,000)	0.00	(55,000)	(55,000)	0.00
	1710 ADMISSIONS	0	(2,876)	(11,500)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
	1740 ASB GENERAL FEES	0	(25,405)	0	0.00	0	0.00	0	0	0.00
	1745 USER FEES	(25,581)	(19,504)	(15,000)	0.00	(20,000)	0.00	(20,000)	(20,000)	0.00
	1910 RENTALS	(4,500)	(5,000)	(2,300)	0.00	(2,300)	0.00	(2,300)	(2,300)	0.00
	1920 DONATIONS - PRIVATE SOURCES	(4,163)	(2,340)	(700)	0.00	(700)	0.00	(700)	(700)	0.00
	1960 RECOVERY OF PY EXPENDITURE	8,277	(15,909)	(12,000)	0.00	(12,000)	0.00	(12,000)	(12,000)	0.00
	1961 RECOVERY CURRENT YR EXPENDIT	(23,645)	(43,915)	0	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS	(47,689)	(9,398)	(25,000)	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00
	1993 MEDICAID ADMIN CLAIMS	(14,918)	(39,551)	(25,000)	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00
	1995 E-RATE	(15,408)	(6,639)	(10,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
	1000 LOCAL SOURCES	(3,655,500)	(3,697,466)	(3,774,500)	0.00	(3,900,799)	0.00	(3,900,799)	(3,900,799)	0.00
	2101 COUNTY SCHOOL FUNDS	(61,040)	(24,581)	(13,000)	0.00	(13,000)	0.00	(13,000)	(13,000)	0.00
	2102 ESD APPORTIONMENT	0	0	0	0.00	(85,000)	0.00	(85,000)	(85,000)	0.00
	2105 NATURAL GAS, OIL & MINERAL RECE	0	(4,480)	0	0.00	0	0.00	0	0	0.00
	2000 INTERMEDIATE SOURCES	(61,040)	(29,061)	(13,000)	0.00	(98,000)	0.00	(98,000)	(98,000)	0.00
	3101 STATE SCHOOL FUND	(3,438,187)	(4,043,042)	(3,971,744)	0.00	(4,560,636)	0.00	(4,560,636)	(4,560,636)	0.00
	3103 COMMON SCHOOL FUND	(80,588)	(68,845)	(70,546)	0.00	(75,000)	0.00	(75,000)	(75,000)	0.00
	3104 STATE MANAGED COUNTY TIMBER	(131,505)	(107,758)	(65,000)	0.00	(65,000)	0.00	(65,000)	(65,000)	0.00
	3199 STATE UNRESTRICTED GRANTS IN A	(54,261)	(44,248)	(45,000)	0.00	(45,000)	0.00	(45,000)	(45,000)	0.00
	3299 STATE RESTRICTED GRANTS-IN-AID	0	(16,387)	0	0.00	0	0.00	0	0	0.00
	3000 STATE SOURCES	(3,704,541)	(4,280,280)	(4,152,290)	0.00	(4,745,636)	0.00	(4,745,636)	(4,745,636)	0.00
	5200 INTERFUND TRANSFER	(425,000)	(338,140)	(340,000)	0.00	(340,000)	0.00	(340,000)	(340,000)	0.00
	5400 BEGINNING FUND BALANCE	(145,757)	(206,075)	(298,549)	0.00	(408,811)	0.00	(408,811)	(408,811)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	(570,757)	(544,215)	(638,549)	0.00	(748,811)	0.00	(748,811)	(748,811)	0.00
Total Fund 100	GENERAL FUND	(7,991,839)	(8,551,021)	(8,578,339)	0.00	(9,493,246)	0.00	(9,493,246)	(9,493,246)	0.00

Clatskanie School District
PO Box 678 Clatskanie, OR 97016

Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 100	GENERAL FUND									
Function 1111	ELEMENTARY, K-6									
111	CERTIFICATED SALARIES	961,962	922,346	992,963	15.58	1,056,999	16.58	1,056,999	1,056,999	16.58
112	CLASSIFIED SALARIES	26,613	6,527	6,934	0.28	6,653	0.25	6,653	6,653	0.25
121	SUBSTITUTES CERTIFICATED	35,038	60,863	30,000	0.00	30,000	0.00	30,000	30,000	0.00
122	SUBSTITUTE CLASSIFIED SAL	3,324	852	3,000	0.00	3,000	0.00	3,000	3,000	0.00
124	TEMPORARY CLASSIFIED SALA	462	772	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	6,395	3,776	5,969	0.00	5,000	0.00	5,000	5,000	0.00
139	OPT OUT INSURANCE	10,725	16,258	16,511	0.00	17,658	0.00	17,658	17,658	0.00
211	PUBLIC EMPLOYEES RETIREME	184,107	227,770	252,616	0.00	320,519	0.00	320,519	320,519	0.00
220	SOCIAL SECURITY	77,967	76,749	80,279	0.00	85,331	0.00	85,331	85,331	0.00
231	WORKERS COMPENSATON	3,358	5,256	4,002	0.00	5,397	0.00	5,397	5,397	0.00
232	UNEMPLOYMENT COMPENSATION	178	176	184	0.00	195	0.00	195	195	0.00
241	HEALTH INSURANCE	263,098	229,299	261,952	0.00	275,481	0.00	275,481	275,481	0.00
322	REPAIRS & MAINTENANCE SER	450	1,689	1,000	0.00	1,000	0.00	1,000	1,000	0.00
324	RENTALS	14,172	16,130	7,500	0.00	10,000	0.00	10,000	10,000	0.00
340	TRAVEL	0	105	0	0.00	2,000	0.00	2,000	2,000	0.00
410	CONSUMABLE SUPPLIES & MAT	15,227	12,280	19,000	0.00	15,000	0.00	15,000	15,000	0.00
420	TEXTBOOKS	1,502	309	3,333	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	0	1,057	0	0.00	2,000	0.00	2,000	2,000	0.00
470	COMPUTER SOFTWARE	0	3,332	0	0.00	3,400	0.00	3,400	3,400	0.00
Total Function 1111	ELEMENTARY, K-6	1,604,579	1,585,546	1,685,242	15.86	1,839,633	16.83	1,839,633	1,839,633	16.83
Function 1113	ELEMENTARY EXTRACURRICULA									
130	ADDITIONAL SALARY	2,076	1,425	3,000	0.00	3,000	0.00	3,000	3,000	0.00
211	PUBLIC EMPLOYEES RETIREME	385	312	656	0.00	961	0.00	961	961	0.00
220	SOCIAL SECURITY	158	109	230	0.00	222	0.00	222	222	0.00
231	WORKERS COMPENSATON	6	7	11	0.00	14	0.00	14	14	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
Total Function 1113	ELEMENTARY EXTRACURRICULA	2,625	1,853	3,897	0.00	4,197	0.00	4,197	4,197	0.00

Requirements Report

FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 1121 MIDDLE/JUNIOR HIGH PROGRA

111	CERTIFICATED SALARIES	175,278	188,936	194,750	2.84	194,879	2.67	194,879	194,879	2.67
121	SUBSTITUTES CERTIFICATED	2,998	2,750	10,000	0.00	10,000	0.00	10,000	10,000	0.00
130	ADDITIONAL SALARY	7,392	7,380	7,680	0.00	3,136	0.00	3,136	3,136	0.00
211	PUBLIC EMPLOYEES RETIREME	32,419	42,944	47,093	0.00	55,835	0.00	55,835	55,835	0.00
220	SOCIAL SECURITY	13,889	14,731	16,105	0.00	15,866	0.00	15,866	15,866	0.00
231	WORKERS COMPENSATON	606	1,002	799	0.00	998	0.00	998	998	0.00
232	UNEMPLOYMENT COMPENSATION	32	34	37	0.00	36	0.00	36	36	0.00
241	HEALTH INSURANCE	42,148	44,767	50,674	0.00	46,138	0.00	46,138	46,138	0.00
322	REPAIRS & MAINTENANCE SER	6,425	163	1,050	0.00	0	0.00	0	0	0.00
324	RENTALS	0	0	7,000	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	420	0	0.00	0	0.00	0	0	0.00
353	POSTAGE	147	0	500	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	0	0	1,000	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	4,618	3,562	7,800	0.00	5,000	0.00	5,000	5,000	0.00
470	COMPUTER SOFTWARE	0	1,525	3,333	0.00	0	0.00	0	0	0.00
640	DUES & FEES	5,607	8,105	600	0.00	11,000	0.00	11,000	11,000	0.00

Total Function	1121 MIDDLE/JUNIOR HIGH PROGRA	291,560	316,320	348,421	2.84	342,888	2.67	342,888	342,888	2.67
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Function 1122 MIDDLE/JR HS EXTRACURRICULAR

123	TEMPORARY CERTIFIED SALAR	210	2,400	3,400	0.00	1,820	0.00	1,820	1,820	0.00
130	ADDITIONAL SALARY	0	800	800	0.00	4,346	0.00	4,346	4,346	0.00
211	PUBLIC EMPLOYEES RETIREME	37	251	448	0.00	538	0.00	538	538	0.00
220	SOCIAL SECURITY	16	245	321	0.00	469	0.00	469	469	0.00
231	WORKERS COMPENSATON	1	22	20	0.00	33	0.00	33	33	0.00
232	UNEMPLOYMENT COMPENSATION	0	1	1	0.00	1	0.00	1	1	0.00
310	PROFESSIONAL & TECHNICAL	0	0	2,500	0.00	0	0.00	0	0	0.00
343	STUDENT TRAVEL	0	0	4,500	0.00	5,900	0.00	5,900	5,900	0.00

Total Function	1122 MIDDLE/JR HS EXTRACURRICULAR	264	3,718	11,989	0.00	13,107	0.00	13,107	13,107	0.00
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Function 1131 HIGH SCHOOL PROGRAMS

111	CERTIFICATED SALARIES	671,958	693,690	655,720	10.23	729,987	11.33	729,987	729,987	11.33
112	CLASSIFIED SALARIES	0	284	0	0.00	0	0.00	0	0	0.00

Requirements Report

FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 1131 HIGH SCHOOL PROGRAMS

121	SUBSTITUTES CERTIFICATED	31,891	57,113	30,000	0.00	30,000	0.00	30,000	30,000	0.00
122	SUBSTITUTE CLASSIFIED SAL	187	2,843	500	0.00	500	0.00	500	500	0.00
130	ADDITIONAL SALARY	14,168	13,457	24,569	0.00	28,265	0.00	28,265	28,265	0.00
132	OVERTIME/EXTRA TIME - CLASSIFIED	0	116	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	12,588	10,997	10,997	0.00	12,351	0.00	12,351	12,351	0.00
211	PUBLIC EMPLOYEES RETIREME	126,409	163,020	160,812	0.00	216,458	0.00	216,458	216,458	0.00
220	SOCIAL SECURITY	54,942	59,006	54,681	0.00	60,989	0.00	60,989	60,989	0.00
231	WORKERS COMPENSATON	2,373	4,057	2,728	0.00	3,862	0.00	3,862	3,862	0.00
232	UNEMPLOYMENT COMPENSATION	126	135	125	0.00	140	0.00	140	140	0.00
241	HEALTH INSURANCE	146,971	174,703	175,822	0.00	192,249	0.00	192,249	192,249	0.00
322	REPAIRS & MAINTENANCE SER	9,903	6,265	2,550	0.00	6,500	0.00	6,500	6,500	0.00
324	RENTALS	0	225	6,000	0.00	1,500	0.00	1,500	1,500	0.00
340	TRAVEL	885	65	0	0.00	0	0.00	0	0	0.00
343	STUDENT TRAVEL	0	0	2,000	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	18,225	14,575	21,000	0.00	8,550	0.00	8,550	8,550	0.00
420	TEXTBOOKS	113	32	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	0	379	1,000	0.00	1,000	0.00	1,000	1,000	0.00
470	COMPUTER SOFTWARE	748	568	3,334	0.00	1,000	0.00	1,000	1,000	0.00
542	REPLACEMENT EQUIPMENT PUR	0	10,000	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	1,652	2,588	2,600	0.00	2,600	0.00	2,600	2,600	0.00

Total Function	1131 HIGH SCHOOL PROGRAMS	1,093,140	1,214,117	1,154,437	10.23	1,295,951	11.33	1,295,951	1,295,951	11.33
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Function 1132 HIGH SCHOOL EXTRACURRICULAR

111	CERTIFICATED SALARIES	30,558	32,209	34,013	0.50	35,720	0.50	35,720	35,720	0.50
123	TEMPORARY CERTIFIED SALAR	9,606	26,876	20,239	0.00	19,536	0.00	19,536	19,536	0.00
124	TEMPORARY CLASSIFIED SALA	3,911	0	4,392	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	42,829	51,474	45,092	0.00	72,015	0.00	72,015	72,015	0.00
132	OVERTIME/EXTRA TIME - CLASSIFIED	0	187	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	0	0	0	0.00	767	0.00	767	767	0.00
211	PUBLIC EMPLOYEES RETIREME	13,175	19,219	20,188	0.00	28,679	0.00	28,679	28,679	0.00
220	SOCIAL SECURITY	6,537	8,397	7,872	0.00	9,782	0.00	9,782	9,782	0.00
231	WORKERS COMPENSATON	284	648	443	0.00	743	0.00	743	743	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 1132 HIGH SCHOOL EXTRACURRICULAR

232	UNEMPLOYMENT COMPENSATION	15	19	18	0.00	22	0.00	22	22	0.00
241	HEALTH INSURANCE	9,173	10,419	10,230	0.00	2,156	0.00	2,156	2,156	0.00
310	PROFESSIONAL & TECHNICAL	1,001	240	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SER	35,007	11,017	8,000	0.00	10,000	0.00	10,000	10,000	0.00
340	TRAVEL	5,129	5,015	0	0.00	5,000	0.00	5,000	5,000	0.00
343	STUDENT TRAVEL	39,309	30,580	40,000	0.00	40,000	0.00	40,000	40,000	0.00
410	CONSUMABLE SUPPLIES & MAT	31,778	11,793	13,000	0.00	15,000	0.00	15,000	15,000	0.00
640	DUES & FEES	27,488	28,746	22,750	0.00	30,000	0.00	30,000	30,000	0.00

Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	255,800	236,840	226,237	0.50	269,420	0.50	269,420	269,420	0.50
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Function 1210 TALENTED & GIFTED STUDENTS

410	CONSUMABLE SUPPLIES & MAT	3,766	1,947	3,000	0.00	3,000	0.00	3,000	3,000	0.00
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Total Function 1210	TALENTED & GIFTED STUDENTS	3,766	1,947	3,000	0.00	3,000	0.00	3,000	3,000	0.00
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Function 1220 CLASSRMS FOR DISABLED STUDENTS

111	CERTIFICATED SALARIES	98,925	105,283	111,379	2.00	95,917	2.00	95,917	95,917	2.00
112	CLASSIFIED SALARIES	201,138	231,625	284,002	12.31	250,037	10.56	250,037	250,037	10.56
121	SUBSTITUTES CERTIFICATED	2,467	6,240	3,000	0.00	5,000	0.00	5,000	5,000	0.00
122	SUBSTITUTE CLASSIFIED SAL	16,854	26,051	13,000	0.00	13,000	0.00	13,000	13,000	0.00
123	TEMPORARY CERTIFIED SALAR	7,180	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	3,238	1,097	1,133	0.00	0	0.00	0	0	0.00
132	OVERTIME/EXTRA TIME - CLASSIFIED	46	1,420	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	0	4,134	4,134	0.00	10,808	0.00	10,808	10,808	0.00
211	PUBLIC EMPLOYEES RETIREME	50,361	82,738	93,857	0.00	106,251	0.00	106,251	106,251	0.00
220	SOCIAL SECURITY	24,711	27,808	30,876	0.00	27,729	0.00	27,729	27,729	0.00
231	WORKERS COMPENSATON	1,620	3,031	2,394	0.00	2,805	0.00	2,805	2,805	0.00
232	UNEMPLOYMENT COMPENSATION	56	63	71	0.00	63	0.00	63	63	0.00
241	HEALTH INSURANCE	210,328	243,238	281,662	0.00	213,232	0.00	213,232	213,232	0.00
340	TRAVEL	150	150	500	0.00	250	0.00	250	250	0.00
410	CONSUMABLE SUPPLIES & MAT	3,724	2,432	1,000	0.00	3,000	0.00	3,000	3,000	0.00

Total Function 1220	CLASSRMS FOR DISABLED STUDENTS	620,797	735,311	827,007	14.31	728,093	12.56	728,093	728,093	12.56
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Requirements Report

FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 1250 RESOURCE ROOMS

111	CERTIFICATED SALARIES	155,262	165,130	157,504	2.33	140,882	2.00	140,882	140,882	2.00
112	CLASSIFIED SALARIES	123,286	190,024	240,223	9.51	279,782	10.97	279,782	279,782	10.97
121	SUBSTITUTES CERTIFICATED	6,713	3,479	0	0.00	5,000	0.00	5,000	5,000	0.00
122	SUBSTITUTE CLASSIFIED SAL	12,413	37,587	6,000	0.00	26,000	0.00	26,000	26,000	0.00
130	ADDITIONAL SALARY	7,697	1,948	1,954	0.00	1,307	0.00	1,307	1,307	0.00
139	OPT OUT INSURANCE	9,338	15,724	16,971	0.00	24,045	0.00	24,045	24,045	0.00
211	PUBLIC EMPLOYEES RETIREME	57,472	89,537	93,821	0.00	137,291	0.00	137,291	137,291	0.00
220	SOCIAL SECURITY	23,247	30,834	31,589	0.00	35,430	0.00	35,430	35,430	0.00
231	WORKERS COMPENSATON	1,102	2,378	2,393	0.00	2,403	0.00	2,403	2,403	0.00
232	UNEMPLOYMENT COMPENSATION	53	71	67	0.00	81	0.00	81	81	0.00
241	HEALTH INSURANCE	116,015	125,564	155,514	0.00	205,231	0.00	205,231	205,231	0.00
310	PROFESSIONAL & TECHNICAL	0	0	1,000	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	0	500	0.00	500	0.00	500	500	0.00
410	CONSUMABLE SUPPLIES & MAT	5,183	4,838	3,500	0.00	3,500	0.00	3,500	3,500	0.00
640	DUES & FEES	0	0	0	0.00	2,900	0.00	2,900	2,900	0.00

Total Function	1250 RESOURCE ROOMS	517,782	667,113	711,035	11.84	864,353	12.97	864,353	864,353	12.97
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Function 1272 TITLE 1

112	CLASSIFIED SALARIES	0	31,229	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,550	57	0	0.00	1,500	0.00	1,500	1,500	0.00

Total Function	1272 TITLE 1	1,550	31,285	0	0.00	1,500	0.00	1,500	1,500	0.00
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Function 1280 ALTERNATIVE EDUCATION

111	CERTIFICATED SALARIES	10,717	7,720	7,993	0.17	0	0.00	0	0	0.00
123	TEMPORARY CERTIFIED SALAR	5,168	1,606	5,000	0.00	5,000	0.00	5,000	5,000	0.00
130	ADDITIONAL SALARY	125	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREME	2,824	1,206	2,842	0.00	1,602	0.00	1,602	1,602	0.00
220	SOCIAL SECURITY	1,198	710	994	0.00	370	0.00	370	370	0.00
231	WORKERS COMPENSATON	52	50	49	0.00	23	0.00	23	23	0.00
232	UNEMPLOYMENT COMPENSATION	3	2	2	0.00	1	0.00	1	1	0.00
241	HEALTH INSURANCE	307	2,809	3,380	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	0	1,500	0.00	5,000	0.00	5,000	5,000	0.00

Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 100	GENERAL FUND									
Function 1280	ALTERNATIVE EDUCATION									
360	CHARTER SCHOOL PAYMENTS	0	0	1,000	0.00	0	0.00	0	0	0.00
370	TUITION	27,801	7,350	43,000	0.00	40,000	0.00	40,000	40,000	0.00
410	CONSUMABLE SUPPLIES & MAT	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
460	NONCONSUMABLE SUPPLIES	0	10,174	0	0.00	0	0.00	0	0	0.00
Total Function 1280	ALTERNATIVE EDUCATION	48,194	31,626	65,760	0.17	52,995	0.00	52,995	52,995	0.00
Function 1289	OTHER ALTERNATIVE PROGRAMS									
111	CERTIFICATED SALARIES	0	0	0	0.00	57,721	1.00	57,721	57,721	1.00
211	PUBLIC EMPLOYEES RETIREME	0	0	0	0.00	18,488	0.00	18,488	18,488	0.00
220	SOCIAL SECURITY	0	0	0	0.00	4,416	0.00	4,416	4,416	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	282	0.00	282	282	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	10	0.00	10	10	0.00
241	HEALTH INSURANCE	0	0	0	0.00	20,460	0.00	20,460	20,460	0.00
Total Function 1289	OTHER ALTERNATIVE PROGRAMS	0	0	0	0.00	101,376	1.00	101,376	101,376	1.00
Function 1291	ENGLISH 2ND LANGUAGE PROG									
410	CONSUMABLE SUPPLIES & MAT	0	106	0	0.00	500	0.00	500	500	0.00
Total Function 1291	ENGLISH 2ND LANGUAGE PROG	0	106	0	0.00	500	0.00	500	500	0.00
Function 1410	SUMMER SCHOOL/GRADE SCHOO									
111	CERTIFICATED SALARIES	3,313	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	1,746	0	0	0.00	0	0.00	0	0	0.00
131	OVERTIME/EXTRA TIME - LICENSED	0	991	4,000	0.00	4,000	0.00	4,000	4,000	0.00
132	OVERTIME/EXTRA TIME - CLASSIFIED	0	4,131	2,000	0.00	2,000	0.00	2,000	2,000	0.00
211	PUBLIC EMPLOYEES RETIREME	974	1,237	1,312	0.00	1,922	0.00	1,922	1,922	0.00
220	SOCIAL SECURITY	387	390	459	0.00	444	0.00	444	444	0.00
231	WORKERS COMPENSATON	16	26	21	0.00	28	0.00	28	28	0.00
232	UNEMPLOYMENT COMPENSATION	1	1	1	0.00	1	0.00	1	1	0.00
Total Function 1410	SUMMER SCHOOL/GRADE SCHOO	6,437	6,775	7,793	0.00	8,394	0.00	8,394	8,394	0.00
Function 2122	COUNSELING SERVICES									

Requirements Report

FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2122 COUNSELING SERVICES

111	CERTIFICATED SALARIES	71,912	0	56,597	1.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	2,992	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREME	16,726	0	12,378	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	5,541	0	4,330	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	243	0	1,490	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	13	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	17,090	0	20,460	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL & TECHNICAL	13,128	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	350	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	755	229	1,100	0.00	1,000	0.00	1,000	1,000	0.00
640	DUES & FEES	0	0	200	0.00	0	0.00	0	0	0.00

Total Function	2122 COUNSELING SERVICES	128,750	229	96,554	1.00	1,000	0.00	1,000	1,000	0.00
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Function 2130 HEALTH SERVICES

310	PROFESSIONAL & TECHNICAL	950	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00
410	CONSUMABLE SUPPLIES & MAT	0	700	0	0.00	0	0.00	0	0	0.00

Total Function	2130 HEALTH SERVICES	950	700	3,000	0.00	3,000	0.00	3,000	3,000	0.00
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Function 2134 NURSE SERVICES

111	CERTIFICATED SALARIES	41,098	42,234	43,501	0.67	44,588	0.67	44,588	44,588	0.67
211	PUBLIC EMPLOYEES RETIREME	9,177	11,488	11,832	0.00	14,282	0.00	14,282	14,282	0.00
220	SOCIAL SECURITY	3,034	3,161	3,263	0.00	3,392	0.00	3,392	3,392	0.00
231	WORKERS COMPENSATON	129	218	165	0.00	216	0.00	216	216	0.00
232	UNEMPLOYMENT COMPENSATION	7	7	7	0.00	8	0.00	8	8	0.00
241	HEALTH INSURANCE	11,413	12,310	13,641	0.00	13,458	0.00	13,458	13,458	0.00
340	TRAVEL	0	223	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	12	92	1,000	0.00	1,000	0.00	1,000	1,000	0.00
460	NONCONSUMABLE SUPPLIES	0	0	200	0.00	0	0.00	0	0	0.00

Total Function	2134 NURSE SERVICES	64,871	69,734	73,609	0.67	76,943	0.67	76,943	76,943	0.67
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Function 2139 OTHER HEALTH SERVICES

310	PROFESSIONAL & TECHNICAL	2,601	2,847	2,700	0.00	26,200	0.00	26,200	26,200	0.00
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Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2139 OTHER HEALTH SERVICES

410	CONSUMABLE SUPPLIES & MAT	1,331	1,671	0	0.00	1,500	0.00	1,500	1,500	0.00
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Total Function	2139 OTHER HEALTH SERVICES	3,932	4,518	2,700	0.00	27,700	0.00	27,700	27,700	0.00
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Function 2140 PSYCHOLOGICAL SERVICES

389	OTHER NON-INSTRUCTIONAL PROF & TECH	0	0	0	0.00	85,000	0.00	85,000	85,000	0.00
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Total Function	2140 PSYCHOLOGICAL SERVICES	0	0	0	0.00	85,000	0.00	85,000	85,000	0.00
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Function 2150 SPEECH PATHOLOGY

310	PROFESSIONAL & TECHNICAL	377	0	0	0.00	0	0.00	0	0	0.00
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340	TRAVEL	0	38	0	0.00	0	0.00	0	0	0.00
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410	CONSUMABLE SUPPLIES & MAT	3,463	31	3,500	0.00	3,500	0.00	3,500	3,500	0.00
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Total Function	2150 SPEECH PATHOLOGY	3,840	69	3,500	0.00	3,500	0.00	3,500	3,500	0.00
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Function 2190 SERVICE DIRECTION/STUDENT

113	ADMINISTRATORS	54,267	41,524	55,360	0.50	60,000	0.50	60,000	60,000	0.50
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114	MANAGERIAL/CONFIDENTIAL C	19,311	25,353	26,114	0.72	31,256	0.72	31,256	31,256	0.72
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130	ADDITIONAL SALARY	0	0	0	0.00	360	0.00	360	360	0.00
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211	PUBLIC EMPLOYEES RETIREME	20,333	20,862	25,657	0.00	29,849	0.00	29,849	29,849	0.00
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220	SOCIAL SECURITY	5,631	5,120	6,047	0.00	7,017	0.00	7,017	7,017	0.00
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231	WORKERS COMPENSATON	233	354	312	0.00	448	0.00	448	448	0.00
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232	UNEMPLOYMENT COMPENSATION	13	12	14	0.00	16	0.00	16	16	0.00
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241	HEALTH INSURANCE	24,001	28,082	30,153	0.00	31,355	0.00	31,355	31,355	0.00
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310	PROFESSIONAL & TECHNICAL	59	91	500	0.00	0	0.00	0	0	0.00
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322	REPAIRS & MAINTENANCE SER	0	0	100	0.00	0	0.00	0	0	0.00
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340	TRAVEL	1,293	3,383	1,000	0.00	2,000	0.00	2,000	2,000	0.00
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Total Function	2190 SERVICE DIRECTION/STUDENT	125,141	124,780	145,256	1.22	162,300	1.22	162,300	162,300	1.22
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Function 2220 LIBRARY/MEDIA

112	CLASSIFIED SALARIES	48,109	46,684	49,570	2.00	52,479	2.00	52,479	52,479	2.00
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122	SUBSTITUTE CLASSIFIED SAL	2,056	5,010	2,000	0.00	2,000	0.00	2,000	2,000	0.00
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130	ADDITIONAL SALARY	340	0	0	0.00	0	0.00	0	0	0.00
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132	OVERTIME/EXTRA TIME - CLASSIFIED	60	0	0	0.00	0	0.00	0	0	0.00
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Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2220 LIBRARY/MEDIA

139 OPT OUT INSURANCE	0	5,250	5,250	0.00	1,050	0.00	1,050	1,050	0.00
211 PUBLIC EMPLOYEES RETIREME	7,713	13,912	14,432	0.00	16,364	0.00	16,364	16,364	0.00
220 SOCIAL SECURITY	3,837	4,305	4,315	0.00	4,103	0.00	4,103	4,103	0.00
231 WORKERS COMPENSATON	207	331	241	0.00	292	0.00	292	292	0.00
232 UNEMPLOYMENT COMPENSATION	9	10	10	0.00	9	0.00	9	9	0.00
241 HEALTH INSURANCE	39,874	19,966	20,566	0.00	40,020	0.00	40,020	40,020	0.00
310 PROFESSIONAL & TECHNICAL	0	0	850	0.00	0	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SER	0	0	100	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MAT	1,079	690	1,950	0.00	2,000	0.00	2,000	2,000	0.00
430 LIBRARY BOOKS	2,555	4,603	7,000	0.00	4,500	0.00	4,500	4,500	0.00
431 REFERENCE BOOKS/LIBRARY	0	0	250	0.00	0	0.00	0	0	0.00
440 PERIODICALS	17	219	100	0.00	0	0.00	0	0	0.00
460 NONCONSUMABLE SUPPLIES	0	26	500	0.00	500	0.00	500	500	0.00
640 DUES & FEES	0	806	0	0.00	900	0.00	900	900	0.00

Total Function 2220 LIBRARY/MEDIA	105,855	101,812	107,133	2.00	124,217	2.00	124,217	124,217	2.00
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Function 2240 INSTRUCTIONAL STAFF DEVEL

130 ADDITIONAL SALARY	876	0	0	0.00	0	0.00	0	0	0.00
211 PUBLIC EMPLOYEES RETIREME	155	0	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY	67	0	0	0.00	0	0.00	0	0	0.00
231 WORKERS COMPENSATON	3	0	0	0.00	0	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
245 TUITION	7,136	17,398	14,800	0.00	14,800	0.00	14,800	14,800	0.00
310 PROFESSIONAL & TECHNICAL	0	16,317	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	1,369	2,251	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MAT	0	83	0	0.00	0	0.00	0	0	0.00
640 DUES & FEES	2,440	2,440	0	0.00	0	0.00	0	0	0.00

Total Function 2240 INSTRUCTIONAL STAFF DEVEL	12,046	38,489	14,800	0.00	14,800	0.00	14,800	14,800	0.00
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Function 2310 BOARD OF EDUCATION SERVIC

310 PROFESSIONAL & TECHNICAL	2,295	1,195	3,000	0.00	3,000	0.00	3,000	3,000	0.00
340 TRAVEL	2,564	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2310 BOARD OF EDUCATION SERVIC

354 ADVERTISING	519	271	500	0.00	1,000	0.00	1,000	1,000	0.00
381 AUDIT SERVICES	28,438	27,830	26,000	0.00	30,000	0.00	30,000	30,000	0.00
382 LEGAL SERVICES	4,895	15,108	23,500	0.00	23,500	0.00	23,500	23,500	0.00
388 ELECTION SERVICES	831	6,276	500	0.00	2,000	0.00	2,000	2,000	0.00
410 CONSUMABLE SUPPLIES & MAT	150	17	0	0.00	0	0.00	0	0	0.00
640 DUES & FEES	3,038	4,316	3,500	0.00	4,100	0.00	4,100	4,100	0.00
650 INSURANCE & JUDGMENTS	85,456	89,528	89,000	0.00	90,000	0.00	90,000	90,000	0.00

Total Function 2310 BOARD OF EDUCATION SERVIC	128,185	144,541	147,000	0.00	154,600	0.00	154,600	154,600	0.00
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Function 2321 OFFICE OF SUPERINTENDENT

113 ADMINISTRATORS	54,268	55,375	55,360	0.50	60,000	0.50	60,000	60,000	0.50
114 MANAGERIAL/CONFIDENTIAL C	22,011	21,316	20,898	0.48	24,465	0.48	24,465	24,465	0.48
125 OTHER TEMPORARY SALARIES	0	18,334	0	0.00	0	0.00	0	0	0.00
130 ADDITIONAL SALARY	0	3,778	0	0.00	360	0.00	360	360	0.00
211 PUBLIC EMPLOYEES RETIREME	21,561	25,662	25,163	0.00	28,780	0.00	28,780	28,780	0.00
220 SOCIAL SECURITY	5,825	7,542	5,813	0.00	6,490	0.00	6,490	6,490	0.00
231 WORKERS COMPENSATON	244	518	286	0.00	411	0.00	411	411	0.00
232 UNEMPLOYMENT COMPENSATION	13	17	13	0.00	15	0.00	15	15	0.00
241 HEALTH INSURANCE	22,357	22,889	23,973	0.00	24,721	0.00	24,721	24,721	0.00
310 PROFESSIONAL & TECHNICAL	59	1,053	2,300	0.00	0	0.00	0	0	0.00
324 RENTALS	3,558	4,709	4,800	0.00	4,800	0.00	4,800	4,800	0.00
340 TRAVEL	4,164	1,454	5,300	0.00	5,300	0.00	5,300	5,300	0.00
353 POSTAGE	3,627	5,253	6,500	0.00	5,700	0.00	5,700	5,700	0.00
410 CONSUMABLE SUPPLIES & MAT	746	3,058	3,700	0.00	3,000	0.00	3,000	3,000	0.00
440 PERIODICALS	40	40	200	0.00	0	0.00	0	0	0.00
640 DUES & FEES	384	179	1,100	0.00	1,100	0.00	1,100	1,100	0.00

Total Function 2321 OFFICE OF SUPERINTENDENT	138,857	171,178	155,406	0.98	165,143	0.98	165,143	165,143	0.98
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Function 2410 OFFICE OF PRINCIPAL SERVI

111 CERTIFICATED SALARIES	0	0	0	0.00	35,720	0.50	35,720	35,720	0.50
112 CLASSIFIED SALARIES	90,718	104,948	101,934	3.00	125,638	4.00	125,638	125,638	4.00
113 ADMINISTRATORS	257,101	271,897	180,485	1.85	198,221	2.00	198,221	198,221	2.00

Requirements Report

FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2410 OFFICE OF PRINCIPAL SERVI

122	SUBSTITUTE CLASSIFIED SAL	8,739	6,961	5,000	0.00	5,000	0.00	5,000	5,000	0.00
130	ADDITIONAL SALARY	0	0	540	0.00	4,012	0.00	4,012	4,012	0.00
132	OVERTIME/EXTRA TIME - CLASSIFIED	176	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREME	75,471	110,591	82,718	0.00	115,603	0.00	115,603	115,603	0.00
220	SOCIAL SECURITY	26,397	28,205	21,862	0.00	28,106	0.00	28,106	28,106	0.00
231	WORKERS COMPENSATON	1,264	1,962	1,121	0.00	1,816	0.00	1,816	1,816	0.00
232	UNEMPLOYMENT COMPENSATION	60	65	50	0.00	64	0.00	64	64	0.00
241	HEALTH INSURANCE	113,241	125,036	98,009	0.00	106,869	0.00	106,869	106,869	0.00
310	PROFESSIONAL & TECHNICAL	968	1,656	0	0.00	1,700	0.00	1,700	1,700	0.00
324	RENTALS	0	344	1,320	0.00	1,500	0.00	1,500	1,500	0.00
340	TRAVEL	3,681	4,970	7,300	0.00	6,000	0.00	6,000	6,000	0.00
353	POSTAGE	2,569	824	4,700	0.00	1,500	0.00	1,500	1,500	0.00
354	ADVERTISING	0	0	100	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	0	0	800	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,120	9,494	2,520	0.00	4,000	0.00	4,000	4,000	0.00
460	NONCONSUMABLE SUPPLIES	0	0	300	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	0	346	0.00	0	0.00	0	0	0.00
640	DUES & FEES	1,460	1,541	800	0.00	2,250	0.00	2,250	2,250	0.00

Total Function	2410 OFFICE OF PRINCIPAL SERVI	582,966	668,495	509,905	4.85	637,999	6.50	637,999	637,999	6.50
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Function 2520 FISCAL SERVICES

112	CLASSIFIED SALARIES	0	0	0	0.00	48,251	1.00	48,251	48,251	1.00
114	MANAGERIAL/CONFIDENTIAL C	68,134	19,466	17,996	0.40	20,992	0.40	20,992	20,992	0.40
130	ADDITIONAL SALARY	(984)	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREME	27,651	7,271	15,975	0.00	36,333	0.00	36,333	36,333	0.00
220	SOCIAL SECURITY	5,053	1,489	1,377	0.00	5,191	0.00	5,191	5,191	0.00
231	WORKERS COMPENSATON	236	105	71	0.00	346	0.00	346	346	0.00
232	UNEMPLOYMENT COMPENSATION	11	3	3	0.00	12	0.00	12	12	0.00
241	HEALTH INSURANCE	37,803	9,967	11,400	0.00	33,989	0.00	33,989	33,989	0.00
310	PROFESSIONAL & TECHNICAL	59	90	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	63	1,500	0.00	750	0.00	750	750	0.00
380	NON-INSTRUCTIONAL PROF & TECH	42,000	59,273	56,650	0.00	62,000	0.00	62,000	62,000	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2520 FISCAL SERVICES

410 CONSUMABLE SUPPLIES & MAT	1,529	1,428	1,500	0.00	1,500	0.00	1,500	1,500	0.00
460 NONCONSUMABLE SUPPLIES	0	658	0	0.00	0	0.00	0	0	0.00
470 COMPUTER SOFTWARE	0	140	0	0.00	0	0.00	0	0	0.00
640 DUES & FEES	7,469	6,535	3,500	0.00	6,500	0.00	6,500	6,500	0.00

Total Function 2520 FISCAL SERVICES	188,963	106,489	109,972	0.40	215,865	1.40	215,865	215,865	1.40
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Function 2542 CARE & UPKEEP OF BUILDING

112 CLASSIFIED SALARIES	133,052	155,445	134,512	3.58	139,707	3.59	139,707	139,707	3.59
122 SUBSTITUTE CLASSIFIED SAL	26,862	16,517	20,000	0.00	20,000	0.00	20,000	20,000	0.00
130 ADDITIONAL SALARY	1,571	248	0	0.00	0	0.00	0	0	0.00
132 OVERTIME/EXTRA TIME - CLASSIFIED	1,967	1,322	0	0.00	0	0.00	0	0	0.00
134 IMPUTED INCOME	0	4,982	0	0.00	0	0.00	0	0	0.00
139 OPT OUT INSURANCE	4,940	6,401	6,401	0.00	6,435	0.00	6,435	6,435	0.00
211 PUBLIC EMPLOYEES RETIREME	26,420	30,110	23,169	0.00	46,724	0.00	46,724	46,724	0.00
220 SOCIAL SECURITY	12,831	13,939	12,254	0.00	12,437	0.00	12,437	12,437	0.00
231 WORKERS COMPENSATON	3,026	5,930	3,496	0.00	4,536	0.00	4,536	4,536	0.00
232 UNEMPLOYMENT COMPENSATION	29	32	28	0.00	29	0.00	29	29	0.00
241 HEALTH INSURANCE	53,052	61,615	43,357	0.00	53,706	0.00	53,706	53,706	0.00
310 PROFESSIONAL & TECHNICAL	0	500	0	0.00	500	0.00	500	500	0.00
321 CLEANING SERVICES	3,000	0	0	0.00	0	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SER	0	32,858	1,000	0.00	0	0.00	0	0	0.00
324 RENTALS	0	0	800	0.00	0	0.00	0	0	0.00
325 ELECTRICITY	87,067	86,847	67,000	0.00	93,000	0.00	93,000	93,000	0.00
326 FUEL	48,056	51,683	54,000	0.00	60,000	0.00	60,000	60,000	0.00
327 WATER & SEWAGE	20,517	26,090	24,000	0.00	27,000	0.00	27,000	27,000	0.00
328 GARBAGE	25,677	24,851	21,000	0.00	25,000	0.00	25,000	25,000	0.00
329 OTHER PROPERTY SERVICES	9,595	13,355	9,500	0.00	13,700	0.00	13,700	13,700	0.00
351 TELEPHONE	12,674	16,957	22,500	0.00	20,500	0.00	20,500	20,500	0.00
359 OTHER COMMUNICATION	8,138	9,483	15,000	0.00	15,000	0.00	15,000	15,000	0.00
410 CONSUMABLE SUPPLIES & MAT	18,832	63,956	22,000	0.00	27,000	0.00	27,000	27,000	0.00
460 NONCONSUMABLE SUPPLIES	0	1,842	0	0.00	2,000	0.00	2,000	2,000	0.00
542 REPLACEMENT EQUIPMENT PUR	0	6,860	0	0.00	0	0.00	0	0	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2542 CARE & UPKEEP OF BUILDING

640 DUES & FEES	197	84	800	0.00	400	0.00	400	400	0.00
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Total Function 2542 CARE & UPKEEP OF BUILDING	497,503	631,907	480,816	3.58	567,674	3.59	567,674	567,674	3.59
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Function 2543 CARE & UPKEEP OF GROUNDS

112 CLASSIFIED SALARIES	13,978	15,710	17,261	0.47	38,803	1.00	38,803	38,803	1.00
122 SUBSTITUTE CLASSIFIED SAL	418	3,055	0	0.00	6,000	0.00	6,000	6,000	0.00
211 PUBLIC EMPLOYEES RETIREME	2,540	3,874	3,775	0.00	12,236	0.00	12,236	12,236	0.00
220 SOCIAL SECURITY	1,101	1,436	1,320	0.00	3,413	0.00	3,413	3,413	0.00
231 WORKERS COMPENSATON	362	853	603	0.00	228	0.00	228	228	0.00
232 UNEMPLOYMENT COMPENSATION	3	3	3	0.00	8	0.00	8	8	0.00
241 HEALTH INSURANCE	11,477	11,616	12,229	0.00	0	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SER	156	4,000	750	0.00	1,000	0.00	1,000	1,000	0.00
410 CONSUMABLE SUPPLIES & MAT	4,269	1,311	3,500	0.00	7,500	0.00	7,500	7,500	0.00
460 NONCONSUMABLE SUPPLIES	1,500	0	1,000	0.00	0	0.00	0	0	0.00

Total Function 2543 CARE & UPKEEP OF GROUNDS	35,803	41,858	40,441	0.47	69,187	1.00	69,187	69,187	1.00
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Function 2544 DISTRICT-WIDE MAINTENANCE

114 MANAGERIAL/CONFIDENTIAL C	44,742	45,972	47,351	1.00	36,930	0.50	36,930	36,930	0.50
122 SUBSTITUTE CLASSIFIED SAL	3,577	10,576	5,000	0.00	5,000	0.00	5,000	5,000	0.00
130 ADDITIONAL SALARY	720	720	720	0.00	360	0.00	360	360	0.00
139 OPT OUT INSURANCE	3,330	0	0	0.00	3,510	0.00	3,510	3,510	0.00
211 PUBLIC EMPLOYEES RETIREME	14,454	15,326	13,661	0.00	16,716	0.00	16,716	16,716	0.00
220 SOCIAL SECURITY	3,982	4,357	4,036	0.00	3,491	0.00	3,491	3,491	0.00
231 WORKERS COMPENSATON	1,158	2,113	1,317	0.00	1,712	0.00	1,712	1,712	0.00
232 UNEMPLOYMENT COMPENSATION	9	10	9	0.00	8	0.00	8	8	0.00
241 HEALTH INSURANCE	12,619	22,270	22,660	0.00	11,455	0.00	11,455	11,455	0.00
310 PROFESSIONAL & TECHNICAL	1,250	0	0	0.00	0	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SER	32,550	8,808	45,000	0.00	40,000	0.00	40,000	40,000	0.00
324 RENTALS	1,615	1,362	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	750	212	0	0.00	0	0.00	0	0	0.00
380 NON-INSTRUCTIONAL PROF & TECH	26,036	3,803	10,000	0.00	10,000	0.00	10,000	10,000	0.00
410 CONSUMABLE SUPPLIES & MAT	49,662	14,458	45,000	0.00	35,000	0.00	35,000	35,000	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2544 DISTRICT-WIDE MAINTENANCE

460 NONCONSUMABLE SUPPLIES	6,125	0	6,000	0.00	10,000	0.00	10,000	10,000	0.00
480 COMPUTER HARDWARE	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
640 DUES & FEES	505	944	1,000	0.00	1,000	0.00	1,000	1,000	0.00

Total Function 2544 DISTRICT-WIDE MAINTENANCE	203,083	130,931	202,756	1.00	176,183	0.50	176,183	176,183	0.50
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Function 2551 TRANSPORTATION DIRECTION

114 MANAGERIAL/CONFIDENTIAL C	55,173	56,690	58,391	1.00	36,930	0.50	36,930	36,930	0.50
130 ADDITIONAL SALARY	720	720	720	0.00	360	0.00	360	360	0.00
211 PUBLIC EMPLOYEES RETIREME	15,835	19,060	19,625	0.00	14,181	0.00	14,181	14,181	0.00
220 SOCIAL SECURITY	4,276	4,392	4,522	0.00	2,853	0.00	2,853	2,853	0.00
231 WORKERS COMPENSATON	1,429	2,708	2,049	0.00	1,671	0.00	1,671	1,671	0.00
232 UNEMPLOYMENT COMPENSATION	10	10	10	0.00	7	0.00	7	7	0.00
241 HEALTH INSURANCE	22,200	22,250	22,701	0.00	11,456	0.00	11,456	11,456	0.00
321 CLEANING SERVICES	1,920	1,720	3,200	0.00	3,200	0.00	3,200	3,200	0.00
322 REPAIRS & MAINTENANCE SER	668	414	500	0.00	600	0.00	600	600	0.00
325 ELECTRICITY	3,080	2,705	2,500	0.00	3,000	0.00	3,000	3,000	0.00
327 WATER & SEWAGE	582	1,053	650	0.00	1,200	0.00	1,200	1,200	0.00
340 TRAVEL	113	0	0	0.00	0	0.00	0	0	0.00
351 TELEPHONE	0	0	550	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MAT	323	2,359	1,500	0.00	2,200	0.00	2,200	2,200	0.00
460 NONCONSUMABLE SUPPLIES	0	254	400	0.00	400	0.00	400	400	0.00
640 DUES & FEES	687	20	100	0.00	700	0.00	700	700	0.00

Total Function 2551 TRANSPORTATION DIRECTION	107,017	114,354	117,418	1.00	78,758	0.50	78,758	78,758	0.50
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Function 2552 VEHICLE OPERATION SERVICE

112 CLASSIFIED SALARIES	276,926	288,839	293,516	10.23	326,137	11.23	326,137	326,137	11.23
122 SUBSTITUTE CLASSIFIED SAL	27,209	27,345	40,000	0.00	40,000	0.00	40,000	40,000	0.00
130 ADDITIONAL SALARY	10,055	5,802	500	0.00	3,500	0.00	3,500	3,500	0.00
132 OVERTIME/EXTRA TIME - CLASSIFIED	16,672	17,528	0	0.00	0	0.00	0	0	0.00
139 OPT OUT INSURANCE	22,427	26,288	23,157	0.00	20,254	0.00	20,254	20,254	0.00
211 PUBLIC EMPLOYEES RETIREME	58,316	78,364	80,481	0.00	102,635	0.00	102,635	102,635	0.00
220 SOCIAL SECURITY	24,872	25,688	24,516	0.00	26,358	0.00	26,358	26,358	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2552 VEHICLE OPERATION SERVICE

231	WORKERS COMPENSATON	6,703	11,497	7,799	0.00	10,883	0.00	10,883	10,883	0.00
232	UNEMPLOYMENT COMPENSATION	57	58	56	0.00	61	0.00	61	61	0.00
241	HEALTH INSURANCE	115,327	117,660	126,303	0.00	145,261	0.00	145,261	145,261	0.00
243	PHYSICALS & DRUG TESTING	5,369	4,914	5,000	0.00	5,000	0.00	5,000	5,000	0.00
310	PROFESSIONAL & TECHNICAL	621	347	1,500	0.00	1,000	0.00	1,000	1,000	0.00
322	REPAIRS & MAINTENANCE SER	6,756	9,233	10,000	0.00	10,000	0.00	10,000	10,000	0.00
328	GARBAGE	198	274	600	0.00	350	0.00	350	350	0.00
340	TRAVEL	1,228	774	1,500	0.00	1,500	0.00	1,500	1,500	0.00
344	MEALS FOR GARAGE	0	44	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	35,557	40,218	46,000	0.00	45,000	0.00	45,000	45,000	0.00
415	VEHICLE FUEL	42,316	62,624	74,000	0.00	70,000	0.00	70,000	70,000	0.00
460	NONCONSUMABLE SUPPLIES	0	0	1,500	0.00	0	0.00	0	0	0.00
640	DUES & FEES	0	116	0	0.00	0	0.00	0	0	0.00
650	INSURANCE & JUDGMENTS	19,055	19,772	20,000	0.00	22,000	0.00	22,000	22,000	0.00

Total Function 2552 VEHICLE OPERATION SERVICE	669,663	737,384	756,427	10.23	829,939	11.23	829,939	829,939	11.23
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Function 2640 PERSONNEL SERVICES

240	CONTRACTUAL EMPLOYEE BENE	1,222	1,196	1,500	0.00	1,500	0.00	1,500	1,500	0.00
310	PROFESSIONAL & TECHNICAL	3,719	23,277	18,000	0.00	24,000	0.00	24,000	24,000	0.00
354	ADVERTISING	565	927	1,000	0.00	1,000	0.00	1,000	1,000	0.00
380	NON-INSTRUCTIONAL PROF & TECH	637	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	108	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	0	533	0	0.00	0	0.00	0	0	0.00

Total Function 2640 PERSONNEL SERVICES	6,143	26,042	20,500	0.00	26,500	0.00	26,500	26,500	0.00
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Function 2649 OTHER STAFF SERVICES

113	ADMINISTRATORS	0	13,851	55,000	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREME	0	4,599	18,260	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	1,060	4,207	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	70	201	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	2	10	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	0	2,796	2,212	0.00	0	0.00	0	0	0.00

Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 100 GENERAL FUND										
Total Function 2649	OTHER STAFF SERVICES	0	22,378	79,890	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
112	CLASSIFIED SALARIES	26,221	26,833	27,638	1.00	48,846	1.00	48,846	48,846	1.00
130	ADDITIONAL SALARY	50	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREME	4,634	5,961	6,137	0.00	15,914	0.00	15,914	15,914	0.00
220	SOCIAL SECURITY	2,010	2,038	2,114	0.00	3,691	0.00	3,691	3,691	0.00
231	WORKERS COMPENSATON	97	149	115	0.00	243	0.00	243	243	0.00
232	UNEMPLOYMENT COMPENSATION	5	5	5	0.00	8	0.00	8	8	0.00
241	HEALTH INSURANCE	19,096	19,712	20,367	0.00	22,039	0.00	22,039	22,039	0.00
340	TRAVEL	400	0	1,000	0.00	500	0.00	500	500	0.00
380	NON-INSTRUCTIONAL PROF & TECH	24,600	26,868	25,000	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	11	0	1,500	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	19,155	10,734	12,508	0.00	15,000	0.00	15,000	15,000	0.00
480	COMPUTER HARDWARE	57,750	54,241	42,650	0.00	45,000	0.00	45,000	45,000	0.00
640	DUES & FEES	150	150	0	0.00	150	0.00	150	150	0.00
Total Function 2660	TECHNOLOGY SERVICES	154,177	146,690	139,033	1.00	151,391	1.00	151,391	151,391	1.00
Function 2700	SUPPLEMENTAL RETIREMENT									
116	EARLY RETIREMENT STIPEND	43,200	37,200	30,000	0.00	28,800	0.00	28,800	28,800	0.00
220	SOCIAL SECURITY	3,305	2,846	2,295	0.00	2,203	0.00	2,203	2,203	0.00
231	WORKERS COMPENSATON	121	176	105	0.00	132	0.00	132	132	0.00
232	UNEMPLOYMENT COMPENSATION	8	7	6	0.00	5	0.00	5	5	0.00
Total Function 2700	SUPPLEMENTAL RETIREMENT	46,634	40,229	32,405	0.00	31,140	0.00	31,140	31,140	0.00
Function 5200	INTERFUND TRANSFERS									
710	FUND MODIFICATIONS	116,052	95,000	95,000	0.00	115,000	0.00	115,000	115,000	0.00
Total Function 5200	INTERFUND TRANSFERS	116,052	95,000	95,000	0.00	115,000	0.00	115,000	115,000	0.00
Function 6110	OPERATING CONTINGENCY									
810	PLANNED RESERVES	0	0	200,000	0.00	250,000	0.00	250,000	250,000	0.00
Total Function 6110	OPERATING CONTINGENCY	0	0	200,000	0.00	250,000	0.00	250,000	250,000	0.00

Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 100	GENERAL FUND									
Total Fund 100	GENERAL FUND	7,766,925	8,250,362	8,578,339	84.13	9,493,246	88.45	9,493,246	9,493,246	88.45

Special Revenue Funds



The Special Revenue Funds account for the uses of specific revenue sources that are legally restricted to specified purposes. Some examples of special revenue funds include restricted state or federal grants-in-aid and food service sales.

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 220	GRANT REVENUES FUND									
	1960 RECOVERY OF PY EXPENDITURE	(9,075)	0	0	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS	(679)	(3,231)	(10,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
	1000 LOCAL SOURCES	(9,754)	(3,231)	(10,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
	3199 STATE UNRESTRICTED GRANTS IN A	(13,750)	0	0	0.00	0	0.00	0	0	0.00
	3299 STATE RESTRICTED GRANTS-IN-AID	(3,500)	0	(10,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
	3000 STATE SOURCES	(17,250)	0	(10,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
	4311 RESTRICTED FEDERAL FUNDS	(4,000)	(4,000)	0	0.00	0	0.00	0	0	0.00
	4506 NSLP SNACKS	0	0	(8,000)	0.00	(8,000)	0.00	(8,000)	(8,000)	0.00
	4000 FEDERAL SOURCES	(4,000)	(4,000)	(8,000)	0.00	(8,000)	0.00	(8,000)	(8,000)	0.00
	5400 BEGINNING FUND BALANCE	9,075	(844)	0	0.00	0	0.00	0	0	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	9,075	(844)	0	0.00	0	0.00	0	0	0.00
Total Fund 220	GRANT REVENUES FUND	(21,928)	(8,074)	(28,000)	0.00	(28,000)	0.00	(28,000)	(28,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 220 GRANT REVENUES FUND

Function 1131 HIGH SCHOOL PROGRAMS

310	PROFESSIONAL & TECHNICAL	0	0	16,197	0.00	17,045	0.00	17,045	17,045	0.00
340	TRAVEL	306	246	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	3,384	2,985	0	0.00	0	0.00	0	0	0.00

Total Function 1131	HIGH SCHOOL PROGRAMS	3,690	3,231	16,197	0.00	17,045	0.00	17,045	17,045	0.00
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Function 1132 HIGH SCHOOL EXTRACURRICULAR

130	ADDITIONAL SALARY	1,000	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREME	176	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	75	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	3	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	12,140	0	0	0.00	0	0.00	0	0	0.00

Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	13,395	0	0	0.00	0	0.00	0	0	0.00
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Function 1299 OTHER PROGRAMS

124	TEMPORARY CLASSIFIED SALA	2,673	2,337	3,396	0.17	3,550	0.15	3,550	3,550	0.15
139	OPT OUT INSURANCE	912	1,100	1,100	0.00	110	0.00	110	110	0.00
220	SOCIAL SECURITY	310	322	344	0.00	280	0.00	280	280	0.00
231	WORKERS COMPENSATON	15	18	19	0.00	19	0.00	19	19	0.00
232	UNEMPLOYMENT COMPENSATION	1	1	1	0.00	1	0.00	1	1	0.00
241	HEALTH INSURANCE	0	0	450	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL & TECHNICAL	0	750	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	90	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	223	0	0.00	0	0.00	0	0	0.00

Total Function 1299	OTHER PROGRAMS	4,000	4,750	5,309	0.17	3,960	0.15	3,960	3,960	0.15
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Function 2110 ATTENDANCE & SOCIAL WORK SVCS

640	DUES & FEES	0	0	0	0.00	0	0.00	0	0	0.00
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Total Function 2110	ATTENDANCE & SOCIAL WORK SVCS	0	0	0	0.00	0	0.00	0	0	0.00
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Function 2240 INSTRUCTIONAL STAFF DEVEL

Requirements Report

FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 220 GRANT REVENUES FUND

Function 2240 INSTRUCTIONAL STAFF DEVEL

121	SUBSTITUTES CERTIFICATED	0	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
211	PUBLIC EMPLOYEES RETIREME	0	0	1,094	0.00	1,602	0.00	1,602	1,602	0.00
220	SOCIAL SECURITY	0	0	382	0.00	370	0.00	370	370	0.00
231	WORKERS COMPENSATON	0	0	17	0.00	23	0.00	23	23	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	1	0.00	1	0.00	1	1	0.00

Total Function	2240 INSTRUCTIONAL STAFF DEVEL	0	0	6,494	0.00	6,995	0.00	6,995	6,995	0.00
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Total Fund	220 GRANT REVENUES FUND	21,084	7,981	28,000	0.17	28,000	0.15	28,000	28,000	0.15
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 221	IDEA GRANT									
	4508 RESTRICTED FEDERAL FUNDS	(100,493)	(100,377)	(105,000)	0.00	(125,000)	0.00	(125,000)	(125,000)	0.00
	4000 FEDERAL SOURCES	(100,493)	(100,377)	(105,000)	0.00	(125,000)	0.00	(125,000)	(125,000)	0.00
Total Fund 221	IDEA GRANT	(100,493)	(100,377)	(105,000)	0.00	(125,000)	0.00	(125,000)	(125,000)	0.00

Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 221	IDEA GRANT									
Function 1250	RESOURCE ROOMS									
112	CLASSIFIED SALARIES	48,660	49,723	51,226	2.08	48,271	1.91	48,271	48,271	1.91
122	SUBSTITUTE CLASSIFIED SAL	1,992	1,213	1,500	0.00	1,500	0.00	1,500	1,500	0.00
130	ADDITIONAL SALARY	597	500	500	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	4,895	5,059	5,060	0.00	5,204	0.00	5,204	5,204	0.00
211	PUBLIC EMPLOYEES RETIREME	9,553	12,474	13,125	0.00	14,664	0.00	14,664	14,664	0.00
220	SOCIAL SECURITY	4,120	4,206	4,336	0.00	4,128	0.00	4,128	4,128	0.00
231	WORKERS COMPENSATON	219	234	242	0.00	284	0.00	284	284	0.00
232	UNEMPLOYMENT COMPENSATION	9	10	10	0.00	9	0.00	9	9	0.00
241	HEALTH INSURANCE	26,090	25,326	28,275	0.00	25,159	0.00	25,159	25,159	0.00
Total Function 1250	RESOURCE ROOMS	96,134	98,745	104,273	2.08	99,220	1.91	99,220	99,220	1.91
Function 2110	ATTENDANCE & SOCIAL WORK SVCS									
410	CONSUMABLE SUPPLIES & MAT	12	0	0	0.00	0	0.00	0	0	0.00
Total Function 2110	ATTENDANCE & SOCIAL WORK SVCS	12	0	0	0.00	0	0.00	0	0	0.00
Function 2210	IMPROVEMENT/INSTRUCTIONAL									
121	SUBSTITUTES CERTIFICATED	7	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	2,512	0	0	0.00	20,000	0.00	20,000	20,000	0.00
410	CONSUMABLE SUPPLIES & MAT	1,828	1,632	727	0.00	5,780	0.00	5,780	5,780	0.00
Total Function 2210	IMPROVEMENT/INSTRUCTIONAL	4,347	1,632	727	0.00	25,780	0.00	25,780	25,780	0.00
Total Fund 221	IDEA GRANT	100,493	100,377	105,000	2.08	125,000	1.91	125,000	125,000	1.91

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 222	TITLE I A GRANT									
	4501 RESTRICTED FEDERAL FUNDS	(152,724)	(165,293)	(150,000)	0.00	(161,785)	0.00	(161,785)	(161,785)	0.00
	4000 FEDERAL SOURCES	(152,724)	(165,293)	(150,000)	0.00	(161,785)	0.00	(161,785)	(161,785)	0.00
Total Fund 222	TITLE I A GRANT	(152,724)	(165,293)	(150,000)	0.00	(161,785)	0.00	(161,785)	(161,785)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 222 TITLE I A GRANT

Function 1272 TITLE 1

111	CERTIFICATED SALARIES	45,237	55,416	57,079	0.75	58,506	0.75	58,506	58,506	0.75
112	CLASSIFIED SALARIES	41,028	17,719	21,691	0.88	22,052	0.88	22,052	22,052	0.88
121	SUBSTITUTES CERTIFICATED	789	5,207	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE CLASSIFIED SAL	2,443	1,774	3,200	0.00	3,200	0.00	3,200	3,200	0.00
130	ADDITIONAL SALARY	4,078	3,889	10,381	0.00	4,106	0.00	4,106	4,106	0.00
139	OPT OUT INSURANCE	9,211	8,498	5,499	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREME	23,209	30,253	26,903	0.00	26,832	0.00	26,832	26,832	0.00
220	SOCIAL SECURITY	8,447	9,318	7,418	0.00	6,617	0.00	6,617	6,617	0.00
231	WORKERS COMPENSATON	386	492	374	0.00	430	0.00	430	430	0.00
232	UNEMPLOYMENT COMPENSATION	19	21	17	0.00	15	0.00	15	15	0.00
241	HEALTH INSURANCE	17,850	31,163	15,966	0.00	34,103	0.00	34,103	34,103	0.00
410	CONSUMABLE SUPPLIES & MAT	26	1,542	1,472	0.00	5,923	0.00	5,923	5,923	0.00

Total Function 1272 TITLE 1	152,724	165,293	150,000	1.63	161,785	1.63	161,785	161,785	1.63
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Total Fund 222 TITLE I A GRANT	152,724	165,293	150,000	1.63	161,785	1.63	161,785	161,785	1.63
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 223	TITLE II A GRANT									
	4501 RESTRICTED FEDERAL FUNDS	(26,649)	(25,552)	(25,000)	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00
	4000 FEDERAL SOURCES	(26,649)	(25,552)	(25,000)	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00
Total Fund 223	TITLE II A GRANT	(26,649)	(25,552)	(25,000)	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 223 TITLE II A GRANT

Function 2240 INSTRUCTIONAL STAFF DEVEL

113	ADMINISTRATORS	12,787	10,491	14,341	0.15	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	0	180	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREME	6,453	7,769	4,821	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	1,743	1,790	1,111	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	70	88	54	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	4	4	3	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	5,591	5,411	4,490	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL & TECHNICAL	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00

Total Function 2240	INSTRUCTIONAL STAFF DEVEL	26,649	25,552	25,000	0.15	25,000	0.00	25,000	25,000	0.00
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Total Fund 223	TITLE II A GRANT	26,649	25,552	25,000	0.15	25,000	0.00	25,000	25,000	0.00
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 225	COLLEGE CAREER READINESS PROGRAM									
	1990 MISCELLANEOUS	0	0	0	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
	1000 LOCAL SOURCES	0	0	0	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
	3299 STATE RESTRICTED GRANTS-IN-AID	(29,391)	0	0	0.00	0	0.00	0	0	0.00
	3000 STATE SOURCES	(29,391)	0	0	0.00	0	0.00	0	0	0.00
Total Fund 225	COLLEGE CAREER READINESS PROGRAM	(29,391)	0	0	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00

Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 225	COLLEGE CAREER READINESS PROGRAM									
Function 1131	HIGH SCHOOL PROGRAMS									
130	ADDITIONAL SALARY	6,505	0	0	0.00	6,505	0.00	6,505	6,505	0.00
211	PUBLIC EMPLOYEES RETIREME	574	0	0	0.00	2,084	0.00	2,084	2,084	0.00
220	SOCIAL SECURITY	495	0	0	0.00	498	0.00	498	498	0.00
231	WORKERS COMPENSATON	21	0	0	0.00	30	0.00	30	30	0.00
232	UNEMPLOYMENT COMPENSATION	1	0	0	0.00	1	0.00	1	1	0.00
340	TRAVEL	2,051	0	0	0.00	0	0.00	0	0	0.00
374	OTHER TUITION	2,344	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	9,387	0	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	7,491	0	0	0.00	883	0.00	883	883	0.00
640	DUES & FEES	522	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	29,391	0	0	0.00	10,000	0.00	10,000	10,000	0.00
Total Fund 225	COLLEGE CAREER READINESS PROGRAM	29,391	0	0	0.00	10,000	0.00	10,000	10,000	0.00

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 226	FORESTRY PROGRAM									
	1920 DONATIONS - PRIVATE SOURCES	0	(15,000)	0	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00
	1961 RECOVERY CURRENT YR EXPENDIT	0	(760)	0	0.00	0	0.00	0	0	0.00
	1000 LOCAL SOURCES	0	(15,760)	0	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00
Total Fund 226	FORESTRY PROGRAM	0	(15,760)	0	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 226 FORESTRY PROGRAM

Function	1131	HIGH SCHOOL PROGRAMS								
310	PROFESSIONAL & TECHNICAL	0	1,785	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	13,441	0	0.00	5,000	0.00	5,000	5,000	0.00
460	NONCONSUMABLE SUPPLIES	0	534	0	0.00	0	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL PROGRAMS			0	15,760	0	0.00	5,000	0.00	5,000	0.00
Total Fund 226 FORESTRY PROGRAM			0	15,760	0	0.00	5,000	0.00	5,000	0.00

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 227	CHRONIC ABSENTEEISM IMPLEMENTATION									
	3299 STATE RESTRICTED GRANTS-IN-AID	0	0	0	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00
	3000 STATE SOURCES	0	0	0	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00
Total Fund 227	CHRONIC ABSENTEEISM IMPLEMENTATION	0	0	0	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 227 CHRONIC ABSENTEEISM IMPLEMENTATION

Function	2110	ATTENDANCE & SOCIAL WORK SVCS									
	310	PROFESSIONAL & TECHNICAL	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00
	340	TRAVEL	0	0	0	0.00	15,000	0.00	15,000	15,000	0.00
	410	CONSUMABLE SUPPLIES & MAT	0	0	0	0.00	10,000	0.00	10,000	10,000	0.00
Total Function	2110	ATTENDANCE & SOCIAL WORK SVCS	0	0	0	0.00	50,000	0.00	50,000	50,000	0.00

Total Fund 227	CHRONIC ABSENTEEISM IMPLEMENTATION		0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 228	TAP GRANTS SCHOOL FACILITIES									
	3299 STATE RESTRICTED GRANTS-IN-AID	0	0	0	0.00	(70,000)	0.00	(70,000)	(70,000)	0.00
	3000 STATE SOURCES	0	0	0	0.00	(70,000)	0.00	(70,000)	(70,000)	0.00
Total Fund 228	TAP GRANTS SCHOOL FACILITIES	0	0	0	0.00	(70,000)	0.00	(70,000)	(70,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 228 TAP GRANTS SCHOOL FACILITIES

Function 2541 SERVICE AREA DIRECTION

383	ARCHITECT/ENGINEER SERVIC	0	0	0	0.00	70,000	0.00	70,000	70,000	0.00
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Total Function 2541	SERVICE AREA DIRECTION	0	0	0	0.00	70,000	0.00	70,000	70,000	0.00
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Total Fund 228	TAP GRANTS SCHOOL FACILITIES	0	0	0	0.00	70,000	0.00	70,000	70,000	0.00
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 229	MEASURE 98									
	3299 STATE RESTRICTED GRANTS-IN-AID	0	(96,393)	(119,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
	3000 STATE SOURCES	0	(96,393)	(119,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
Total Fund 229	MEASURE 98	0	(96,393)	(119,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 229 MEASURE 98

Function 1131 HIGH SCHOOL PROGRAMS

111	CERTIFICATED SALARIES	0	0	0	0.00	56,006	1.00	56,006	56,006	1.00
112	CLASSIFIED SALARIES	0	40,813	56,638	2.00	23,168	0.88	23,168	23,168	0.88
139	OPT OUT INSURANCE	0	7,598	12,570	0.00	12,107	0.00	12,107	12,107	0.00
211	PUBLIC EMPLOYEES RETIREME	0	10,679	15,248	0.00	28,705	0.00	28,705	28,705	0.00
220	SOCIAL SECURITY	0	3,703	5,294	0.00	6,983	0.00	6,983	6,983	0.00
231	WORKERS COMPENSATON	0	1,170	1,404	0.00	436	0.00	436	436	0.00
232	UNEMPLOYMENT COMPENSATION	0	8	12	0.00	16	0.00	16	16	0.00
241	HEALTH INSURANCE	0	6,625	600	0.00	20,460	0.00	20,460	20,460	0.00
410	CONSUMABLE SUPPLIES & MAT	0	5,449	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	0	20,348	7,235	0.00	2,118	0.00	2,118	2,118	0.00
541	INITIAL & ADDITIONAL EQUI	0	0	20,000	0.00	0	0.00	0	0	0.00

Total Function 1131	HIGH SCHOOL PROGRAMS	0	96,393	119,000	2.00	150,000	1.88	150,000	150,000	1.88
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Total Fund 229	MEASURE 98	0	96,393	119,000	2.00	150,000	1.88	150,000	150,000	1.88
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 240	SELF SUSTAINING FUND									
	1920 DONATIONS - PRIVATE SOURCES	(2,035)	(2,015)	(25,000)	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS	(3,561)	0	(20,000)	0.00	(4,000)	0.00	(4,000)	(4,000)	0.00
	1000 LOCAL SOURCES	(5,596)	(2,015)	(45,000)	0.00	(4,000)	0.00	(4,000)	(4,000)	0.00
	5400 BEGINNING FUND BALANCE	2,662	(2,094)	(10,000)	0.00	(1,000)	0.00	(1,000)	(1,000)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	2,662	(2,094)	(10,000)	0.00	(1,000)	0.00	(1,000)	(1,000)	0.00
Total Fund 240	SELF SUSTAINING FUND	(2,934)	(4,109)	(55,000)	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00

Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 240	SELF SUSTAINING FUND									
Function 1131	HIGH SCHOOL PROGRAMS									
410	CONSUMABLE SUPPLIES & MAT	267	2,126	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	0	361	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	267	2,487	0	0.00	0	0.00	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
410	CONSUMABLE SUPPLIES & MAT	0	0	25,000	0.00	2,500	0.00	2,500	2,500	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	0	0	25,000	0.00	2,500	0.00	2,500	2,500	0.00
Function 2210	IMPROVEMENT/INSTRUCTIONAL									
410	CONSUMABLE SUPPLIES & MAT	0	0	30,000	0.00	2,500	0.00	2,500	2,500	0.00
Total Function 2210	IMPROVEMENT/INSTRUCTIONAL	0	0	30,000	0.00	2,500	0.00	2,500	2,500	0.00
Function 3360	WELFARE ACTIVITIES SERVIC									
410	CONSUMABLE SUPPLIES & MAT	573	498	0	0.00	0	0.00	0	0	0.00
Total Function 3360	WELFARE ACTIVITIES SERVIC	573	498	0	0.00	0	0.00	0	0	0.00
Total Fund 240	SELF SUSTAINING FUND	840	2,986	55,000	0.00	5,000	0.00	5,000	5,000	0.00

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 241	CES AUCTION FUND									
	1760 CLUB FUND RAISING	(22,249)	(40,749)	(35,000)	0.00	(35,000)	0.00	(35,000)	(35,000)	0.00
	1920 DONATIONS - PRIVATE SOURCES	(1,922)	(3,453)	0	0.00	0	0.00	0	0	0.00
	1000 LOCAL SOURCES	(24,171)	(44,202)	(35,000)	0.00	(35,000)	0.00	(35,000)	(35,000)	0.00
	5400 BEGINNING FUND BALANCE	(47,146)	(25,542)	(25,000)	0.00	(40,000)	0.00	(40,000)	(40,000)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	(47,146)	(25,542)	(25,000)	0.00	(40,000)	0.00	(40,000)	(40,000)	0.00
Total Fund 241	CES AUCTION FUND	(71,317)	(69,744)	(60,000)	0.00	(75,000)	0.00	(75,000)	(75,000)	0.00

Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 241	CES AUCTION FUND									
Function 1113	ELEMENTARY EXTRACURRICULA									
310	PROFESSIONAL & TECHNICAL	0	0	15,000	0.00	20,000	0.00	20,000	20,000	0.00
324	RENTALS	460	510	0	0.00	1,000	0.00	1,000	1,000	0.00
353	POSTAGE	0	47	0	0.00	200	0.00	200	200	0.00
354	ADVERTISING	0	188	200	0.00	500	0.00	500	500	0.00
410	CONSUMABLE SUPPLIES & MAT	1,436	3,609	14,500	0.00	14,500	0.00	14,500	14,500	0.00
460	NONCONSUMABLE SUPPLIES	0	5,032	15,300	0.00	20,000	0.00	20,000	20,000	0.00
480	COMPUTER HARDWARE	0	8,175	15,000	0.00	18,800	0.00	18,800	18,800	0.00
Total Function 1113	ELEMENTARY EXTRACURRICULA	1,896	17,561	60,000	0.00	75,000	0.00	75,000	75,000	0.00
Function 5200	INTERFUND TRANSFERS									
719	TRANSFER TO CES PLAYGROUND FUND	43,879	0	0	0.00	0	0.00	0	0	0.00
Total Function 5200	INTERFUND TRANSFERS	43,879	0	0	0.00	0	0.00	0	0	0.00
Total Fund 241	CES AUCTION FUND	45,775	17,561	60,000	0.00	75,000	0.00	75,000	75,000	0.00

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 242	COMMUNITY EMERGENCY FUND									
	5400 BEGINNING FUND BALANCE	(6,750)	(6,750)	(6,750)	0.00	(4,100)	0.00	(4,100)	(4,100)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	(6,750)	(6,750)	(6,750)	0.00	(4,100)	0.00	(4,100)	(4,100)	0.00
Total Fund 242	COMMUNITY EMERGENCY FUND	(6,750)	(6,750)	(6,750)	0.00	(4,100)	0.00	(4,100)	(4,100)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 242 COMMUNITY EMERGENCY FUND

Function 3300 COMMUNITY SERVICES

410 CONSUMABLE SUPPLIES & MAT	0	0	6,750	0.00	4,100	0.00	4,100	4,100	0.00
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Total Function 3300 COMMUNITY SERVICES	0	0	6,750	0.00	4,100	0.00	4,100	4,100	0.00
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Total Fund 242 COMMUNITY EMERGENCY FUND	0	0	6,750	0.00	4,100	0.00	4,100	4,100	0.00
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 243	CES PLAYGROUND									
	1920 DONATIONS - PRIVATE SOURCES	(1,276)	0	0	0.00	0	0.00	0	0	0.00
	1000 LOCAL SOURCES	(1,276)	0	0	0.00	0	0.00	0	0	0.00
	5200 INTERFUND TRANSFER	(240,071)	0	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	26,552	(5,795)	(5,000)	0.00	(5,200)	0.00	(5,200)	(5,200)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	(213,519)	(5,795)	(5,000)	0.00	(5,200)	0.00	(5,200)	(5,200)	0.00
Total Fund 243	CES PLAYGROUND	(214,795)	(5,795)	(5,000)	0.00	(5,200)	0.00	(5,200)	(5,200)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 243 CES PLAYGROUND

Function 4120 SITE ACQUISITION & DEVELO

310 PROFESSIONAL & TECHNICAL	918	0	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MAT	2,841	521	5,000	0.00	5,200	0.00	5,200	5,200	0.00

Total Function 4120 SITE ACQUISITION & DEVELO	3,759	521	5,000	0.00	5,200	0.00	5,200	5,200	0.00
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Function 4150 BLDG ACQUISITION/CONSTRUC

530 IMPROVEMENTS OTHER THAN BUILDINGS	205,241	0	0	0.00	0	0.00	0	0	0.00
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Total Function 4150 BLDG ACQUISITION/CONSTRUC	205,241	0	0	0.00	0	0.00	0	0	0.00
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Total Fund 243 CES PLAYGROUND	209,000	521	5,000	0.00	5,200	0.00	5,200	5,200	0.00
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 244	CES GARDEN & HERITAGE TRAIL									
	1920 DONATIONS - PRIVATE SOURCES	(10,527)	(1,544)	0	0.00	0	0.00	0	0	0.00
	1000 LOCAL SOURCES	(10,527)	(1,544)	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	(140)	(5,871)	(6,500)	0.00	(5,800)	0.00	(5,800)	(5,800)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	(140)	(5,871)	(6,500)	0.00	(5,800)	0.00	(5,800)	(5,800)	0.00
Total Fund 244	CES GARDEN & HERITAGE TRAIL	(10,667)	(7,415)	(6,500)	0.00	(5,800)	0.00	(5,800)	(5,800)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 244 CES GARDEN & HERITAGE TRAIL

Function 2543 CARE & UPKEEP OF GROUNDS

410	CONSUMABLE SUPPLIES & MAT	4,796	997	6,500	0.00	5,800	0.00	5,800	5,800	0.00
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Total Function 2543	CARE & UPKEEP OF GROUNDS	4,796	997	6,500	0.00	5,800	0.00	5,800	5,800	0.00
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Total Fund 244	CES GARDEN & HERITAGE TRAIL	4,796	997	6,500	0.00	5,800	0.00	5,800	5,800	0.00
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Resources Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 250 FOOD SERVICE									
1600 FOOD SERVICE SALES	(92,906)	(86,682)	(127,645)	0.00	(130,000)	0.00	(130,000)	(130,000)	0.00
1920 DONATIONS - PRIVATE SOURCES	(6,010)	(296)	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	(98,916)	(86,977)	(127,645)	0.00	(130,000)	0.00	(130,000)	(130,000)	0.00
3102 SSF LUNCH FUND MATCH	(3,035)	(3,148)	0	0.00	0	0.00	0	0	0.00
3299 STATE RESTRICTED GRANTS-IN-AID	(7,239)	(7,019)	(10,000)	0.00	(12,000)	0.00	(12,000)	(12,000)	0.00
3000 STATE SOURCES	(10,274)	(10,166)	(10,000)	0.00	(12,000)	0.00	(12,000)	(12,000)	0.00
4503 NSLP BREAKFAST	(63,568)	(52,074)	0	0.00	0	0.00	0	0	0.00
4504 NSLP SUMMER	(10,625)	0	0	0.00	0	0.00	0	0	0.00
4505 NSLP LUNCH	(154,415)	(164,333)	(240,000)	0.00	(250,000)	0.00	(250,000)	(250,000)	0.00
4506 NSLP SNACKS	(1,983)	0	0	0.00	0	0.00	0	0	0.00
4519 COMMODITIES INCOME	(663)	0	0	0.00	0	0.00	0	0	0.00
4905 FEDERAL COMMODITIES	(24,225)	(25,002)	(23,000)	0.00	(30,000)	0.00	(30,000)	(30,000)	0.00
4000 FEDERAL SOURCES	(255,480)	(241,408)	(263,000)	0.00	(280,000)	0.00	(280,000)	(280,000)	0.00
5200 INTERFUND TRANSFER	(81,052)	(20,000)	(20,000)	0.00	(40,000)	0.00	(40,000)	(40,000)	0.00
5400 BEGINNING FUND BALANCE	25,904	0	0	0.00	0	0.00	0	0	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	(55,148)	(20,000)	(20,000)	0.00	(40,000)	0.00	(40,000)	(40,000)	0.00
Total Fund 250 FOOD SERVICE	(419,818)	(358,552)	(420,645)	0.00	(462,000)	0.00	(462,000)	(462,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 250 FOOD SERVICE

Function 3100 FOOD SERVICES

112	CLASSIFIED SALARIES	112,940	102,219	104,358	4.38	126,161	5.06	126,161	126,161	5.06
122	SUBSTITUTE CLASSIFIED SAL	12,042	7,624	11,000	0.00	11,000	0.00	11,000	11,000	0.00
130	ADDITIONAL SALARY	993	33	0	0.00	3,750	0.00	3,750	3,750	0.00
132	OVERTIME/EXTRA TIME - CLASSIFIED	423	51	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	13,685	12,512	12,512	0.00	10,194	0.00	10,194	10,194	0.00
211	PUBLIC EMPLOYEES RETIREME	27,286	29,805	30,499	0.00	44,792	0.00	44,792	44,792	0.00
220	SOCIAL SECURITY	10,428	8,987	9,401	0.00	10,512	0.00	10,512	10,512	0.00
231	WORKERS COMPENSATON	1,736	2,695	1,924	0.00	3,588	0.00	3,588	3,588	0.00
232	UNEMPLOYMENT COMPENSATION	24	21	21	0.00	24	0.00	24	24	0.00
241	HEALTH INSURANCE	57,528	47,018	51,328	0.00	76,142	0.00	76,142	76,142	0.00
310	PROFESSIONAL & TECHNICAL	23,000	23,000	24,000	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SER	589	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	1,067	0	500	0.00	500	0.00	500	500	0.00
410	CONSUMABLE SUPPLIES & MAT	772	270	500	0.00	600	0.00	600	600	0.00
411	SUPPLIES/CAFETERIA	6,843	6,968	9,000	0.00	9,000	0.00	9,000	9,000	0.00
450	FOOD/CAFETERIA	112,250	99,131	135,000	0.00	126,736	0.00	126,736	126,736	0.00
459	FOOD - COMMODITIES	24,225	25,002	23,000	0.00	30,000	0.00	30,000	30,000	0.00
460	NONCONSUMABLE SUPPLIES	4,830	323	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,361	2,881	1,600	0.00	3,000	0.00	3,000	3,000	0.00
640	DUES & FEES	6,795	5,990	6,000	0.00	6,000	0.00	6,000	6,000	0.00

Total Function 3100 FOOD SERVICES	419,818	374,530	420,645	4.38	462,000	5.06	462,000	462,000	5.06
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Total Fund 250 FOOD SERVICE	419,818	374,530	420,645	4.38	462,000	5.06	462,000	462,000	5.06
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 260	STUDENT BODY ELEMENTARY SCHOOL									
	1740 ASB GENERAL FEES	(13,722)	(4,845)	(2,000)	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00
	1760 CLUB FUND RAISING	(871)	(2,221)	(3,000)	0.00	0	0.00	0	0	0.00
	1790 OTHER XCURR ACTIVITIES	35	(2,337)	0	0.00	0	0.00	0	0	0.00
	1920 DONATIONS - PRIVATE SOURCES	(3,539)	(5,207)	(3,000)	0.00	(8,000)	0.00	(8,000)	(8,000)	0.00
	1961 RECOVERY CURRENT YR EXPENDIT	(5,625)	(510)	0	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS	(1,997)	(3,554)	(2,000)	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00
	1000 LOCAL SOURCES	(25,719)	(18,674)	(10,000)	0.00	(18,000)	0.00	(18,000)	(18,000)	0.00
	3299 STATE RESTRICTED GRANTS-IN-AID	0	(10,580)	0	0.00	0	0.00	0	0	0.00
	3000 STATE SOURCES	0	(10,580)	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	(17,842)	(16,186)	(30,000)	0.00	(22,000)	0.00	(22,000)	(22,000)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	(17,842)	(16,186)	(30,000)	0.00	(22,000)	0.00	(22,000)	(22,000)	0.00
Total Fund 260	STUDENT BODY ELEMENTARY SCHOOL	(43,561)	(45,440)	(40,000)	0.00	(40,000)	0.00	(40,000)	(40,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 260 STUDENT BODY ELEMENTARY SCHOOL

Function 1113 ELEMENTARY EXTRACURRICULA

343	STUDENT TRAVEL	17,268	10,756	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	8,991	13,246	40,000	0.00	40,000	0.00	40,000	40,000	0.00
430	LIBRARY BOOKS	126	300	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	991	0	0	0.00	0	0.00	0	0	0.00

Total Function 1113	ELEMENTARY EXTRACURRICULA	27,375	24,302	40,000	0.00	40,000	0.00	40,000	40,000	0.00
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Total Fund 260	STUDENT BODY ELEMENTARY SCHOOL	27,375	24,302	40,000	0.00	40,000	0.00	40,000	40,000	0.00
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 265	ASB MIDDLE/HIGH SCHOOL FUNDS									
	1740 ASB GENERAL FEES	0	(7,594)	0	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00
	1741 ASB CLUB FEES	0	(6,931)	0	0.00	0	0.00	0	0	0.00
	1760 CLUB FUND RAISING	0	(50,065)	0	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00
	1790 OTHER XCURR ACTIVITIES	(141,858)	0	(140,000)	0.00	(100,000)	0.00	(100,000)	(100,000)	0.00
	1920 DONATIONS - PRIVATE SOURCES	0	(4,730)	0	0.00	0	0.00	0	0	0.00
	1960 RECOVERY OF PY EXPENDITURE	0	(200)	0	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS	0	(3,893)	0	0.00	0	0.00	0	0	0.00
	1000 LOCAL SOURCES	(141,858)	(73,413)	(140,000)	0.00	(175,000)	0.00	(175,000)	(175,000)	0.00
	5400 BEGINNING FUND BALANCE	(69,923)	(50,737)	(85,000)	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	(69,923)	(50,737)	(85,000)	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00
Total Fund 265	ASB MIDDLE/HIGH SCHOOL FUNDS	(211,781)	(124,150)	(225,000)	0.00	(225,000)	0.00	(225,000)	(225,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 265 ASB MIDDLE/HIGH SCHOOL FUNDS

Function 1122 MIDDLE/JR HS EXTRACURRICULAR

340	TRAVEL	0	1,302	0	0.00	0	0.00	0	0	0.00
343	STUDENT TRAVEL	0	3,500	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	7,549	25,000	0.00	25,000	0.00	25,000	25,000	0.00
640	DUES & FEES	0	250	0	0.00	0	0.00	0	0	0.00

Total Function 1122	MIDDLE/JR HS EXTRACURRICULAR	0	12,600	25,000	0.00	25,000	0.00	25,000	25,000	0.00
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Function 1132 HIGH SCHOOL EXTRACURRICULAR

340	TRAVEL	0	5,559	0	0.00	0	0.00	0	0	0.00
343	STUDENT TRAVEL	0	895	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	161,045	64,645	200,000	0.00	200,000	0.00	200,000	200,000	0.00
640	DUES & FEES	0	1,615	0	0.00	0	0.00	0	0	0.00

Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	161,045	72,714	200,000	0.00	200,000	0.00	200,000	200,000	0.00
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Total Fund 265	ASB MIDDLE/HIGH SCHOOL FUNDS	161,045	85,314	225,000	0.00	225,000	0.00	225,000	225,000	0.00
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 270	TRANSPORTATION EQUIP/RESE									
	3222 SSF TRANSPORTATION EQUIPMENT	(160,000)	(220,000)	(63,613)	0.00	(106,437)	0.00	(106,437)	(106,437)	0.00
	3000 STATE SOURCES	(160,000)	(220,000)	(63,613)	0.00	(106,437)	0.00	(106,437)	(106,437)	0.00
	5160 LEASE PURCHASE RECEIPTS	0	(113,863)	0	0.00	(120,000)	0.00	(120,000)	(120,000)	0.00
	5200 INTERFUND TRANSFER	(35,000)	(75,000)	(75,000)	0.00	(75,000)	0.00	(75,000)	(75,000)	0.00
	5400 BEGINNING FUND BALANCE	185,512	147,718	0	0.00	0	0.00	0	0	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	150,512	(41,145)	(75,000)	0.00	(195,000)	0.00	(195,000)	(195,000)	0.00
Total Fund 270	TRANSPORTATION EQUIP/RESE	(9,488)	(261,145)	(138,613)	0.00	(301,437)	0.00	(301,437)	(301,437)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 270 TRANSPORTATION EQUIP/RESE

Function 2552 VEHICLE OPERATION SERVICE

564	BUS AND CAPITAL BUS IMPROVEMENTS	0	113,863	0	0.00	120,000	0.00	120,000	120,000	0.00
610	REDEMPTION OF PRINCIPAL	147,283	127,563	130,801	0.00	168,103	0.00	168,103	168,103	0.00
620	INTEREST	9,923	0	0	0.00	0	0.00	0	0	0.00
622	BUS INTEREST	0	8,721	7,812	0.00	13,334	0.00	13,334	13,334	0.00

Total Function 2552	VEHICLE OPERATION SERVICE	157,206	250,147	138,613	0.00	301,437	0.00	301,437	301,437	0.00
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Total Fund 270	TRANSPORTATION EQUIP/RESE	157,206	250,147	138,613	0.00	301,437	0.00	301,437	301,437	0.00
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BUS LEASE DEBT

Clatskanie School District Short-term Debt - Bus Lease Schedule				
Date	Principal	Coupon	Interest	Total payment
Lease: 2015-16				
11/1/2019	\$ 41,558	6.25%	\$ 1,241	\$ 42,799
Totals	\$ <u>41,558</u>		\$ <u>1,241</u>	\$ <u>42,799</u>
Lease: 2016-17				
11/1/2019	12,965	2.70%	709	13,674
11/1/2020	<u>13,310</u>		<u>364</u>	<u>13,674</u>
Totals	\$ <u>26,275</u>		\$ <u>1,073</u>	\$ <u>27,348</u>
Lease: 2017-18				
8/15/2019	22,199	2.75%	1,882	24,081
8/15/2020	22,809		1,272	24,081
8/15/2021	<u>23,436</u>		<u>644</u>	<u>24,081</u>
Totals	\$ <u>68,444</u>		\$ <u>3,798</u>	\$ <u>72,242</u>
Lease: 2018-19				
3/15/2020	41,518	3.70%	6,494	48,012
3/15/2021	43,054		4,958	48,012
3/15/2022	44,647		3,365	48,012
3/15/2023	<u>46,293</u>		<u>1,719</u>	<u>48,012</u>
Totals	\$ <u>175,513</u>		\$ <u>16,535</u>	\$ <u>192,048</u>

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 280	STRATEGIC INVESTMENT PROGRAM FUND									
	1920 DONATIONS - PRIVATE SOURCES	(417,946)	(390,893)	(382,000)	0.00	(390,000)	0.00	(390,000)	(390,000)	0.00
	1000 LOCAL SOURCES	(417,946)	(390,893)	(382,000)	0.00	(390,000)	0.00	(390,000)	(390,000)	0.00
	5400 BEGINNING FUND BALANCE	(401,628)	(105,493)	(114,000)	0.00	(155,000)	0.00	(155,000)	(155,000)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	(401,628)	(105,493)	(114,000)	0.00	(155,000)	0.00	(155,000)	(155,000)	0.00
Total Fund 280	STRATEGIC INVESTMENT PROGRAM FUND	(819,574)	(496,387)	(496,000)	0.00	(545,000)	0.00	(545,000)	(545,000)	0.00

Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 280	STRATEGIC INVESTMENT PROGRAM FUND									
Function 1111	ELEMENTARY, K-6									
420	TEXTBOOKS	48,947	7,181	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY, K-6	48,947	7,181	0	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRA									
420	TEXTBOOKS	10,881	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA	10,881	0	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
420	TEXTBOOKS	42,439	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	42,439	0	0	0.00	0	0.00	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
460	NONCONSUMABLE SUPPLIES	0	0	21,000	0.00	30,000	0.00	30,000	30,000	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	0	0	21,000	0.00	30,000	0.00	30,000	30,000	0.00
Function 4150	BLDG ACQUISITION/CONSTRUC									
520	BUILDING IMPROVEMENTS	86,813	0	0	0.00	0	0.00	0	0	0.00
530	IMPROVEMENTS OTHER THAN BUILDINGS	0	36,569	10,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 4150	BLDG ACQUISITION/CONSTRUC	86,813	36,569	10,000	0.00	50,000	0.00	50,000	50,000	0.00
Function 5200	INTERFUND TRANSFERS									
718	TRANSFER TO GENERAL FUND	425,000	338,140	340,000	0.00	340,000	0.00	340,000	340,000	0.00
719	TRANSFER TO CES PLAYGROUND FUND	100,000	0	0	0.00	0	0.00	0	0	0.00
Total Function 5200	INTERFUND TRANSFERS	525,000	338,140	340,000	0.00	340,000	0.00	340,000	340,000	0.00
Function 6110	OPERATING CONTINGENCY									
810	PLANNED RESERVES	0	0	125,000	0.00	125,000	0.00	125,000	125,000	0.00
Total Function 6110	OPERATING CONTINGENCY	0	0	125,000	0.00	125,000	0.00	125,000	125,000	0.00
Total Fund 280	STRATEGIC INVESTMENT PROGRAM FUND	714,081	381,890	496,000	0.00	545,000	0.00	545,000	545,000	0.00

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 290	MISCELLANEOUS GRANTS									
	1920 DONATIONS - PRIVATE SOURCES	0	0	0	0.00	(70,000)	0.00	(70,000)	(70,000)	0.00
	1000 LOCAL SOURCES	0	0	0	0.00	(70,000)	0.00	(70,000)	(70,000)	0.00
	3299 STATE RESTRICTED GRANTS-IN-AID	0	0	0	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
	3000 STATE SOURCES	0	0	0	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
Total Fund 290	MISCELLANEOUS GRANTS	0	0	0	0.00	(220,000)	0.00	(220,000)	(220,000)	0.00

Requirements Report

			FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 290	MISCELLANEOUS GRANTS										
Function 1111	ELEMENTARY, K-6										
410	CONSUMABLE SUPPLIES & MAT		0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Total Function 1111	ELEMENTARY, K-6		0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRA										
410	CONSUMABLE SUPPLIES & MAT		0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA		0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Function 1131	HIGH SCHOOL PROGRAMS										
410	CONSUMABLE SUPPLIES & MAT		0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS		0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Function 2240	INSTRUCTIONAL STAFF DEVEL										
310	PROFESSIONAL & TECHNICAL		0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVEL		0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
Function 3300	COMMUNITY SERVICES										
410	CONSUMABLE SUPPLIES & MAT		0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Total Function 3300	COMMUNITY SERVICES		0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Function 4150	BLDG ACQUISITION/CONSTRUC										
530	IMPROVEMENTS OTHER THAN BUILDINGS		0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 4150	BLDG ACQUISITION/CONSTRUC		0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
Total Fund 290	MISCELLANEOUS GRANTS		0	0	0	0.00	220,000	0.00	220,000	220,000	0.00

Debt Service Funds



Oregon Budget Law requires the establishment of a Debt Service Fund when a bond levy is passed. These funds account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 300	DEBT SERVICE FUND									
	1111 CURRENT YEAR TAXES	(722,173)	(698,046)	(628,000)	0.00	(677,000)	0.00	(677,000)	(677,000)	0.00
	1112 PRIOR YEAR TAXES	(20,804)	(22,296)	(20,000)	0.00	(20,000)	0.00	(20,000)	(20,000)	0.00
	1114 PAYMENTS IN LIEU OF TAX	0	(981)	0	0.00	0	0.00	0	0	0.00
	1190 PENALTIES & INTEREST ON TAXES	(171)	(209)	0	0.00	0	0.00	0	0	0.00
	1000 LOCAL SOURCES	(743,148)	(721,531)	(648,000)	0.00	(697,000)	0.00	(697,000)	(697,000)	0.00
	5110 BOND PROCEEDS	0	(2,703,000)	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	11,882	(35,971)	(50,000)	0.00	(15,000)	0.00	(15,000)	(15,000)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	11,882	(2,738,971)	(50,000)	0.00	(15,000)	0.00	(15,000)	(15,000)	0.00
Total Fund 300	DEBT SERVICE FUND	(731,266)	(3,460,502)	(698,000)	0.00	(712,000)	0.00	(712,000)	(712,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 300 DEBT SERVICE FUND

Function 5110 LONG TERM DEBT SERVICE

610	REDEMPTION OF PRINCIPAL	570,000	3,283,000	661,000	0.00	687,000	0.00	687,000	687,000	0.00
621	INTEREST	125,295	63,433	37,000	0.00	25,000	0.00	25,000	25,000	0.00
640	DUES & FEES	0	35,695	0	0.00	0	0.00	0	0	0.00

Total Function 5110	LONG TERM DEBT SERVICE	695,295	3,382,128	698,000	0.00	712,000	0.00	712,000	712,000	0.00
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Total Fund 300	DEBT SERVICE FUND	695,295	3,382,128	698,000	0.00	712,000	0.00	712,000	712,000	0.00
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DEBT SERVICE FUND

BONDED DEBT SERVICE

Clatskanie School District General Obligation Bonds, Series 2017 Refunding				
Date	Principal	Coupon	Interest	Total payment
12/15/2020			\$ 12,355	\$ 12,355
6/15/2021	\$ 687,000	1.76%	12,355	699,355
12/15/2020			6,310	6,310
6/15/2021	\$ 717,000	1.76%	6,310	723,310
Totals	\$ <u>1,404,000</u>		\$ <u>37,330</u>	\$ <u>1,441,330</u>

Resources Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 310 DEBT SERVICE LED FUND									
1996 ENERGY REBATE	0	(182,917)	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	0	(182,917)	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	0	(75,000)	0.00	(61,000)	0.00	(61,000)	(61,000)	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	0	0	(75,000)	0.00	(61,000)	0.00	(61,000)	(61,000)	0.00
Total Fund 310 DEBT SERVICE LED FUND	0	(182,917)	(75,000)	0.00	(61,000)	0.00	(61,000)	(61,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 310 DEBT SERVICE LED FUND

Function 5110 LONG TERM DEBT SERVICE

610	REDEMPTION OF PRINCIPAL	0	42,075	50,000	0.00	46,000	0.00	46,000	46,000	0.00
621	INTEREST	0	17,590	25,000	0.00	15,000	0.00	15,000	15,000	0.00

Total Function 5110	LONG TERM DEBT SERVICE	0	59,665	75,000	0.00	61,000	0.00	61,000	61,000	0.00
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Total Fund 310	DEBT SERVICE LED FUND	0	59,665	75,000	0.00	61,000	0.00	61,000	61,000	0.00
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LED LIGHTING DEBT

Clatskanie School District LED Lighting Debt Schedule

Issue date: July 15, 2017

Original Balance \$500,000

Interest Rate 3.715%

<u>Fiscal Year</u>	<u># of Monthly Payments</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Payment</u>
2019-20	12	\$ 45,315	\$ 14,622	\$ 59,937
2020-21	12	47,027	12,910	59,937
2021-22	12	48,804	11,133	59,937
2022-23	12	50,648	9,289	59,937
2023-24	12	52,562	7,375	59,937
2024-25	12	54,548	5,389	59,937
2025-26	12	56,609	3,328	59,937
2026-27	12	58,748	1,189	59,937
Totals		<u>\$ 414,260</u>	<u>\$ 65,233</u>	<u>\$ 479,493</u>

Capital Maintenance Funds



The Capital Maintenance Funds accounts for activities related to the acquisition, construction, repairing and equipping of facilities.

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 440	CAPITAL MAINTENANCE FUND									
	5300 SALE OF FIXED ASSET	(50,000)	(50,000)	(50,000)	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00
	5400 BEGINNING FUND BALANCE	(46,192)	0	0	0.00	(30,000)	0.00	(30,000)	(30,000)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	(96,192)	(50,000)	(50,000)	0.00	(80,000)	0.00	(80,000)	(80,000)	0.00
Total Fund 440	CAPITAL MAINTENANCE FUND	(96,192)	(50,000)	(50,000)	0.00	(80,000)	0.00	(80,000)	(80,000)	0.00

Requirements Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 440	CAPITAL MAINTENANCE FUND									
Function 2544	DISTRICT-WIDE MAINTENANCE									
322	REPAIRS & MAINTENANCE SER	0	0	25,000	0.00	40,000	0.00	40,000	40,000	0.00
460	NONCONSUMABLE SUPPLIES	0	11,818	25,000	0.00	40,000	0.00	40,000	40,000	0.00
Total Function 2544	DISTRICT-WIDE MAINTENANCE	0	11,818	50,000	0.00	80,000	0.00	80,000	80,000	0.00
Function 5200	INTERFUND TRANSFERS									
719	TRANSFER TO CES PLAYGROUND FUND	96,192	0	0	0.00	0	0.00	0	0	0.00
Total Function 5200	INTERFUND TRANSFERS	96,192	0	0	0.00	0	0.00	0	0	0.00
Total Fund 440	CAPITAL MAINTENANCE FUND	96,192	11,818	50,000	0.00	80,000	0.00	80,000	80,000	0.00

Resources Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 450 LED CAPITAL FUND									
1996 ENERGY REBATE	0	(30,702)	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	0	(30,702)	0	0.00	0	0.00	0	0	0.00
5150 LOAN RECEIPTS	(48,099)	(435,676)	0	0.00	0	0.00	0	0	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	(48,099)	(435,676)	0	0.00	0	0.00	0	0	0.00
Total Fund 450 LED CAPITAL FUND	(48,099)	(466,378)	0	0.00	0	0.00	0	0	0.00

Requirements Report

			FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 450	LED CAPITAL FUND										
Function 4150	BLDG ACQUISITION/CONSTRUC										
520	BUILDING IMPROVEMENTS		10,712	356,671	0	0.00	0	0.00	0	0	0.00
530	IMPROVEMENTS OTHER THAN BUILDINGS		37,387	109,707	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BLDG ACQUISITION/CONSTRUC		48,099	466,378	0	0.00	0	0.00	0	0	0.00
Total Fund 450	LED CAPITAL FUND										
			48,099	466,378	0	0.00	0	0.00	0	0	0.00

Scholarship Trust Funds



The Scholarship Funds account for activities of assets held in trust by the district.

Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 720	SCHOLARSHIP TRUST FUND									
	1920 DONATIONS - PRIVATE SOURCES	(20,072)	0	0	0.00	0	0.00	0	0	0.00
	1000 LOCAL SOURCES	(20,072)	0	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	(29,995)	(28,651)	0	0.00	0	0.00	0	0	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	(29,995)	(28,651)	0	0.00	0	0.00	0	0	0.00
Total Fund 720	SCHOLARSHIP TRUST FUND	(50,066)	(28,651)	0	0.00	0	0.00	0	0	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 720 SCHOLARSHIP TRUST FUND

Function 3390 POST-GRADUATION SCHOLARSHIPS

374 OTHER TUITION	21,415	28,651	0	0.00	0	0.00	0	0	0.00
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Total Function 3390 POST-GRADUATION SCHOLARSHIPS	21,415	28,651	0	0.00	0	0.00	0	0	0.00
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Total Fund 720 SCHOLARSHIP TRUST FUND	21,415	28,651	0	0.00	0	0.00	0	0	0.00
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Resources Report

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
Fund 721	KLEGER SCHOLARSHIP FUND									
	1510 INTEREST ON INVESTMENTS	0	(262)	0	0.00	0	0.00	0	0	0.00
	1920 DONATIONS - PRIVATE SOURCES	0	(50,000)	0	0.00	0	0.00	0	0	0.00
	1000 LOCAL SOURCES	0	(50,262)	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	0	0	(52,000)	0.00	(53,000)	0.00	(53,000)	(53,000)	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	0	0	(52,000)	0.00	(53,000)	0.00	(53,000)	(53,000)	0.00
Total Fund 721	KLEGER SCHOLARSHIP FUND	0	(50,262)	(52,000)	0.00	(53,000)	0.00	(53,000)	(53,000)	0.00

Requirements Report

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED	FTE	FY19-20 PROPOSED	PROPOSED FTE	FY19-20 APPROVED	FY19-20 ADOPTED	ADOPTED FTE
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Fund 721 KLEGER SCHOLARSHIP FUND

Function 3390 POST-GRADUATION SCHOLARSHIPS

374 OTHER TUITION	0	0	52,000	0.00	53,000	0.00	53,000	53,000	0.00
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Total Function 3390 POST-GRADUATION SCHOLARSHIPS	0	0	52,000	0.00	53,000	0.00	53,000	53,000	0.00
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Total Fund 721 KLEGER SCHOLARSHIP FUND	0	0	52,000	0.00	53,000	0.00	53,000	53,000	0.00
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BUDGET TERMINOLOGY

Adopted Budget: Financial plan adopted by the governing body for the fiscal year or the budget period.

Appropriation: A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board.

Approved Budget: The budget that has been approved by the budget committee.

Budget Committee: A statutorily (ORS 294.336) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

Budget Document: Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the Superintendent of the school district.

Capital Outlay: Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

Capital Projects Funds: Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

Contingency: An estimate in an operating fund for unforeseen spending that may become necessary.

Cost Center: An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

Current Budget Period: The budget period currently in progress.

BUDGET TERMINOLOGY (CONT.)

Debt Service Fund: A fund established to account for payment of general long-term debt principal and interest.

Encumbrance: An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Expenditures: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal Year: A 12-month period of July 1 through June 30 to which the annual operating budget applies.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund: A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The five fund types are: general, special revenue, capital projects, enterprise, trust and agency.

General Fund: A fund used to account for most operating activities except those activities required to be accounted for in another fund.

Governing Body: County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of local government unit.

Grant: A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

Liabilities: Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

ORS: Oregon Revised Statute. Oregon laws established by the legislature.

BUDGET TERMINOLOGY (CONT.)

Program: A group of related activities to accomplish a major service or function for which the local government is responsible.

Property Taxes: Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget: Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

Requirement: The sum of all appropriated and un-appropriated items in a fund. Total requirements must always equal total resources in a fund.

Resource: Estimated beginning funds on hand plus anticipated receipts.

Special Revenue Fund: A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

Supplemental Budget: A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.

Transfers: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Trust and Agency (Scholarship) Fund: A fund used to account for activities of assets held in trust by a local government.

Un-Appropriated Ending Fund Balance: Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

NOTICE OF BUDGET COMMITTEE MEETING

Clatskanie School District 6J

A public meeting of the Budget Committee of the Clatskanie School District 6J, Columbia County, Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at the Clatskanie Elementary School Media Center, located at 815 S Nehalem Street, Clatskanie, OR. The meeting will take place on Monday, May 6, 2019 at 5:30 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 appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the proposed budget document may be inspected or obtained on or after May 7, 2019 at the Clatskanie School District Office, 815 S Nehalem St., between the hours of 9:00 a.m. – 4:00 p.m. A copy of this notice is also posted on the Clatskanie School District website at www.csd.k12.or.us

AFFIDAVIT OF PUBLICATION

COUNTY OF COLUMBIA
STATE OF OREGON SS.

I, Jeremy Ruark, being first duly sworn, depose and say that I am The Publisher of The Clatskanie Chief, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Clatskanie, in the aforesaid county and state; that the

Clatskanie School District 6J
Meeting Notice
CC19-0982

Was published – **1 (one)** successive and consecutive week(s) in the following issues:

April 19


Jeremy Ruark

Subscribed and sworn before me this
16th day of May, 2019

Kelli Nicholson



CC19-0982

NOTICE OF BUDGET COMMITTEE MEETING

Clatskanie School District 6J A public meeting of the Budget Committee of the Clatskanie School District 6J, Columbia County, Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at the Clatskanie Elementary School Media Center, located at 815 S Nehalem Street, Clatskanie, OR. The meeting

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the Budget Committee. A copy of the proposed budget document may be inspected or obtained on or after May 7, 2019 at the Clatskanie School District Office, 815 S Nehalem St., between the hours of 9:00 a.m. – 4:00 p.m. A copy of this notice is also posted on the Clatskanie School District website at www.csd.k12.or.us

MAY 20 2019

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Clatskanie School District 6J Board of Directors will be held on June 10, 2019 at 6:15 pm at Clatskanie Elementary School Media Center, 815 S Nehalem, Clatskanie, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Clatskanie School District 6J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Clatskanie School District Office, 815 S Nehalem, Clatskanie, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at www.csd.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cathy Hurowitz, Superintendent Telephone: (503)728-2191 Email: churowitz@csd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS		Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19
Beginning Fund Balance		\$342,291	\$757,799
Current Year Property Taxes, other than Local Option Taxes		4,037,485	4,168,000
Current Year Local Option Property Taxes		0	0
Other Revenue from Local Sources		1,282,103	1,004,145
Revenue from Intermediate Sources		29,061	13,000
Revenue from State Sources		4,617,419	4,354,903
Revenue from Federal Sources		536,631	551,000
Interfund Transfers		433,140	435,000
All Other Budget Resources		3,302,539	50,000
Total Resources		\$14,580,669	\$11,333,847
			\$12,912,568

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$4,703,696	\$4,716,822	\$5,062,487
Other Associated Payroll Costs	2,914,158	3,039,287	3,507,658
Purchased Services	660,567	754,567	1,082,895
Supplies & Materials	651,040	969,608	1,073,491
Capital Outlay	633,670	30,000	220,000
Other Objects (except debt service & interfund transfers)	310,543	290,563	363,037
Debt Service*	3,441,793	773,000	773,000
Interfund Transfers*	433,140	435,000	455,000
Operating Contingency	0	325,000	375,000
Unappropriated Ending Fund Balance & Reserves	0	0	0
Total Requirements	\$13,748,607	\$11,333,847	\$12,912,568

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$5,353,574	\$5,810,596	\$6,434,918
FTE	56.6083	61.63	63.42
2000 Support Services	3,612,952	3,495,856	4,220,350
FTE	28.3231	28.54	30.59
3000 Enterprise & Community Service	403,680	479,395	549,100
FTE	5.125	4.38	5.06
4000 Facility Acquisition & Construction	503,468	15,000	105,200
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	3,441,793	773,000	773,000
5200 Interfund Transfers*	433,140	435,000	455,000
6000 Contingency	0	325,000	375,000
7000 Unappropriated Ending Fund Balance	0	0	0
Total Requirements	\$13,748,607	\$11,333,847	\$12,912,568
Total FTE	90.0564	94.55	99.07

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **

Contractual increases for salaries and associated payroll costs are reflected throughout the 2019-20 proposed budget. Several proposed changes are based on ongoing discussions with the Board, administration, staff and community members:

1. In Function 1111, Elementary Instruction, a 1.0 FTE Teaching position is added at Kindergarten.
2. Strategic changes in support services staffing in the maintenance, transportation, technology, business department, and principals offices are reflected in this proposal.
3. Overall, 3.0 FTE Administrators remain in the 2019-20 proposed budget: 0.5 FTE Special Education Director, 0.5 FTE Superintendent, 1.0 FTE CES Principal, and 1.0 FTE CMHS Principal.
4. Fund 229. With the passage of Oregon's Measure 98, the District received \$119,000 in State of Oregon grant funds in 2017-18 and \$120,000 in 2018-19 to be used to increase high school graduation rates. In 2019-20 the district expects a similar amount to be funded and proposes to add a 1.0 FTE teaching position for an alternative education classroom at CMHS. The 2019-20 the legislature has included an increase to this fund as a part of a revenue package proposal. If this passes, additional funds will become available for these purposes in 2020-21

PROPERTY TAX LEVIES			
Permanent Rate Levy (Rate Limit \$4.6062 per \$1,000)	4.6062	4.6062	4.6062
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$738,000	\$645,000	\$719,000
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1		Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,404,000		\$0
Other Borrowings (LED)	\$414,260		\$0
Other Borrowings (Bus Lease)	\$311,790		\$0
Total	\$2,130,050		\$0

AFFIDAVIT OF PUBLICATION

JUN 10 2019


COUNTY OF COLUMBIA
STATE OF OREGON SS.

I, Jeremy Ruark, being first duly sworn, depose and say that I am The Publisher of The Clatskanie Chief, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Clatskanie, in the aforesaid county and state; that the

Clatskanie School District 6J
ED-1
CC19-1026

Was published - 1 (one) successive and consecutive week(s) in the following issues:

May 24


Subscribed and sworn before me this
5th day of June, 2019





CC19-1026 FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Clatskanie School District 6J Board of Directors will be held on June 10, 2019 at 6:15 pm at Clatskanie Elementary School Media Center, 815 S Nehalem, Clatskanie, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Clatskanie School District 6J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Clatskanie School District Office, 815 S Nehalem, Clatskanie, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at www.csd.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cathy Hurowitz, Superintendent Telephone: (503)728-2191 Email: churowitz@csd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$342,291	\$757,799	\$850,911
Current Year Property Taxes, other than Local Option Taxes	4,097,485	4,168,000	4,288,792
Current Year Local Option Property Taxes	0	0	0
Revenue from Intermediate Sources	29,061	1,004,145	1,156,007
Revenue from State Sources	4,617,419	13,000	96,000
Revenue from Federal Sources	536,631	4,354,903	5,294,073
Interfund Transfers	3,302,539	551,000	599,785
All Other Budget Resources	3,302,539	435,000	455,000
Total Resources	\$14,580,669	\$11,333,847	\$12,912,568
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$4,703,686	\$4,716,873	\$5,062,487
Other Associated Payroll Costs	2,914,158	3,039,287	3,507,558
Purchased Services	660,567	754,567	1,082,895
Supplies & Materials	851,040	989,608	1,075,491
Capital Outlay	833,670	30,000	220,000
Other Objects (except debt service & interfund transfers)	310,543	290,563	363,037
Debt Service*	3,441,793	773,000	773,000
Interfund Transfers*	433,140	435,000	455,000
Operating Contingency	0	325,000	375,000
Unappropriated Ending Fund Balance & Reserves	0	0	0
Total Requirements	\$13,748,607	\$11,333,847	\$12,912,568
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
3000 Instruction	\$5,353,574	\$5,810,596	\$6,434,918
FTE	56,608	61,63	63,42
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FTE	28,323	28,54	30,59
3001 Enterprise & Community Service	403,680	479,395	548,100
FTE	11,25	4,38	5,06
4000 Facility Acquisition & Construction	503,468	15,000	105,200
FTE	0	0	0
5000 Other Uses	3,441,793	773,000	773,000
FTE	433,140	435,000	455,000
6000 Contingency	0	325,000	375,000
7000 Unappropriated Ending Fund Balance	0	0	0
Total Requirements	\$13,748,607	\$11,333,847	\$12,912,568
Total FTE	90,056	94,55	99,07

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

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Contractual increases for salaries and associated payroll costs are reflected throughout the 2019-20 proposed budget. Several proposed changes are based on ongoing discussions with the Board, administration, staff and community members:

1. In Function 1111, Elementary Instruction, a 1.0 FTE Teaching position is added at Kindergarten.
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3. Overall, 3.0 FTE Administrators remain in the 2019-20 proposed budget: 0.5 FTE Special Education Director, 0.5 FTE Superintendent, 1.0 FTE CES Principal, and 1.0 FTE CHMS Principal.
4. Fund 225: With the passage of Oregon's Measure 98, the District received \$119,000 in State of Oregon grant funds in 2017-18 and \$120,000 in 2018-19 to be used to increase high school graduation rates. In 2019-20 the district expects a similar amount to be funded and proposes to add a 1.0 FTE teaching position for an alternative education classroom at CHMS. The 2019-20 the legislature has included an increase to this fund as a part of a revenue package proposal. If this passes, additional funds will become available for these purposes in 2020-21

PROPERTY TAX LEVIES			
Permanent Rate Levy	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Local Option Levy	4.6962	4.6962	4.6962
Levy For General Obligation Bonds	0	0	0
	\$738,000	\$645,000	\$719,000
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$1,404,000	50	
Other Borrowings (LED)	\$414,260	50	
Other Borrowings (Bus Lease)	\$311,750	50	
Total	\$2,130,050	\$0	

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

To assessor of Clatsop County

**FORM ED-50
2019-2020**

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The Clatskanie School District 6J has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Clatsop County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District 815 S Nehalem Clatskanie OR 97016 July 1, 2019

County Name Clatsop City Clatskanie State OR Zip 97016 Date Submitted tmontague@nwresd.k12.or.us

Deputy Clerk Deputy Clerk Title Deputy Clerk Daytime Telephone (503)614-1253 Contact Person E-mail tmontague@nwresd.k12.or.us

Contact Person Tami Montague

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1	4.6062
2. Local option operating tax	2	
3. Local option capital project tax	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		4a.
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001		4b.
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)		4c.
		\$719,000

96

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.6062
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

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

150-504-075-6 (Rev. 12-13)

(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.

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

To assessor of Columbia County

FORM ED-50
2019-2020

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The Clatskanie School District 6J has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Columbia County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District **815 S Nehalem** **Clatskanie** **OR** **97016** **July 1, 2019**

County Name **Columbia** City **Clatskanie** State **OR** Zip **97016** Date Submitted **tmontague@nwresd.k12.or.us**

Tami Montague Deputy Clerk (503)614-1253 Contact Person E-mail

Contact Person Title Daytime Telephone

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1 4.6062	Excluded from Measure 5 Limits
2. Local option operating tax	2	Amount of Levy
3. Local option capital project tax	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		4a. \$719,000
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001		4b. \$719,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)		4c. \$719,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.6062
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

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

150-504-075-6 (Rev. 12-13)

(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.

**CLATSKANIE SCHOOL DISTRICT 6J
2019-2020 BUDGET RESOLUTIONS**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Clatskanie School District 6J hereby adopts the budget for the fiscal year 2019-2020 in the total of \$12,912,568 now on file at the District Office located at 815 S. Nehalem, Clatskanie, OR, 97016.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2019 for the following purposes:

<u>GENERAL FUND (100)</u>		<u>DEBT SERVICE FUND (300)</u>	
Instruction	\$ 5,525,408	Debt Service	\$ 773,000
Support Services	3,602,838	Total Debt Service Fund	\$ 773,000
Transfers	115,000		
Contingency	250,000		
Total General Fund	\$ 9,493,246		
<u>SPECIAL REVENUE FUNDS(200)</u>		<u>CAPITAL PROJECTS FUND (400)</u>	
Instruction	\$ 909,510	Support Services	\$ 80,000
Support Services	537,512	Total Capital Projects Fund	\$ 80,000
Enterprise & Community Services	496,100		
Facilities, Acquisition and Construction	105,200		
Transfers	340,000		
Contingency	125,000		
Total Special Revenue Funds	\$ 2,513,322		
		<u>SCHOLARSHIP FUND (700)</u>	
		Enterprise & Community Services	\$ 53,000
		Total Scholarship Fund	\$ 53,000
		TOTAL APPROPRIATIONS, All Funds	\$ 12,912,568
		TOTAL ADOPTED BUDGET	<u>\$ 12,912,568</u>

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2019-20:

- (1) At the rate of \$4,6062 per \$1000 of assessed value for permanent rate tax
- (2) In the amount of \$719,000 for debt service on general obligation bonds


CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

<u>Subject to the Education Limitation</u>	
Permanent Rate Tax	\$4,6062/ per \$1000
<u>Excluded from Limitation</u>	
General Obligation Bond Debt Service	\$ 719,000

The above resolution statements were approved and declared adopted on the 10th day of June 2019.


Kathy Engel, Vice Chair


Cathy Furowitz, Interim Superintendent