

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



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

**SHERMAN COUNTY SCHOOL DISTRICT**  
**MORO, OREGON**  
**2019-2020 ADOPTED BUDGET DOCUMENT**  
**TABLE OF CONTENTS**

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Budget Committee Members .....	1
Budget Message .....	2
Budget Calendar .....	6
Fund, Revenue and Expenditure Descriptions.....	7
Proposed FTE .....	12
General Fund .....	13
Title Fund.....	35
NCESD Special Needs Fund .....	39
PERS UAL Fund .....	42
Food Service Fund.....	47
Activities Fund.....	50
County SIP Fund.....	54
IDEA Fund.....	57
Teacherage Fund .....	60
SB1149 Fund .....	63
Measure 98 Fund .....	66
Debt Service Fund .....	69
Capital Projects Fund .....	72
Fiduciary Funds.....	74
Official Publications.....	77
Notice of Property Tax Levy & Certification of Intent to Impose Tax, Form ED-50.....	79
Resolution Adopting the Budget, Making Appropriations, Imposing and Categorizing Taxes .	81
Sherman County Public Library Budget (as fiscal agent for) .....	83

**SHERMAN COUNTY SCHOOL DISTRICT**  
**MORO, OREGON**  
**BUDGET COMMITTEE**  
**2019 - 2020**

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**ELECTED MEMBERS:**

<b>Zone</b>	<b>Member</b>	<b>Term Expires</b>
1	Bill Martin	June 30, 2019
2	Jesse Stutzman	June 30, 2021
3	Kristie Coelsch	June 30, 2021
4	Scott Susi	June 30, 2021
5	Merrie von Borstel	June 30, 2019

**APPOINTED MEMBERS:**

1	DeeAnn Ramos	June 30, 2020
2	Lisa Kaseberg	June 30, 2019
3	Johnathan Rolfe	June 30, 2019
4	Ted von Borstel	June 30, 2021
5	Ron Holmes	June 30, 2021

**ADMINISTRATIVE STAFF:**

Superintendent	Wes Owens
Deputy Clerk	Kimberly McKinney
Secretary	Jennifer Berry

**SHERMAN COUNTY SCHOOL DISTRICT  
BUDGET CALENDAR  
for the  
2019-20 School Year**

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January 14, 2019	Regular Monthly Board Meeting Adopt Budget Calendar
April 18, 2019	First Notice of Budget Committee Meeting
April 25, 2019	Second Notice of Budget Committee Meeting
May 6, 2019	First Meeting of the Budget Committee
May 20, 2019	Second Meeting of the Budget Committee (if needed)
May 24, 2019	Publish Notice of Budget Hearing, Financial Summaries and Fund summaries
June 17, 2019	Public Hearing on the budget documents as approved by the Budget Committee.
	Board meeting enacting resolutions adopting the budget, making appropriations and categorizing and declaring the tax levy.

# Funds

## *Definition of a Fund*

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

## *Types of Funds used by School Districts*

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

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

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

## *Funds used by Sherman County School District*

### **Governmental Funds**

#### **100 General Fund**

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

#### **200 Special Revenue Funds**

State, Local and Federal Grants

Food Services

#### **300 Debt Service Fund**

Records Debt Service of the District

#### **400 Capital Improvement Fund**

Funds for capital improvement expenditures

### **Fiduciary Funds**

#### **700 Trust and Agency Funds**

Account for assets held by the district in a trustee capacity

# **Revenues**

## *Sources*

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

➤ **1000 Local Source**

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

➤ **2000 Intermediate Source**

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

➤ **3000 State Source**

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

➤ **4000 Federal Source**

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

➤ **5000 Other Sources**

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

# **Expenditures**

## *Function Codes:*

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

- **1000 Instruction**
  - Instruction is described as activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities
- **2000 Support Services**
  - Those are services which provide administrative, technical, personal, and logistical support to facilitate and enhance instruction.
- **3000 Enterprise and Community Services**
  - Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the cost of providing goods and services to the students are financed or recovered primarily through user charges and community programs.
- **4000 Facilities Acquisition and Construction**
  - Activities concerned with the acquisition of land and building; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures that are eligible for general obligation bonding are recorded here.
- **5000 Debt Service/Interagency Fund Transactions**
  - This is servicing the debt of the district and conduit-type transfers from one fund to another fund.
- **6000 Contingency**
  - Expenditures that cannot be foreseen or planned in the budget process because of an occurrence of an unusual or extraordinary event.
- **7000 Unappropriated Ending Fund Balance**
  - An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

*Object Codes:*

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

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

➤ **800 Other Uses of Funds**

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

**SHERMAN COUNTY SCHOOL DISTRICT**  
**Fiscal Year 2019-20 Approved Budget**

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<b>FTE by Budget Code</b>			
	<b>Budget</b>	<b>Budget</b>	
	<b>FTE's</b>	<b>FTE's</b>	
	<b>18-19</b>	<b>19-20</b>	
<b>General Fund</b>			
1111 Elementary K-6	8.75	9.26	Additional TOSA Time
1121 Middle School 7-8	2.10	2.07	
1131 High School 9-12	5.31	5.57	
1250 Special Education	2.51	3.65	Additional Assistant Time
2110 Attendance	0.25	0.25	
2120 Guidance	1.25	1.68	
2220 Library	1.64	1.50	
2320 Executive Administration	1.35	1.20	
2410 Office of Principals	2.40	2.25	
2520 Fiscal Services	0.68	0.68	
2540 Operation & Maintenance	3.25	3.75	Additional 0.5 custodian
2550 Transporation	0.57	0.57	
2660 Technology	0.17	0.17	
	<b>30.23</b>	<b>32.60</b>	
<b>Other Funds</b>			
201 Title Programs	1.42	1.16	
205 Food Service	1.80	1.80	
210 IDEA Fund	1.78	1.67	
213 M98 fund	0.50	0.58	
	<b>5.50</b>	<b>5.21</b>	
	<b>35.73</b>	<b>37.81</b>	

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



### **100 General Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - GENERAL FUND**

<b>General Fund Summary</b>	2016-17			2018-19 Adopted			2019-20 Budget			Increase/(Decrease)	
	2017-18		Actual	Budget		FTE	Adopted		FTE	Dollars	Percent
<b>Revenue</b>											
Local Sources	1,446,571	1,514,750		1,550,300			1,625,100			74,800	4.8%
Intermediate Sources	330,597	408,437		343,850			274,820			(69,030)	-20.1%
State Sources	1,923,726	2,009,734		1,888,140			2,201,898			313,758	16.6%
Federal Sources	2,847	2,808		-			-			-	-
Other Sources	19,827	1,582		-			-			-	-
<b>Total Revenues</b>	<b>3,723,568</b>	<b>3,937,311</b>		<b>3,782,290</b>			<b>4,101,818</b>			<b>319,528</b>	<b>8.4%</b>
Beginning Fund Balance	429,640	895,956		1,350,000			1,800,000			450,000	33.3%
<b>Total Resources</b>	<b>4,153,208</b>	<b>4,833,267</b>		<b>5,132,290</b>			<b>5,901,818</b>			<b>769,528</b>	<b>15.0%</b>
<b>Expenditures</b>											
Instruction	1,504,112	1,588,378		1,621,387		18.67	1,879,356		20.55	257,969	15.9%
Support Services	1,625,898	1,651,225		2,005,214		11.56	2,004,834		12.05	(380)	0.0%
Transfers/Debt Service	127,242	131,286		153,756		-	232,661		-	78,905	51.3%
Contingency	-	-		1,351,933		-	1,784,967		-	433,034	32.0%
<b>Total Expenditures</b>	<b>3,257,252</b>	<b>3,370,889</b>		<b>5,132,290</b>		<b>30.23</b>	<b>5,901,818</b>		<b>32.60</b>	<b>769,528</b>	<b>15.0%</b>
Ending Fund Balance	895,956	1,462,378		-		-	-		-	-	0.0%
<b>Total Requirements</b>	<b>4,153,208</b>	<b>4,833,267</b>		<b>5,132,290</b>		<b>30.23</b>	<b>5,901,818</b>		<b>32.60</b>	<b>769,528</b>	<b>15.0%</b>
<b>All Funds Expenditures by Object</b>											
Salaries	1,384,255	1,407,553		1,437,097		30.23	1,545,136		32.60	108,039	7.5%
Related Payroll Costs	759,722	822,178		929,649		-	1,065,305		-	135,656	14.6%
Purchased Services	791,473	800,628		961,050		-	912,725		-	(48,325)	-5.0%
Consumable Supplies & Materials	137,107	156,707		241,485		-	298,054		-	56,569	23.4%
Other Objects	161,919	161,167		170,281		-	181,021		-	10,740	6.3%
Transfers	227,776	22,656		40,795		-	114,610		-	73,815	180.9%
Contingency	-	-		1,351,933		-	1,784,967		-	433,034	32.0%
<b>Total Expenditures</b>	<b>3,462,252</b>	<b>3,370,889</b>		<b>5,132,290</b>		<b>30.23</b>	<b>5,901,818</b>		<b>32.60</b>	<b>769,528</b>	<b>15.0%</b>
Ending Fund Balance	895,956	1,462,378		-		-	-		-	-	0.0%
<b>Total Requirements</b>	<b>4,358,208</b>	<b>4,833,267</b>		<b>5,132,290</b>		<b>30.23</b>	<b>5,901,818</b>		<b>32.60</b>	<b>769,528</b>	<b>15.0%</b>

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

**Resources Report**

		ACTUALS 16/17	ACTUALS 17/18	ADOPTED 18/19	FTE 18/19	PROPOSED 19/20	PROPOSED FTE 19/20	APPROVED 19/20	ADOPTED 19/20	FTE 19/20
<b>Fund 100 GENERAL FUND</b>										
11111 Current Years Taxes	1,382,991	1,440,028	1,460,000	0.00	1,480,000	0.00	1,480,000	1,480,000	1,480,000	0.00
11112 Prior Years Taxes	26,435	18,775	40,000	0.00	30,000	0.00	30,000	30,000	30,000	0.00
1510 Interest on Investments	13,008	38,578	25,000	0.00	50,000	0.00	50,000	50,000	50,000	0.00
1740 Fees	1,025	725	1,000	0.00	1,000	0.00	1,000	1,000	1,000	0.00
1910 Rentals	4,400	4,650	4,800	0.00	3,600	0.00	3,600	3,600	3,600	0.00
1921 DONATIONS	6,500	973	1,000	0.00	41,000	0.00	41,000	41,000	41,000	0.00
1922 BUSING GRANT	3,050	3,000	3,000	0.00	3,000	0.00	3,000	3,000	3,000	0.00
1940 DONATIONS FROM OUTSIDE SOURCE	0	25	0	0.00	0	0.00	0	0	0	0.00
1960 RECOVERY OF PY EXPENDITURE	326	265	0	0.00	0	0.00	0	0	0	0.00
1980 Miscellaneous	8,836	7,730	15,500	0.00	16,500	0.00	16,500	16,500	16,500	0.00
<b>1000</b>	<b>1,446,571</b>	<b>1,514,750</b>	<b>1,550,300</b>	<b>0.00</b>	<b>1,625,100</b>	<b>0.00</b>	<b>1,625,100</b>	<b>1,625,100</b>	<b>1,625,100</b>	<b>0.00</b>
2101 County School Funds	27,005	58,250	0	0.00	0	0.00	0	0	0	0.00
2103 EXCESS ESD LOCAL REVENUE	229,591	219,062	267,350	0.00	189,970	0.00	189,970	189,970	189,970	0.00
2210 NCESD TEACHER REIMB.	0	7,535	0	0.00	8,350	0.00	8,350	8,350	8,350	0.00
2211 SC SWCD GRANTS	0	0	4,000	0.00	4,000	0.00	4,000	4,000	4,000	0.00
2216 SC PREVENTION GRANT	500	0	0	0.00	0	0.00	0	0	0	0.00
2230 WIND TECHNOLOGY GRANT	50,000	50,000	50,000	0.00	50,000	0.00	50,000	50,000	50,000	0.00
2231 JUVENILE CRIME PREVENTION GRANT	23,500	15,832	22,500	0.00	22,500	0.00	22,500	22,500	22,500	0.00
2250 MISC. GRANTS	0	57,759	0	0.00	0	0.00	0	0	0	0.00
<b>2000</b>	<b>330,596</b>	<b>408,437</b>	<b>343,850</b>	<b>0.00</b>	<b>274,820</b>	<b>0.00</b>	<b>274,820</b>	<b>274,820</b>	<b>274,820</b>	<b>0.00</b>
3101 State School Fund - General Support	1,382,177	1,983,633	1,863,315	0.00	2,176,935	0.00	2,176,935	2,176,935	2,176,935	0.00
3103 Common School Fund	25,638	20,747	24,825	0.00	24,963	0.00	24,963	24,963	24,963	0.00
3299 Other Restricted Grants-in-Aid	5,912	5,353	0	0.00	0	0.00	0	0	0	0.00
<b>3000</b>	<b>1,923,726</b>	<b>2,009,734</b>	<b>1,888,140</b>	<b>0.00</b>	<b>2,201,898</b>	<b>0.00</b>	<b>2,201,898</b>	<b>2,201,898</b>	<b>2,201,898</b>	<b>0.00</b>
4500 RESTRICTED REV. FROM FED. GOV*	2,847	2,808	0	0.00	0	0.00	0	0	0	0.00
<b>4000</b>	<b>2,847</b>	<b>2,808</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5300 Sale of or Compensation for Loss of Fixi	19,828	1,582	0	0.00	0	0.00	0	0	0	0.00
5400 Beginning Fund Balance	429,640	895,956	1,250,000	0.00	1,800,000	0.00	1,800,000	1,800,000	1,800,000	0.00
<b>5000</b>	<b>449,468</b>	<b>897,538</b>	<b>1,350,000</b>	<b>0.00</b>	<b>1,800,000</b>	<b>0.00</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>0.00</b>
<b>Total Fund 100 GENERAL FUND</b>	<b>4,153,208</b>	<b>4,833,267</b>	<b>5,132,290</b>	<b>0.00</b>	<b>5,901,818</b>	<b>0.00</b>	<b>5,901,818</b>	<b>5,901,818</b>	<b>5,901,818</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
					1920	1920			

<b>Fund 100 GENERAL FUND</b>									
Function	1111 Primary, K-3								
111 Licensed Salaries	340,935	364,937	379,906	8,35	411,413	411,413			8.86
112 Classified Salaries	5,219	5,799	7,654	0.40	7,756	0.40	7,756	7,756	0.40
121 Substitutes - Licensed	27,119	15,102	18,000	0.00	18,000	0.00	18,000	18,000	0.00
122 Substitutes - Classified	131	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
<b>100</b>	<b>373,404</b>	<b>385,838</b>	<b>406,560</b>	<b>8.75</b>	<b>438,169</b>	<b>9.26</b>	<b>438,169</b>	<b>438,169</b>	<b>9.26</b>
211 Employer Contribution, Tier I and Tier II	57,554	74,375	77,911	0.00	101,320	0.00	101,320	101,320	0.00
212 Employee Contribution, Pick-up	17,860	18,966	20,060	0.00	21,865	0.00	21,865	21,865	0.00
220 Social Security Administration	26,941	27,871	31,103	0.00	33,522	0.00	33,522	33,522	0.00
231 Workers Compensation	1,623	1,184	1,907	0.00	1,969	0.00	1,969	1,969	0.00
232 Unemployment Compensation	704	360	408	0.00	440	0.00	440	440	0.00
240 Contractual Employee Benefits	100,271	124,886	133,108	0.00	143,393	0.00	143,393	143,393	0.00
<b>200</b>	<b>204,953</b>	<b>247,642</b>	<b>264,497</b>	<b>0.00</b>	<b>302,509</b>	<b>0.00</b>	<b>302,509</b>	<b>302,509</b>	<b>0.00</b>
322 Repairs & Maintenance Services	5,752	10,074	10,000	0.00	10,000	0.00	10,000	10,000	0.00
324 Rentals	0	1,779	2,500	0.00	2,500	0.00	2,500	2,500	0.00
341 Travel, Local in District	0	145	600	0.00	600	0.00	600	600	0.00
342 Travel, Out of District	0	56	500	0.00	500	0.00	500	500	0.00
<b>300</b>	<b>5,752</b>	<b>12,054</b>	<b>13,600</b>	<b>0.00</b>	<b>13,600</b>	<b>0.00</b>	<b>13,600</b>	<b>13,600</b>	<b>0.00</b>
410 Consumable Supplies and Materials	21,245	6,679	20,000	0.00	22,500	0.00	22,500	22,500	0.00
420 Textbooks	11,403	12,934	1,500	0.00	20,000	0.00	20,000	20,000	0.00
440 Periodicals	0	159	1,400	0.00	1,400	0.00	1,400	1,400	0.00
460 Non-consumable Items	4,188	197	1,000	0.00	1,000	0.00	1,000	1,000	0.00
470 Computer Software	488	1,033	1,000	0.00	12,900	0.00	12,900	12,900	0.00
480 COMPUTER HARDWARE	25	12,514	2,000	0.00	21,000	0.00	21,000	21,000	0.00
<b>400</b>	<b>37,350</b>	<b>33,515</b>	<b>26,900</b>	<b>0.00</b>	<b>78,800</b>	<b>0.00</b>	<b>78,800</b>	<b>78,800</b>	<b>0.00</b>
640 Dues and Fees	702	43	150	0.00	150	0.00	150	150	0.00
<b>600</b>	<b>702</b>	<b>43</b>	<b>150</b>	<b>0.00</b>	<b>150</b>	<b>0.00</b>	<b>150</b>	<b>150</b>	<b>0.00</b>
<b>Total Function 1111 Primary, K-3</b>	<b>622,161</b>	<b>679,093</b>	<b>711,707</b>	<b>8.75</b>	<b>833,228</b>	<b>9.26</b>	<b>833,228</b>	<b>833,228</b>	<b>9.26</b>

## Requirements Report

ACTUALS 16/17	ACTUALS 17/18	ADOPTED 18/19	FTE 18/19
1920	1920	1920	FTE 1920

<b>Fund 100 GENERAL FUND</b>											
Function	1121 Middle/Junior High Programs										
111 Licensed Salaries	96,904	91,346	98,773	2.10	99,489	2.07	99,489	99,489	99,489	2.07	
<b>100</b>	<b>96,904</b>	<b>91,346</b>	<b>98,773</b>	<b>2.10</b>	<b>99,489</b>	<b>2.07</b>	<b>99,489</b>	<b>99,489</b>	<b>99,489</b>	<b>2.07</b>	
211 Employer Contribution, Tier I and Tier II	13,606	12,173	15,266	0.00	20,870	0.00	20,870	20,870	20,870	0.00	
212 Employee Contribution, Pick-up	4,398	3,338	4,187	0.00	4,710	0.00	4,710	4,710	4,710	0.00	
220 Social Security Administration	7,039	6,892	7,556	0.00	7,610	0.00	7,610	7,610	7,610	0.00	
231 Workers Compensation	420	277	448	0.00	441	0.00	441	441	441	0.00	
232 Unemployment Compensation	184	90	99	0.00	99	0.00	99	99	99	0.00	
240 Contractual Employee Benefits	32,880	23,679	30,543	0.00	30,728	0.00	30,728	30,728	30,728	0.00	
<b>200</b>	<b>58,526</b>	<b>46,449</b>	<b>58,099</b>	<b>0.00</b>	<b>64,458</b>	<b>0.00</b>	<b>64,458</b>	<b>64,458</b>	<b>64,458</b>	<b>0.00</b>	
342 Travel, Out of District	0	0	400	0.00	400	0.00	400	400	400	0.00	
353 Postage	0	0	1,000	0.00	1,000	0.00	1,000	1,000	1,000	0.00	
<b>300</b>	<b>0</b>	<b>0</b>	<b>1,400</b>	<b>0.00</b>	<b>1,400</b>	<b>0.00</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>0.00</b>	
410 Consumable Supplies and Materials	0	90	1,000	0.00	1,000	0.00	1,000	1,000	1,000	0.00	
420 Textbooks	0	0	500	0.00	500	0.00	500	500	500	0.00	
440 Periodicals	0	0	500	0.00	500	0.00	500	500	500	0.00	
460 Non-consumable Items	0	0	1,000	0.00	1,000	0.00	1,000	1,000	1,000	0.00	
470 Computer Software	0	0	300	0.00	300	0.00	300	300	300	0.00	
<b>400</b>	<b>0</b>	<b>90</b>	<b>3,300</b>	<b>0.00</b>	<b>3,300</b>	<b>0.00</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>0.00</b>	
640 Dues and Fees	0	0	25	0.00	25	0.00	25	25	25	0.00	
<b>600</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0.00</b>	<b>25</b>	<b>0.00</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0.00</b>	
<b>Total Function 1121 Middle/Junior High Programs</b>		<b>155,430</b>	<b>137,885</b>	<b>161,597</b>	<b>2.10</b>	<b>168,672</b>	<b>2.07</b>	<b>168,672</b>	<b>168,672</b>	<b>2.07</b>	
Function	1122 Middle/Junior High School Extracurricular										
130 Additional Salary	9,723	13,376	14,523	0.00	14,100	0.00	14,100	14,100	14,100	0.00	
<b>100</b>	<b>9,723</b>	<b>13,376</b>	<b>14,523</b>	<b>0.00</b>	<b>14,100</b>	<b>0.00</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>	<b>0.00</b>	
211 Employer Contribution, Tier I and Tier II	1,102	1,444	2,401	0.00	2,351	0.00	2,351	2,351	2,351	0.00	
212 Employee Contribution, Pick-up	375	383	661	0.00	499	0.00	499	499	499	0.00	
220 Social Security Administration	729	988	1,109	0.00	1,080	0.00	1,080	1,080	1,080	0.00	
231 Workers Compensation	47	44	86	0.00	114	0.00	114	114	114	0.00	
232 Unemployment Compensation	19	13	13	0.00	12	0.00	12	12	12	0.00	

## Requirements Report

ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819
			1920
			PROPOSED 1920
			APPROVED 1920
			ADOPTED 1920
			FTE 1920

### **Fund 100 GENERAL FUND**

<b>Function</b>	<b>1122 Middle/Junior High School Extracurricular</b>	<b>200</b>	<b>Total Function 1122 Middle/Junior High School Extracurricular</b>	<b>11,995</b>	<b>16,301</b>	<b>18,893</b>	<b>0.00</b>	<b>18,156</b>	<b>18,156</b>	<b>0.00</b>
<b>Function</b>	<b>1131 High School Programs</b>									
111 Licensed Salaries	244,140	253,654	261,080	5,31	279,591	5,57	279,591	279,591	279,591	5,57
112 Classified Salaries	0	1,885	0	0.00	0	0.00	0	0	0	0.00
121 Substitutes - Licensed	21,697	29,165	18,000	0.00	18,000	0.00	18,000	18,000	18,000	0.00
130 Additional Salary	2,323	2,418	2,418	0.00	3,374	0.00	3,374	3,374	3,374	0.00
<b>100</b>	<b>268,160</b>	<b>287,122</b>	<b>281,498</b>	<b>5.31</b>	<b>300,965</b>	<b>5.57</b>	<b>300,965</b>	<b>300,965</b>	<b>300,965</b>	<b>5.57</b>
211 Employer Contribution, Tier I and Tier II	35,817	41,365	49,588	0.00	59,435	0.00	59,435	59,435	59,435	0.00
212 Employee Contribution, Pick-up	11,897	10,647	12,798	0.00	12,807	0.00	12,807	12,807	12,807	0.00
220 Social Security Administration	19,655	21,990	21,535	0.00	23,023	0.00	23,023	23,023	23,023	0.00
231 Workers Compensation	1,159	875	1,272	0.00	1,328	0.00	1,328	1,328	1,328	0.00
232 Unemployment Compensation	514	284	282	0.00	301	0.00	301	301	301	0.00
240 Contractual Employee Benefits	77,715	68,454	77,257	0.00	82,682	0.00	82,682	82,682	82,682	0.00
<b>200</b>	<b>146,758</b>	<b>143,616</b>	<b>162,732</b>	<b>0.00</b>	<b>179,576</b>	<b>0.00</b>	<b>179,576</b>	<b>179,576</b>	<b>179,576</b>	<b>0.00</b>
311 Instruction Services	1,400	900	2,000	0.00	2,000	0.00	2,000	2,000	2,000	0.00
319 Other Instructional, Prof & Tech Services	0	1,218	1,000	0.00	1,000	0.00	1,000	1,000	1,000	0.00
322 Repairs & Maintenance Services	10,291	7,337	10,300	0.00	10,300	0.00	10,300	10,300	10,300	0.00
341 Travel, Local in District	0	0	500	0.00	500	0.00	500	500	500	0.00
342 Travel, Out of District	135	753	2,000	0.00	2,000	0.00	2,000	2,000	2,000	0.00
353 Postage	2,157	1,274	2,000	0.00	2,000	0.00	2,000	2,000	2,000	0.00
374 OTHER TUITION	20,279	24,149	30,000	0.00	37,500	0.00	37,500	37,500	37,500	0.00
<b>300</b>	<b>34,263</b>	<b>35,631</b>	<b>47,800</b>	<b>0.00</b>	<b>55,300</b>	<b>0.00</b>	<b>55,300</b>	<b>55,300</b>	<b>55,300</b>	<b>0.00</b>
410 Consumable Supplies and Materials	19,714	17,741	18,900	0.00	22,750	0.00	22,750	22,750	22,750	0.00
420 Textbooks	3,913	25,907	9,100	0.00	17,100	0.00	17,100	17,100	17,100	0.00
440 Periodicals	55	0	400	0.00	400	0.00	400	400	400	0.00
460 Non-consumable Items	8,413	3,622	3,500	0.00	11,630	0.00	11,630	11,630	11,630	0.00
470 Computer Software	206	621	1,000	0.00	12,900	0.00	12,900	12,900	12,900	0.00

## Requirements Report

	ACTUALS 16/17	ACTUALS 17/18	ADOPTED 18/19	FTE 18/19	PROPOSED 19/20	APPROVED 19/20	ADOPTED 19/20	FTE 19/20

<b>Fund 100 GENERAL FUND</b>								
<b>Function</b>	<b>1131 High School Programs</b>							
480	COMPUTER HARDWARE	4,793	11,188	6,000	0.00	7,000	0.00	7,000
<b>400</b>	<b>Dues and Fees</b>	<b>37,094</b>	<b>59,079</b>	<b>38,900</b>	<b>0.00</b>	<b>71,780</b>	<b>0.00</b>	<b>71,780</b>
640		129	556	1,045	0.00	1,045	0.045	1,045
<b>600</b>		<b>129</b>	<b>556</b>	<b>1,045</b>	<b>0.00</b>	<b>1,045</b>	<b>0.00</b>	<b>1,045</b>
<b>Total Function 1131 High School Programs</b>		<b>486,403</b>	<b>526,004</b>	<b>531,975</b>	<b>5.31</b>	<b>608,666</b>	<b>5.57</b>	<b>608,666</b>
<b>Function</b>	<b>1132 High School Extracurricular</b>							
130	Additional Salary	61,506	61,235	58,832	0.00	65,674	0.00	65,674
<b>100</b>		<b>61,506</b>	<b>61,235</b>	<b>58,832</b>	<b>0.00</b>	<b>65,674</b>	<b>0.00</b>	<b>65,674</b>
211	Employer Contribution, Tier I and Tier II	7,644	7,216	8,126	0.00	11,338	0.00	11,338
212	Employee Contribution, Pick-up	2,220	1,784	2,051	0.00	2,495	0.00	2,495
220	Social Security Administration	4,576	4,625	4,500	0.00	5,023	0.00	5,023
231	Workers Compensation	310	221	496	0.00	395	0.00	395
232	Unemployment Compensation	120	60	57	0.00	64	0.00	64
240	Contractual Employee Benefits	44	346	0	0.00	0	0.00	0
<b>200</b>		<b>14,913</b>	<b>14,252</b>	<b>15,230</b>	<b>0.00</b>	<b>19,315</b>	<b>0.00</b>	<b>19,315</b>
342	Travel, Out of District	0	1,600	2,000	0.00	2,000	0.00	2,000
<b>300</b>		<b>0</b>	<b>1,600</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>
410	Consumable Supplies and Materials	1,034	467	0	0.00	0	0.00	0
<b>400</b>		<b>1,034</b>	<b>467</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and Fees	120	60	100	0.00	100	0.00	100
<b>600</b>		<b>120</b>	<b>60</b>	<b>100</b>	<b>0.00</b>	<b>100</b>	<b>0.00</b>	<b>100</b>
<b>Total Function 1132 High School Extracurricular</b>		<b>77,573</b>	<b>77,615</b>	<b>76,162</b>	<b>0.00</b>	<b>87,089</b>	<b>0.00</b>	<b>87,089</b>
<b>Function</b>	<b>1210 Programs for the Talented and Gifted</b>							
319	Other Instructional, Prof & Tech Services	1,212	1,593	3,000	0.00	3,000	0.00	3,000
341	Trave, Local in District	0	0	1,000	0.00	1,000	0.00	1,000
<b>300</b>		<b>1,212</b>	<b>1,593</b>	<b>4,000</b>	<b>0.00</b>	<b>4,000</b>	<b>0.00</b>	<b>4,000</b>
410	Consumable Supplies and Materials	367	275	500	0.00	500	0.00	500

## Requirements Report

ACTUALS 1617	ACTUALS 1718	ADOPTED 1819
FTE 1920	FTE 1920	FTE 1920

<b>Fund 100 GENERAL FUND</b>		ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
400									
		<b>Total Function 1210 Programs for the Talented and Gifted</b>	<b>1,579</b>	<b>1,868</b>	<b>4,500</b>	<b>0.00</b>	<b>4,500</b>	<b>0.00</b>	<b>500</b>
		<b>Function 1250 Less Restrictive Programs for Students w/Disabilities</b>	<b>367</b>	<b>275</b>	<b>500</b>	<b>0.00</b>	<b>500</b>	<b>0.00</b>	<b>500</b>
		111 Licensed Salaries	74	0	0	0.00	0	0.00	0
		112 Classified Salaries	68,714	61,043	47,871	2,51	66,235	3,65	66,235
		121 Substitutes - Licensed	1,188	736	2,000	0.00	3,000	0.00	3,000
		122 Substitutes - Classified	5,544	9,818	3,000	0.00	3,000	0.00	3,000
		100	<b>75,520</b>	<b>71,598</b>	<b>52,871</b>	<b>2,51</b>	<b>72,235</b>	<b>3,65</b>	<b>72,235</b>
		211 Employer Contribution, Tier I and Tier II	13,880	14,583	11,805	0.00	18,124	18,124	0.00
		212 Employee Contribution, Pick-up	39	7	0	0.00	0	0	0.00
		220 Social Security Administration	5,394	5,036	4,045	0.00	5,527	5,527	0.00
		231 Workers Compensation	370	234	278	0.00	370	370	0.00
		232 Unemployment Compensation	141	43	52	0.00	72	72	0.00
		240 Contractual Employee Benefits	40,046	29,662	31,852	0.00	46,967	46,967	0.00
		200	<b>59,870</b>	<b>49,565</b>	<b>48,032</b>	<b>0.00</b>	<b>71,060</b>	<b>0.00</b>	<b>71,060</b>
		312 Instructional Programs Improvement Services	0	20,586	1,000	0.00	1,000	1,000	0.00
		319 Other Instructional, Prof & Tech Services	8,653	7,144	10,000	0.00	10,000	10,000	0.00
		341 Travel, Local in District	0	0	500	0.00	500	500	0.00
		342 Travel, Out of District	0	128	500	0.00	500	500	0.00
		300	<b>8,653</b>	<b>27,857</b>	<b>12,000</b>	<b>0.00</b>	<b>12,000</b>	<b>0.00</b>	<b>12,000</b>
		410 Consumable Supplies and Materials	147	709	900	0.00	1,000	0.00	1,000
		420 Textbooks	24	0	500	0.00	500	500	0.00
		440 Periodicals	0	0	350	0.00	350	350	0.00
		460 Non-consumable Items	85	0	400	0.00	400	400	0.00
		480 COMPUTER HARDWARE	1,475	0	0	0.00	0	0	0.00
		400	<b>1,732</b>	<b>709</b>	<b>2,150</b>	<b>0.00</b>	<b>2,250</b>	<b>0.00</b>	<b>2,250</b>
		640 Dues and Fees	0	0	300	0.00	300	300	0.00
		600	<b>0</b>	<b>0</b>	<b>300</b>	<b>0.00</b>	<b>300</b>	<b>0.00</b>	<b>300</b>
		<b>Total Function 1250 Less Restrictive Programs for Students w/Disabilities</b>	<b>145,774</b>	<b>149,728</b>	<b>115,353</b>	<b>2,51</b>	<b>157,845</b>	<b>3,65</b>	<b>157,845</b>

## Requirements Report

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
	1920	1920	1920	1920	1920	1920	1920	1920

<b>Fund 100 GENERAL FUND</b>								
Function	1288 CHARTER SCHOOL PAYMENTS							
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL	1,331	0	0	0.00	0	0.00	0
<b>300</b>	<b>Total Function 1288 CHARTER SCHOOL PAYMENTS</b>	<b>1,331</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
Function	1291 English Second Language Programs							
112	Classified Salaries	825	(90)	0	0.00	0	0.00	0
<b>100</b>	<b>211 Employer Contribution, Tier I and Tier II</b>	<b>825</b>	<b>(90)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
220	Social Security Administration	145	(20)	0	0.00	0	0.00	0
231	Workers Compensation	63	(7)	0	0.00	0	0.00	0
232	Unemployment Compensation	4	0	0	0.00	0	0.00	0
<b>200</b>	<b>215</b>	<b>(27)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
342	Travel, Out of District	0	0	500	0.00	500	0.00	500
<b>300</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0.00</b>	<b>500</b>	<b>0.00</b>	<b>500</b>	<b>0.00</b>
410	Consumable Supplies and Materials	825	0	500	0.00	500	0.00	500
460	Non-consumable Items	0	0	200	0.00	200	0.00	200
<b>400</b>	<b>825</b>	<b>0</b>	<b>700</b>	<b>0.00</b>	<b>700</b>	<b>0.00</b>	<b>700</b>	<b>0.00</b>
Total Function 1291 English Second Language Programs	1,865	(116)	1,200	0.00	1,200	0.00	1,200	1,200
Major Function 1000 INSTRUCTION	1,504,112	1,588,378	1,621,387	18.67	1,879,386	20.55	1,879,356	1,879,356
								20.55

Requirements Report

**FTE 1819**      **PROPOSED FTE APPROVED 1920**      **ADOPTED 1920**

Fund 100 GENERAL FUND	
Function	2110 ATTENDANCE & SOCIAL WORK
112 Classified Salaries	5,817 6,614 6,753 0.25 6,020 0.25 6,020
122 Substitutes - Classified	0 0 500 0.00 500 0.00 500
<b>100</b>	<b>5,817 6,614 7,253 0.25 6,520 0.25 6,520</b>
211 Employer Contribution, Tier I and Tier II	1,026 1,446 1,477 0.00 1,600 0.00 1,600
212 Employee Contribution, Pick-up	349 397 405 0.00 361 0.00 361
220 Social Security Administration	434 505 555 0.00 499 0.00 499
231 Workers Compensation	29 23 35 0.00 31 0.00 31
232 Unemployment Compensation	11 7 8 0.00 7 0.00 7
240 Contractual Employee Benefits	3,403 3,549 3,636 0.00 3,711 0.00 3,711
<b>200</b>	<b>5,253 5,926 6,116 0.00 6,209 0.00 6,209</b>
322 Repairs & Maintenance Services	0 0 100 0.00 100 0.00 100
342 Travel, Out of District	0 0 50 0.00 50 0.00 50
<b>300</b>	<b>0 0 150 0.00 150 0.00 150</b>
410 Consumable Supplies and Materials	0 0 100 0.00 100 0.00 100
470 Computer Software	0 0 100 0.00 100 0.00 100
<b>400</b>	<b>0 0 200 0.00 200 0.00 200</b>
<b>Total Function 2110 ATTENDANCE &amp; SOCIAL WORK</b>	<b>11,069 12,540 13,719 0.25 13,079 0.25 13,079</b>
Function	2120 GUIDANCE SERVICES
111 Licensed Salaries	31,152 41,432 44,426 1.00 45,271 1.00 45,271
112 Classified Salaries	5,817 6,614 6,753 0.25 13,040 0.68 13,040
122 Substitutes - Classified	0 0 500 0.00 500 0.00 500
<b>100</b>	<b>36,969 48,046 51,679 1.25 58,811 1.68 58,811</b>
211 Employer Contribution, Tier I and Tier II	1,026 5,449 11,193 0.00 15,499 0.00 15,499
212 Employee Contribution, Pick-up	349 1,495 3,071 0.00 3,077 0.00 3,077
220 Social Security Administration	2,817 3,674 3,953 0.00 4,499 0.00 4,499
231 Workers Compensation	160 149 247 0.00 277 0.00 277
232 Unemployment Compensation	74 48 52 0.00 59 0.00 59
240 Contractual Employee Benefits	9,397 16,336 18,180 0.00 24,018 0.00 24,018
<b>200</b>	<b>13,822 27,150 36,696 0.00 47,429 0.00 47,429</b>

## Requirements Report

ACTUALS 1617	ACTUALS 1718	ADOPTED 1819
FTE 1819	FTE 1920	PROPOSED FTE APPROVED 1920
1920	1920	1920

FTE 1920

<b>Fund 100 GENERAL FUND</b>							
<b>Function</b>	<b>2120 GUIDANCE SERVICES</b>	<b>ACTUALS 1617</b>	<b>ACTUALS 1718</b>	<b>ADOPTED 1819</b>	<b>FTE 1819</b>	<b>PROPOSED FTE APPROVED 1920</b>	<b>ADOPTED 1920</b>
<b>300</b>	<b>319 Other Instructional, Prof &amp; Tech Services</b>	35,629	24,992	20,000	0.00	500	500
	341 Travel, Local in District	0	37	600	0.00	600	600
	342 Travel, Out of District	0	0	300	0.00	300	300
	353 Postage	157	0	700	0.00	700	700
		<b>35,786</b>	<b>25,030</b>	<b>21,600</b>	<b>0.00</b>	<b>2,100</b>	<b>2,100</b>
<b>400</b>	<b>410 Consumable Supplies and Materials</b>	337	62	670	0.00	670	670
	440 Periodicals	0	0	250	0.00	250	250
	460 Non-consumable Items	29	0	0	0.00	0	0
	470 Computer Software	373	399	500	0.00	500	500
		<b>738</b>	<b>461</b>	<b>1,420</b>	<b>0.00</b>	<b>1,420</b>	<b>1,420</b>
<b>600</b>	<b>640 Dues and Fees</b>	0	50	0	0.00	0	0
		<b>0</b>	<b>50</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
	<b>Total Function 2120 GUIDANCE SERVICES</b>	<b>87,316</b>	<b>100,738</b>	<b>111,395</b>	<b>1.25</b>	<b>109,760</b>	<b>1.68</b>
<b>300</b>	<b>2130 HEALTH SERVICES</b>						
	319 Other Instructional, Prof & Tech Services	2,510	3,036	3,000	0.00	3,500	3,500
		<b>2,510</b>	<b>3,036</b>	<b>3,000</b>	<b>0.00</b>	<b>3,500</b>	<b>3,500</b>
	410 Consumable Supplies and Materials	976	2,795	1,500	0.00	3,000	3,000
	460 Non-consumable Items	120	0	0	0.00	0	0
		<b>1,096</b>	<b>2,795</b>	<b>1,500</b>	<b>0.00</b>	<b>3,000</b>	<b>3,000</b>
	<b>Total Function 2130 HEALTH SERVICES</b>	<b>3,606</b>	<b>5,831</b>	<b>4,500</b>	<b>0.00</b>	<b>6,500</b>	<b>6,500</b>
<b>100</b>	<b>2210 IMPROVEMENT OF INSTRUCTION</b>						
	111 Licensed Salaries	4,711	1,204	0	0.00	0	0
		<b>4,711</b>	<b>1,204</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
	211 Employer Contribution, Tier I and Tier II	627	318	0	0.00	0	0
	212 Employee Contribution, Pick-up	194	62	0	0.00	0	0
	220 Social Security Administration	332	72	0	0.00	0	0
	231 Workers Compensation	20	4	0	0.00	0	0
	232 Unemployment Compensation	9	1	0	0.00	0	0
		<b>9</b>	<b>1</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
	<b>Total Function 2210 IMPROVEMENT OF INSTRUCTION</b>	<b>4,711</b>	<b>1,204</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Requirements Report

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
	1920				1920			
<b>Fund 100 GENERAL FUND</b>								

<b>Function</b>	<b>2210 IMPROVEMENT OF INSTRUCTION</b>	<b>ACTUALS 1617</b>	<b>ACTUALS 1718</b>	<b>ADOPTED 1819</b>	<b>FTE 1819</b>	<b>PROPOSED 1920</b>	<b>APPROVED 1920</b>	<b>ADOPTED 1920</b>	<b>FTE 1920</b>
<b>Fund 100 GENERAL FUND</b>									
240 Contractual Employee Benefits	3	0	0	0.00	0	0.00	0	0	0.00
241 TUITION	0	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
280 UNDESIGNATED	0	(58)	0	0.00	0	0.00	0	0	0.00
<b>200</b>	<b>312 Instructional Programs Improvement Services</b>	<b>1,184</b>	<b>398</b>	<b>15,000</b>	<b>0.00</b>	<b>15,000</b>	<b>0.00</b>	<b>15,000</b>	<b>0.00</b>
342 Travel, Out of District	9,407	3,981	12,000	0.00	13,000	0.00	13,000	13,000	0.00
<b>300</b>	<b>410 Consumable Supplies and Materials</b>	<b>10,564</b>	<b>7,195</b>	<b>16,000</b>	<b>0.00</b>	<b>17,000</b>	<b>0.00</b>	<b>17,000</b>	<b>0.00</b>
400	178	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2210 IMPROVEMENT OF INSTRUCTION</b>	<b>16,637</b>	<b>8,797</b>	<b>31,000</b>	<b>0.00</b>	<b>32,000</b>	<b>0.00</b>	<b>32,000</b>	<b>32,000</b>	<b>0.00</b>
<b>Function</b>	<b>2220 EDUCATIONAL MEDIA SERVICES</b>	<b>ACTUALS 1617</b>	<b>ACTUALS 1718</b>	<b>ADOPTED 1819</b>	<b>FTE 1819</b>	<b>PROPOSED 1920</b>	<b>APPROVED 1920</b>	<b>ADOPTED 1920</b>	<b>FTE 1920</b>
112 Classified Salaries	38,317	31,551	32,645	1.64	30,746	1.50	30,746	30,746	1.50
122 Substitutes - Classified	887	136	1,000	0.00	1,000	0.00	1,000	1,000	0.00
<b>100</b>	<b>39,204</b>	<b>31,687</b>	<b>33,645</b>	<b>1.64</b>	<b>31,746</b>	<b>1.50</b>	<b>31,746</b>	<b>31,746</b>	<b>1.50</b>
211 Employer Contribution, Tier I and Tier II	7,628	7,417	7,820	0.00	8,728	0.00	8,728	8,728	0.00
220 Social Security Administration	2,861	2,263	2,575	0.00	2,429	0.00	2,429	2,429	0.00
231 Workers Compensation	190	110	181	0.00	162	0.00	162	162	0.00
232 Unemployment Compensation	75	30	34	0.00	32	0.00	32	32	0.00
240 Contractual Employee Benefits	13,989	14,134	21,525	0.00	19,831	0.00	19,831	19,831	0.00
<b>200</b>	<b>312 Instructional Programs Improvement Services</b>	<b>24,743</b>	<b>23,954</b>	<b>32,135</b>	<b>0.00</b>	<b>31,182</b>	<b>0.00</b>	<b>31,182</b>	<b>0.00</b>
319 Other Instructional, Pupil & Tech Services	0	0	200	0.00	200	0.00	200	200	0.00
322 Repairs & Maintenance Services	694	1,554	4,450	0.00	4,450	0.00	4,450	4,450	0.00
342 Travel, Out of District	153	211	750	0.00	750	0.00	750	750	0.00
<b>300</b>	<b>410 Consumable Supplies and Materials</b>	<b>129</b>	<b>0</b>	<b>400</b>	<b>0.00</b>	<b>400</b>	<b>0.00</b>	<b>400</b>	<b>0.00</b>
430 Library Books	741	745	1,000	0.00	1,000	0.00	1,000	1,000	0.00
440 Periodicals									

## Requirements Report

ACTUALS 1617	ACTUALS 1718	ADOPTED 1819
FTE 1819	FTE 1920	PROPOSED FTE APPROVED 1920
1920	1920	1920

<b>Fund 100 GENERAL FUND</b>											
Function	2220 EDUCATIONAL MEDIA SERVICES										
460 Non-consumable Items	1,162	852	1,000	0.00	1,000	0.00	1,000	0.00	1,000	1,000	0.00
470 Computer Software	0	0	1,200	0.00	1,200	0.00	1,200	0.00	1,200	1,200	0.00
<b>400</b>	<b>8,066</b>	<b>10,244</b>	<b>12,700</b>	<b>0.00</b>	<b>12,700</b>	<b>0.00</b>	<b>12,700</b>	<b>0.00</b>	<b>12,700</b>	<b>12,700</b>	<b>0.00</b>
640 Dues and Fees	69	71	150	0.00	150	0.00	150	0.00	150	150	0.00
<b>600</b>	<b>69</b>	<b>71</b>	<b>150</b>	<b>0.00</b>	<b>150</b>	<b>0.00</b>	<b>150</b>	<b>0.00</b>	<b>150</b>	<b>150</b>	<b>0.00</b>
<b>Total Function 2220 EDUCATIONAL MEDIA SERVICES</b>	<b>73,058</b>	<b>67,721</b>	<b>84,430</b>	<b>1.64</b>	<b>81,578</b>	<b>1.50</b>	<b>81,578</b>	<b>1.50</b>	<b>81,578</b>	<b>81,578</b>	<b>1.50</b>
Function	2310 Board of Education Services										
319 Other Instructional, Prof & Tech Services	9,624	4,750	12,000	0.00	12,000	0.00	12,000	0.00	12,000	12,000	0.00
324 Rentals	0	0	250	0.00	250	0.00	250	0.00	250	250	0.00
342 Travel, Out of District	22	612	1,000	0.00	1,000	0.00	1,000	0.00	1,000	1,000	0.00
353 Postage	0	7	1,000	0.00	1,000	0.00	1,000	0.00	1,000	1,000	0.00
354 Advertising	392	714	1,000	0.00	1,000	0.00	1,000	0.00	1,000	1,000	0.00
355 Printing and Binding	1,172	1,688	1,000	0.00	1,000	0.00	1,000	0.00	1,000	1,000	0.00
381 Audit Services	19,800	20,950	20,000	0.00	23,000	0.00	23,000	0.00	23,000	23,000	0.00
382 Legal Services	15,983	15,208	14,000	0.00	14,000	0.00	14,000	0.00	14,000	14,000	0.00
388 Election Services	792	0	1,000	0.00	500	0.00	500	0.00	500	500	0.00
<b>300</b>	<b>47,795</b>	<b>43,930</b>	<b>51,250</b>	<b>0.00</b>	<b>53,750</b>	<b>0.00</b>	<b>53,750</b>	<b>0.00</b>	<b>53,750</b>	<b>53,750</b>	<b>0.00</b>
410 Consumable Supplies and Materials	1,528	1,590	2,500	0.00	2,500	0.00	2,500	0.00	2,500	2,500	0.00
430 Library Books	0	0	255	0.00	250	0.00	250	0.00	250	250	0.00
440 Periodicals	0	0	680	0.00	600	0.00	600	0.00	600	600	0.00
<b>400</b>	<b>1,528</b>	<b>1,590</b>	<b>3,435</b>	<b>0.00</b>	<b>3,350</b>	<b>0.00</b>	<b>3,350</b>	<b>0.00</b>	<b>3,350</b>	<b>3,350</b>	<b>0.00</b>
640 Dues and Fees	3,101	3,293	4,000	0.00	4,000	0.00	4,000	0.00	4,000	4,000	0.00
<b>600</b>	<b>3,101</b>	<b>3,293</b>	<b>4,000</b>	<b>0.00</b>	<b>4,000</b>	<b>0.00</b>	<b>4,000</b>	<b>0.00</b>	<b>4,000</b>	<b>4,000</b>	<b>0.00</b>
<b>Total Function 2310 Board of Education Services</b>	<b>52,424</b>	<b>48,812</b>	<b>58,685</b>	<b>0.00</b>	<b>61,100</b>	<b>0.00</b>	<b>61,100</b>	<b>0.00</b>	<b>61,100</b>	<b>61,100</b>	<b>0.00</b>
Function	2320 EXECUTIVE ADMINISTRATION SERVICES										
112 Classified Salaries	17,449	13,306	13,585	0.35	7,204	0.20	7,204	0.20	7,204	7,204	0.20
113 Administrators	97,200	100,754	103,071	1.00	113,824	1.00	113,824	1.00	113,824	113,824	1.00
<b>100</b>	<b>114,649</b>	<b>114,060</b>	<b>116,656</b>	<b>1.35</b>	<b>121,028</b>	<b>1.20</b>	<b>121,028</b>	<b>1.20</b>	<b>121,028</b>	<b>121,028</b>	<b>1.20</b>

## Requirements Report

ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819 1920
			PROPOSED FTE APPROVED 1920 1920
			ADOPTED 1920
			FTE 1920

### **Fund 100 GENERAL FUND**

<b>Function</b>	<b>2320 EXECUTIVE ADMINISTRATION SERVICES</b>						
211	Employer Contribution, Tier I and Tier II	24,783	30,315	31,006	0.00	38,373	38,373
212	Employee Contribution, Pick-up	6,879	6,843	6,999	0.00	7,261	7,261
220	Social Security Administration	8,757	8,725	8,924	0.00	9,259	9,259
231	Workers Compensation	474	330	504	0.00	514	514
232	Unemployment Compensation	229	114	117	0.00	121	121
240	Contractual Employee Benefits	19,453	26,107	26,816	0.00	28,313	28,313
<b>200</b>		<b>60,574</b>	<b>72,435</b>	<b>74,366</b>	<b>0.00</b>	<b>83,841</b>	<b>83,841</b>
312	Instructional Programs Improvement Services	0	250	500	0.00	500	500
319	Other Instructional, Prof & Tech Services	1,350	170	0	0.00	0	0.00
322	Repairs & Maintenance Services	0	726	1,000	0.00	1,000	1,000
341	Travel, Local in District	4,718	5,117	12,000	0.00	12,000	12,000
342	Travel, Out of District	1,736	2,518	2,000	0.00	2,000	2,000
353	Postage	1,000	559	1,000	0.00	1,000	1,000
<b>300</b>		<b>8,804</b>	<b>9,340</b>	<b>16,500</b>	<b>0.00</b>	<b>16,500</b>	<b>16,500</b>
410	Consumable Supplies and Materials	470	603	1,000	0.00	1,000	1,000
440	Periodicals	0	0	425	0.00	425	425
460	Non-consumable Items	1,072	125	500	0.00	500	500
470	Computer Software	0	0	255	0.00	255	255
480	COMPUTER HARDWARE	0	0	700	0.00	700	700
<b>400</b>		<b>1,542</b>	<b>728</b>	<b>2,880</b>	<b>0.00</b>	<b>2,880</b>	<b>2,880</b>
640	Dues and Fees	1,517	1,245	1,500	0.00	1,500	1,500
<b>600</b>		<b>1,517</b>	<b>1,245</b>	<b>1,500</b>	<b>0.00</b>	<b>1,500</b>	<b>1,500</b>
<b>Total Function 2320 EXECUTIVE ADMINISTRATION SERVICES</b>		<b>187,086</b>	<b>197,807</b>	<b>211,902</b>	<b>1.35</b>	<b>225,749</b>	<b>1.20</b>
<b>Function 2410 Office of the Principal Services</b>						<b>225,749</b>	<b>1.20</b>
112	Classified Salaries	55,826	52,795	50,357	1.55	31,840	31,840
113	Administrators	72,007	74,485	75,503	0.85	97,743	97,743
122	Substitutes - Classified	353	0	1,000	0.00	1,000	1,000
<b>100</b>		<b>128,187</b>	<b>127,280</b>	<b>126,860</b>	<b>2.40</b>	<b>130,583</b>	<b>2.25</b>
211	Employer Contribution, Tier I and Tier II	23,594	27,719	31,549	0.00	35,577	35,577

## Requirements Report

ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819 1920
			PROPOSED 1920
			FTE APPROVED 1920
			ADOPTED 1920
			FTE 1920

<b>Fund 100 GENERAL FUND</b>											
<b>Function</b>	<b>2410 Office of the Principal Services</b>										
212 Employee Contribution, Pick-up	7,036	7,605	7,551	0.00	7,775	0.00	7,775	7,775	7,775	0.00	0.00
220 Social Security Administration	9,337	9,716	9,705	0.00	9,991	0.00	9,991	9,991	9,991	0.00	0.00
231 Workers Compensation	553	390	572	0.00	570	0.00	570	570	570	0.00	0.00
232 Unemployment Compensation	249	127	127	0.00	130	0.00	130	130	130	0.00	0.00
240 Contractual Employee Benefits	24,173	31,191	37,086	0.00	33,398	0.00	33,398	33,398	33,398	0.00	0.00
241 TUITION	0	1,802	3,700	0.00	5,000	0.00	5,000	5,000	5,000	0.00	0.00
<b>200</b>	<b>64,941</b>	<b>78,550</b>	<b>90,290</b>	<b>0.00</b>	<b>92,442</b>	<b>0.00</b>	<b>92,442</b>	<b>92,442</b>	<b>92,442</b>	<b>0.00</b>	<b>0.00</b>
322 Repairs & Maintenance Services	2,799	2,857	2,500	0.00	2,500	0.00	2,500	2,500	2,500	0.00	0.00
341 Travel, Local in District	0	0	400	0.00	400	0.00	400	400	400	0.00	0.00
342 Travel, Out of District	43	780	2,000	0.00	2,000	0.00	2,000	2,000	2,000	0.00	0.00
353 Postage	1,315	3,157	3,600	0.00	4,000	0.00	4,000	4,000	4,000	0.00	0.00
<b>300</b>	<b>4,156</b>	<b>6,795</b>	<b>8,500</b>	<b>0.00</b>	<b>8,900</b>	<b>0.00</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>0.00</b>	<b>0.00</b>
410 Consumable Supplies and Materials	6,904	5,137	6,000	0.00	6,000	0.00	6,000	6,000	6,000	0.00	0.00
460 Non-consumable Items	433	15	1,000	0.00	1,000	0.00	1,000	1,000	1,000	0.00	0.00
470 Computer Software	0	1,295	1,000	0.00	1,500	0.00	1,500	1,500	1,500	0.00	0.00
480 COMPUTER HARDWARE	0	0	500	0.00	500	0.00	500	500	500	0.00	0.00
<b>400</b>	<b>7,337</b>	<b>6,447</b>	<b>8,500</b>	<b>0.00</b>	<b>9,000</b>	<b>0.00</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>
640 Dues and Fees	1,040	980	1,200	0.00	1,500	0.00	1,500	1,500	1,500	0.00	0.00
<b>600</b>	<b>1,040</b>	<b>980</b>	<b>1,200</b>	<b>0.00</b>	<b>1,500</b>	<b>0.00</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Function 2410 Office of the Principal Services</b>		<b>205,662</b>	<b>220,051</b>	<b>235,350</b>	<b>2.40</b>	<b>242,425</b>	<b>2.25</b>	<b>242,425</b>	<b>242,425</b>	<b>2.25</b>	<b>2.25</b>
<b>Function</b>	<b>2520 FISCAL SERVICES</b>										
112 Classified Salaries	35,649	36,451	37,217	0.68	38,741	0.68	38,741	38,741	38,741	0.68	0.68
<b>100</b>	<b>35,649</b>	<b>36,451</b>	<b>37,217</b>	<b>0.68</b>	<b>38,741</b>	<b>0.68</b>	<b>38,741</b>	<b>38,741</b>	<b>38,741</b>	<b>0.68</b>	<b>0.68</b>
211 Employer Contribution, Tier I and Tier II	6,289	7,972	8,139	0.00	10,297	0.00	10,297	10,297	10,297	0.00	0.00
212 Employee Contribution, Pick-up	2,139	2,187	2,233	0.00	2,324	0.00	2,324	2,324	2,324	0.00	0.00
220 Social Security Administration	2,318	2,407	2,847	0.00	2,964	0.00	2,964	2,964	2,964	0.00	0.00
231 Workers Compensation	156	161	170	0.00	173	0.00	173	173	173	0.00	0.00
232 Unemployment Compensation	61	31	37	0.00	39	0.00	39	39	39	0.00	0.00
240 Contractual Employee Benefits	11,556	12,885	12,750	0.00	12,617	0.00	12,617	12,617	12,617	0.00	0.00

## Requirements Report

ACTUALS 1617	ACTUALS 1718	ADOPTED 1819
FTE 1819	FTE 1920	PROPOSED FTE APPROVED 1920

Fund	GENERAL FUND	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	FTE 1920	PROPOSED FTE APPROVED 1920	ADOPTED 1920	FTE 1920
<b>200</b>									
312	Instructional Programs Improvement Services	22,517	25,644	26,176	0.00	28,414	0.00	28,414	28,414
319	Other Instructional, Prof & Tech Services	0	275	0	0.00	0	0.00	0	0.00
322	Repairs & Maintenance Services	781	275	2,500	0.00	1,000	0.00	1,000	0.00
341	Travel, Local in District	0	0	500	0.00	2,500	0.00	2,500	0.00
342	Travel, Out of District	250	237	500	0.00	500	0.00	500	0.00
353	Postage	0	0	500	0.00	500	0.00	500	0.00
300		1,031	999	5,000	0.00	5,000	0.00	5,000	0.00
410	Consumable Supplies and Materials	2,714	2,671	4,000	0.00	5,000	0.00	5,000	0.00
440	Periodicals	0	0	100	0.00	100	0.00	100	0.00
460	Non-consumable Items	130	0	200	0.00	200	0.00	200	0.00
470	Computer Software	4,593	4,378	5,500	0.00	6,000	0.00	6,000	0.00
480	COMPUTER HARDWARE	280	0	500	0.00	500	0.00	500	0.00
400		7,716	7,049	10,300	0.00	11,800	0.00	11,800	0.00
640	Dues and Fees	298	1,286	650	0.00	1,000	0.00	1,000	0.00
600		298	1,286	650	0.00	1,000	0.00	1,000	0.00
<b>Total Function 2520 FISCAL SERVICES</b>		<b>67,211</b>	<b>71,430</b>	<b>79,343</b>	<b>0.68</b>	<b>84,955</b>	<b>0.68</b>	<b>84,955</b>	<b>84,955</b>
<b>Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>									
112	Classified Salaries	95,170	92,640	109,023	3.25	124,514	3.75	124,514	124,514
122	Substitutes - Classified	531	1,237	3,000	0.00	3,000	0.00	3,000	3,000
100		95,701	93,877	112,023	3.25	127,514	3.75	127,514	127,514
211	Employer Contribution, Tier I and Tier II	11,459	12,538	20,288	0.00	33,096	0.00	33,096	33,096
212	Employee Contribution, Pick-up	0	0	1,310	0.00	1,193	0.00	1,193	1,193
220	Social Security Administration	6,956	6,597	8,571	0.00	9,755	0.00	9,755	9,755
231	Workers Compensation	2,803	2,058	2,801	0.00	2,997	0.00	2,997	2,997
232	Unemployment Compensation	182	86	112	0.00	128	0.00	128	128
240	Contractual Employee Benefits	36,167	38,244	36,360	0.00	44,532	0.00	44,532	44,532
200		57,567	59,524	69,442	0.00	91,701	0.00	91,701	91,701
319	Other Instructional, Prof & Tech Services	3,856	5,183	7,500	0.00	7,500	0.00	7,500	7,500
322	Repairs & Maintenance Services	44,201	20,114	35,000	0.00	54,750	0.00	54,750	54,750

## Requirements Report

ACTUALS 1617	ACTUALS 1718	ADOPTED 1819
		FTE 1819
		PROPOSED FTE 1920
		1920

<b>Fund 100 GENERAL FUND</b>		ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED FTE 1920	ADOPTED 1920	FTE 1920
<b>Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>								
324	Rentals	1,464	1,983	1,750	0.00	1,750	0.00	1,750
325	Electricity	72,219	55,880	60,000	0.00	60,000	60,000	60,000
326	Fuel	43,665	39,537	65,000	0.00	75,000	0.00	75,000
327	Water and Sewage	15,063	13,545	14,000	0.00	15,000	0.00	15,000
328	Garbage	6,965	6,452	8,000	0.00	8,000	0.00	8,000
341	Trave, Local in District	0	0	500	0.00	500	0.00	500
342	Travel, Out of District	0	112	500	0.00	500	0.00	500
351	Telephone	9,483	7,376	9,500	0.00	9,500	0.00	9,500
<b>300</b>		<b>196,916</b>	<b>150,182</b>	<b>201,750</b>	<b>0.00</b>	<b>232,500</b>	<b>0.00</b>	<b>232,500</b>
410	Consumable Supplies and Materials	27,334	27,025	30,100	0.00	30,100	0.00	30,100
460	Non-consumable Items	3,170	6,233	98,000	0.00	64,330	0.00	64,330
<b>400</b>		<b>30,503</b>	<b>33,258</b>	<b>128,100</b>	<b>0.00</b>	<b>94,430</b>	<b>0.00</b>	<b>94,430</b>
640	Dues and Fees	680	1,053	1,200	0.00	1,200	0.00	1,200
653	Property Insurance Premiums	49,797	43,900	47,000	0.00	52,000	0.00	52,000
<b>600</b>		<b>50,477</b>	<b>44,953</b>	<b>48,200</b>	<b>0.00</b>	<b>53,200</b>	<b>0.00</b>	<b>53,200</b>
<b>Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>		<b>431,164</b>	<b>381,794</b>	<b>569,515</b>	<b>3.25</b>	<b>599,345</b>	<b>3.75</b>	<b>599,345</b>
<b>Function 2550 STUDENT TRANSPORTATION SERVICES</b>								
112	Classified Salaries	14,399	15,122	15,441	0.42	15,852	0.42	15,852
113	Administrators	11,725	13,050	13,324	0.15	13,577	0.15	13,577
<b>100</b>		<b>26,124</b>	<b>28,172</b>	<b>28,765</b>	<b>0.57</b>	<b>29,429</b>	<b>0.57</b>	<b>29,429</b>
211	Employer Contribution, Tier I and Tier II	5,158	6,161	7,000	0.00	7,822	0.00	7,822
212	Employee Contribution, Pick-up	1,567	1,690	1,725	0.00	1,766	0.00	1,766
220	Social Security Administration	1,867	2,085	2,200	0.00	2,251	0.00	2,251
231	Workers Compensation	114	87	130	0.00	131	0.00	131
232	Unemployment Compensation	49	27	29	0.00	30	0.00	30
240	Contractual Employee Benefits	5,950	7,471	8,796	0.00	8,908	0.00	8,908
<b>200</b>		<b>14,705</b>	<b>17,522</b>	<b>19,880</b>	<b>0.00</b>	<b>20,908</b>	<b>0.00</b>	<b>20,908</b>
331	Reimbursable Student Transportation	386,541	427,349	501,000	0.00	446,000	0.00	446,000
332	Non-reimbursable Student Transportation	27,570	29,032	32,000	0.00	32,000	0.00	32,000

## Requirements Report

	ACTUALS 16/17	ACTUALS 17/18	ADOPTED 18/19	FTE 18/19 19/20	PROPOSED FTE APPROVED 19/20 19/20	ADOPTED 19/20	FTE 19/20
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<b>Fund 100 GENERAL FUND</b>							
Function	2550 STUDENT TRANSPORTATION SERVICES	645	643	700	0.00	725	725
390 Other General Prof & Tech Services							0.00
<b>300</b>	<b>414,756</b>	<b>467,045</b>	<b>533,700</b>	<b>0.00</b>	<b>478,725</b>	<b>0.00</b>	<b>478,725</b>
<b>Total Function 2550 STUDENT TRANSPORTATION SERVICES</b>	<b>455,585</b>	<b>502,739</b>	<b>582,345</b>	<b>0.57</b>	<b>529,062</b>	<b>0.57</b>	<b>529,062</b>
Function	2660 TECHNOLOGY SERVICES						
111 Licensed Salaries	11,203	9,737	9,942	0.17	10,132	0.17	10,132
<b>100</b>	<b>11,203</b>	<b>9,737</b>	<b>9,942</b>	<b>0.17</b>	<b>10,132</b>	<b>0.17</b>	<b>10,132</b>
211 Employer Contribution, Tier I and Tier II	2,502	2,649	2,704	0.00	3,245	0.00	3,245
212 Employee Contribution, Pick-up	672	584	597	0.00	608	0.00	608
220 Social Security Administration	810	731	761	0.00	775	0.00	775
231 Workers Compensation	47	29	44	0.00	44	0.00	44
232 Unemployment Compensation	21	10	10	0.00	10	0.00	10
240 Contractual Employee Benefits	2,858	2,651	2,472	0.00	2,523	0.00	2,523
<b>200</b>	<b>6,910</b>	<b>6,653</b>	<b>6,588</b>	<b>0.00</b>	<b>7,205</b>	<b>0.00</b>	<b>7,205</b>
359 Technology Services	16,969	16,576	16,500	0.00	0	0.00	0
<b>300</b>	<b>16,969</b>	<b>16,576</b>	<b>16,500</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
480 COMPUTER HARDWARE	0	0	0	0.00	1,944	0.00	1,944
<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,944</b>	<b>0.00</b>	<b>1,944</b>
<b>Total Function 2660 TECHNOLOGY SERVICES</b>	<b>35,081</b>	<b>32,966</b>	<b>33,030</b>	<b>0.17</b>	<b>19,281</b>	<b>0.17</b>	<b>19,281</b>
<b>Major Function 2000 SUPPORT SERVICES</b>	<b>1,625,898</b>	<b>1,651,225</b>	<b>2,005,214</b>	<b>11.56</b>	<b>2,004,834</b>	<b>12.05</b>	<b>2,004,834</b>

## Requirements Report

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
	1920	1920	1920	1920	1920	1920	1920	1920

<b>Fund 100 GENERAL FUND</b>									
Function	5100 DEBT SERVICE								
	6100 Redemption of Principal	71,378	77,550	84,427	0.00	91,051	0.00	91,051	0.00
	621 REGULAR INTEREST	33,088	31,080	28,534	0.00	27,000	0.00	27,000	0.00
<b>600</b>		<b>104,466</b>	<b>108,630</b>	<b>112,961</b>	<b>0.00</b>	<b>118,051</b>	<b>0.00</b>	<b>118,051</b>	<b>0.00</b>
<b>Total Function 5100 DEBT SERVICE</b>		<b>104,466</b>	<b>108,630</b>	<b>112,961</b>	<b>0.00</b>	<b>118,051</b>	<b>0.00</b>	<b>118,051</b>	<b>0.00</b>
Function	5200 Transfers of Funds								
	7111 TRANSFER, PERS UAL	0	0	0	0.00	60,000	0.00	60,000	0.00
	7112 TRANSFER, ACTIVITIES	19,845	22,656	26,350	0.00	26,350	0.00	26,350	0.00
	7115 TRANSFER, FOOD SERVICE	1,676	0	14,445	0.00	28,280	0.00	28,280	0.00
<b>700</b>	<b>TRANSFERS</b>	<b>21,521</b>	<b>22,656</b>	<b>40,795</b>	<b>0.00</b>	<b>114,610</b>	<b>0.00</b>	<b>114,610</b>	<b>0.00</b>
<b>Total Function 5200 Transfers of Funds</b>		<b>21,521</b>	<b>22,656</b>	<b>40,795</b>	<b>0.00</b>	<b>114,610</b>	<b>0.00</b>	<b>114,610</b>	<b>0.00</b>
Function	5300 TRANSFER TO ESD								
	720 TRANSITS	1,256	0	0	0.00	0	0.00	0	0.00
	<b>700 TRANSFERS</b>	<b>1,256</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Total Function 5300 TRANSFER TO ESD</b>		<b>1,256</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 5000 DEBT SERVICES</b>		<b>127,242</b>	<b>131,286</b>	<b>153,756</b>	<b>0.00</b>	<b>232,661</b>	<b>0.00</b>	<b>232,661</b>	<b>0.00</b>

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	ADOPTED 1920	FTE 1920

<b>Fund 100 GENERAL FUND</b>								
<b>Function 6110 Operating Contingency</b>								
810 Planned Reserve	0	0	1,351,933	0.00	1,784,967	0.00	1,784,967	0.00
<b>800</b>	<b>0</b>	<b>0</b>	<b>1,351,933</b>	<b>0.00</b>	<b>1,784,967</b>	<b>0.00</b>	<b>1,784,967</b>	<b>0.00</b>
<b>Total Function 6110 Operating Contingency</b>	<b>0</b>	<b>0</b>	<b>1,351,933</b>	<b>0.00</b>	<b>1,784,967</b>	<b>0.00</b>	<b>1,784,967</b>	<b>0.00</b>
<b>Major Function 6000 CONTINGENCIES</b>	<b>0</b>	<b>0</b>	<b>1,351,933</b>	<b>0.00</b>	<b>1,784,967</b>	<b>0.00</b>	<b>1,784,967</b>	<b>0.00</b>

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
<b>Fund 100 GENERAL FUND</b>									
Total Fund 100	GENERAL FUND	3,257,252	3,370,889	5,132,290	30.23	5,901,818	32.60	5,901,818	32.60

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**201 Title Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - TITLE FUND**

<u>Title Fund Summary</u>	2016-17 Actual	2017-18 Actual	2018-19 Adopted		2019-20 Budget		Increase/(Decrease) From 2018-19 Adopted	
			Budget	FTE	Adopted	FTE	Dollars	Percent
Revenue								
Federal Sources	78,966	80,311	90,872		85,523		(5,349)	-5.9%
<b>Total Revenues</b>	<b>78,966</b>	<b>80,311</b>	<b>90,872</b>		<b>85,523</b>		<b>(5,349)</b>	<b>-5.9%</b>
Beginning Fund Balance	-	-	-	-	-	-	-	0.0%
<b>Total Resources</b>	<b>78,966</b>	<b>80,311</b>	<b>90,872</b>		<b>85,523</b>		<b>(5,349)</b>	<b>-5.9%</b>
Expenditures								
Instruction	78,966	80,311	84,756	1.35	85,523	1.16	767	0.9%
Support Services	-	-	6,116	0.07	-	-	(6,116)	-100.0%
<b>Total Expenditures</b>	<b>78,966</b>	<b>80,311</b>	<b>90,872</b>	<b>1.42</b>	<b>85,523</b>	<b>1.16</b>	<b>(5,349)</b>	<b>-5.9%</b>
Ending Fund Balance	-	-	-	-	-	-	-	0.0%
<b>Total Requirements</b>	<b>78,966</b>	<b>80,311</b>	<b>90,872</b>	<b>1.42</b>	<b>85,523</b>	<b>1.16</b>	<b>(5,349)</b>	<b>-5.9%</b>
<b>All Funds Expenditures by Object</b>								
Salaries	45,869	48,676	58,385	1.42	55,240	1.16	(3,145)	-5.4%
Related Payroll Costs	14,939	17,560	28,467		24,728		(3,739)	-13.1%
Purchased Services	-	272	-	-	-	-	-	0.0%
Consumable Supplies & Materials	18,158	13,803	4,020		5,555		1,535	38.2%
<b>Total Expenditures</b>	<b>78,966</b>	<b>80,311</b>	<b>90,872</b>	<b>1.42</b>	<b>85,523</b>	<b>1.16</b>	<b>(5,349)</b>	<b>-5.9%</b>
Ending Fund Balance	-	-	-	-	-	-	-	0.0%
<b>Total Requirements</b>	<b>78,966</b>	<b>80,311</b>	<b>90,872</b>	<b>1.42</b>	<b>85,523</b>	<b>1.16</b>	<b>(5,349)</b>	<b>-5.9%</b>

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

**Resources Report**

	ACTUALS 16/17	ACTUALS 17/18	ADOPTED 18/19	FTE 18/19	PROPOSED 19/20	PROPOSED FTE 19/20	APPROVED 19/20	ADOPTED 19/20	FTE 19/20
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<b>Fund</b>	<b>201</b>	<b>TITLE IA</b>							
	4300 REAP	0	11,084	22,172	0.00	18,000	0.00	18,000	0.00
	4501 TITLE I IASA	56,488	51,467	51,000	0.00	50,323	0.00	50,323	0.00
	4503 TITLE IA	12,783	7,760	7,700	0.00	7,200	0.00	7,200	0.00
	4506 TITLE IV-A	0	10,000	10,000	0.00	10,000	0.00	10,000	0.00
	4508 REAP	9,695	0	0	0.00	0	0.00	0	0.00
<b>4000</b>	<b>78,966</b>	<b>80,311</b>	<b>90,872</b>	<b>0.00</b>	<b>85,523</b>	<b>0.00</b>	<b>85,523</b>	<b>85,523</b>	<b>0.00</b>
<b>Total Fund 201</b>	<b>TITLE IA</b>	<b>78,966</b>	<b>80,311</b>	<b>90,872</b>	<b>0.00</b>	<b>85,523</b>	<b>0.00</b>	<b>85,523</b>	<b>85,523</b>
									<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
					1920	1920			

<b>Fund 201 TITLE IA</b>											
<b>Function</b>	<b>1111 Primary, K-3</b>										
480 COMPUTER HARDWARE		6,431	6,624	0	0.00	1,218	0.00	1,218	1,218	0.00	
<b>400</b>	<b>6,431</b>	<b>6,624</b>	<b>0</b>	<b>0.00</b>	<b>1,218</b>	<b>0.00</b>	<b>1,218</b>	<b>1,218</b>	<b>0.00</b>		
<b>Total Function 1111 Primary, K-3</b>		<b>6,431</b>	<b>6,624</b>	<b>0</b>	<b>0.00</b>	<b>1,218</b>	<b>0.00</b>	<b>1,218</b>	<b>1,218</b>	<b>0.00</b>	
<b>Function</b>	<b>1131 High School Programs</b>										
480 COMPUTER HARDWARE		1,460	0	0	0.00	1,218	0.00	1,218	1,218	0.00	
<b>400</b>	<b>1,460</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,218</b>	<b>0.00</b>	<b>1,218</b>	<b>1,218</b>	<b>0.00</b>		
<b>Total Function 1131 High School Programs</b>		<b>1,460</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,218</b>	<b>0.00</b>	<b>1,218</b>	<b>1,218</b>	<b>0.00</b>	
<b>Function</b>	<b>1272 Title I</b>										
111 Licensed Salaries		32,231	34,288	38,043	0.70	44,982	0.80	44,982	44,982	0.80	
112 Classified Salaries		8,462	14,388	10,061	0.53	5,057	0.26	5,057	5,057	0.26	
113 Administrators		5,000	0	6,535	0.13	5,201	0.10	5,201	5,201	0.10	
121 Substitutes - Licensed		176	0	0	0.00	0	0.00	0	0	0.00	
<b>100</b>	<b>45,869</b>	<b>48,676</b>	<b>54,639</b>	<b>1.35</b>	<b>55,240</b>	<b>1.16</b>	<b>55,240</b>	<b>55,240</b>	<b>55,240</b>	<b>1.16</b>	
211 Employer Contribution, Tier I and Tier II		2,609	4,081	2,321	0.00	3,085	0.00	3,085	3,085	0.00	
212 Employee Contribution, Pick-up		300	0	608	0.00	312	0.00	312	312	0.00	
220 Social Security Administration		3,082	3,450	4,179	0.00	4,226	0.00	4,226	4,226	0.00	
231 Workers Compensation		59	160	259	0.00	247	0.00	247	247	0.00	
232 Unemployment Compensation		75	45	55	0.00	55	0.00	55	55	0.00	
240 Contractual Employee Benefits		8,814	9,824	18,675	0.00	16,803	0.00	16,803	16,803	0.00	
<b>200</b>	<b>14,939</b>	<b>17,560</b>	<b>26,097</b>	<b>0.00</b>	<b>24,728</b>	<b>0.00</b>	<b>24,728</b>	<b>24,728</b>	<b>24,728</b>	<b>0.00</b>	
342 Travel, Out of District		0	273	0	0.00	0	0.00	0	0	0.00	
<b>300</b>	<b>0</b>	<b>273</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	
410 Consumable Supplies and Materials		1,552	380	1,520	0.00	1,619	0.00	1,619	1,619	0.00	
420 Textbooks		0	594	500	0.00	1,000	0.00	1,000	1,000	0.00	
470 Computer Software		5,271	571	2,000	0.00	500	0.00	500	500	0.00	
480 COMPUTER HARDWARE		3,444	5,634	0	0.00	0	0.00	0	0	0.00	

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819 1920	PROPOSED FTE APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund</b>	<b>201</b>	<b>TITLE IA</b>					
	400		10,267	7,179	4,020	0.00	3,119
			<b>71,075</b>	<b>73,687</b>	<b>84,756</b>	<b>1.35</b>	<b>83,087</b>
<b>Major Function 1000 INSTRUCTION</b>			78,966	80,311	84,756	1.35	85,523
<b>Function 2120 GUIDANCE SERVICES</b>			0	0	3,746	0.07	0
113 Administrators	100		0	0	<b>3,746</b>	<b>0.07</b>	<b>0</b>
211 Employer Contribution, Tier I and Tier II	211		0	0	819	0.00	0
212 Employee Contribution, Pick-up	212		0	0	225	0.00	0
220 Social Security Administration	220		0	0	287	0.00	0
231 Workers Compensation	231		0	0	17	0.00	0
232 Unemployment Compensation	232		0	0	4	0.00	0
240 Contractual Employee Benefits	240		0	0	1,018	0.00	0
<b>200</b>	<b>0</b>	<b>0</b>	<b>2,370</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2120 GUIDANCE SERVICES</b>	<b>0</b>	<b>0</b>	<b>6,116</b>	<b>0.07</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 2000 SUPPORT SERVICES</b>	<b>0</b>	<b>0</b>	<b>6,116</b>	<b>0.07</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 201 TITLE IA</b>	<b>78,966</b>	<b>80,311</b>	<b>90,872</b>	<b>1.42</b>	<b>85,523</b>	<b>1.16</b>	<b>85,523</b>
							<b>85,523</b>
							<b>1.16</b>

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**202 NCESD Special Needs Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - NCESD SPECIAL NEEDS FUND**

	2016-17		2017-18		2018-19 Adopted		2019-20 Budget		Increase/(Decrease)	
	Actual	Actual	Budget	FTE	Adopted	FTE	Dollars	Percent	Dollars	Percent
<b>NCESD Special Needs Fund Summary</b>										
Beginning Fund Balance	18,812	16,920	13,000		10,000		(3,000)	-23.1%		
<b>Total Resources</b>	<b>18,812</b>	<b>16,920</b>	<b>13,000</b>		<b>10,000</b>		<b>(3,000)</b>	<b>-23.1%</b>		
 <b>Expenditures</b>										
Instruction	1,893	3,413	13,000		10,000		(3,000)	-23.1%		
<b>Total Expenditures</b>	<b>1,893</b>	<b>3,413</b>	<b>13,000</b>		<b>10,000</b>		<b>(3,000)</b>	<b>-23.1%</b>		
Ending Fund Balance	16,919	13,507	-		-		-	0.0%		
<b>Total Requirements</b>	<b>18,812</b>	<b>16,920</b>	<b>13,000</b>		<b>10,000</b>		<b>(3,000)</b>	<b>-23.1%</b>		
 <b>All Funds Expenditures by Object</b>										
Consumable Supplies & Materials	1,893	3,413	13,000		10,000		(3,000)	-23.1%		
<b>Total Expenditures</b>	<b>1,893</b>	<b>3,413</b>	<b>13,000</b>		<b>10,000</b>		<b>(3,000)</b>	<b>-23.1%</b>		
Ending Fund Balance	16,919	13,507	-		-		-	0.0%		
<b>Total Requirements</b>	<b>18,812</b>	<b>16,920</b>	<b>13,000</b>		<b>10,000</b>		<b>(3,000)</b>	<b>-23.1%</b>		

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
<b>Fund 202 NCESD SPECIAL NEEDS FUND</b>									
5400 Beginning Fund Balance	18,812	16,920	13,000	0.00	10,000	0.00	10,000	10,000	0.00
5000	18,812	16,920	13,000	0.00	10,000	0.00	10,000	10,000	0.00
Total Fund 202 NCESD SPECIAL NEEDS FUND	18,812	16,920	13,000	0.00	10,000	0.00	10,000	10,000	0.00

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED 1920	FTE APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund 202 NCESD SPECIAL NEEDS FUND</b>									
<b>Function</b>	<b>1111 Primary, K-3</b>								
470 Computer Software	946	1,707	6,500	0.00	5,000	0.00	5,000	5,000	0.00
<b>400</b>	<b>946</b>	<b>1,707</b>	<b>6,500</b>	<b>0.00</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00</b>
<b>Total Function 1111 Primary, K-3</b>									
<b>Function</b>	<b>1131 High School Programs</b>								
470 Computer Software	946	1,706	6,500	0.00	5,000	0.00	5,000	5,000	0.00
<b>400</b>	<b>946</b>	<b>1,706</b>	<b>6,500</b>	<b>0.00</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00</b>
<b>Total Function 1131 High School Programs</b>									
<b>Major Function 1000 INSTRUCTION</b>									
	1,893	3,413	13,000	0.00	10,000	0.00	10,000	10,000	0.00
<b>Total Fund 202 NCESD SPECIAL NEEDS FUND</b>									
	1,893	3,413	13,000	0.00	10,000	0.00	10,000	10,000	0.00

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**204 PERS UAL Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - PERS UAL RESERVE FUND**

<b>PERS UAL Reserve Fund Summary</b>	2016-17		2017-18		2018-19 Adopted		2019-20 Budget		Increase/(Decrease)	
	Actual	Actual	Budget	FTE	Adopted	FTE	Dollars	Percent	From 2018-19 Adopted	
<b>Revenue</b>										
Other Sources	-	-	-	-	60,000	-	60,000	-	60,000	
<b>Total Revenues</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0.0%</b>	<b>60,000</b>	
Beginning Fund Balance	190,000	190,000	190,000	190,000	190,000	-	-	-	-	
<b>Total Resources</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>250,000</b>	<b>60,000</b>	<b>60,000</b>	<b>31.6%</b>	<b>60,000</b>	
<b>Expenditures</b>										
Instruction	-	-	127,000	-	167,000	-	40,000	31.5%	-	
Support Services	-	-	63,000	-	83,000	-	20,000	31.7%	-	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>190,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>60,000</b>	<b>31.6%</b>	<b>-</b>	
Ending Fund Balance	190,000	190,000	-	-	-	-	-	0.0%	-	
<b>Total Requirements</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>60,000</b>	<b>31.6%</b>	<b>-</b>	
<b>All Funds Expenditures by Object</b>										
Related Payroll Costs	-	-	190,000	-	250,000	-	60,000	31.6%	-	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>190,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>60,000</b>	<b>31.6%</b>	<b>-</b>	
Ending Fund Balance	190,000	190,000	-	-	-	-	-	0.0%	-	
<b>Total Requirements</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>60,000</b>	<b>31.6%</b>	<b>-</b>	

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund 204 PERS UAL RESERVE FUND</b>									
	5200 Interfund Transfers	0	0	0.00	60,000	0.00	60,000	60,000	0.00
	5400 Beginning Fund Balance	190,000	190,000	0.00	190,000	0.00	190,000	190,000	0.00
<b>5000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>0.00</b>	<b>250,000</b>	<b>0.00</b>	<b>250,000</b>	<b>250,000</b>	<b>0.00</b>
<b>Total Fund 204</b>	<b>PERS UAL RESERVE FUND</b>	<b>190,000</b>	<b>190,000</b>	<b>0.00</b>	<b>250,000</b>	<b>0.00</b>	<b>250,000</b>	<b>250,000</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE APPROVED 1920	ADOPTED 1920	FTE 1920
					1920	1920		

**Fund 204 PERS UAL RESERVE FUND**

Function	1111 Primary, K-3	211 Employer Contribution, Tier I and Tier II	0	0	60,000	0.00	80,000	0.00	80,000	80,000	0.00
		<b>Total Function 1111 Primary, K-3</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0.00</b>	<b>80,000</b>	<b>0.00</b>	<b>80,000</b>	<b>80,000</b>	<b>0.00</b>
Function	1131 High School Programs	211 Employer Contribution, Tier I and Tier II	0	0	61,000	0.00	80,000	0.00	80,000	80,000	0.00
		<b>Total Function 1131 High School Programs</b>	<b>0</b>	<b>0</b>	<b>61,000</b>	<b>0.00</b>	<b>80,000</b>	<b>0.00</b>	<b>80,000</b>	<b>80,000</b>	<b>0.00</b>
Function	1250 Less Restrictive Programs for Students w/Disabilities	211 Employer Contribution, Tier I and Tier II	0	0	5,000	0.00	7,000	0.00	7,000	7,000	0.00
		<b>Total Function 1250 Less Restrictive Programs for Students w/Disabilities</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0.00</b>	<b>7,000</b>	<b>0.00</b>	<b>7,000</b>	<b>7,000</b>	<b>0.00</b>
Function	1291 English Second Language Programs	211 Employer Contribution, Tier I and Tier II	0	0	1,000	0.00	0	0.00	0	0	0.00
		<b>Total Function 1291 English Second Language Programs</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Major Function	1000 INSTRUCTION		0	0	127,000	0.00	167,000	0.00	167,000	167,000	0.00
Function	2110 ATTENDANCE & SOCIAL WORK	211 Employer Contribution, Tier I and Tier II	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
		<b>Total Function 2110 ATTENDANCE &amp; SOCIAL WORK</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00</b>
Function	2120 GUIDANCE SERVICES										

## Requirements Report

ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	FTE APPROVED 1920	ADOPTED 1920	FTE 1920

<b>Fund 204 PERS UAL RESERVE FUND</b>							
Function	2120	GUIDANCE SERVICES					
	211	Employer Contribution, Tier I and Tier II	0	0	1,000	0.00	5,000
<b>200</b>			<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0.00</b>	<b>5,000</b>
<b>Total Function 2120 GUIDANCE SERVICES</b>							
Function	2220	EDUCATIONAL MEDIA SERVICES					
	211	Employer Contribution, Tier I and Tier II	0	0	4,000	0.00	4,000
<b>200</b>			<b>0</b>	<b>0</b>	<b>4,000</b>	<b>0.00</b>	<b>4,000</b>
<b>Total Function 2220 EDUCATIONAL MEDIA SERVICES</b>							
Function	2320	EXECUTIVE ADMINISTRATION SERVICES					
	211	Employer Contribution, Tier I and Tier II	0	0	4,000	0.00	8,000
<b>200</b>			<b>0</b>	<b>0</b>	<b>4,000</b>	<b>0.00</b>	<b>8,000</b>
<b>Total Function 2320 EXECUTIVE ADMINISTRATION SERVICES</b>							
Function	2410	Office of the Principal Services					
	211	Employer Contribution, Tier I and Tier II	0	0	24,000	0.00	30,000
<b>200</b>			<b>0</b>	<b>0</b>	<b>24,000</b>	<b>0.00</b>	<b>30,000</b>
<b>Total Function 2410 Office of the Principal Services</b>							
Function	2520	FISCAL SERVICES					
	211	Employer Contribution, Tier I and Tier II	0	0	3,000	0.00	3,000
<b>200</b>			<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0.00</b>	<b>3,000</b>
<b>Total Function 2520 FISCAL SERVICES</b>							
Function	2540	OPERATION AND MAINTENANCE OF PLANT SERVICES					
	211	Employer Contribution, Tier I and Tier II	0	0	19,000	0.00	25,000
<b>200</b>			<b>0</b>	<b>0</b>	<b>19,000</b>	<b>0.00</b>	<b>25,000</b>
<b>Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>							

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	FTE APPROVED 1920	ADOPTED 1920	FTE 1920
					1920	1920		

<b>Fund 204 PERS UAL RESERVE FUND</b>								
Function	2550	<b>STUDENT TRANSPORTATION SERVICES</b>						
	211	Employer Contribution, Tier I and Tier II	0	0	7,000	0.00	7,000	0.00
<b>200</b>			<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0.00</b>	<b>7,000</b>	<b>0.00</b>
<b>Total Function</b>	<b>2550</b>	<b>STUDENT TRANSPORTATION SERVICES</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0.00</b>	<b>7,000</b>	<b>0.00</b>
<b>Major Function</b>	<b>2000</b>	<b>SUPPORT SERVICES</b>	0	0	63,000	0.00	83,000	0.00
<b>Total Fund</b>	<b>204</b>	<b>PERS UAL RESERVE FUND</b>	0	0	190,000	0.00	250,000	0.00

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**205 Food Service Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - FOOD SERVICE FUND**

<u>Food Service Fund Summary</u>	2016-17		2017-18		2018-19 Adopted		2019-20 Budget		From 2018-19 Adopted	
	Actual	Actual	Budget	FTE	Adopted	FTE	Dollars	Percent	Dollars	Percent
<b>Revenue</b>										
Local Sources	39,724	46,367	40,000		40,000		-		0.0%	
State Sources	3,991	4,426	4,200		4,200		-		0.0%	
Federal Sources	79,000	80,490	73,000		73,000		-		0.0%	
Other Sources	1,676		14,445		28,260		13,815		95.6%	
<b>Total Revenues</b>	<b>124,391</b>	<b>131,283</b>	<b>131,645</b>		<b>145,460</b>		<b>13,815</b>		<b>10.5%</b>	
Beginning Fund Balance	4,678						-			
<b>Total Resources</b>	<b>129,069</b>	<b>131,283</b>	<b>131,645</b>		<b>145,460</b>		<b>13,815</b>		<b>10.5%</b>	
<b>Expenditures</b>										
Enterprise & Comm. Svcs.	129,069	128,176	131,645	1.80	145,460	1.80	13,815		10.5%	
<b>Total Expenditures</b>	<b>129,069</b>	<b>128,176</b>	<b>131,645</b>	<b>1.80</b>	<b>145,460</b>	<b>1.80</b>	<b>13,815</b>		<b>10.5%</b>	
Ending Fund Balance	-	3,107	-		-		-		0.0%	
<b>Total Requirements</b>	<b>129,069</b>	<b>131,283</b>	<b>131,645</b>	<b>1.80</b>	<b>145,460</b>	<b>1.80</b>	<b>13,815</b>		<b>10.5%</b>	
<b>All Funds Expenditures by Object</b>										
Salaries	49,125	41,390	42,064	1.80	42,993	1.80	929		2.2%	
Related Payroll Costs	24,268	25,199	28,381		35,367		6,986		24.6%	
Purchased Services	300	714	1,700		1,700		-		0.0%	
Consumable Supplies & Materials	55,070	60,413	58,900		64,400		5,500		9.3%	
Other Objects	306	460	600		1,000		400		66.7%	
<b>Total Expenditures</b>	<b>129,069</b>	<b>128,176</b>	<b>131,645</b>	<b>1.80</b>	<b>145,460</b>	<b>1.80</b>	<b>13,815</b>		<b>10.5%</b>	
Ending Fund Balance	-	3,107	-		-		-		0.0%	
<b>Total Requirements</b>	<b>129,069</b>	<b>131,283</b>	<b>131,645</b>	<b>1.55</b>	<b>145,460</b>	<b>1.80</b>	<b>13,815</b>		<b>10.5%</b>	

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

**Resources Report**

	ACTUALS 16/17	ACTUALS 17/18	ADOPTED 18/19	FTE 18/19	PROPOSED 19/20	PROPOSED FTE 19/20	APPROVED 19/20	ADOPTED 19/20	FTE 19/20
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<b>Fund 205 FOOD SERVICE FUND</b>									
1600 FOOD SERVICE	39,674	46,168	40,000	0	40,000	0	40,000	40,000	0
1940 DONATIONS FROM OUTSIDE SOURC	50	200	0	0.00	0	0.00	0	0	0.00
<b>1000</b>	<b>39,724</b>	<b>46,368</b>	<b>40,000</b>	<b>0.00</b>	<b>40,000</b>	<b>0.00</b>	<b>40,000</b>	<b>40,000</b>	<b>0.00</b>
3102 State School Fund - School Lunch Match	1,007	1,123	1,200	0.00	1,200	0.00	1,200	1,200	0.00
3298 Other Restricted Grants-In-Aid	2,983	3,303	3,000	0.00	3,000	0.00	3,000	3,000	0.00
<b>3000</b>	<b>3,991</b>	<b>4,426</b>	<b>4,200</b>	<b>0.00</b>	<b>4,200</b>	<b>0.00</b>	<b>4,200</b>	<b>4,200</b>	<b>0.00</b>
4505 NAT'L LUNCH REIMBURSEMENT	71,673	73,406	65,000	0.00	65,000	0.00	65,000	65,000	0.00
4910 COMMODITIES DONATED BY USDA	7,327	7,084	8,000	0.00	8,000	0.00	8,000	8,000	0.00
<b>4000</b>	<b>79,000</b>	<b>80,490</b>	<b>73,000</b>	<b>0.00</b>	<b>73,000</b>	<b>0.00</b>	<b>73,000</b>	<b>73,000</b>	<b>0.00</b>
5204 TRANSFER FROM GENERAL FUND	1,676	0	14,445	0.00	28,260	0.00	28,260	28,260	0.00
5400 Beginning Fund Balance	4,678	0	0	0	0	0	0	0	0.00
<b>5000</b>	<b>6,354</b>	<b>0</b>	<b>14,445</b>	<b>0.00</b>	<b>28,260</b>	<b>0.00</b>	<b>28,260</b>	<b>28,260</b>	<b>0.00</b>
<b>Total Fund 205 FOOD SERVICE FUND</b>	<b>129,069</b>	<b>131,284</b>	<b>131,645</b>	<b>0.00</b>	<b>145,460</b>	<b>0.00</b>	<b>145,460</b>	<b>145,460</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 16/17	ACTUALS 17/18	ADOPTED 18/19	FTE 18/19	PROPOSED 19/20	PROPOSED FTE APPROVED 19/20	ADOPTED 19/20	FTE 19/20
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<b>Fund 205 FOOD SERVICE FUND</b>								
Function	3100 FOOD SERVICES							
112	Classified Salaries	46,827	39,803	40,064	1.80	40,993	1.80	40,993
122	Substitutes - Classified	2,299	1,587	2,000	0.00	2,000	0.00	2,000
<b>100</b>		<b>49,125</b>	<b>41,390</b>	<b>42,064</b>	<b>1.80</b>	<b>42,993</b>	<b>1.80</b>	<b>42,993</b>
211	Employer Contribution, Tier I and Tier II	8,987	7,104	2,780	0.00	9,405	0.00	9,405
220	Social Security Administration	3,587	3,089	3,216	0.00	3,289	0.00	3,289
231	Workers Compensation	124	832	1,254	0.00	1,106	0.00	1,106
232	Unemployment Compensation	94	40	42	0.00	43	0.00	43
240	Contractual Employee Benefits	11,476	14,134	21,089	0.00	21,524	0.00	21,524
<b>200</b>		<b>24,268</b>	<b>25,199</b>	<b>28,381</b>	<b>0.00</b>	<b>35,367</b>	<b>0.00</b>	<b>35,367</b>
319	Other Instructional, Prof & Tech Services	300	330	450	0.00	450	0.00	450
322	Repairs & Maintenance Services	0	0	500	0.00	500	0.00	500
342	Travel, Out of District	0	384	750	0.00	750	0.00	750
<b>300</b>		<b>300</b>	<b>714</b>	<b>1,700</b>	<b>0.00</b>	<b>1,700</b>	<b>0.00</b>	<b>1,700</b>
410	Consumable Supplies and Materials	74	17	500	0.00	500	0.00	500
415	COMMODITIES/SHIP	8,103	7,752	8,000	0.00	8,500	0.00	8,500
450	FOOD	46,518	52,301	50,000	0.00	55,000	0.00	55,000
460	Non-consumable Items	33	0	0	0.00	0	0.00	0
470	Computer Software	343	343	400	0.00	400	0.00	400
<b>400</b>		<b>55,070</b>	<b>60,413</b>	<b>58,900</b>	<b>0.00</b>	<b>64,400</b>	<b>0.00</b>	<b>64,400</b>
640	Dues and Fees	305	460	600	0.00	1,000	0.00	1,000
<b>600</b>		<b>305</b>	<b>460</b>	<b>600</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>
<b>Total Function 3100 FOOD SERVICES</b>		<b>129,069</b>	<b>128,176</b>	<b>131,645</b>	<b>1.80</b>	<b>145,460</b>	<b>1.80</b>	<b>145,460</b>
<b>Major Function 3000</b>		129,069	128,176	131,645	1.80	145,460	1.80	145,460
<b>Total Fund 205 FOOD SERVICE FUND</b>		129,069	128,176	131,645	1.80	145,460	1.80	145,460

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



### **206 Activities Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - ACTIVITIES FUND**

<b>Activities Fund Summary</b>	2016-17			2017-18			2018-19 Adopted			2019-20 Budget			Increase/(Decrease)	
	Actual		Budget		FTE		Adopted		FTE		Dollars		Percent	
													From 2018-19 Adopted	
Revenue														
Local Sources	23,165	22,299	16,850	17,050			200				200		1.2%	
Other Sources	19,845	22,656	26,350	26,350			-				-		0.0%	
<b>Total Revenues</b>	<b>43,010</b>	<b>44,955</b>	<b>43,200</b>	<b>43,400</b>			<b>200</b>				<b>200</b>		<b>0.5%</b>	
Beginning Fund Balance	-	-	-	-			-				-		0.0%	
<b>Total Resources</b>	<b>43,010</b>	<b>44,955</b>	<b>43,200</b>	<b>43,400</b>			<b>200</b>				<b>200</b>		<b>0.5%</b>	
Expenditures														
Instruction	42,004	42,975	41,200	41,400			200				200		0.5%	
Support Services	1,006	1,980	2,000	2,000			-				-		0.0%	
<b>Total Expenditures</b>	<b>43,010</b>	<b>44,955</b>	<b>43,200</b>	<b>43,400</b>			<b>200</b>				<b>200</b>		<b>0.5%</b>	
Ending Fund Balance	-	-	-	-			-				-		0.0%	
<b>Total Requirements</b>	<b>43,010</b>	<b>44,955</b>	<b>43,200</b>	<b>43,400</b>			<b>200</b>				<b>200</b>		<b>0.5%</b>	
All Funds Expenditures by Object														
Purchased Services	28,888	25,583	23,900	25,100			1,200				1,200		5.0%	
Consumable Supplies & Materials	12,648	17,622	17,300	16,300			(1,000)				(1,000)		-5.8%	
Other Objects	1,474	1,750	2,000	2,000			-				-		0.0%	
<b>Total Expenditures</b>	<b>43,010</b>	<b>44,955</b>	<b>43,200</b>	<b>43,400</b>			<b>200</b>				<b>200</b>		<b>0.5%</b>	
Ending Fund Balance	-	-	-	-			-				-		0.0%	
<b>Total Requirements</b>	<b>43,010</b>	<b>44,955</b>	<b>43,200</b>	<b>43,400</b>			<b>200</b>				<b>200</b>		<b>0.5%</b>	

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund 206 ACTIVITIES FUND</b>									
1711 FOOTBALL GATE	2,829	1,871	2,000	0.00	1,500	0.00	1,500	1,500	0.00
1712 BASKETBALL GATE	3,263	5,800	5,000	0.00	5,500	0.00	5,500	5,500	0.00
1713 VOLLEYBALL GATE	3,393	1,299	2,000	0.00	2,000	0.00	2,000	2,000	0.00
1714 WRESTLING GATE	0	50	0	0.00	0	0.00	0	0	0.00
1740 Fees	8,325	8,475	6,000	0.00	6,200	0.00	6,200	6,200	0.00
1990 Miscellaneous	350	180	850	0.00	850	0.00	850	850	0.00
1991 STATE MEET REIMBURSEMENT	5,005	4,624	1,000	0.00	1,000	0.00	1,000	1,000	0.00
<b>1000</b>	<b>23,165</b>	<b>22,299</b>	<b>16,850</b>	<b>0.00</b>	<b>17,050</b>	<b>0.00</b>	<b>17,050</b>	<b>17,050</b>	<b>0.00</b>
<b>5204 TRANSFER FROM GENERAL FUND</b>	<b>19,845</b>	<b>22,656</b>	<b>26,350</b>	<b>0.00</b>	<b>26,350</b>	<b>0.00</b>	<b>26,350</b>	<b>26,350</b>	<b>0.00</b>
<b>5000</b>	<b>19,845</b>	<b>22,656</b>	<b>26,350</b>	<b>0.00</b>	<b>26,350</b>	<b>0.00</b>	<b>26,350</b>	<b>26,350</b>	<b>0.00</b>
<b>Total Fund 206 ACTIVITIES FUND</b>	<b>43,011</b>	<b>44,955</b>	<b>43,200</b>	<b>0.00</b>	<b>43,400</b>	<b>0.00</b>	<b>43,400</b>	<b>43,400</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	APPROVED 1920	ADOPTED 1920	FTE 1920

<b>Fund 206 ACTIVITIES FUND</b>								
<b>Function</b>	<b>1122 Middle/Junior High School Extracurricular</b>							
319 Other Instructional, Prof & Tech Services	3,048	3,401	4,000	0.00	4,500	0.00	4,500	4,500
<b>300</b>	<b>3,048</b>	<b>3,401</b>	<b>4,000</b>	<b>0.00</b>	<b>4,500</b>	<b>0.00</b>	<b>4,500</b>	<b>0.00</b>
410 Consumable Supplies and Materials	0	833	800	0.00	800	0.00	800	0.00
<b>400</b>	<b>0</b>	<b>833</b>	<b>800</b>	<b>0.00</b>	<b>800</b>	<b>0.00</b>	<b>800</b>	<b>0.00</b>
<b>Total Function 1122 Middle/Junior High School Extracurricular</b>	<b>3,048</b>	<b>4,234</b>	<b>4,800</b>	<b>0.00</b>	<b>5,300</b>	<b>0.00</b>	<b>5,300</b>	<b>0.00</b>
<b>Function</b>	<b>1132 High School Extracurricular</b>							
319 Other Instructional, Prof & Tech Services	12,380	11,230	13,600	0.00	14,300	0.00	14,300	14,300
<b>324</b>	<b>Rentals</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0.00</b>	<b>200</b>	<b>0.00</b>	<b>200</b>
342 Travel, Out of District	140	55	2,100	0.00	2,100	0.00	2,100	2,100
343 Travel, Student, Out of District	13,319	10,897	4,000	0.00	4,000	0.00	4,000	4,000
<b>300</b>	<b>25,840</b>	<b>22,182</b>	<b>19,900</b>	<b>0.00</b>	<b>20,600</b>	<b>0.00</b>	<b>20,600</b>	<b>0.00</b>
410 Consumable Supplies and Materials	6,275	5,453	6,500	0.00	6,500	0.00	6,500	6,500
460 Non-consumable Items	5,367	9,356	8,000	0.00	7,000	0.00	7,000	7,000
<b>400</b>	<b>11,642</b>	<b>14,809</b>	<b>14,500</b>	<b>0.00</b>	<b>13,500</b>	<b>0.00</b>	<b>13,500</b>	<b>13,500</b>
640 Dues and Fees	1,475	1,750	2,000	0.00	2,000	0.00	2,000	2,000
<b>600</b>	<b>1,475</b>	<b>1,750</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>2,000</b>
<b>Total Function 1132 High School Extracurricular</b>	<b>38,956</b>	<b>38,740</b>	<b>36,400</b>	<b>0.00</b>	<b>36,100</b>	<b>0.00</b>	<b>36,100</b>	<b>36,100</b>
<b>Major Function 1000 INSTRUCTION</b>	<b>42,004</b>	<b>42,975</b>	<b>41,200</b>	<b>0.00</b>	<b>41,400</b>	<b>0.00</b>	<b>41,400</b>	<b>41,400</b>
<b>Function</b>	<b>2540 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>							
410 Consumable Supplies and Materials	1,006	1,980	2,000	0.00	2,000	0.00	2,000	2,000
<b>400</b>	<b>1,006</b>	<b>1,980</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>2,000</b>
<b>Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>	<b>1,006</b>	<b>1,980</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>2,000</b>
<b>Major Function 2000 SUPPORT SERVICES</b>	<b>1,006</b>	<b>1,980</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>2,000</b>

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920 1920	PROPOSED FTE APPROVED 1920 1920	ADOPTED 1920	FTE 1920
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<b>Fund</b>	<b>206 ACTIVITIES FUND</b>							
Total Fund	206 ACTIVITIES FUND	43,011	44,955	43,200	0.00	43,400	0.00	43,400

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**209 County SIP Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - COUNTY SIP FUND**

<b>County SIP Fund Summary</b>	2016-17		2017-18		2018-19 Adopted		2019-20 Budget		Increase/(Decrease)	
	Actual	Budget	FTE	Budget	FTE	Adopted	FTE	Dollars	Percent	
<b>Revenue</b>										
Local Sources	30,663	59,167	40,000			75,000		35,000	87.5%	
Intermediate Sources	1,671,351	1,691,960	1,708,923			1,731,024		22,101	1.3%	
<b>Total Revenues</b>	<b>1,702,014</b>	<b>1,751,127</b>	<b>1,748,923</b>			<b>1,806,024</b>		<b>57,101</b>	<b>3.3%</b>	
Beginning Fund Balance	3,692,227	2,450,047	3,730,000			5,050,000		1,320,000	35.4%	
<b>Total Resources</b>	<b>5,394,241</b>	<b>4,201,174</b>	<b>5,478,923</b>			<b>6,856,024</b>		<b>1,377,101</b>	<b>25.1%</b>	
<b>Expenditures</b>										
Transfers	2,944,194	460,666	410,960			411,045		85	0.0%	
Contingency	-	-	5,067,963			6,444,979		1,377,016	27.2%	
<b>Total Expenditures</b>	<b>2,944,194</b>	<b>460,666</b>	<b>5,478,923</b>			<b>6,856,024</b>		<b>1,377,101</b>	<b>25.1%</b>	
Ending Fund Balance	2,450,047	3,740,508	-			-		-	0.0%	
<b>Total Requirements</b>	<b>5,394,241</b>	<b>4,201,174</b>	<b>5,478,923</b>			<b>6,856,024</b>		<b>1,377,101</b>	<b>25.1%</b>	
<b>All Funds Expenditures by Object</b>										
Transfers	2,944,194	460,666	410,960			411,045		85	0.0%	
Contingency	-	-	5,067,963			6,444,979		1,377,016	27.2%	
<b>Total Expenditures</b>	<b>2,944,194</b>	<b>460,666</b>	<b>5,478,923</b>			<b>6,856,024</b>		<b>1,377,101</b>	<b>25.1%</b>	
Ending Fund Balance	2,450,047	3,740,508	-			-		-	0.0%	
<b>Total Requirements</b>	<b>5,394,241</b>	<b>4,201,174</b>	<b>5,478,923</b>			<b>6,856,024</b>		<b>1,377,101</b>	<b>25.1%</b>	

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund</b>	<b>COUNTY SIP FUND</b>								
	1510 Interest on Investments	30,663	59,168	40,000	0.00	75,000	0.00	75,000	75,000
<b>1000</b>	<b>30,663</b>	<b>59,168</b>	<b>40,000</b>	<b>0.00</b>	<b>75,000</b>	<b>0.00</b>	<b>75,000</b>	<b>75,000</b>	<b>0.00</b>
2199 County SIP money	1,671,351	1,691,960	1,708,923	0.00	1,731,024	0.00	1,731,024	1,731,024	0.00
<b>2000</b>	<b>1,671,351</b>	<b>1,691,960</b>	<b>1,708,923</b>	<b>0.00</b>	<b>1,731,024</b>	<b>0.00</b>	<b>1,731,024</b>	<b>1,731,024</b>	<b>0.00</b>
5400 Beginning Fund Balance	3,692,227	2,450,047	3,730,000	0.00	5,050,000	0.00	5,050,000	5,050,000	0.00
<b>5000</b>	<b>3,692,227</b>	<b>2,450,047</b>	<b>3,730,000</b>	<b>0.00</b>	<b>5,050,000</b>	<b>0.00</b>	<b>5,050,000</b>	<b>5,050,000</b>	<b>0.00</b>
<b>Total Fund 209</b>	<b>COUNTY SIP FUND</b>	<b>5,394,241</b>	<b>4,201,175</b>	<b>5,478,923</b>	<b>0.00</b>	<b>6,856,024</b>	<b>0.00</b>	<b>6,856,024</b>	<b>6,856,024</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE APPROVED 1920	ADOPTED 1920	FTE 1920
					1920			

<b>Fund 209 COUNTY SIP FUND</b>								
Function	5200 Transfers of Funds							
718	TRANSFER TO CAPITAL PROJECTS FUND	2,533,006	50,000	0	0.00	0	0.00	0.00
719	TRANSFER TO DEBT SERVICE	411,188	410,666	410,960	0.00	411,045	0.00	0.00
<b>700 TRANSFERS</b>	<b>2,944,194</b>	<b>460,666</b>	<b>410,960</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>
<b>Total Function 5200 Transfers of Funds</b>	<b>2,944,194</b>	<b>460,666</b>	<b>410,960</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>
<b>Major Function 5000 DEBT SERVICES</b>	<b>2,944,194</b>	<b>460,666</b>	<b>410,960</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>
<b>Function 6110 Operating Contingency</b>								
810	Planned Reserve	0	0	5,067,963	0.00	6,444,979	0.00	6,444,979
<b>800</b>	<b>0</b>	<b>0</b>	<b>5,067,963</b>	<b>0.00</b>	<b>6,444,979</b>	<b>0.00</b>	<b>6,444,979</b>	<b>0.00</b>
<b>Total Function 6110 Operating Contingency</b>	<b>0</b>	<b>0</b>	<b>5,067,963</b>	<b>0.00</b>	<b>6,444,979</b>	<b>0.00</b>	<b>6,444,979</b>	<b>0.00</b>
<b>Major Function 6000 CONTINGENCIES</b>	<b>0</b>	<b>0</b>	<b>5,067,963</b>	<b>0.00</b>	<b>6,444,979</b>	<b>0.00</b>	<b>6,444,979</b>	<b>0.00</b>
<b>Total Fund 209 COUNTY SIP FUND</b>	<b>2,944,194</b>	<b>460,666</b>	<b>5,478,923</b>	<b>0.00</b>	<b>6,856,024</b>	<b>0.00</b>	<b>6,856,024</b>	<b>0.00</b>

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**210 IDEA Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - IDEA FUND**

<b>IDEA Fund Summary</b>	2016-17			2017-18			2018-19 Adopted			2019-20 Budget			Increase/(Decrease)	
			Actual			Budget	FTE		Adopted		FTE			
												Dollars	Percent	
Revenue			20,909	49,330	66,222		66,222		66,222		-	-	0.0%	
Federal Sources			<b>20,909</b>	<b>49,330</b>	<b>66,222</b>		<b>66,222</b>		<b>66,222</b>		-	-	<b>0.0%</b>	
<b>Total Revenues</b>			<b>20,909</b>	<b>49,330</b>	<b>66,222</b>		<b>66,222</b>		<b>66,222</b>		-	-	<b>0.0%</b>	
Beginning Fund Balance			-	-	-		-		-		-	-	0.0%	
<b>Total Resources</b>			<b>20,909</b>	<b>49,330</b>	<b>66,222</b>		<b>66,222</b>		<b>66,222</b>		-	-	<b>0.0%</b>	
Expenditures			20,909	49,330	66,222	1.78	66,222	1.67	66,222	1.67	-	-	0.0%	
Instruction			<b>20,909</b>	<b>49,330</b>	<b>66,222</b>	<b>1.78</b>	<b>66,222</b>	<b>1.67</b>	<b>66,222</b>	<b>1.67</b>	-	-	<b>0.0%</b>	
<b>Total Expenditures</b>			<b>20,909</b>	<b>49,330</b>	<b>66,222</b>	<b>1.78</b>	<b>66,222</b>	<b>1.67</b>	<b>66,222</b>	<b>1.67</b>	-	-	<b>0.0%</b>	
Ending Fund Balance			-	-	-		-		-		-	-	0.0%	
<b>Total Requirements</b>			<b>20,909</b>	<b>49,330</b>	<b>66,222</b>	<b>1.78</b>	<b>66,222</b>	<b>1.67</b>	<b>66,222</b>	<b>1.67</b>	-	-	<b>0.0%</b>	
<b>All Funds Expenditures by Object</b>														
Salaries			9,609	24,201	33,235	1.78	31,966	1.67	(1,269)	-	-3.8%			
Related Payroll Costs			11,300	25,129	32,987		34,256		1,269		3.8%			
<b>Total Expenditures</b>			<b>20,909</b>	<b>49,330</b>	<b>66,222</b>	<b>1.78</b>	<b>66,222</b>	<b>1.67</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>			
Ending Fund Balance			-	-	-		-		-		-	-	0.0%	
<b>Total Requirements</b>			<b>20,909</b>	<b>49,330</b>	<b>66,222</b>	<b>1.78</b>	<b>66,222</b>	<b>1.67</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>			

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
<b>Fund 210 IDEA Fund</b>									
4700 Grants-In-Aid from Fed. Govt.	20,909	49,330	66,222	0.00	66,222	0.00	66,222	66,222	0.00
<b>4000</b>	<b>20,909</b>	<b>49,330</b>	<b>66,222</b>	<b>0.00</b>	<b>66,222</b>	<b>0.00</b>	<b>66,222</b>	<b>66,222</b>	<b>0.00</b>
<b>Total Fund 210 IDEA Fund</b>	<b>20,909</b>	<b>49,330</b>	<b>66,222</b>	<b>0.00</b>	<b>66,222</b>	<b>0.00</b>	<b>66,222</b>	<b>66,222</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	FTE APPROVED 1920	ADOPTED 1920	FTE 1920

<b>Fund</b>	<b>210 IDEA Fund</b>							
<b>Function</b>	<b>1250 Less Restrictive Programs for Students w/Disabilities</b>							
112	Classified Salaries	9,609	24,201	33,235	1.78	31,966	1.67	31,966
<b>100</b>	<b>211 Employer Contribution, Tier I and Tier II</b>	<b>9,609</b>	<b>24,201</b>	<b>33,235</b>	<b>1.78</b>	<b>31,966</b>	<b>1.67</b>	<b>31,966</b>
220	Social Security Administration	2,139	5,798	7,987	0.00	9,324	0.00	9,324
231	Workers Compensation	637	1,605	2,542	0.00	2,469	0.00	2,469
232	Unemployment Compensation	14	93	180	0.00	164	0.00	164
240	Contractual Employee Benefits	16	43	33	0.00	32	0.00	32
<b>200</b>	<b>11,300 25,129 32,987 0.00 34,256 0.00 34,256 0.00</b>	<b>11,300</b>	<b>25,129</b>	<b>32,987</b>	<b>0.00</b>	<b>34,256</b>	<b>0.00</b>	<b>34,256</b>
<b>Total Function 1250 Less Restrictive Programs for Students w/Disabilities</b>	<b>20,909</b>	<b>49,330</b>	<b>66,222</b>	<b>1.78</b>	<b>66,222</b>	<b>1.67</b>	<b>66,222</b>	<b>1.67</b>
<b>Major Function 1000 INSTRUCTION</b>	<b>20,909</b>	<b>49,330</b>	<b>66,222</b>	<b>1.78</b>	<b>66,222</b>	<b>1.67</b>	<b>66,222</b>	<b>1.67</b>
<b>Total Fund 210 IDEA Fund</b>	<b>20,909</b>	<b>49,330</b>	<b>66,222</b>	<b>1.78</b>	<b>66,222</b>	<b>1.67</b>	<b>66,222</b>	<b>1.67</b>

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**211 Teacherage Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - TEACHERAGE FUND**

<u>Teacherage Fund Summary</u>	2016-17 Actual	2017-18		2018-19 Adopted		2019-20 Budget		Increase/(Decrease) From 2018-19 Adopted	
		Budget	FTE	Budget	FTE	Adopted	FTE	Dollars	Percent
Revenue									
Local Sources									
Other Sources	-	356,000							
<b>Total Revenues</b>	-	356,000							
Beginning Fund Balance	242,839	142,840		440,000		470,000		30,000	6.8%
<b>Total Resources</b>	<b>242,839</b>	<b>498,840</b>		<b>440,000</b>		<b>470,000</b>		<b>30,000</b>	<b>6.8%</b>
Expenditures									
Facilities Acquis. & Const.									
Transfers	100,000	26,351		440,000		470,000		30,000	6.8%
<b>Total Expenditures</b>	-	<b>26,351</b>		<b>440,000</b>		<b>470,000</b>		<b>30,000</b>	<b>6.8%</b>
Ending Fund Balance	242,839	472,489		-		-		-	0.0%
<b>Total Requirements</b>	<b>242,839</b>	<b>498,840</b>		<b>440,000</b>		<b>470,000</b>		<b>30,000</b>	<b>6.8%</b>
<b>All Funds Expenditures by Object</b>									
Capital Outlay									
Transfers	100,000	26,351		440,000		470,000		30,000	6.8%
<b>Total Expenditures</b>	-	<b>26,351</b>		<b>440,000</b>		<b>470,000</b>		<b>30,000</b>	<b>6.8%</b>
Ending Fund Balance	242,839	472,489		-		-		-	0.0%
<b>Total Requirements</b>	<b>242,839</b>	<b>498,840</b>		<b>440,000</b>		<b>470,000</b>		<b>30,000</b>	<b>6.8%</b>

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund</b>	<b>211 TEACHERAGE FUND</b>								
	5300 Sale of or Compensation for Loss of Fix	0	356,000	0	0.00	0	0.00	0	0.00
	5400 Beginning Fund Balance	242,839	142,840	440,000	0.00	470,000	0.00	470,000	0.00
<b>5000</b>	<b>242,839</b>	<b>498,840</b>	<b>440,000</b>	<b>0.00</b>	<b>470,000</b>	<b>0.00</b>	<b>470,000</b>	<b>470,000</b>	<b>0.00</b>
<b>Total Fund</b>	<b>211 TEACHERAGE FUND</b>	<b>242,839</b>	<b>498,840</b>	<b>440,000</b>	<b>0.00</b>	<b>470,000</b>	<b>0.00</b>	<b>470,000</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE APPROVED 1920	ADOPTED 1920	FTE 1920
					1920			

<b>Fund</b>	<b>TEACHERAGE FUND</b>							
<b>Function</b>	<b>2540 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>							
530 IMPROVEMENTS OTHER THAN BUILDINGS	0	26,351	440,000	0.00	470,000	0.00	470,000	470,000
<b>500</b>	<b>26,351</b>	<b>440,000</b>	<b>0.00</b>	<b>470,000</b>	<b>0.00</b>	<b>470,000</b>	<b>470,000</b>	<b>0.00</b>
<b>Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>	<b>0</b>	<b>26,351</b>	<b>440,000</b>	<b>0.00</b>	<b>470,000</b>	<b>0.00</b>	<b>470,000</b>	<b>0.00</b>
<b>Major Function 2000 SUPPORT SERVICES</b>	<b>0</b>	<b>26,351</b>	<b>440,000</b>	<b>0.00</b>	<b>470,000</b>	<b>0.00</b>	<b>470,000</b>	<b>0.00</b>
<b>Function 5200 Transfers of Funds</b>								
718 TRANSFER TO CAPITAL PROJECTS FUND	100,000	0	0	0.00	0	0.00	0	0.00
<b>700 TRANSFERS</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Total Function 5200 Transfers of Funds</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 5000 DEBT SERVICES</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 211 TEACHERAGE FUND</b>	<b>100,000</b>	<b>26,351</b>	<b>440,000</b>	<b>0.00</b>	<b>470,000</b>	<b>0.00</b>	<b>470,000</b>	<b>0.00</b>

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**212 SBII49 Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - SB 1149 FUND**

	2016-17 Actual	2017-18 Actual	2018-19 Adopted		2019-20 Budget		Increase/(Decrease) From 2018-19 Adopted	
			Budget	FTE	Adopted	FTE	Dollars	Percent
<b>SB 1149 Fund Summary</b>								
Revenue								
State Sources	2,274							
<b>Total Revenues</b>	<b>2,274</b>							
Beginning Fund Balance	33,441	35,716	35,715		35,715			0.0%
<b>Total Resources</b>	<b>35,715</b>	<b>35,716</b>	<b>35,715</b>		<b>35,715</b>			<b>0.0%</b>
Expenditures								
Facilities Acquis. & Const.	-	-	35,715		35,715			0.0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>35,715</b>		<b>35,715</b>			<b>0.0%</b>
Ending Fund Balance	33,441	35,716	-		-			0.0%
<b>Total Requirements</b>	<b>33,441</b>	<b>35,716</b>	<b>35,715</b>		<b>35,715</b>			<b>0.0%</b>
<b>All Funds Expenditures by Object</b>								
Capital Outlay	-	-	35,715		35,715			0.0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>35,715</b>		<b>35,715</b>			<b>0.0%</b>
Ending Fund Balance	33,441	35,716	-		-			0.0%
<b>Total Requirements</b>	<b>33,441</b>	<b>35,716</b>	<b>35,715</b>		<b>35,715</b>			<b>0.0%</b>

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund</b>	<b>212 SB 1149 FUND</b>								
	3299 Other Restricted Grants-in-aid	2,274	0	0	0.00	0	0.00	0	0.00
<b>3000</b>	<b>2,274</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5400 Beginning Fund Balance	33,441	35,716	35,715	0.00	35,715	0.00	35,715	35,715	0.00
<b>5000</b>	<b>33,441</b>	<b>35,716</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>35,715</b>	<b>0.00</b>
<b>Total Fund 212 SB 1149 FUND</b>	<b>35,715</b>	<b>35,716</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>35,715</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE APPROVED 1920	ADOPTED 1920	FTE 1920

<b>Fund</b>	<b>212 SB 1149 FUND</b>							
Function	<b>2540 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>							
530 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	35,715	0.00	35,715	0.00	35,715	35,715
<b>500</b>	<b>0</b>	<b>0</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>35,715</b>
<b>Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES</b>	<b>0</b>	<b>0</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>35,715</b>
<b>Major Function 2000 SUPPORT SERVICES</b>	<b>0</b>	<b>0</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>35,715</b>
<b>Total Fund 212 SB 1149 FUND</b>	<b>0</b>	<b>0</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>0.00</b>	<b>35,715</b>	<b>35,715</b>

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**213 Measure 98 Fund**

Sherman County School District  
 Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - MEASURE 98 FUND**

	2016-17 Actual	2017-18 Actual	2018-19 Adopted		2019-20 Budget		Increase/(Decrease) From 2018-19 Adopted	
			Budget	FTE	Adopted	FTE	Dollars	Percent
<b>M98 Fund Summary</b>								
Revenue								
State Sources	41,304	42,989	51,693		8,704		20.2%	
<b>Total Revenues</b>	<b>-</b>	<b>41,304</b>	<b>42,989</b>		<b>8,704</b>		<b>20.2%</b>	
Beginning Fund Balance								0.0%
<b>Total Resources</b>	<b>-</b>	<b>41,304</b>	<b>42,989</b>		<b>51,693</b>		<b>20.2%</b>	
Expenditures								
Instruction	41,304	42,989	0.50	51,693	0.58	8,704	20.2%	
<b>Total Expenditures</b>	<b>-</b>	<b>41,304</b>	<b>42,989</b>	<b>0.50</b>	<b>51,693</b>	<b>0.58</b>	<b>8,704</b>	<b>20.2%</b>
Ending Fund Balance								
<b>Total Requirements</b>	<b>-</b>	<b>41,304</b>	<b>42,989</b>	<b>0.50</b>	<b>51,693</b>	<b>0.58</b>	<b>8,704</b>	<b>20.2%</b>
<b>All Funds Expenditures by Object</b>								
Salaries	33,881	26,645	0.50	30,606	0.58	3,961	14.9%	
Related Payroll Costs	7,423	15,872		21,087		5,215	32.9%	
Consumable Supplies & Materials		472				(472)	-100.0%	
<b>Total Expenditures</b>	<b>-</b>	<b>41,304</b>	<b>42,989</b>	<b>0.50</b>	<b>51,693</b>	<b>0.58</b>	<b>8,704</b>	<b>20.2%</b>
Ending Fund Balance								
<b>Total Requirements</b>	<b>-</b>	<b>41,304</b>	<b>42,989</b>	<b>0.50</b>	<b>51,693</b>	<b>0.58</b>	<b>8,704</b>	<b>20.2%</b>

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund</b>	<b>M98 FUND</b>								
3299 Other Restricted Grants-in-aid	0	41,304	42,989	0.00	51,693	0.00	51,693	51,693	0.00
3000	0	41,304	42,989	0.00	51,693	0.00	51,693	51,693	0.00
<b>Total Fund 213 M98 FUND</b>	<b>0</b>	<b>41,304</b>	<b>42,989</b>	<b>0.00</b>	<b>51,693</b>	<b>0.00</b>	<b>51,693</b>	<b>51,693</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund 213 M98 FUND</b>											
<b>Function</b>	<b>1131 High School Programs</b>										
	111 Licensed Salaries	0	33,881	26,645	0.50	30,606	0.58	30,606	30,606	0.58	
<b>100</b>	<b>211 Employer Contribution, Tier I and Tier II</b>	<b>0</b>	<b>33,881</b>	<b>26,645</b>	<b>0.50</b>	<b>30,606</b>	<b>0.58</b>	<b>30,606</b>	<b>30,606</b>	<b>0.58</b>	
212	Employee Contribution, Pick-up	0	3,687	5,033	0.00	8,135	0.00	8,135	8,135	0.00	
220	Social Security Administration	0	1,012	1,381	0.00	1,836	0.00	1,836	1,836	0.00	
231	Workers Compensation	0	2,587	2,039	0.00	2,341	0.00	2,341	2,341	0.00	
232	Unemployment Compensation	0	103	120	0.00	134	0.00	134	134	0.00	
240	Contractual Employee Benefits	0	34	27	0.00	31	0.00	31	31	0.00	
<b>200</b>	<b>410 Consumable Supplies and Materials</b>	<b>0</b>	<b>7,423</b>	<b>15,872</b>	<b>0.00</b>	<b>21,087</b>	<b>0.00</b>	<b>21,087</b>	<b>21,087</b>	<b>0.00</b>	
400		0	0	472	0.00	0	0.00	0	0	0.00	
<b>Total Function 1131 High School Programs</b>		<b>0</b>	<b>41,304</b>	<b>42,989</b>	<b>0.50</b>	<b>51,693</b>	<b>0.58</b>	<b>51,693</b>	<b>51,693</b>	<b>0.58</b>	
<b>Major Function 1000 INSTRUCTION</b>		0	41,304	42,989	0.50	51,693	0.58	51,693	51,693	0.58	
<b>Total Fund 213 M98 FUND</b>		0	41,304	42,989	0.50	51,693	0.58	51,693	51,693	0.58	

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



### **300 Debt Service Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - DEBT SERVICE FUND**

<b>Debt Service Fund Summary</b>	2016-17			2017-18			2018-19 Adopted			2019-20 Budget			Increase/(Decrease)	
			Actual			Budget	FTE		Adopted	FTE				
												Dollars	Percent	
Revenue														
Other Sources	411,188		410,666		410,960		411,045					85	0.0%	
<b>Total Revenues</b>	<b>411,188</b>		<b>410,666</b>		<b>410,960</b>		<b>411,045</b>					<b>85</b>	<b>0.0%</b>	
Beginning Fund Balance														
<b>Total Resources</b>	<b>411,188</b>		<b>410,666</b>		<b>410,960</b>		<b>411,045</b>					<b>85</b>	<b>0.0%</b>	
Expenditures														
Debt Service/Transfers	411,188		410,666		410,960		411,045					85	0.0%	
<b>Total Expenditures</b>	<b>411,188</b>		<b>410,666</b>		<b>410,960</b>		<b>411,045</b>					<b>85</b>	<b>0.0%</b>	
Ending Fund Balance														
<b>Total Requirements</b>	<b>411,188</b>		<b>410,666</b>		<b>410,960</b>		<b>411,045</b>					<b>85</b>	<b>0.0%</b>	
<b>All Funds Expenditures by Object</b>														
Other Objects	411,188		410,666		410,960		411,045					85	0.0%	
<b>Total Expenditures</b>	<b>411,188</b>		<b>410,666</b>		<b>410,960</b>		<b>411,045</b>					<b>85</b>	<b>0.0%</b>	
Ending Fund Balance														
<b>Total Requirements</b>	<b>411,188</b>		<b>410,666</b>		<b>410,960</b>		<b>411,045</b>					<b>85</b>	<b>0.0%</b>	

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
<b>Fund 300 DEBT SERVICE FUND</b>									
5205 TRANSFER FROM COUNTY SIP FUN	411,188	410,666	410,960	0.00	411,045	0.00	411,045	411,045	0.00
<b>5000</b>	<b>411,188</b>	<b>410,666</b>	<b>410,960</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>	<b>411,045</b>	<b>411,045</b>	<b>0.00</b>
<b>Total Fund 300 DEBT SERVICE FUND</b>	<b>411,188</b>	<b>410,666</b>	<b>410,960</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>	<b>411,045</b>	<b>411,045</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE APPROVED 1920	ADOPTED 1920	FTE 1920

<b>Fund</b>	<b>300 DEBT SERVICE FUND</b>							
<b>Function</b>	<b>5110 Long-term Debt Service</b>							
610	Redemption of Principal	286,000	293,000	301,000	0.00	309,000	0.00	309,000
620	INTEREST	62,594	0	0	0.00	0	0	0.00
621	REGULAR INTEREST	62,594	117,666	109,960	0.00	102,045	0.00	102,045
<b>600</b>	<b>411,188</b>	<b>410,666</b>	<b>410,960</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>
<b>Total Function 5110 Long-term Debt Service</b>	<b>411,188</b>	<b>410,666</b>	<b>410,960</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>
<b>Major Function 5000 DEBT SERVICES</b>	<b>411,188</b>	<b>410,666</b>	<b>410,960</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>
<b>Total Fund 300 DEBT SERVICE FUND</b>	<b>411,188</b>	<b>410,666</b>	<b>410,960</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>	<b>411,045</b>	<b>0.00</b>

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**401 Capital Projects Fund (not currently used—Information only)**

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund 401 CAPITAL PROJECTS FUND</b>									
	1920 Contributions & Donations from Private :	4,905	0	0	0.00	0	0.00	0	0.00
<b>1000</b>	<b>4,905</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5202 TRANSFER FROM TEACHERAGE	100,000	0	0	0.00	0	0.00	0	0	0.00
5205 TRANSFER FROM COUNTY SIP FUN	2,533,006	50,000	0	0.00	0	0.00	0	0	0.00
<b>5000</b>	<b>2,633,006</b>	<b>50,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Total Fund 401 CAPITAL PROJECTS FUND	2,637,911	50,000	0	0.00	0	0.00	0	0	0.00

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819 1920	PROPOSED 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund 401 CAPITAL PROJECTS FUND</b>								
Function	4150 BLDG CONSTRUCTION							
383	Architect/Engineer Services	42,219	2,500	0	0.00	0	0.00	0.00
389	OTHER	16,179	0	0	0.00	0	0.00	0.00
<b>300</b>	<b>58,398</b>	<b>2,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
520	Buildings Acquisition	2,579,512	47,500	0	0.00	0	0.00	0.00
<b>500</b>	<b>2,579,512</b>	<b>47,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Total Function 4150 BLDG CONSTRUCTION</b>	<b>2,637,911</b>	<b>50,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 4000</b>		<b>2,637,911</b>	<b>50,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 401 CAPITAL PROJECTS FUND</b>		<b>2,637,911</b>	<b>50,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**702 Fiduciary Fund**

Sherman County School District  
Fiscal Year 2019-20 Adopted Budget

**BUDGET SUMMARIES - FIDUCIARY FUND**

<b>Fiduciary Fund Summary</b>	2016-17		2017-18		2018-19 Adopted		2019-20 Budget		Increase/(Decrease)	
	Actual		Budget	FTE	Adopted	FTE	Dollars	Percent	Dollars	Percent
Revenue										
Local Sources	782	1,179	800		1,200		400	50.0%		
<b>Total Revenues</b>	<b>782</b>	<b>1,179</b>	<b>800</b>		<b>1,200</b>		<b>400</b>	<b>50.0%</b>		
Beginning Fund Balance	70,195	70,977	68,000		70,000		2,000	2.9%		
<b>Total Resources</b>	<b>70,977</b>	<b>72,156</b>	<b>68,800</b>		<b>71,200</b>		<b>2,400</b>	<b>3.5%</b>		
Expenditures										
Instruction	-	-	1,067	8,000		8,000			-	0.0%
Enterprise & Comm. Svcs.	-	-	-	60,800		63,200		2,400		3.9%
<b>Total Expenditures</b>	<b>-</b>	<b>1,067</b>	<b>68,800</b>	<b>-</b>	<b>71,200</b>	<b>-</b>	<b>2,400</b>	<b>3.5%</b>		
Ending Fund Balance	70,195	71,089	-		-		-			0.0%
<b>Total Requirements</b>	<b>70,195</b>	<b>72,156</b>	<b>68,800</b>	<b>-</b>	<b>71,200</b>	<b>-</b>	<b>2,400</b>	<b>3.5%</b>		
All Funds Expenditures by Object										
Consumable Supplies & Materials	-	-	1,067	8,000		8,000			-	0.0%
Other Objects	-	-	-	60,800		63,200		2,400		3.9%
<b>Total Expenditures</b>	<b>-</b>	<b>1,067</b>	<b>68,800</b>	<b>-</b>	<b>71,200</b>	<b>-</b>	<b>2,400</b>	<b>3.5%</b>		
Ending Fund Balance	70,195	71,089	-		-		-			0.0%
<b>Total Requirements</b>	<b>70,195</b>	<b>72,156</b>	<b>68,800</b>	<b>-</b>	<b>71,200</b>	<b>-</b>	<b>2,400</b>	<b>3.5%</b>		

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund 702 FIDUCIARY FUNDS</b>									
	1510 Interest on Investments	782	1,180	800	0.00	1,200	0.00	1,200	1,200
<b>1000</b>	<b>782</b>	<b>1,180</b>	<b>800</b>	<b>0.00</b>	<b>1,200</b>	<b>0.00</b>	<b>1,200</b>	<b>1,200</b>	<b>0.00</b>
5400 Beginning Fund Balance	70,195	70,977	68,000	0.00	70,000	0.00	70,000	70,000	0.00
<b>5000</b>	<b>70,195</b>	<b>70,977</b>	<b>68,000</b>	<b>0.00</b>	<b>70,000</b>	<b>0.00</b>	<b>70,000</b>	<b>70,000</b>	<b>0.00</b>
<b>Total Fund 702 FIDUCIARY FUNDS</b>	<b>70,977</b>	<b>72,157</b>	<b>68,800</b>	<b>0.00</b>	<b>71,200</b>	<b>0.00</b>	<b>71,200</b>	<b>71,200</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920 1920	PROPOSED FTE APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund 702 FIDUCIARY FUNDS</b>								
<b>Function</b>	<b>3900 OTHER COMMUNITY SERVICES</b>							
690	Grant Indirect Charges	0	1,067	8,000	0.00	8,000	0.00	8,000
<b>600</b>		<b>0</b>	<b>1,067</b>	<b>8,000</b>	<b>0.00</b>	<b>8,000</b>	<b>0.00</b>	<b>8,000</b>
<b>Total Function 3900 OTHER COMMUNITY SERVICES</b>		<b>0</b>	<b>1,067</b>	<b>8,000</b>	<b>0.00</b>	<b>8,000</b>	<b>0.00</b>	<b>8,000</b>
<b>Major Function 3000</b>		0	1,067	8,000	0.00	8,000	0.00	8,000
<b>Function 6110 Operating Contingency</b>		0	0	60,800	0.00	63,200	0.00	63,200
810	Planned Reserve	0	0	60,800	0.00	63,200	0.00	63,200
<b>800</b>		<b>0</b>	<b>0</b>	<b>60,800</b>	<b>0.00</b>	<b>63,200</b>	<b>0.00</b>	<b>63,200</b>
<b>Total Function 6110 Operating Contingency</b>		<b>0</b>	<b>0</b>	<b>60,800</b>	<b>0.00</b>	<b>63,200</b>	<b>0.00</b>	<b>63,200</b>
<b>Major Function 6000 CONTINGENCIES</b>		0	0	60,800	0.00	63,200	0.00	63,200
<b>Total Fund 702 FIDUCIARY FUNDS</b>		0	1,067	68,800	0.00	71,200	0.00	71,200

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



**Official Publications**

## **NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the Sherman County School District, Sherman County, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at the Sherman County Public/School Library, Moro, Oregon. The meeting will take place on the 6<sup>th</sup> day of May 2019 at 7:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 1<sup>st</sup>, 2019 at the Sherman County School District Administrative Office, Moro, Oregon, between the hours of 8:00 a.m. and 4:00 p.m. 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 subsequent Budget Committee meeting is scheduled for May 20<sup>th</sup> at the same time and location as the first meeting if needed.

## FORM ED-1

## NOTICE OF BUDGET HEARING

A public meeting of the Sherman County School District will be held on June 17, 2019 at 7:00 pm at the Sherman County Public/School Library, Moro, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Sherman County School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 65912 High School Loop, Moro, OR 97039 between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://shermancountyschooldistrict.weebly.com/uploads/1/3/8/9/13895640/2019-approved-budget.pdf>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Wes Owens

Telephone: 541-565-3500

Email: [wowens@sherman.k12.or.us](mailto:wowens@sherman.k12.or.us)

## FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$3,849,871	\$5,826,715	\$7,625,715
Current Year Property Taxes, other than Local Option Taxes	1,458,803	1,500,000	1,510,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	185,140	147,950	248,350
Revenue from Intermediate Sources	2,204,318	2,155,738	2,112,477
Revenue from State Sources	2,055,463	1,935,329	2,257,791
Revenue from Federal Sources	212,939	230,094	224,745
Interfund Transfers	483,322	451,755	525,655
All Other Budget Resources	357,584	0	0
<b>Total Resources</b>	<b>\$10,807,440</b>	<b>\$12,247,581</b>	<b>\$14,504,733</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$1,611,230	\$1,661,686	\$1,771,435
Other Associated Payroll Costs	912,751	1,243,738	1,453,864
Purchased Services	834,532	992,166	944,886
Supplies & Materials	266,333	349,684	406,566
Capital Outlay	73,851	475,715	505,715
Other Objects (except debt service & interfund transfers)	56,181	68,220	74,370
Debt Service*	519,296	523,921	529,096
Interfund Transfers*	483,322	451,755	525,655
Operating Contingency	0	6,480,696	8,293,146
Unappropriated Ending Fund Balance & Reserves	6,049,944	0	0
<b>Total Requirements</b>	<b>\$10,807,440</b>	<b>\$12,247,581</b>	<b>\$14,504,733</b>

## FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	\$1,805,710	\$1,996,554	\$2,301,194
FTE	22.64	22.3	23.96
2000 Support Services	1,679,557	2,552,045	2,595,549
FTE	11.45	11.63	12.05
3000 Enterprise & Community Service	219,611	242,610	260,093
FTE	1.8	1.8	1.8
4000 Facility Acquisition & Construction	50,000	0	0
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	519,296	523,921	529,096
5200 Interfund Transfers*	483,322	451,755	525,655
6000 Contingency	0	6,480,696	8,293,146
7000 Unappropriated Ending Fund Balance	6,049,944	0	0
<b>Total Requirements</b>	<b>\$10,807,440</b>	<b>\$12,247,581</b>	<b>\$14,504,733</b>
<b>Total FTE</b>	<b>35.89</b>	<b>35.73</b>	<b>37.81</b>

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

## STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\*

No changes in activities or sources of financing.

## PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$3.4203 per \$1,000)	\$3.4203/\$1000	\$3.4203/\$1000	\$3.4203/\$1000
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$0	\$0	\$0

## STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$4,878,294	\$0
<b>Total</b>	<b>\$4,878,294</b>	<b>\$0</b>

\*\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

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

To assessor of Sherman County

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

**FORM ED-50  
2019-2020**

Check here if this is  
an amended form.

The Sherman County School District has the responsibility and authority to place the following property tax, fee, charge or assessment  
District Name

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

<u>65912 High School Loop</u> Mailing Address of District	<u>Moro</u> City	<u>OR</u> <u>97039</u> State Zip	<u>7/2/2019</u> Date Submitted
<u>Wes Owens</u> Contact Person	<u>Superintendent</u> Title	<u>541-565-3500</u> Daytime Telephone	<u>wowens@sherman.k12.or.us</u> Contact Person E-mail

**CERTIFICATION - You must check one box.**

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

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to <u>Education Limits</u>	Rate -or- Dollar Amount	Excluded from <u>Measure 5 Limits</u>	Amount of Levy
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)..	1	\$3.4203/\$1000		
2. Local option operating tax .....	2			
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.			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 .....	4b.			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) .....	4c.			\$0

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000 .....	5	\$3.4203/\$1000
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

150-504-075-6 (Rev. 11-18)

(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 Wasco County

**FORM ED-50  
2019-2020**

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

Check here if this is  
an amended form.

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

Mailing Address of District <u>65912 High School Loop</u>	City <u>Moro</u>	State <u>OR</u>	Zip <u>97039</u>	Date Submitted <u>7/2/2019</u>
Contact Person <u>Wes Owens</u>	Title <u>Superintendent</u>	Daytime Telephone <u>541-565-3500</u>		Contact Person E-mail <u>wowens@sherman.k12.or.us</u>

**CERTIFICATION - You must check one box.**

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.  
 The tax rate 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 <u>Education Limits</u>	Rate -or- Dollar Amount	Excluded from <u>Measure 5 Limits</u>	Amount of Levy
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) .....	1	\$3.4203/\$1000		
2. Local option operating tax .....	2			
3. Local option capital project tax .....	3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 .....	4a.			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 .....	4b.			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) .....	4c.		\$0	

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000 .....	5	\$3.4203/\$1000
6. Election date when your new district received voter approval for your permanent rate limit .....	6	
7. Estimated permanent rate limit for newly merged/consolidated district .....	7	

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

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

**RESOLUTION No. 2019-20 01**

**ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Sherman County School District hereby adopts the budget for fiscal year 2019-2020 in the total amount of \$14,504,733.\* This budget is now on file at 65912 High School Loop, Moro, Oregon.

**MAKING APPROPRIATIONS**

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

<b>General Fund</b>		<b>IDEA Fund</b>	
Instruction .....	1,879,356	Instruction .....	66,222
Support Services .....	2,004,834	Total .....	<b>66,222</b>
Transfers.....	114,610		
Debt Service.....	118,051		
Contingency.....	1,784,967		
<b>Total .....</b>	<b>5,901,818</b>		
<b>Title Fund</b>		<b>Teacherage Fund</b>	
Instruction .....	85,523	Support Services .....	470,000
<b>Total .....</b>	<b>85,523</b>	Total .....	<b>470,000</b>
<b>NCESD Special Needs Fund</b>		<b>SB 1149 Fund</b>	
Instruction .....	10,000	Support Services .....	35,715
<b>Total .....</b>	<b>10,000</b>	Total .....	<b>35,715</b>
<b>PERS Unfunded Liab. Fund</b>		<b>M98 Fund</b>	
Instruction .....	167,000	Instruction .....	51,693
Support Services .....	83,000	Total .....	<b>51,693</b>
<b>Total .....</b>	<b>250,000</b>		
<b>Food Service Fund</b>		<b>Debt Service Fund</b>	
Enterprise & Community	145,460	Debt Service.....	411,045
<b>Total .....</b>	<b>145,460</b>	Total .....	<b>411,045</b>
<b>Activities Fund</b>		<b>Fiduciary Funds</b>	
Instruction .....	41,400	Enterprise & Community	8,000
Support Services .....	2,000	Contingency.....	63,200
<b>Total .....</b>	<b>43,400</b>	Total .....	<b>71,200</b>
<b>County SIP Fund</b>		<b>Public Library Fund</b>	
Transfers.....	411,045	Enterprise & Community	106,633
Contingency.....	6,444,979	Total .....	<b>106,633</b>
<b>Total .....</b>	<b>6,856,024</b>		
<b>Total APPROPRIATIONS, All Funds . . .</b>		<b>14,504,733</b>	
<b>Total Unappropriated and Reserve Amounts, All Funds . . .</b>		<b>0</b>	
<b>TOTAL ADOPTED BUDGET . . .</b>		<b>\$14,504,733</b>	

**RESOLUTION No. 2019-20 01**

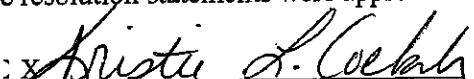
**IMPOSING AND CATEGORIZING TAXES - COMBINED**

BE IT RESOLVED that the Board of Directors of Sherman County School District hereby imposes the taxes provided for in the adopted budget at the rate of \$3.4203 per \$1000 of assessed value for operations; and that these taxes are hereby imposed and categorized for purposes of Article XI Section 11b for tax year 2019-20 upon the assessed value of all taxable property within the district.

**Subject to the Education Limitation      Excluded from Limitation**

Permanent Rate Tax..... \$ 3.4203/\$1000

The above resolution statements were approved and declared adopted on June 17, 2019.

  
Kristie L. Coekh  
Board Chair

# **Sherman County School District**

## **2019-20 Adopted Budget Document**



### **703 Public Library Fund**

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

**Resources Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED FTE 1920	APPROVED 1920	ADOPTED 1920	FTE 1920
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<b>Fund 703 PUBLIC LIBRARY FUND</b>									
1920 Contributions & Donations from Private:	397	180	0	0.00	0	0.00	0	0	0.00
<b>1000</b>	<b>397</b>	<b>180</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
2218 SDL GRANT	795	1,235	0	0.00	0	0.00	0	0	0.00
2222 SHERMAN CO. LIBRARY GRANT	92,682	99,528	101,308	0.00	104,931	0.00	104,931	0	0.00
2224 GRANT, READY TO READ	1,540	1,657	1,657	0.00	1,702	0.00	1,702	1,702	0.00
2227 SC CULTURAL TRUST GRANT	0	1,500	0	0.00	0	0.00	0	0	0.00
<b>2000</b>	<b>95,017</b>	<b>103,921</b>	<b>102,965</b>	<b>0.00</b>	<b>106,633</b>	<b>0.00</b>	<b>106,633</b>	<b>106,633</b>	<b>0.00</b>
<b>Total Fund 703 PUBLIC LIBRARY FUND</b>	<b>95,414</b>	<b>104,101</b>	<b>102,965</b>	<b>0.00</b>	<b>106,633</b>	<b>0.00</b>	<b>106,633</b>	<b>106,633</b>	<b>0.00</b>

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

**Requirements Report**

	ACTUALS 1617	ACTUALS 1718	ADOPTED 1819	FTE 1819	PROPOSED 1920	PROPOSED 1920	FTE 1920
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<b>Fund 703 PUBLIC LIBRARY FUND</b>							
Function	3340 Public Library Service						
112	Classified Salaries	51,309	55,529	64,260	0.00	65,494	0.00
<b>100</b>	<b>51,309</b>	<b>55,529</b>	<b>64,260</b>	<b>0.00</b>	<b>65,494</b>	<b>65,494</b>	<b>0.00</b>
211	Employer Contribution, Tier I and Tier II	6,259	9,968	11,310	0.00	15,931	0.00
220	Social Security Administration	3,872	4,191	4,916	0.00	5,012	0.00
231	Workers Compensation	65	193	1,092	0.00	1,113	0.00
232	Unemployment Compensation	101	55	64	0.00	65	0.00
290	UNDESIGNATED	645	855	1,000	0.00	1,000	0.00
<b>200</b>	<b>10,942</b>	<b>15,262</b>	<b>18,382</b>	<b>0.00</b>	<b>23,121</b>	<b>0.00</b>	<b>23,121</b>
319	Other Instructional, Prof & Tech Services	2,500	2,515	2,900	0.00	2,745	0.00
342	Travel, Out of District	569	556	600	0.00	600	0.00
351	Telephone	1,764	1,763	2,016	0.00	2,016	0.00
<b>300</b>	<b>4,834</b>	<b>4,834</b>	<b>5,516</b>	<b>0.00</b>	<b>5,361</b>	<b>0.00</b>	<b>5,361</b>
410	Consumable Supplies and Materials	3,454	4,421	3,982	0.00	3,707	0.00
430	Library Books	8,817	7,656	8,175	0.00	6,500	0.00
440	Periodicals	192	318	600	0.00	500	0.00
460	Non-consumable Items	3,459	1,235	0	0.00	0	0.00
470	Computer Software	500	744	1,000	0.00	800	0.00
480	COMPUTER HARDWARE	0	0	750	0.00	750	0.00
<b>400</b>	<b>16,421</b>	<b>14,375</b>	<b>14,507</b>	<b>0.00</b>	<b>12,257</b>	<b>0.00</b>	<b>12,257</b>
640	Dues and Fees	368	368	300	0.00	400	0.00
<b>600</b>	<b>368</b>	<b>368</b>	<b>300</b>	<b>0.00</b>	<b>400</b>	<b>0.00</b>	<b>400</b>
<b>Total Function 3340 Public Library Service</b>		<b>83,873</b>	<b>90,368</b>	<b>102,965</b>	<b>0.00</b>	<b>106,633</b>	<b>0.00</b>
<b>Major Function 3000</b>		<b>83,873</b>	<b>90,368</b>	<b>102,965</b>	<b>0.00</b>	<b>106,633</b>	<b>0.00</b>
<b>Total Fund 703 PUBLIC LIBRARY FUND</b>							