

Sherman County School District

2020-21 Proposed Budget Document



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

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

ELECTED MEMBERS:

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

APPOINTED MEMBERS:

1	DeeAnn Ramos	June 30, 2020
2	Lisa Kaseberg	June 30, 2022
3	Johnathan Rolfe	June 30, 2022
4	Ted von Borstel	June 30, 2021
5	Ron Holmes	June 30, 2021

ADMINISTRATIVE STAFF:

Superintendent	Wes Owens
Deputy Clerk	Kimberly McKinney
Secretary	Jennifer Berry

SHERMAN COUNTY SCHOOL DISTRICT

Working Together to Put Student Success First



Budget Message

2020-21 School Year

April 28, 2020

As I write this budget message, my primary concern is that all of you are safe, healthy, and staying positive during this unusual time of the COVID-19 pandemic. What we remembered as normal is constantly changing for everyone in the Sherman County School Community. I want to start by sharing my sincere appreciation for all frontline healthcare workers, community agencies, students, families, staff, businesses, faith organizations, and volunteers who have consistently supported our school and community during this time of change and uncertainty.

It has been 44 days since our school closed, but our exceptional teachers and staff continue to diligently serve our students and families to the best of their abilities during this public health crisis. Within a short time frame, our dedicated staff pivoted to focus on care, connection, and continuity by delivering educational content via multiple virtual formats as well as lunches, instructional materials, and technology devices. I also want to express gratitude to our students/parents/guardians and the Class of 2020 for their patience and flexibility during this unprecedented time.

This proposed operating budget for fiscal year 2020-21 is written in accordance with Oregon Local Budget Law and is being delivered during an unfamiliar time. Formulating a budget under these circumstances presents many challenges as it is unknown how much impact COVID-19 will ultimately have on Oregon school funding. The silver lining is that we have historically spent prudently, developed conservative budgets, and continually receive generous financial support from Sherman County through negotiated Strategic Investment Program Agreements.

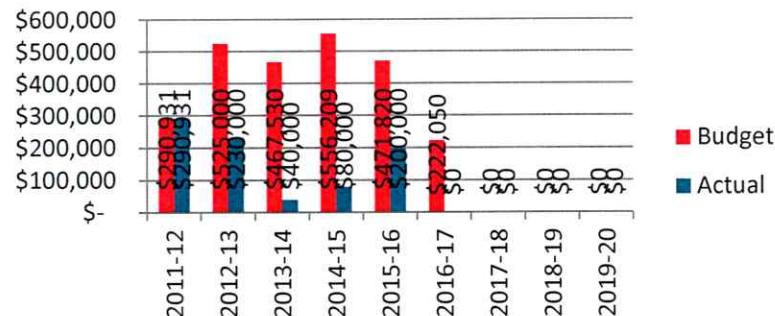
We began cautiously developing this proposed budget and message in late February and completed it on April 23 in preparation to print and distribute it to the budget committee and community. Unfortunately, we were notified shortly after 2:00 p.m. on April 24 that the state was taking steps toward mitigating the reduction of projected revenue in the final year of the biennium. State agencies are now considering allotment cuts of 8.5% applied equally across state programs. This could significantly impact the state school fund, especially if you look at it over a two year biennium which brings the potential reduction to 17% in one year. What we are focusing on now is staying optimistic, considering contingency plans, and patiently waiting as the state budget and political process unfolds. This budget was developed with a \$9.0 Billion State School funding level in mind. We strongly believe that we should not overreact at this time before gathering more information.

From our original numbers projected on April 23, we did find additional areas to reduce our projected general fund spending to a zero balance. This procedure, in addition to our past fiscal responsibility (cash reserves) will put us in a better position to weather the potential reduction in funding that we may experience for the 20-21 school year. We always budget conservatively

on revenues and high on expenditures to cover any unforeseen events. In 2019-20 the Adopted Budget showed a General Fund deficit of \$15,033, but due to prudent spending, increased state funding, a mild winter, and a classified position we didn't fill, we are ending this year with a positive cash flow of \$148,180.

As you can see from the SIP chart to the right, past yearly budgets have required a proposed transfer from our revenue stabilization security fund. I am pleased to report again this year, like the last three, that the 2020-21 budget will not be built with the need of SIP support funds to backfill the budget. This year's proposed budget of \$6,544,242 reflects a balanced general

Historical SIP Fund Reserve Spending Budget vs. Actual



fund to meet the projected obligation at the current (February 25 forecast) funding level. We anticipate the 2020-21 beginning cash carry over to increase \$148,180 from \$2,151,820 to \$2,300,000. With a projected General Fund ending balance of \$2,300,000 we are hoping this will cushion the anticipated funding shortfall.

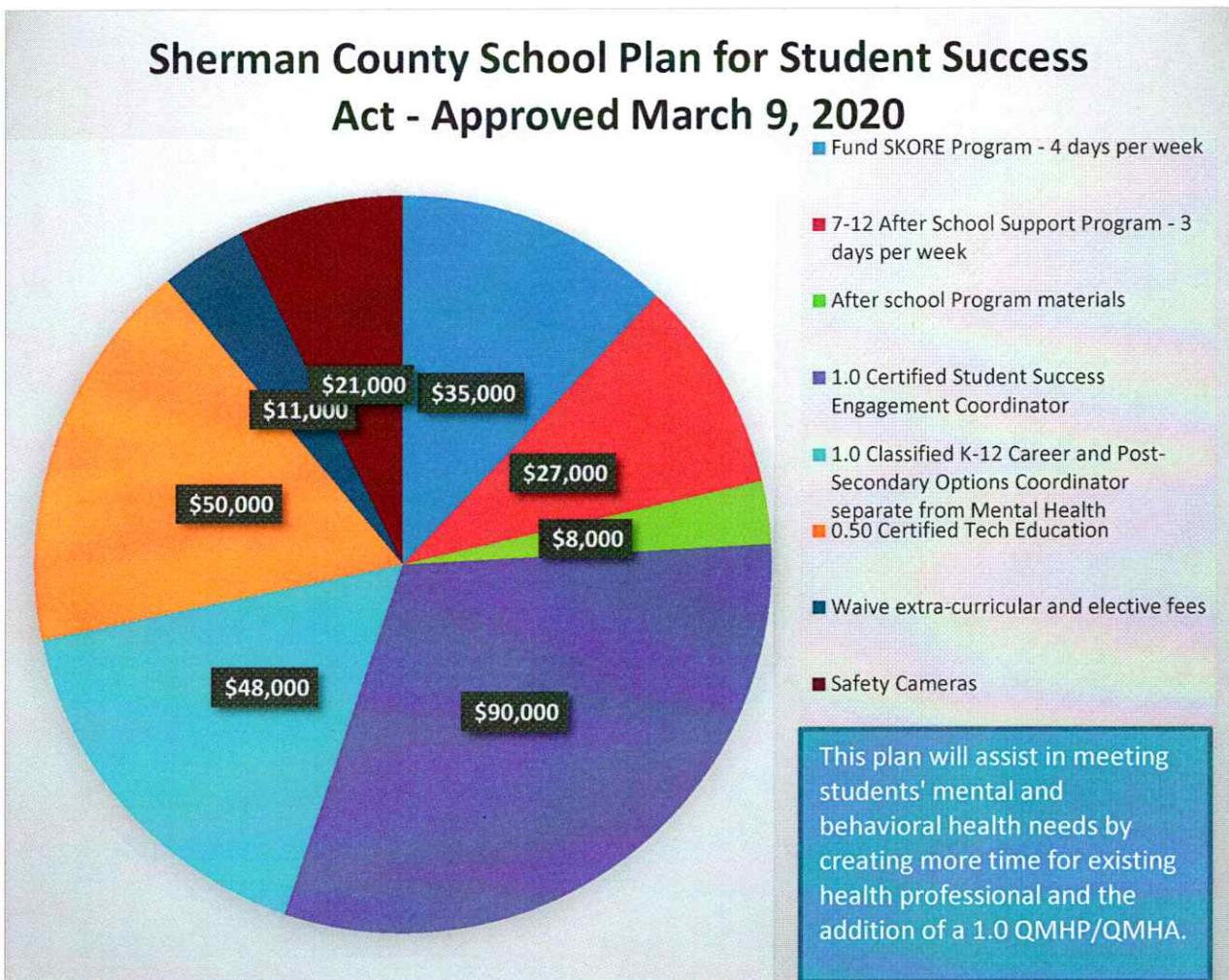
During the development of this budget message, the district (with the support of both units) put a pause on negotiations with the Certified and Classified Associations. We are committed to continuing this process as soon as we hear more detailed information from the state regarding State School Fund numbers. This is of significance as these are the individuals that are the key to providing a high-quality and equitable education for our students.

Priorities reflected in this budget include recruiting, developing, and retaining the best teachers, administrators, and support staff to work with our students as well as sustaining/developing effective programs, and planning strategically for the future. New investments or variations in the budget for 20-21 include:

- Successful Collaborative Negotiations with Certified and Classified Associations
- .2 Part-Time School Counselor
- New PERS Requirement (SB1049)
- Investment Towards Unfunded Actuarial Liability with PERS (to receive \$300,000 in Partial Matching Funds)
- Early Complete Pay-Off of Building Construction Loan (to save approximately \$400,000 in interest payments)

Prior to the recent economic downturn, the Sherman County School District staff and school community dedicated a vast amount of work developing our local Student Success Act (SSA) Plan. The SSA was the most significant change to K-12 education funding in many years. The Act was signed into law in May of 2019 and was positioned to provide an estimated \$290,000 of

increased funding to our school. Since this is a commercial activity tax, we feel that it is wise to not move forward with staffing or programs at this time. If the SSA is funded at any level, we will strategically add staffing and programs equivalent to the money received. Please see the chart below for information related to the SSA Plan that was approved at the March 9, 2020 Board meeting. For reference, we have created a supplemental SSA fund (#251) that is included in the proposed budget (but not part of the general fund).



I would like to take this opportunity to again thank our committed and talented District staff. Their dedication to ALL students and their prudent use of District fiscal resources is greatly appreciated. Their teamwork, during this Distance Learning for All time period, has helped ensure that students remain the top priority.

A tremendous thank you needs to go to Kim McKinney, Business Manager, for her dedicated efforts in preparing the 2020-21 budget proposal. Her commitment and conscientious approach to budget development is noteworthy.

And last, but certainly not least, I wish to extend my thanks to the members of the Budget Committee and School Board, for your willingness to serve, your collaboration, your thoughtful analysis, your feedback, and ongoing support in helping us prepare the District's financial plan for the 2020-21 school year.

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

In closing, during this time of uncertainty, please take care of yourselves, your families, and our wonderful Sherman County Community. Go Huskies!

Be safe and take care,

A handwritten signature in black ink, appearing to read "Wes Owens".

Wes Owens
Superintendent

**SHERMAN COUNTY SCHOOL DISTRICT
BUDGET CALENDAR
for the
2020-21 School Year**

January 13, 2020	Regular Monthly Board Meeting Adopt Budget Calendar
April 15, 2020	First Notice of Budget Committee Meeting
April 22, 2020	Second Notice of Budget Committee Meeting
May 4, 2020	First Meeting of the Budget Committee
May 18, 2020	Second Meeting of the Budget Committee (if needed)
May 27, 2020	Publish Notice of Budget Hearing, Financial Summaries and Fund summaries
June 15, 2020	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 2020-21 Proposed Budget

FTE by Budget Code

	Budget FTE's 19-20	Budget FTE's 20-21
General Fund	32.60	32.04
Other Funds	5.21	7.72
	<u>37.81</u>	<u>39.76</u>

Sherman County School District

2020-21 Proposed Budget Document



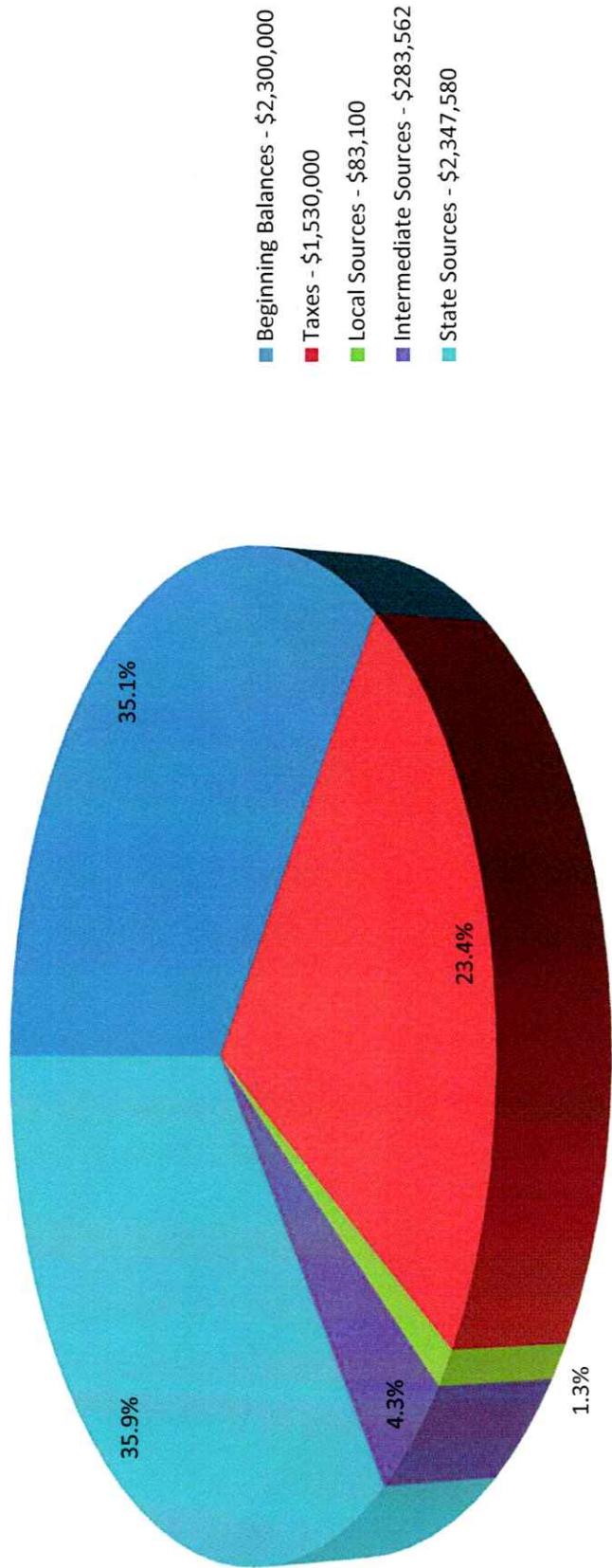
100 General Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

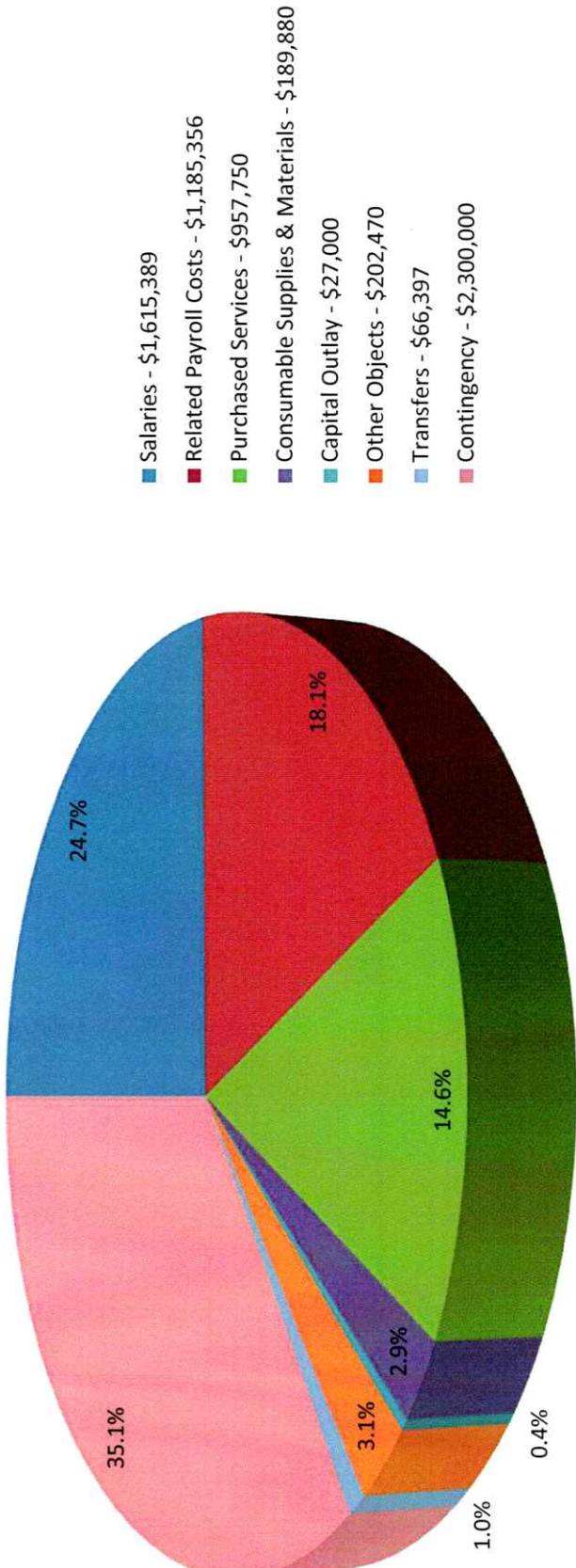
BUDGET SUMMARIES - GENERAL FUND

General Fund Summary	2017-18		2018-19		2019-20 Adopted		2020-21 Budget		Increase/(Decrease)	
	Actual	Actual	Budget	FTE	Adopted	FTE	Dollars	Percent	From 2019-20 Adopted	
Revenue										
Local Sources	1,514,750	1,579,134	1,625,100	-	1,613,100	-	(12,000)	-0.7%		
Intermediate Sources	408,437	339,943	274,820	-	283,562	-	8,742	3.2%		
State Sources	2,009,734	2,059,376	2,201,898	-	2,347,580	-	145,682	6.6%		
Federal Sources	2,808	2,812	-	-	-	-	-	-		
Other Sources	1,582	-	-	-	-	-	-	-		
Total Revenues	3,937,311	3,981,265	4,101,818	-	4,244,242	-	142,424	3.5%		
Beginning Fund Balance	895,956	1,462,377	1,800,000	-	2,300,000	-	500,000	27.8%		
Total Resources	4,833,267	5,443,642	5,901,818	-	6,544,242	-	642,424	10.9%		
Expenditures										
Instruction	1,588,378	1,557,183	1,879,356	20.55	1,966,574	20.53	87,218	4.6%		
Support Services	1,651,225	1,592,495	2,004,834	12.05	2,092,771	11.51	87,937	4.4%		
Transfers/Debt Service	131,286	142,139	232,661	-	184,897	-	(47,764)	-20.5%		
Contingency	-	-	1,784,967	-	2,300,000	-	515,033	28.9%		
Total Expenditures	3,370,889	3,291,817	5,901,818	32.60	6,544,242	32.04	642,424	10.9%		
Ending Fund Balance	1,462,378	2,151,825	-	-	-	-	-	0.0%		
Total Requirements	4,833,267	5,443,642	5,901,818	32.60	6,544,242	32.04	642,424	10.9%		
All Funds Expenditures by Object										
Salaries	1,407,553	1,439,982	1,545,136	32.60	1,615,389	32.04	70,253	4.5%		
Related Payroll Costs	822,178	818,187	1,065,305	-	1,185,356	-	120,051	11.3%		
Purchased Services	800,628	659,037	912,725	-	957,750	-	45,025	4.9%		
Consumable Supplies & Materials	156,707	176,775	298,054	-	189,880	-	(108,174)	-36.3%		
Capital Outlay	-	-	-	-	27,000	-	27,000			
Other Objects	161,167	168,657	181,021	-	202,470	-	21,449	11.8%		
Transfers	22,656	29,179	114,610	-	66,397	-	(48,213)	-42.1%		
Contingency	-	-	1,784,967	-	2,300,000	-	515,033	28.9%		
Total Expenditures	3,370,889	3,291,817	5,901,818	32.60	6,544,242	32.04	642,424	10.9%		
Ending Fund Balance	1,462,378	2,151,825	-	-	-	-	-	0.0%		
Total Requirements	4,833,267	5,443,642	5,901,818	32.60	6,544,242	32.04	642,424	10.9%		

**Sherman County School District
General Fund
Revenues by Source
\$6,544,242**



**Sherman County School District
General Fund
Expenditures by Object
\$6,544,242**



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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920 PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021

Fund	100 GENERAL FUND							
1111 Current Years Taxes	1,440,028	1,464,602	1,480,000	0.00	1,500,000	0.00	0	0
1112 Prior Years Taxes	18,775	15,273	30,000	0.00	30,000	0.00	0	0
1510 Interest on Investments	38,578	72,607	50,000	0.00	50,000	0.00	0	0
1740 Fees	725	650	1,000	0.00	1,000	0.00	0	0
1910 Rentals	4,650	3,800	3,600	0.00	9,600	0.00	0	0
1921 DONATIONS	973	331	41,000	0.00	1,000	0.00	0	0
1922 BUSING GRANT	3,000	0	3,000	0.00	5,000	0.00	0	0
1940 DONATIONS FROM OUTSIDE SOURC	25	1,107	0	0.00	0	0.00	0	0
1942 BUS GRANT	0	3,050	0	0.00	0	0.00	0	0
1960 RECOVERY OF PY EXPENDITURE	265	61	0	0.00	0	0.00	0	0
1990 Miscellaneous	7,730	17,654	16,500	0.00	16,500	0.00	0	0
1000	1,514,750	1,579,134	1,625,100	0.00	1,613,100	0.00	0	0
2101 County School Funds	58,250	30,330	0	0.00	20,000	0.00	0	0
2103 EXCESS ESD LOCAL REVENUE	219,062	200,498	189,970	0.00	171,212	0.00	0	0
2210 NCESD TEACHER REIMB.	7,535	7,989	8,350	0.00	8,350	0.00	0	0
2211 SC SWCD GRANTS	0	8,072	4,000	0.00	4,000	0.00	0	0
2230 WIND TECHNOLOGY GRANT	50,000	50,000	50,000	0.00	50,000	0.00	0	0
2231 JUVENILE CRIME PREVENTION GRANT	15,832	29,168	22,500	0.00	30,000	0.00	0	0
2250 MISC. GRANTS	57,759	13,886	0	0.00	0	0.00	0	0
2000	408,437	339,943	274,820	0.00	283,562	0.00	0	0
3101 State School Fund - General Support	1,983,633	2,039,275	2,176,935	0.00	2,321,987	0.00	0	0
3103 Common School Fund	20,747	20,101	24,963	0.00	25,593	0.00	0	0
3299 Other Restricted Grants-in-aid	5,353	0	0	0.00	0	0.00	0	0
3000	2,009,734	2,059,376	2,201,898	0.00	2,347,580	0.00	0	0
4500 RESTRICTED REV. FROM FED. GOV	2,808	2,812	0	0.00	0	0.00	0	0
4000	2,808	2,812	0	0.00	0	0.00	0	0
5300 Sale of or Compensation for Loss of Fix	1,582	0	0	0.00	0	0.00	0	0
5400 Beginning Fund Balance	895,956	1,462,377	1,800,000	0.00	2,300,000	0.00	0	0
5000	897,538	1,462,377	1,800,000	0.00	2,300,000	0.00	0	0
Total Fund 100 GENERAL FUND	4,833,267	5,443,642	5,901,818	0.00	6,544,242	0.00	0	0

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

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	PROPOSED FTE 2021	ADOPTED 2021	FTE 2021
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Fund 100 GENERAL FUND								
Function	1111 Primary, K-6							
111	Licensed Salaries	364,937	384,340	411,413	8.86	446,761	9.09	0
112	Classified Salaries	5,799	0	7,756	0.40	30,390	1.64	0
121	Substitutes - Licensed	15,102	15,022	18,000	0.00	19,000	0.00	0
122	Substitutes - Classified	0	0	1,000	0.00	1,000	0.00	0
100	385,838	399,361	438,169	9.26	497,151	10.73	0	0
211	Employer Contribution, Tier I and Tier II	74,375	73,674	101,320	0.00	139,941	0.00	0
212	Employee Contribution, Pick-up	18,966	19,107	21,865	0.00	24,117	0.00	0
220	Social Security Administration	27,871	28,734	33,522	0.00	38,034	0.00	0
231	Workers Compensation	1,184	1,128	1,969	0.00	2,223	0.00	0
232	Unemployment Compensation	360	376	440	0.00	499	0.00	0
240	Contractual Employee Benefits	124,886	126,131	143,393	0.00	165,746	0.00	0
200	247,642	249,150	302,509	0.00	370,560	0.00	0	0
322	Repairs & Maintenance Services	10,074	5,784	10,000	0.00	10,000	0.00	0
324	Rentals	1,778	3,203	2,500	0.00	3,000	0.00	0
341	Travel, Local in District	145	70	600	0.00	600	0.00	0
342	Travel, Out of District	56	111	500	0.00	500	0.00	0
300	12,054	9,168	13,600	0.00	14,100	0.00	0	0
410	Consumable Supplies and Materials	6,679	10,068	22,500	0.00	22,500	0.00	0
420	Textbooks	12,934	2,408	20,000	0.00	5,000	0.00	0
440	Periodicals	159	218	1,400	0.00	1,400	0.00	0
460	Non-consumable Items	197	0	1,000	0.00	1,000	0.00	0
470	Computer Software	1,033	881	12,900	0.00	1,900	0.00	0
480	COMPUTER HARDWARE	12,514	755	21,000	0.00	5,000	0.00	0
400	33,515	14,327	78,800	0.00	36,800	0.00	0	0
640	Dues and Fees	43	38	150	0.00	150	0.00	0
600	43	38	150	0.00	150	0.00	0	0
Total Function 1111 Primary, K-6	679,093	672,045	833,228	9.26	918,761	10.73	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
					2021	2021			

Fund 100 GENERAL FUND									
Function	1121 Middle/Junior High Programs								
111 Licensed Salaries	91,346	99,629	99,489	2.07	102,860	2.04	0	0	0
100	91,346	99,629	99,489	2.07	102,860	2.04	0	0	0
211 Employer Contribution, Tier I and Tier II	12,173	16,958	20,870	0.00	27,901	0.00	0	0	0
212 Employee Contribution, Pick-up	3,338	4,533	4,710	0.00	5,553	0.00	0	0	0
220 Social Security Administration	6,892	7,422	7,610	0.00	7,868	0.00	0	0	0
231 Workers Compensation	277	296	441	0.00	454	0.00	0	0	0
232 Unemployment Compensation	90	97	99	0.00	103	0.00	0	0	0
240 Contractual Employee Benefits	23,679	23,932	30,728	0.00	33,048	0.00	0	0	0
200	46,449	53,239	64,458	0.00	74,927	0.00	0	0	0
342 Travel, Out of District	0	136	400	0.00	400	0.00	0	0	0
353 Postage	0	0	1,000	0.00	1,000	0.00	0	0	0
300	0	136	1,400	0.00	1,400	0.00	0	0	0
410 Consumable Supplies and Materials	90	0	1,000	0.00	1,000	0.00	0	0	0
420 Textbooks	0	0	500	0.00	500	0.00	0	0	0
440 Periodicals	0	0	500	0.00	500	0.00	0	0	0
460 Non-consumable Items	0	0	1,000	0.00	500	0.00	0	0	0
470 Computer Software	0	0	300	0.00	300	0.00	0	0	0
400	90	0	3,300	0.00	2,800	0.00	0	0	0
640 Dues and Fees	0	0	25	0.00	25	0.00	0	0	0
600	0	0	25	0.00	25	0.00	0	0	0
Total Function 1121 Middle/Junior High Programs									
Function	1122 Middle/Junior High School Extracurricular								
130 Additional Salary	13,376	11,474	14,100	0.00	14,948	0.00	0	0	0
100	13,376	11,474	14,100	0.00	14,948	0.00	0	0	0
211 Employer Contribution, Tier I and Tier II	1,444	1,296	2,351	0.00	3,256	0.00	0	0	0
212 Employee Contribution, Pick-up	383	253	499	0.00	529	0.00	0	0	0
220 Social Security Administration	988	848	1,080	0.00	1,140	0.00	0	0	0
231 Workers Compensation	44	36	114	0.00	116	0.00	0	0	0
232 Unemployment Compensation	13	11	12	0.00	12	0.00	0	0	0

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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PROPOSED FTE APPROVED 2021 **ADOPTED 2021**

Eind 100 GENERAL INDEX

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED 2021	FTE 2021
					2021	2021	

Fund 100 GENERAL FUND							
Function 1131 High School Programs							
480 COMPUTER HARDWARE	11,188	3,712	7,000	0.00	7,000	0.00	0
400 Dues and Fees	59,079	25,033	71,780	0.00	39,700	0.00	0
556	113	1,045	0.00	1,045	0.00	0	0
Total Function 1131 High School Programs	556	113	1,045	0.00	1,045	0.00	0
Function 1132 High School Extracurricular							
130 Additional Salary	61,235	62,582	65,574	0.00	68,983	0.00	0
100	61,235	62,582	65,674	0.00	68,983	0.00	0
211 Employer Contribution, Tier I and Tier II	7,216	8,011	11,338	0.00	13,577	0.00	0
212 Employee Contribution, Pick-up	1,784	1,778	2,495	0.00	2,680	0.00	0
220 Social Security Administration	4,625	4,731	5,023	0.00	5,277	0.00	0
231 Workers Compensation	221	212	395	0.00	416	0.00	0
232 Unemployment Compensation	60	62	64	0.00	70	0.00	0
240 Contractual Employee Benefits	346	209	0	0.00	0	0.00	0
200	14,252	15,003	19,315	0.00	22,020	0.00	0
342 Travel, Out of District	1,600	188	2,000	0.00	2,000	0.00	0
300	1,600	188	2,000	0.00	2,000	0.00	0
410 Consumable Supplies and Materials	467	130	0	0.00	0	0.00	0
400	467	130	0	0.00	0	0.00	0
640 Dues and Fees	60	0	100	0.00	100	0.00	0
600	60	0	100	0.00	100	0.00	0
Total Function 1132 High School Extracurricular	77,615	77,902	87,089	0.00	93,103	0.00	0
Function 1210 Programs for the Talented and Gifted							
319 Other Instructional, Prof & Tech Services	1,593	130	3,000	0.00	3,000	0.00	0
341 Travel, Local in District	0	0	1,000	0.00	1,000	0.00	0
300	1,593	130	4,000	0.00	4,000	0.00	0
410 Consumable Supplies and Materials	275	95	500	0.00	500	0.00	0

Requirements Report

ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920
			PROPOSED FTE APPROVED 2021 2021

FTE 2021

Fund	100 GENERAL FUND	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED FTE APPROVED 2021 2021	ADOPTED 2021	FTE 2021
		400		275	95	500	0.00	0
	Total Function 1210 Programs for the Talented and Gifted	1,868		225	4,500	0.00	4,500	0.00
	Function 1250 Less Restrictive Programs for Students w/Disabilities							
	112 Classified Salaries	61,043	63,188	66,235	3,65	45,762	2.26	0
	121 Substitutes - Licensed	736	2,218	3,000	0	0.00	0	0
	122 Substitutes - Classified	9,818	6,230	3,000	0.00	3,000	0.00	0
100	71,598	71,636	72,235	3,65	48,762	2.26	0	0
	211 Employer Contribution, Tier I and Tier II	14,583	13,411	18,124	0.00	12,164	0.00	0
	212 Employee Contribution, Pick-up	7	3	0	0.00	0	0.00	0
	220 Social Security Administration	5,036	5,399	5,527	0.00	3,731	0.00	0
	231 Workers Compensation	234	292	370	0.00	249	0.00	0
	232 Unemployment Compensation	43	69	72	0.00	49	0.00	0
	240 Contractual Employee Benefits	29,662	16,095	46,967	0.00	40,048	0.00	0
200	49,565	35,270	71,060	0.00	56,241	0.00	0	0
	312 Instructional Programs Improvement Services	20,586	0	1,000	0.00	1,000	0.00	0
	319 Other Instructional, Prof & Tech Services	7,144	9,137	10,000	0.00	13,000	0.00	0
	341 Travel, Local in District	0	0	500	0.00	500	0.00	0
	342 Travel, Out of District	128	0	500	0.00	500	0.00	0
300	27,857	9,137	12,000	0.00	15,000	0.00	0	0
	410 Consumable Supplies and Materials	709	335	1,000	0.00	1,000	0.00	0
	420 Textbooks	0	0	500	0.00	500	0.00	0
	440 Periodicals	0	0	350	0.00	350	0.00	0
	460 Non-consumable Items	0	136	400	0.00	400	0.00	0
400	709	471	2,250	0.00	2,250	0.00	0	0
	640 Dues and Fees	0	0	300	0.00	300	0.00	0
600		0	0	300	0.00	300	0.00	0
	Total Function 1250 Less Restrictive Programs for Students w/Disabilities	149,728	116,513	157,845	3,65	122,553	2.26	0
	Function 1291 English Second Language Programs							

Requirements Report

ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 100 GENERAL FUND													
Function	1291 English Second Language Programs	112 Classified Salaries	(90)	0	0	0.00	0	0.00	0	0	0	0	0
100			(90)	0	0	0.00	0	0.00	0	0	0	0	0
211	Employer Contribution, Tier I and Tier II	(20)	0	0	0.00	0	0.00	0	0.00	0	0	0	0
220	Social Security Administration	(7)	0	0	0.00	0	0.00	0	0.00	0	0	0	0
231	Workers Compensation	0	0	0	0.00	0	0.00	0	0.00	0	0	0	0
232	Unemployment Compensation	0	0	0	0.00	0	0.00	0	0.00	0	0	0	0
200			(27)	0	0	0.00	0	0.00	0	0	0	0	0
342	Travel, Out of District	0	0	500	0.00	500	0.00	500	0.00	0	0	0	0
300			0	0	500	0.00	500	0.00	500	0.00	0	0	0
410	Consumable Supplies and Materials	0	0	500	0.00	500	0.00	500	0.00	0	0	0	0
460	Non-consumable Items	0	0	200	0.00	200	0.00	200	0.00	0	0	0	0
400			0	0	700	0.00	700	0.00	700	0.00	0	0	0
Total Function 1291 English Second Language Programs		(116)	0	1,200	0.00	1,200	0.00	1,200	0.00	0	0	0	0
Major Function 1000 INSTRUCTION		1,588,378	1,557,183	1,879,356	20.55	1,966,574	20.53	0	0	0	0	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
					2021			

Fund 100 GENERAL FUND								
Function	2110 ATTENDANCE & SOCIAL WORK							
112 Classified Salaries	6,614	2,696	6,020	0.25	7,815	0.25	0	0
122 Substitutes - Classified	0	0	500	0.00	0	0.00	0	0
100	6,614	2,696	6,520	0.25	7,815	0.25	0	0
211 Employer Contribution, Tier I and Tier II	1,446	590	1,600	0.00	2,078	0.00	0	0
212 Employee Contribution, Pick-up	397	162	361	0.00	469	0.00	0	0
220 Social Security Administration	505	206	498	0.00	598	0.00	0	0
231 Workers Compensation	23	9	31	0.00	36	0.00	0	0
232 Unemployment Compensation	7	3	7	0.00	8	0.00	0	0
240 Contractual Employee Benefits	3,549	1,206	3,711	0.00	4,069	0.00	0	0
200	5,926	2,175	6,209	0.00	7,258	0.00	0	0
322 Repairs & Maintenance Services	0	0	100	0.00	100	0.00	0	0
342 Travel, Out of District	0	0	50	0.00	50	0.00	0	0
300	0	0	150	0.00	150	0.00	0	0
410 Consumable Supplies and Materials	0	0	100	0.00	100	0.00	0	0
470 Computer Software	0	0	100	0.00	100	0.00	0	0
400	0	0	200	0.00	200	0.00	0	0
Total Function 2110 ATTENDANCE & SOCIAL WORK	12,540	4,872	13,079	0.25	15,423	0.25	0	0
Function	2120 GUIDANCE SERVICES							
111 Licensed Salaries	41,432	43,647	45,271	1.00	50,993	1.00	0	0
112 Classified Salaries	6,614	3,529	13,040	0.68	13,954	0.50	0	0
122 Substitutes - Classified	0	0	500	0.00	0	0.00	0	0
100	48,046	47,176	58,811	1.68	64,947	1.50	0	0
211 Employer Contribution, Tier I and Tier II	5,449	10,055	15,499	0.00	17,951	0.00	0	0
212 Employee Contribution, Pick-up	1,495	2,709	3,077	0.00	3,139	0.00	0	0
220 Social Security Administration	3,674	3,526	4,199	0.00	4,968	0.00	0	0
231 Workers Compensation	149	140	277	0.00	290	0.00	0	0
232 Unemployment Compensation	48	46	59	0.00	65	0.00	0	0
240 Contractual Employee Benefits	16,336	16,966	24,018	0.00	21,124	0.00	0	0
200	27,150	33,441	47,429	0.00	47,537	0.00	0	0

Requirements Report

ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 20/21	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
2021	2021	2021	2021	2021	2021	2021	2021

Fund 100 GENERAL FUND								
Function	2120 GUIDANCE SERVICES							
319 Other Instructional, Prof & Tech Services	24,992	70	500	0.00	500	0.00	0	0
341 Travel, Local in District	37	0	600	0.00	600	0.00	0	0
342 Travel, Out of District	0	267	300	0.00	300	0.00	0	0
353 Postage	0	0	700	0.00	700	0.00	0	0
300	25,030	337	2,100	0.00	2,100	0.00	0	0
410 Consumable Supplies and Materials	62	476	670	0.00	670	0.00	0	0
440 Periodicals	0	0	250	0.00	250	0.00	0	0
470 Computer Software	399	531	500	0.00	500	0.00	0	0
400	461	1,007	1,420	0.00	1,420	0.00	0	0
640 Dues and Fees	50	0	0	0.00	0	0.00	0	0
600	50	0	0	0.00	0	0.00	0	0
Total Function 2120 GUIDANCE SERVICES	100,738	81,960	109,760	1.68	116,004	1.50	0	0
Function	2130 HEALTH SERVICES							
319 Other Instructional, Prof & Tech Services	3,036	3,438	3,500	0.00	4,000	0.00	0	0
300	3,036	3,438	3,500	0.00	4,000	0.00	0	0
410 Consumable Supplies and Materials	2,795	631	3,000	0.00	3,000	0.00	0	0
400	2,795	631	3,000	0.00	3,000	0.00	0	0
Total Function 2130 HEALTH SERVICES	5,831	4,069	6,500	0.00	7,000	0.00	0	0
Function	2210 IMPROVEMENT OF INSTRUCTION							
111 Licensed Salaries	1,204	0	0	0.00	0	0.00	0	0
100	1,204	0	0	0.00	0	0.00	0	0
211 Employer Contribution, Tier I and Tier II	318	0	0	0.00	0	0.00	0	0
212 Employee Contribution, Pick-up	62	0	0	0.00	0	0.00	0	0
220 Social Security Administration	72	0	0	0.00	0	0.00	0	0
231 Workers Compensation	4	0	0	0.00	0	0.00	0	0
232 Unemployment Compensation	1	0	0	0.00	0	0.00	0	0
241 TUITION	0	1,281	15,000	0.00	15,000	0.00	0	0
290 UNDESIGNATED	(58)	75	0	0.00	0	0.00	0	0

Requirements Report

ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	FTE APPROVED 2021	ADOPTED 2021	FTE 2021
				2021	2021	2021	

Fund 100 GENERAL FUND		ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	FTE APPROVED 2021	ADOPTED 2021	FTE 2021
						2021	2021	2021	
200									
312	Instructional Programs Improvement Services	3,981	0	13,000	0.00	15,000	0.00	0	0
342	Travel, Out of District	3,214	3,371	4,000	0.00	4,000	0.00	0	0
300		7,195	3,371	17,000	0.00	17,000	0.00	0	0
Total Function 2210 IMPROVEMENT OF INSTRUCTION		8,797	4,726	32,000	0.00	32,000	0.00	0	0
Function 2220 EDUCATIONAL MEDIA SERVICES									
112	Classified Salaries	31,551	35,227	30,746	1.50	32,661	1.50	0	0
122	Substitutes - Classified	136	0	1,000	0.00	1,000	0.00	0	0
100		31,687	35,227	31,746	1.50	33,661	1.50	0	0
211	Employer Contribution, Tier I and Tier II	7,417	8,388	8,728	0.00	9,261	0.00	0	0
220	Social Security Administration	2,263	2,550	2,429	0.00	2,576	0.00	0	0
231	Workers Compensation	110	115	162	0.00	166	0.00	0	0
232	Unemployment Compensation	30	33	32	0.00	34	0.00	0	0
240	Contractual Employee Benefits	14,134	17,878	19,831	0.00	19,440	0.00	0	0
200		23,954	28,965	31,182	0.00	31,477	0.00	0	0
312	Instructional Programs Improvement Services	0	0	200	0.00	200	0.00	0	0
319	Other Instructional, Prof & Tech Services	1,554	2,287	4,450	0.00	4,450	0.00	0	0
322	Repairs & Maintenance Services	211	167	750	0.00	750	0.00	0	0
342	Travel, Out of District	0	0	400	0.00	400	0.00	0	0
300		1,766	2,454	5,800	0.00	5,800	0.00	0	0
410	Consumable Supplies and Materials	3,113	2,666	3,000	0.00	3,000	0.00	0	0
430	Library Books	5,534	6,824	6,500	0.00	6,500	0.00	0	0
440	Periodicals	745	789	1,000	0.00	1,000	0.00	0	0
460	Non-consumable Items	852	1,000	1,000	0.00	1,000	0.00	0	0
470	Computer Software	0	0	1,200	0.00	1,200	0.00	0	0
400		10,244	11,279	12,700	0.00	12,700	0.00	0	0
640	Dues and Fees	71	72	150	0.00	150	0.00	0	0
600		71	72	150	0.00	150	0.00	0	0
Total Function 2220 EDUCATIONAL MEDIA SERVICES		67,721	77,997	81,578	1.50	83,788	1.50	0	0

Requirements Report

ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
				2021	2021	2021	FTE 2021

Fund 100 GENERAL FUND

Function	2310 Board of Education Services						
319 Other Instructional, Prof & Tech Services	4,750	2,818	12,000	0.00	10,000	0.00	0 0
324 Rentals	0	0	250	0.00	250	0.00	0 0
342 Travel, Out of District	612	200	1,000	0.00	1,000	0.00	0 0
353 Postage	7	7	1,000	0.00	1,000	0.00	0 0
354 Advertising	714	433	1,000	0.00	1,000	0.00	0 0
355 Printing and Binding	1,688	1,592	1,000	0.00	1,000	0.00	0 0
381 Audit Services	20,950	23,500	23,000	0.00	24,000	0.00	0 0
382 Legal Services	15,208	8,670	14,000	0.00	15,000	0.00	0 0
388 Election Services	0	1,042	500	0.00	2,000	0.00	0 0
300	43,930	38,262	53,750	0.00	55,250	0.00	0 0
410 Consumable Supplies and Materials	1,590	1,976	2,500	0.00	2,500	0.00	0 0
430 Library Books	0	0	250	0.00	250	0.00	0 0
440 Periodicals	0	0	600	0.00	600	0.00	0 0
400	1,590	1,976	3,350	0.00	3,350	0.00	0 0
640 Dues and Fees	3,293	3,480	4,000	0.00	4,000	0.00	0 0
600	3,293	3,480	4,000	0.00	4,000	0.00	0 0
Total Function 2310 Board of Education Services	48,812	43,718	61,100	0.00	62,600	0.00	0 0
Function	2320 EXECUTIVE ADMINISTRATION SERVICES						
112 Classified Salaries	13,306	540	7,204	0.20	7,257	0.20	0 0
113 Administrators	100,754	87,440	113,824	1.00	116,970	1.00	0 0
100	114,060	87,980	121,028	1.20	124,227	1.20	0 0
211 Employer Contribution, Tier I and Tier II	30,315	23,902	38,373	0.00	39,395	0.00	0 0
212 Employee Contribution, Pick-up	6,843	5,279	7,261	0.00	7,453	0.00	0 0
220 Social Security Administration	8,725	6,730	9,259	0.00	9,504	0.00	0 0
231 Workers Compensation	330	241	514	0.00	543	0.00	0 0
232 Unemployment Compensation	114	88	121	0.00	124	0.00	0 0
240 Contractual Employee Benefits	26,107	21,245	28,313	0.00	35,640	0.00	0 0
200	72,435	57,484	83,841	0.00	92,659	0.00	0 0
312 Instructional Programs Improvement Services	250	0	500	0.00	500	0.00	0 0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	FTE 2021
					2021	2021

Fund 100 GENERAL FUND							
		Function 2320 EXECUTIVE ADMINISTRATION SERVICES					
319	Other Instructional, Prof & Tech Services	170	0	0	0.00	0	0
322	Repairs & Maintenance Services	726	1,775	1,000	0.00	1,000	0.00
341	Travel, Local in District	5,117	6,677	12,000	0.00	2,000	0.00
342	Travel, Out of District	2,518	104	2,000	0.00	2,000	0.00
353	Postage	559	0	1,000	0.00	1,000	0.00
300		9,340	8,556	16,500	0.00	6,500	0.00
410	Consumable Supplies and Materials	603	489	1,000	0.00	1,000	0.00
440	Periodicals	0	0	425	0.00	425	0.00
460	Non-consumable Items	125	479	500	0.00	500	0.00
470	Computer Software	0	0	255	0.00	255	0.00
480	COMPUTER HARDWARE	0	0	700	0.00	700	0.00
400		728	968	2,880	0.00	2,880	0.00
640	Dues and Fees	1,245	785	1,500	0.00	1,500	0.00
600		1,245	765	1,500	0.00	1,500	0.00
Total Function 2320 EXECUTIVE ADMINISTRATION SERVICES		197,807	155,752	225,749	1.20	227,766	1.20
		Function 2410 Office of the Principal Services					
112	Classified Salaries	52,795	45,481	31,840	1.00	32,826	1.01
113	Administrators	74,485	80,851	97,743	1.25	93,730	1.00
122	Substitutes - Classified	0	65	1,000	0.00	2,000	0.00
100		127,280	126,398	130,583	2.25	128,556	2.01
211	Employer Contribution, Tier I and Tier II	27,719	24,826	35,577	0.00	33,639	0.00
212	Employee Contribution, Pick-up	7,805	6,752	7,775	0.00	7,593	0.00
220	Social Security Administration	9,716	9,608	9,991	0.00	9,834	0.00
231	Workers Compensation	390	366	570	0.00	556	0.00
232	Unemployment Compensation	127	126	130	0.00	129	0.00
240	Contractual Employee Benefits	31,191	25,480	33,399	0.00	32,640	0.00
241	TUITION	1,802	1,856	5,000	0.00	5,000	0.00
200		78,550	69,013	92,442	0.00	89,391	0.00
322	Repairs & Maintenance Services	2,857	2,953	2,500	0.00	2,500	0.00
		Report: tptORBudgetDevelopmentExpenditures					2020.1.07

Requirements Report

ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920
			PROPOSED FTE APPROVED 2021 2021
			PROPOSED FTE APPROVED 2021 2021
			PROPOSED FTE APPROVED 2021 2021
			FTE 2021

Fund 100 GENERAL FUND

Function	2410 Office of the Principal Services						
341	Trave, Local in District	0	816	400	0.00	400	0
342	Travel, Out of District	780	0	2,000	0.00	2,000	0
353	Postage	3,157	6,208	4,000	0.00	4,000	0
300		6,795	9,977	8,900	0.00	8,900	0
410	Consumable Supplies and Materials	5,137	3,481	6,000	0.00	6,000	0
460	Non-consumable Items	15	657	1,000	0.00	1,000	0
470	Computer Software	1,295	1,295	1,500	0.00	1,500	0
480	COMPUTER HARDWARE	0	0	500	0.00	500	0
400		6,447	5,433	9,000	0.00	9,000	0
640	Dues and Fees	980	1,640	1,500	0.00	1,500	0
600		980	1,640	1,500	0.00	1,500	0
Total Function 2410 Office of the Principal Services		220,051	212,461	242,425	2.25	237,347	2.01
							0
Function	2520 FISCAL SERVICES						
112	Classified Salaries	36,451	38,019	38,741	0.68	39,981	0.68
100	36,451	38,019	38,741	0.68	39,981	0.68	0
211	Employer Contribution, Tier I and Tier II	7,972	8,320	10,297	0.00	10,627	0.00
212	Employee Contribution, Pick-up	2,187	2,281	2,324	0.00	2,399	0.00
220	Social Security Administration	2,407	2,534	2,964	0.00	3,059	0.00
231	Workers Compensation	161	112	173	0.00	178	0.00
232	Unemployment Compensation	31	33	39	0.00	40	0.00
240	Contractual Employee Benefits	12,885	13,837	12,617	0.00	13,770	0.00
200	25,644	27,118	28,414	0.00	30,073	0.00	0
312	Instructional Programs Improvement Services	275	0	0	0.00	0	0
319	Other Instructional, Prof & Tech Services	212	112	1,000	0.00	1,000	0
322	Repairs & Maintenance Services	275	1,804	2,500	0.00	2,500	0
341	Trave, Local in District	0	0	500	0.00	500	0
342	Travel, Out of District	237	482	500	0.00	500	0
353	Postage	0	25	500	0.00	500	0
300		999	2,422	5,000	0.00	5,000	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
					2021				
Fund 100 GENERAL FUND									

Function	2520 FISCAL SERVICES								
410 Consumable Supplies and Materials	2,671	4,044	5,000	0,00	5,000	0,00	0,00	0,00	0,00
440 Periodicals	0	0	100	0,00	100	0,00	0,00	0,00	0,00
460 Non-consumable Items	0	302	200	0,00	200	0,00	0,00	0,00	0,00
470 Computer Software	4,378	4,602	6,000	0,00	6,000	0,00	0,00	0,00	0,00
480 COMPUTER HARDWARE	0	0	500	0,00	500	0,00	0,00	0,00	0,00
400	7,049	8,949	11,300	0,00	11,800	0,00	0,00	0,00	0,00
640 Dues and Fees	1,286	894	1,000	0,00	1,000	0,00	0,00	0,00	0,00
600	1,286	894	1,000	0,00	1,000	0,00	0,00	0,00	0,00
Total Function 2520 FISCAL SERVICES	71,430	77,401	84,955	0,68	87,854	0,68	0	0	0
Function	2540 OPERATION AND MAINTENANCE OF PLANT SERVICES								
112 Classified Salaries	92,640	106,055	124,514	3,75	136,408	3,75	0,00	0,00	0,00
122 Substitutes - Classified	1,237	0	3,000	0,00	3,000	0,00	0,00	0,00	0,00
100	93,877	106,055	127,514	3,75	139,408	3,75	0	0	0
211 Employer Contribution, Tier I and Tier II	12,538	17,172	33,096	0,00	36,257	0,00	0,00	0,00	0,00
212 Employee Contribution, Pick-up	0	0	1,193	0,00	1,422	0,00	0,00	0,00	0,00
220 Social Security Administration	6,597	7,920	9,755	0,00	10,665	0,00	0,00	0,00	0,00
231 Workers Compensation	2,058	2,087	2,997	0,00	3,235	0,00	0,00	0,00	0,00
232 Unemployment Compensation	86	104	128	0,00	140	0,00	0,00	0,00	0,00
240 Contractual Employee Benefits	38,244	23,341	44,532	0,00	48,600	0,00	0,00	0,00	0,00
200	59,524	50,623	91,701	0,00	100,319	0,00	0	0	0
319 Other Instructional, Prof & Tech Services	5,183	6,470	7,500	0,00	7,500	0,00	0,00	0,00	0,00
322 Repairs & Maintenance Services	20,114	20,080	54,750	0,00	45,000	0,00	0,00	0,00	0,00
324 Rentals	1,983	887	1,750	0,00	2,000	0,00	0,00	0,00	0,00
325 Electricity	55,880	57,553	60,000	0,00	60,000	0,00	0,00	0,00	0,00
326 Fuel	39,537	45,195	75,000	0,00	70,000	0,00	0,00	0,00	0,00
327 Water and Sewage	13,545	13,258	15,000	0,00	15,000	0,00	0,00	0,00	0,00
328 Garbage	6,452	3,294	8,000	0,00	9,000	0,00	0,00	0,00	0,00
341 Travel, Local in District	0	0	500	0,00	500	0,00	0,00	0,00	0,00
342 Travel, Out of District	112	484	500	0,00	500	0,00	0,00	0,00	0,00
351 Telephone	7,376	7,553	9,500	0,00	10,500	0,00	0,00	0,00	0,00

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	FTE 2021
			2021		2021	
FTE 2021						

Fund 100 GENERAL FUND		ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	FTE 2021
				2021		2021	
300		150,182	154,774	232,500	0.00	220,000	0
410	Consumable Supplies and Materials	27,025	27,152	30,100	0.00	30,100	0
460	Non-consumable Items	6,233	76,430	64,330	0.00	27,680	0
400		33,258	103,582	94,430	0.00	57,780	0
520	Buildings Acquisition	0	0	0	0.00	10,000	0
530	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0.00	17,000	0
500		0	0	0	0.00	27,000	0
640	Dues and Fees	1,053	220	1,200	0.00	1,200	0
653	Property Insurance Premiums	43,900	48,476	52,000	0.00	73,000	0
600		44,953	48,696	53,200	0.00	74,200	0
Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES		384,794	463,731	599,345	3.75	618,707	3.75
Function 2550 STUDENT TRANSPORTATION SERVICES					0	0	0
112	Classified Salaries	15,122	15,635	15,852	0.42	12,499	0.27
113	Administrators	13,050	28,755	13,577	0.15	0	0
100		28,172	44,389	29,429	0.57	12,499	0.27
211	Employer Contribution, Tier I and Tier II	6,161	10,242	7,822	0.00	3,322	0.00
212	Employee Contribution, Pick-up	1,690	2,574	1,766	0.00	750	0.00
220	Social Security Administration	2,085	3,330	2,251	0.00	956	0.00
231	Workers Compensation	87	127	131	0.00	56	0.00
232	Unemployment Compensation	27	44	30	0.00	12	0.00
240	Contractual Employee Benefits	7,471	10,831	8,908	0.00	4,860	0.00
200		17,522	27,147	20,908	0.00	9,956	0.00
331	Reimbursable Student Transportation	427,349	347,980	446,000	0.00	508,000	0
332	Non-reimbursable Student Transportation	29,052	26,052	32,000	0.00	32,000	0
390	Other General Prof & Tech Services	643	668	725	0.00	750	0
300		457,045	374,680	478,725	0.00	540,750	0.00
460	Non-consumable Items	0	2,894	0	0.00	0	0
400		0	2,894	0	0.00	0	0
Total Function 2550 STUDENT TRANSPORTATION		502,739	449,110	529,062	0.57	563,205	0.27

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	ADOPTED 2021	FTE 2021
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Fund 100 GENERAL FUND									
		SERVICES							
Function	2660 TECHNOLOGY SERVICES								
100	111 Licensed Salaries	9,737	9,942	10,132	0.17	20,907	0.34	0	0
	9,737	9,942	10,132	0.17	20,907	0.34	0	0	0
200	211 Employer Contribution, Tier I and Tier II	2,649	2,704	3,245	0.00	6,697	0.00	0	0
	2,649	2,704	3,245	0.00	6,697	0.00	0	0	0
	212 Employee Contribution, Pick-up	584	597	608	0.00	1,254	0.00	0	0
	584	597	608	0.00	1,254	0.00	0	0	0
	220 Social Security Administration	731	738	775	0.00	1,599	0.00	0	0
	731	738	775	0.00	1,599	0.00	0	0	0
	231 Workers Compensation	29	28	44	0.00	91	0.00	0	0
	29	28	44	0.00	91	0.00	0	0	0
	232 Unemployment Compensation	10	10	10	0.00	21	0.00	0	0
	10	10	10	0.00	21	0.00	0	0	0
	240 Contractual Employee Benefits	2,651	2,678	2,523	0.00	5,508	0.00	0	0
	2,651	2,678	2,523	0.00	5,508	0.00	0	0	0
300	359 Technology Services	6,653	6,756	7,205	0.00	15,170	0.00	0	0
		16,576	0	0	0.00	0	0.00	0	0
	16,576	0	0	0.00	0	0.00	0	0	0
400	480 COMPUTER HARDWARE	0	0	1,944	0.00	5,000	0.00	0	0
	0	0	1,944	0.00	5,000	0.00	0	0	0
	Total Function 2660 TECHNOLOGY SERVICES	32,966	16,698	19,281	0.17	41,077	0.34	0	0
	Major Function 2000 SUPPORT SERVICES	1,651,225	1,582,495	2,004,834	12.05	2,092,771	11.51	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED 2021	APPROVED 2021	ADOPTED 2021	FTE 2021

Fund 100 GENERAL FUND									
Function	5100 DEBT SERVICE								
610	Redemption of Principal	77,550	83,797	91,051	0.00	92,000	0.00	0	0
621	REGULAR INTEREST	31,080	28,163	27,000	0.00	26,500	0.00	0	0
600		108,630	112,961	118,051	0.00	118,500	0.00	0	0
Total Function 5100 DEBT SERVICE		108,630	112,961	118,051	0.00	118,500	0.00	0	0
Function	5200 Transfers of Funds								
711	TRANSFER, PERS UAL	0	0	60,000	0.00	0	0.00	0	0
712	TRANSFER, ACTIVITIES	22,656	18,238	26,350	0.00	34,050	0.00	0	0
715	TRANSFER, FOOD SERVICE	0	9,556	28,260	0.00	32,347	0.00	0	0
700	TRANSFERS	22,656	27,794	114,610	0.00	66,397	0.00	0	0
Total Function 5200 Transfers of Funds		22,656	27,794	114,610	0.00	66,397	0.00	0	0
Function	5300 TRANSFER TO ESD								
720	TRANSITS	0	1,385	0	0.00	0	0.00	0	0
700	TRANSFERS	0	1,385	0	0.00	0	0.00	0	0
Total Function 5300 TRANSFER TO ESD		0	1,385	0	0.00	0	0.00	0	0
Major Function 5000 DEBT SERVICES		131,286	142,139	232,661	0.00	184,897	0.00	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	FTE APPROVED 2021	ADOPTED 2021	FTE 2021
					2021			

Fund 100 GENERAL FUND								
Function 6110 Operating Contingency								
810 Planned Reserve	0	0	1,784,967	0.00	2,300,000	0.00	0	0
 800	0	0	1,784,967	0.00	2,300,000	0.00	0	0
Total Function 6110 Operating Contingency	0	0	1,784,967	0.00	2,300,000	0.00	0	0
Major Function 6000 CONTINGENCIES	0	0	1,784,967	0.00	2,300,000	0.00	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
					2021		2021	
Fund 100 GENERAL FUND								
Total Fund 100 GENERAL FUND								
	3,370,889	3,291,818	5,901,818	32.60	6,544,242	32.04	0	0

Sherman County School District

2020-21 Proposed Budget Document



201 Title Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - TITLE FUND

<u>Title Fund Summary</u>	Increase/(Decrease)					
	2018-19		2019-20 Adopted		2020-21 Budget	
	Actual	Budget	FTE	Adopted	FTE	Dollars
Revenue						
Federal Sources	80,311	83,082	85,523	86,200		677
Total Revenues	80,311	83,082	85,523	86,200		677
Beginning Fund Balance	-	-	-	-		0.0%
Total Resources	80,311	83,082	85,523	86,200		677
Expenditures						
Instruction	80,311	83,082	85,523	86,200		677
Total Expenditures	80,311	83,082	85,523	86,200		677
Ending Fund Balance	-	-	-	-		0.0%
Total Requirements	80,311	83,082	85,523	86,200		677
<u>All Funds Expenditures by Object</u>						
Salaries	48,676	52,783	55,240	1.16	45,012	1.13
Related Payroll Costs	17,560	20,058	24,728		36,767	(10,228)
Purchased Services	272	43	-		12,039	12,039
Consumable Supplies & Materials	13,803	10,198	5,555		-	48.7%
Total Expenditures	80,311	83,082	85,523	1.16	4,421	0.0%
Ending Fund Balance	-	-	-		(1,134)	-20.4%
Total Requirements	80,311	83,082	85,523	1.16	677	0.8%

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

Resources Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund	201	TITLE IA							
			11,084	15,891	18,000	0.00	18,000	0.00	0
	4300 REAP		51,467	49,952	50,323	0.00	51,000	0.00	0
	4501 TITLE I, IASA		7,760	7,239	7,200	0.00	7,200	0.00	0
	4503 TITLE IIA		10,000	10,000	10,000	0.00	10,000	0.00	0
	4506 TITLE IV A.								
	4000		80,311	83,082	85,523	0.00	86,200	0.00	0
	Total Fund 201	TITLE IA	80,311	83,082	85,523	0.00	86,200	0.00	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 201 TITLE IA								
Function 1111 Primary, K-6								
480 COMPUTER HARDWARE	6,624	0	1,218	0.00	0	0.00	0	0
400	6,624	0	1,218	0.00	0	0.00	0	0
Total Function 1111 Primary, K-6	6,624	0	1,218	0.00	0	0.00	0	0
Function 1131 High School Programs								
480 COMPUTER HARDWARE	0	0	1,218	0.00	0	0.00	0	0
400	0	0	1,218	0.00	0	0.00	0	0
Total Function 1131 High School Programs	0	0	1,218	0.00	0	0.00	0	0
Function 1272 Title I								
111 Licensed Salaries	34,288	38,658	44,982	0.80	40,628	1.00	0	0
112 Classified Salaries	14,388	8,776	5,057	0.26	1,701	0.08	0	0
113 Administrators	0	5,348	5,201	0.10	2,683	0.05	0	0
100	48,676	52,783	55,240	1.16	45,012	1.13	0	0
211 Employer Contribution, Tier I and Tier II	4,081	1,978	3,085	0.00	12,110	0.00	0	0
212 Employee Contribution, Pick-up	0	0	312	0.00	2,598	0.00	0	0
220 Social Security Administration	3,450	3,555	4,226	0.00	3,443	0.00	0	0
231 Workers Compensation	160	146	247	0.00	205	0.00	0	0
232 Unemployment Compensation	45	47	55	0.00	46	0.00	0	0
240 Contractual Employee Benefits	9,824	14,332	16,803	0.00	18,364	0.00	0	0
200	17,560	20,058	24,728	0.00	36,767	0.00	0	0
342 Travel, Out of District	273	44	0	0.00	0	0.00	0	0
300	273	44	0	0.00	0	0.00	0	0
410 Consumable Supplies and Materials	380	2,224	1,619	0.00	2,921	0.00	0	0
420 Textbooks	594	0	1,000	0.00	1,000	0.00	0	0
470 Computer Software	571	2,749	500	0.00	500	0.00	0	0
480 COMPUTER HARDWARE	5,634	5,225	0	0.00	0	0.00	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
					2021			

Fund	201 TITLE IA							
400		7,179	10,198	3,119	0.00	4,421	0.00	0
Total Function 1272 Title I		73,687	83,082	83,087	1.16	86,200	1.13	0
Major Function 1000 INSTRUCTION		80,311	83,082	85,523	1.16	86,200	1.13	0
Total Fund 201 TITLE IA		80,311	83,082	85,523	1.16	86,200	1.13	0

Sherman County School District

2020-21 Proposed Budget Document



210 IDEA Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - IDEA FUND

IDEA Fund Summary	2017-18		2018-19		2019-20 Adopted		2020-21 Budget		Increase/(Decrease)	
	Actual	Actual	Budget	FTE	Adopted	FTE	Dollars	Percent	Dollars	Percent
Revenue										
Federal Sources	49,330	66,222	66,222		66,544		322	0.0%		
Total Revenues	49,330	66,222	66,222		66,544		322	0.5%		
Beginning Fund Balance										
Total Resources	49,330	66,222	66,222		66,544		322	0.5%		
Expenditures										
Instruction	49,330	66,222	66,222	1.67	66,544	1.36	322	0.5%		
Total Expenditures	49,330	66,222	66,222	1.67	66,544	1.36	322	0.5%		
Ending Fund Balance										
Total Requirements	49,330	66,222	66,222	1.67	66,544	1.36	322	0.5%		
All Funds Expenditures by Object										
Salaries	24,201	33,025	31,966	1.67	27,717	1.36	(4,249)	-13.3%		
Related Payroll Costs	25,129	33,197	34,256		38,827		4,571	13.3%		
Total Expenditures	49,330	66,222	66,222	1.67	66,544	1.36	322	0.5%		
Ending Fund Balance										
Total Requirements	49,330	66,222	66,222	1.67	66,544	1.36	322	0.5%		

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

Resources Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund	IDEA Fund								
4700 Grants-In-Aid from Fed. Govt.	49,330	66,222	66,222	0.00	66,544	0.00	0	0	0
4000	49,330	66,222	66,222	0.00	66,544	0.00	0	0	0
Total Fund 210 IDEA Fund	49,330	66,222	66,222	0.00	66,544	0.00	0	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021

Fund 210 IDEA Fund									
Function 1250 Less Restrictive Programs for Students w/Disabilities									
112 Classified Salaries	24,201	33,025	31,966	1.67	27,717	1.36	0	0	0
100 Employer Contribution, Tier I and Tier II	24,201	33,025	31,966	1.67	27,717	1.36	0	0	0
211 Social Security Administration	5,798	8,272	9,324	0.00	8,483	0.00	0	0	0
220 Workers Compensation	1,605	2,434	2,469	0.00	2,121	0.00	0	0	0
231 Unemployment Compensation	93	111	164	0.00	140	0.00	0	0	0
240 Contractual Employee Benefits	43	32	32	0.00	27	0.00	0	0	0
200	25,129	33,197	34,256	0.00	38,827	0.00	0	0	0
Total Function 1250 Less Restrictive Programs for Students w/Disabilities	49,330	66,222	66,222	1.67	66,544	1.36	0	0	0
Major Function 1000 INSTRUCTION	49,330	66,222	66,222	1.67	66,544	1.36	0	0	0
Total Fund 210 IDEA Fund	49,330	66,222	66,222	1.67	66,544	1.36	0	0	0

Sherman County School District

2020-21 Proposed Budget Document



251 Student Investment Account Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - STUDENT INVESTMENT ACCOUNT FUND

	2017-18		2018-19		2019-20 Adopted		2020-21 Budget		Increase/(Decrease)	
	Actual	Actual	Budget	FTE	Adopted	FTE	Dollars	Percent	From 2019-20 Adopted	
Student Investment Account Fund Summary										
Revenue										
State Sources			291,466		291,466		291,466		291,466	
Total Revenues			291,466		291,466		291,466		291,466	
Beginning Fund Balance										
Total Resources			291,466		291,466		291,466		291,466	
Expenditures										
Instruction			269,000		2.50		269,000			
Support Services			22,466		-		22,466		22,466	
Total Expenditures			291,466		2.50		291,466			
Ending Fund Balance										
Total Requirements			291,466		2.50		291,466			
All Funds Expenditures by Object										
Salaries			154,995		2.50		154,995			
Related Payroll Costs			94,316		-		94,316			
Consumable Supplies & Materials			42,155		-		42,155			
Total Expenditures			291,466		2.50		291,466			
Ending Fund Balance										
Total Requirements			291,466		2.50		291,466			

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

Resources Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
Fund 251 SIA FUND									
3299 Other Restricted Grants-in-aid	0	0	0	0.00	291,466	0.00	0	0	0
3000	0	0	0	0.00	291,466	0.00	0	0	0
Total Fund 251 SIA FUND	0	0	0	0.00	291,466	0.00	0	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund	251 SIA FUND								
Function 1111 Primary, K-6									
111	Licensed Salaries	0	0	0	0.00	74,702	1.00	0	0
112	Classified Salaries	0	0	0	0.00	13,220	0.00	0	0
100		0	0	0	0.00	87,922	1.00	0	0
211	Employer Contribution, Tier I and Tier II	0	0	0	0.00	23,171	0.00	0	0
212	Employee Contribution, Pick-up	0	0	0	0.00	4,182	0.00	0	0
220	Social Security Administration	0	0	0	0.00	6,452	0.00	0	0
231	Workers Compensation	0	0	0	0.00	199	0.00	0	0
232	Unemployment Compensation	0	0	0	0.00	45	0.00	0	0
240	Contractual Employee Benefits	0	0	0	0.00	10,000	0.00	0	0
200		0	0	0	0.00	44,049	0.00	0	0
410	Consumable Supplies and Materials	0	0	0	0.00	8,000	0.00	0	0
400		0	0	0	0.00	8,000	0.00	0	0
Total Function 1111 Primary, K-6									
Function 1131 High School Programs									
111	Licensed Salaries	0	0	0	0.00	45,048	0.50	0	0
112	Classified Salaries	0	0	0	0.00	22,025	1.00	0	0
100		0	0	0	0.00	67,073	1.50	0	0
211	Employer Contribution, Tier I and Tier II	0	0	0	0.00	20,167	0.00	0	0
212	Employee Contribution, Pick-up	0	0	0	0.00	2,753	0.00	0	0
220	Social Security Administration	0	0	0	0.00	5,173	0.00	0	0
231	Workers Compensation	0	0	0	0.00	276	0.00	0	0
232	Unemployment Compensation	0	0	0	0.00	58	0.00	0	0
240	Contractual Employee Benefits	0	0	0	0.00	21,840	0.00	0	0
200		0	0	0	0.00	50,267	0.00	0	0
410	Consumable Supplies and Materials	0	0	0	0.00	11,689	0.00	0	0
400		0	0	0	0.00	11,689	0.00	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
Fund	251	SIA FUND							
Total Fund 251 SIA FUND									
Total Function 1131 High School Programs	0	0	0	0	0.00	129,029	1.50	0	0
Major Function 1000 INSTRUCTION	0	0	0	0.00	269,000	2.50	0	0	0
Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	0	0.00	22,466	0.00	0	0	0
460 Non-consumable Items									
400	0	0	0	0.00	22,466	0.00	0	0	0
Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	0	0.00	22,466	0.00	0	0	0
Major Function 2000 SUPPORT SERVICES	0	0	0	0.00	22,466	0.00	0	0	0
Total Fund 251 SIA FUND	0	0	0	0.00	291,466	2.50	0	0	0

Sherman County School District

2020-21 Proposed Budget Document



**252/213 High School Student Success
Act/M98 Fund**

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - HIGH SCHOOL SUCCESS/M98 FUND

	2017-18 Actual	2018-19 Actual	2019-20 Adopted		2020-21 Budget		Increase/(Decrease)	
			Budget	FTE	Adopted	FTE	From 2019-20 Adopted Dollars	Percent
HSS/M98 Fund Summary								
Revenue								
State Sources	41,304	53,875	51,693		85,371		33,678	65.2%
Total Revenues	41,304	53,875	51,693		85,371		33,678	65.2%
Beginning Fund Balance	-	-	-		-		-	0.0%
Total Resources	41,304	53,875	51,693		85,371		33,678	65.2%
Expenditures								
Instruction	41,304	53,875	51,693	0.58	85,371	0.93	33,678	65.2%
Total Expenditures	41,304	53,875	51,693	0.58	85,371	0.93	33,678	65.2%
Ending Fund Balance	-	-	-		-		-	
Total Requirements	41,304	53,875	51,693	0.58	85,371	0.93	33,678	65.2%
All Funds Expenditures by Object								
Salaries	33,881	33,783	30,606	0.58	49,633	0.93	19,027	62.2%
Related Payroll Costs	7,423	20,092	21,087		35,738		14,651	69.5%
Total Expenditures	41,304	53,875	51,693	0.58	85,371	0.93	33,678	65.2%
Ending Fund Balance	-	-	-		-		-	
Total Requirements	41,304	53,875	51,693	0.58	85,371	0.93	33,678	65.2%

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

Resources Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 20/21	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT FUND (98)									
3299 Other Restricted Grants-in-aid	0	0	0	0.00	85,371	0.00	0	0	0
3000	0	0	0	0.00	85,371	0.00	0	0	0
Total Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT FUND (98)	0	0	0	0.00	85,371	0.00	0	0	0

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 213 M98/HIGH SCHOOL SUCCESS FUND

	3299 Other Restricted Grants-in-aid	41,304	53,875	51,693	0.00	0.00	0.00	0.00	0.00
3000		41,304	53,875	51,693	0.00	0.00	0.00	0.00	0.00
Total Fund 213 M98/HIGH SCHOOL SUCCESS FUND		41,304	53,875	51,693	0.00	0.00	0.00	0.00	0.00

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

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
				2021				

Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT FUND (98)								
Function	High School Programs							
111 Licensed Salaries	0	0	0	0.00	49,633	0.93	0	0
100	0	0	0	0.00	49,633	0.93	0	0
211 Employer Contribution, Tier I and Tier II	0	0	0	0.00	13,631	0.00	0	0
212 Employee Contribution, Pick-up	0	0	0	0.00	2,978	0.00	0	0
220 Social Security Administration	0	0	0	0.00	3,797	0.00	0	0
231 Workers Compensation	0	0	0	0.00	217	0.00	0	0
232 Unemployment Compensation	0	0	0	0.00	49	0.00	0	0
240 Contractual Employee Benefits	0	0	0	0.00	15,066	0.00	0	0
200	0	0	0	0.00	35,738	0.00	0	0
Total Function 1131 High School Programs	0	0	0	0.00	85,371	0.93	0	0
Major Function 1000 INSTRUCTION	0	0	0	0.00	85,371	0.93	0	0
Total Fund 252 HIGH SCHOOL STUDENT SUCCESS ACT FUND (98)	0	0	0	0.00	85,371	0.93	0	0

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

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 20/21	PROPOSED 20/21	ADOPTED 20/21	FTE 2021
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Fund 213 M98/HIGH SCHOOL SUCCESS FUND

Function	1131 High School Programs							
111	Licensed Salaries	33,881	33,783	30,806	0.00	0	0	0
100	33,881	33,783	30,606	0.00	0	0	0	0
211	Employer Contribution, Tier I and Tier II	3,687	8,634	8,135	0.00	0	0	0
212	Employee Contribution, Pick-up	1,012	2,027	1,836	0.00	0	0	0
220	Social Security Administration	2,587	2,526	2,511	0.00	0	0	0
231	Workers Compensation	103	95	134	0.00	0	0	0
232	Unemployment Compensation	34	33	31	0.00	0	0	0
240	Contractual Employee Benefits	0	6,777	8,610	0.00	0	0	0
200	7,423	20,056	21,087	0.00	0	0.00	0	0
Total Function 1131 High School Programs	41,304	39,755	35,993	0.58	0	0.00	0	0
Major Function 1000 INSTRUCTION	41,304	39,755	35,993	0.58	0	0.00	0	0
Total Fund 213 M98/HIGH SCHOOL SUCCESS FUND	41,304	39,755	35,993	0.58	0	0.00	0	0

Sherman County School District

2020-21 Proposed Budget Document



253/206 Activities Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - ACTIVITIES FUND

Activities Fund Summary	2017-18		2018-19		2019-20 Adopted		2020-21 Budget		Increase/(Decrease) From 2019-20 Adopted	
									Dollars	Percent
	Actual	Actual	Budget	FTE	Adopted	FTE	Adopted	FTE		
Revenue										
Local Sources	22,299	19,836	17,050		10,850		(6,200)		-36.4%	
Other Sources	22,656	18,238	26,350		34,050		7,700		29.2%	
Total Revenues	44,955	38,074	43,400		44,900		1,500		3.5%	
Beginning Fund Balance	-	-	-		-		-		0.0%	
Total Resources	44,955	38,074	43,400		44,900		1,500		3.5%	
Expenditures										
Instruction	42,975	37,899	41,400		42,900		1,500		3.6%	
Support Services	1,980	175	2,000		2,000		-		0.0%	
Total Expenditures	44,955	38,074	43,400		44,900		1,500		3.5%	
Ending Fund Balance	-	-	-		-		-		0.0%	
Total Requirements	44,955	38,074	43,400		44,900		1,500		3.5%	
All Funds Expenditures by Object										
Purchased Services	25,583	24,463	25,100		25,100		-		0.0%	
Consumable Supplies & Materials	17,622	12,011	16,300		17,800		1,500		9.2%	
Other Objects	1,750	1,600	2,000		2,000		-		0.0%	
Total Expenditures	44,955	38,074	43,400		44,900		1,500		3.5%	
Ending Fund Balance	-	-	-		-		-		0.0%	
Total Requirements	44,955	38,074	43,400		44,900		1,500		3.5%	

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

Resources Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund	ACTIVITIES FUND								
1711 FOOTBALL GATE	0	0	0	0.00	1,500	0.00	0	0	0
1712 BASKETBALL GATE	0	0	0	0.00	5,500	0.00	0	0	0
1713 VOLLEYBALL GATE	0	0	0	0.00	2,000	0.00	0	0	0
1990 Miscellaneous	0	0	0	0.00	860	0.00	0	0	0
1991 STATE MEET REIMBURSEMENT	0	0	0	0.00	1,000	0.00	0	0	0
1000	0	0	0	0.00	10,850	0.00	0	0	0
5204 TRANSFER FROM GENERAL FUND	0	0	0	0.00	34,050	0.00	0	0	0
5000	0	0	0	0.00	34,050	0.00	0	0	0
Total Fund 253 ACTIVITIES FUND	0	0	0	0.00	44,900	0.00	0	0	0

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

Resources Report

		ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund	206 ACTIVITIES FUND								
1711	FOOTBALL GATE	1,871	528	1,500	0.00	0.00	0.00	0.00	0
1712	BASKETBALL GATE	5,800	6,563	5,500	0.00	0.00	0.00	0.00	0
1713	VOLLEYBALL GATE	1,299	1,699	2,000	0.00	0.00	0.00	0.00	0
1714	WRESTLING GATE	50	0	0	0.00	0.00	0.00	0.00	0
1740	Fees	8,475	8,100	6,200	0.00	0.00	0.00	0.00	0
1990	Miscellaneous	180	317	850	0.00	0.00	0.00	0.00	0
1991	STATE MEET REIMBURSEMENT	4,624	2,629	1,000	0.00	0.00	0.00	0.00	0
1000		22,299	19,836	17,050	0.00	0.00	0.00	0.00	0
5204	TRANSFER FROM GENERAL FUND	22,656	18,238	26,350	0.00	0.00	0.00	0.00	0
5000		22,656	18,238	26,350	0.00	0.00	0.00	0.00	0
Total Fund 206	ACTIVITIES FUND	44,955	38,074	43,700	0.00	0	0.00	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
					2021			

Fund 253 ACTIVITIES FUND								
Function 1122 Middle/Junior High School Extracurricular								
319 Other Instructional, Prof & Tech Services	0	0	0	0.00	4,500	0.00	0	0
300 Consumable Supplies and Materials	0	0	0	0.00	4,500	0.00	0	0
410 Consumable Supplies and Materials	0	0	0	0.00	800	0.00	0	0
400 Total Function 1122 Middle/Junior High School Extracurricular	0	0	0	0.00	800	0.00	0	0
Function 1132 High School Extracurricular								
319 Other Instructional, Prof & Tech Services	0	0	0	0.00	14,300	0.00	0	0
324 Rentals	0	0	0	0.00	200	0.00	0	0
342 Travel, Out of District	0	0	0	0.00	2,100	0.00	0	0
343 Travel, Student, Out of District	0	0	0	0.00	4,000	0.00	0	0
300	0	0	0	0.00	20,600	0.00	0	0
410 Consumable Supplies and Materials	0	0	0	0.00	6,500	0.00	0	0
460 Non-consumable Items	0	0	0	0.00	8,500	0.00	0	0
400	0	0	0	0.00	15,000	0.00	0	0
640 Dues and Fees	0	0	0	0.00	2,000	0.00	0	0
600 Total Function 1132 High School Extracurricular	0	0	0	0.00	2,000	0.00	0	0
Major Function 1000 INSTRUCTION	0	0	0	0.00	37,600	0.00	0	0
Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES								
410 Consumable Supplies and Materials	0	0	0	0.00	2,000	0.00	0	0
400 Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	0	0.00	2,000	0.00	0	0
Major Function 2000 SUPPORT SERVICES	0	0	0	0.00	2,000	0.00	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	ADOPTED 2021	FTE 2021
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Fund	253 ACTIVITIES FUND
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Total Fund	253 ACTIVITIES FUND
	0 0 0 0 44,900 0 0 0

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

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 20/21	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 206 ACTIVITIES FUND								
Function	1122 Middle/Junior High School Extracurricular							
319 Other Instructional, Prof & Tech Services	3,401	4,645	4,500	0.00	0	0	0	0
300 Consumable Supplies and Materials	3,401	4,645	4,500	0.00	0	0	0	0
410 Consumable Supplies and Materials	833	152	800	0.00	0	0	0	0
400 Total Function 1122 Middle/Junior High School Extracurricular	833	152	800	0.00	0	0	0	0
Function	1132 High School Extracurricular							
319 Other Instructional, Prof & Tech Services	11,230	12,004	14,300	0.00	0	0.00	0	0
324 Rentals	0	0	200	0.00	0	0.00	0	0
342 Travel, Out of District	55	15	0	0.00	0	0.00	0	0
343 Travel, Student, Out of District	10,897	7,10	4,000	0.00	0	0.00	0	0
300 Total Function 1132 High School Extracurricular	22,182	19,818	20,800	0.00	0	0.00	0	0
410 Consumable Supplies and Materials	4,553	6,173	6,500	0.00	0	0.00	0	0
460 Non-consumable Items	1,456	1,512	7,000	0.00	0	0.00	0	0
400 640 Dues and Fees	14,809	1,684	13,500	0.00	0	0.00	0	0
640 Dues and Fees	1,750	1,600	2,000	0.00	0	0.00	0	0
600 Total Function 1132 High School Extracurricular	38,740	33,102	36,100	0.00	0	0.00	0	0
Major Function 1000 INSTRUCTION	32,975	37,899	41,400	0.00	0	0.00	0	0
Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES								
410 Consumable Supplies and Materials	1,980	175	2,000	0.00	0	0.00	0	0
400 Total Function 2540 Operation and Maintenance of Plant Services	1,980	175	2,000	0.00	0	0.00	0	0
Major Function 2000 SUPPORT SERVICES	1,980	175	2,000	0.00	0	0.00	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	ADOPTED 2021	FTE 2021

Fund 206 ACTIVITIES FUND

Fund	ACTIVITIES FUND	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	ADOPTED 2021	FTE 2021
Total Fund 206	ACTIVITIES FUND	44,955	38,074	43,400	0.00	0.00	0.00	0	0

Sherman County School District

2020-21 Proposed Budget Document



254/209 County SIP Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - COUNTY SIP FUND

<u>County SIP Fund Summary</u>	2017-18		2018-19		2019-20 Adopted		2020-21 Budget		2020-21 Adopted		Increase/(Decrease)	
	Actual	Actual	Budget	FTE	Budget	FTE	Adopted	FTE	Dollars	Percent	Dollars	Percent
Revenue												
Local Sources	59,167	120,445	75,000		37,000		(38,000)		-50,7%			
Intermediate Sources	1,691,960	1,708,920	1,731,024		1,751,374		20,350		1.2%			
Total Revenues	1,751,127	1,829,365	1,806,024		1,788,374		(17,650)		-1.0%			
Beginning Fund Balance	2,450,047	3,740,508	5,050,000		6,950,000		1,900,000		37.6%			
Total Resources	4,201,174	5,569,873	6,856,024		8,738,374		1,882,350		27.5%			
Expenditures												
Transfers	460,666	410,960	411,045		4,536,653		4,125,608		1003.7%			
Contingency	-	-	6,444,979		4,201,721		(2,243,258)		-34.8%			
Total Expenditures	460,666	410,960	6,856,024		8,738,374		1,882,350		27.5%			
Ending Fund Balance	3,740,508	5,158,913	-		-		-		0.0%			
Total Requirements	4,201,174	5,569,873	6,856,024		8,738,374		1,882,350		27.5%			
All Funds Expenditures by Object												
Transfers	460,666	410,960	411,045		4,536,653		4,125,608		1003.7%			
Contingency	-	-	6,444,979		4,201,721		(2,243,258)		-34.8%			
Total Expenditures	460,666	410,960	6,856,024		8,738,374		1,882,350		27.5%			
Ending Fund Balance	3,740,508	5,158,913	-		-		-		0.0%			
Total Requirements	4,201,174	5,569,873	6,856,024		8,738,374		1,882,350		27.5%			

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund	254 COUNTY SIP FUND								
	1510 Interest on Investments	0	0	0	0.00	37,000	0.00	0	0
1000		0	0	0	0.00	37,000	0.00	0	0
2199 County SIP money	0	0	0	0.00	1,751,374	0.00	0	0	0
2000	0	0	0	0.00	1,751,374	0.00	0	0	0
5400 Beginning Fund Balance	0	0	0	0.00	6,950,000	0.00	0	0	0
5000	0	0	0	0.00	6,950,000	0.00	0	0	0
Total Fund 254 COUNTY SIP FUND	0	0	0	0.00	8,738,374	0.00	0	0	0

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund	209 COUNTY SIP FUND								
	1510 Interest on Investments	59,168	120,445	75,000	0.00	0	0	0	0
1000	59,168	120,445	75,000	0.00	0	0.00	0	0	0
2199 County SIP money	1,691,960	1,708,920	1,731,024	0.00	0	0.00	0	0	0
2000	1,691,960	1,708,920	1,731,024	0.00	0	0.00	0	0	0
5400 Beginning Fund Balance	2,450,047	3,740,508	5,050,000	0.00	0	0.00	0	0	0
5000	2,450,047	3,740,508	5,050,000	0.00	0	0.00	0	0	0
Total Fund 209 COUNTY SIP FUND	4,201,175	5,569,873	6,856,024	0.00	0	0.00	0	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED 2021	FTE APPROVED 2021	ADOPTED 2021	FTE 2021
					2021	2021			2021

Fund 254 COUNTY SIP FUND	
Function	5200 Transfers of Funds
711 TRANSFER, PERS UAL	0
719 TRANSFER TO DEBT SERVICE	0
700 TRANSFERS	0
Total Function 5200 Transfers of Funds	0
<hr/>	
Major Function 5000 DEBT SERVICES	
Function 6110 Operating Contingency	
810 Planned Reserve	0
800	0
Total Function 6110 Operating Contingency	0
<hr/>	
Major Function 6000 CONTINGENCIES	
Total Fund 254 COUNTY SIP FUND	0
	0
	0
	0
	8,738,374
	0.00
	0
	0
	0
	0

**SHERMAN COUNTY SCHOOL DISTRICT
655912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
	1718	1819	1920	1920	2021	2021	2021	2021

Fund	209	COUNTY SIP FUND
Function	5200	Transfers of Funds
718	TRANSFER TO CAPITAL PROJECTS FUND	50,000
719	TRANSFER TO DEBT SERVICE	410,666
700	TRANSFERS	460,666
Total Function	5200 Transfers of Funds	410,960
Major Function	5000 DEBT SERVICES	410,960
Function	6110	Operating Contingency
810	Planned Reserve	0
800		6,444,979
Total Function	6110 Operating Contingency	6,444,979
Major Function	6000 CONTINGENCIES	6,444,979
Total Fund	209 COUNTY SIP FUND	6,856,024

Sherman County School District

2020-21 Proposed Budget Document



255/204 PERS UAL Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - PERS UAL RESERVE FUND

PERS UAL Reserve Fund Summary	2017-18			2018-19			2019-20 Adopted			2020-21 Budget			Increase/(Decrease)		
	2017-18		Actual	2018-19		Budget	FTE	2019-20 Adopted		Adopted	FTE	From 2019-20 Adopted	Dollars	Percent	
	Revenue	Other Sources		60,000		60,000		950,000		950,000		890,000		1483.3%	
Total Revenues				190,000		190,000		190,000		190,000		890,000		31.6%	
Beginning Fund Balance															
Total Resources				190,000		190,000		250,000		1,200,000		950,000		380.0%	
Expenditures															
Instruction	-	-	-			167,000				-		(167,000)		-100.0%	
Support Services	-	-	-			83,000						(83,000)		-100.0%	
Other Uses															
Total Expenditures						250,000		-		1,200,000		-	(250,000)		-100.0%
Ending Fund Balance															
Total Requirements				190,000		190,000		250,000		1,200,000		-	(250,000)		-100.0%

All Funds Expenditures by Object

Related Payroll Costs	-	-	250,000				(250,000)		-100.0%
Other Objects									
Total Expenditures							1,200,000		-
Ending Fund Balance									
Total Requirements							1,200,000		-

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund	255	PERS UAL FUND
	5205	TRANSFER FROM COUNTY SIP FUND
	5400	Beginning Fund Balance
	5000	
Total Fund	255	PERS UAL FUND

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

Resources Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 20/21	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 204 PERS UAL RESERVE FUND									
5200 Interfund Transfers	0	0	60,000	0.00	0	0	0	0	0
5400 Beginning Fund Balance	190,000	190,000	190,000	0.00	0	0	0	0	0
5000	190,000	190,000	250,000	0.00	0	0	0	0	0
Total Fund 204 PERS UAL RESERVE FUND	190,000	190,000	250,000	0.00	0.00	0.00	0	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
					2021			

Fund	255 PERS UAL FUND							
Function	5400 PERS UAL LUMP SUM PAYMENT							
680	PERS UAL LUMP SUM PAYMENT	0	0	0	0.00	1,200,000	0.00	0
600	0	0	0	0.00	1,200,000	0.00	0	0
Total Function	5400 PERS UAL LUMP SUM PAYMENT	0	0	0.00	1,200,000	0.00	0	0
Major Function	5000 DEBT SERVICES	0	0	0.00	1,200,000	0.00	0	0
Total Fund	255 PERS UAL FUND	0	0	0.00	1,200,000	0.00	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 204 PERS UAL RESERVE FUND									
Function	1111 Primary, K-6								
211	Employer Contribution, Tier I and Tier II	0	0	80,000	0	0	0	0	0
200		0	0	80,000	0	0	0	0	0
Total Function 1111 Primary, K-6		0	0	80,000	0	0	0	0	0
Function	1131 High School Programs								
211	Employer Contribution, Tier I and Tier II	0	0	0	0	0	0	0	0
200		0	0	80,000	0	0	0	0	0
Total Function 1131 High School Programs		0	0	80,000	0	0	0	0	0
Function	1250 Less Restrictive Programs for Students w/Disabilities								
211	Employer Contribution, Tier I and Tier II	0	0	0	0	0	0	0	0
200		0	0	0	0	0	0	0	0
Total Function 1250 Less Restrictive Programs for Students w/Disabilities		0	0	0	0	0	0	0	0
Major Function 1000 INSTRUCTION									
Function	2110 ATTENDANCE & SOCIAL WORK								
211	Employer Contribution, Tier I and Tier II	0	0	1,000	0	0	0	0	0
200		0	0	1,000	0	0	0	0	0
Total Function 2110 ATTENDANCE & SOCIAL WORK		0	0	1,000	0	0	0	0	0
Function	2120 GUIDANCE SERVICES								
211	Employer Contribution, Tier I and Tier II	0	0	5,000	0	0	0	0	0
200		0	0	6,000	0	0	0	0	0
Total Function 2120 GUIDANCE SERVICES		0	0	5,000	0	0	0	0	0
Function	2220 EDUCATIONAL MEDIA SERVICES								
211	Employer Contribution, Tier I and Tier II	0	0	4,000	0	0	0	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
					2021	2021		

Fund 204 PERS UAL RESERVE FUND	0	0	4,000	0.00	0.00	0	0	0
Total Function 2220 EDUCATIONAL MEDIA SERVICES	0	0	4,000	0.00	0.00	0	0	0
Function 2320 EXECUTIVE ADMINISTRATION SERVICES								
211 Employer Contribution, Tier I and Tier II	0	0	8,000	0.00	0.00	0	0	0
Total Function 2320 EXECUTIVE ADMINISTRATION SERVICES	0	0	8,000	0.00	0.00	0	0	0
Function 2410 Office of the Principal Services								
211 Employer Contribution, Tier I and Tier II	0	0	30,000	0.00	0.00	0	0	0
Total Function 2410 Office of the Principal Services	0	0	30,000	0.00	0.00	0	0	0
Function 2520 FISCAL SERVICES								
211 Employer Contribution, Tier I and Tier II	0	0	3,000	0.00	0.00	0	0	0
Total Function 2520 FISCAL SERVICES	0	0	3,000	0.00	0.00	0	0	0
Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES								
211 Employer Contribution, Tier I and Tier II	0	0	25,000	0.00	0.00	0	0	0
Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	25,000	0.00	0.00	0	0	0
Function 2550 STUDENT TRANSPORTATION SERVICES								
211 Employer Contribution, Tier I and Tier II	0	0	7,000	0.00	0.00	0	0	0
Total Function 2550 STUDENT TRANSPORTATION SERVICES	0	0	7,000	0.00	0.00	0	0	0
Major Function 2000 SUPPORT SERVICES	0	0	83,000	0.00	0.00	0	0	0

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021

Fund 204 PERS UAL RESERVE FUND

Total Fund 204 PERS UAL RESERVE FUND

	2021
	0

	2021
	0

	2021
	0

	2021
	0

	2021
	0

	2021
	0

	2021
	0

	2021
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	2021
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	2021
	0

	2021
	0

	2021
	0

	2021
	0

	2021
	0

	2021
	0

Sherman County School District

2020-21 Proposed Budget Document



256/211 Teacherage Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - TEACHERAGE FUND

	2017-18 Actual	2018-19 Actual	2019-20 Adopted		2020-21 Budget		From 2019-20 Adopted Dollars	Increase/(Decrease) Percent
			Budget	FTE	Adopted	FTE		
Teacherage Fund Summary								
Revenue								
Local Sources	356,000							
Other Sources	356,000							
Total Revenues	356,000							
Beginning Fund Balance	142,840	472,488	470,000		470,000			0.0%
Total Resources	498,840	472,488	470,000		470,000			0.0%
Expenditures								
Facilities Acquis. & Const.	26,351		470,000		470,000			0.0%
Transfers								
Total Expenditures	26,351		470,000		470,000			0.0%
Ending Fund Balance	472,489	472,488	-		-			0.0%
Total Requirements	498,840	472,488	470,000		470,000			0.0%
All Funds Expenditures by Object								
Capital Outlay	26,351		470,000		470,000			0.0%
Transfers								
Total Expenditures	26,351		470,000		470,000			0.0%
Ending Fund Balance	472,489	472,488	-		-			0.0%
Total Requirements	498,840	472,488	470,000		470,000			0.0%

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
Fund 256 TEACHERAGE FUND									
5400 Beginning Fund Balance	0	0	0	0.00	470,000	0.00	0	0	0
5000	0	0	0	0.00	470,000	0.00	0	0	0
Total Fund 256 TEACHERAGE FUND	0	0	0	0.00	470,000	0.00	0	0	0

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
Fund 211 TEACHERAGE FUND									
5300 Sale of or Compensation for Loss of Fixx	356,000	0	0	0.00	0.00	0.00	0	0	0
5400 Beginning Fund Balance	142,840	472,488	470,000	0.00	0.00	0.00	0	0	0
5000	498,840	472,488	470,000						
Total Fund 211 TEACHERAGE FUND	498,840	472,488	470,000						

5300 Sale of or Compensation for Loss of Fixx	356,000	0	0	0.00	0.00	0.00	0	0	0
5400 Beginning Fund Balance	142,840	472,488	470,000	0.00	0.00	0.00	0	0	0
5000	498,840	472,488	470,000						
Total Fund 211 TEACHERAGE FUND	498,840	472,488	470,000						

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
					2021			

Fund 256 TEACHERAGE FUND								
Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES								
530 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0.00	470,000	0.00	0	0
500	0	0	0	0.00	470,000	0.00	0	0
Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	0	0.00	470,000	0.00	0	0
Major Function 2000 SUPPORT SERVICES	0	0	0	0.00	470,000	0.00	0	0
Total Fund 256 TEACHERAGE FUND	0	0	0	0.00	470,000	0.00	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021

Fund 211 TEACHERAGE FUND

Function	2540 OPERATION AND MAINTENANCE OF PLANT SERVICES							
530 IMPROVEMENTS OTHER THAN BUILDINGS	26,351	0	470,000	0.00	0	0	0	0
500	26,351	0	470,000	0.00	0	0	0	0
Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	26,351	0	470,000	0.00	0	0	0	0
Major Function 2000 SUPPORT SERVICES	26,351	0	470,000	0.00	0	0	0	0
Total Fund 211 TEACHERAGE FUND	26,351	0	470,000	0.00	0	0	0	0

Sherman County School District

2020-21 Proposed Budget Document



280/212 SB1149 Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - SB 1149 FUND

	2017-18 Actual	2018-19 Actual	2019-20 Adopted		2020-21 Budget		Increase/(Decrease)			
			Budget	FTE	Adopted	FTE	From 2019-20 Adopted Dollars	Percent		
SB 1149 Fund Summary										
Revenue										
State Sources	-	-	-	-	-	-	-	-		
Total Revenues	35,716	35,716	35,715	35,715	35,715	35,715	0.0%	0.0%		
Beginning Fund Balance	35,716	35,716	35,715	35,715	35,715	35,715	-	-		
Total Resources	35,716	35,716	35,715	35,715	35,715	35,715	0.0%	0.0%		
Expenditures										
Facilities Acquis. & Const.	-	-	-	-	-	-	#DIV/0!	#DIV/0!		
Total Expenditures	35,716	35,716	35,715	35,715	35,715	35,715	0.0%	0.0%		
Ending Fund Balance	35,716	35,716	35,715	35,715	35,715	35,715	-	-		
Total Requirements	35,716	35,716	35,715	35,715	35,715	35,715	0.0%	0.0%		
All Funds Expenditures by Object										
Capital Outlay	-	-	35,715	35,715	35,715	35,715	-	-		
Total Expenditures	-	-	35,715	-	35,715	-	0.0%	0.0%		
Ending Fund Balance	35,716	35,716	35,716	35,716	35,716	35,716	-	-		
Total Requirements	35,716	35,716	35,715	35,715	35,715	35,715	0.0%	0.0%		

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

Resources Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
Fund 280 SB1149 FUND									
5400 Beginning Fund Balance	0	0	0	0.00	35,715	0.00	0	0	0
5000	0	0	0	0.00	35,715	0.00	0	0	0
Total Fund 280 SB1149 FUND	0	0	0	0.00	35,715	0.00	0	0	0

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 212 SB 1149 FUND									
5400 Beginning Fund Balance	35,716	35,716	35,715	0.00	0.00	0.00	0.00	0.00	0.00
5000	35,716	35,716	35,715	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 212 SB 1149 FUND	35,716	35,716	35,715	0.00	0.00	0.00	0.00	0.00	0.00

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund	280 SB1149 FUND									
Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES										
530 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0.00	35,715	0.00	0	0	0	0
500	0	0	0	0.00	35,715	0.00	0	0	0	0
Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	0	0.00	35,715	0.00	0	0	0	0
Major Function 2000 SUPPORT SERVICES	0	0	0	0.00	35,715	0.00	0	0	0	0
Total Fund 280 SB1149 FUND	0	0	0	0.00	35,715	0.00	0	0	0	0

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

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021

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

Sherman County School District

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281/202 NCESD Special Needs Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - NCESD SPECIAL NEEDS FUND

	2017-18				2018-19				2019-20 Adopted				2020-21 Budget				Increase/(Decrease)			
	Actual		Budget		FTE		Adopted		FTE		Adopted		FTE		Dollars		Percent			
	<u>NCESD Special Needs Fund Summary</u>																			
Beginning Fund Balance	16,920	13,507			10,000				6,500				(3,500)				(3,500)		-35.0%	
Total Resources	16,920	13,507	10,000						6,500				(3,500)				(3,500)		-35.0%	
Expenditures																				
Instruction	3,413	3,487			10,000				650				(9,350)				(9,350)		-93.5%	
Total Expenditures	3,413	3,487	10,000						650				(9,350)				(9,350)		-93.5%	
Ending Fund Balance	13,507	10,020			-				650				-				-		0.0%	
Total Requirements	16,920	13,507	10,000						650				(9,350)				(9,350)		-93.5%	
<u>All Funds Expenditures by Object</u>																				
Consumable Supplies & Materials	3,413	3,487			10,000				6,500				(3,500)				(3,500)		-35.0%	
Total Expenditures	3,413	3,487	10,000						6,500				(3,500)				(3,500)		-35.0%	
Ending Fund Balance	13,507	10,020			-				-				-				-		0.0%	
Total Requirements	16,920	13,507	10,000						6,500				(3,500)				(3,500)		-35.0%	

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 281 NCESD SPECIAL NEEDS FUND									
5400 Beginning Fund Balance	0	0	0	0.00	6,500	0.00	0	0	0
5000	0	0	0	0.00	6,500	0.00	0	0	0
Total Fund 281 NCESD SPECIAL NEEDS FUND	0	0	0	0.00	6,500	0.00	0	0	0

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021

Fund 202 NCESD SPECIAL NEEDS FUND

5400 Beginning Fund Balance	16,290	13,507	10,000	0.00	0.00	0.00	0	0	0
5000	16,290	13,507	10,000	0.00	0.00	0.00	0	0	0
Total Fund 202 NCESD SPECIAL NEEDS FUND	16,290	13,507	10,000	0.00	0.00	0.00	0	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
					2021			

Fund 281 NCESD SPECIAL NEEDS FUND								
Function	1111 Primary, K-6							
470 Computer Software	0	0	0	0.00	3,250	0.00	0	0
400	0	0	0	0.00	3,250	0.00	0	0
Total Function 1111 Primary, K-6	0	0	0	0.00	3,250	0.00	0	0
Function	1131 High School Programs							
470 Computer Software	0	0	0	0.00	3,250	0.00	0	0
400	0	0	0	0.00	3,250	0.00	0	0
Total Function 1131 High School Programs	0	0	0	0.00	3,250	0.00	0	0
Major Function 1000 INSTRUCTION	0	0	0	0.00	6,500	0.00	0	0
Total Fund 281 NCESD SPECIAL NEEDS FUND	0	0	0	0.00	6,500	0.00	0	0

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

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 20/21	PROPOSED 20/21 FTE APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 202 NCESD SPECIAL NEEDS FUND								
Function	1111 Primary, K-6							
470 Computer Software	1,707	1,743	5,000	0.00	0	0	0	0
400	1,707	1,743	5,000	0.00	0	0	0	0
Total Function 1111 Primary, K-6	1,707	1,743	5,000	0.00	0	0.00	0	0
Function	1131 High School Programs							
470 Computer Software	1,706	1,743	5,000	0.00	0	0.00	0	0
400	1,706	1,743	5,000	0.00	0	0.00	0	0
Total Function 1131 High School Programs	1,706	1,743	5,000	0.00	0	0.00	0	0
Major Function 1000 INSTRUCTION	3,413	3,487	10,000	0.00	0	0.00	0	0
Total Fund 202 NCESD SPECIAL NEEDS FUND	3,413	3,487	10,000	0.00	0	0.00	0	0

Sherman County School District

2020-21 Proposed Budget Document



299/205 Food Service Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - FOOD SERVICE FUND

	Food Service Fund Summary	2017-18		2018-19		2019-20 Adopted		2020-21 Budget		Increase/(Decrease)	
		Actual		Budget		FTE		Adopted		FTE	
										Dollars	Percent
Revenue											
Local Sources	46,367	49,443	40,000	40,000	4,200	4,200	40,000	40,000	4,200	-	0.0%
State Sources	4,426	4,621	-	-	-	-	-	-	-	-	0.0%
Federal Sources	80,490	85,078	73,000	73,000	-	-	-	-	-	-	0.0%
Other Sources			28,260	28,260	32,347	32,347	4,087	4,087	4,087	4,087	14.5%
Total Revenues	131,283	139,142	145,460	145,460	149,547	149,547	4,087	4,087	4,087	4,087	2.8%
Beginning Fund Balance		12,663	-	-	-	-	-	-	-	-	
Total Resources	131,283	151,805	145,460	145,460	149,547	149,547	4,087	4,087	4,087	4,087	2.8%
Expenditures											
Enterprise & Comm. Svcs.	128,176	151,805	145,460	145,460	1.80	1.80	149,547	149,547	1.80	1.80	4,087
Total Expenditures	128,176	151,805	145,460	145,460	1.80	1.80	149,547	149,547	1.80	1.80	4,087
Ending Fund Balance		3,107	-	-	-	-	-	-	-	-	0.0%
Total Requirements	131,283	151,805	145,460	145,460	1.80	1.80	149,547	149,547	1.80	1.80	4,087
All Funds Expenditures by Object											
Salaries	41,390	41,685	42,993	42,993	1.80	1.80	44,221	44,221	1.80	1.80	1,228
Related Payroll Costs	25,199	43,960	35,367	35,367	-	-	38,226	38,226	-	-	2,859
Purchased Services	714	480	1,700	1,700	-	-	1,700	1,700	-	-	816
Consumable Supplies & Materials	60,413	64,857	64,400	64,400	-	-	64,400	64,400	-	-	0.0%
Other Objects	460	823	1,000	1,000	-	-	1,000	1,000	-	-	0.0%
Total Expenditures	128,176	151,805	145,460	145,460	1.80	1.80	149,547	149,547	1.80	1.80	4,087
Ending Fund Balance		3,107	-	-	-	-	-	-	-	-	0.0%
Total Requirements	131,283	151,805	145,460	145,460	1.55	1.55	149,547	149,547	1.80	1.80	4,087
											2.8%

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund	299 FOOD SERVICE FUND								
	1600 FOOD SERVICE	0	0	0	0.00	40,000	0.00	0	0
1000		0	0	0	0.00	40,000	0.00	0	0
3102 State School Fund - School Lunch Maci	0	0	0	0.00	1,200	0.00	0	0	0
3299 Other Restricted Grants-in-aid	0	0	0	0.00	3,000	0.00	0	0	0
3000		0	0	0	0.00	4,200	0.00	0	0
4505 NAT'L LUNCH REIMBURSEMENT	0	0	0	0.00	65,000	0.00	0	0	0
4910 COMMODITIES DONATED BY USDA	0	0	0	0.00	8,000	0.00	0	0	0
4000		0	0	0	0.00	73,000	0.00	0	0
5204 TRANSFER FROM GENERAL FUND	0	0	0	0.00	32,347	0.00	0	0	0
5000		0	0	0	0.00	32,347	0.00	0	0
Total Fund 299 FOOD SERVICE FUND	0	0	0	0.00	149,547	0.00	0	0	0

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 205 FOOD SERVICE FUND								
1600 FOOD SERVICE	46,168	49,328	40,000	0.00	0.00	0.00	0.00	0.00
1940 DONATIONS FROM OUTSIDE SOURC	200	100	0	0.00	0.00	0.00	0.00	0.00
1990 Miscellaneous	0	15	0	0.00	0.00	0.00	0.00	0.00
1000	46,368	49,443	40,000	0.00	0.00	0.00	0.00	0.00
3102 State School Fund - School Lunch Matc	1,123	1,175	1,200	0.00	0.00	0.00	0.00	0.00
3299 Other Restricted Grants-in-aid	3,303	3,446	3,000	0.00	0.00	0.00	0.00	0.00
3000	4,426	4,621	4,200	0.00	0.00	0.00	0.00	0.00
4505 NATL LUNCH REIMBURSEMENT	73,406	76,258	65,000	0.00	0.00	0.00	0.00	0.00
4910 COMMODITIES DONATED BY USDA	7,084	8,820	8,000	0.00	0.00	0.00	0.00	0.00
4000	80,490	85,078	73,000	0.00	0.00	0.00	0.00	0.00
5204 TRANSFER FROM GENERAL FUND	0	9,556	2,000	0.00	0.00	0.00	0.00	0.00
5400 Beginning Fund Balance	0	3,108	0	0.00	0.00	0.00	0.00	0.00
5000	0	12,663	28,560	0.00	0.00	0.00	0.00	0.00
Total Fund 205 FOOD SERVICE FUND	131,284	151,806	114,660	0.00	0.00	0.00	0.00	0.00

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

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 299 FOOD SERVICE FUND	Function 3100 FOOD SERVICES							
112 Classified Salaries	0	0	0	0.00	42,221	1.80	0	0
122 Substitutes - Classified	0	0	0	0.00	2,000	0.00	0	0
100	0	0	0	0.00	44,221	1.80	0	0
211 Employer Contribution, Tier I and Tier II	0	0	0	0.00	10,177	0.00	0	0
220 Social Security Administration	0	0	0	0.00	3,382	0.00	0	0
231 Workers Compensation	0	0	0	0.00	1,133	0.00	0	0
232 Unemployment Compensation	0	0	0	0.00	44	0.00	0	0
240 Contractual Employee Benefits	0	0	0	0.00	23,490	0.00	0	0
200	0	0	0	0.00	38,226	0.00	0	0
319 Other Instructional, Prof & Tech Services	0	0	0	0.00	450	0.00	0	0
322 Repairs & Maintenance Services	0	0	0	0.00	500	0.00	0	0
342 Travel, Out of District	0	0	0	0.00	750	0.00	0	0
300	0	0	0	0.00	1,700	0.00	0	0
410 Consumable Supplies and Materials	0	0	0	0.00	500	0.00	0	0
415 COMMODITIES/SHIP	0	0	0	0.00	8,500	0.00	0	0
450 FOOD	0	0	0	0.00	55,000	0.00	0	0
470 Computer Software	0	0	0	0.00	400	0.00	0	0
400	0	0	0	0.00	64,400	0.00	0	0
640 Dues and Fees	0	0	0	0.00	1,000	0.00	0	0
600	0	0	0	0.00	1,000	0.00	0	0
Total Function 3100 FOOD SERVICES	0	0	0	0.00	149,547	1.80	0	0
Major Function 3000	0	0	0	0.00	149,547	1.80	0	0
Total Fund 299 FOOD SERVICE FUND	0	0	0	0.00	149,547	1.80	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 205 FOOD SERVICE FUND								
Function	3100	FOOD SERVICES						
112	Classified Salaries	39,803	41,010	40,993	0	0	0	0
122	Substitutes - Classified	1,587	675	2,000	0	0	0	0
100	41,390	41,685	42,993	0	0	0	0	0
211	Employer Contribution, Tier I and Tier II	7,104	7,837	9,405	0	0	0	0
220	Social Security Administration	3,089	3,002	2,919	0	0	0	0
231	Workers Compensation	832	779	1,106	0	0	0	0
232	Unemployment Compensation	40	39	0	0	0	0	0
240	Contractual Employee Benefits	14,134	32,303	21,524	0	0	0	0
200	25,199	43,961	35,367	0	0	0	0	0
319	Other Instructional, Prof & Tech Services	330	330	450	0	0	0	0
322	Repairs & Maintenance Services	0	0	0	0	0	0	0
342	Travel, Out of District	384	13	750	0	0	0	0
300	480	1,700	0	0	0	0	0	0
410	Consumable Supplies and Materials	17	66	500	0	0	0	0
415	COMMODITIES/SHIP	7,12	9,74	8,500	0	0	0	0
450	FOOD	52,301	55,354	55,000	0	0	0	0
470	Computer Software	343	0	400	0	0	0	0
400	63,113	64,857	64,400	0	0	0	0	0
640	Dues and Fees	460	823	1,000	0	0	0	0
600	460	823	1,000	0	0	0	0	0
Total Function 3100 FOOD SERVICES	123,176	151,806	145,460	1,80	0	0	0	0
Major Function 3000	128,176	151,806	145,460	1,80	0	0	0	0
Total Fund 205 FOOD SERVICE FUND	128,176	151,806	145,460	1,80	0	0	0	0

Sherman County School District

2020-21 Proposed Budget Document



300 Debt Service Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - DEBT SERVICE FUND

	2017-18	2018-19		2019-20 Adopted		2020-21 Budget		From 2019-20 Adopted	
		Actual	Budget	FTE	Adopted	FTE	Dollars	Percent	
Debt Service Fund Summary									
Revenue									
Other Sources	410,666	411,960	411,045		3,586,653		3,175,608		772.6%
Total Revenues	410,666	411,960	411,045		3,586,653		3,175,608		772.6%
Beginning Fund Balance									
Total Resources	410,666	411,960	411,045		3,586,653		3,175,608		772.6%
Expenditures									
Debt Service/Transfers	410,666	411,960	411,045		3,586,653		3,175,608		772.6%
Total Expenditures	410,666	411,960	411,045		3,586,653		3,175,608		772.6%
Ending Fund Balance									0.0%
Total Requirements	410,666	411,960	411,045		3,586,653		3,175,608		772.6%
All Funds Expenditures by Object									
Other Objects	410,666	411,960	411,045		3,586,653		3,175,608		772.6%
Total Expenditures	410,666	411,960	411,045		3,586,653		3,175,608		772.6%
Ending Fund Balance									0.0%
Total Requirements	410,666	411,960	411,045		3,586,653		3,175,608		772.6%

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

Resources Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 20/21	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
Fund 300 DEBT SERVICE FUND									
5205 TRANSFER FROM COUNTY SIP FUNC	410,666	410,960	411,045	0.00	3,586,653	0.00	0	0	0
5000	410,666	410,960	411,045	0.00	3,586,653	0.00	0	0	0
Total Fund 300 DEBT SERVICE FUND	410,666	410,960	411,045	0.00	3,586,653	0.00	0	0	0

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

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 20/21	PROPOSED FTE 20/21	APPROVED 20/21	ADOPTED 20/21	FTE 20/21
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Fund 300 DEBT SERVICE FUND									
Function	5110 Long-term Debt Service								
610	Redemption of Principal	293,000	301,000	309,000	0.00	3,571,000	0.00	0	0
621	REGULAR INTEREST	117,666	109,960	102,045	0.00	15,653	0.00	0	0
600	410,666	410,960	411,045	0.00	3,586,653	0.00	0	0	0
Total Function 5110 Long-term Debt Service	410,666	410,960	411,045	0.00	3,586,653	0.00	0	0	0
Major Function 5000 DEBT SERVICES	410,666	410,960	411,045	0.00	3,586,653	0.00	0	0	0
Total Fund 300 DEBT SERVICE FUND	410,666	410,960	411,045	0.00	3,586,653	0.00	0	0	0

Sherman County School District

2020-21 Proposed 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 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 20/21	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
Fund 401 CAPITAL PROJECTS FUND									
5205 TRANSFER FROM COUNTY SIP FUNC	50,000	0	0	0.00	0	0.00	0	0	0
5000	50,000	0	0	0.00	0	0.00	0	0	0
Total Fund 401 CAPITAL PROJECTS FUND	50,000	0	0	0.00	0	0.00	0	0	0

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

Requirements Report

	ACTUALS 17/18	ACTUALS 18/19	ADOPTED 19/20	FTE 19/20	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
					2021				

Fund 401 CAPITAL PROJECTS FUND									
Function	4150 BLDG CONSTRUCTION								
383	Architect/Engineer Services	2,500	0	0	0.00	0	0.00	0	0
300	2,500	0	0	0	0.00	0	0.00	0	0
520	Buildings Acquisition	47,500	0	0	0.00	0	0.00	0	0
500	47,500	0	0	0	0.00	0	0.00	0	0
Total Function 4150 BLDG CONSTRUCTION	50,000	0	0	0	0.00	0	0.00	0	0
Major Function 4000	50,000	0	0	0	0.00	0	0.00	0	0
Total Fund 401 CAPITAL PROJECTS FUND	50,000	0	0	0	0.00	0	0.00	0	0

Sherman County School District

2020-21 Proposed Budget Document



702 Fiduciary Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - FIDUCIARY FUND

Fiduciary Fund Summary	2017-18		2018-19		2019-20 Adopted		2020-21 Budget		From 2019-20 Adopted	
	Actual		Budget	FTE	Adopted	FTE	Dollars	Percent	Dollars	Percent
Revenue										
Local Sources	1,179	1,757	1,200		600		(600)	-50.0%	(600)	-50.0%
Total Revenues	1,179	1,757	1,200		600		(600)	-50.0%	(600)	-50.0%
Beginning Fund Balance										
	70,977	71,089	70,000		70,000		-	0.0%	-	0.0%
Total Resources	72,156	72,846	71,200		70,600		(600)	-0.8%	(600)	-0.8%
Expenditures										
Instruction	-	-	8,000		12,000		-	4,000	50.0%	
Enterprise & Comm. Svcs.	1,067	-	63,200		58,600		(4,600)	(4,600)	-7.3%	
Total Expenditures	1,067	-	71,200		70,600		(600)	(600)	-0.8%	
Ending Fund Balance										
	71,089	72,846	-		-		-	-	-	0.0%
Total Requirements	72,156	72,846	71,200		70,600		(600)	-0.8%	(600)	-0.8%
All Funds Expenditures by Object										
Consumable Supplies & Materials	-	-	8,000		12,000		-	4,000	50.0%	
Other Objects	1,067	-	63,200		58,600		(4,600)	(4,600)	-7.3%	
Total Expenditures	1,067	-	71,200		70,600		(600)	(600)	-0.8%	
Ending Fund Balance										
	71,089	72,846	-		-		-	-	-	0.0%
Total Requirements	72,156	72,846	71,200		70,600		(600)	-0.8%	(600)	-0.8%

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
Fund 702 FIDUCIARY FUNDS									
1510 Interest on Investments	1,180	1,757	1,200	0.00	600	0.00	0	0	0
1000 Beginning Fund Balance	1,180	1,757	1,200	0.00	600	0.00	0	0	0
5400 Ending Fund Balance	70,977	71,089	70,000	0.00	70,000	0.00	0	0	0
5000	70,977	71,089	70,000	0.00	70,000	0.00	0	0	0
Total Fund 702 FIDUCIARY FUNDS	72,157	72,847	71,200	0.00	70,600	0.00	0	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 702 FIDUCIARY FUNDS

Function	3900 OTHER COMMUNITY SERVICES								
690	Grant Indirect Charges	1,067	0	8,000	0.00	12,000	0.00	0	0
600	1,067	0	8,000	0.00	12,000	0.00	0	0	0
Total Function 3900 OTHER COMMUNITY SERVICES	1,067	0	8,000	0.00	12,000	0.00	0	0	0
Major Function 3000		1,067	0	8,000	0.00	12,000	0.00	0	0
Function 6110 Operating Contingency									
810	Planned Reserve	0	0	63,200	0.00	58,600	0.00	0	0
800	0	0	63,200	0.00	58,600	0.00	0	0	0
Total Function 6110 Operating Contingency	0	0	63,200	0.00	58,600	0.00	0	0	0
Major Function 6000 CONTINGENCIES		0	0	63,200	0.00	58,600	0.00	0	0
Total Fund 702 FIDUCIARY FUNDS		1,067	0	71,200	0.00	70,600	0.00	0	0

Sherman County School District

2020-21 Proposed Budget Document



703 Public Library Fund

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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**SHERMAN COUNTY SCHOOL DISTRICT
65912 HIGH SCHOOL LOOP MORO, OR 97039**

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	ADOPTED 2021	FTE 2021
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Fund 703 PUBLIC LIBRARY FUND								
Function	3340 Public Library Service							
112	Classified Salaries	55,529	57,569	65,494	0.00	66,613	0.00	0
100	55,529	57,569	65,494	0.00	66,613	0.00	0	0
211	Employer Contribution, Tier I and Tier II	9,968	11,189	15,931	0.00	16,204	0.00	0
220	Social Security Administration	4,191	4,357	5,012	0.00	5,096	0.00	0
231	Workers Compensation	193	195	1,113	0.00	1,132	0.00	0
232	Unemployment Compensation	55	57	65	0.00	67	0.00	0
290	UNDESIGNATED	855	595	1,000	0.00	1,000	0.00	0
200	15,262	16,393	23,121	0.00	23,499	0.00	0	0
319	Other Instructional, Prof & Tech Services	2,515	2,893	2,745	0.00	2,795	0.00	0
342	Travel, Out of District	556	577	600	0.00	800	0.00	0
351	Telephone	1,763	2,035	2,016	0.00	2,016	0.00	0
300	4,834	5,504	5,361	0.00	5,611	0.00	0	0
410	Consumable Supplies and Materials	4,421	10,850	3,707	0.00	3,707	0.00	0
430	Library Books	7,656	8,376	6,500	0.00	6,500	0.00	0
440	Periodicals	318	338	500	0.00	500	0.00	0
460	Non-consumable Items	1,235	2,289	0	0.00	0	0.00	0
470	Computer Software	744	663	800	0.00	800	0.00	0
480	COMPUTER HARDWARE	0	0	750	0.00	750	0.00	0
400	14,375	22,516	12,257	0.00	12,257	0.00	0	0
640	Dues and Fees	368	269	400	0.00	400	0.00	0
600	368	269	400	0.00	400	0.00	0	0
Total Function 3340 Public Library Service	90,368	102,251	106,633	0.00	108,380	0.00	0	0
Major Function 3000	90,368	102,251	106,633	0.00	108,380	0.00	0	0
Total Fund 703 PUBLIC LIBRARY FUND	90,368	102,251	106,633	0.00	108,380	0.00	0	0

Sherman County School District

2020-21 Proposed Budget Document



215 ESSEER Fund

Sherman County School District
Fiscal Year 2020-21 Proposed Budget

BUDGET SUMMARIES - ESSEER FUND

	2017-18 Actual	2018-19 Actual	2019-20 Adopted		2020-21 Budget		Increase/(Decrease) From 2019-20 Adopted	
			Budget	FTE	Adopted	FTE	Dollars	Percent
ESSEER Fund Summary								
Revenue					41,297		41,297	
Federal Sources					41,297		41,297	
Total Revenues					41,297		41,297	
Beginning Fund Balance								
Total Resources					41,297		41,297	
 Expenditures								
Instruction					29,999		29,999	
Support Services					11,298		11,298	
Total Expenditures					41,297		41,297	
Ending Fund Balance								
Total Requirements					41,297		41,297	
 All Funds Expenditures by Object								
Salaries					13,935		13,935	
Related Payroll Costs					6,064		6,064	
Consumable Supplies & Materials					21,298		21,298	
Total Expenditures					41,297		41,297	
Ending Fund Balance								
Total Requirements					41,297		41,297	

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

Resources Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
Fund 215 ESSEER FUND									
4500 RESTRICTED REV. FROM FED. GOV	0	0	0	0.00	41,297	0.00	0	0	0
4000	0	0	0	0.00	41,297	0.00	0	0	0
Total Fund 215 ESSEER FUND	0	0	0	0.00	41,297	0.00	0	0	0

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

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE APPROVED 2021	ADOPTED 2021	FTE 2021
					2021			

Fund 215 ESSEER FUND								
Function	1111 Primary, K-6							
111	Licensed Salaries	0	0	0.00	4,462	0.00	0	0
112	Classified Salaries	0	0	0.00	2,505	0.00	0	0
100		0	0	0.00	6,967	0.00	0	0
210	PUBLIC EMPLOYEES RETIREMENT SYSTEM	0	0	0.00	2,231	0.00	0	0
211	Employer Contribution, Tier I and Tier II	0	0	0.00	266	0.00	0	0
220	Social Security Administration	0	0	0.00	535	0.00	0	0
200		0	0	0.00	3,032	0.00	0	0
480	COMPUTER HARDWARE	0	0	0.00	5,000	0.00	0	0
400		0	0	0.00	5,000	0.00	0	0
Total Function 1111 Primary, K-6		0	0	0.00	14,999	0.00	0	0
Function	1131 High School Programs							
111	Licensed Salaries	0	0	0.00	4,463	0.00	0	0
112	Classified Salaries	0	0	0.00	2,505	0.00	0	0
100		0	0	0.00	6,968	0.00	0	0
210	PUBLIC EMPLOYEES RETIREMENT SYSTEM	0	0	0.00	2,231	0.00	0	0
211	Employer Contribution, Tier I and Tier II	0	0	0.00	267	0.00	0	0
220	Social Security Administration	0	0	0.00	534	0.00	0	0
200		0	0	0.00	3,032	0.00	0	0
480	COMPUTER HARDWARE	0	0	0.00	5,000	0.00	0	0
400		0	0	0.00	5,000	0.00	0	0
Total Function 1131 High School Programs		0	0	0.00	15,000	0.00	0	0
Major Function 1000 INSTRUCTION		0	0	0.00	29,999	0.00	0	0
Function	2540 OPERATION AND MAINTENANCE OF PLANT SERVICES							
410	Consumable Supplies and Materials	0	0	0.00	11,298	0.00	0	0
400		0	0	0.00	11,298	0.00	0	0

Requirements Report

	ACTUALS 1718	ACTUALS 1819	ADOPTED 1920	FTE 1920	PROPOSED 2021	PROPOSED FTE 2021	APPROVED 2021	ADOPTED 2021	FTE 2021
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Fund 215 ESSEER FUND

Total Function 2540 OPERATION AND MAINTENANCE OF PLANT SERVICES	0	0	0	0.00	11,298	0.00	0	0	0
Major Function 2000 SUPPORT SERVICES	0	0	0	0.00	11,298	0.00	0	0	0
Total Fund 215 ESSEER FUND	0	0	0	0.00	41,297	0.00	0	0	0