

# SISTERS SCHOOL DISTRICT #6

*a great place to live and learn!*



## 2020-2021 Adopted Budget

525 E. Cascade Avenue • Sisters • Oregon • 97759

Phone 541.549.8521 • Fax 541.549.8951

[www.sisters.k12.or.us](http://www.sisters.k12.or.us)

# **SISTERS SCHOOL DISTRICT #6**

*a great place to live and learn!*

## **2020-2021 ADOPTED BUDGET**

Jay Wilkins  
Chair, Board of Education

Curtiss Scholl  
Superintendent

Sherry Joseph  
Business Manager

**525 E. Cascade Avenue • Sisters • Oregon • 97759**

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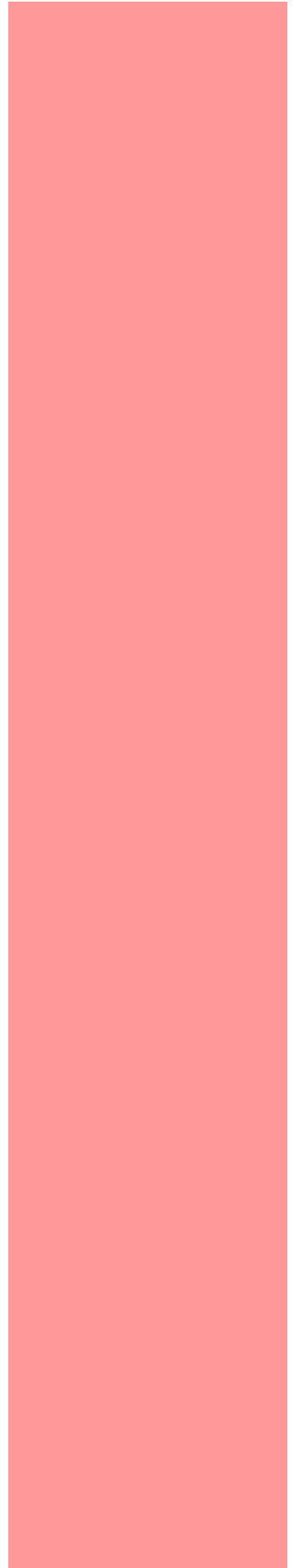
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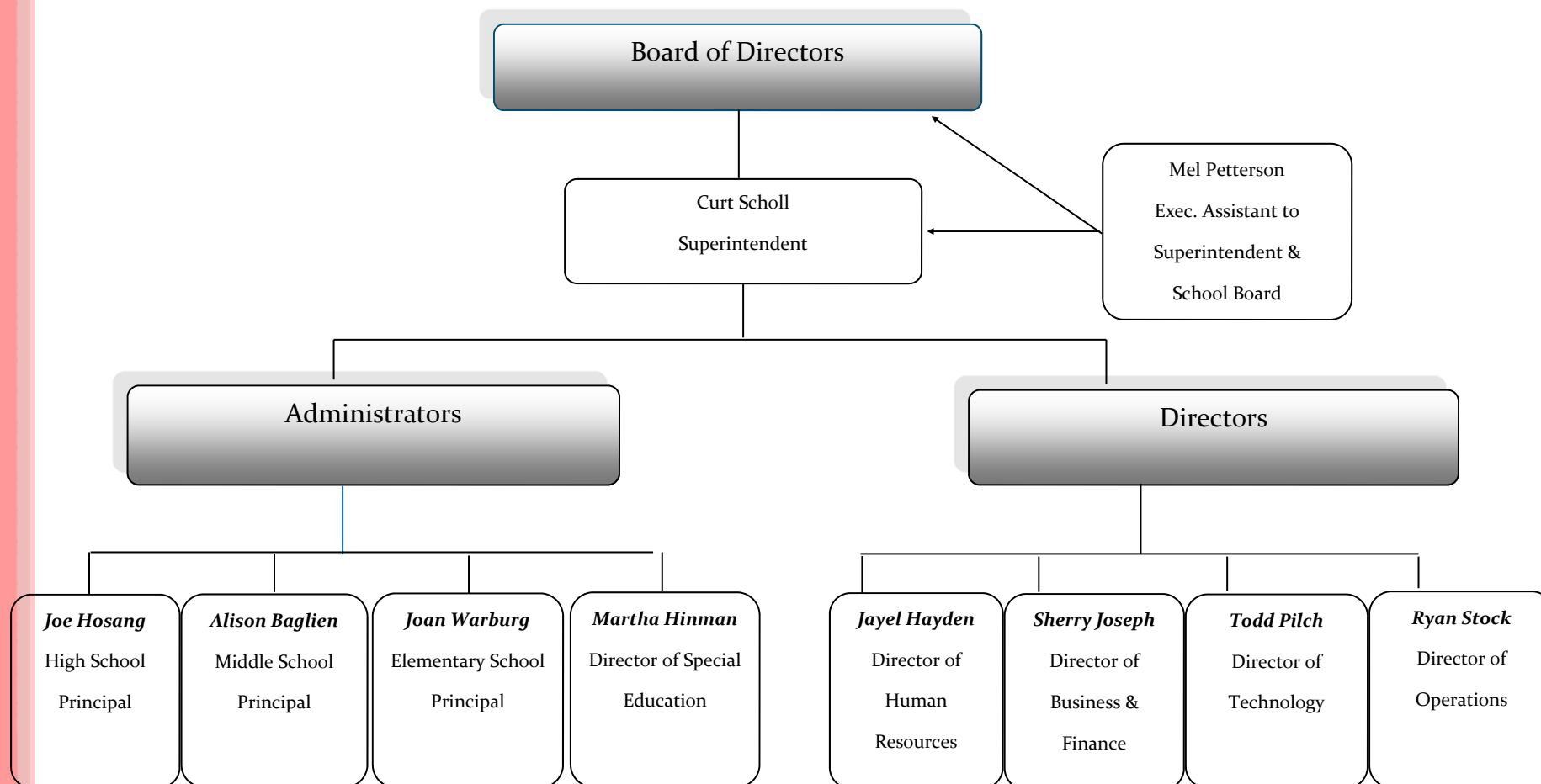
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# Introduction

## Section I



# SISTERS SCHOOLS DISTRICT #6 ORGANIZATION CHART



**Sisters School District**  
**Vision, Mission and Values**  
**A Community that Values Student Learning**

**Who We Are**

Sisters School District, located at the base of the Three Sisters Mountains in beautiful Central Oregon, is a special place with a culture based on enduring relationships, a highly involved and integrated community and an intentional connection to the outdoors. We strive to ensure all students are known, and taught, as individuals in order to become the best versions of themselves. This is accomplished by our instructional team focusing on those skills that build confidence in our students' intellectual, social and emotional competencies to work collaboratively, think critically, communicate effectively and pursue their individual passions in a place-based and project-based learning environment.

Our strong core curriculum is enhanced by offering a wide range of unique multidisciplinary classes, co-curricular activities and electives which connect students to their schools, develop their sense of place and bring academics to life. Whether it is a core class or one of the unique programs we offer, the passion poured into the students and curriculum is the same. These intentional efforts ensure our students are engaging others with kindness, connection and contributing to their communities as citizens of the world.

**What We Believe**

The next generation of Outlaws faces an increasingly changing world where the work they do and the problems they solve will require the ability to see the big picture, relate well to others and think creatively. We are committed to educating students to have the confidence and capacity to change the world. We know our students and help them find their strengths and passions. Individual relationships are foundational to everything we do, as is our belief in each student's ability to become a caring, contributing adult. This requires a focus on the whole individual, including their mental and emotional well-being, beginning with self-awareness and compassion. We believe diversity will make us stronger and honor each student's background, race, ethnicity, sexual orientation and religious affiliation. We believe every student has a unique future and can be successful. We believe kids learn best when education is hands-on, real and relevant to their lives and interests. We are fortunate to live in a unique and special community that makes us stronger, and vice versa. We believe TOGETHER we can do anything. After all, WE ARE THE OUTLAWS. Students, educators, and community members have created, adapted or implemented many programs to inspire, prepare and create belonging for all students. A list of programs and partners can be found at [ssd6.org/aboutus/](http://ssd6.org/aboutus/).

## District Core Values

- **Invest in relationships** that support every student's growth and sense of belonging.
- Create extraordinary learning experiences that **make learning real**.
- **Empower and support students and staff** to become the best version of themselves.
- **Prepare** students to be courageous individuals, effective communicators, critical thinkers and problem solvers in life.

## Mission

The Sisters School District mission statement identifies its purpose, indicates why it exists and why it was originally founded. It is intended to clearly communicate what has heart and meaning in the district in one brief sentence. It was created and designed to capture the district's intended culture in a few carefully selected words. It is a brief nine words, so it can be remembered easily and used often. The statement is more about what the district wants to be known for rather than how to carry out the meaning of its individual words.

## Vision

The District's vision statement is a concise description of what it wants to achieve during the next five school years (2019-2024). Its purpose is to inspire, energize, motivate and stimulate all facets of Sisters School District. It is intended to serve as a guide for selected current and future actions SSD is highly recommended to take. The statement focuses on the district's most hopeful, successful and ideal future. It is not about what is already in place or what might easily be implemented.

## Goal 1: BELONG

Every student is known and connected to adults, peers and resources to develop emotional self-regulation and a foundation of resilience.

## Goal 2: PREPARE

Every student is on a purposeful path to graduation and is taking an active role in their academic achievement, goal setting and character development.

## Goal 3: INSPIRE

Every student is empowered to discover their passions and strengths through exceptional programs, community partnerships and inclusive practices.

## Where We're Headed

- Create a K-12 model that sets and achieves high academic standards, provides strong support for social and emotional needs, and offers a rigorous, relevant curriculum that gives all students meaningful options.
- Strive to create schools that are regional centers of excellence in core academics, the arts and music, place-based education, Science, Technology, Engineering and Math (S.T.E.M.) and interdisciplinary studies. Support decision making with accurate and timely information to ensure that our students are learning and the district as a whole is performing well.

**Sisters School District.... A great place to live and learn!**

# BOARD OF EDUCATION



**Jay Wilkins, Board Chair**

Term Expires June 30, 2021



**Don Hedrick, Vice Chair**

Term Expires June 30, 2023



**Edie Jones, Board Director**

Term Expires June 30, 2021



**David Thorsett, Board Director**

Term Expires June 30, 2021



**Jeff Smith, Board Director**

Term Expires June 30, 2023



# BUDGET COMMITTEE



**Regan Roberts**

Term Expires June 30, 2020



**Darek Olson**

Term Expires June 30, 2022



**Amy Terebesi**

Term Expires June 30, 2020



**Steve Swisher**

Term Expires June 30, 2022

# Budget Calendar

SISTERS SCHOOL DISTRICT #6 2020-2021 Adopted Budget

## Schedule of Events

### March

25 Wednesday Publish 1st notice of budget committee meetings

### April

8 Wednesday Publish 2nd notice of budget committee meetings

15 Wednesday 1st budget committee meeting, 5:00 p.m.  
► Elect presiding officer  
► Budget message and recommended budget presented by the budget officer

### May

6 Wednesday 2nd budget committee meeting, 5:00 p.m.  
► Motion to approve budget and tax levy by fund, rate, and dollars.

20 Wednesday Publish notice of budget hearing

### June

3 Tuesday Public hearing on proposed 2020-2021 budget, 5:00p.m.  
► Board adopts budget and makes appropriations.

### July

13 Monday File tax certification forms with County Assessors.  
Distribute 2020-2021 adopted budget document to ODE, County Clerks, ESD and Oregon Dept. of Revenue

## BUDGET ASSUMPTIONS

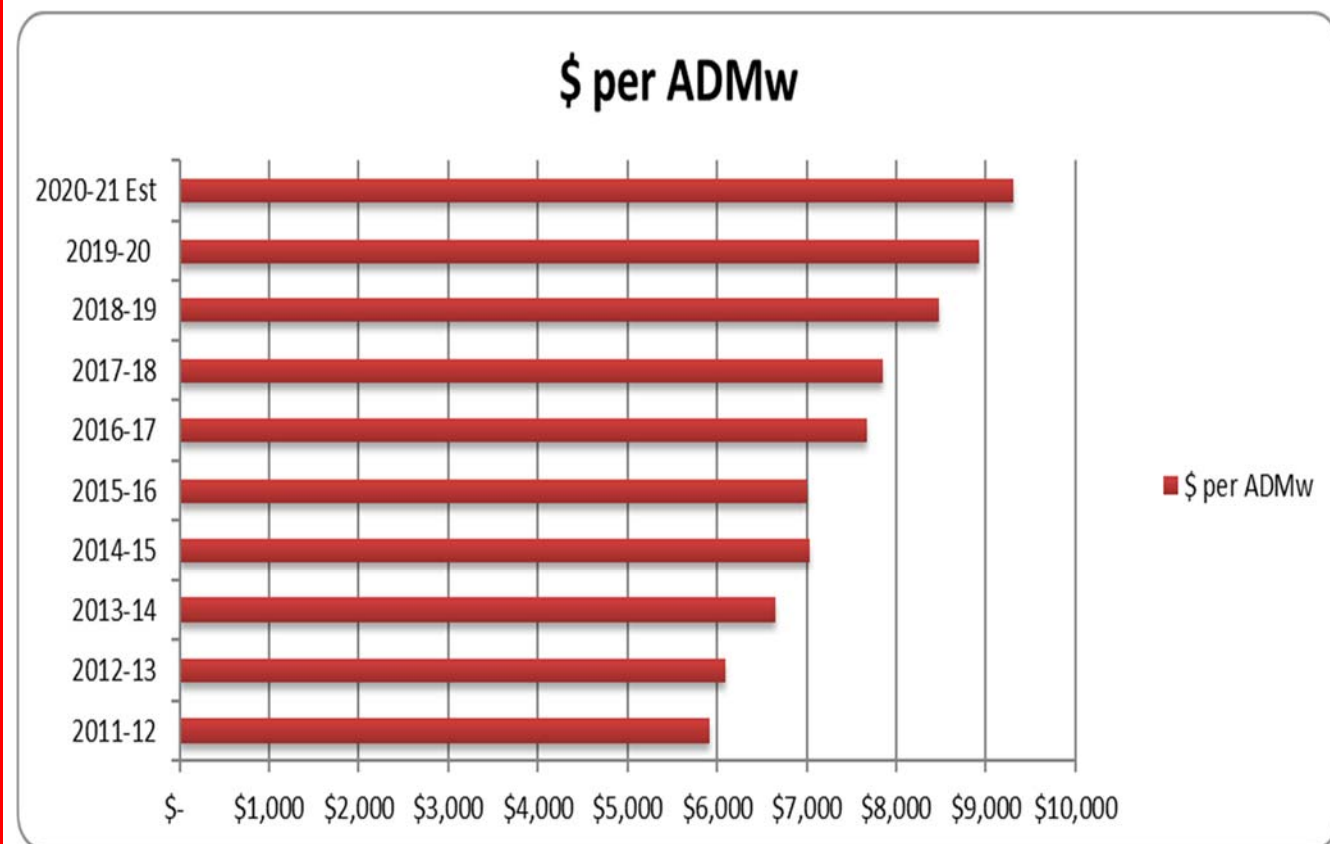
### REVENUE

Total budgeted General Fund revenue for the 2020-21 is \$16,385,284. This is an increase of \$1,364,962 from the 2019-20 budget. This increase is a reflection of a number of elements including; an increase in State School Fund revenue and increased property tax receipts.

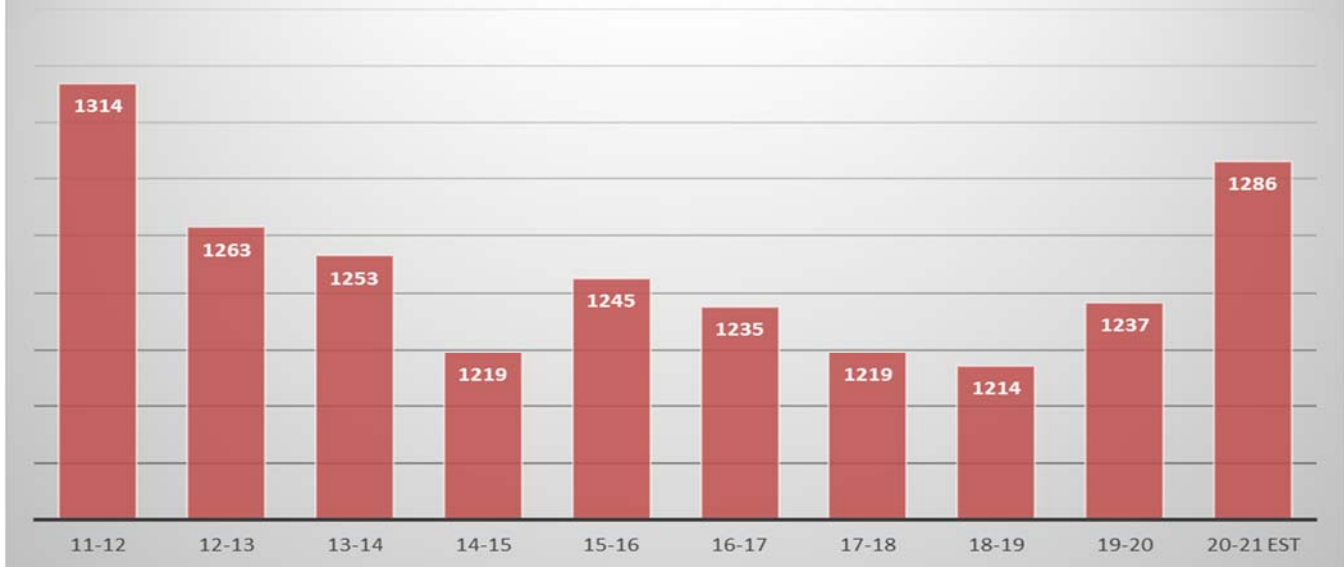
The total budgeted revenue for all funds for 2020-21 is \$27,249,180, an increase of 1,180,329 from 2019-20. The increase in total revenue from the prior year is the net effect of increased General fund revenue, the addition of State grants in the Special Revenue fund and a decrease in bond revenue as projects are finished..

### STATE SCHOOL FUND

Sister's portion of the 2020-21 Department of Education's State School Fund (SSF) formula revenue is estimated at \$11,973,427. This estimate is based on the Governor's recommended statewide biennial budget of \$9 billion (split 49/51 between years) and is calculated by multiplying projected ADMw of 1,286.18 (enrollment plus adjustments for students with special needs), by a per ADMw rate of \$9,309. This reflects an increase in ADMw of 53.13 from the previous years' formula, and a per ADM increase of \$389 compared to 2019-20.



### Average Daily Membership (ADMw)



### PROPERTY TAXES

Property tax revenue collections for next year are anticipated to be up by 4.25% from this year, with a 97% collection rate. The projected amount for the 2020-21 budget is \$9,023,000 which includes both current and prior year tax revenue.

### LOCAL OPTION

In May of 2018 generous voters approved a new 5 year local option levy. The 20-21 budget of \$1,281,286 is the maximum allowed by law (ORS 327.336).

### BEGINNING FUND BALANCE

The beginning fund balance projected as a source of revenue for this budget is \$1,875,038 this amount includes the amounts budgeted in 2019-20 for contingency and planned reserve.

### **CONTINGENCY & ENDING FUND BALANCE**

For this budget \$800,000 has been placed in a contingency planned reserve and \$300,000 in an unappropriated ending fund balance.

A contingency reserve allows the board, with a resolution, to appropriate funds out of this account in the same budget year.

An unappropriated ending fund balance is money specifically set aside to be carried forward to cover costs in future years. Sisters School District does not currently have a Board policy specifying an unappropriated ending fund balance amount.

## PERS RATES

Every two years in the fall the state publishes an actuarial valuation of the Oregon Public Employees Retirement System or “PERS” that provides employer-specific rates that are in effect for two years beginning the following July.

The 20-21 academic year is the second of the current two year valuation. Rates will be the same as 19-20 Base PERS employer rates, 12.89% for Tier I/II employees and 7.44% for OPSRP employees.

Overall PERS retirement rates for the 2020-21 Proposed Budget are 33.59% for Tier I/II employees and 28.14% for OPSRP employees. These rates reflect the base employer rate plus 6% employee “pickup” and 14.7% to fund the UAL debt service.

## STAFFING COSTS

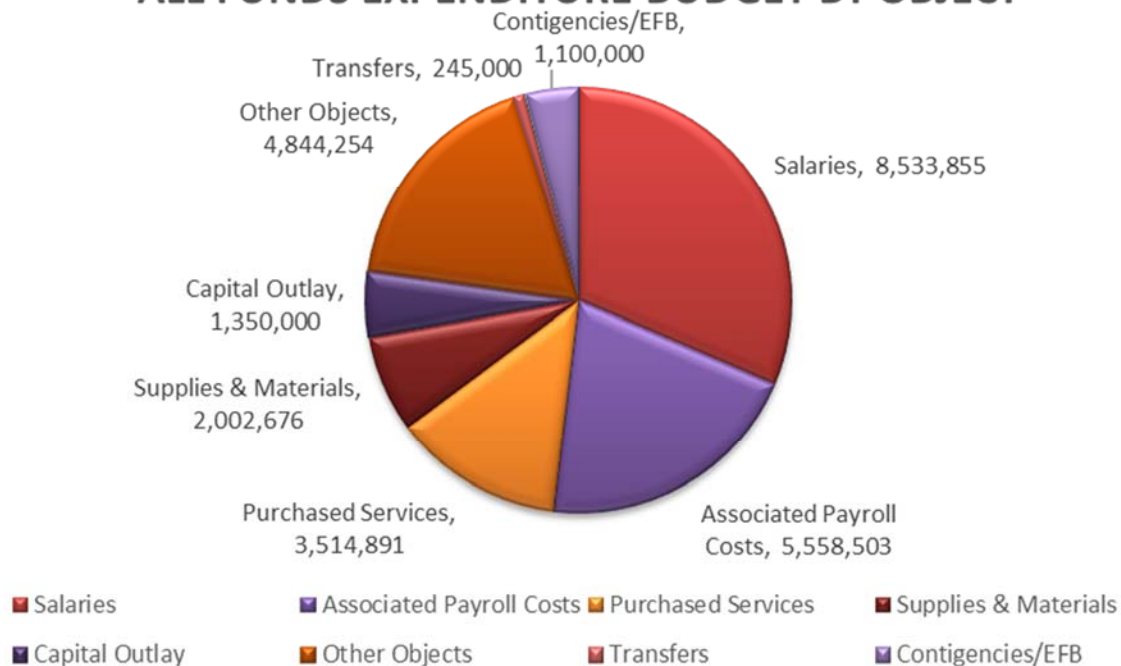
Staffing costs in the Proposed 2020-21 Budget are built on the following assumptions:

**Licensed:** Steps and Lanes have been applied to staffing costs.  
This budget assumes a 190 day licensed calendar

**Classified:** Steps and Lanes have been applied to all staffing costs.

**Both:** Anticipated wage and benefit costs resulting from negotiations

### ALL FUNDS EXPENDITURE BUDGET BY OBJECT



## STATE SCHOOL FUNDING FORMULA

In November 1990, Oregon voters passed Ballot Measure 5, an amendment to the State Constitution limiting the ability of local government to collect property taxes levied and impose other charges against property. Taxes levied after June 30, 1991, were affected by Measure 5. This Measure has changed the system of funding education from a local district system to a state funded system.

Measure 5 phased in a property tax limit over a five-year time period. Property taxes are divided into school taxes and non-school taxes. The non-school tax limit was established at \$10 per thousand, while the school tax portion was set at \$15 per thousand for the first year of the Measure (1991-92) and was decreased by \$2.50 per year down to \$5 per thousand in 1995-96. (Bonded indebtedness is excluded from the limits.) During the five-year implementation period, the state General Fund was required to replace the revenue lost by the schools, but not revenues lost by the non-school recipients of property tax revenues. Measure 5 also changed the basis of determining the taxable value of property. Under the Measure, the taxable value of property was equal to the "real market value" of the property during the year that the tax was levied.

The 1991 Oregon Legislature established a new funding formula for the distribution of state aid to school districts. State funding is now received on an "imbursement" rather than a reimbursement basis. The new formula uses a Weighted Average Daily Membership, multiplied by a Statewide Target Grant, which is determined by the K-12 appropriation approved by the Legislature, to establish the amount of the General Purpose Grant. The General Purpose Grant plus 70% of the Approved Transportation Costs become the Total Formula Revenue from which Local Revenues, including but not limited to Property Taxes Imposed, Prior Year Property Tax Collections, Common School Fund, County School Fund, and Federal Forest Fees are deducted to determine the District's State School Fund Grant.

The State School Fund (SSF) formula has changed little since its creation. Past legislation has made two changes. First, it added an allocation for high cost, low incident special education students, of which the District has several. Second, it added two additional levels of reimbursement for transportation costs.

In November 1996 the voters approved Ballot Measure 47, another citizen initiative property tax, limitation measure, and Ballot Measure 50, the Oregon Legislature's alternative to Measure 47. Passage of Ballot Measure 50 effectively replaced the provisions of Measure 47 with similar provisions. Measure 50 further reduced the amount of property tax revenue available to schools by reducing assessed values on individual properties to 1995-96 levels, less 10%, and restricting future growth of assessed value of individual properties to 3%, plus the value of any improvements. This further increased the dependence of schools on state schools on state funding.

As a result of the Measure, and implementing legislation, school district operating levies; including tax base, safety net and serial levies were replaced with a "Permanent Tax Rate" per \$1,000 of assessed value, which cannot be increased by the District. Therefore, beginning 1998-99, Sisters School District's permanent rate District's permanent rate has been set at \$.0997. The Measure also added the requirement for a greater than 50% turnout of registered voters in order to validate any measures which increased taxes and fees, except at general elections. In addition, the Measure also sets limits on the use of bond proceeds.

## **LOCAL OPTION LEVY**

The 1999 Legislature approved a “Local Option Levy” as an additional funding source for school districts. Districts may seek voter approval of property taxes outside of, and in addition to, the permanent rate established under Measure 50 or any bond levy authorized. This levy is based on the “gap” between Measure 5 limitation and the Measure 50 limitation. For operating purposes, the levy may be approved as a serial levy for a period not to exceed five years. For capital purposes, the levy may be approved as a serial levy not to exceed ten years or the expected useful life of the capital project. The levy may be for affixed dollar amount or a rate per thousand.

The levy for school districts is limited to the lesser of 20% of the sum of the district’s general purpose state school fund grant, its transportation grant and facilities grant, or \$1,000 per Average Daily Weighted Membership (ORS 327.336). It is also subject to the voter approval requirements of Measure 50. The amount levied is to be uniform throughout the period of the levy or computed annually at the same dollar rate per thousand. A district is limited to not more than four levies per calendar year. A district may submit multiple levies at the same election. The enabling legislation also specifies that any local option taxes collected in excess of the approved ballot measure will reduce the state contribution to school funding. Voters in the Sisters School District passed a four year “Local Option Levy” with a assessed value in November of 2000. The levy was renewed at the same rate by voters in 2004 and again in 2009. March 2013, the Sisters Community again approved the Local Option for the same rate of \$ .75 and this time it was approved for a 5 year duration. In May of 2018 voters were again asked to vote on the levy, it was approved by a margin of 67.81% to 32.19%. Local Option is “compressed” in terms of the amount of money it provides the district due to the \$5 per thousand of assessed value limitation on school funding. The funds generated by the “Local Option Levy” represent a little under nine percent of the District’s general fund revenue.

## **THE BUDGET PROCESS**

The budget presented in this document represents the financial plan for the District. It contains estimates of the revenues and expenditures needed to support the program offerings of the District for a single fiscal year.

The annual budget is subject to review and approval by the District’s Budget Committee. The Budget Committee is composed of the five elected School Board members and an equal number of citizen members appointed by the Board. As a part of the budget review, an approval process, the Budget Committee holds public meetings at which citizens of the community are invited to give testimony on the budget before it is approved by the Committee.

Following approval of the budget by the Budget Committee, the School Board holds a public hearing on the budget. The purpose of this hearing is to provide the citizens of the community an opportunity to give testimony on the budget approved by the Budget Committee before it is adopted by the School Board.

# Executive Summary

## Section II



# **SUPERINTENDENT'S BUDGET MESSAGE**

## **Who We Are**

The Sisters School District is one of the best school districts in the state of Oregon by almost any measure you use. We have high test scores, a strong graduation rate and most of our graduates go on to successful post high school placements in colleges, community colleges, the military or trade schools. What sets our school district apart from the other districts in the state is our small class sizes, which have been a budgeting priority, that are made possible because of the Local Option which originally passed in 2000 and renewed the fourth time in 2018. What makes the Sisters School District unique, not only in Oregon but also in the United States, is our close relationship with our community and the incredible partnerships we have created which allow us to offer special classes most schools could only dream of offering their students.

This includes our place based natural resource programs in the middle school and high school (IEE, ECoS) which gets kids outdoors and teaches them about stewardship and the connections we all have to our environment. Because of our partnership with the Sisters Science Club, our students have opportunities to experience science K-12 and have enhanced science learning. We have a partnership with the Sisters Folk Festival which has helped us keep art and music in all of our schools and fostered learning opportunities such as the Americana program and our Luthier program. We are one of three high schools in the nation that offer a pathway for students to earn their personal private pilots license. We have counseling and mental health services available in all of our schools through our partnership with Deschutes County and through grants. We have Chinese language learning available K-12 throughout the district. Suffice it to say the Sisters School District is a special place and because of our ability to partner with our community and be creative, our students and graduation rates continue to be amongst the highest in the state.

## **What We Face**

The Sisters School District budget has been slowly improving from the “great recession”. An improved economy and modest growth in the number of students enrolled has helped our financial outlook as a district. With the state passing the Student Success Act and our slow, but continued growth, the 2020-2021 budget was on track to be our most promising in the last 10 years. Our current projected enrollment for 2020-2021 is 1140 students, which is 40 more students than we budgeted for last year. Our current enrollment numbers include a net of approximately 50 students who transfer into the Sisters School District from other school district in our area.

In school funding there is only one positive scenario and that is to have growth in student numbers. This is because of increased “roll up” costs that occur with step and column movement of employees and inflation due to increased medical, insurance, utility and other operating costs. Flat or declining enrollment means you will have less money in the next budget year due to the roll up costs previously mentioned. With the recent COVID-19 outbreak and its impact on the economy, the district will prioritize continuing the level of service to our students as outlined in the Sisters School District Strategic Plan, but be more conservative as no one can predict the long term impact this pandemic will have on the economy and school funding.

### **What We Are Doing**

In building this budget, I have focused on maintaining our low students to staff ratios and maintaining programs that Sisters School District is noted for. This proposed budget will allow us to keep class sizes at Sisters Elementary at 22 to 1. Sisters Middle School will have class sizes of 24 to 1 and Sisters High School will have class sizes of 26 to 1. These students to staff ratios are very favorable compared to any school district in the state! For a small district, Sisters has strong elective offerings and we have kept signature programs such as place based environmental education (IEE/ECoS), arts and music at all grade levels and other unique programs (Chinese, Flight Science, Culinary Arts, Luthier Program, Building Construction, STEM) that differentiate our district from other district in the state.

Working to maintain our service level through the recession and loss of student enrollment has been challenging. However, the Sisters School District is still one of the best districts in the state of Oregon and this proposed budget will continue to allow us to provide an excellent education for our students during the 2020-2021 school year.

### **Blue Skies Ahead**

As we move into our next budget year, it is my opinion that the Sisters School District is in a good position overall to draw new families into our schools. Even though we do not fully know the impact of the COVID-19 pandemic, this belief is based on the following assumptions:

**Location:** The district is in a beautiful location and with the passage of our maintenance/construction bond our facilities rival any in the region. Given the economic recovery and the fact the “Baby Boomers” will begin to retire in large numbers, the Sisters community is an attractive place for retirees to move to. This type of growth will also help to stimulate the local economy through building and service sector jobs. Finally, Central Oregon does have a “life style” advantage over other locations that will come into play as new industries that are based on innovation and modern technology and are “footloose” from shipping and traditional market factors consider locating in Central Oregon.

**Reputation:** The Sisters School District has a great history of unique programs and academic achievement. This includes a focus on experiential learning,, IEE, Art and Music programs in all schools, the Americana program, Chinese language program and high test scores relative to the rest of the state of Oregon.

# FINANCIAL STRUCTURE

## BUDGET PREPARATION

The Sisters School District's (district) budget is prepared in accordance with the accounting system and procedures prescribed for school districts by the State of Oregon, Department of Education which conforms to Generally Accepted Accounting Principles (GAAP) is applicable to governmental units. The Governmental Account Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District's expenditure budget is in compliance with the Program Budgeting and Accounting Manual for School Districts in Oregon adopted by the Oregon Department of Education.

## FUND STRUCTURE

All financial activity of the District is segregated into various funds, each which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions and groups its funds into the following types: *Governmental Funds*, *Proprietary Funds* and *Fiduciary Funds*.

Resources segregated into a *Governmental Fund* are those used for usual and ordinary governmental services financed by taxed and other local revenue and state and federal aid. Resources segregated into a *Proprietary Fund* are those used to finance activities similar to those funds found in the private sector and are usually financed at least partially from a user charge. Resources segregated into *Fiduciary Funds* are those held by the government as a trustee or agent for some other entity or group.

## GOVERNMENT FUNDS

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* account for specific designated revenues received on the basis of projects approved by authorizing agencies or state entitlements, which are not budgeted in the General Fund operations. A majority of the funds for approved projects are received pursuant to federal resources or state contracts. The allowable expenditures of the projects or services are specified in the enabling regulations, and may not be used in many cases to supplement District expenditures which would otherwise have been made.

*Capital Projects Funds* account for financial resources specifically allocated for the District's construction or purchase of new facilities, purchase of capital equipment, and major repairs or renovations to facilities.

## **PROPRIETARY FUNDS**

*Enterprise Funds* account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the cost of providing goods and services to students or component districts on continuing basis is recovered primarily through user charges.

## **FIDUCIARY FUNDS**

A *Fiduciary Fund* is an expendable trust fund that accounts for assets held by the District in a trustee capacity. Each trust fund is treated for accounting measurement purposes in a manner similar to either a governmental fund or a proprietary fund. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

## **BASIS OF BUDGETING**

*Basis of Budgeting* refers to when revenues and expenditures or expenses are recognized in the accounts and reports in the financial statements. Basis of budgeting relates to the timing of the measurements made.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets.

## **SYSTEM OF CLASSIFYING REVENUE AND EXPENDITURES**

Revenues of the District are classified by fund and source. Revenues are grouped into five sources: *Local, Intermediate, State, Federal and Other*. Some examples of major revenue sources in each division are: *Local Sources* – property taxes and interest on investments; *Intermediated Sources* – revenue in lieu of taxes; *State Sources* – State School Fund and state timber; *Federal Sources* – grants-in-aid from the federal government; and *Other Sources* – long-term debt financing, interfund transfers and beginning fund balance.

Expenditures are classified by fund, function and object. The function describes the activity being performed for which service or material object is required. Functions include all activities or actions which are performed to accomplish the objectives of an enterprise. The functions of the District are divided into six broad categories: *Instruction, Support Services, Enterprise and Community Service, Facilities Acquisition and Construction, Debt Service, Transfers, and Contingency*.

- *Instruction* expenditures are activities involving the interaction between teachers and students. Included are the activities of paraprofessional and/or education assistants of any type which assist in the instructional process.

- *Support Services* provide administrative, technical, and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for fulfillment of objectives of instruction, community services and enterprise programs, rather than as entities themselves.
- *Enterprise and Community Services* include activities that provide community services to students, staff and other community participants.
- *Facilities Acquisition and Construction* expenditures include the acquisition of land and buildings; the construction of or additions to buildings; initial installation or extension of service systems and other built in equipment; and improvements to sites.
- *Debt Services* is the activity that services the debt of the District including both principle and interest for short and long-term debt services.
- *Transfers* are transactions which withdraw money from one fund and place it in another.
- *Contingencies* are expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. An operating contingency is a budgeted amount to be transferred by the board of directors to the proper expenditure account.

Expenditures are also budgeted and recorded by object code. The object is a classification of the type of service or commodity bought. The District uses the following eight primary object categories:

- 100 Salaries and Wages
- 200 Benefits and Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 900 Other Uses (Contingency and Reserves)

These categories are further divided into sub-objects for more detailed accounting.

# 2020-21 ADOPTED Budget Sisters School District

## General Fund Budget Summary

		Actual	Actual	Budget	FTE	Proposed	Proposed	Approved	ADOPTED	Increase/(Decrease) From 2019-20		
		2017-18	2018-19	2019-20	2019-20	2020-21	FTE	2020-21	2020-21	Dollars	Percent	FTE
<b>REVENUE</b>												
1000	LOCAL SOURCES	9,588,330	10,052,709	10,626,440		10,792,961		10,792,961	10,792,961	166,521	1.57%	
2000	INTERMEDIATE SOURCES	23,694	22,175	25,000		14,500		14,500	14,500	(10,500)	100.00%	
3000	STATE SOURCES	1,929,963	1,883,895	2,351,277		3,042,285		3,042,285	3,042,285	691,008	29.39%	
4000	FEDERAL SOURCES	-	666	-		10,500		10,500	10,500	10,500	0.00%	
5200	TRANSFERS	-	10,031	250,000		70,000		70,000	70,000	(180,000)	0.00%	
5450	PROCEEDS FROM TAN	1,480,310	1,969,926	500,000		480,000		480,000	480,000	(20,000)	-4.00%	
5400	BEGINNING FUND BALANCE	1,064,286	1,212,466	1,267,605		1,875,038		1,875,038	1,875,038	607,433	47.92%	
<b>TOTAL REVENUE</b>		<b>14,086,583</b>	<b>15,151,857</b>	<b>15,020,322</b>	<b>-</b>	<b>16,285,284</b>	<b>-</b>	<b>16,285,284</b>	<b>16,285,284</b>	<b>1,264,962</b>	<b>8.42%</b>	<b>-</b>
<b>EXPENDITURES BY FUNCTION</b>												
1000	INSTRUCTION	6,201,906	6,382,002	7,547,848	69.4500	8,181,869	71.2838	8,181,869	8,181,869	634,021	8.40%	71.2838
2000	SUPPORT SERVICES	4,844,404	4,811,953	5,661,798	43.1600	6,276,665	44.8425	6,160,611	6,160,611	614,867	10.86%	43.8425
3000	COMMUNITY SERVICES	-	-	70,000		51,000		51,000	51,000	(19,000)	-27.14%	
5110	LONG -TERM DEBT RETIREMENT	106,062	120,487	135,676		750		750	750	(134,926)	-99.45%	-
5120	SHORT-TERM DEBT RETIREMENT(TAN)	1,511,756	2,018,468	505,000		500,000		500,000	500,000	(5,000)	-0.99%	-
5200	TRANSFER OF FUNDS	210,000	100,000	250,000		175,000		175,000	175,000	(75,000)	-30.00%	-
6000	CONTINGENCIES	-		500,000		800,000		916,054	916,054	300,000	60.00%	-
7000	UNAPPROPRIATED ENDING FUND BALANCE	1,212,455	1,718,947	350,000		300,000		300,000	300,000	(50,000)	0.00%	-
<b>TOTAL EXPENDITURES BY FUNCTION</b>		<b>14,086,583</b>	<b>15,151,857</b>	<b>15,020,322</b>	<b>112.6100</b>	<b>16,285,284</b>	<b>116.1263</b>	<b>16,285,284</b>	<b>16,285,284</b>	<b>1,264,962</b>	<b>8.42%</b>	<b>115.1263</b>
<b>GENERAL FUND EXPENDITURES BY OBJECT</b>												
100	SALARIES	5,563,725	5,865,080	6,715,598	112.6100	7,008,531	116.1263	6,900,331	6,900,331	292,933	4.36%	115.1263
200	BENEFITS & ASSOCIATED PAYROLL COSTS	3,208,985	3,260,805	4,035,969		4,808,478		4,750,624	4,750,624	772,509	19.14%	-
300	PURCHASED SERVICES	1,314,583	1,148,351	1,600,287		1,675,558		1,675,558	1,675,558	75,271	4.70%	-
400	SUPPLIES AND MATERIALS	779,965	757,060	758,829		813,192		863,192	863,192	54,363	7.16%	-
500	CAPITAL OUTLAY	26,719	-	3,415		-		-	-	(3,415)	-100.00%	-
600	OTHER OBJECTS	152,332	162,660	166,298		204,525		204,525	204,525	38,227	22.99%	-
600	DEBT PRINCIPAL & INTEREST	1,617,819	2,138,955	639,926		500,000		500,000	500,000	(139,926)	-21.87%	-
700	TRANSFERS	210,000	100,000	250,000		175,000		175,000	175,000	(75,000)	-30.00%	-
800	CONTINGENCY/ENDING FUND BALANCE	1,212,455	1,718,947	850,000		1,100,000		1,216,054	1,216,054	250,000	29.41%	-
<b>TOTAL EXPENDITURES BY OBJECT</b>		<b>14,086,583</b>	<b>15,151,857</b>	<b>15,020,322</b>	<b>112.6100</b>	<b>16,285,284</b>	<b>116.1263</b>	<b>16,285,284</b>	<b>16,285,284</b>	<b>1,264,962</b>	<b>8.42%</b>	<b>115.1263</b>

# 2020-21 ADOPTED Budget

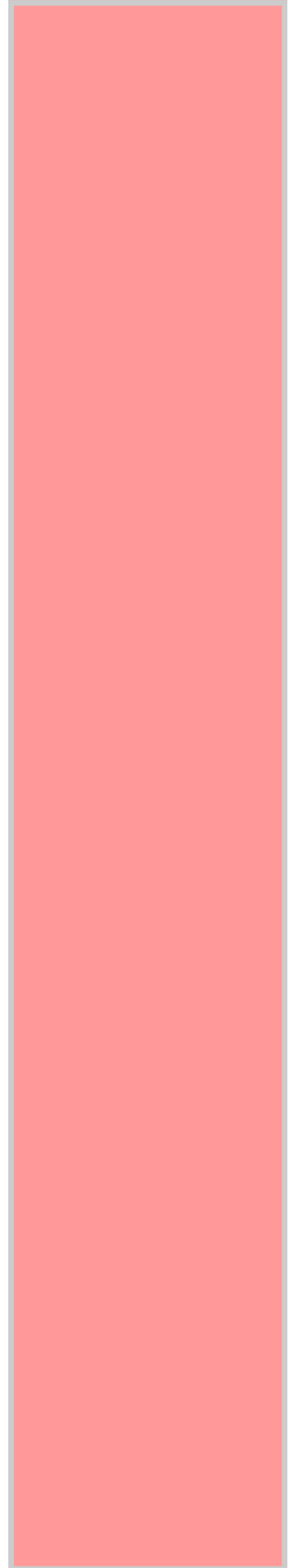
## Sisters School District

### All Funds Budget Summary

<u>Budget Summary</u>		Actual	Actual	Budget	FTE	Proposed		Approved	Adopted	Increase/ (Decrease)
		2017-18	2018-19	2019-20	2019-20	2020-21	FTE	2020-21	2020-21	From 2019-20
<b>ALL FUND REVENUE BY SOURCE</b>										
1000	LOCAL SOURCES	14,205,125	14,930,269	15,533,615		15,750,230		15,750,230		216,615
2000	INTERMEDIATE SOURCES	30,828	38,646	34,500		26,000		26,000		(8,500)
3000	STATE SOURCES	6,090,942	2,284,490	3,122,389		4,874,115		4,874,115		1,751,726
4000	FEDERAL SOURCES	507,529	440,714	940,963		973,541		973,540		32,578
5200	TRANSFERS	210,000	100,000	500,000		245,000		245,000		(255,000)
5300	SALE OF FIXED ASSETS	-	-	-		-		-		-
5110	BOND PROCEEDS	-	-	-		-		-		-
5451	PROCEEDS FROM TAN	1,480,310	1,969,926	500,000		480,000		480,000		(20,000)
5400	BEGINNING FUND BALANCE	9,200,860	7,618,496	5,437,384		4,800,294		4,800,294		(637,090)
<b>TOTAL REVENUE BY SOURCE</b>		<b>31,725,594</b>	<b>27,382,541</b>	<b>26,068,851</b>	<b>-</b>	<b>27,149,180</b>	<b>-</b>	<b>27,149,179</b>	<b>-</b>	<b>1,080,329</b>
<b>ALL EXPENDITURES BY FUNCTION</b>										
1000	INSTRUCTION	7,483,391	7,574,910	9,649,998	74.6900	11,146,433	83.46	11,146,433	83.46	1,496,435
2000	SUPPORT SERVICES	5,065,383	4,913,359	6,735,402	45.5200	7,540,302	46.34	7,424,248	45.34	804,900
3000	ENTERPRISE & COMMUNITY SERVICES	401,113	381,660	695,300	4.4000	696,109	5.02	696,109	5.02	809
4000	FACILITIES & CONSTRUCTION EXPENDITURES	5,724,714	2,163,000	3,148,346	1.7500	1,948,265		1,948,265		(1,200,081)
5110	LONG -TERM DEBT RETIREMENT	3,710,740	3,845,525	3,984,805		3,973,069		3,973,069		(11,736)
5120	SHORT-TERM DEBT RETIREMENT(TAN)	1,511,756	2,018,468	505,000		500,000		500,000		(5,000)
5200	TRANSFER OF FUNDS	210,000	100,000	500,000		245,000		245,000		(255,000)
6000	CONTINGENCIES	-	-	500,000		800,000		916,054		300,000
6110	UNAPPROPRIATED ENDING FUND BALANCE	7,618,497	6,385,618	-		-		-		-
7000	RESERVED FOR NEXT YEAR	-	-	350,000		300,000		300,000		(50,000)
<b>TOTAL EXPENDITURES BY FUNCTION</b>		<b>31,725,594</b>	<b>27,382,541</b>	<b>26,068,851</b>	<b>126.3600</b>	<b>27,149,179</b>	<b>134.82</b>	<b>27,149,179</b>	<b>133.82</b>	<b>1,080,328</b>
<b>ALL FUND EXPENDITURES BY OBJECT</b>										
100	SALARIES	6,347,144	6,547,388	7,837,370	126.3600	8,533,855	134.82	8,425,655	133.82	696,485
200	BENEFITS & ASSOCIATED PAYROLL COSTS	3,640,114	3,649,030	4,458,265		5,558,503		5,500,649		1,100,238
300	PURCHASED SERVICES	1,712,690	1,486,736	3,422,679		3,514,891		3,514,891		92,212
400	SUPPLIES AND MATERIALS	1,453,064	1,358,079	2,016,289		2,002,676		2,052,676		(13,613)
500	CAPITAL OUTLAY	5,289,480	1,792,016	2,256,495		1,350,000		1,350,000		(906,495)
600	OTHER OBJECTS	5,454,605	6,063,675	4,727,753		4,844,254		4,844,254		116,501
700	TRANSFERS	210,000	100,000	500,000		245,000		245,000		(255,000)
800	CONTINGENCY/ENDING FUND BALANCE	7,618,497	6,385,618	850,000		1,100,000		1,216,054		250,000
<b>TOTAL EXPENDITURES BY OBJECT</b>		<b>31,725,594</b>	<b>27,382,541</b>	<b>26,068,851</b>	<b>126.3600</b>	<b>27,149,179</b>	<b>134.82</b>	<b>27,149,179</b>	<b>133.82</b>	<b>1,080,328</b>

# **General Fund**

## **Section III**





**100 GENERAL FUND - REVENUE**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
1111	CURRENT YEAR TAXES	7,900,234	8,242,156	8,550,000	8,773,000	8,773,000	8,773,000
1112	PRIOR YEAR TAXES	100,217	83,960	100,000	250,000	250,000	250,000
1113	COUNTY TAX SALES FOR BACK TAXES	11,863	-	-	-	-	-
1121	CURRENT YEAR'S LOCAL OPTION TAXES	1,198,162	1,324,692	1,380,000	1,241,180	1,241,180	1,241,180
1122	PRIOR YEAR'S LOCAL OPTION TAXES	14,403	12,393	31,286	45,000	45,000	45,000
1123	COUNTY TAX SALES FOR BACK TAXES	1,809	-	-	-	-	-
1190	PENALTIES & INTEREST ON TAXES	1,523	3,547	4,000	5,000	5,000	5,000
1312	TUITION FROM OTHER OREGON DISTRICTS	82,662	96,040	100,000	137,000	137,000	137,000
1411	TRANSPORTATION FEES FROM INDIVIDUALS	-	-	-	-	-	-
1412	TRANSPORTION FEES FROM OTHER OREGON DIST	-	-	-	-	-	-
1510	INTEREST ON INVESTMENTS	97,010	193,334	100,000	125,000	125,000	125,000
1910	RENTALS	72,624	68,102	60,000	88,781	88,781	88,781
1920	CONTRIBUTIONS-DONATIONS	600	500	1,000	1,000	1,000	1,000
1990	MISCELLANEOUS	106,161	26,805	94,954	125,000	125,000	125,000
1994	FINGERPRINTING	1,062	1,180	1,200	2,000	2,000	2,000
<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>9,588,330</b>	<b>10,052,709</b>	<b>10,422,440</b>	<b>10,792,961</b>	<b>10,792,961</b>	<b>10,792,961</b>
2101	COUNTY SCHOOL FUNDS	23,694	22,175	25,000	14,500	14,500	14,500
2102	EDUCATION SERVICE DISTRICT	-	-	-	-	-	-
<b>2000</b>	<b>REVENUE FROM INTERMEDIATE SOURCES</b>	<b>23,694</b>	<b>22,175</b>	<b>25,000</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
3101	STATE SCHOOL FUND - GENERAL SUPPORT	1,366,412	1,283,730	1,651,097	2,265,127	2,265,127	2,265,127
3103	COMMON SCHOOL FUND	102,634	111,602	105,180	111,358	111,358	111,358
3106	STATE SCHOOL FUND - TRANSPORTATION GRANT	460,918	488,563	595,000	665,800	665,800	665,800
3199	OTHER UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-
<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>1,929,964</b>	<b>1,883,895</b>	<b>2,351,277</b>	<b>3,042,285</b>	<b>3,042,285</b>	<b>3,042,285</b>
4801	FEDERAL FOREST FEES	-	666	-	10,500	10,500	10,500
<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>-</b>	<b>666</b>	<b>-</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
5151	TAN PROCEEDS	1,480,310	1,969,926	-	-	-	-
5200	INTERFUND TRANSFERS	-	10,031	250,000	70,000	70,000	70,000
5300	SALE OF SCHOOL PROPERTY	-	-	-	-	-	-
5400	BEGINNING FUND BALANCE	1,064,286	1,212,456	1,471,605	1,875,038	1,875,038	1,875,038
5451	PROCEEDS FROM TANS FROM PRIOR YEAR	-	-	500,000	480,000	480,000	480,000
<b>5000</b>	<b>OTHER SOURCES</b>	<b>2,544,596</b>	<b>3,192,413</b>	<b>2,221,605</b>	<b>2,425,038</b>	<b>2,425,038</b>	<b>2,425,038</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>14,086,584</b>	<b>15,151,857</b>	<b>15,020,322</b>	<b>16,285,284</b>	<b>16,285,284</b>	<b>16,285,284</b>

**100 GENERAL FUND - DISTRICT WIDE  
ELEMENTARY SCHOOL**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	Budget FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>1111 PRIMARY K-4</b>									
111 CERTIFIED SALARIES	883,166	867,965	1,070,002	17.10	967,328	15.30	967,328	967,328	15.30
112 CLASSIFIED SALARIES	-		23,000	1.14	63,743	2.32	63,743	63,743	2.32
130 ADDITIONAL SALARY	2,156		1,700		1,500		1,500	1,500	
211 PERS EMPLOYER CONTR	31,594	27,117	41,741		51,711		51,711	51,711	
212 PERS EMPLOYEE PICK UP	51,292	51,514	54,914		59,903		59,903	59,903	
213 PERS DEBT SERVICE RATE	120,101	126,209	133,554		146,763		146,763	146,763	
218 OPSRP EMPLOYER CONTR	16,331	18,163	44,000		44,433		44,433	44,433	
220 SOCIAL SECURITY ADMINISTRATION	64,929	62,965	70,015		79,359		79,359	79,359	
231 WC SAIF	6,045	6,663	7,243		6,498		6,498	6,498	
232 UNEMPLOYMENT COMPENSATION	-	-	13,729		15,561		15,561	15,561	
240 CONTRACTUAL EMPLOYEE BENEFITS	223,868	224,709	232,736		281,184		281,184	281,184	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	65,799	48,117	73,000		73,000		73,000	73,000	
324 COPIER RENTALS	18,544	23,096	23,000		25,000		25,000	25,000	
410 CONSUMABLE SUPPLIES & MATERIALS	10,857	27,211	23,300		30,546		30,546	30,546	
420 TEXTBOOKS	107,409	93,108	-		25,000		25,000	25,000	
440 PERIODICALS	398	618	700		782		782	782	
470 COMPUTER SOFTWARE	19,596	23,201	26,632		27,000		27,000	27,000	
640 DUES & FEES	-	166	-		-		-	-	
<b>PRIMARY K-3</b>	<b>1,622,085</b>	<b>1,600,822</b>	<b>1,839,266</b>	<b>18.24</b>	<b>1,899,309</b>	<b>17.62</b>	<b>1,899,309</b>	<b>1,899,309</b>	<b>17.62</b>
<b>1113 ELEMENTARY- CO-CURRICULAR</b>									
111 CERTIFIED SALARIES	351	-	-		-		-	-	
211 PERS EMPLOYER CONTR	30	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	21	-	-		-		-	-	
213 PERS DEBT SERVICE RATE	49	-	-		-		-	-	
218 OPSRP EMPLOYER CONTR	-	-	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	27	-	-		-		-	-	
231 WC SAIF	2	-	-		-		-	-	
232 UNEMPLOYMENT COMPENSATION	-	-	-		-		-	-	
<b>ELEMENTARY CO-CURRICULAR</b>	<b>480</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>1210 TALENTED &amp; GIFTED</b>									
111 CERTIFIED SALARIES	1,710	1,744	1,744		3,535		3,535	3,535	
212 PERS EMPLOYEE PICK UP	102	44	105		212		212	212	
213 PERS DEBT SERVICE RATE	240	107	-		520		520	520	
218 OPSRP EMPLOYER CONTR	57	24	130		263		263	263	
220 SOCIAL SECURITY ADMINISTRATION	130	122	133		270		270	270	
231 WC SAIF	12	9	14		22		22	22	
232 UNEMPLOYMENT COMPENSATION	-	-	26		53		53	53	
<b>TALENTED &amp; GIFTED</b>	<b>2,251</b>	<b>2,050</b>	<b>2,152</b>	<b>-</b>	<b>4,875</b>	<b>-</b>	<b>4,875</b>	<b>4,875</b>	<b>-</b>

		ACTUAL	ACTUAL	BUDGET	Budget FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
		2017-18	2018-19	2019-20	2019-20	2020-21	FTE	2020-21	2020-21	FTE
2122	COUNSELING SERVICES									
111	CERTIFIED SALARIES	51,887	45,960	57,825	1.00	2,098		2,098	2,098	
211	PERS EMPR CONTRIBUTION	4,494	-	-		270		270	270	
212	PERS EMPLOYEE PICK UP	3,113	1,104	3,470		126		126	126	
213	PERS DEBT SERVICE RATE	7,286	2,706	8,500		308		308	308	
218	OPSRP EMPLOYER CONTR	-	613	4,302		-		-	-	
220	SOCIAL SECURITY ADMINISTRATION	3,969	3,523	4,424		161		161	161	
231	WC SAIF	352	255	460		13		13	13	
232	UNEMPLOYMENT COMPENSATION	-	-	867		31		31	31	
240	CONTRACTUAL EMPLOYEE BENEFITS	11,807	1,324	11,828		-		-	-	
311	SUBSTITUTE INSTRUCTIONAL SERVICES	818	412	-		-		-	-	
340	TRAVEL	200	-	-		-		-	-	
COUNSELING SERVICES		83,926	55,899	91,676	1.00	3,008	-	3,008	3,008	-
2222	MEDIA SERVICES									
124	TEMPORARY CLASSIFIED SALARIES	223	408	4,092	0.19	5,354	0.25	5,354	5,354	0.25
212	PERS EMPLOYEE PICK UP	-	11	246		321		321	321	
213	PERS DEBT SERVICE RATE	-	26	602		787		787	787	
218	OPSRP EMPLOYER CONTR	-	6	304		398		398	398	
220	SOCIAL SECURITY ADMINISTRATION	18	33	313		410		410	410	
231	WC SAIF	2	3	33		34		34	34	
232	UNEMPLOYMENT COMPENSATION	-	-	61		80		80	80	
240	CONTRACTUAL EMPLOYEE BENEFITS	-	-	-		4,788		4,788	4,788	
410	CONSUMABLE SUPPLIES & MATERIALS	-	746	1,000		1,118		1,118	1,118	
470	COMPUTER SOFTWARE	1,100	1,111	1,150		1,100		1,100	1,100	
MEDIA SERVICES		1,343	2,344	7,801	0.19	14,390	0.25	14,390	14,390	0.25
2240	PROFESSIONAL DEVELOPMENT									
312	PROFESSIONAL DEVELOPMENT	-	1,545	-		-		-	-	
340	TRAVEL	-	817	-		-		-	-	
PROFESSIONAL DEVELOPMENT		-	2,363	-	-	-	-	-	-	-

**100 GENERAL FUND - DISTRICT WIDE  
ELEMENTARY SCHOOL**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	Budget FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2410 SCHOOL PRINCIPAL</b>									
112 CLASSIFIED SALARIES	51,046	38,917	43,199	1.56	46,620	1.56	46,620	46,620	1.56
113 ADMINISTRATORS	87,569	86,965	93,786	1.00	99,360	1.00	99,360	99,360	1.00
122 SUBSTITUTES - CLASSIFIED	369	314	2,000		2,000		2,000	2,000	
130 ADDITIONAL SALARY	5,772	6,246	2,500		2,230		2,230	2,230	
211 PERS EMPLOYER CONTR	10,762	136	39		-		-	-	
212 PERS EMPLOYEE PICK UP	8,622	7,591	8,489		9,160		9,160	9,160	
213 PERS DEBT SERVICE RATE	19,988	18,597	20,093		22,441		22,441	22,441	
218 OPSRP EMPLOYER CONTR	647	4,161	10,504		11,358		11,358	11,358	
220 SOCIAL SECURITY ADMINISTRATION	10,279	10,299	10,824		11,985		11,985	11,985	
231 WC SAIF	822	730	1,126		987		987	987	
232 UNEMPLOYMENT COMPENSATION	-	-	2,122		2,350		2,350	2,350	
240 CONTRACTUAL EMPLOYEE BENEFITS	41,733	23,699	28,674		52,028		52,028	52,028	
311 SUBSTITUTES - CLASSIFIED	-	-	-		500		500	500	
340 TRAVEL	170	514	750		838		838	838	
410 CONSUMABLE SUPPLIES & MATERIALS	61	1,757	2,510		2,806		2,806	2,806	
470 SOFTWARE	-	-	350		350		350	350	
640 DUES AND FEES	595	723	595		645		645	645	
<b>SCHOOL PRINCIPAL</b>	<b>238,435</b>	<b>200,649</b>	<b>227,561</b>	<b>2.56</b>	<b>265,658</b>	<b>2.56</b>	<b>265,658</b>	<b>265,658</b>	<b>2.56</b>
<b>TOTAL GENERAL FUND - ELEMENTARY</b>	<b>1,948,520</b>	<b>1,864,126</b>	<b>2,168,456</b>	<b>21.99</b>	<b>2,187,241</b>	<b>20.43</b>	<b>2,187,241</b>	<b>2,187,241</b>	<b>20.43</b>

**100 GENERAL FUND - DISTRICT WIDE  
MIDDLE SCHOOL**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>1121 MIDDLE/JUNIOR HIGH PROGRAMS</b>									
111 CERTIFIED SALARIES	984,247	965,038	1,058,026	16.8300	1,073,398	16.8300	1,073,398	1,073,398	16.8300
112 CLASSIFIED SALARIES	-		23,000	1.1400	15,440	0.7500	15,440	15,440	0.7500
121 LICENSED SUBSTITUTES	2,303	3,356	6,000		-		-	-	
122 CLASSIFIED SUBSTITUTES	-	26	-		-		-	-	
123 TEMPORARY - LICENSED	-	42,453	42,353	0.6500	112,637	1.6700	112,637	112,637	1.6700
130 ADDITIONAL SALARY	4,013	3,267	4,200		10,000	-	10,000	10,000	-
211 PERS EMPLOYER CONTR	47,911	47,361	65,602		48,645		48,645	48,645	
212 PERS EMPLOYEE PICK UP	59,514	52,469	61,775		71,527		71,527	71,527	
213 PERS DEBT SERVICE RATE	139,286	128,548	149,114		175,242		175,242	175,242	
218 OPSRP EMPLOYER CONTR	14,607	10,909	38,736		60,617		60,617	60,617	
220 SOCIAL SECURITY ADMINISTRATION	74,805	76,025	78,763		92,953		92,953	92,953	
231 WC SAIF	6,703	5,172	8,141		7,623		7,623	7,623	
232 UNEMPLOYMENT COMPENSATION	-	625	15,444		18,226		18,226	18,226	
240 CONTRACTUAL EMPLOYEE BENEFITS	214,667	237,939	254,940		323,256		323,256	323,256	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	92,303	44,737	73,000		72,500		72,500	72,500	
312 PROFESSIONAL DEVELOPMENT	-	300	-		-		-	-	
322 REPAIRS	664	-	-		-		-	-	
324 COPIER RENTALS	16,081	19,670	21,000		23,000		23,000	23,000	
340 TRAVEL	180	-	-		-		-	-	
380 NON-INSTRUCTIONAL CONTRACTED SERVICES	225	275	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	21,606	19,452	22,450		33,050		33,050	33,050	
420 TEXTBOOKS	4,588	-	-		-		-	-	
470 COMPUTER SOFTWARE	21,063	24,258	35,011		26,000		26,000	26,000	
640 DUES AND FEES	175	166	-		4,000		4,000	4,000	
<b>MIDDLE/JUNIOR HIGH PROGRAMS</b>	<b>1,704,941</b>	<b>1,682,046</b>	<b>1,957,555</b>	<b>18.6200</b>	<b>2,168,114</b>	<b>19.2500</b>	<b>2,168,114</b>	<b>2,168,114</b>	<b>19.2500</b>
<b>1122 MIDDLE/JUNIOR HIGH EXTRA-CURRICULAR</b>									
111 CERTIFIED SALARIES	3,420	3,489	4,626		3,535		3,535	3,535	
130 ADDITIONAL SALARY	9,224	12,864	56,842		49,825		49,825	49,825	
211 PERS EMPLOYER CONTR	302	208	413		1,986		1,986	1,986	
212 PERS EMPLOYEE PICK UP	759	912	988		2,155		2,155	2,155	
213 PERS DEBT SERVICE RATE	1,775	2,235	-		5,281		5,281	5,281	
218 OPSRP EMPLOYER CONTR	305	426	987		1,526		1,526	1,526	
220 SOCIAL SECURITY ADMINISTRATION	939	1,216	1,260		4,082		4,082	4,082	
231 WC SAIF	86	83	131		335		335	335	
232 UNEMPLOYMENT COMPENSATION	-	-	247		800		800	800	
310 INSTRUCTIONAL CONTRACTED SERVICES	1,800	5,100	5,000		6,000		6,000	6,000	
410 CONSUMABLE SUPPLIES & MATERIALS	86	-	300		-		-	-	
<b>MIDDLE/JUNIOR HIGH EXTRA-CURRICULAR</b>	<b>18,696</b>	<b>26,534</b>	<b>70,794</b>	<b>-</b>	<b>75,526</b>	<b>-</b>	<b>75,526</b>	<b>75,526</b>	<b>-</b>
<b>1210 TALENTED &amp; GIFTED</b>									
111 CERTIFIED SALARIES	1,710	1,744	1,744		4,280		4,280	4,280	
211 PERS EMPLOYER CONTR	74	75	-		-		-	-	
212 PERS EMPLOYEE PICK UP	103	105	105		257		257	257	
213 PERS DEBT SERVICE RATE	240	256	-		629		629	629	
218 OPSRP EMPLOYER CONTR	28	29	130		318		318	318	
220 SOCIAL SECURITY ADMINISTRATION	130	132	133		327		327	327	
231 WC SAIF	12	9	14		27		27	27	
232 UNEMPLOYMENT COMPENSATION	-	-	26		64		64	64	
<b>TALENTED &amp; GIFTED</b>	<b>2,297</b>	<b>2,351</b>	<b>2,152</b>	<b>-</b>	<b>5,903</b>	<b>-</b>	<b>5,903</b>	<b>5,903</b>	<b>-</b>

**100 GENERAL FUND - DISTRICT WIDE  
MIDDLE SCHOOL**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2122 COUNSELING SERVICES</b>									
111 CERTIFIED SALARIES	44,235	47,764	50,398	1.0000	54,922	1.0000	54,922	54,922	1.0000
130 ADDITIONAL SALARY	-	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	2,870	3,082	3,024		3,511		3,511	3,511	
213 PERS DEBT SERVICE RATE	6,717	7,551	7,097		8,603		8,603	8,603	
218 OPSRP EMPLOYER CONTR	1,593	1,710	3,750		4,354		4,354	4,354	
220 SOCIAL SECURITY ADMINISTRATION	3,630	3,898	3,855		4,477		4,477	4,477	
231 WC SAIF	327	265	401		369		369	369	
232 UNEMPLOYMENT COMPENSATION	-	-	756		878		878	878	
240 CONTRACTUAL EMPLOYEE BENEFITS	3,616	3,614	10,424		20,424		20,424	20,424	
<b>COUNSELING SERVICES</b>	<b>62,988</b>	<b>67,884</b>	<b>79,705</b>	<b>1.0000</b>	<b>97,538</b>	<b>1.0000</b>	<b>97,538</b>	<b>97,538</b>	<b>1.0000</b>
<b>2222 MEDIA SERVICES</b>									
124 TEMP CLASSIFIED SALARIES	226	457	4,092	0.1900	5,354	0.2500	5,354	5,354	0.2500
212 PERS EMPLOYEE PICK UP	-	11	246		321		321	321	
213 PERS DEBT SERVICE RATE	-	26	602		787		787	787	
218 OPSRP EMPLOYER CONTR	-	6	304		398		398	398	
220 SOCIAL SECURITY ADMINISTRATION	18	37	313		410		410	410	
231 WC SAIF	2	3	33		34		34	34	
232 UNEMPLOYMENT COMPENSATION	-	-	61		80		80	80	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	-		4,788		4,788	4,788	
410 CONSUMABLE SUPPLIES & MATERIALS	399	816	1,000		300		300	300	
470 COMPUTER SOFTWARE	1,659	1,648	3,350		3,350		3,350	3,350	
<b>MEDIA SERVICES</b>	<b>2,304</b>	<b>3,004</b>	<b>10,001</b>	<b>0.1900</b>	<b>15,823</b>	<b>0.2500</b>	<b>15,823</b>	<b>15,823</b>	<b>0.2500</b>
<b>2240 INSTRUCTIONAL STAF DEVELOPMENT</b>									
312 PROFESSIONAL DEVELOPMENT	950	-	-	-	-	-	-	-	-
<b>INSTRUCTIONAL STAF DEVELOPMENT</b>	<b>950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2410 SCHOOL PRINCIPAL</b>									
112 CLASSIFIED SALARIES	66,684	68,006	72,445	1.8800	73,395	1.8750	73,395	73,395	1.8750
113 ADMINISTRATORS	52,098	89,320	93,786	1.0000	142,560	1.5000	142,560	142,560	1.5000
122 SUBSTITUTES - CLASSIFIED	2,812	860	1,000		1,000		1,000	1,000	
130 ADDITIONAL SALARY	15,567	7,570	7,300		6,004		6,004	6,004	
211 PERS EMPLOYER CONTR	3,234	3,146	5,111		10,086		10,086	10,086	
212 PERS EMPLOYEE PICK UP	4,891	6,638	10,472		13,243		13,243	13,243	
213 PERS DEBT SERVICE RATE	11,380	16,262	24,392		32,444		32,444	32,444	
218 OPSRP EMPLOYER CONTR	1,471	2,474	10,035		10,599		10,599	10,599	
220 SOCIAL SECURITY ADMINISTRATION	9,938	12,197	13,352		17,056		17,056	17,056	
231 WC SAIF	801	862	1,388		2,918		2,918	2,918	
232 UNEMPLOYMENT COMPENSATION	-	11,180	2,618		3,344		3,344	3,344	
240 CONTRACTUAL EMPLOYEE BENEFITS	36,421	44,904	46,872		58,884		58,884	58,884	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	-		500		500	500	
312 PROFESSIONAL DEVELOPMENT	174	-	1,000		-		-	-	
340 TRAVEL	136	902	500		900		900	900	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	750	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	3,690	1,190	500		1,696		1,696	1,696	
640 DUES AND FEES	595	595	595		645		645	645	
<b>SCHOOL PRINCIPAL</b>	<b>210,642</b>	<b>266,107</b>	<b>291,366</b>	<b>2.8800</b>	<b>375,274</b>	<b>3.3750</b>	<b>375,274</b>	<b>375,274</b>	<b>3.38</b>
<b>TOTAL GENERAL FUND - MIDDLE SCHOOL</b>	<b>2,002,818</b>	<b>2,047,925</b>	<b>2,411,573</b>	<b>22.6900</b>	<b>2,738,177</b>	<b>23.8750</b>	<b>2,738,177</b>	<b>2,738,177</b>	<b>23.8750</b>

**100 GENERAL FUND - DISTRICT WIDE  
HIGH SCHOOL**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>1131 HIGH SCHOOL PROGRAMS</b>									
111 CERTIFIED SALARIES	982,014	1,103,680	1,145,257	18.0700	1,277,904	19.5100	1,277,904	1,277,904	19.5100
112 CLASSIFIED SALARIES	24,453	24,938	80,627	1.8100	26,702	0.8125	26,702	26,702	0.8125
121 LICENSED SUBSTITUTES	462	513	7,000		-		-	-	
122 CLASSIFIED SUBSTITUTES	37	(1,217)	-		-		-	-	
130 ADDITIONAL SALARY	1,629	1,692	7,200		11,511		11,511	11,511	
211 PERS EMPLOYER CONTR	41,945	47,272	72,963		63,185		63,185	63,185	
212 PERS EMPLOYEE PICK UP	59,006	67,906	71,155		79,168		79,168	79,168	
213 PERS DEBT SERVICE RATE	138,143	166,370	171,506		193,962		193,962	193,962	
218 OPSRP EMPLOYER CONTR	16,620	19,510	46,118		61,699		61,699	61,699	
220 SOCIAL SECURITY ADMINISTRATION	73,988	83,434	90,722		100,958		100,958	100,958	
231 WC SAIF	6,812	5,774	9,377		8,269		8,269	8,269	
232 UNEMPLOYMENT COMPENSATION	-	-	17,789		19,796		19,796	19,796	
240 CONTRACTUAL EMPLOYEE BENEFITS	245,464	266,257	287,356		350,140		350,140	350,140	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	45,163	54,854	82,000		85,000		85,000	85,000	
322 REPAIRS & MAINTENANCE	-	-	500		1,000		1,000	1,000	
324 COPIER RENTALS	22,811	24,389	30,000		30,000		30,000	30,000	
340 TRAVEL	991	-	-		-		-	-	
374 TUITION - HEART OF OREGON	124,751	97,498	100,000		-		-	-	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	30,000	3,673	30,000		30,000		30,000	30,000	
410 CONSUMABLE SUPPLIES & MATERIALS	30,364	29,548	33,950		40,000		40,000	40,000	
420 TEXTBOOKS	-	563	-		-		-	-	
470 COMPUTER SOFTWARE	24,872	31,532	36,346		32,530		32,530	32,530	
640 DUES AND FEES	1,303	1,066	1,100		5,300		5,300	5,300	
<b>HIGH SCHOOL PROGRAMS</b>	<b>1,870,828</b>	<b>2,029,254</b>	<b>2,320,966</b>	<b>19.8800</b>	<b>2,417,124</b>	<b>20.3225</b>	<b>2,417,124</b>	<b>2,417,124</b>	<b>20.3225</b>
<b>1132 HIGH SCHOOL EXTRA-CURRICULAR</b>									
111 LICENSED SALARY	-		34,998	0.5000	36,594	0.5000	36,594	36,594	0.5000
112 CLASSIFIED SALARIES	-	-	-	-	13,645	0.5000	13,645	13,645	0.5000
114 MANAGERIAL-ATHLETIC DIRECTOR	33,639	34,312	-	-	-		-	-	
121 LICENSED SUBSTITUTES	97	240	-	-	-		-	-	
130 ADDITIONAL SALARY	26,254	141,551	205,844		203,880		203,880	203,880	
211 PERS EMPLOYER CONTR	4,239	5,204	15,107		12,391		12,391	12,391	
212 PERS EMPLOYEE PICK UP	3,380	7,050	9,253		9,406		9,406	9,406	
213 PERS DEBT SERVICE RATE	7,896	17,272	5,145		23,045		23,045	23,045	
218 OPSRP EMPLOYER CONTR	246	1,912	2,754		4,512		4,512	4,512	
220 SOCIAL SECURITY ADMINISTRATION	4,376	13,258	17,648		19,440		19,440	19,440	
231 WC SAIF	410	2,933	1,817		1,582		1,582	1,582	
232 UNEMPLOYMENT COMPENSATION	-	-	3,460		3,812		3,812	3,812	
240 CONTRACTUAL EMPLOYEE BENEFITS	7,298	7,507	7,812		17,988		17,988	17,988	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	1,339	-	4,000		-		-	-	
340 TRAVEL	8,564	13,149	3,500		5,000		5,000	5,000	
342 TRAVEL - OUT DISTRICT (STATE COMPS)	10,594	23,008	30,000		25,000		25,000	25,000	
380 NON INSTRUCTIONAL CONTRACTED SVCS	12,000	12,275	13,000		13,000		13,000	13,000	
410 CONSUMABLE SUPPLIES & MATERIALS	875	14	4,000		5,000		5,000	5,000	
460 NON CONSUMMABLE SUPPLIES	12,455	-	5,000		-		-	-	
<b>HIGH SCHOOL EXTRA-CURRICULAR</b>	<b>133,662</b>	<b>279,685</b>	<b>363,338</b>	<b>0.5000</b>	<b>394,295</b>	<b>1.0000</b>	<b>394,295</b>	<b>394,295</b>	<b>1.0000</b>

**100 GENERAL FUND - DISTRICT WIDE  
HIGH SCHOOL**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>1210 TALENTED &amp; GIFTED</b>									
111 CERTIFIED SALARIES	1,710	1,744	1,744		4,279		4,279	4,279	
130 ADDITIONAL SALARY	-	-	-		552		552	552	
211 PERS EMPLOYER CONTR	148	151	225		257		257	257	
212 PERS EMPLOYEE PICK UP	103	105	105		629		629	629	
213 PERS DEBT SERVICE RATE	240	256	-		-		-	-	
218 OPSRP EMPLOYER CONTR	-	-	-		327		327	327	
220 SOCIAL SECURITY ADMINISTRATION	127	129	133		27		27	27	
231 WC SAIF	11	9	14		64		64	64	
232 UNEMPLOYMENT COMPENSATION	-	-	26		-		-	-	
640 DUES AND FEES	-	120	-		-		-	-	
<b>TALENTED &amp; GIFTED</b>	<b>2,339</b>	<b>2,514</b>	<b>2,247</b>	<b>-</b>	<b>6,134</b>	<b>-</b>	<b>6,134</b>	<b>6,134</b>	<b>-</b>
<b>1299 TUTORING</b>									
319 CONTRACTED TUTORING	-	-	-		1,850		1,850	1,850	
<b>TUTORING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,850</b>	<b>-</b>	<b>1,850</b>	<b>1,850</b>	<b>-</b>
<b>1430 SUMMER SCHOOL - HS</b>									
130 ADDITIONAL SALARY	2,220	2,700	4,500		1,300		1,300	1,300	
211 PERS EMPLOYER CONTR	26	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	133	162	270		78		78	78	
213 PERS DEBT SERVICE RATE	300	397	-		191		191	191	
218 OPSRP EMPLOYER CONTR	64	90	335		97		97	97	
220 SOCIAL SECURITY ADMINISTRATION	170	207	344		99		99	99	
231 WC SAIF	14	14	36		8		8	8	
232 UNEMPLOYMENT COMPENSATION	-	-	68		20		20	20	
311 LICENSED SUBSTITUTES	754	-	-		1,000		1,000	1,000	
<b>SUMMER SCHOOL - HS</b>	<b>3,681</b>	<b>3,570</b>	<b>5,553</b>	<b>-</b>	<b>2,793</b>	<b>-</b>	<b>2,793</b>	<b>2,793</b>	<b>-</b>
<b>2122 COUNSELING SERVICES</b>									
111 CERTIFIED SALARIES	87,605	95,004	122,437	2.0000	89,382	2.0000	89,382	89,382	2.0000
112 CLASSIFIED SALARIES	-	-	-		-		-	-	
130 ADDITIONAL SALARY	1,200	-	-		-		-	-	
211 PERS EMPR CONTRIBUTION	7,690	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	5,328	-	7,346		5,579		5,579	5,579	
213 PERS DEBT SERVICE RATE	12,518	-	17,483		13,668		13,668	13,668	
218 OPSRP EMPLOYER CONTR	-	-	9,109		6,918		6,918	6,918	
220 SOCIAL SECURITY ADMINISTRATION	6,743	7,202	9,366		7,113		7,113	7,113	
231 WC SAIF	595	2,320	974		586		586	586	
232 UNEMPLOYMENT COMPENSATION	-	-	1,837		1,395		1,395	1,395	
240 CONTRACTUAL EMPLOYEE BENEFITS	6,149	5,019	31,248		37,248		37,248	37,248	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	-		-		-	-	
340 TRAVEL	200	-	-		-		-	-	
<b>COUNSELING SERVICES</b>	<b>128,028</b>	<b>109,545</b>	<b>199,800</b>	<b>2.0000</b>	<b>161,889</b>	<b>2.0000</b>	<b>161,889</b>	<b>161,889</b>	<b>2.0000</b>



**100 GENERAL FUND - DISTRICT WIDE  
HIGH SCHOOL**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2124 COUNSELING INFORMATION SERVICES</b>									
112 CLASSIFIED SALARIES	22,524	24,330	-		-		-	-	
121 LICENSED SUBSTITUTES	37	-	-		-		-	-	
130 ADDITIONAL SALARY	54	1,238	-		-		-	-	
211 PERS EMPLOYER CONTR	3	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	1,573	1,640	-		-		-	-	
213 PERS DEBT SERVICE RATE	3,662	4,017	-		-		-	-	
218 OPSRP EMPLOYER CONTR	872	910	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	2,005	2,185	-		-		-	-	
231 WC SAIF	188	152	-		-		-	-	
232 UNEMPLOYMENT COMPENSATION	-	-	-		-		-	-	
240 CONTRACTUAL EMPLOYEE BENEFITS	3,600	3,012	-		-		-	-	
310 ASPIRE CONTRACTED SERVICES	4,600	5,400	4,237		5,500		5,500	5,500	
<b>COUNSELING INFORMATION SERVICES</b>	<b>39,118</b>	<b>42,884</b>	<b>4,237</b>	<b>-</b>	<b>5,500</b>	<b>-</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>
<b>2240 INSTRUCTIONAL STAFF DEVELOPMENT</b>									
312 PROFESSIONAL STAFF DEVELOPMENT	100	265	-		-		-	-	
340 TRAVEL	266	12,905	-		-		-	-	
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>366</b>	<b>13,170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2410 SCHOOL PRINCIPAL</b>									
112 CLASSIFIED SALARIES	74,901	72,527	84,436	2.5000	95,154	2.8438	95,154	95,154	2.8438
113 ADMINISTRATORS	132,541	100,880	105,924	1.0000	113,411	1.0000	113,411	113,411	1.0000
122 SUBSTITUTES - CLASSIFIED	335	572	2,000		2,000		2,000	2,000	
130 ADDITIONAL SALARY	4,535	6,506	7,050		7,481		7,481	7,481	
211 PERS EMPLOYER CONTR	2,913	-	90		-		-	-	
212 PERS EMPLOYEE PICK UP	12,734	10,648	11,965		13,285		13,285	13,285	
213 PERS DEBT SERVICE RATE	29,557	26,088	27,924		32,547		32,547	32,547	
218 OPSRP EMPLOYER CONTR	5,947	5,910	14,784		16,473		16,473	16,473	
220 SOCIAL SECURITY ADMINISTRATION	15,669	13,612	15,255		17,225		17,225	17,225	
231 WC SAIF	1,323	955	1,586		1,584		1,584	1,584	
232 UNEMPLOYMENT COMPENSATION	-	-	2,991		3,377		3,377	3,377	
240 CONTRACTUAL EMPLOYEE BENEFITS	42,181	32,012	50,488		75,574		75,574	75,574	
311 SUBSTITUTES	-	-	-		500		500	500	
312 PROFESSIONAL STAFF DEVELOPMENT	60	426	-		-		-	-	
340 TRAVEL	4,454	1,274	1,500		1,550		1,550	1,550	
380 NON INSTRUCTIONAL CONTRACTED SVCS	1,275	400	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	2,974	5,665	5,000		5,000		5,000	5,000	
640 DUES AND FEES	595	595	595		1,290		1,290	1,290	
<b>SCHOOL PRINCIPAL</b>	<b>331,994</b>	<b>278,072</b>	<b>331,588</b>	<b>3.5000</b>	<b>386,452</b>	<b>3.8438</b>	<b>386,452.10</b>	<b>386,452.10</b>	<b>3.84</b>
<b>TOTAL GENERAL FUND - HIGH SCHOOL</b>	<b>2,510,016</b>	<b>2,758,694</b>	<b>3,227,729</b>	<b>25.8800</b>	<b>3,376,037</b>	<b>27.1663</b>	<b>3,376,037</b>	<b>3,376,037</b>	<b>27.1663</b>

**100 GENERAL FUND - SPECIAL SERVICES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>1229 LIFE SKILLS - HIGH SCHOOL</b>									
111 CERTIFIED SALARIES	64,917	68,623	69,995	1.0000	73,188	1.0000	73,188	73,188	1.0000
112 CLASSIFIED SALARIES	-	-	-	-	25,060	0.8125	25,060	25,060	0.8125
212 PERS EMPLOYEE PICK UP	3,895	4,117	4,200		5,895		5,895	5,895	
213 PERS DEBT SERVICE RATE	9,115	10,088	10,289		14,442		14,442	14,442	
218 OPSRP EMPLOYER CONTR	2,162	2,285	5,208		7,310		7,310	7,310	
220 SOCIAL SECURITY ADMINISTRATION	4,838	5,122	5,355		7,516		7,516	7,516	
231 WC SAIF	437	348	557		620		620	620	
232 UNEMPLOYMENT COMPENSATION	-	-	1,050		1,474		1,474	1,474	
240 CONTRACTUAL EMPLOYEE BENEFITS	14,596	21,035	15,624		32,448		32,448	32,448	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	7,733	7,258	5,000		5,000		5,000	5,000	
324 COPIER RENTAL	-	380	1,800		1,500		1,500	1,500	
340 TRAVEL	50	575	500		500		500	500	
374 OTHER TUITION	1,030	-	-		-		-	-	
380 PROFESSIONAL SERVICES	-	1,275	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	-	1,243	1,500		1,000		1,000	1,000	
<b>LIFE SKILLS - HIGH SCHOOL</b>	<b>108,773</b>	<b>122,348</b>	<b>121,078</b>	<b>1.0000</b>	<b>175,953</b>	<b>1.8125</b>	<b>175,953</b>	<b>175,953</b>	<b>1.8125</b>
<b>1250 RESOURCE ROOMS-DISTRICT</b>	<b>-</b>	<b>-</b>	<b>-</b>						
342 TRAVEL - PROFESIONAL DEVELOPMENT					2,500		2,500	2,500	
<b>RESOURCE ROOMS-DISTRICT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>
<b>1250 RESOURCE ROOMS-ELEMENTARY</b>									
111 CERTIFIED SALARIES	64,059		-		30,000	0.5000	30,000	30,000	0.5000
112 CLASSIFIED SALARIES	67,758	52,907	94,233	3.2500	79,219	3.2500	79,219	79,219	3.2500
124 TEMPORARY CLASSIFIED	4,910	-	-		-		-	-	
130 ADDITIONAL SALARY	7,364	7,855	7,300		6,857		6,857	6,857	
211 PERS EMPLOYER CONTR	8,162	2,118	3,707		3,192		3,192	3,192	
212 PERS EMPLOYEE PICK UP	8,384	2,760	3,992		7,135		7,135	7,135	
213 PERS DEBT SERVICE RATE	19,555	6,763	8,707		17,482		17,482	17,482	
218 OPSRP EMPLOYER CONTR	1,515	659	2,810		7,006		7,006	7,006	
220 SOCIAL SECURITY ADMINISTRATION	10,686	4,486	5,090		9,136		9,136	9,136	
231 WC SAIF	983	324	529		753		753	753	
232 UNEMPLOYMENT COMPENSATION	-	-	998		1,791		1,791	1,791	
240 CONTRACTUAL EMPLOYEE BENEFITS	43,238	14,375	38,841		74,256		74,256	74,256	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	9,982	15,266	9,000		10,000		10,000	10,000	
340 TRAVEL	-	-	-		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	-	1,893	1,900		500		500	500	
<b>RESOURCE ROOMS-ELEMENTARY</b>	<b>246,596</b>	<b>109,407</b>	<b>177,107</b>	<b>3.2500</b>	<b>247,826</b>	<b>3.7500</b>	<b>247,826</b>	<b>247,826</b>	<b>3.7500</b>

**100 GENERAL FUND - SPECIAL SERVICES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>1250 RESOURCE ROOMS - MIDDLE SCHOOL</b>									
111 CERTIFIED SALARIES	-	-			35,310	0.5000	35,310	35,310	0.5000
112 CLASSIFIED SALARIES	34,353	35,030	27,140	1.2200	31,940	1.2813	31,940	31,940	1.2813
121 SUBSTITUTES - LICENSED	60	-	-		-		-	-	
124 TEMPORARY CLASSIFIED	-	8,223	16,739	0.8100	-		-	-	
130 ADDITIONAL SALARY	2,332	6,206	9,300		6,163		6,163	6,163	
211 PERS EMPLOYER CONTR	2,393	2,649	3,965		3,623		3,623	3,623	
212 PERS EMPLOYEE PICK UP	2,380	2,572	3,791		4,576		4,576	4,576	
213 PERS DEBT SERVICE RATE	5,535	6,302	7,920		11,210		11,210	11,210	
218 OPSRP EMPLOYER CONTR	401	409	2,412		5,425		5,425	5,425	
220 SOCIAL SECURITY ADMINISTRATION	2,996	3,993	4,833		6,043		6,043	6,043	
231 WC SAIF	270	1,670	502		498		498	498	
232 UNEMPLOYMENT COMPENSATION	-	-	948		1,185		1,185	1,185	
240 CONTRACTUAL EMPLOYEE BENEFITS	9,718	16,143	31,877		37,428		37,428	37,428	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	2,936	10,445	9,000		10,000		10,000	10,000	
340 TRAVEL	-	-	-		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	560	323	1,900		500		500	500	
<b>RESOURCE ROOMS - MIDDLE SCHOOL</b>	<b>63,934</b>	<b>93,966</b>	<b>120,327</b>	<b>2.0300</b>	<b>154,401</b>	<b>1.7813</b>	<b>154,401</b>	<b>154,401</b>	<b>1.7813</b>
<b>1250 RESOURCE ROOMS - HIGH SCHOOL</b>									
111 CERTIFIED SALARIES	62,628	65,427	66,736	1.0000	69,778	1.0000	69,778	69,778	1.0000
112 CLASSIFIED SALARIES	82,808	89,950	109,567	3.6500	106,675	3.7500	106,675	106,675	3.7500
130 ADDITIONAL SALARY	6,214	8,179	12,920		5,410		5,410	5,410	
211 PERS EMPLOYER CONTR	2,155	2,392	4,161		93		93	93	
212 PERS EMPLOYEE PICK UP	8,314	9,874	10,753		11,083		11,083	11,083	
213 PERS DEBT SERVICE RATE	19,412	24,190	24,447		27,153		27,153	27,153	
218 OPSRP EMPLOYER CONTR	3,786	4,560	10,933		11,847		11,847	11,847	
220 SOCIAL SECURITY ADMINISTRATION	11,188	12,042	13,711		14,169		14,169	14,169	
231 WC SAIF	1,091	863	1,425		1,168		1,168	1,168	
232 UNEMPLOYMENT COMPENSATION	-	-	2,688		2,778		2,778	2,778	
240 CONTRACTUAL EMPLOYEE BENEFITS	57,880	66,362	76,473		92,244		92,244	92,244	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	3,385	9,579	9,000		10,000		10,000	10,000	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	105	658	1,900		500		500	500	
<b>RESOURCE ROOMS - HIGH SCHOOL</b>	<b>258,966</b>	<b>294,076</b>	<b>345,214</b>	<b>4.6500</b>	<b>353,396</b>	<b>4.7500</b>	<b>353,396</b>	<b>353,396</b>	<b>4.7500</b>
<b>1281 PUBLIC ALTERNATIVE PROGRAMS- HIGH SCHOOL</b>									
374 OTHER TUITION	-	-	-		80,000		80,000	80,000	
380 EXPANDED OPTIONS SERVICES	15,387	6,274	20,000		15,000		15,000	15,000	
410 SUPPLIES	-	370	-		-		-	-	
<b>PUBLIC ALTERNATIVE PROGRAMS</b>	<b>15,387</b>	<b>6,644</b>	<b>20,000</b>	<b>-</b>	<b>95,000</b>	<b>-</b>	<b>95,000</b>	<b>95,000</b>	<b>-</b>
<b>1283 DISTRICT ALTERNATIVE PROGRAMS-HIGH SCHOOL</b>									
310 INSTRUCTIONAL CONTRACTED SERVICES	32,867	2,970	33,000		-		-	-	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	104	108	1,000		1,000		1,000	1,000	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	19,246	29,474	30,000		40,000		40,000	40,000	
410 CONSUMABLE SUPPLIES	268	8,040	5,000		5,000		5,000	5,000	
470 SOFTWARE	12,917	2,396	17,000		17,000		17,000	17,000	
<b>DISTRICT ALTERNATIVE PROGRAMS-HIGH SCHOOL</b>	<b>65,402</b>	<b>42,988</b>	<b>86,000</b>	<b>-</b>	<b>63,000</b>	<b>-</b>	<b>63,000</b>	<b>63,000</b>	<b>-</b>

**100 GENERAL FUND - SPECIAL SERVICES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>1291 ENGLISH LANGUAGE LEARNER</b>									
111 CERTIFIED SALARIES	34,750	33,674	40,383	0.6500	-		-	-	
112 CLASSIFIED SALARIES	12,376	13,377	15,361	0.6300	29,586	1.0000	29,586	29,586	1.0000
130 ADDITIONAL SALARY	-	680	6,000						
211 PERS EMPLOYER CONTR	1,902	3,228	5,785		-		-	-	
212 PERS EMPLOYEE PICK UP	2,990	3,039	3,705		1,991		1,991	1,991	
213 PERS DEBT SERVICE RATE	7,027	7,446	8,194		4,878		4,878	4,878	
218 OPSRP EMPLOYER CONTR	928	446	1,254		2,469		2,469	2,469	
220 SOCIAL SECURITY ADMINISTRATION	3,437	3,535	4,723		2,539		2,539	2,539	
231 WC SAIF	395	265	487		209		209	209	
232 UNEMPLOYMENT COMPENSATION	-	-	926		498		498	498	
240 CONTRACTUAL EMPLOYEE BENEFITS	17,780	14,338	25,780		15,528		15,528	15,528	
311 SUBSTITUTES	-	842	-		1,000		1,000	1,000	
340 TRAVEL	-	-	200		200		200	200	
410 CONSUMABLE SUPPLIES & MATERIALS	-	1,650	1,300		1,300		1,300	1,300	
<b>ENGLISH LANGUAGE LEARNER</b>	<b>81,585</b>	<b>82,518</b>	<b>114,098</b>	<b>1.2800</b>	<b>60,198</b>	<b>1.0000</b>	<b>60,198</b>	<b>60,198</b>	<b>1.0000</b>
<b>1430 SUMMER SCHOOL</b>									
130 ADDITIONAL SALARY	-	931.33	-		-		-	-	
212 PERS EMPLOYEE PICK UP	-	55.87	-		-		-	-	
213 PERS DEBT SERVICE RATE	-	136.89	-		-		-	-	
218 OPSRP EMPLOYER CONTR	-	31.00	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	69.57	-		-		-	-	
231 WC SAIF	-	6.16	-		-		-	-	
<b>SUMMER SCHOOL</b>	<b>0</b>	<b>1,230.82</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1490 SUMMER PROGRAMS</b>									
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		45,000		45,000	45,000	
410 CONSUMABLE SUPPLIES	-	-	-		8,672		8,672	8,672	
<b>SUMMER SCHOOL</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,672</b>	<b>-</b>	<b>53,672</b>	<b>53,672</b>	<b>-</b>
<b>2122 DISTRICT COUNSELING SERVICES</b>									
311 SUBSTITUTES	-		1,000		4,000		4,000	4,000	
312 STAFF DEVELOPMENT	-	115	-		-		-	-	
340 TRAVEL	-	-	-		1,000		1,000	1,000	
410 CONSUMABLE SUPPLIES	158	422	2,000		1,000		1,000	1,000	
470 SOFTWARE	-	5,263	-		5,000		5,000	5,000	
<b>DISTRICT COUNSELING SERVICES</b>	<b>158</b>	<b>5,800</b>	<b>3,000</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>	<b>-</b>

**100 GENERAL FUND - SPECIAL SERVICES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2134 NURSE SERVICES - ELEMENTARY</b>									
111 CERTIFIED SALARIES	42,191	36,348	37,075	0.7500	38,766	0.7500	38,766	38,766	0.7500
130 ADDITIONAL SALARY	-	-	-		-		-	-	
211 PERS TIER I/II	-	1,546	-		-		-	-	
212 PERS EMPLOYEE PICK UP	2,531	1,225	2,224		2,326		2,326	2,326	
213 PERS DEBT SERVICE RATE	5,924	2,226	5,450		5,699		5,699	5,699	
218 OPSRP EMPLOYER CONTR	1,405	504	2,758		2,884		2,884	2,884	
220 SOCIAL SECURITY ADMINISTRATION	2,731	2,610	2,836		2,966		2,966	2,966	
231 WC SAIF	358	188	293		240		240	240	
232 UNEMPLOYMENT COMPENSATION	-	-	556		581		581	581	
240 CONTRACTUAL EMPLOYEE BENEFITS	12,514	12,871	11,700		12,600		12,600	12,600	
311 SUBSTITUTES	-	1,271	500		1,000		1,000	1,000	
340 TRAVEL	-	883	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	147	499	500		500		500	500	
<b>NURSE SERVICES - ELEMENTARY</b>	<b>67,801</b>	<b>60,173</b>	<b>64,392</b>	<b>0.7500</b>	<b>68,062</b>	<b>0.7500</b>	<b>68,062</b>	<b>68,062</b>	<b>0.7500</b>
<b>2134 NURSE SERVICES - MIDDLE SCHOOL</b>									
111 CERTIFIED SALARIES	23,757	24,232	24,717	0.5000	25,844	0.5000	25,844	25,844	0.5000
130 ADDITIONAL SALARY	-	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	1,425	1,454	1,483		1,551		1,551	1,551	
213 PERS DEBT SERVICE RATE	3,336	3,562	3,633		3,799		3,799	3,799	
218 OPSRP EMPLOYER CONTR	791	807	1,839		1,923		1,923	1,923	
220 SOCIAL SECURITY ADMINISTRATION	1,601	1,626	1,891		1,977		1,977	1,977	
231 WC SAIF	162	126	197		163		163	163	
232 UNEMPLOYMENT COMPENSATION	-	-	371		388		388	388	
240 CONTRACTUAL EMPLOYEE BENEFITS	7,298	7,507	7,812		8,412		8,412	8,412	
311 SUBSTITUTES	-	-	-		1,000		1,000	1,000	
340 TRAVEL	1,219	86	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	-	458	500		500		500	500	
<b>NURSE SERVICES - MIDDLE SCHOOL</b>	<b>39,589</b>	<b>39,858</b>	<b>42,943</b>	<b>0.5000</b>	<b>46,056</b>	<b>0.5000</b>	<b>46,056</b>	<b>46,056</b>	<b>0.5000</b>
<b>2134 NURSE SERVICES - HIGH SCHOOL</b>									
111 CERTIFIED SALARIES	23,757	24,232	24,717	0.5000	25,844	0.5000	25,844	25,844	0.5000
212 PERS EMPLOYEE PICK UP	1,425	1,454	1,483		1,551		1,551	1,551	
213 PERS DEBT SERVICE RATE	3,336	3,562	3,633		3,799		3,799	3,799	
218 OPSRP EMPLOYER CONTR	791	807	1,839		1,923		1,923	1,923	
220 SOCIAL SECURITY ADMINISTRATION	1,601	1,626	1,891		1,977		1,977	1,977	
231 WC SAIF	162	126	197		163		163	163	
232 UNEMPLOYMENT COMPENSATION	-	-	371		388		388	388	
240 CONTRACTUAL EMPLOYEE BENEFITS	7,298	7,507	7,812		8,412		8,412	8,412	
311 SUBSTITUTES	-	-	-		1,000		1,000	1,000	
340 TRAVEL	-	85.6	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	783	206	500		500		500	500	
<b>NURSE SERVICES - HIGH SCHOOL</b>	<b>39,153</b>	<b>39,605</b>	<b>42,443</b>	<b>0.5000</b>	<b>45,556</b>	<b>0.5000</b>	<b>45,556</b>	<b>45,556</b>	<b>0.5000</b>

**100 GENERAL FUND - SPECIAL SERVICES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2140 PSYCHOLOGICAL SERVICES</b>									
111 CERTIFIED SALARIES	-	65,427	66,736	1.0000	54,932	1.0000	54,932	54,932	1.0000
130 ADDITIONAL SALARY	-	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	-	3,926	4,004		3,296		3,296	3,296	
213 PERS DEBT SERVICE RATE	-	9,618	9,810		8,075		8,075	8,075	
218 OPSRP EMPLOYER CONTR	-	2,179	4,965		4,087		4,087	4,087	
220 SOCIAL SECURITY ADMINISTRATION	-	4,986	5,105		4,202		4,202	4,202	
231 WC SAIF	-	332	531		346		346	346	
232 UNEMPLOYMENT COMPENSATION	-	-	1,001		824		824	824	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	15,014	15,624		16,824		16,824	16,824	
311 SUBSTITUTES	-	-	-		1,500		1,500	1,500	
340 TRAVEL					500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	951	315	7,749		5,000		5,000	5,000	
<b>2148 OTHER PSYCHOLOGICAL SERVICES</b>									
380 NON INSTRUCTIONAL CONTRACTED SERVICESS	-	-	-		5,000		5,000	5,000	
<b>PSYCHOLOGICAL SERVICES</b>	<b>951</b>	<b>101,796</b>	<b>115,525</b>	<b>1.0000</b>	<b>104,587</b>	<b>1.0000</b>	<b>104,587</b>	<b>104,587</b>	<b>1.0000</b>
<b>2152 SPEECH PATHOLOGY SERVICES</b>									
111 CERTIFIED SALARIES	43,893	53,389	56,452	1.0000	44,178	1.0000	44,178	44,178	1.0000
130 ADDITIONAL SALARY	762	847	850		700		700	700	
212 PERS EMPLOYEE PICK UP	2,679	3,254	3,438		2,909		2,909	2,909	
213 PERS DEBT SERVICE RATE	6,270	7,973	8,298		7,126		7,126	7,126	
218 OPSRP EMPLOYER CONTR	1,487	1,806	4,263		3,607		3,607	3,607	
220 SOCIAL SECURITY ADMINISTRATION	3,367	4,092	4,384		3,709		3,709	3,709	
231 WC SAIF	302	278	456		305		305	305	
232 UNEMPLOYMENT COMPENSATION	-	-	860		727		727	727	
240 CONTRACTUAL EMPLOYEE BENEFITS	14,596	15,014	15,624		20,424		20,424	20,424	
311 SUBSTITUTES	12,590	-	500		1,500		1,500	1,500	
340 TRAVEL	-	7	-		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	-	598	741		1,000		1,000	1,000	
<b>SPEECH PATHOLOGY SERVICES</b>	<b>85,946</b>	<b>87,260</b>	<b>95,866</b>	<b>1.0000</b>	<b>86,685</b>	<b>1.0000</b>	<b>86,685</b>	<b>86,685</b>	<b>1.0000</b>

**100 GENERAL FUND - SPECIAL SERVICES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2190 STUDENT SUPPORT SERVICE</b>									
112 CLASSIFIED SALARIES	-	4,572	40,000	0.5000	16,168	0.4688	16,168	16,168	0.4688
113 ADMINISTRATORS	87,569	89,320	93,786	1.0000	69,000	0.5000	69,000	69,000	0.5000
130 ADDITIONAL SALARY	360	-	-		-		-	-	
211 PERS EMPR CONTRIBUTION	7,584	7,735	12,089		8,894		8,894	8,894	
212 PERS EMPLOYEE PICK UP	5,276	5,634	5,627		5,110		5,110	5,110	
213 PERS DEBT SERVICE RATE	12,217	13,802	13,787		12,520		12,520	12,520	
218 OPSRP EMPLOYER CONTR	12	152	-		1,203		1,203	1,203	
220 SOCIAL SECURITY ADMINISTRATION	6,568	6,954	7,175		6,515		6,515	6,515	
231 WC SAIF	594	488	746		2,952		2,952	2,952	
232 UNEMPLOYMENT COMPENSATION	-	-	1,407		1,278		1,278	1,278	
240 CONTRACTUAL EMPLOYEE BENEFITS	14,503	17,079	15,624		25,236		25,236	25,236	
312 PROFESSIONAL DEVELOPMENT	3,407	950	2,000		2,000		2,000	2,000	
340 TRAVEL	2,847	494	500		500		500	500	
353 POSTAGE	94	208	-		1,000		1,000	1,000	
354 ADVERTISING	-	-	-		1,000		1,000	1,000	
410 CONSUMABLE SUPPLIES & MATERIALS	412	1,069	-		-		-	-	
470 COMPUTER SOFTWARE	-	1,855	1,900		1,855		1,855	1,855	
640 DUES & FEES	909	745	595		645		645	645	
<b>STUDENT SUPPORT SERVICE</b>	<b>142,352</b>	<b>151,057</b>	<b>195,236</b>	<b>1.5000</b>	<b>155,876</b>	<b>0.9688</b>	<b>155,876</b>	<b>155,876</b>	<b>0.9688</b>
<b>2230 STUDENT INFORMATION SERVICES</b>									
122 SUBSTITUTES - CLASSIFIED	792	786	-		-		-	-	
211 PERS EMPR CONTRIBUTION	-	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	8	16	-		-		-	-	
213 PERS DEBT SERVICE RATE	18	39	-		-		-	-	
218 OPSRP EMPLOYER CONTR	4	9	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	61	60	-		-		-	-	
231 WC SAIF	7	11	-		-		-	-	
232 UNEMPLOYMENT COMPENSATION	-	-	-		-		-	-	
311 SUBSTITUTES	-	-	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	-	-		-		-	-	
231 WC SAIF	-	-	-		-		-	-	
410 CONSUMABLE SUPPLIES	2,300	2,273	2,500		2,500		2,500	2,500	
470 SOFTWARE	322	328	750		750		750	750	
<b>STUDENT INFORMATION SERVICES</b>	<b>3,512</b>	<b>3,521</b>	<b>3,250</b>	<b>-</b>	<b>3,250</b>	<b>-</b>	<b>3,250.00</b>	<b>3,250.00</b>	<b>-</b>
<b>TOTAL GENERAL FUND - SPECIAL SERVICES</b>	<b>1,220,105</b>	<b>1,242,248</b>	<b>1,546,479</b>	<b>17.4600</b>	<b>1,727,018</b>	<b>17.8126</b>	<b>1,727,018</b>	<b>1,727,018</b>	<b>17.8126</b>

**100 GENERAL FUND - DISTRICT WIDE  
DISTRICT SERVICES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2240 INSTRUCTIONAL STAFF DEVELOPMENT</b>									
130 ADDITIONAL SALARY	-	150	-		-		-	-	
211 PERS EMPLOYER CONTRIBUTION	-	10	-		-		-	-	
212 PERS EMPLOYEE PICKUP	-	9	-		-		-	-	
213 PERS DEBT SERVICE RATE	-	22	-		-		-	-	
218 OPSRP EMPLOYER CONTRIBUTION	-	1	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	11	-		-		-	-	
231 WC SAIF	-	1	-		-		-	-	
311 SUBSTITUTES	104	2,826	-		10,000		10,000	10,000	
312 PROFESSIONAL DEVELOPMENT	916	7,199	29,000		30,000		30,000	30,000	
318 NON-INSTRUCTIONAL PROFESSIONAL DEVELOPMENT	4,996	-	-		-		-	-	
319 TUITION REIMBURSEMENT	636	2,748	-		-		-	-	
340 TRAVEL	-	16,757	25,000		25,000		25,000	25,000	
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>6,652</b>	<b>29,734</b>	<b>54,000</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>65,000</b>	<b>-</b>
<b>2310 BOARD OF EDUCATION SERVICES</b>									
112 CLASSIFIED SALARIES	15,763	16,078	16,882	0.5000	-		-	-	
118 CONFIDENTIAL SALARIES	-	-	-	-	18,239	0.5000	18,239	18,239	0.5000
212 PERS EMPLOYEE PICKUP	946	965	1,013		1,094		1,094	1,094	
213 PERS DEBT SERVICE RATE	2,190	2,364	2,482		2,681		2,681	2,681	
218 OPSRP EMPLOYER CONTRIBUTION	525	535	1,256		1,357		1,357	1,357	
220 SOCIAL SECURITY ADMINISTRATION	1,161	1,206	1,291		1,395		1,395	1,395	
231 WC SAIF	115	90	134		115		115	115	
232 UNEMPLOYEMENT COMPENSATION	-	-	253		274		274	274	
240 CONTRACTUAL EMPLOYEE BENEFITS	7,298	7,507	7,812		8,412		8,412	8,412	
324 COPIER RENTALS	3,222	1,804	3,500		3,500		3,500	3,500	
340 TRAVEL	584	456	500		500		500	500	
353 POSTAGE	645	1,256	1,500		500		500	500	
354 ADVERTISING	478	1,078	5,000		3,000		3,000	3,000	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	7,561	5,613	20,500		15,000		15,000	15,000	
381 AUDIT SERVICES	16,400	13,000	15,000		20,000		20,000	20,000	
382 LEGAL SERVICES	800	800	1,500		1,500		1,500	1,500	
388 ELECTION SERVICES	2,636	1,753	5,000		8,000		8,000	8,000	
410 CONSUMABLE SUPPLIES & MATERIALS	1,390	1,797	2,000		2,000		2,000	2,000	
640 DUES & FEES	3,273	4,776	5,000		10,000		10,000	10,000	
653 PROPERTY INSURANCE PREMIUMS	112,511	120,592	124,668		144,160		144,160	144,160	
659 OTHER INSURANCE & JUSDGEMENTS	3,460	4,059	3,000		3,000		3,000	3,000	
670 TAXES & LICENSES	72	72	100		100		100	100	
<b>BOARD OF EDUCATION SERVICES</b>	<b>181,030</b>	<b>185,801.92</b>	<b>218,391</b>	<b>0.5000</b>	<b>244,827</b>	<b>0.5000</b>	<b>244,827</b>	<b>244,827</b>	<b>0.5000</b>



**100 GENERAL FUND - DISTRICT WIDE  
DISTRICT SERVICES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2320 EXECUTIVE ADMINISTRATIVE SERVICES</b>									
112 CLASSIFIED SALARIES	15,763	16,078	16,882	0.5000	-	-	-	-	-
113 ADMINISTRATORS	105,102	110,202	136,133	1.0000	142,830	1.0000	142,830	142,830	1.0000
118 CONFIDENTIAL SALARIES	-	-	-	-	18,239	0.5000	18,239	18,239	0.5000
130 ADDITIONAL SALARY	10,778	10,893	8,400		11,092		11,092	11,092	
170 ANNUITY	8,400	10,800	10,800		10,800		10,800	10,800	
211 PERS EMPLOYER CONTRIBUTION	10,035	10,695	18,630		19,494		19,494	19,494	
212 PERS EMPLOYEE PICKUP	7,899	8,375	10,333		10,978		10,978	10,978	
213 PERS DEBT SERVICE RATE	18,299	20,517	22,493		26,895		26,895	26,895	
218 OPSRP EMPLOYER CONTRIBUTION	525	535	2,060		2,361		2,361	2,361	
220 SOCIAL SECURITY ADMINISTRATION	9,940	10,215	13,174		13,997		13,997	13,997	
231 WC SAIF	874	707	1,368		1,152		1,152	1,152	
232 UNEMPLOYMENT COMPENSATION	-	-	2,583		2,744		2,744	2,744	
240 CONTRACTUAL EMPLOYEE BENEFITS	19,705	20,270	23,436		25,236		25,236	25,236	
324 COPIER RENTALS	3,923	1,789	5,000		3,000		3,000	3,000	
340 TRAVEL	3,131	3,300	5,000		7,000		7,000	7,000	
353 POSTAGE	6,805	8,224	10,000		12,000		12,000	12,000	
380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	1,813	826	5,000		5,000		5,000	5,000	
640 DUES & FEES	1,573	1,305	1,350		3,000		3,000	3,000	
<b>EXECUTIVE ADMINISTRATIVE SERVICES</b>	<b>224,565</b>	<b>234,731</b>	<b>292,642</b>	<b>1.5000</b>	<b>315,817</b>	<b>1.5000</b>	<b>315,817</b>	<b>315,817</b>	<b>1.5000</b>
<b>2323 DESCHUTES COUNTY RELATION</b>									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	52,033	24,195	68,150		75,000		75,000	75,000	
<b>DESCHUTES COUNTY RELATION</b>	<b>52,033</b>	<b>24,195</b>	<b>68,150</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>
<b>2520 FISCAL SERVICES</b>									
112 CLASSIFIED SALARIES	33,733	39,135	32,428	0.8500	34,403	0.8500	34,403	34,403	0.8500
114 MANAGERIAL	56,079	57,201	70,660	1.0000	76,329	1.0000	76,329	76,329	1.0000
130 ADDITIONAL SALARY	9,465	6,273	-		-		-	-	
211 PERS EMPLOYER CONTRIBUTION	8,597	4,954	9,108		9,839		9,839	9,839	
212 PERS EMPLOYEE PICKUP	6,847	3,670	6,185		6,644		6,644	6,644	
213 PERS DEBT SERVICE RATE	13,796	8,409	15,154		16,278		16,278	16,278	
218 OPSRP EMPLOYER CONTRIBUTION	-	-	2,413		2,560		2,560	2,560	
220 SOCIAL SECURITY ADMINISTRATION	7,386	7,748	7,886		8,471		8,471	8,471	
231 WC SAIF	(19,667)	(29,976)	820		698		698	698	
232 UNEMPLOYMENT COMPENSATION	-	-	1,546		1,661		1,661	1,661	
240 CONTRACTUAL EMPLOYEE BENEFITS	13,302	17,841	28,904		31,124		31,124	31,124	
340 TRAVEL	-	188	3,000		3,000		3,000	3,000	
342 TRAVEL - OUT OF DISTRICT	1,001	597	-		-		-	-	
353 POSTAGE	299	489	500		500		500	500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	2,561	2,561	2,800		2,800		2,800	2,800	
410 CONSUMABLE SUPPLIES & MATERIALS	969	912	3,000		3,000		3,000	3,000	
460 NON CONSUMABLE SUPPLIES	-	62	-						
470 SOFTWARE	17,131	26,206	33,500		33,500		33,500	33,500	
640 DUES & FEES	1,966	1,170	800		800		800	800	
644 BANK FEES	36	678	1,000		1,000		1,000	1,000	
<b>FISCAL SERVICES</b>	<b>153,501</b>	<b>148,115</b>	<b>219,704</b>	<b>1.8500</b>	<b>232,606</b>	<b>1.8500</b>	<b>232,606</b>	<b>232,606</b>	<b>1.8500</b>

**100 GENERAL FUND - DISTRICT WIDE  
DISTRICT SERVICES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2640 STAFF SERVICES</b>									
112 CLASSIFIED SALARIES	46,360	47,287	74,651	1.5000	-		-	-	
113 ADMINISTRATOR SALARIES	-	-	-		108,200	1.0000	-	-	
118 CONFIDENTIAL SALARIES	-	-	-		53,622	1.0000	53,622	53,622	1.0000
211 PERS EMPLOYER CONTRIBUTION	4,015	4,095	6,400		6,912		6,912	6,912	
212 PERS EMPLOYEE PICKUP	2,782	2,837	2,979		9,709		3,217	3,217	
213 PERS DEBT SERVICE RATE	6,440	6,951	7,299		23,788		7,883	7,883	
218 OPSRP EMPLOYER CONTRIBUTION	-	-	-		8,050		-	-	
220 SOCIAL SECURITY ADMINISTRATION	3,406	3,464	3,798		12,379		4,102	4,102	
231 WC SAIF	326	256	395		1,021		338	338	
232 UNEMPLOYEMENT COMPENSATION	600	600	745		2,427		804	804	
240 CONTRACTUAL EMPLOYEE BENEFITS	14,596	15,015	15,624		33,648		16,824	16,824	
340 TRAVEL	-	-	500		500		500	500	
354 ADVERTISING	250	207	1,000		500		500	500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	700		-		-	-	
389 FINGERPRINTING	1,062	1,180	1,750		6,000		6,000	6,000	
410 CONSUMABLE SUPPLIES & MATERIALS	1,205	1,252	2,000		2,000		2,000	2,000	
640 DUES & FEES	1,001	1,070	1,100		1,100		1,100	1,100	
<b>STAFF SERVICES</b>	<b>82,043</b>	<b>84,215</b>	<b>118,941</b>	<b>1.5000</b>	<b>269,856</b>	<b>2.0000</b>	<b>103,802</b>	<b>103,802</b>	<b>1.0000</b>
<b>2645 HEALTH SERVICES</b>									
240 CONTRACTUAL EMPLOYEE BENEFITS	1,440	1,440	1,440		1,440		1,440	1,440	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	1,084	1,490	1,600		5,500		5,500	5,500	
<b>HEALTH SERVICES</b>	<b>2,524</b>	<b>2,930</b>	<b>3,040</b>	<b>-</b>	<b>6,940</b>	<b>-</b>	<b>6,940</b>	<b>6,940</b>	<b>-</b>
<b>2660 TECHNOLOGY SERVICES</b>									
111 CERTIFIED SALARIES	-	34,312	93,040	1.0000	73,188	1.0000	73,188	73,188	1.0000
112 CLASSIFIED SALARIES	58,745	60,520	64,106	1.0000	64,106	1.0000	64,106	64,106	1.0000
114 MANAGERIAL SALARIES	57,757	72,508	76,133	1.0000	82,242	1.0000	82,242	82,242	1.0000
130 ADDITIONAL SALARIES	5,892	2,450	2,450		2,450		2,450	2,450	
122 CLASSIFIED SUBSTITUTES	-	4	-		-		-	-	
211 PERS EMPLOYER CONTRIBUTION	5,334	9,259	14,363		20,035		20,035	20,035	
212 PERS EMPLOYEE PICKUP	7,227	10,058	10,661		13,319		13,319	13,319	
213 PERS DEBT SERVICE RATE	16,740	24,643	25,760		32,632		32,632	32,632	
218 OPSRP EMPLOYER CONTRIBUTION	1,960	2,022	4,929		4,952		4,952	4,952	
220 SOCIAL SECURITY ADMINISTRATION	8,898	12,478	13,593		16,982		16,982	16,982	
231 WC SAIF	833	883	1,410		1,392		1,392	1,392	
232 UNEMPLOYEMENT COMPENSATION	-	-	2,665		3,330		3,330	3,330	
240 CONTRACTUAL EMPLOYEE BENEFITS	26,338	37,536	39,060		50,472		50,472	50,472	
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	1,500		1,500		1,500	1,500	
318 PROF & IMPROVE COSTS NON-INSTRUCTIONAL	325	390	2,500		2,500		2,500	2,500	
322 REPAIRS	22,276	10,028	13,000		20,000		20,000	20,000	
340 TRAVEL	1,370	2,086	2,000		2,000		2,000	2,000	
351 TELEPHONE	18,700	18,504	20,000		20,000		20,000	20,000	
353 POSTAGE	18	6	-		200		200	200	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	25,967	1,023	20,000		20,000		20,000	20,000	
410 CONSUMABLE SUPPLIES & MATERIALS	7,722	4,654	8,000		5,000		5,000	5,000	
412 REPAIR PARTS	1,801	1,529	3,000		3,000		3,000	3,000	
460 NON CONSUMMABLE SUPPLIES	1,524	774	2,500		2,500		2,500	2,500	
461 TELEPHONE SM EQUIP	-	-	600		600		600	600	
470 SOFTWARE	20,019	15,549	35,000		16,792		16,792	16,792	
480 COMPUTER HARDWARE	166,481	115,020	170,000		140,000		190,000	190,000	
480 1 TO 1 COMPUTER HARDWARE	76,852	96,562	56,540		102,900		102,900	102,900	
640 DUES & FEES	700	988	700		1,000		1,000	1,000	

**100 GENERAL FUND - DISTRICT WIDE  
DISTRICT SERVICES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>TECHNOLOGY SERVICES</b>	<b>533,479</b>	<b>533,786</b>	<b>683,510</b>	<b>3.0000</b>	<b>703,091</b>	<b>3.0000</b>	<b>753,091</b>	<b>753,091</b>	<b>3.0000</b>
<b>2690 STUDENT INFORMATION REPORTING</b>									
112 CLASSIFIED SALARIES	19,256	20,820	22,089	0.5000	22,089	0.5000	22,089	22,089	0.5000
130 ADDITIONAL SALARIES	2,756	1,021	1,600		1,126		1,126	1,126	
211 PERS EMPLOYER CONTRIBUTION	1,906	1,891	3,054		2,847		2,847	2,847	
212 PERS EMPLOYEE PICKUP	1,321	1,310	1,421		1,393		1,393	1,393	
213 PERS DEBT SERVICE RATE	3,057	3,211	3,247		3,413		3,413	3,413	
218 OPSRP EMPLOYER CONTRIBUTION	-	-	1,812		84		84	84	
220 SOCIAL SECURITY ADMINISTRATION	1,514	1,481	188		1,776		1,776	1,776	
231 WC SAIF	150	112	355		146		146	146	
232 UNEMPLOYEMENT COMPENSATION	-	-	-		348		348	348	
240 CONTRACTUAL EMPLOYEE BENEFITS	8,727	8,676	7,800		8,400		8,400	8,400	
340 TRAVEL	-	-	750		750		750	750	
470 SOFTWARE	-	-	-		-		-	-	
<b>STUDENT INFORMATION REPORTING</b>	<b>38,687</b>	<b>38,523</b>	<b>42,316</b>	<b>0.5000</b>	<b>42,372</b>	<b>0.5000</b>	<b>42,372</b>	<b>42,372</b>	<b>0.5000</b>
<b>3390 COMMUNITY SERVICES</b>									
389 MAC SURVEY FEES	-	-	70,000		50,000		50,000	50,000	
410 CONSUMABLE SUPPLIES	-	-	-	-	1,000		1,000	1,000	
<b>COMMUNITY SERVICES</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>51,000</b>	<b>-</b>	<b>51,000</b>	<b>51,000</b>	<b>-</b>
<b>5110 LONG TERM DEBT SERVICE</b>									
380 ESCROW CONTRACTED SERVICE	-	-	750		750		750	750	
610 REDEMPTION OF PRINCIPAL	104,667	117,639	130,926		-		-	-	
621 INTEREST	-	-	-		-		-	-	
622 BUS & GARAGE INTEREST	1,396	2,849	4,000		-		-	-	
<b>LONG TERM DEBT SERVICE</b>	<b>106,063</b>	<b>120,487</b>	<b>135,676</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>750</b>	<b>750</b>	<b>-</b>
<b>5120 SHORT TERM DEBT RETIREMENT</b>									
610 REDEMPTION OF PRINCIPAL - TAN	1,500,000	1,990,000	500,000		495,000		495,000	495,000	
621 INTEREST - TAN	11,756	28,468	5,000		5,000		5,000	5,000	
<b>SHORT TERM DEBT RETIREMENT</b>	<b>1,511,756</b>	<b>2,018,468</b>	<b>505,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
<b>5200 TRANSFER OF FUNDS</b>									
711 TRANSFER TO NUTRITION SERVICES	100,000	100,000	100,000		100,000		100,000	100,000	
712 TRANSFER TO TRANSPORTATION RESERVE	110,000	-	150,000		75,000		75,000	75,000	
<b>TRANSFER OF FUNDS</b>	<b>210,000</b>	<b>100,000</b>	<b>250,000</b>	<b>-</b>	<b>175,000</b>	<b>-</b>	<b>175,000</b>	<b>175,000</b>	<b>-</b>
<b>6000 OPERATING CONTINGENCIES</b>									
810 OPERATING CONTINGENCIES	-	-	500,000		800,000		916,054	916,054	
<b>OPERATING CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>800,000</b>	<b>-</b>	<b>916,054</b>	<b>916,054</b>	<b>-</b>
<b>7000 UNAPPROPRIATED ENDING FUND BLANACE</b>									
820 RESERVED FOR NEXT YEAR	-	-	350,000		300,000		300,000	300,000	
<b>UNAPPROPRIATED ENDING FUND BLANACE</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>
<b>TOTAL GENERAL FUND - DISTRICT</b>	<b>3,102,333</b>	<b>3,520,986</b>	<b>3,511,371</b>	<b>8.8500</b>	<b>3,782,259</b>	<b>9.3500</b>	<b>3,782,259</b>	<b>3,782,259</b>	<b>8.3500</b>

**100 GENERAL FUND - DISTRICT WIDE  
FACILITIES & MAINTENANCE**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2540 FACILITIES</b>									
112 CLASSIFIED SALARIES	377,262	361,342	262,734	6.0000	303,305	6.5000	303,305	303,305	6.5000
114 MANAGERIAL SALARIES	16,875	17,625	18,506	0.2500	39,784	0.5000	39,784	39,784	0.5000
122 SUBSTITUTES - CLASSIFIED	32,227	17,772	16,000		25,000		25,000	25,000	
124 TEMPORARY - CLASSIFIED	-	8,339	-		28,000		28,000	28,000	
130 ADDITIONAL SALARY	2,713	3,653	2,000		2,000		2,000	2,000	
211 PERS - EMPLOYER CONTR	5,162	5,309	3,470		5,309		5,309	5,309	
212 PERS EMPLOYEE PICKUP	22,661	22,788	17,954		22,805		22,805	22,805	
213 PERS DEBT SERVICE RATE	52,518	55,831	39,835		55,793		55,793	55,793	
218 OPSRP EMPLOYER CONTRIBUTION	10,592	10,606	20,260		25,214		25,214	25,214	
220 SOCIAL SECURITY ADMINISTRATION	31,004	29,458	22,892		30,454		30,454	30,454	
231 WC SAIF	23,375	15,231	15,214		11,294		11,294	11,294	
232 UNEMPLOYEMENT COMPENSATION	-	10,479	4,489		5,971		5,971	5,971	
240 CONTRACTUAL EMPLOYEE BENEFITS	126,502	123,373	97,650		117,768		117,768	117,768	
312 PROFESSIONAL DEVELOPMENT	-	860	8,000		8,500		8,500	8,500	
322 REPAIRS	3,761	43,279	125,000		132,715		132,715	132,715	
324 RENTALS	3,115	4,895	5,500		5,500		5,500	5,500	
325 ELECTRICITY	172,934	168,785	180,000		185,000		185,000	185,000	
326 FUEL	131,424	144,006	180,000		185,000		185,000	185,000	
327 WATER AND SEWER	36,964	37,938	50,000		62,000		62,000	62,000	
328 GARBAGE	36,741	26,690	40,000		41,500		41,500	41,500	
340 TRAVEL	433	250	1,800		2,000		2,000	2,000	
351 TELEPHONE	3,736	1,877	3,000		3,000		3,000	3,000	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	117,109	78,885	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	105,634	109,905	83,500		93,000		93,000	93,000	
460 NON CONSUMABLE SUPPLIES	687	2,975	8,000		8,500		8,500	8,500	
470 COMPUTER SOFTWARE	9,878	6,888	10,000		14,200		14,200	14,200	
541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	-	-	-		-		-	-	
542 REPLACEMENT EQUIPMENT PURCHASE	-	-	3,415		-		-	-	
640 DUES & FEES	3,710	3,341	500		1,000		1,000	1,000	
<b>FACILITIES</b>	<b>1,327,017</b>	<b>1,312,377</b>	<b>1,219,719</b>	<b>6.2500</b>	<b>1,414,612</b>	<b>7.0000</b>	<b>1,414,612</b>	<b>1,414,612</b>	<b>7.0000</b>
<b>2543 GROUNDS</b>									
112 CLASSIFIED SALARIES	-	-	45,158	1.0000	62,563	1.5000	62,563	62,563	1.5000
122 SUBSTITUTES - CLASSIFIED	-	-	-		-		-	-	
130 ADDITIONAL SALARY	-	-	-		-		-	-	
211 PERS - EMPLOYER CONTR	-	-	5,821		5,821		5,821	5,821	
212 PERS EMPLOYEE PICKUP	-	-	2,710		3,754		3,754	3,754	
213 PERS DEBT SERVICE RATE	-	-	6,638		9,197		9,197	9,197	
218 OPSRP EMPLOYER CONTRIBUTION	-	-	-		1,295		1,295	1,295	
220 SOCIAL SECURITY ADMINISTRATION	-	-	3,455		4,786		4,786	4,786	
231 WC SAIF	-	-	2,420		1,959		1,959	1,959	
232 UNEMPLOYEMENT COMPENSATION	-	-	677		938		938	938	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	15,624		25,236		25,236	25,236	
<b>GROUNDS</b>	<b>-</b>	<b>-</b>	<b>82,503</b>	<b>1.0000</b>	<b>115,549</b>	<b>1.5000</b>	<b>115,549</b>	<b>115,549</b>	<b>1.5000</b>

100 GENERAL FUND - DISTRICT WIDE  
FACILITIES & MAINTENANCE

	ACTUAL	ACTUAL	BUDGET	BUDGET FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
	2017-18	2018-19	2019-20	2019-20	2020-21	FTE	2020-21	2020-21	FTE
2544 MAINTENANCE									
112 CLASSIFIED SALARIES	-	-	74,829	1.5000	106,234	2.0000	106,234	106,234	2.0000
122 SUBSTITUTES - CLASSIFIED	-	-	-		-		-	-	
130 ADDITIONAL SALARY	-	-	-		-		-	-	
211 PERS - EMPLOYER CONTR	-	-	-						
212 PERS EMPLOYEE PICKUP	-	-	4,490		6,374		6,374	6,374	
213 PERS DEBT SERVICE RATE	-	-	11,000		15,616		15,616	15,616	
218 OPSRP EMPLOYER CONTRIBUTION	-	-	5,567		7,904		7,904	7,904	
220 SOCIAL SECURITY ADMINISTRATION	-	-	5,724		8,127		8,127	8,127	
231 WC SAIF	-	-	4,010		3,326		3,326	3,326	
232 UNEMPLOYEMENT COMPENSATION	-	-	1,122		1,594		1,594	1,594	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	23,436		33,648		33,648	33,648	
MAINTENANCE	-	-	130,178	1.5000	182,823	2.0000	182,823	182,823	2.0000
TOTAL FACILITIES & MAINTENANCE	1,327,017	1,312,377	1,432,400	8.7500	1,712,984	10.5000	1,712,984	1,712,984	10.5000

**100 GENERAL FUND - DISTRICT WIDE  
TRANSPORTATION**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>2550 STUDENT TRANSPORTATION SERVICES</b>									
112 CLASSIFIED SALARIES	289,395	285,752	242,989	6.4900	251,262	6.4925	251,262	251,262	6.4925
114 MANAGERIAL SALARIES	33,749	35,249	37,012	0.5000	39,784	0.5000	39,784	39,784	0.5000
122 SUBSTITUTES - CLASSIFIED	17,345	26,783	18,830		20,000		20,000	20,000	
130 ADDITIONAL SALARY	13,581	6,680	16,600		7,667		7,667	7,667	
160 LEAVE PAYOUT	86	-	-		-		-	-	
211 PERS - EMPLOYER CONTR	10,385	6,496	8,240		7,489		7,489	7,489	
212 PERS EMPLOYEE PICKUP	19,494	18,314	17,976		18,029		18,029	18,029	
213 PERS DEBT SERVICE RATE	45,176	44,640	41,086		44,091		44,091	44,091	
218 OPSRP EMPLOYER CONTRIBUTION	6,964	7,577	17,536		18,033		18,033	18,033	
220 SOCIAL SECURITY ADMINISTRATION	26,160	26,241	24,360		23,127		23,127	23,127	
231 WC SAIF	20,174	13,216	19,154		11,891		11,891	11,891	
232 UNEMPLOYMENT COMPENSATION	4,665	-	4,797		4,535		4,535	4,535	
240 CONTRACTUAL EMPLOYEE BENEFITS	95,756	88,623	110,635		143,320		143,320	143,320	
241 CONTRACTUAL EMPLOYEE BENEFITS-MEALS	935	913	3,000		1,500		1,500	1,500	
318 PROF & IMPROVEMENT COSTS NON-INSTRUCTIONAL	-	428	2,000		2,200		2,200	2,200	
322 REPAIRS	-	640	19,650		21,650		21,650	21,650	
323 BUILDING REPAIRS & MAINTENANCE SERVICES	-	-	800		880		880	880	
324 RENTALS	971	2,603	2,000		2,000		2,000	2,000	
325 ELECTRICITY	3,054	3,378	4,000		4,000		4,000	4,000	
327 WATER AND SEWER	2,034	913	1,200		3,000		3,000	3,000	
328 GARBAGE	3,518	3,605	4,000		1,500		1,500	1,500	
331 REIMBURSABLE STUDENT TRANSPORTATION	-	-	1,000		1,000		1,000	1,000	
340 TRAVEL	694	214	1,200		1,320		1,320	1,320	
343 STUDENT TRAVEL	1,624	-	-		-		-	-	
353 POSTAGE	-	-	50		55		55	55	
354 ADVERTISING	-	-	1,600		1,700		1,700	1,700	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	39,346	14,009	12,000		13,200		13,200	13,200	
410 CONSUMABLE SUPPLIES & MATERIALS	843	1,959	3,500		4,000		4,000	4,000	
411 BUS FUEL	34,861	44,703	40,000		44,000		44,000	44,000	
412 SUPPLIES - TIRES	8,937	13,366	12,000		13,000		13,000	13,000	
413 SUPPLIES - BUS	41,903	31,570	23,000		25,300		25,300	25,300	
460 NON CONSUMABLE SUPPLIES	-	631	4,000		4,645		4,645	4,645	
470 COMPUTER SOFTWARE	1,316	5,011	8,000		10,000		10,000	10,000	
480 COMPUTER HARDWARE	-	-	500		550		550	550	
499 TRANSPORTATION CHARGEBACKS	(6,222)	(17,388)	(5,000)		(10,000)		(10,000)	(10,000)	
541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	26,719	-	-		-		-	-	
640 DUES & FEES	4,761	5,410	4,600		5,000		5,000	5,000	
653 PROPERTY INSURANCE PREMIUMS	15,099	15,022	20,000		21,840		21,840	21,840	
					-				
<b>TOTAL STUDENT TRANSPORTATION SERVICES</b>	<b>763,323</b>	<b>686,557</b>	<b>722,315</b>	<b>6.9900</b>	<b>761,568</b>	<b>6.9925</b>	<b>761,568</b>	<b>761,568</b>	<b>6.99</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>12,784,132</b>	<b>13,432,911</b>	<b>15,020,322</b>	<b>112.6100</b>	<b>16,285,284</b>	<b>116.1314</b>	<b>16,285,284</b>	<b>16,285,284</b>	<b>115.1264</b>

# **Special Revenue Fund**

## **Section IV**

# 2020-21 PROPOSED Budget Sisters School District

## Special Revenue Funds Budget Summary

		Actual	Actual	Budget	FTE	Proposed	Proposed	Approved	Adopted	Increase/(Decrease) From 2019-20		
		2017-18	2018-19	2019-20	2019-20	2020-21	FTE	2020-21	2020-21	Dollars	Percent	FTE
<b>REVENUE</b>												
1000	LOCAL SOURCES	784,403	848,044	1,110,900	-	899,950		899,950	899,950	(210,950)	-18.99%	-
2000	INTERMEDIATE SOURCES	7,134	16,472	9,500	-	11,500		11,500	11,500	2,000	100.00%	-
3000	STATE SOURCES	4,160,978	400,595	771,112	-	1,831,830		1,831,830	1,831,830	1,060,718	137.56%	-
4000	FEDERAL SOURCES	507,529	440,049	940,963	-	963,041		963,041	963,041	22,078	0.00%	-
5200	TRANSFERS	210,000	89,969	250,000	-	175,000		175,000	175,000	(75,000)	0.00%	-
5400	BEGINNING FUND BALANCE	570,060	609,725	710,579	-	795,981		795,981	795,981	85,402	12.02%	-
<b>TOTAL REVENUE</b>		<b>6,240,104</b>	<b>2,404,853</b>	<b>3,793,054</b>	<b>-</b>	<b>4,677,302</b>	<b>-</b>	<b>4,677,302</b>	<b>4,677,302</b>	<b>884,248</b>	<b>23.31%</b>	<b>-</b>
<b>EXPENDITURES BY FUNCTION</b>												
1000	INSTRUCTION	1,281,485	1,192,908	2,102,150	6.2400	2,964,565	12.1737	2,964,565	2,964,565	862,415	41.03%	12.1737
2000	SUPPORT SERVICES	220,979	101,396	958,604	1.3600	1,152,627	1.5000	1,152,627	1,152,627	194,023	20.24%	1.5000
3000	ENTERPRISE & COMMUNITY SERVICE	300,503	279,573	482,300	4.4000	490,109	5.0175	490,109	490,109	7,809	1.62%	5.0175
4000	FACILITIES ACQUISITION & CONSTRUCTION	3,827,412	-	-	-	-	-	-	-	-	0.00%	-
5200	TRANSFERS	-	-	250,000	-	70,000		70,000	70,000	(180,000)	100.00%	-
7000	UNAPPROPRIATED ENDING FUND BALANCE	609,725	-	-	-	-	-	-	-	-	0.00%	-
<b>TOTAL EXPENDITURES BY FUNCTION</b>		<b>6,240,104</b>	<b>1,573,878</b>	<b>3,793,054</b>	<b>12.0000</b>	<b>4,677,302</b>	<b>18.6912</b>	<b>4,677,302</b>	<b>4,677,302</b>	<b>884,248</b>	<b>23.31%</b>	<b>18.6912</b>
<b>EXPENDITURES BY OBJECT</b>												
100	SALARIES	636,710	535,980	984,929	12.0000	1,425,325	18.6912	1,425,325	1,425,325	440,396	44.71%	18.6912
200	BENEFITS & ASSOCIATED PAYROLL COSTS	352,242	308,512	345,194	-	750,025		750,025	750,025	404,831	117.28%	-
300	PURCHASED SERVICES	258,572	214,510	924,954	-	1,284,458		1,284,458	1,284,458	359,504	38.87%	-
400	SUPPLIES AND MATERIALS	507,020	475,764	973,259	-	977,494		977,494	977,494	4,235	0.44%	-
500	CAPITAL OUTLAY	3,797,511	-	289,718	-	-	-	-	-	(289,718)	-100.00%	-
600	OTHER OBJECTS	78,324	39,112	25,000	-	170,000		170,000	170,000	145,000	580.00%	-
700	TRANSFERS	-	-	250,000	-	70,000		70,000	70,000	(180,000)	100.00%	-
800	CONTINGENCY/ENDING FUND BALANCE	609,725	-	-	-	-	-	-	-	-		-
<b>TOTAL EXPENDITURES BY OBJECT</b>		<b>6,240,104</b>	<b>1,573,878</b>	<b>3,793,054</b>	<b>12.0000</b>	<b>4,677,302</b>	<b>18.6912</b>	<b>4,677,302</b>	<b>4,677,302</b>	<b>884,248</b>	<b>23.31%</b>	<b>18.6912</b>



2020-21ADOPTED Budget  
Sisters School District  
Special Revenue Fund Revenue

**200 SPECIAL REVENUE FUND**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
<b>Fund 201</b>	<b>CO-CURRICULAR</b>									
1710	ADMISSIONS	27,743	25,243	50,000		20,500		20,500	20,500	
1740	STUDENT FEES - PAY TO PLAY	60,760	55,215	65,000		10,000		10,000	10,000	
1745	OTHER FEES	90,096	128,263	100,000		60,000		60,000	60,000	
1760	CLUB FUND RAISING	115,845	117,595	160,000		100,000		100,000	100,000	
1790	OTHER CO CURRICULAR ACTIVITIES	355	-	-		-		-	-	
1920	CONTRIBUTIONS-DONATIONS	114,925	132,985	175,000		150,000		150,000	150,000	
1990	MISCELLANEOUS	3,001	12,972	20,000		20,000		20,000	20,000	
3299	STATE RESTRICTED GRANTS-IN-AID	-	29,206	-		-		-	-	
5200	INTERFUND TRANSFERS	110,000	(11,141)	-		-		-	-	
5400	BEGINNING FUND BALANCE	388,156	357,245	400,000		500,000		500,000	500,000	
<b>TOTAL CO-CURRICULAR</b>		<b>910,881</b>	<b>847,583</b>	<b>970,000</b>	<b>-</b>	<b>860,500</b>		<b>860,500</b>	<b>860,500</b>	<b>-</b>
<b>Fund 202</b>	<b>IDEA PART B, SECTION 611 (SPECIAL ED)</b>									
4507	IDEA _ FEDERAL REVENUE	6,388	4,154	4,000		6,000		6,000	6,000	
4508	IDEA _ FEDERAL REVENUE	165,484	163,011	182,641		191,781		191,781	191,781	
<b>TOTAL IDEA PART B, SECTION 611 (SPECIAL ED)</b>		<b>171,872</b>	<b>167,165</b>	<b>186,641</b>	<b>-</b>	<b>197,781</b>		<b>197,781</b>	<b>197,781</b>	<b>-</b>
<b>Fund 203</b>	<b>IDEA ENHANCEMENT GRANT</b>									
4509	IDEA ENHANCEMENT GRANT	1,854	2,219	2,122		2,500		2,500	2,500	
<b>TOTAL IDEA ENHANCEMENT GRANT</b>		<b>1,854</b>	<b>2,219</b>	<b>2,122</b>	<b>-</b>	<b>2,500</b>		<b>2,500</b>	<b>2,500</b>	<b>-</b>
<b>Fund 205</b>	<b>CTE COMPETETIVE GRANTS</b>									
3299	STATE RESTRICTED GRANTS-IN-AID	8,208	4,171	6,000	-	6,000		6,000	6,000	-
5400	BEGINNING FUND BALANCE	357	357	-		-		-	-	
<b>TOTAL IDEA PART B, SECTION 611 (SPECIAL ED)</b>		<b>8,565</b>	<b>4,528</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
<b>Fund 207</b>	<b>TITLE I</b>									
2102	EDUCATION SERVICE DISTRICT	424	-	-		-		-	-	
4501	FEDERAL GRANT	127,775	9,746	140,000		130,000		130,000	130,000	
4502	FEDERAL GRANT	11,980	122,260	12,000		30,000		30,000	30,000	
<b>TOTAL TITLE I</b>		<b>140,179</b>	<b>132,006</b>	<b>152,000</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>	<b>160,000</b>	<b>-</b>
<b>Fund 208</b>	<b>TITLE XIX FAN</b>									
1920	CONTRIBUTIONS-DONATIONS	30,000	30,000	40,000		25,950		25,950	25,950	
1990	MISCELLANEOUS	-	-	-		-		-	-	
1991	MEDICAID-MAC SURVEY	41,322	39,109	50,000		65,000		65,000	65,000	
5400	BEGINNING FUND BALANCE	16,440	15,643	20,000		10,000		10,000	10,000	
<b>TOTAL TITLE XIX FAN</b>		<b>87,762</b>	<b>84,752</b>	<b>110,000</b>	<b>-</b>	<b>100,950</b>	<b>-</b>	<b>100,950</b>	<b>100,950</b>	<b>-</b>
<b>Fund 209</b>	<b>TITLE IV</b>									
4501	CONTRIBUTIONS-DONATIONS	-	14,276	15,000		5,000		5,000	5,000	
<b>TOTAL TITLE IV</b>		<b>-</b>	<b>14,276</b>	<b>15,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>

2020-21 ADOPTED Budget  
Sisters School District  
Special Revenue Fund Revenue

**200 SPECIAL REVENUE FUND**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
<b>Fund 210</b>	<b>TITLE IIA HIGH QUALITY TEACHERS</b>									
1990	MISCELLANEOUS	8,000	(3,125)	-		-		-	-	
4501	FEDERAL GRANT CARRYOVER	23,063	2,822	1,000		10,000		10,000	10,000	
4502	FEDERAL GRANT	24,525	29,083	30,000		30,000		30,000	30,000	
	<b>TOTAL TITLE IIA HIGH QUALITY TEACHERS</b>	<b>55,588</b>	<b>28,781</b>	<b>31,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>Fund 211</b>	<b>SWIFT PROFESSIONAL LEARNING INSTITUTE</b>									
4501	FEDERAL GRANT THROUGH STATE	9,413	-	-		-		-	-	
5400	BEGINNING FUND BALANCE	-	(210)	-		-		-	-	
	<b>TOTAL SWIFT PROFESSIONAL LEARNING INSTIT.</b>	<b>9,413</b>	<b>(210)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 221</b>	<b>SYSTEMS PERFORMANCE REVIEW &amp; INSTR</b>									
4500	RESTRICTED REVENUE FROM FED GOV'T VIA STATE	(481)	-	1,600		1,600		1,600	1,600	
	<b>TOTAL SYSTEMS PERFORMANCE REVIEW &amp; INST</b>	<b>(481)</b>	<b>-</b>	<b>1,600</b>	<b>-</b>	<b>1,600</b>	<b>-</b>	<b>1,600</b>	<b>1,600</b>	<b>-</b>
<b>Fund 222</b>	<b>ORRTI GRANT</b>									
3299	STATE RESTRICTED GRANTS-IN-AID	1,061	-	-		-		-	-	
5400	BEGINNING FUND BALANCE	-	32	-		-		-	-	
	<b>TOTAL ORRTI GRANT</b>	<b>1,061</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 223</b>	<b>INSPIRE GRANT</b>									
5400	BEGINNING FUND BALANCE	365	365	-		-		-	-	
	<b>TOTAL ORRTI GRANT</b>	<b>365</b>	<b>365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 224</b>	<b>GOLDEN SCIENCE CLUB GRANT</b>									
1920	CONTRIBUTIONS-DONATIONS	11,557	12,779	15,000		15,000		15,000	15,000	
5400	BEGINNING FUND BALANCE	-	-			-		-	-	
	<b>TOTAL GOLDEN SCIENCE CLUB GRANT</b>	<b>11,557</b>	<b>12,779</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>Fund 226</b>	<b>TECHNOLOGY GRANTS</b>									
5400	BEGINNING FUND BALANCE	8,481	8,481	8,481		8,481		8,481	8,481	
	<b>TOTAL TECHNOLOGY GRANTS</b>	<b>8,481</b>	<b>8,481</b>	<b>8,481</b>	<b>-</b>	<b>8,481</b>	<b>-</b>	<b>8,481</b>	<b>8,481</b>	<b>-</b>
<b>Fund 228</b>	<b>YTP - YOUTH TRANSITION PROGRAM</b>									
3299	STATE RESTRICTED GRANTS-IN-AID	55,574	59,902	55,213		50,830		50,830	50,830	
5400	BEGINNING FUND BALANCE	-	8,665	1,000		2,500		2,500	2,500	
	<b>TOTAL YTP - YOUTH TRANSITION PROGRAM</b>	<b>55,574</b>	<b>68,567</b>	<b>56,213</b>	<b>-</b>	<b>53,330</b>	<b>-</b>	<b>53,330</b>	<b>53,330</b>	<b>-</b>

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**200 SPECIAL REVENUE FUND**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
<b>Fund 230</b>	<b>MS STUDENT BODY ACCOUNTS</b>									
1745	OTHER FEES	7,192	5,125	9,000		9,000		9,000	9,000	
1760	CLUB FUND RAISING	2,269	6,060	6,000		6,000		6,000	6,000	
1920	CONTRIBUTIONS-DONATIONS	1,486	560	2,000		2,000		2,000	2,000	
5400	BEGINNING FUND BALANCE	8,009	10,318	8,000		8,000		8,000	8,000	
	<b>TOTAL MS STUDENT BODY ACCOUNTS</b>	<b>18,956</b>	<b>22,062</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>Fund 231</b>	<b>SISTERS SCHOOLS FOUNDATION</b>									
1920	CONTRIBUTIONS-DONATIONS	28,400	45,482	30,000		20,000		20,000	20,000	
5400	BEGINNING FUND BALANCE	9,985	13,699	10,000		15,000		15,000	15,000	
	<b>TOTAL SISTERS SCHOOLS FOUNDATION</b>	<b>38,385</b>	<b>59,181</b>	<b>40,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>Fund 232</b>	<b>HS STUDENT BODY FUND</b>									
1745	OTHER FEES	11,663	9,757	14,000		14,000		14,000	14,000	
1760	CLUB FUND RAISING	20,638	24,226	25,000		25,000		25,000	25,000	
1920	CONTRIBUTIONS-DONATIONS	1,040	984	5,000		5,000		5,000	5,000	
1960	RECOVERY OF PRIOR YEAR EXPENDITURE	-	-	-		-		-	-	
5400	BEGINNING FUND BALANCE	11,764	15,215	15,000		21,000		21,000	21,000	
	<b>TOTAL HS STUDENT BODY FUND</b>	<b>45,105</b>	<b>50,182</b>	<b>59,000</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>65,000</b>	<b>-</b>
<b>Fund 233</b>	<b>MENTAL HEALTH GRANT</b>									
5400	BEGINNING FUND BALANCE	3,769	3,769	3,769		-		-	-	
	<b>TOTAL MENTAL HEALTH GRANT</b>	<b>3,769</b>	<b>3,769</b>	<b>3,769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 234</b>	<b>HDESD GRANTS</b>									
2102	EDUCATION SERVICE DISTRICT	4,000	7,072	4,500	-	4,500		4,500	4,500	
5400	BEGINNING FUND BALANCE	-	1,917	500		500		500	500	
	<b>TOTAL MENTAL HEALTH GRANT</b>	<b>4,000</b>	<b>8,989</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>Fund 235</b>	<b>PSU CONFUCIUS INSTITUTE</b>									
1921	OTHER PRIVATE DONATIONS	30,000	33,190	30,000		30,000		30,000	30,000	
1990	MISCELLANEOUS	2,207	6,093	5,000		5,000		5,000	5,000	
5400	BEGINNING FUND BALANCE	23,939	7,020	5,000		20,000		20,000	20,000	
	<b>TOTAL PSU CONFUCIUS INSTITUTE</b>	<b>56,146</b>	<b>46,303</b>	<b>40,000</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>
<b>Fund 237</b>	<b>NIKE SCHOOL INNOVATION FUND</b>									
1920	CONTRIBUTIONS-DONATIONS	8,800	-	9,000		9,000		9,000	9,000	
5400	BEGINNING FUND BALANCE	3,830	670	500		-		-	-	
	<b>TOTAL NIKE SCHOOL INNOVATION FUND</b>	<b>12,630</b>	<b>670</b>	<b>9,500</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>

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			ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	ADOPTED FTE
			2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	2020-21	2020-21
Fund 238	ES STUDENT BODY ACCOUNTS										
1745	OTHER FEES		-	-	500		500		500	500	
1760	CLUB FUND RAISING		951	-	1,000		1,000		1,000	1,000	
1920	CONTRIBUTIONS-DONATIONS		941	1,284	2,000		2,000		2,000	2,000	
5400	BEGINNING FUND BALANCE		9,980	8,948	7,000		8,000		8,000	8,000	
TOTAL ES STUDENT BODY ACCOUNTS			11,872	10,232	10,500	-	11,500	-	11,500	11,500	-
Fund 239	HDESD TITLE X HOMELESS SUBGRANT										
2102	EDUCATION SERVICE DISTRICT		6,710	6,094	5,000		7,000		7,000	7,000	
TOTAL HDESD TITLE X HOMELESS SUBGRANT			6,710	6,094	5,000	-	7,000	-	7,000	7,000	-
Fund 240	YTP - PETS										
1990	MISCELLANEOUS		7,488	18,980	12,000		-		-	-	
3299	STATE RESTRICTED GRANTS-IN-AID		-	11,022	-		-		-	-	
5400	BEGINNING FUND BALANCE		-	1,955	-		-		-	-	
TOTAL YTP - PETS			7,488	31,957	12,000	-	-	-	-	-	-
Fund 242	AVID SUMMER CONFERENCE										
1920	CONTRIBUTIONS-DONATIONS		-	11,451	10,000		10,000		10,000	10,000	
1990	MISCELLANEOUS		-	4,168	5,000		5,000		5,000	5,000	
TOTAL AVID SUMMER CONFERENCE			-	15,618	15,000	-	15,000	-	15,000	15,000	-
Fund 245	ROUNDHOUSE GRANTS										
1920	CONTRIBUTIONS-DONATIONS		11,382	10,000	20,000		10,000		10,000	10,000	
5400	BEGINNING FUND BALANCE		61,064	54,624	40,000		30,000		30,000	30,000	
TOTAL ROUNDHOUSE GRANTS			72,446	64,624	60,000	-	40,000	-	40,000	40,000	-
Fund 246	ROUNDHOUSE - COUNSELOR										
1920	CONTRIBUTIONS-DONATIONS		20,450	10,000	-		-		-	-	
5400	BEGINNING FUND BALANCE		387	802	5,000		-		-	-	
TOTAL ROUNDHOUSE - COUNSELOR			20,837	10,802	5,000	-	-	-	-	-	-
Fund 247	ROUNDHOUSE FACILITIES ENHANCEMENT										
5400	BEGINNING FUND BALANCE		2,709	2,709	2,709		-		-	-	
TOTAL ROUNDHOUSE FACILITIES ENHANCEMENT			2,709	2,709	2,709	-	-	-	-	-	-
Fund 248	FACILITIES INSURANCE CLAIMS & REPAIRS										
5400	BEGINNING FUND BALANCE		(2,059)	(2,059)	-	-	-	-	-	-	-
TOTAL FACILITIES INSURANCE CLAIMS & REPAIR			(2,059)	(2,059)	-	-	-	-	-	-	-

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			ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	ADOPTED FTE
			2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	2020-21	2020-21
Fund	249	DEFERRED MAINTENANCE RESERVE									
	1910	RENTALS	2,613	6,710	3,000		10,000		10,000	10,000	
	1990	MISCELLANEOUS	256	1,796	23,400		10,000		10,000	10,000	
	5400	BEGINNING FUND BALANCE	23,021	2,362	3,600		20,000		20,000	20,000	
TOTAL DEFERRED MAINTENANCE RESERVE			25,890	10,867	30,000	-	40,000	-	40,000	40,000	-
Fund	250										
	1610	DAILY SALES - REIMBURSABLE PROGRAMS	46,910	54,429	40,000		45,000		45,000	45,000	
	1620	DAILY SALES - VENDING	-	-	-		-		-	-	
	1745	FEES	-	81	-		-		-	-	
	1990	MISCELLANEOUS	2,021	878	3,000		5,000		5,000	5,000	
	1996	CATERING	-	1,318	-		-		-	-	
	3102	SSF SCHOOL LUNCH MATCH	-	2,890	1,700		2,500		2,500	2,500	
	3299	STATE RESTRICTED GRANTS-IN-AID	1,829	970	-		500		500	500	
	4505	SCHOOL NUTRITION GRANT	102,526	92,477	102,600		106,160		106,160	106,160	
	5200	INTERFUND TRANSFERS	100,000	100,000	100,000		100,000		100,000	100,000	
	5400	BEGINNING FUND BALANCE	(46,038)	(18,011)	(5,000)		-		-	-	
TOTAL NUTRITION SERVICES FUND			207,248	235,031	242,300	-	259,160	-	259,160	259,160	-
Fund	251	BUS RESERVE									
	3222	SSF TRANSPORTATION	75,281	64,437	-		-		-	-	
	5200	INTERFUND TRANSFERS-SSF TRANSPORTATION	-	-	150,000		75,000		75,000	75,000	
	5400	BEGINNING FUND BALANCE	-	75,281	139,718		40,000		40,000	40,000	
TOTAL BUS RESERVE			75,281	139,718	289,718	-	115,000	-	115,000	115,000	-
Fund	255	STUDENT INVESTMENT ACCOUNT									
	3299	STATE RESTRICTED GRANTS-IN-AID	-	-	-		816,000		816,000	816,000	
TOTAL STUDENT INVESTMENT ACCOUNT			-	-	-	-	816,000	-	816,000	816,000	-
Fund	257	STATE PRESCHOOL									
	3299	STATE RESTRICTED GRANTS-IN-AID	-	-	-		216,000		216,000	216,000	
TOTAL STATE PRESCHOOL			-	-	-	-	216,000	-	216,000	216,000	-
Fund	259	MISC STATE GRANTS									
	1610	STATE RESTRICTED GRANTS	-	-	-		-		-	-	
	1920	CONTRIBUTIONS-DONATIONS	2,550	-	-		-		-	-	
	3299	STATE GRANTS	12,730	35,000	48,199		50,000		50,000	50,000	
	5400	BEGINNING FUND BALANCE	-	159	500		500		500	500	
TOTAL MISC STATE GRANTS			15,280	35,159	48,699	-	50,500	-	50,500	50,500	-
Fund	261	HB 3499 EL TRANSFORMATION									
	4500	FEDERAL REVENUE	35,000	-	-		-		-	-	-
	5400	BEGINNING FUND BALANCE	-	2,221	-		-		-	-	-
TOTAL HB 3499 EL TRANSFORMATION			35,000	2,221	-	-	-	-	-	-	-

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		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
<b>Fund 262</b>	<b>MAYBELLE CLARKE MACDONALD</b>									
1920	CONTRIBUTIONS-DONATIONS	50,000	-	20,000		20,000		20,000	20,000	-
5400	BEGINNING FUND BALANCE	(3,376)	6,802	6,802		-		-	-	-
	<b>TOTAL MAYBELLE CLARKE MACDONALD</b>	<b>46,624</b>	<b>6,802</b>	<b>26,802</b>	<b>-</b>	<b>20,000</b>		<b>20,000</b>	<b>20,000</b>	<b>-</b>
<b>Fund 264</b>	<b>SISTERS COMMUNITY SCHOOLS INITIATIVE</b>									
5400	BEGINNING FUND BALANCE	500	500	-		-		-	-	-
	<b>TOTAL SISTERS COMMUNITY SCHOOLS INITIATIV</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 268</b>	<b>ES CO-CURRICULAR/STUDENT FEES</b>									
1740	PAY-TO-PLAY FEES	-	44	-		-		-	-	-
1745	OTHER FEES	8	83	1,000		1,000		1,000	1,000	
1760	CLUB FUND RAISING	3,208	-	1,000		2,000		2,000	2,000	
1920	CONTRIBUTIONS-DONATIONS	3,632	5,308	7,000		10,000		10,000	10,000	
1990	MISCELLANEOUS	-	16	-		5,000		5,000	5,000	
5400	BEGINNING FUND BALANCE	44,779	38,919	35,000		35,000		35,000	35,000	
	<b>TOTAL ES CO-CURRICULAR/STUDENT FEES</b>	<b>51,627</b>	<b>44,370</b>	<b>44,000</b>	<b>-</b>	<b>53,000</b>	<b>-</b>	<b>53,000</b>	<b>53,000</b>	<b>-</b>
<b>Fund 270</b>	<b>OSCIM</b>									
3299	REVENUE RECEIVED FROM STATE	3,827,412	-	-		-		-	-	-
	<b>TOTAL OSCIM</b>	<b>3,827,412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 290</b>	<b>SPECIAL REVENUE POOL</b>									
1745	OTHER FEES	-	-	20,000		20,000		20,000	20,000	
1760	CLUB FUND RAISING	-	-	40,000		40,000		40,000	40,000	
1920	CONTRIBUTIONS-DONATIONS	-	-	70,000		70,000		70,000	70,000	
3299	REVENUE RECEIVED FROM STATE	-	-	350,000		350,000		350,000	350,000	
4299	FEDERAL REVENUE	-	-	450,000		450,000		450,000	450,000	
5400	BEGINNING FUND BALANCE	-	-	-		-		-	-	
	<b>TOTAL SPECIAL REVENUE POOL</b>	<b>-</b>	<b>-</b>	<b>930,000</b>	<b>-</b>	<b>930,000</b>	<b>-</b>	<b>930,000</b>	<b>930,000</b>	<b>-</b>
<b>Fund 293</b>	<b>STAFF ACCOUNTS</b>									
1990	MISCELLANEOUS	-	6,804	-		10,000		10,000	10,000	
5200	TRANSFERS	-	1,110	-		-		-	-	
5400	BEGINNING FUND BALANCE	-	-	-	-	1,000		1,000	1,000	
	<b>TOTAL STAFF ACCOUNTS</b>	<b>-</b>	<b>7,914</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>	<b>-</b>

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**200 SPECIAL REVENUE FUND**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
<b>Fund 298</b>										
3290	OTHER STATE RESTRICTED GRANTS	-	7,422	-		-		-	-	
3299	REVENUE RECEIVED FROM STATE	178,882	185,575	310,000		340,000		340,000	340,000	
5400	BEGINNING FUND BALANCE	-	-	5,000		75,000		75,000	75,000	
<b>TOTAL ODE MEASURE 98</b>		<b>178,882</b>	<b>192,997</b>	<b>315,000</b>	<b>-</b>	<b>415,000</b>	<b>-</b>	<b>415,000</b>	<b>415,000</b>	<b>-</b>
<b>Fund 299</b>										
1920	CONTRIBUTIONS-DONATIONS	-	4,649	-		2,000		2,000	2,000	
1990	MISCELLANEOUS REVENUE	14,694	27,533	22,000		30,000		30,000	30,000	
2102	EDUCATION SERVICE DISTRICT	-	3,306	-		-		-	-	
5400	BEGINNING FUND BALANCE	-	(8,673)	(2,000)		1,000		1,000	1,000	
<b>TOTAL REIMBURSABLE WAGES</b>		<b>14,694</b>	<b>26,816</b>	<b>20,000</b>	<b>-</b>	<b>33,000</b>	<b>-</b>	<b>33,000</b>	<b>33,000</b>	<b>-</b>
<b>TOTAL SPECIAL REVENUE FUND REVENUE</b>		<b>6,240,103</b>	<b>2,404,853</b>	<b>3,793,054</b>	<b>-</b>	<b>4,677,302</b>	<b>-</b>	<b>4,677,302</b>	<b>4,677,302</b>	<b>-</b>

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**200 SPECIAL REVENUE FUND EXPENDITURES**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 19-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>201 Co-Curricular</b>										
<b>1122 1122 MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR</b>										
130 ADDITIONAL SALARY		594	-	-		-		-	-	
211 PERS EMPLOYER CONTR		20	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP		36	-	-		-		-	-	
213 PERS DEBT SERVICE RATE		86	-	-		-		-	-	
218 OPSRP EMPLOYER CONTR		12	-	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION		44	-	-		-		-	-	
231 WC SAIF		4	-	-		-		-	-	
232 UNEMPLOYMENT COMPENSATION		-	-	-		-		-	-	
311 SUBSTITUTE INSTRUCTIONAL SERVICES		116	-	-		-		-	-	
322 REPAIRS & MAINTENANCE		-	1,697	-		-		-	-	
324 RENTALS		11,820	1,010	15,000		15,000		15,000	15,000	
340 TRAVEL		761	1,249	5,000		5,000		5,000	5,000	
343 STUDENT TRAVEL		-	8,671	-		-		-	-	
380 NON-INSTRUCTIONAL CONTRACTED SERVICES		3,516	100	80,000		135,000		135,000	135,000	
390 OTHER GEN PROF & TECHNICAL SERVICES		-	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS		30,537	33,839	50,000		15,000		15,000	15,000	
480 COMPUTER HARDWARE		-	2,439	-		-		-	-	
640 DUES AND FEES		-	350	-		5,000		5,000	5,000	
<b>Function 1131</b>										
420 SOFTWARE		4,956	-	-		-		-	-	
<b>Function 1132 HIGH SCHOOL-EXTRACURRICULAR</b>										
130 ADDITIONAL SALARY		108,970	121	-		-		-	-	
211 PERS EMPLOYER CONTR		346	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP		2,818	-	-		-		-	-	
213 PERS DEBT SERVICE RATE		6,516	-	-		-		-	-	
218 OPSRP EMPLOYER CONTR		1,431	-	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION		8,222	11	-		-		-	-	
231 WC SAIF		805	31	-		-		-	-	
232 UNEMPLOYMENT COMPENSATION		-	2,029	-		-		-	-	
311 SUBSTITUTE INSTRUCTIONAL SERVICES		-	-	-		-		-	-	
319 INSTRUCTIONAL, PROF & TECHNICAL SRVS		-	-	-		-		-	-	
324 RENTALS		100	226	250		2,000		2,000	2,000	
340 TRAVEL		25,833	11,692	30,000		25,000		25,000	25,000	
342 TRAVEL, OUT OF DISTRICT		7,533	-	25,000		25,000		25,000	25,000	
343 STUDENT TRAVEL		5,352	2,738	20,000		20,000		20,000	20,000	
353 POSTAGE		-	-	-		-		-	-	
374 TUITION		-	12,850	-		7,500		7,500	7,500	
380 NON-INSTRUCTIONAL CONTRACTED SERVICES		36,983	45,626	125,000		135,000		135,000	135,000	
410 CONSUMABLE SUPPLIES & MATERIALS		251,844	248,132	339,750		350,000		350,000	350,000	
460 NON CONSUMABLE SUPPLIES		5,000	-	-		-		-	-	
470 SOFTWARE		-	-	-		10,000		10,000	10,000	
480 COMPUTER HARDWARE		-	677	10,000		10,000		10,000	10,000	
640 DUES AND FEES		39,382	15,602	20,000		30,000		30,000	30,000	
<b>Function 1430 SUMMER SCHOOL - HIGH SCHOOL</b>										
380 NON-INSTRUCTIONAL CONTRACTED SERVICES		-	330	-		1,000		1,000	1,000	
<b>Function 5200 TRANSFERS TO OTHER FUNDS</b>										
710 TRANSFER TO GENERAL FUND		-	-	250,000		70,000		70,000	70,000	
<b>TOTAL CO-CURRICULAR</b>		<b>553,637</b>	<b>389,420</b>	<b>970,000</b>	<b>-</b>	<b>860,500</b>	<b>-</b>	<b>860,500</b>	<b>860,500</b>	<b>-</b>



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	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 19-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>202 PART B, SECTION 611 (SPECIAL ED)</b>									
<b>Function 1220 STUDENTS WITH DISABILITIES</b>									
111 CERTIFIED SALARIES	67,278	68,623	69,995	1.0000	73,188	1.0000	73,188	73,188	1.0000
112 CLASSIFIED SALARIES	34,319	35,011	37,140	1.2200	14,285	0.4687	14,285	14,285	0.4687
130 ADDITIONAL SALARY	48	531	-		-		-	-	
211 PERS EMPLOYER CONTR	1,986	2,049	3,192		-		-	-	
212 PERS EMPLOYEE PICK UP	6,099	6,250	6,428		5,248		5,248	5,248	
213 PERS DEBT SERVICE RATE	14,248	15,312	15,749		12,858		12,858	12,858	
218 OPSRP EMPLOYER CONTR	2,621	2,681	6,129		6,508		6,508	6,508	
220 SOCIAL SECURITY ADMINISTRATION	7,218	7,409	8,196		6,692		6,692	6,692	
231 WC SAIF	696	543	852		552		552	552	
232 UNEMPLOYMENT COMPENSATION	-	-	1,607		1,312		1,312	1,312	
240 CONTRACTUAL EMPLOYEE BENEFITS	34,929	27,584	37,353		24,636		24,636	24,636	
342 TRAVEL OUT OF DISTRICT	1,822	-	-		-		-	-	
<b>Function 1227 EXTENDED SCHOOL YEAR PROGRAMS</b>									
112 CLASSIFIED SALARIES	-	-	-		-		-	-	
130 ADDITIONAL SALARY	464	720	-		1,000		1,000	1,000	
212 PERS EMPLOYEE PICK UP	28	43	-		60		60	60	
213 PERS DEBT SERVICE RATE	63	106	-		147		147	147	
218 OPSRP EMPLOYER CONTR	15	24	-		74		74	74	
220 SOCIAL SECURITY ADMINISTRATION	36	54	-		77		77	77	
231 WC SAIF	3	5	-		6		6	6	
232 UNEMPLOYMENT COMPENSATION	-	-	-		15		15	15	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	222	-		-		-	-	
<b>Function 1250 RESOURCE ROOMS</b>									
112 CLASSIFIED SALARIES	-	-	-		24,760	0.8125	24,760	24,760	0.8125
211 PERS EMPLOYER CONTR	-	-	-		3,192		3,192	3,192	
212 PERS EMPLOYEE PICK UP	-	-	-		1,486		1,486	1,486	
213 PERS DEBT SERVICE RATE	-	-	-		3,640		3,640	3,640	
220 SOCIAL SECURITY ADMINISTRATION	-	-	-		1,894		1,894	1,894	
231 WC SAIF	-	-	-		156		156	156	
232 UNEMPLOYMENT COMPENSATION	-	-	-		371		371	371	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	-		15,624		15,624	15,624	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	-		-		-	-	
<b>TOTAL IDEA PART B, SECTION 611 (SPECIAL ED)</b>	<b>171,873</b>	<b>167,165</b>	<b>186,641</b>	<b>2.2200</b>	<b>197,781</b>	<b>2.2812</b>	<b>197,781</b>	<b>197,781</b>	<b>2.2812</b>
<b>203 IDEA ENHANCEMENT GRANT</b>									
<b>Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT</b>									
130 ADDITIONAL SALARY	-	308	-		-		-	-	
211 PERS EMPLOYER CONTR	-	21	-		-		-	-	
212 PERS EMPLOYEE PICK UP	-	15	-		-		-	-	
213 PERS DEBT SERVICE RATE	-	36	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	23	-		-		-	-	
231 WC SAIF	-	1	-		-		-	-	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	940	-		-		-	-	
340 TRAVEL	1,375	875	1,500		1,750		1,750	1,750	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	622		750		750	750	
<b>TOTAL IDEA ENHANCEMENT GRANT</b>	<b>1,375</b>	<b>2,219</b>	<b>2,122</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>

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	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 19-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>205 CTE COMPETITIVE GRANT</b>									
Function 1131 HIGH SCHOOL INSTRUCTION									
390 OTHER GENERAL PROF & TECH SERVICES	1,700	1,450	600.00		600.00		600.00	600.00	
410 CONSUMABLE SUPPLIES & MATERIALS	1,248	2,323	3,500.00		3,500.00		3,500.00	3,500.00	
460 NONCONSUMABLE SUPPLIES	5,260	755	1,900.00		1,900.00		1,900.00	1,900.00	
<b>TOTAL CTE COMPETITIVE GRANT</b>	<b>8,208</b>	<b>4,528</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
<b>207 TITLE I</b>									
Function 1272 TITLE I									
111 CERTIFIED SALARIES	43,680	46,201	48,864	1.0000	51,092	1.0000	51,092	51,092	1.0000
112 CLASSIFIED SALARIES	22,502	23,341	24,760	0.8100	24,760	0.8125	24,760	24,760	0.8125
130 ADDITIONAL SALARY	6,216	3,700	4,500		2,613		2,613	2,613	
211 PERS EMPLOYER CONTR	2,175	2,248	3,578		3,192		3,192	3,192	
212 PERS EMPLOYEE PICK UP	4,272	4,394	4,687		4,708		4,708	4,708	
213 PERS DEBT SERVICE RATE	9,956	10,767	10,823		11,534		11,534	11,534	
218 OPSRP EMPLOYER CONTR	1,534	1,574	3,747		3,996		3,996	3,996	
220 SOCIAL SECURITY ADMINISTRATION	4,839	4,855	5,977		6,003		6,003	6,003	
231 WC SAIF	490	379	621		495		495	495	
232 UNEMPLOYMENT COMPENSATION	-	-	1,172		1,177		1,177	1,177	
240 CONTRACTUAL EMPLOYEE BENEFITS	28,151	28,957	30,110		32,448		32,448	32,448	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	897	2,000		3,000		3,000	3,000	
340 TRAVEL	-	213	2,000		2,982		2,982	2,982	
410 CONSUMABLE SUPPLIES & MATERIALS	-	4,480	6,000		8,000		8,000	8,000	
420 TEXTBOOKS	16,343	-	-		-		-	-	
Function 2110 ATTENDANCE & SOCIAL WORK SERVICES									
130 ADDITIONAL SALARY	-	-	1,500		-		-	-	
212 PERS EMPLOYEE PICK UP	-	-	90		-		-	-	
213 PERS DEBT SERVICE RATE	-	-	-		-		-	-	
218 OPSRP EMPLOYER CONTR	-	-	112		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	-	115		-		-	-	
231 WC SAIF	-	-	12		-		-	-	
232 UNEMPLOYMENT COMPENSATION	-	-	23		-		-	-	
340 TRAVEL	21	-	-		1,000		1,000	1,000	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	1,309		3,000		3,000	3,000	
Function 2640 STAFF SERVICES									
340	-	-	-		-		-	-	
<b>TOTAL TITLE I</b>	<b>140,179</b>	<b>132,006</b>	<b>152,000</b>	<b>1.8100</b>	<b>160,000</b>	<b>1.8125</b>	<b>160,000</b>	<b>160,000</b>	<b>1.8125</b>
<b>208 TITLE XIX FAN</b>									
Function 3300 COMMUNITY SERVICES									
112 CLASSIFIED SALARIES	37,485	38,867	50,065	1.1500	52,241	1.2000	52,241	52,241	1.2000
130 ADDITIONAL SALARY	3,121	3,161	4,500		3,296		3,296	3,296	
211 PERS EMPLOYER CONTR	3,517	3,640	7,033		6,734		6,734	6,734	
212 PERS EMPLOYEE PICK UP	2,436	3,890	3,274		3,332		3,332	3,332	
213 PERS DEBT SERVICE RATE	5,656	6,178	7,359		8,164		8,164	8,164	
218 OPSRP EMPLOYER CONTR	-	-	-		245		245	245	
220 SOCIAL SECURITY ADMINISTRATION	2,650	3,083	4,174		4,249		4,249	4,249	
231 WC SAIF	272	215	434		350		350	350	
232 UNEMPLOYMENT COMPENSATION	-	-	818		833		833	833	
240 CONTRACTUAL EMPLOYEE BENEFITS	16,981	8,531	11,623		21,505		21,505	21,505	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	20,720		-		-	-	
<b>TOTAL TITLE XIX FAN</b>	<b>72,118</b>	<b>67,563</b>	<b>110,000</b>	<b>1.1500</b>	<b>100,950</b>	<b>1.2000</b>	<b>100,950</b>	<b>100,950</b>	<b>1.2000</b>

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209 TITLE IV									
Function 1113	ELEMENTARY EXTRA CURRICULAR								
310	INSTRUCTIONL CONTRACTED SERVICES	-	4,582	5,000	-	-	-	-	
Function 1122	MIDDLE SCHOOL EXTRA CURRICULAR								
310	INSTRUCTIONL CONTRACTED SERVICES	-	4,583	5,000	-	-	-	-	
Function 1132	HIGH SCHOOL EXTRA CURRICULAR								
310	INSTRUCTIONL CONTRACTED SERVICES	-	4,583	5,000	5,000	5,000	5,000	5,000	
Function 3300	COMMUNITY SERVICES								
410	CONSUMABLE SUPPIES	-	528	-	-	-	-	-	
TOTAL TITLE IV		-	14,276	15,000	-	5,000	-	5,000	5,000
210 TITLE IIA HIGH QUALITY TEACHERS									
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT								
112	CLASSIFIED SALARIES	883	-	-	-	-	-	-	
130	ADDITIONAL SALARY	21,937	4,613	-	-	-	-	-	
211	PERS EMPLOYER CONTR	674	77	-	-	-	-	-	
212	PERS EMPLOYEE PICK UP	1,319	252	-	-	-	-	-	
213	PERS DEBT SERVICE RATE	2,990	616	-	-	-	-	-	
218	OPSRP EMPLOYER CONTR	473	110	-	-	-	-	-	
220	SOCIAL SECURITY ADMINISTRATION	1,712	336	-	-	-	-	-	
231	WC SAIF	157	22	-	-	-	-	-	
232	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	
310	INSTRUCTIONAL CONTRACTED SERVICES	-	-	15,000	15,000	15,000	15,000	15,000	
311	SUBSTITUTE INSTRUCTIONAL SERVICES	2,429	-	6,000	5,000	5,000	5,000	5,000	
312	PROFESSIONAL DEVELOP SERVICES	6,314	-	3,000	3,000	3,000	3,000	3,000	
340	TRAVEL	14,788	13,742	5,000	15,000	15,000	15,000	15,000	
410	CONSUMABLE SUPPLIES & MATERIALS	478	306	2,000	2,000	2,000	2,000	2,000	
470	COMPUTER SOFTWARE	-	-	-	-	-	-	-	
640	DUES AND FEES	1,435	-	-	-	-	-	-	
Function 2490	OTHER SUPPORT SERVICES								
312	PROFESSIONAL DEVELOP SERVICES	-	6,736	-	-	-	-	-	
Function 3300	COMMUNITY SERVICES								
310	INSTRUCTIONAL CONTRACTED SERVICES	-	673	-	-	-	-	-	
340	TRAVEL	-	1,300	-	-	-	-	-	
TOTAL TITLE IIA HIGH QUALITY TEACHERS		55,589	28,781	31,000	-	40,000	-	40,000	40,000
211 SWIFT PROFESSIONAL LEARNING INSTITUTE									
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT								
130	ADDITIONAL SALARY	200	-	-	-	-	-	-	
211	PERS EMPLOYER CONTR	17	-	-	-	-	-	-	
212	PERS EMPLOYEE PICK UP	12	-	-	-	-	-	-	
213	PERS DEBT SERVICE RATE	27	-	-	-	-	-	-	
218	OPSRP EMPLOYER CONTR	-	-	-	-	-	-	-	
220	SOCIAL SECURITY ADMINISTRATION	15	-	-	-	-	-	-	
231	WC SAIF	1	-	-	-	-	-	-	
311	SUBSTITUTE INSTRUCTIONAL SERVICES	3,085	-	-	-	-	-	-	
340	TRAVEL	4,941	(210)	-	-	-	-	-	
410	CONSUMABLE SUPPLIES & MATERIALS	1,325	-	-	-	-	-	-	
640	DUES & FEES	-	-	-	-	-	-	-	
TOTAL SWIFT PROFESSIONAL LEARNING INSTITUT		9,623	(210)	-	-	-	-	-	-

**200 SPECIAL REVENUE FUND EXPENDITURES**

**230 MS STUDENT BODY ACCOUNTS**  
**Function 1122 MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR**

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380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	-	5,000		5,000		5,000	5,000	
389 OTHER CONTRACTED SERVICES	-	200	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	8,638	10,591	20,000		20,000		20,000	20,000	
<b>TOTAL MS STUDENT BODY ACCOUNTS</b>	<b>8,638</b>	<b>10,791</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>231 SISTERS SCHOOLS FOUNDATION</b>									
<b>Function 1111 ELEMENTARY SCHOOL</b>									
340 TRAVEL-STUDENBT OUT OF DISTRICT		1,374	-		-		-	-	
343 TRAVEL-STUDENBT OUT OF DISTRICT	1,125	634	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	771	5,582	10,000		10,000		10,000	10,000	
<b>Function 1112 ELEMENTARY SCHOOL-EXTRA CURRICULAR</b>									
340 TRAVEL	-	456			-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS		10,701			-		-	-	
<b>Function 1122 MIDDLESCHOOL-EXTRACURRICULAR</b>									
322 REPAIRS & MAINTENANCE	-	-	-		-		-	-	
324 RENTALS	1,500		-		-		-	-	
343 TRAVEL-STUDENBT OUT OF DISTRICT	1,050	(125)	-		-		-	-	
380 CONTRACTED SERVICES	-	2,986			-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	8,781	3,486	15,000		15,000		15,000	15,000	
<b>Function 1131 HIGH SCHOOL INSTRUCTION</b>									
322 REPAIRS & MAINTENANCE	600	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	15,000		10,000		10,000	10,000	
<b>Function 1132 HIGH SCHOOL-EXTRACURRICULAR</b>									
340 TRAVEL	-	841	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	10,159	13,262	-		-		-	-	
<b>Function 1250 SPECIAL ED - RESOURCE ROOMS</b>									
410 CONSUMABLE SUPPLIES & MATERIALS	450	-	-		-		-	-	
<b>Function 2122 COUNSELING</b>									
410 CONSUMABLE SUPPLIES & MATERIALS	250	-	-		-		-	-	
<b>TOTAL SISTERS SCHOOLS FOUNDATION</b>	<b>24,686</b>	<b>39,195</b>	<b>40,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>232 HS STUDENT BODY FUND</b>									
<b>Function 1132 HIGH SCHOOL-EXTRACURRICULAR</b>									
311 SUBSTITUTES	-	154	-		-		-	-	
340 TRAVEL	45	-	1,000		5,000		5,000	5,000	
380 NON-INSTRUCTIONAL CONTRACTED SERVICES	7,399	1,583	15,000		15,000		15,000	15,000	
410 CONSUMABLE SUPPLIES & MATERIALS	21,187	28,722	43,000		45,000		45,000	45,000	
640 DUES AND FEES	1,259	-	-		-		-	-	
<b>TOTAL HS STUDENT BODY FUND</b>	<b>29,890</b>	<b>30,459</b>	<b>59,000</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>65,000</b>	<b>-</b>
<b>233 MENTAL HEALTH GRANT</b>									
<b>Function 2139 OTHER HEALTH SERVICES</b>									
380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	-	3,769		-		-	-	
<b>TOTAL MENTAL HEALTH GRANT</b>	<b>-</b>	<b>-</b>	<b>3,769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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<b>234 HDESD GRANTS</b>									
Function 1291 ELL									
410 CONSUMABLE SUPPLIES & MATERIALS	1,950	-	4,500	-	4,500		4,500	4,500	
Function 1299 HIGH SCHOOL PROGRAMS									
480 COMPUTER HARDWARE	133	-	500	-	500		500	500	
Function 2112 ATTENDANCE SERVICES									
130 ADDITIONAL WAGES	-	2,300	-		-		-	-	
211 PERS EMPLOYER CONTR	-	37	-		-		-	-	
212 PERS EMPLOYEE PICK UP	-	138	-		-		-	-	
213 PERS DEBT SERVICE RATE	-	338	-		-		-	-	
218 OPSRP EMPLOYER CONTR	-	62	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	172	-		-		-	-	
231 WC SAIF	-	11	-		-		-	-	
340 TRAVEL	-	27	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	-	2,716	-		-		-	-	
<b>TOTAL HDESD GRANTS</b>	<b>2,083</b>	<b>5,801</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>235 PSU CONFUCIUS INSTITUTE</b>									
Function 1111 PRIMARY, K-3									
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	9,000		8,000		8,000	8,000	
Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS									
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	9,000		8,000		8,000	8,000	
Function 1131 HIGH SCHOOL PROGRAMS									
310 INSTRUCTIONAL CONTRACTED SERVICES	-	342	12,000		-		-	-	
324 RENTALS	-	-	-		-		-	-	
340 TRAVEL	12,410	12,072	-		15,000		15,000	15,000	
342 TRAVEL OUT OF DISTRICT	-	213	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	7,198	4,404	10,000		9,000		9,000	9,000	
640 DUES & FEES	29,384	23,327	-		15,000		15,000	15,000	
Function 1132 HIGH SCHOOL EXTRA CURRICULAR									
340 TRAVEL	134	-	-		-		-	-	
343 TRAVEL - STUDENT OUT OF DISTRICT (SCHOLARSHIP)	-	-	-		-		-	-	
Function 2640 STAFF SERVICES									
340 TRAVEL	-	-	-		-		-	-	
380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		-		-	-	
<b>TOTAL PSU CONFUCIUS INSTITUTE</b>	<b>49,126</b>	<b>40,358</b>	<b>40,000</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>
<b>237 NIKE SCHOOL INNOVATION FUND</b>									
Function 1131 HIGH SCHOOL PROGRAMS									
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		-		-	-	
340 TRAVEL	-	-	-		-		-	-	
640 DUES & FEES	2,948	-	-		-		-	-	
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT									
340 TRAVEL	9,012	-	9,500		9,000		9,000	9,000	
<b>TOTAL NIKE INNOVATION FUND</b>	<b>11,960</b>	<b>-</b>	<b>9,500</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>
<b>238 ES STUDENT BODY ACCOUNTS</b>									
Function 1113 ELEMENTARY- CO-CURRICULAR									
410 CONSUMABLE SUPPLIES & MATERIALS	2,925	1,234	10,500		11,500		11,500	11,500	
<b>TOTAL ES STUDENT BODY ACCOUNTS</b>	<b>2,925</b>	<b>1,234</b>	<b>10,500</b>	<b>-</b>	<b>11,500</b>	<b>-</b>	<b>11,500</b>	<b>11,500</b>	<b>-</b>

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**200 SPECIAL REVENUE FUND EXPENDITURES**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 19-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>239 HDESD TITLE X HOMELESS SUBGRANT</b>									
Function 2119 OTHER ATTENDANCE & SOCIAL WORK SERVICES									
112 CLASSIFIED SALARIES	4,081	3,787	2,177	0.0500	-		-	-	
211 PERS EMPLOYER CONTR	353	328	281		-		-	-	
212 PERS EMPLOYEE PICK UP	245	227	131		-		-	-	
213 PERS DEBT SERVICE RATE	581	557	320		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	288	262	167		-		-	-	
231 WC SAIF	29	19	17		-		-	-	
232 UNEMPLOYMENT	-	-	33		-		-	-	
240 CONTRACTUAL EMPLOYEE BENEFITS	568	383	891		-		-	-	
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		7,000		7,000	7,000	
340 TRAVEL	565	532	500		-		-	-	
410 CONSUMABLE SUPPLIES	-	-	483		-		-	-	
<b>TOTAL HDESD TITLE X SUBGRANT</b>	<b>6,710</b>	<b>6,094</b>	<b>5,000</b>	<b>0.0500</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>
<b>240 YTP - PETS</b>									
Function 1229 LIFESKILLS									
130 ADDITIONAL WAGES	-	10,836	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	829	-		-		-	-	
231 WC SAIF	-	77	-		-		-	-	
340 TRAVEL	-	-	-		-		-	-	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	18,419	-		-		-	-	
410 CONSUMABLE SUPPLIES	5,533	-	12,000		-		-	-	
460 NON-CONSUMABLE SUPPLIES	-	1,797	-		-		-	-	
470 COMPUTER SOFTWARE	-	-	-		-		-	-	
480 COMPUTER HARDWARE	-	-	-		-		-	-	
<b>TOTAL YTP - PETS</b>	<b>5,533</b>	<b>31,957</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>242 AVID SUMMER CONFERENCE</b>									
Function 2240 STAFF DEVELOPMENT									
340 TRAVEL	-	15,618	10,000		10,000		10,000	10,000	
410 CONSUMABLE SUPPLIES	-	-	1,000		1,000		1,000	1,000	
640 DUES & FEES	-	-	4,000		4,000		4,000	4,000	
<b>TOTAL AVID SUMMER CONFERENCE</b>	<b>-</b>	<b>15,618</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>

**200 SPECIAL REVENUE FUND EXPENDITURES**

<b>246 ROUNDHOUSE SES COUNSELOR</b>									
<b>Function</b>	<b>2122 COUNSELING</b>								
	111 CERTIFIED SALARIES	12,257	8,728	-	-	-	-	-	-
	211 PERS EMPLOYER CONTR	1,062	-	-	-	-	-	-	-
	212 PERS EMPLOYEE PICK UP	735	353	-	-	-	-	-	-
	213 PERS DEBT SERVICE RATE	1,721	864	-	-	-	-	-	-
	218 OPSRP EMPLOYER CONTR	-	196	-	-	-	-	-	-
	220 SOCIAL SECURITY ADMINISTRATION	938	617	-	-	-	-	-	-
	231 WC SAIF	83	42	-	-	-	-	-	-
	240 CONTRACTUAL EMPLOYEE BENEFITS	2,789	2	-	-	-	-	-	-
	410 CONSUMABLE SUPPLIES	450	-	5,000	-	-	-	-	-
	<b>TOTAL ROUNDHOUSE SES COUNSELOR</b>	<b>20,035</b>	<b>10,802</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 248 FACILITIES INSURANCE CLAIMS & REPAIRS



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**200 SPECIAL REVENUE FUND EXPENDITURES**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 19-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
Function	<b>2540 OPERATION &amp; MAINTENANCE - PLANT SERVICES</b>									
	659 OTHER INSURANCE & JUDGMENTS	-	(2,059)	-		-		-	-	
	<b>TOTAL FACILITIES INSURANCE CLAIMS &amp; REPAIRS</b>	<b>-</b>	<b>(2,059)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>249 DEFERRED MAINTENANCE RESERVE</b>									
Function	<b>2540 OPERATION &amp; MAINTENANCE - PLANT SERVICES</b>									
	322 REPAIRS & MAINTENANCE SERVICES	23,528	-	30,000		30,000		30,000	30,000	
	380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		10,000		10,000	10,000	
	460 NON CONSUMABLE SUPPLIES	-	-	-		-		-	-	
	<b>TOTAL DEFERRED MAINTENANCE RESERVE</b>	<b>23,528</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
	<b>250 NUTRITION SERVICES FUND</b>									
Function	<b>3120 FOOD PREPARATION &amp; DISPENSING SERVICES</b>									
	112 CLASSIFIED SALARIES	81,825	82,468	90,965	3.2500	106,342	3.8175	106,342	106,342	3.8175
	122 SUBSTITUTES - CLASSIFIED	5,298	2,006	4,000		5,000		5,000	5,000	
	130 ADDITIONAL SALARY	6,674	5,726	8,720		6,115		6,115	6,115	
	211 PERS EMPLOYER CONTR	4,258	3,743	10,004		9,625		9,625	9,625	
	212 PERS EMPLOYEE PICK UP	4,649	4,380	6,221		6,717		6,717	6,717	
	213 PERS DEBT SERVICE RATE	10,789	10,731	12,278		16,458		16,458	16,458	
	218 OPSRP EMPLOYER CONTR	943	992	521		811		811	811	
	220 SOCIAL SECURITY ADMINISTRATION	7,101	7,021	7,932		8,986		8,986	8,986	
	231 WC SAIF	3,763	2,569	4,417		3,512		3,512	3,512	
	232 UNEMPLOYMENT COMPENSATION	-	-	1,555		1,762		1,762	1,762	
	240 CONTRACTUAL EMPLOYEE BENEFITS	35,380	27,208	35,682		38,328		38,328	38,328	
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	1,533	535	1,000		1,000		1,000	1,000	
	415 SUPPLIES - FOOD	55,245	48,003	44,005		39,005		39,005	39,005	
	416 SUPPLIES CAFETERIA NONFOOD	4,738	4,631	9,000		5,000		5,000	5,000	
	450 FOOD - COMMODITY PURCHASES	(961)	3,847	-		5,000		5,000	5,000	
	460 NON CONSUMABLE SUPPLIES	-	32	1,000		500		500	500	
	470 COMPUTER SOFTWARE	3,525	3,725	4,000		4,000		4,000	4,000	
	640 DUES & FEES	499	1,892	1,000		1,000		1,000	1,000	
	<b>TOTAL NUTRITION SERVICES</b>	<b>225,259</b>	<b>209,509</b>	<b>242,300</b>	<b>3.2500</b>	<b>259,160</b>	<b>3.8175</b>	<b>259,160</b>	<b>259,160</b>	<b>3.8175</b>
	<b>251 BUS RESERVE</b>									
Function	<b>2550 TRANSPORTATION</b>									
	541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	-	-	289,718		-		-	-	
	610 REDEMPTION OF PRINCIPAL	-	-	-		90,000		90,000	90,000	
	622 BUS AND GARAGE INTEREST	-	-	-		25,000		25,000	25,000	
	<b>TOTAL BUS RESERVE</b>	<b>-</b>	<b>-</b>	<b>289,718</b>	<b>-</b>	<b>115,000</b>	<b>-</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>

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**200 SPECIAL REVENUE FUND EXPENDITURES**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 19-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>255 STUDENT INVESTMENT ACCOUNT</b>										
Function	1111	<b>ELEMENTARY INSTRUCTION</b>								
	111	CERTIFIED SALARIES	-	-	-	99,338	2.0000	99,338	99,338	2.0000
	212	PERS EMPLOYEE PICK UP	-	-	-	5,960		5,960	5,960	
	213	PERS DEBT SERVICE RATE	-	-	-	14,603		14,603	14,603	
	218	OPSRP EMPLOYER CONTR	-	-	-	7,391		7,391	7,391	
	220	SOCIAL SECURITY ADMINISTRATION	-	-	-	7,599		7,599	7,599	
	231	WC SAIF	-	-	-	627		627	627	
	232	UNEMPLOYMENT	-	-	-	1,490		1,490	1,490	
	240	CONTRACTUAL EMPLOYEE BENEFITS	-	-	-	33,648		33,648	33,648	
Function	1121	<b>MIDDLE SCHOOL INSTRUCTION</b>								
	111	CERTIFIED SALARIES	-	-	-	68,129	1.0000	68,129	68,129	1.0000
	212	PERS EMPLOYEE PICK UP	-	-	-	4,088		4,088	4,088	
	213	PERS DEBT SERVICE RATE	-	-	-	10,015		10,015	10,015	
	218	OPSRP EMPLOYER CONTR	-	-	-	5,069		5,069	5,069	
	220	SOCIAL SECURITY ADMINISTRATION	-	-	-	5,212		5,212	5,212	
	231	WC SAIF	-	-	-	430		430	430	
	232	UNEMPLOYMENT	-	-	-	1,022		1,022	1,022	
	240	CONTRACTUAL EMPLOYEE BENEFITS	-	-	-	16,824		16,824	16,824	
Function	1250	<b>RESOURCE ROOMS</b>								
	112	CLASSIFIED SALARIES	-	-	-	24,760	0.8125	24,760	24,760	0.8125
	212	PERS EMPLOYEE PICK UP	-	-	-	1,486		1,486	1,486	
	213	PERS DEBT SERVICE RATE	-	-	-	3,640		3,640	3,640	
	218	OPSRP EMPLOYER CONTR	-	-	-	1,842		1,842	1,842	
	220	SOCIAL SECURITY ADMINISTRATION	-	-	-	1,894		1,894	1,894	
	231	WC SAIF	-	-	-	156		156	156	
	232	UNEMPLOYMENT	-	-	-	371		371	371	
	240	CONTRACTUAL EMPLOYEE BENEFITS	-	-	-	15,624		15,624	15,624	
Function	1291	<b>ELL</b>								
	111	CERTIFIED SALARIES	-	-	-	73,188	1.0000	73,188	73,188	1.0000
	212	PERS EMPLOYEE PICK UP	-	-	-	4,391		4,391	4,391	
	213	PERS DEBT SERVICE RATE	-	-	-	10,759		10,759	10,759	
	218	OPSRP EMPLOYER CONTR	-	-	-	5,445		5,445	5,445	
	220	SOCIAL SECURITY ADMINISTRATION	-	-	-	5,599		5,599	5,599	
	231	WC SAIF	-	-	-	462		462	462	
	232	UNEMPLOYMENT	-	-	-	1,098		1,098	1,098	
	240	CONTRACTUAL EMPLOYEE BENEFITS	-	-	-	16,824		16,824	16,824	
Function	2122	<b>COUNSELING</b>								
	111	CERTIFIED SALARIES	-	-	-	68,129	1.0000	68,129	68,129	1.0000
	211	PERS EMPLOYER CONTR	-	-	-	8,782		8,782	8,782	
	212	PERS EMPLOYEE PICK UP	-	-	-	4,088		4,088	4,088	
	213	PERS DEBT SERVICE RATE	-	-	-	10,015		10,015	10,015	
	220	SOCIAL SECURITY ADMINISTRATION	-	-	-	5,212		5,212	5,212	
	231	WC SAIF	-	-	-	423		423	423	
	232	UNEMPLOYMENT	-	-	-	1,022		1,022	1,022	
	240	CONTRACTUAL EMPLOYEE BENEFITS	-	-	-	16,824		16,824	16,824	
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	-	20,000		20,000	20,000	
Function	2240	<b>PROFESSIONAL DEVELOPMENT</b>								
	312	PROFESSIONAL DEVELOPMENT	-	-	-	195,000		195,000	195,000	
	340	TRAVEL	-	-	-	37,524		37,524	37,524	
<b>TOTAL STUDENT INVESTMENT ACCOUNT</b>		-	-	-	-	<b>816,000</b>	<b>5.8125</b>	<b>816,000</b>	<b>816,000</b>	<b>5.8125</b>

**200 SPECIAL REVENUE FUND EXPENDITURES**

**200 SPECIAL REVENUE FUND EXPENDITURES**

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**200 SPECIAL REVENUE FUND EXPENDITURES**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 19-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>262 MAYBELLE CLARKE MACDONALD</b>										
Function	<b>2122 COUNSELING SERVICES</b>									
	111 CERTIFIED SALARIES	25,151	-	-		-		-	-	
	211 PERS EMPLOYER CONTR	2,178	-	-		-		-	-	
	212 PERS EMPLOYEE PICK UP	1,509	-	-		-		-	-	
	213 PERS DEBT SERVICE RATE	3,507	-	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	1,848	-	-		-		-	-	
	231 WC SAIF	171	-	-		-		-	-	
	240 CONTRACTUAL EMPLOYEE BENEFITS	5,457	-	-		8,998		8,998	8,998	
	310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	26,802		11,002		11,002	11,002	
	<b>TOTAL MAYBELLE CLARKE MACDONALD</b>	<b>39,821</b>	<b>-</b>	<b>26,802</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
<b>264 SISTERS COMMUNITY SCHOOLS INITIATIVE</b>										
Function	<b>3310 DIRECTION OF COMMUNITY SERVICES ACTIVITIES</b>									
	710 TRANSFERS	-	500	-		-		-	-	
	<b>TOTAL SISTERS COMMUNITY SCHOOLS</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>268 ES CO-CURRICULAR/STUDENT FEES</b>										
Function	<b>1113 ELEMENTARY- CO-CURRICULAR</b>									
	130 ADDITIONAL SALARY	98	-	-		-		-	-	
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	10,000		15,000		15,000	15,000	
	410 CONSUMABLE SUPPLIES & MATERIALS	8,008	7,891	34,000		38,000		38,000	38,000	
	420 TEXTBOOKS	4,602	217	-		-		-	-	
	470 COMPUTER SOFTWARE	-	350	-		-		-	-	
	<b>TOTAL ES CO-CURRICULAR/STUDENT FEES</b>	<b>12,708</b>	<b>8,458</b>	<b>44,000</b>	<b>-</b>	<b>53,000</b>	<b>-</b>	<b>53,000</b>	<b>53,000</b>	<b>-</b>
<b>270 OSCIM</b>										
Function	<b>4110 SERVICE AREA DIRECTION</b>									
	640 DUES AND FEES	3,417	-	-		-		-	-	
Function	<b>4150 BUILDING ACQUISITION, CONTSTRUCTION, IMPROVEMENTS</b>									
	460 NON CONSUMMABLE SUPPLIES	26,484	-	-		-		-	-	
	520 BUILDINGS ACQUISITION & MAJOR STRUCTURAL ALTERATIO	218,319	-	-		-		-	-	
	530 IMPROVEMENTS OTHER THAN BUILDINGS	3,579,192	-	-		-		-	-	
	<b>TOTAL OSCIM</b>	<b>3,827,412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>290 SPECIAL REVENUE POOL</b>										
Function	<b>1999 INSTRUCTION</b>									
	199 SALARIES	-	-	200,000		200,000		200,000	200,000	
	399 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	100,000		100,000		100,000	100,000	
	499 CONSUMABLE SUPPLIES & MATERIALS	-	-	100,000		100,000		100,000	100,000	
Function	<b>2999 SUPPORT SERVICES</b>									
	199 SALARIES	-	-	200,000		200,000		200,000	200,000	
	399 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	100,000		100,000		100,000	100,000	
	499 CONSUMABLE SUPPLIES & MATERIALS	-	-	100,000		100,000		100,000	100,000	
Function	<b>3999 COMMUNITY SERVICES</b>									
	399 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	130,000		130,000		130,000	130,000	
	<b>TOTAL SPECIAL REVENUE POOL</b>	<b>-</b>	<b>-</b>	<b>930,000</b>	<b>-</b>	<b>930,000</b>	<b>-</b>	<b>930,000</b>	<b>930,000</b>	<b>-</b>
<b>293 STAFF ACCOUNTS</b>										
Function	<b>2410 OFFICE OF THE PRINCIPAL</b>									
	410 CONSUMMABLE SUPPLIES	-	7,534	-		11,000		11,000	11,000	
	<b>TOTAL STAFF ACCOUNTS</b>	<b>-</b>	<b>7,534</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>	<b>-</b>

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**200 SPECIAL REVENUE FUND EXPENDITURES**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 19-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>Function</b>	<b>1131 HIGH SCHOOL INSTRUCTION</b>									
	111 CERTIFIED SALARIES	20,667	21,080	21,502	0.3300	22,483	0.3300	22,483	22,483	0.3300
	123 TEMPORARY LICENSED	-	5,890	6,228	0.1200	-		-	-	
	212 PERS EMPLOYEE PICK UP	1,240	1,618	1,664		1,349		1,349	1,349	
	213 PERS DEBT SERVICE RATE	2,902	3,965	4,076		3,305		3,305	3,305	
	218 OPSRP	688	898	2,063		1,673		1,673	1,673	
	220 SOCIAL SECURITY ADMINISTRATION	1,571	2,026	2,121		1,720		1,720	1,720	
	231 WC SAIF	140	138	221		142		142	142	
	232 UNEMPLOYMENT COMPENSATION	-	-	416		337		337	337	
	240 CONTRACTUAL EMPLOYEE BENEFITS	4,817	6,756	7,031		5,552		5,552	5,552	
	310 TUTORING	-	-	-		10,000		10,000	10,000	
	311 SUBSTITUTES	-	-	2,000		10,000		10,000	10,000	
	410 CONSUMABLE SUPPLIES	-	-	5,000		7,000		7,000	7,000	
	420 TEXTBOOKS	8,270	8,831	5,000		5,000		5,000	5,000	
<b>Function</b>	<b>1283 ALTERNATIVE EDUCATION</b>									
	111 CERTIFIED SALARIES	62,628	63,880	65,158	1.0000	68,129	1.0000	68,129	68,129	1.0000
	112 CLASSIFIED SALARIES	11,440	11,670	12,380	0.4100	38,883	0.9400	38,883	38,883	0.9400
	212 PERS EMPLOYEE PICK UP	3,961	4,533	4,652		6,421		6,421	6,421	
	213 PERS DEBT SERVICE RATE	9,281	11,106	11,398		15,731		15,731	15,731	
	218 OPSRP	2,198	2,516	5,769		7,962		7,962	7,962	
	220 SOCIAL SECURITY ADMINISTRATION	5,745	5,670	5,932		8,186		8,186	8,186	
	231 WC SAIF	529	390	617		675		675	675	
	232 UNEMPLOYMENT COMPENSATION	-	-	1,163		1,605		1,605	1,605	
	240 CONTRACTUAL EMPLOYEE BENEFITS	24,587	27,807	22,867		33,648		33,648	33,648	
	311 SUBSTITUTES	909	528	2,000		10,000		10,000	10,000	
	340 TRAVEL	-	-	2,000		10,000		10,000	10,000	
	410 CONSUMABLE SUPPLIES	-	-	5,000		10,000		10,000	10,000	
	420 TEXTBOOKS	1,057	-	5,000		5,000		5,000	5,000	
	470 SOFTWARE	4,444	-	5,000		25,000		25,000	25,000	
<b>Function</b>	<b>1430 HS SUMMER SCHOOL</b>									
	130 ADDITIONAL WAGES	-	-	-	-	3,750		3,750	3,750	
	212 PERS EMPLOYEE PICK UP	-	-	-	-	225		225	225	
	213 PERS DEBT SERVICE RATE	-	-	-	-	551		551	551	
	218 OPSRP	-	-	-	-	279		279	279	
	220 SOCIAL SECURITY ADMINISTRATION	-	-	-	-	287		287	287	
	231 WC SAIF	-	-	-	-	23		23	23	
	232 UNEMPLOYMENT COMPENSATION	-	-	-	-	56		56	56	
	310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	-	-	10,000		10,000	10,000	
<b>Function</b>	<b>2410 OFFICE OF THE PRINCIPAL</b>									
	112 CLASSIFIED SALARIES	8,964	10,059	10,671	0.3100	-		-	-	
	113 ADMIN SALARIES	-	-	83,999	1.0000	43,200	0.5000	43,200	43,200	0.5000
	211 PERS EMPLOYER CONTR	-	-	-	-	5,568		5,568	5,568	
	212 PERS EMPLOYEE PICK UP	538	604	640		2,592		2,592	2,592	
	213 PERS DEBT SERVICE RATE	1,252	1,479	1,569		6,350		6,350	6,350	
	218 OPSRP	298	335	794		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	686	770	816		3,305		3,305	3,305	
	231 WC SAIF	64	56	85		1,784		1,784	1,784	
	232 UNEMPLOYMENT COMPENSATION	-	-	160		648		648	648	
	240 CONTRACTUAL EMPLOYEE BENEFITS	4	393	8		8,412		8,412	8,412	
	311 SUBSTITUTES	-	-	-		5,000		5,000	5,000	
	410 CONSUMABLE SUPPLIES	-	-	10,000		8,168		8,168	8,168	
	470 SOFTWARE	-	-	-		5,000		5,000	5,000	
<b>TOTAL MEASURE 98</b>		<b>178,880</b>	<b>192,997</b>	<b>315,000</b>	<b>3.1700</b>	<b>415,000</b>	<b>2.7700</b>	<b>415,000</b>	<b>415,000</b>	<b>2.7700</b>

2020-21 ADOPTED Budget  
Sisters School District  
Special Revenue Fund Expenditures

**200 SPECIAL REVENUE FUND EXPENDITURES**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 19-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>299 REIMBURSABLE EXPENDITURES</b>										
<b>Function</b>	<b>1111 ELEMENTARY SCHOOL INSTRUCTION</b>									
	130 ADDITIONAL HOURS	-	112	-		-		-	-	
	212 PERS EMPLOYER CONTR	-	7	-		-		-	-	
	213 PERS EMPLOYEE PICK UP	-	16	-		-		-	-	
	218 PERS DEBT SERVICE RATE	-	4	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	-	7	-		-		-	-	
	231 WC SAIF	-	1	-		-		-	-	
	311 SUBSTITUTES	202	105	-		3,000		3,000	3,000	
	410 SUPPLIES	223	4,649	-		5,000		5,000	5,000	
	420 TEXTBOOKS	-	800	-		-		-	-	
	460 NONCONSUMMABLE SUPPLIES	-	400	-		-		-	-	
<b>Function</b>	<b>1121 MIDDLE SCHOOL INSTRUCTION</b>									
	130 ADDITIONAL HOURS	93	282	5,000		-		-	-	
	211 PERS EMPLOYER CONTR	-	-	-		-		-	-	
	212 PERS EMPLOYEE PICK UP	6	17	-		-		-	-	
	213 PERS DEBT SERVICE RATE	13	41	-		-		-	-	
	218 OPSRP	3	9	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	7	21	-		-		-	-	
	231 WC SAIF	1	1	-		-		-	-	
	311 SUBSTITUTES	318	-	-		5,000		5,000	5,000	
<b>Function</b>	<b>1131 HIGH SCHOOL INSTRUCTION</b>									
	130 ADDITIONAL HOURS	536	1,333	5,000		-		-	-	
	211 PERS EMPLOYER CONTR	33	6	-		-		-	-	
	212 PERS EMPLOYEE PICK UP	32	71	-		-		-	-	
	213 PERS DEBT SERVICE RATE	73	174	-		-		-	-	
	218 OPSRP	5	37	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	41	97	-		-		-	-	
	231 WC SAIF	4	6	-		-		-	-	
	240 CONTRACTUAL EMPLOYEE BENEFITS	-	495	-		-		-	-	
	311 SUBSTITUTES	680	1,271	-		5,000		5,000	5,000	
<b>Function</b>	<b>1132 HIGH SCHOOL EXTRA CURRICULAR</b>									
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	189	-	-		-		-	-	
<b>Function</b>	<b>1283 ALTERNATIVE EDUCATION</b>									
	470 SOFTWARE	3,522	3,438	-		-		-	-	
<b>Function</b>	<b>1291 ELL</b>									
	130 NON INSTRUCTIONAL CONTRACTED SERVICES	324	234	-		-		-	-	
	211 PERS EMPLOYER CONTR	28	20	-		-		-	-	
	212 PERS EMPLOYEE PICK UP	19	14	-		-		-	-	
	213 PERS DEBT SERVICE RATE	47	34	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	25	18	-		-		-	-	
	231 WC SAIF	3	1	-		-		-	-	
	420 TEXTBOOKS	-	575	-		-		-	-	
	470 COMPUTER SOFTWARE	-	156	-		-		-	-	
<b>Function</b>	<b>2134 NURSING SERVICES</b>									
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	883	-	-		-		-	-	
<b>Function</b>	<b>2240 PROFESSIONAL DEVELOPMENT</b>									
	340 TRAVEL	6,500	1,281	5,000		5,000		5,000	5,000	
<b>Function</b>	<b>2320 EXECUTIVE ADMINISTRATION SERVICES</b>									
	340 TRAVEL	-	1,568	-		5,000		5,000	5,000	

2020-21 ADOPTED Budget  
Sisters School District  
Special Revenue Fund Expenditures

**200 SPECIAL REVENUE FUND EXPENDITURES**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 19-20	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
<b>299 REIMBURSABLE EXPENDITURES-Continued</b>										
Function	<b>2410 OFFICE OF THE PRINCIPAL</b>									
	130 NON INSTRUCTIONAL CONTRACTED SERVICES	-	2,540	-		-		-	-	
	211 PERS EMPLOYER CONTR	-	220	-		-		-	-	
	212 PERS EMPLOYEE PICK UP	-	152	-		-		-	-	
	213 PERS DEBT SERVICE RATE	-	373	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	-	188	-		-		-	-	
	231 WC SAIF	-	12	-		-		-	-	
	410 SUPPLIES	271	-	-		5,000		5,000	5,000	
Function	<b>2540 OPERATIONS &amp; MAINTENANCE</b>									
	460 NON CONSUMMABLE SUPPLIES	900	-	-		-		-	-	
Function	<b>2550 TRANSPORTATION SERVICES</b>									
	112 CLASSIFIED SALARIES	3,857	-	5,000		-		-	-	
	212 PERS EMPLOYEE PICK UP	231	-	-		-		-	-	
	213 PERS DEBT SERVICE RATE	521	-	-		-		-	-	
	218 OPSRP	128	-	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	288	-	-		-		-	-	
	231 WC SAIF	234	-	-		-		-	-	
Function	<b>3120 FOOD PREPARATION &amp; DISPENSING</b>									
	122 CLASSIFIED SUBSTITUTES	237	-	-		-		-	-	
	211 PERS EMPLOYER CONTR	17	-	-		-		-	-	
	212 PERS EMPLOYEE PICK UP	13	-	-		-		-	-	
	213 PERS DEBT SERVICE RATE	29	-	-		-		-	-	
	218 OPSRP	1	-	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	18	-	-		-		-	-	
	231 WC SAIF	11	-	-		-		-	-	
Function	<b>3300 CIVIL SERVICES</b>									
	340 TRAVEL	2,800	-	-		-		-	-	
<b>TOTAL REIMBURSABLE WAGES</b>		<b>23,366</b>	<b>20,788</b>	<b>20,000</b>	<b>-</b>	<b>33,000</b>	<b>-</b>	<b>33,000</b>	<b>33,000</b>	<b>-</b>
Function	<b>7000</b>									
	600 UNAPPROPRIATED ENDING FUND BALANCE	<b>609,766</b>	<b>830,974</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>	
<b>TOTAL SPECIAL REVENUE FUND EXPENDITURES</b>		<b>6,239,624</b>	<b>2,404,853</b>	<b>3,793,054</b>	<b>12.0000</b>	<b>4,677,301</b>	<b>18.6937</b>	<b>4,677,301</b>	<b>4,677,301</b>	<b>18.6937</b>

# **Other Funds**

## **Section V**



**2020-21 ADOPTED Budget  
Sisters School District**

**Debt Service Funds Budget Summary**

		Actual	Actual	Budget	FTE	Proposed	Proposed	Approved	Adopted	Increase/(Decrease) From 2019-20		
		2017-18	2018-19	2019-20	2019-20	2020-21	FTE	2020-21	2020-21	Dollars	Percent	FTE
<b>REVENUE</b>												
1000	LOCAL SOURCES	3,646,508	3,830,555	3,820,275		3,892,319		3,892,319	3,892,319	72,044	1.89%	
5400	BEGINNING FUND BALANCE	(42,926)	(1,095)	28,854		80,000		80,000	80,000	51,146	177.26%	
<b>TOTAL REVENUE</b>		<b>3,603,582</b>	<b>3,829,460</b>	<b>3,849,129</b>	<b>-</b>	<b>3,972,319</b>	<b>-</b>	<b>3,972,319</b>	<b>3,972,319</b>	<b>123,190</b>	<b>3.20%</b>	<b>-</b>
<b>EXPENDITURES BY FUNCTION</b>												
5100	DEBT SERVICE PAYMENTS	3,604,677	3,725,038	3,849,129		3,972,319		3,972,319	3,972,319	123,190	3.20%	-
7000	UNAPPROPRIATED ENDING FUND BALANCE	(1,095)	104,422	-		-		-	-	-		-
<b>TOTAL EXPENDITURES BY FUNCTION</b>		<b>3,603,582</b>	<b>3,829,460</b>	<b>3,849,129</b>	<b>-</b>	<b>3,972,319</b>	<b>-</b>	<b>3,972,319</b>	<b>3,972,319</b>	<b>123,190</b>	<b>3.20%</b>	<b>-</b>
<b>EXPENDITURES BY OBJECT</b>												
300	PURCHASED SERVICES	2,100	2,100	2,600		2,600		2,600	2,600	-	0.00%	
600	DEBT SERVICE PAYMENTS	3,602,577	3,722,938	3,846,529		3,969,719		3,969,719	3,969,719	123,190	3.20%	
700	TRANSFER OF FUNDS	-	-									
800	CONTINGENCY/ENDING FUND BALANCE	(1,095)	104,422							-		
<b>TOTAL EXPENDITURES BY OBJECT</b>		<b>3,603,582</b>	<b>3,829,460</b>	<b>3,849,129</b>	<b>-</b>	<b>3,972,319</b>	<b>-</b>	<b>3,972,319</b>	<b>3,972,319</b>	<b>123,190</b>	<b>3.20%</b>	<b>-</b>

## Other Funds Detail

**301 DEBT SERVICE FUND – GENERAL OBLIGATION REFUNDING BONDS 2002**

This Debt Service Fund pays the debt service on the General Obligation Refunding Bonds issued in 2002 used for the construction of the current middle school. Revenue for this fund is from taxes assessed and the debt was retired in December 2010.

**302 DEBT SERVICE FUND – GENERAL OBLIGATION BONDS 2001**

This Debt Service Fund pays the debt services on the General Obligation Bonds issued in 2001 used for the construction of the new high school. Revenue for this fund is from taxes assessed.

**303 PENSION BOND DEBT SERVICE – PERS UAL**

The Pension Bond Debt Service pays the debt service on the PERS unfunded actuarial liability. Revenue for the fund is from District funded payroll deductions.

**304 DEBT SERVICE FUND – GENERAL OBLIGATION BONDS 2016**

This Debt Service Fund pays the debt service on the General Obligation Bonds issued in 2016, used for various District Wide projects pertaining to Deferred Maintenance, Safety and Improvements. Revenue for this fund comes from assessed taxes.

**403 CAPITAL IMPROVEMENT PROJECTS 2016**

This fund pays for the District Wide projects funded by the 2016 General Obligation Bonds, as well as payment in full of a prior Full Faith & Credit Obligation. These projects include upgrades to security, several deferred maintenance projects, athletic facilities and building remodels.

**445 LUNDGREN MILL FUND**

The Lundgren Mill Fund is a Capital Improvement Fund designated for capital improvements by a Sisters School Board resolution.

**702 FAN (FAMILY ACCESS NETWORK) EMERGENCY FUND**

The FAN Emergency Fund is a Trust and Agency Fund where the funds have a specified use as designated by the donor. Revenue for the fund is from designated private donations to be held in a trust.

**706 FAN (FAMILY ACCESS NETWORK) DONATED FUNDS**

The FAN Donated Fund is a Trust and Agency Fund which can be used for the operation of the FAN program along with client needs. Revenue for the fund is from private donations Designated for general use in the program and is held in trust.

2020-21 ADOPTED Budget  
Sisters School District  
Debt Service Fund Revenue

**300 DEBT SERVICE FUND**

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
<b>301 DEBT SERVICE FUND</b>									
1112 PRIOR YEAR TAXES	53	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	32	85	-		-		-	-	
<b>TOTAL DEBT SERVICE FUND</b>	<b>85</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>302 DEBT SERVICE FUND 2001</b>									
1111 CURRENT YEAR TAXES	1,994,872	2,097,537	2,030,259		2,045,101		2,045,101	2,045,101	
1112 PRIOR YEAR TAXES	25,296	21,025	25,000		45,474		45,474	45,474	
1113 COUNTY TAX SALES FOR BACK TAXES	2,943	-	-		3,500		3,500	3,500	
1190 PENALTIES & INTEREST ON TAXES	328	760	-		-		-	-	
1990 MISCELLANEOUS REVENUE	1	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	(61,360)	(13,053)	25,254		43,000		43,000	43,000	
<b>TOTAL DEBT SERVICE FUND 2001</b>	<b>1,962,080</b>	<b>2,106,269</b>	<b>2,080,513</b>	<b>-</b>	<b>2,137,075</b>	<b>-</b>	<b>2,137,075</b>	<b>2,137,075</b>	<b>-</b>
<b>303 PENSION BOND DEBT SERVICE</b>									
1510 INTEREST ON INVESTMENTS	3,870	9,854	-		7,000		7,000	7,000	
1970 REVENUES PROVIDED OTHER FUNDS	845,387	867,049	935,144		954,744		954,744	954,744	
5400 BEGINNING FUND BALANCE	18,030	15,544	1,600		20,000		20,000	20,000	
<b>TOTAL PENSION BOND DEBT SERVICE</b>	<b>867,287</b>	<b>892,446</b>	<b>936,744</b>	<b>-</b>	<b>981,744</b>	<b>-</b>	<b>981,744</b>	<b>981,744</b>	<b>-</b>
<b>304 DEBT SERVICE FUND 2016</b>									
1111 CURRENT YEAR TAXES	768,021	828,460	825,372		830,000		830,000	830,000	
1112 PRIOR YEAR TAXES	4,448	5,570	4,500		6,500		6,500	6,500	
1190 PENALTIES & INTEREST ON TAXES	1,288	301	-		-		-	-	
5400 BEGINNING FUND BALANCE	372	(3,671)	2,000		17,000		17,000	17,000	
<b>TOTAL DEBT SERVICE FUND 2016</b>	<b>774,129</b>	<b>830,660</b>	<b>831,872</b>	<b>-</b>	<b>853,500</b>	<b>-</b>	<b>853,500</b>	<b>853,500.00</b>	<b>-</b>
<b>TOTAL DEBT SERVICE FUND REVENUE</b>	<b>3,603,581</b>	<b>3,829,459</b>	<b>3,849,129</b>	<b>-</b>	<b>3,972,319</b>	<b>-</b>	<b>3,972,319</b>	<b>3,972,319</b>	<b>-</b>

**2020-21 ADOPTED Budget  
Sisters School District  
Debt Service Fund Expenditures**

**300 DEBT SERVICE FUND**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020--21
<b>301</b>	<b>DEBT SERVICE FUND</b>									
Function	<b>5200 TRANSFER OF FUNDS</b>									
	710 TRANSFER OF FUNDS	-	-	-	-	-	-	-	-	-
	<b>TOTAL DEBT SERVICE FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>302</b>	<b>DEBT SERVICE FUND 2001</b>									
Function	<b>5110 LONG-TERM DEBT SERVICE</b>									
	380 FISCAL AGENT CONTRACTED SERVICES	500	500	500		500		500	500	
	610 REDEMPTION OF PRINCIPAL	1,595,000	1,735,000	1,875,000		2,030,000		2,030,000	2,030,000	
	621 INTEREST ON BONDS	379,633	295,550	205,013		106,575		106,575	106,575	
	<b>TOTAL DEBT SERVICE FUND 2001</b>	<b>1,975,133</b>	<b>2,031,050</b>	<b>2,080,513</b>	<b>-</b>	<b>2,137,075</b>	<b>-</b>	<b>2,137,075</b>	<b>2,137,075</b>	<b>-</b>
<b>303</b>	<b>PENSION BOND DEBT SERVICE</b>									
Function	<b>5110 LONG-TERM DEBT SERVICE</b>									
	380 FISCAL AGENT CONTRACTED SERVICES	1,600	1,600	1,600		1,600		1,600	1,600	
	610 REDEMPTION OF PRINCIPAL	251,996	248,743	247,079		244,472		244,472	244,472	
	621 INTEREST ON BONDS	598,148	641,401	688,065		735,672		735,672	735,672	
	<b>TOTAL PENSION BOND DEBT SERVICE</b>	<b>851,744</b>	<b>891,744</b>	<b>936,744</b>	<b>-</b>	<b>981,744</b>	<b>-</b>	<b>981,744</b>	<b>981,744</b>	<b>-</b>
<b>304</b>	<b>DEBT SERVICE FUND 2016</b>									
Function	<b>5110 LONG-TERM DEBT SERVICE</b>									
	380 FISCAL AGENT CONTRACTED SERVICES	-	-	500		500		500	500	
	610 REDEMPTION OF PRINCIPAL	455,000	485,000	520,000		550,000		550,000	550,000	
	621 INTEREST ON BONDS	322,800	317,244	311,372		303,000		303,000	303,000	
	<b>TOTAL DEBT SERVICE FUND 2016</b>	<b>777,800</b>	<b>802,244</b>	<b>831,872</b>	<b>-</b>	<b>853,500</b>	<b>-</b>	<b>853,500</b>	<b>853,500</b>	<b>-</b>
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>		<b>3,604,677</b>	<b>3,725,038</b>	<b>3,849,129</b>	<b>-</b>	<b>3,972,319</b>	<b>-</b>	<b>3,972,319</b>	<b>3,972,319</b>	<b>-</b>

**2020-21 ADOPTED Budget  
Sisters School District**

**Capital Projects Funds Budget Summary**

		Actual	Actual	Budget	FTE	Proposed	Proposed	Approved	Adopted	Increase/(Decrease) From 2019-20		
		2017-18	2018-19	2019-20	2019-20	2020-21	FTE	2020-21	2020-21	Dollars	Percent	FTE
<b>REVENUE</b>												
1000	LOCAL SOURCES	94,330	120,746	65,000		35,000		35,000	35,000	(30,000)	-46.15%	
5100	BOND PROCEEDS	-	-	-		-		-	-	-		
5400	BEGINNING FUND BALANCE	7,524,092	5,721,119	3,188,346		2,014,275		2,014,275	2,014,275	(1,174,071)	-36.82%	
<b>TOTAL REVENUE</b>		<b>7,618,422</b>	<b>5,841,865</b>	<b>3,253,346</b>	<b>-</b>	<b>2,049,275</b>	<b>-</b>	<b>2,049,275</b>	<b>2,049,275</b>	<b>(1,204,071)</b>		<b>-</b>
<b>EXPENDITURES BY FUNCTION</b>												
2000	SUPPORT SERVICES	-	10	105,000		101,010		101,010	101,010	(3,990)		
4000	FACILITIES ACQUISITION & CONSTRUCTION	1,897,303	2,163,000	3,148,346	1.75	1,948,265		1,948,265	1,948,265	(1,200,081)	-38.12%	
5100	DEBT SERVICE PAYMENTS	-	-	-		-		-	-	-	0.00%	
7000	UNAPPROPRIATED ENDING FUND BALANCE	5,721,119	3,678,855	-		-		-	-	-	0.00%	
<b>TOTAL EXPENDITURES BY FUNCTION</b>		<b>7,618,422</b>	<b>5,841,865</b>	<b>3,253,346</b>	<b>1.75</b>	<b>2,049,275</b>	<b>-</b>	<b>2,049,275</b>	<b>2,049,275</b>	<b>(1,204,071)</b>		<b>-</b>
<b>EXPENDITURES BY OBJECT</b>												
100	SALARIES	146,709	146,328	134,844	1.75	100,000		100,000	100,000	(34,844)	-25.84%	
200	ASSOCIATED PAYROLL COSTS	78,888	79,713	81,865		-		-	-	(81,865)	-100.00%	
300	PURCHASED SERVICES	36,824	19,689	738,275		387,275		387,275	387,275	(351,000)	-47.54%	
400	SUPPLIES & MATERIALS	166,079	125,255	285,000		211,990		211,990	211,990	(73,010)	-25.62%	
500	CAPITAL OUTLAY	1,465,250	1,792,016	1,963,362		1,350,000		1,350,000	1,350,000	(613,362)	-31.24%	
600	OTHER OBJECTS	3,553	10	50,000		10		10	10	(49,990)	100.00%	
800	CONTINGENCY/ENDING FUND BALANCE	5,721,119	3,678,855	-		-		-	-	-		
<b>TOTAL EXPENDITURES BY OBJECT</b>		<b>7,618,422</b>	<b>5,841,865</b>	<b>3,253,346</b>	<b>1.75</b>	<b>2,049,275</b>	<b>-</b>	<b>2,049,275</b>	<b>2,049,275</b>	<b>(1,204,071)</b>		<b>-</b>

**2020-21 ADOPTED Budget**  
**Sisters School District**  
**Capital Projects Fund Revenue**

**400 CAPITAL PROJECTS FUND**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
<b>403</b>	<b>CAPITAL IMPROVEMENTS PROJECT 2016</b>									
1510	INTEREST ON INVESTMENTS	87,401	73,727	40,000		15,000		15,000	15,000	
1990	MISCELLANEOUS	6,929	47,019	25,000		20,000		20,000	20,000	
5110	BOND PROCEEDS	-	-	-		-		-	-	
5120	BOND PREMIUM	-	-	-		-		-	-	
5400	BEGINNING FUND BALANCE	7,309,817	5,506,844	2,974,071		1,800,000		1,800,000	1,800,000	
	<b>TOTAL CAPITAL IMPROVEMENTS PROJECT 2016</b>	<b>7,404,147</b>	<b>5,627,590</b>	<b>3,039,071</b>		<b>1,835,000</b>		<b>1,835,000</b>	<b>1,835,000</b>	
<b>445</b>	<b>LUNDGREN MILL FUNDS</b>									
5400	BEGINNING FUND BALANCE	214,275	214,275	214,275		214,275		214,275	214,275	
	<b>TOTAL LUNDGREN MILLS FUNDS</b>	<b>214,275</b>	<b>214,275</b>	<b>214,275</b>		<b>214,275</b>		<b>214,275</b>	<b>214,275</b>	
	<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>7,618,422</b>	<b>5,841,865</b>	<b>3,253,346</b>	<b>-</b>	<b>2,049,275</b>	<b>-</b>	<b>2,049,275</b>	<b>2,049,275</b>	<b>-</b>

2020-21 ADOPTED Budget  
Sisters School District  
Capital Projects Fund Expenditures

**400 CAPITAL PROJECTS FUND**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
<b>403</b>	<b>CAPITAL IMPROVEMENTS PROJECT 2016</b>									
<b>Function</b>	<b>2520 FISCAL SERVICES</b>									
	644 BANK FEES	-	10	-		10.00		10.00	10.00	
<b>Function</b>	<b>2115 STUDENT SAFETY</b>									
	410 CONSUMABLE SUPPLIES & MATERIALS	-	-	5,000		1,000		1,000	1,000	
<b>Function</b>	<b>2540 FACILITIES/MAINTENANCE</b>									
	410 CONSUMABLE SUPPLIES & MATERIALS	-	-	100,000		100,000		100,000	100,000	
<b>Function</b>	<b>4110 SERVICE AREA DIRECTION</b>									
	112 CLASSIFIED SALARIES	494	16,268	29,587	0.50	-		-	-	
	113 ADMINISTRATIVE SALARIES	28,444	29,542	-		-		-	-	
	114 SALARIES	111,203	100,244	105,257	1.25	-		-	-	
	130 ADDITIONAL SALARIES	-	-	-		-		-	-	
	211 PERS EMPLOYER CONTR.	5,079	4,085	2,385		-		-	-	
	212 PERS EMPLOYEE PICKUP	8,408	8,761	8,091		-		-	-	
	213 PERS DEBT SERVICE	19,455	21,465	19,785		-		-	-	
	218 OPSRP EMPLOYER CONTR	2,714	3,292	8,656		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	10,256	10,656	10,316		-		-	-	
	231 WC SAIF	5,311	3,827	3,267		-		-	-	
	232 UNEMPLOYMENT	-	-	2,023		-		-	-	
	240 CONTRACTUAL EMPLOYEE BENEFITS	25,479	27,525	27,342		-		-	-	
	342 TRAVEL OUT OF DISTRICT	-	-	500		-		-	-	
	388 ELECTION SERVICES	-	-	-		-		-	-	
	389 NON INSTRUCTIONAL CONTRACTED SERVICES	71	1,785	200,000		50,000		50,000	50,000	
	410 CONSUMABLE SUPPLIES & MATERIALS	-	37	-		-		-	-	
	480 COMPUTER HARDWARE	-	-	-		-		-	-	
	520 BUILDING ACQUISITION & MAJOR STRUCTURAL ALTERATIONS	1,367	-	-		-		-	-	
	640 DUES AND FEES	2,180	-	50,000		-		-	-	
<b>Function</b>	<b>4150 BUILDING ACQUISITION, CONSTRUCTION &amp; IMPROVEMENT</b>									
	112 CLASSIFIED SALARIES	-	-	-	-	100,000		100,000	100,000	
	114 SALARIES	-	-	-		-		-	-	
	130 ADDITIONAL SALARIES	6,569	274	-		-		-	-	
	211 PERS EMPLOYER CONTR.	224	24	-		-		-	-	
	212 PERS EMPLOYEE PICKUP	394	16	-		-		-	-	
	213 PERS DEBT SERVICE	887	40	-		-		-	-	
	218 OPSRP EMPLOYER CONTR	133	-	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	503	19	-		-		-	-	
	231 WC SAIF	45	2	-		-		-	-	
	240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	-		-		-	-	
	324 RENTALS	-	-	3,000		3,000		3,000	3,000	
	354 ADVERTISING	2,976	(1,999)	500		-		-	-	
	382 LEGAL SERVICES	-	-	-		-		-	-	
	383 ARCHITECT/ENGINEER SERVICES	-	-	20,000		20,000		20,000	20,000	
	389 NON INSTRUCTIONAL CONTRACTED SERVICES	33,777	585	300,000		-		-	-	
	410 CONSUMABLE SUPPLIES & MATERIALS	6,622	6,104	30,000		15,000		15,000	15,000	
	460 NON CONSUMABLE SUPPLIES	144,610	76,521	150,000		50,000		50,000	50,000	
	480 COMPUTER HARDWARE	-	9,392	-		-		-	-	
	520 BUILDING ACQUISITION & MAJOR STRUCTURAL ALTERATIONS	673,885	1,324,958	1,500,000		750,000		750,000	750,000	
	530 IMPROVEMENTS OTHER THAN BUILDINGS	583,116	393,321	463,362		600,000		600,000	600,000	
	540 EQUIPMENT	19,865	31,265	-		-		-	-	
	542 REPLACEMENT EQUIPMENT	35,374	-	-		-		-	-	
	562 BUS GARAGE/TRANSPORTATION CENTER	97,037	29,236	-		-		-	-	
	653 BUILDERS RISK INSURANCE	1,372	-	-		-		-	-	
<b>Function</b>	<b>4180 OTHER CAPITAL ITEMS</b>									
	460 NON CONSUMABLE SUPPLIES	14,846	-	-		-		-	-	
	541 EQUIPMENT	54,605	-	-		-		-	-	

2020-21 ADOPTED Budget  
Sisters School District  
Capital Projects Fund Expenditures

**400 CAPITAL PROJECTS FUND**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
Function	<b>4190 OTHER FACILITIES CONSTRUCTION SERVICES</b>									
	322 REPAIRS & MAINTENANCE	-	12,817	-		100,000		100,000	100,000	
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	6,502	-		45,990		45,990	45,990	
	410 CONSUMABLE SUPPLIES & MATERIALS	-	24,071	-		-		-	-	
	460 NON CONSUMABLE SUPPLIES	-	9,130	-		-		-	-	
	540 EQUIPMENT	-	13,235	-		-		-	-	
Function	<b>5110 DEBT SERVICE</b>									
	610 REDEMPTION OF PRINCIPAL	-	-	-		-		-	-	
	621 INTEREST ON BONDS	-	-	-		-		-	-	
Function	<b>7000 UNAPPROPRIATED ENDING FUND BALANCE</b>									
	800 UNAPPROPRIATED ENDING FUND BALANCE	5,506,846	3,464,580	-		-		-	-	
<b>TOTAL CAPITAL IMPROVEMENTS PROJECT 2016</b>		<b>7,404,147</b>	<b>5,627,590</b>	<b>3,039,071</b>	<b>2</b>	<b>1,835,000</b>	<b>-</b>	<b>1,835,000</b>	<b>1,835,000</b>	<b>-</b>
<b>445 LUNDGREN MILL FUNDS</b>										
	<b>4150 BUILDING ACQUISITION, CONSTRUCTION &amp; IMPROVEMENT</b>									
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	214,275	-	214,275		214,275	214,275	
	<b>5200 TRANSFER OF FUNDS</b>									
	710 TRANSFER OF FUNDS	-	-	-	-	-		-	-	
Function	<b>7000 UNAPPROPRIATED ENDING FUND BALANCE</b>									
	800 UNAPPROPRIATED ENDING FUND BALANCE	214,275	214,275	-		-		-	-	
<b>TOTAL LUNDGREN MILL FUNDS</b>		<b>214,275</b>	<b>214,275</b>	<b>214,275</b>	<b>-</b>	<b>214,275</b>	<b>-</b>	<b>214,275</b>	<b>214,275</b>	<b>-</b>
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>		<b>7,618,422</b>	<b>5,841,865</b>	<b>3,253,346</b>	<b>1.75</b>	<b>2,049,275</b>	<b>-</b>	<b>2,049,275</b>	<b>2,049,275</b>	<b>-</b>



**2020-21 ADOPTED Budget  
Sisters School District  
Trust Agency Fund Revenue**

**700 TRUST AGENCY FUND**

		ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
<b>702 FAN EMERGENCY FUND</b>										
1920	CONTRIBUTIONS-DONATIONS	62,654	65,216	70,000		80,000		80,000	80,000	-
1960	RECOVERY OF PRIOR YEAR EXPENDITURE	-	-	-		-		-	-	-
1990	MISCELLANEOUS	-	10,000	10,000		15,000		15,000	15,000	
5400	BEGINNING FUND BALANCE	13,689	6,708	8,000		25,000		25,000	25,000	-
	<b>TOTAL FAN EMERGENCY FUND</b>	<b>76,343</b>	<b>81,923</b>	<b>88,000</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>
<b>706 FAN DONATED ITEMS</b>										
1920	CONTRIBUTIONS-DONATIONS	28,900	3,000	35,000		35,000		35,000	35,000	-
5400	BEGINNING FUND BALANCE	71,659	69,584	30,000		10,000		10,000	10,000	-
	<b>TOTAL FAN DONATED ITEMS</b>	<b>100,559</b>	<b>72,584</b>	<b>65,000</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>
<b>TOTAL TRUST AGENCY FUND</b>		<b>176,902</b>	<b>154,507</b>	<b>153,000</b>	<b>-</b>	<b>165,000</b>	<b>-</b>	<b>165,000</b>	<b>165,000</b>	<b>-</b>

**2020-21 ADOPTED Budget**  
**Sisters School District**  
**Trust Agency Fund Expenditures**

**700 TRUST AGENCY FUND**

			ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	FTE 2019-20	PROPOSED 2020-21	FTE 2020-21	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE 2020-21
<b>702 FAN EMERGENCY FUND</b>											
Function	<b>2122</b>	<b>COUNSELING SERVICES</b>									
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	-	61,146	10,000		10,000		10,000	10,000	
Function	<b>3300</b>	<b>COMMUNITY SERVICES</b>									
	340	TRAVEL	-	-	-		1,000		1,000	1,000	
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	69,635	-	78,000		109,000		109,000	109,000	
Function	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>									
	800	UNAPPROPRIATED ENDING FUND BALANCE	6,708	20,777	-		-		-	-	
<b>TOTAL FAN EMERGENCY FUND</b>			<b>76,343</b>	<b>81,923</b>	<b>88,000</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>
<b>706 FAN DONATED ITEMS</b>											
Function	<b>3300</b>	<b>COMMUNITY SERVICES</b>									
	340	TRAVEL	656	811	1,000		1,000		1,000	1,000	
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	30,319	40,130	63,300		44,000		44,000	44,000	
	410	CONSUMABLE SUPPLIES & MATERIALS	-	-	700		-		-	-	
Function	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>									
	800	UNAPPROPRIATED ENDING FUND BALANCE	69,584	31,643	-		-		-	-	
<b>TOTAL FAN DONATED ITEMS</b>			<b>100,559</b>	<b>72,584</b>	<b>65,000</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>
<b>TOTAL TRUST AGENCY FUND</b>			<b>176,902</b>	<b>154,506</b>	<b>153,000</b>	<b>-</b>	<b>165,000</b>	<b>-</b>	<b>165,000</b>	<b>165,000</b>	<b>-</b>

# **Budget Notices**

## **Section VI**

# CLASSIFIEDS

**- All You Need Maintenance -**  
Hiring for the season. Positions start as temp, possible to go permanent. Looking for reliable hard workers. Starting at \$14.50/hr. **Austin, 541-419-5122**

The City of Sisters' Public Works Department is now hiring a temporary **Seasonal Utility Assistant** for 40 hrs./week, up to six months, must be available to work weekends. Salary: \$13.28 - \$20.09/hr. based on experience and qualifications. Please go to: <https://www.ci.sisters.or.us/jobs> for a complete job description and application form. Please send your completed job application form with resume to Joe O'Neill at [joneill@ci.sisters.or.us](mailto:joneill@ci.sisters.or.us), mail it to City of Sisters, PO Box 39, Sisters, 97759 by May 27, 2020. Application process in place until this position is filled. Start date as soon as possible.

**AQUA CLEAR SPA SERVICE**  
Hot tub cleaning technician needed. Training provided with opportunity for advancement. Competitive pay. Clean driving record required. Serious applicants only. Call or email for interview: 541-410-1023; [aquaclearoregon@gmail.com](mailto:aquaclearoregon@gmail.com)

**NEED A CHANGE?**  
Use The Nugget's **HELP WANTED** column to find a new job!  
**NEED ASSISTANCE?**  
Use the Help Wanted column to find the help you need!  
The Nugget Newspaper  
Call 541-549-9941 to place your ad by noon, Mondays or submit your text online at [NuggetNews.com](http://NuggetNews.com)

## 999 Public Notice

### NOTICE OF BUDGET COMMITTEE MEETINGS

A public meeting of the Budget Committee of the City of Sisters and the Sisters Urban Renewal Agency, Deschutes County, State of Oregon, to discuss the budget for fiscal year July 1, 2020 to June 30, 2021, will be held at City Council Chambers, City Hall, 520 E. Cascade Avenue, Sisters, OR 97759.

The first meeting will take place on **Monday June 1, 2020 at 3:30 p.m.** The purpose of the meeting is to receive the budget message and to receive public comment 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 document may be inspected or obtained on or after May 27, 2020 at City Hall, 520 E. Cascade Ave., Sisters, between the hours of 8 a.m. and 5 p.m.

Listed below are times of scheduled Budget Committee Meetings.

#### DATES AND TIMES:

Mon., June 1, 2020 3:30 p.m.  
Tues., June 2, 2020 3:30 p.m.  
Wed., June 3, 2020 3:30 p.m.  
A copy of this notice is available on the City of Sisters website, [www.ci.sisters.or.us](http://www.ci.sisters.or.us). For additional information, please contact: Joseph O'Neill, 541-412-5222.

THE NUGGET  
SISTERS OREGON

**MOTH: Online auction drew nationwide attention**

Continued from page 1

arts to the American Project Luthier Program and \$4,000 in scholarships provided through the Sisters Graduate Resource Organization (GRO). It's also critical support to an organization whose major event will not be able to go forward in its traditional form in September. The organization is still looking at what an event significantly modified to meet COVID-19 mitigation requirements might look like.

"This year it's more of a lifeline for the organization," Munro said.

The online auction of more than 70 pieces of art and other items drew nationwide attention.

"Quite a few of the

bidders were quite far away out of Sisters," Munro said. "It opened up a wider audience for us, and I think people are just looking for ways to support the organizations that are important to them right now."

The weeklong online auction was supported by a Facebook Live event, and neighborhood tours by local musicians on the Sisters Bandwagon, all in an effort to retain the celebratory element of My Own Two Hands.

The auction wrapped up with a Facebook and Instagram livestreamed drawing for the raffle winner of a custom-made Preston Thompson Guitar. Creative Director Brad Tisdell met with owners and staff from Preston Thompson Guitars at their shop on Main Avenue in Sisters on Saturday evening, where Julie Thomson, the widow of founder Preston Thompson,

drew the winning ticket in a raffle that raised over \$10,000.

Nora Sweet of Georgia was the winner, and she told the Festival that she planned to give the guitar to her son as a 30th birthday present.

The work is just beginning for Sisters Folk Festival staff.

"Now that this is over, we have a whole week to two weeks ahead of us to meet people for pick up and shipping," Munro said. "We've never really had to ship art before... We'll be sending art WAY beyond Sisters."

Munro thanked the many people who bid on art — and urged those whose bids were unsuccessful to pursue the art that they found compelling.

"Get in touch with the artist," she said. "Have them make something for you."

For more information visit [www.sistersfolkfestival.org](http://www.sistersfolkfestival.org).

## I'M SELLING HOMES DURING COVID-19!



SOLD in Sisters! | \$2,000,000

SOLD! Both lots, 2 buyers | \$160,000 & \$135,000

SOLD in Sisters! | \$395,000



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## SISTERS SCHOOL DISTRICT NOTICE OF BUDGET HEARING

A public meeting of the Sisters School District will be held virtually on June 3, 2020 at 5:00 pm. A link to the meeting will be posted to the School Board Calendar on the District website <http://sdsd.org/schoolboard/schoolboardcalendar/>. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Sisters School District Budget Committee. A summary of the budget is presented below. A link to the electronic copy of the budget document will also be posted to the School Board Calendar on the District website.

Contact: Sherry Joseph, Business Manager

Telephone: 541-549-4521

Email: [sherry.joseph@sdsd.org](mailto:sherry.joseph@sdsd.org)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-2021
Beginning Fund Balance	\$7,018,496	\$5,437,384	\$4,800,294
Current Year Property Taxes, other than Local Option Taxes	11,189,131	11,689,131	11,648,101
Current Year Local Option Property Taxes	1,324,092	1,213,288	1,243,180
Other Revenue from Local Sources	2,437,225	2,583,198	2,860,849
Revenue from Intermediate Sources	38,646	34,500	26,000
Revenue from State Sources	2,284,490	3,122,369	4,874,115
Revenue from Federal Sources	449,714	940,953	973,541
Interfund Transfers	100,000	500,000	245,000
All Other Budget Resources	1,970,126	500,000	480,000
Total Resources	\$27,382,541	\$26,068,851	\$27,149,160

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$5,547,388	7,837,370	8,425,855
Other Associated Payroll Costs	3,648,030	4,458,265	5,500,849
Purchased Services	1,485,136	3,222,679	3,514,801
Supplies & Materials	1,358,079	2,018,289	2,052,677
Capital Outlay	1,789,016	2,256,495	1,350,000
Other Objects (except debt service & interfund transfers)	201,282	241,298	374,535
Debt Service	5,863,963	4,486,455	4,409,719
Interfund Transfers	100,000	500,000	245,000
Operating Contingency	400,000	500,000	916,054
Unappropriated Ending Fund Balance & Reserves	5,985,617	350,000	300,000
Total Requirements	\$27,382,541	\$26,068,851	\$27,149,160

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	7,574,916	9,649,998	11,146,434
FTE	69.50	75.89	83.46
2000 Support Services	4,813,360	6,725,402	7,424,248
FTE	43.22	44.52	45.34
3000 Enterprise & Community Services	381,680	705,300	696,110
FTE	4.40	4.40	5.02
4000 Facility Acquisition & Construction	2,163,001	3,148,346	1,948,265
FTE	2.05	1.75	
5000 Other Uses			
5100 Debt Service	5,863,963	4,486,455	4,473,069
5200 Interfund Transfers	100,000	500,000	245,000
6000 Contingency	400,000	500,000	916,054
7000 Unappropriated Ending Fund Balance	5,985,617	350,000	300,000
Total Requirements	\$27,382,541	\$26,068,851	\$27,149,160
Total FTE	119.20	128.56	133.82

Sister position of the 2020-21 Department of Education's State School Fund (SSF) revenue is estimated at \$11,973,285. This estimate is based on a \$9 billion statewide 2019-21 biennial budget (split 49/51 between years) and is calculated by multiplying projected enrollment of 1,286.18, as measured by average daily membership-weighted (ADMW), by a per ADMW rate of \$9,309. This revenue is received through current property tax collection, Department of Revenue General Purpose Grant, County and Gannum School Funds.

PROPERTY TAX LEVIES			
Permanent Rate Levy (Rate Limit 4.0997 per \$1,000)	4.0997	Rate or Amount Imposed	Rate or Amount Approved
Local Option Levy	0.75	0.75	0.75
Levy for General Obligation Bonds	\$2,970,416	3,056,000	3,146,025

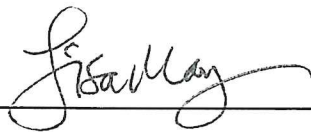
STATEMENT OF INDEBTEDNESS		Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$12,797,225	
Other Bonds	7,892,248	
Other Borrowings	\$50,846	
Total	\$21,191,119	

# Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES, –ss.

I, LISA MAY, being first duly sworn, depose and say that I am the principal clerk of the publication, *The Nugget*, a newspaper of general circulation printed and published at Sisters in the Aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that a **Public Notice of Budget Committee Meeting for the Sisters School District** (a copy of which is hereto annexed) was published for one week in the issue of said newspaper dated 3/25/20.

Subscribed and sworn to before this 27th day of March, 2020.

Signed:  \_\_\_\_\_

Lisa May, Front Desk Administrator



# CLASSIFIEDS

## NOTICE OF BUDGET

### COMMITTEE MEETING

A public meeting of the Budget Committee of the Sisters School District #6, Deschutes County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held at the District

Administration Office, 525 E. Cascade Ave., Sisters, Oregon. The meeting will take place on the 15th day of April, 2020 at 5:00 p.m. and an additional meeting will be held on the 6th

day of May, 2020 at 5:00 p.m. If the restriction for group meetings due to COVID-19 is not lifted prior to these meetings, alternate format information will be posted prior to the first meeting. The purpose of the meeting(s) is to receive the budget message, review the proposed budget for FY 20-21 and to receive

comment from the public on the budget. A copy of the budget document may be inspected or obtained at the meeting on April 15th or at the Sisters School District Office, 525 E. Cascade Ave., Sisters, Oregon between the hours of 8:00 a.m. and 4:00 p.m. on or after April 16th.

## NOTICE OF BUDGET

### COMMITTEE MEETING #1

A public meeting of the Budget committee for Black Butte School District #41, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30,

programs with the Budget Committee. A copy of the budget document may be inspected or obtained after April 13, 2020 at the Black Butte School between the hours of 9 a.m. and 1 p.m. Please contact Celeste Ingram at 541-595-6203 if you need any accommodations to fully participate in the meeting.

The first notice of the budget committee meeting #1 has been posted on the BSD website at: [www.blackbutte.k12.or.us](http://www.blackbutte.k12.or.us)

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF DESCHUTES PROBATE DEPARTMENT

IN THE MATTER OF THE ESTATE OF IRENE A. SMITH, deceased

Case No.: 20PB01499

## NOTICE TO INTERESTED PERSONS

NOTICE IS HEREBY GIVEN that the undersigned has been appointed Personal Representative of the above estate. All persons having claims against the estate are required to present them to the undersigned Personal Representative in care of the undersigned attorney at:

319 Sixth Street SW, Albany, OR

97321 within four months after the date of the first publication of this notice, as stated below, or such claims may be barred.

All persons whose rights may be affected by the proceedings in this estate may obtain additional

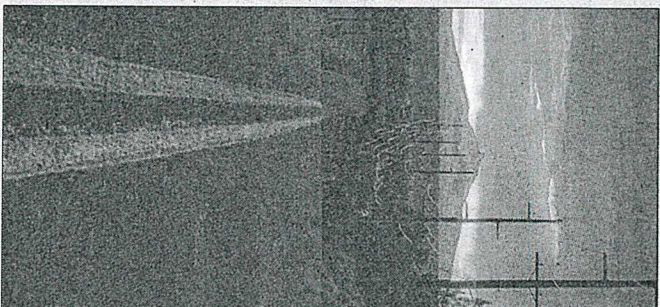


PHOTO BY CAT CONNOR  
A stunning sunset at the end of a long, empty road.

## CORRECTION

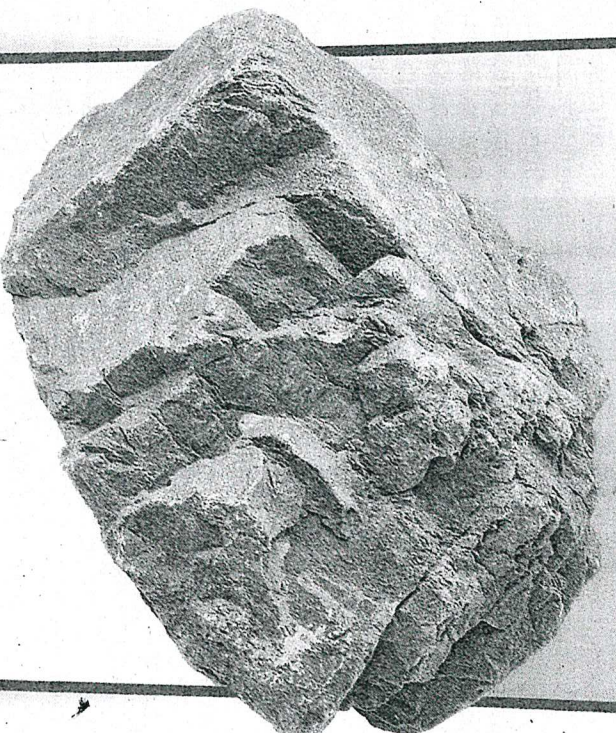
*The Nugget's* story "Historical Society announces new museum" (*The Nugget*, March 11, page 1) had the name of the society's president spelled incorrectly. The president is Floyd Leithausen.

## Quality Truck-mounted CARPET CLEANING

Quality Cleaning 16 years in  
Reasonable Prices *Subsidiary*  
— Credit Cards Accepted —

PAVING SOLUTION

# Loan rates are dropping like a rock!



## ACT NOW!

We are here to serve  
Central Oregon



# Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES, -ss.

I, LISA MAY, being first duly sworn, depose and say that I am the principal clerk of the publication, *The Nugget*, a newspaper of general circulation printed and published at Sisters in the Aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that a **Public Notice of Budget Committee Meeting for the Sisters School District** (a copy of which is hereto annexed) was published for one week in the issue of said newspaper dated 4/8/20.

Subscribed and sworn to before this 9th day of April, 2020.

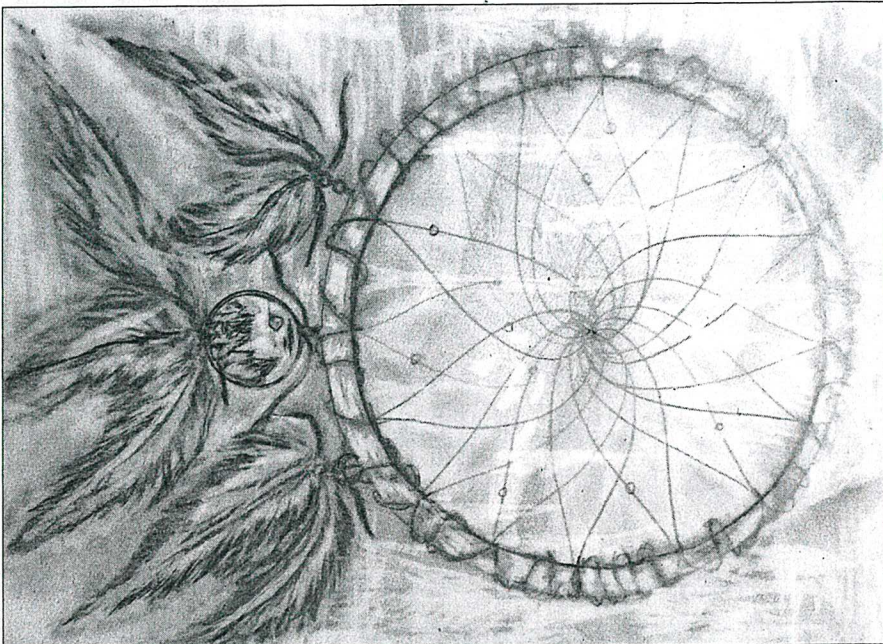
Signed:  \_\_\_\_\_  
Lisa May, Front Desk Administrator



# CLASSIFIEDS

## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Sisters School District #6, Deschutes County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held virtually on the 15th day of April, 2020 at 5:00 p.m. and an additional meeting will be held on the 6th day of May, 2020 at 5:00 p.m. A link to the meeting will be posted to the School Board Calendar on the District website <http://ssd6.org/schoolboard/schoolboardcalendar/>. The purpose of the meeting(s) is to receive the budget message, review the proposed budget for FY 20-21 and to receive comment from the public on the budget. A link to the electronic copy of the budget document will also be posted to the School Board Calendar on the District website by April 15th, or paper copies may be obtained at the Sisters School District Office, 525 E. Cascade Ave., Sisters, Oregon between the hours of 8:00 a.m. and 4:00 p.m. on or after April 15th.



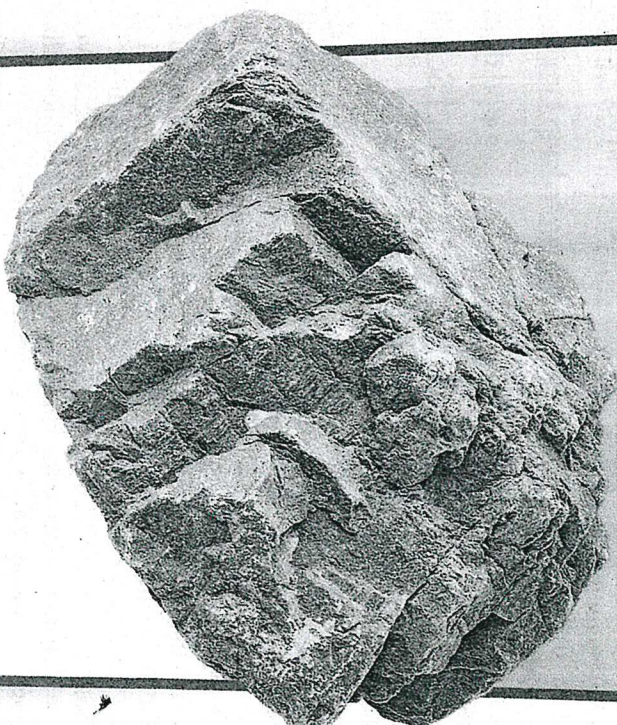
DRAWING BY GEORGE ANTHONY DISCULLO 3

Artist George Anthony Discullo offered an image of a dreamcatcher as a reminder that dreams can come true as people in Sisters stand together and forgive the ones who hurt them. Focus on dreams and what we may become.

Have a story  
idea for  
**The  
Nugget?**

**THE NUGGET  
OFFICE IS CLOSED**  
*But we are working  
remotely to serve you!*

**Loan rates  
are dropping  
like a rock!**



**ACT NOW!**

We are here to serve



# **Resolution & Form ED50**

## **Section VII**

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

## FORM ED-50 2020-2021

To assessor of Deschutes County

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

<u>525 E Cascade Ave</u>	<u>Sisters</u>	<u>OR</u>	<u>97759</u>	<u>June 25, 2020</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Sherry Joseph</u>	<u>Business Manager</u>	<u>541-549-8521 ext 5012</u>	<u>x</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

### CERTIFICATION - You must check one box.

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

### PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . .	1	4.0997	<b>Excluded from Measure 5 Limits</b> Amount of Levy
2. Local option operating tax . . . . .	2	0.75	
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . . 4a.			\$2,162,909
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . . 4b.			\$863,514
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . . 4c.			<b>\$3,026,423</b>

### PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . . 5	4.0997
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . . 6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . . 7	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	5-15-2018	2018-19	2022-2023	.75/1000

150-504-075-6 (Rev. 10-19)

(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 Jefferson County

## FORM ED-50 2020-2021

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

<u>525 E Cascade Ave</u>	<u>Sisters</u>	<u>OR</u>	<u>97759</u>	<u>June 25, 2020</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Sherry Joseph</u>	<u>Business Manager</u>	<u>541-549-8521 ext 5012</u>		<u>x</u>
Contact Person	Title	Daytime Telephone		Contact Person E-mail

### CERTIFICATION - You must check one box.

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

### PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . .	1	4.0997	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax . . . . .	2	0.75	
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$2,162,909
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$863,514
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$3,026,423</b>

### PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	4.0997
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	5-15-2018	2018-19	2022-2023	.75/1000

150-504-075-6 (Rev. 10-19)

(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.

**Sisters School District No. 6**  
**Resolution #FY 19-20-03**

**RESOLUTION ADOPTING THE 20-21 BUDGET**

BE IT RESOLVED that the Board of Directors of the Sisters School District hereby adopts the budget for the fiscal year 2020-2021 in the total amount of \$27,149,179. This budget is now on file at the Sisters School District Administrative Office, 525 E Cascade Avenue, Sisters Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020 and for the following purposes:

<b>General Fund</b>		<b>Special Revenue Fund</b>	
Instruction	\$ 8,181,869	Instruction	\$ 2,964,565
Support Services	6,276,665	Support Services	1,152,627
Community Services	51,000	Community Services	490,109
Debt Service	500,750	Transfers	<u>70,000</u>
Transfers	175,000		
Contingency	<u>800,000</u>		
Total	<u>\$15,985,284</u>	Total	<u>\$4,677,301</u>
<b>Debt Service Fund</b>		<b>Capital Projects Fund</b>	
Bond Debt Service	\$ 2,990,575	Support Services	\$ 101,010
PERS UAL Debt Service	<u>981,744</u>	Facilities Acquisition & Construction	<u>1,948,265</u>
Total	<u>\$3,972,319</u>	Total	<u>\$2,049,275</u>
<b>Trust &amp; Agency</b>		<b>Total Appropriations, All Funds</b>	
Support Services	\$ 10,000		<u>\$26,849,179</u>
Community Services	<u>155,000</u>	<b>Total Unappropriated and Reserve Amounts, All Funds</b>	
Total	<u>\$ 165,000</u>		<u>\$ 300,000</u>
		<b>TOTAL ADOPTED BUDGET</b>	
			<u>\$27,149,179</u>

**AMENDED - RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2020-2021:

- 1) At the rate of \$4.0997 per \$1,000 of assessed value for permanent rate tax:
- 2) At the rate of \$0.75 per \$1,000 of assessed value for local option tax:
- 3) In the amount of \$3,026,423 for debt service on general obligation bonds:

**RESOLUTION CATEGORIZING THE TAX**

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

**Subject to the Education Limitation**

Permanent Rate Tax ..... \$4.0997/\$1000  
Local Option Tax ..... \$.07500/\$1000

**Excluded from Limitation**

General Obligation Bond Debt Service ..... \$3,026,423

The above resolution statements were approved and declared adopted on this 3rd day of June, 2020.

  
Jay Wilkins, Board Chairman

Date

  
Curtiss Scholl, Superintendent

Date