Vernonia School District 47J

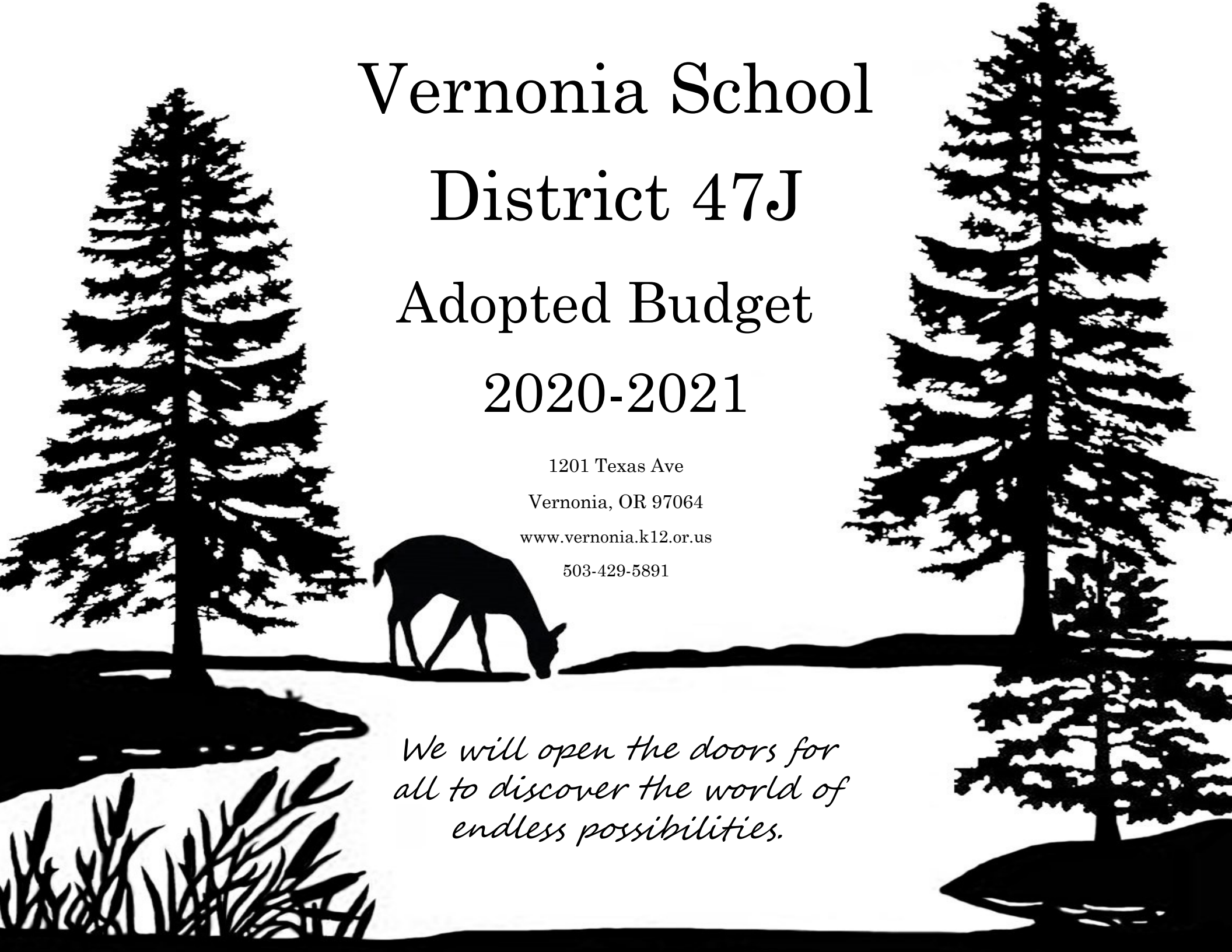
Adopted Budget 2020-2021

1201 Texas Ave

Vernonia, OR 97064

www.vernonia.k12.or.us

503-429-5891



We will open the doors for all to discover the world of endless possibilities.

VERNONIA SCHOOL DISTRICT 47J

VERNONIA, OREGON

ADOPTED BUDGET
2020-2021

Prepared by:

Aaron Miller
Superintendent

Marie Knight
Business Manager

VERNONIA SCHOOL DISTRICT 47J
ADOPTED BUDGET 2020 - 2021
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VERNONIA SCHOOL DISTRICT 47J

2020-2021 BUDGET COMMITTEE

BOARD MEMBERS	TERM EXPIRES
#1 – Susan Wagner	2021
#2 – Greg Kintz	2023
#3 – Steve Whiteman	2023
#4 – Stacey Pelster	2021
#5 – Vacant	2021
#6 – Brittanie Roberts	2021
#7 – Jeana Gump	2021

COMMUNITY MEMBERS	TERM EXPIRES
Vacant	2022
Vacant	2022
Kellie Murray	2022
Vacant	2020
Vacant	2020
Kimberly Titus	2021
Vacant	2021

ADMINISTRATIVE STAFF

Aaron Miller	Superintendent/Clerk & Budget Officer
Marie Knight	Business Manager
Nate Underwood	Vernonia Middle/High School Principal
Michelle Eagleson	K-5 Principal
Rachel Wilcoxen	K-12 Vice Principal

VERNONIA SCHOOL DISTRICT 47J

2020 - 2021 BUDGET CALENDAR

April 2, 2020	Publish Budget Committee Meeting – 1st notice	
April 16, 2020	Publish Budget Committee Meeting – 2nd notice	
April 30, 2020	Budget Committee Meeting	6:00 p.m.
May 14, 2020	Budget Committee Meeting School Board Meeting	6:00 p.m.
June 4, 2020	Publish Budget Hearing Notice	
June 11, 2020	Public Hearing and Adoption of Budget as approved by budget committee School Board Meeting	6:00 p.m.

Vernonia School District 47J

Budget Goals

- The district will provide the necessary instructional resources to ensure student success. Instructional resources include adequate numbers of current state adopted textbooks and updated technology to compete in a global society.

- The district will maintain safe and healthy physical facilities that provide an environment for a quality learning experience.

- The district will offer professional development opportunities for all employees. Through training, the staff will be expected to lead the students to higher levels of achievement.

Vision Statement

"We will open the doors for all to discover the world of endless possibilities".

Guiding Principles

We believe in providing a safe, caring environment which celebrates and honors differences.

We believe our schools inspire our students to become life-long learners through quality instruction based on meaningful, challenging, and exciting experiences.

We believe in preparing students to become confident, productive citizens in the global community.

We believe in building a collaborative relationship with our community based on respect, trust, honesty, and open communication.

"Discovering Endless Possibilities…"

BUDGET OVERVIEW

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

BUDGET FORMAT
The budget document is organized into three sections:

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

The Budget Message is a narrative overview of the 2020 – 2021 budget. Related information includes the budget committee members, composed of the seven board members and seven local citizens, and general information about the District's funds.

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

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

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

Other funds include:

Special Revenue Funds (202-290) – These funds account for resources that are limited to a particular purpose, either by external sources, such as the federal government, or locally, by the governing body. Included in these funds are federal, state and private grants; the District's food service program and student body funds.

Debt Service Funds (301-302) – Accounts for dedicated property tax revenue and principal and interest expenditures for the District's long-term obligations, including the general obligation (GO) bonds. GO bonds allow the District to finance capital projects such as the construction of new schools and major remodeling projects, as well as debt incurred during the construction of new district facilities.

Capital Project Fund (401-402) – Accounts for revenue and expenditures for capital projects should the district pass a General Obligation Bond and receive the Oregon School Capital Improvement Matching Program.

THE BUDGET PROCESS

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

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

The first budget committee meeting is generally held in April or May. Notice of the meeting is published twice in the newspaper, the first publication not more than thirty days prior and the second not less than five days prior to the date of the first budget meeting.

Once a document is given to the Budget Committee, citizens may obtain a copy at the District Office, 1201 Texas Avenue, Vernonia Oregon between 9:00 a.m. and 4:00 p.m.

HOW THE BUDGET IS ADOPTED

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

After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June business meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline for the Vernonia School District board of directors and administrative staff for the 2020-2021 fiscal year.

SUPPLEMENTAL BUDGETS

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

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

Vernonia School District 47J

Budget Message for the 2020-2021 Fiscal Year

This budget represents the financial plan for the 2020-2021 school year in the Vernonia School District. The goal of this budget is to meet the needs of the District through academic programming to provide a quality learning experience that promotes student success.

The General Fund budget (Fund 100) includes revenue of $8,395,870 which is based on the SSF estimate of $7,373,670, using the Governor's Budget of $9 billion, and beginning fund balance. We are estimating enrollment for the 2020-21 school year at 555 ADMr; this estimate includes students enrolled in the Vernonia Family Academy. When adjusted for special education, poverty and other student classification categories, the ADMr becomes the weighted ADMw, which is estimated at 776.35 for the 2020-2021 school year.

PROPOSED CHANGES FROM THE 2019-20 TO 2020-21 BUDGET

Contractual increases for salaries and associated payroll costs are reflected throughout the 2020-2021 proposed budget. Other proposed changes include:

- 1 additional student contact day paid from the general fund, 2 additional student contact days and 1 additional staff only contract days funded by the Student Investment Account were added to the 2020-2021 School Calendar.
- 2 licensed teaching positions have been added to the budget
    - Vernonia Family Academy
    - Vernonia High School Math, SIA funded

The General Fund budget includes a contingency fund and an unappropriated ending fund balance totaling $360,000, 4.29% of the general fund budget, this represents an increase of approximately 1% from 2019-2020. Ideally, these funds should be at 5% of the general fund. We continue to make progress towards this goal with each passing budget cycle.

This budget also includes a special section designated for revenue and planned expenditures of the District's $515,000 Student Investment Account allocation from ODE, through the passage of the Student Success Act. This allocation will provide much needed funding to the District to increase capacity to meet the academic needs of traditionally underserved students, and the social-emotional needs of all students.

All other known grants awarded to the District are included in general fund and special fund revenue.
The use of ESD credits will remain stable this year with only minor changes to contracted services.

EXPENDITURE ASSUMPTIONS

Personnel expenses are a large portion of the general fund program costs for instruction, support and administrative functions. Payroll costs continue to rise and are one of the most pressing concerns for our District as we attempt to balance student needs with the provision of a realistic compensation package for our staff. Premiums for District health insurance plans have increased over the years, consistent with state and national trends, and this trend will likely continue. The cost of medical services and insurance continue to be a state and national issue and cannot be controlled locally.

Estimated employer rates for the Public Employees Retirement System (PERS) increased in July 2019, while rates remain stable for 2020-2021 in this second year of the biennium. 2020-2021 rates are 32.03% of salary for Tier 1 and 2 employees and 26.58% for OPSRP employees.

Currently, it is anticipated that federal grant funding will remain consistent with 2019-20 levels, though there may be some fluctuations in individual programs such as IDEA and Title IIA. Despite this lack of increase in funding while costs continue to rise, our commitment to supporting students with special needs remains strong.

BUDGET TRANSPARENCY

A common concern expressed by citizens and elected officials relates to budget transparency. This is true not only at the local level, but also statewide, from the legislatively adopted budget, to how that translates to meeting individual student needs.

Throughout the school year, as District administrators met with staff they discussed the budget. The Superintendent held meetings with administrators and staff to share information, receive comments and suggestions and to gather feedback. School Board meetings provided another opportunity for the Board and Superintendent to engage with the community, regarding any budget concerns.

Vernonia School District 47J

Budget Message for the 2020-2021 Fiscal Year

The Oregon Department of Education, with input from practitioners, established a standardized chart of accounts that is used by all school districts in the state. The purpose of the standardized chart is to insure that data reported by each district is consistent in order to allow for reasonable comparison.

Standardized data is submitted to ODE and information can be accessed through the Data Base Initiative (DBI) portion of its website. Data relating to resources and expenditures of every district in the state can be accessed here.

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

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

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

While this budget does not meet all of the current needs of the students and staff in the Vernonia School District, it does fulfill our fiscal responsibility of providing a balanced operational budget, and continues to meet the state's minimum instructional hour guidelines.

The 2020-2021 Proposed Budget is hereby submitted for your consideration.

Sincerely,

Aaron Miller
Superintendent

VERNONIA SCHOOL DISTRICT 47J

SCHOOL DISTRICT ENROLLMENT AS OF OCTOBER 1, 2019

10/1/2019

GRADE	Mist Elem.	Vernonia Elem.	Vernonia Middle	Vernonia High	TOTAL
K	7	42			49
1	8	31			39
2	4	39			43
3	8	35			43
4	6	27			33
5	9	36			45
6			47		47
7			53		53
8			39		39
9				42	42
10				42	42
11				36	36
12				48	48
F.E.				14	14
TOTALS	42	210	139	182	573

VERNONIA SCHOOL DISTRICT
DEBT SERVICE PAYMENTS, 2020-21 BUDGET

Date of Issue	Amount of Issue	Effective Interest Rate	Amount Outstanding June 30, 2020	Payment August 2020	Payment December 2019	Payment June 2021	Total Payments 2020-21	Amount Outstanding June 30, 2021
BONDS								
July 1, 2004								
Certificates of participation	$ 995,000	1.8-5.15%	$ 275,000					$ 215,000
Principal				$ -	$ -	$ 60,000	$ 60,000	
Interest					8,736	8,737	17,473	
August 30, 2005								
Qualified Zone Academy Bonds	487,660	0%	51,296					25,731
Principal				25,565			25,565	
March 30, 2010								
General Obligation Bonds:	13,000,000	4.25%	-					(350,000)
Principal						350,000	350,000	
Interest					7,000	7,000	14,000	
July 14, 2016								
General Obligation Refunding Bonds:	12,804,322	2.85%	12,210,840					12,064,563
Principal						146,277	146,277	
Interest					178,089	1,078,089	1,256,178	
August 8, 2017								
General Obligation Bonds 2017A	4,205,275	1.49%-4.32%	4,161,690					4,142,626
Principal						19,064	19,064	
Interest						936	936	
August 8, 2017								
General Obligation Bonds 2017B	2,590,000	3.0%-4.0%	2,590,000					2,590,000
Principal							-	
Interest					51,000	51,000	102,000	
	$ 34,082,257		$ 19,288,826	$ 25,565	$ 244,825	$ 1,721,103	$ 1,991,493	$ 18,687,920

Vernonia School District 47J
Budget Summary - All Funds
2020-2021

RESOURCES	General Fund	Grants & Misc Special Revenue Funds	Food Service Fund	Student Body Fund	Debt Service GO Bond Fund	Debt Service Other Fund	Capital Project Fund	All Funds Adopted Budget	Adopted FTE
Local Revenue	$ 2,966,700	$ 31,484	$ 80,750	$ 285,000	$ 990,027	$ -	$ -	$ 4,353,961	-
Intermediate Revenue	80,500	-	-	-	-	-	-	80,500	-
State Revenue	4,728,670	876,695	14,700	-	-	-	-	5,620,065	-
Federal Revenue	-	461,405	183,000	-	-	-	-	644,405	-
Transfers In	20,000	10,000	50,000	-	-	104,500	-	184,500	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Other Revenue (BFB)	600,000	85,630	-	120,000	21,229	-	1,300,000	2,126,859	-
Total Revenue	$ 8,395,870	$ 1,465,214	$ 328,450	$ 405,000	$ 1,011,256	$ 104,500	$ 1,300,000	$ 13,010,290	-

EXPENDITURES		FTE		FTE		FTE						FTE
Instruction	$ 4,512,771	54.44	$ 1,072,283	9.53	$ -	-	$ 405,000	$ -	$ -	$ -	$ 5,990,054	63.97
Supporting Services	3,358,599	17.87	312,931	-	-	-	-	-	-	60,000	3,731,530	17.87
Community Services	-	-	60,000	-	328,450	3.69	-	-	-	-	388,450	3.69
Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	1,240,000	1,240,000	-
Debt Service	-	-	-	-	-	-	-	1,011,256	104,500	-	1,115,756	-
Transfers Out	164,500	-	20,000	-	-	-	-	-	-	-	184,500	-
Contingency	300,000	-	-	-	-	-	-	-	-	-	300,000	-
Ending Fund Balance	60,000	-	-	-	-	-	-	-	-	-	60,000	-
Total Expenditures	$ 8,395,870	72.31	$ 1,465,214	9.53	$ 328,450	3.69	$ 405,000	$ 1,011,256	$ 104,500	$ 1,300,000	$ 13,010,290	85.53

General Fund

VERNONIA
School District
Vernonia, Oregon
District 47J

GENERAL FUND

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

Revenues come from two main sources: state funding and local property taxes. The state revenue, local property taxes and timber revenue are components of the State School Fund (SSF), which make up approximately 88% of all General Fund revenue.

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

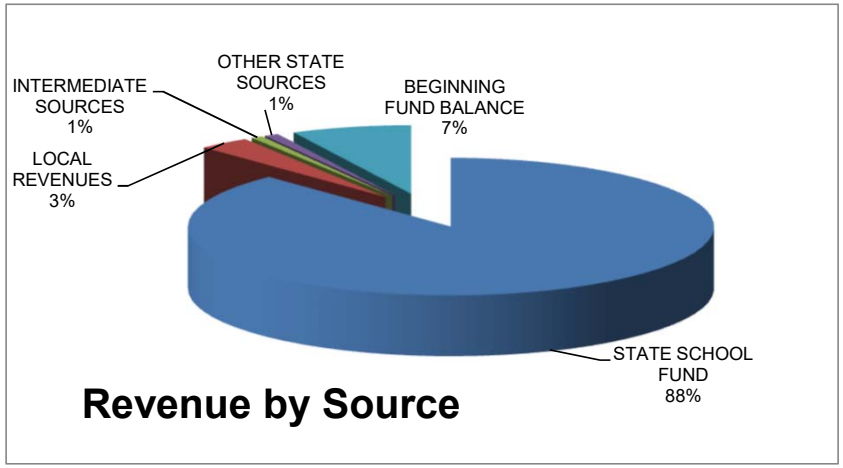
State School Fund formula is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local and timber revenues and other statutorily prescribed factors. The amount received from the state is adjusted down based on tax revenues received from the permanent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

Vernonia School District 47J

General Fund

Reveue Summary by Major Source

Major Source	ACTUALS 2017-18	ACTUALS 2018-19	BUDGET 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
STATE SCHOOL FUND*	$ 6,553,538	$ 6,649,876	$ 7,052,988	$ 7,373,670	$ 7,373,670	$ 7,373,670
OTHER LOCAL SOURCES	282,621	206,715	244,700	266,700	266,700	266,700
INTERMEDIATE SOURCES	51,473	21,487	62,800	60,500	60,500	60,500
OTHER STATE SOURCES	48,370	76,226	65,000	75,000	75,000	75,000
OTHER SOURCES/ BEGINNING FUND BALANCE	340,873	573,101	600,000	620,000	620,000	620,000
General Fund Total	**$ 7,276,875**	**$ 7,527,405**	**$ 8,025,488**	**$ 8,395,870**	**$ 8,395,870**	**$ 8,395,870**



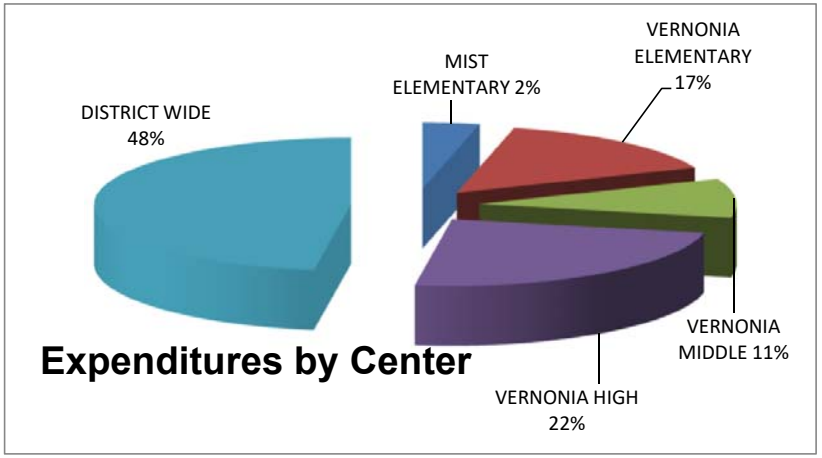
*STATE SCHOOL FUND: FORMULA INCLUDES -
PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

Vernonia School District 47J

General Fund

Expenditure Summary by Centers

Major Source	Description	ACTUALS 2017-18	ACTUALS 2018-19	BUDGET 2019-20	FTE	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
137	MIST ELEMENTARY	$ 169,700	175,272	$ 264,415	3.21	$ 301,066	3.25	$ 301,066	$ 301,066	3.25
155	VERNONIA ELEMENTARY	1,171,524	1,183,329	1,346,608	14.70	1,279,797	15.34	1,279,797	1,279,797	15.34
300	VERNONIA MIDDLE	755,619	712,248	898,105	9.35	796,991	8.10	796,991	796,991	8.10
620	VERNONIA HIGH	1,617,258	1,659,946	1,845,679	18.11	2,013,926	18.95	2,013,926	2,013,926	18.95
001	DISTRICT-WIDE	2,886,685	3,169,488	3,670,682	24.09	4,004,090	26.67	4,004,090	4,004,090	26.67
General Fund Total		**$ 6,600,786**	**$ 6,900,283**	**$ 8,025,489**	**69.46**	**$ 8,395,870**	**72.31**	**$ 8,395,870**	**$ 8,395,870**	**72.31**

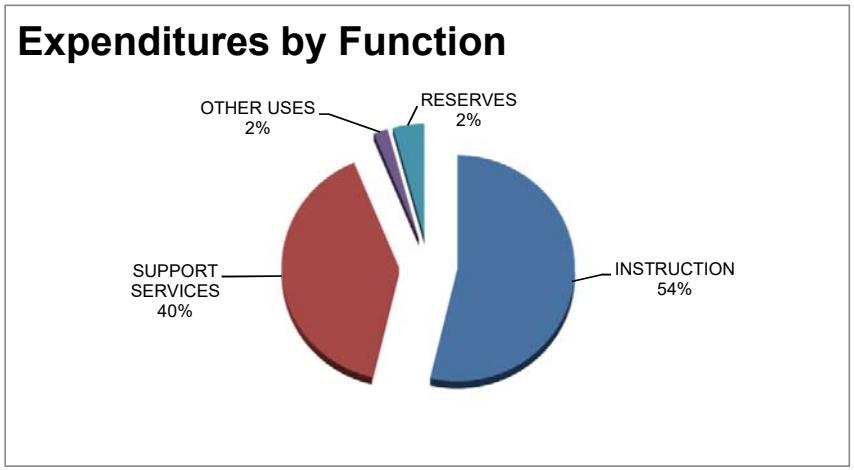


Vernonia School District 47J

General Fund

Expenditure Summary by Major Function

Major Source	Description	ACTUALS 2017-18	ACTUALS 2018-19	BUDGET 2019-20	FTE	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
1000	INSTRUCTION	$ 3,684,606	$ 3,761,450	$ 4,432,280	51.62	$ 4,512,771	54.44	$ 4,512,771	$ 4,512,771	54.44
2000	SUPPORT SERVICES	2,855,931	2,939,207	3,175,802	17.84	3,358,599	17.87	3,358,599	3,358,599	17.87
4000	FACILITIES	-	-	-	-	-	-	-	-	-
5000	OTHER USES	163,239	199,626	157,406	-	164,500	-	164,500	164,500	-
6000	CONTINGENCIES	-	-	200,000	-	300,000	-	300,000	300,000	-
7000	UNAPPROPRIATED ENDING FUND BAL.	-	-	60,000	-	60,000	-	60,000	60,000	-
General Fund Total		**$ 6,703,776**	**$ 6,900,283**	**$ 8,025,488**	**69.46**	**$ 8,395,870**	**72.31**	**$ 8,395,870**	**$ 8,395,870**	**72.31**

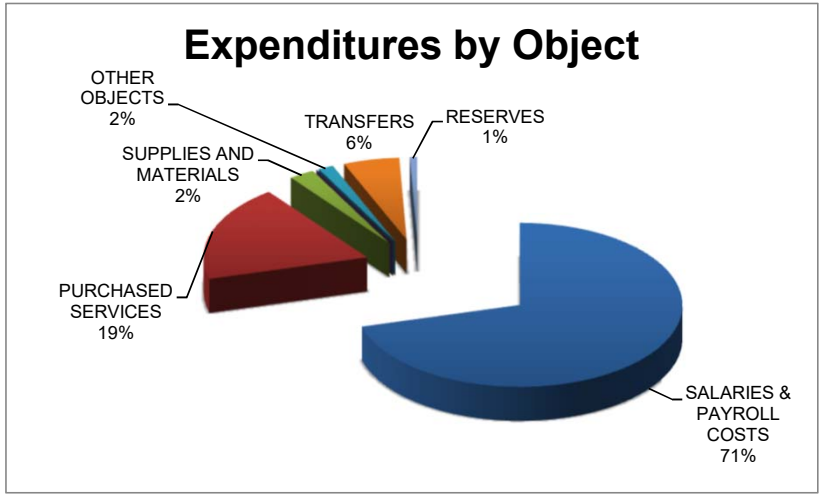


Vernonia School District 47J

General Fund

Expenditure Summary by Major Object

Major Object	Description	ACTUALS 2017-18	ACTUALS 2017-18	BUDGET 2019-20	FTE	PROPOSED 2020-21	PROPOSED FTE	APPROVED 2020-21	ADOPTED 2020-21	ADOPTED FTE
100	SALARIES	$ 3,027,542	3,023,568	3,453,455	64.17	3,618,812	72.31	3,618,812	3,618,812	72.31
200	ASSOCIATED PAYROLL COST	1,844,317	1,832,928	2,315,462	-	2,321,455	-	2,321,455	2,321,455	-
300	PURCHASED SERVICES	1,423,886	1,597,971	1,497,330	-	1,592,144	-	1,592,144	1,592,144	-
400	SUPPLIES AND MATERIALS	139,821	112,028	229,360	-	211,734	-	211,734	211,734	-
500	CAPITAL OUTLAY	-	28,323	-	-	-	-	-	-	-
600	OTHER OBJECTS	104,971	105,839	112,475	-	127,225	-	127,225	127,225	-
700	TRANSFERS	163,239	199,626	357,406	-	464,500	-	464,500	464,500	-
800	CONTINGENCY/PLANNED RESERVE	-	-	60,000	-	60,000	-	60,000	60,000	-
General Fund Total		**$ 6,703,776**	**$ 6,900,283**	**$ 8,025,488**	**64.17**	**$ 8,395,870**	**72.31**	**$ 8,395,870**	**$ 8,395,870**	**72.31**



Vernonia School District 47J
1201 TEXAS AVE VERNONIA, OR 97064-1298

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
1111	CURRENT YEAR TAXES	(2,302,496)	(2,375,568)	(2,425,000)	0.00	(2,625,000)	0.00	(2,625,000)	(2,625,000)	0.00
1112	PRIOR YEAR TAXES	(82,523)	(117,015)	(75,000)	0.00	(75,000)	0.00	(75,000)	(75,000)	0.00
1114	PAYMENT IN LIEU OF PROPERTY TA	(5,292)	0	0	0.00	0	0.00	0	0	0.00
1190	PENALTIES AND INTEREST ON TAXE	(1,302)	(1,671)	0	0.00	0	0.00	0	0	0.00
1500	INTEREST INCOME	(46,794)	(29,387)	(40,000)	0.00	(45,000)	0.00	(45,000)	(45,000)	0.00
1510	EARNINGS ON INVESTMENTS	(13)	(32)	0	0.00	0	0.00	0	0	0.00
1710	REVENUE: ADMISSIONS	(9,570)	0	(13,000)	0.00	(13,000)	0.00	(13,000)	(13,000)	0.00
1740	REVENUE: FEES	(21,124)	(21,550)	(30,000)	0.00	(30,000)	0.00	(30,000)	(30,000)	0.00
1910	RENTALS	(8,603)	(9,096)	(10,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
1920	DONATIONS	(24,401)	(16,330)	(30,700)	0.00	(30,700)	0.00	(30,700)	(30,700)	0.00
1960	PRIOR YEARS REFUNDS	(34,312)	(8,477)	(8,000)	0.00	(8,000)	0.00	(8,000)	(8,000)	0.00
1961	CURRENT YEAR REFUNDS	(8,120)	(4,570)	0	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00
1980	FEES CHARGED TO GRANTS	0	0	0	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00
1990	MISC.	(39,301)	(16,626)	(13,000)	0.00	(20,000)	0.00	(20,000)	(20,000)	0.00
1994	MEDICAID ADMIN CLAIM	(39,790)	(64,951)	(60,000)	0.00	(40,000)	0.00	(40,000)	(40,000)	0.00
1995	E-RATE	(50,593)	(35,695)	(40,000)	0.00	(40,000)	0.00	(40,000)	(40,000)	0.00
1000	**LOCAL REVENUES**	**(2,674,235)**	**(2,700,968)**	**(2,744,700)**	**0.00**	**(2,966,700)**	**0.00**	**(2,966,700)**	**(2,966,700)**	**0.00**
2101	COUNTY SCHOOL FUND	(18,300)	(55,367)	(20,000)	0.00	(20,000)	0.00	(20,000)	(20,000)	0.00
2102	GENERAL EDUCATION SERVICE DIS	(45,900)	(10,500)	(52,800)	0.00	(50,500)	0.00	(50,500)	(50,500)	0.00
2105	NATURAL GAS & MINERALS	(5,573)	(7,401)	(10,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
2200	INTERMEDIATE SOURCES - RESTRIC	0	(3,586)	0	0.00	0	0.00	0	0	0.00
2000	**REVENUE FROM INTERMEDIATE SOURCES**	**(69,773)**	**(76,854)**	**(82,800)**	**0.00**	**(80,500)**	**0.00**	**(80,500)**	**(80,500)**	**0.00**
3101	STATE SCHOOL FUND GRANT	(2,889,930)	(2,586,361)	(3,831,832)	0.00	(3,949,456)	0.00	(3,949,456)	(3,949,456)	0.00
3103	COMMON SCHOOL FUND	(50,688)	(54,496)	(51,156)	0.00	(54,214)	0.00	(54,214)	(54,214)	0.00
3104	STATE TIMBER REVENUE	(1,203,006)	(1,459,399)	(650,000)	0.00	(650,000)	0.00	(650,000)	(650,000)	0.00
3199	OTHER UNRESTRICTED GRANTS IN /	(35,335)	(34,068)	(35,000)	0.00	(35,000)	0.00	(35,000)	(35,000)	0.00
3299	OTHER RESTRICTED GRANTS-IN-AID	(13,035)	(42,157)	(30,000)	0.00	(40,000)	0.00	(40,000)	(40,000)	0.00
3000	**REVENUE FROM STATE SOURCES**	**(4,191,995)**	**(4,176,481)**	**(4,597,988)**	**0.00**	**(4,728,670)**	**0.00**	**(4,728,670)**	**(4,728,670)**	**0.00**
5200	TRANSFER OF FUNDS	0	0	0	0.00	(20,000)	0.00	(20,000)	(20,000)	0.00
5400	BEGINNING FUND BALANCE	(340,873)	(573,101)	(600,000)	0.00	(600,000)	0.00	(600,000)	(600,000)	0.00
5000	**OTHER SOURCES**	**(340,873)**	**(573,101)**	**(600,000)**	**0.00**	**(620,000)**	**0.00**	**(620,000)**	**(620,000)**	**0.00**
Total Fund 100	**GENERAL FUND**	**(7,276,875)**	**(7,527,404)**	**(8,025,488)**	**0.00**	**(8,395,870)**	**0.00**	**(8,395,870)**	**(8,395,870)**	**0.00**

Vernonia School District 47J
1201 TEXAS AVE VERNONIA, OR 97064-1298

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 1111	**ELEMENTARY K-6 INSTRUCTION**									
111	CERTIFIED SALARIES	502,426	506,846	583,191	11.50	516,022	11.50	516,022	516,022	11.50
112	NON-CERTIFIED SALARIES	13,313	14,368	15,620	0.75	20,340	0.75	20,340	20,340	0.75
121	SUBSTITUTE: CERTIFIED SALARIES	15,672	20,480	22,000	0.00	20,901	0.00	20,901	20,901	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	1,128	2,694	2,500	0.00	1,000	0.00	1,000	1,000	0.00
130	ADDITIONAL SALARY	26,783	22,134	20,881	0.00	28,125	0.00	28,125	28,125	0.00
210	PERS RETIREMENT	161,501	155,036	209,259	0.00	151,960	0.00	151,960	151,960	0.00
220	SOCIAL SECURITY	42,670	42,418	48,512	0.00	44,628	0.00	44,628	44,628	0.00
231	WORKERS COMPENSATION	4,238	4,549	5,119	0.00	4,740	0.00	4,740	4,740	0.00
242	MEDICAL BENEFITS	125,788	132,486	141,821	0.00	116,841	0.00	116,841	116,841	0.00
310	PROFESSIONAL SERVICES	0	445	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	8,219	11,022	10,000	0.00	10,500	0.00	10,500	10,500	0.00
324	RENTALS	9,894	11,022	10,000	0.00	11,000	0.00	11,000	11,000	0.00
340	TRAVEL	0	80	0	0.00	0	0.00	0	0	0.00
349	TRAVEL: STUDENT	1,406	1,512	225	0.00	1,200	0.00	1,200	1,200	0.00
371	TUITION	7,892	12,603	8,368	0.00	8,710	0.00	8,710	8,710	0.00
410	SUPPLIES	8,320	6,411	2,550	0.00	3,550	0.00	3,550	3,550	0.00
411	SUPPLIES: CO-OP	3,813	3,114	3,960	0.00	4,000	0.00	4,000	4,000	0.00
420	TEXTBOOKS	4,049	2,180	23,311	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	3,289	252	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	289	0	0	0.00	0	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	600	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	**ELEMENTARY K-6 INSTRUCTION**	**941,291**	**949,653**	**1,107,316**	**12.25**	**943,517**	**12.25**	**943,517**	**943,517**	**12.25**
Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**									
111	CERTIFIED SALARIES	321,422	320,890	382,145	7.47	343,261	6.51	343,261	343,261	6.51
112	NON-CERTIFIED SALARIES	10,213	17,303	19,115	0.94	20,580	0.94	20,580	20,580	0.94
121	SUBSTITUTE: CERTIFIED SALARIES	24,777	10,719	10,000	0.00	10,000	0.00	10,000	10,000	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	4,223	508	1,000	0.00	1,000	0.00	1,000	1,000	0.00
123	TEMPORARY LICENSED SALARIES	1,978	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**									
130	ADDITIONAL SALARY	8,507	13,250	13,493	0.00	15,663	0.00	15,663	15,663	0.00
210	PERS RETIREMENT	111,412	97,621	144,305	0.00	129,156	0.00	129,156	129,156	0.00
220	SOCIAL SECURITY	27,380	26,717	31,601	0.00	28,715	0.00	28,715	28,715	0.00
231	WORKERS COMPENSATION	2,747	2,892	3,390	0.00	3,101	0.00	3,101	3,101	0.00
242	MEDICAL BENEFITS	94,889	80,922	117,956	0.00	82,837	0.00	82,837	82,837	0.00
322	REPAIRS & MAINTENANCE	4,136	3,062	3,000	0.00	3,000	0.00	3,000	3,000	0.00
324	RENTALS	709	3,062	1,500	0.00	2,500	0.00	2,500	2,500	0.00
349	TRAVEL: STUDENT	1,600	25	0	0.00	500	0.00	500	500	0.00
371	TUITION	11,838	12,909	8,368	0.00	8,710	0.00	8,710	8,710	0.00
410	SUPPLIES	3,136	1,450	1,230	0.00	1,800	0.00	1,800	1,800	0.00
411	SUPPLIES: CO-OP	1,988	1,666	2,000	0.00	2,000	0.00	2,000	2,000	0.00
414	FOOD	1,115	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	230	0	200	0.00	1,000	0.00	1,000	1,000	0.00
470	SOFTWARE	770	0	0	0.00	0	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	99	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**	**633,168**	**592,994**	**739,303**	**8.40**	**653,823**	**7.45**	**653,823**	**653,823**	**7.45**
Function 1122	**MIDDLE SCHOOL STUDENT ACTIVITIES**									
123	TEMPORARY LICENSED SALARIES	12,703	10,150	10,300	0.00	14,007	0.00	14,007	14,007	0.00
124	TEMPORARY CLASSIFIED SALARIES	4,956	2,478	5,046	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	1,050	3,178	2,568	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,867	3,461	4,337	0.00	4,005	0.00	4,005	4,005	0.00
220	SOCIAL SECURITY	1,410	1,189	1,352	0.00	1,057	0.00	1,057	1,057	0.00
231	WORKERS COMPENSATION	143	129	146	0.00	112	0.00	112	112	0.00
310	PROFESSIONAL SERVICES	28	42	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	0	185	500	0.00	500	0.00	500	500	0.00
349	TRAVEL: STUDENT	290	240	600	0.00	600	0.00	600	600	0.00
390	OTHER PURCHASED SERVICES	3,049	3,022	3,350	0.00	3,350	0.00	3,350	3,350	0.00
410	SUPPLIES	1,572	1,877	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 1122	**MIDDLE SCHOOL STUDENT ACTIVITIES**	**28,067**	**25,951**	**29,199**	**0.00**	**24,630**	**0.00**	**24,630**	**24,630**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	487,824	485,492	573,052	10.81	652,519	11.42	652,519	652,519	11.42
112	NON-CERTIFIED SALARIES	27,436	38,023	41,670	1.81	43,665	1.81	43,665	43,665	1.81
121	SUBSTITUTE: CERTIFIED SALARIES	34,277	36,916	20,000	0.00	20,000	0.00	20,000	20,000	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	0	1,744	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	0	0	0	0.00	1,969	0.00	1,969	1,969	0.00
124	TEMPORARY CLASSIFIED SALARIES	3,040	3,042	0	0.00	18,000	0.00	18,000	18,000	0.00
130	ADDITIONAL SALARY	18,611	23,072	14,964	0.00	16,650	0.00	16,650	16,650	0.00
210	PERS RETIREMENT	160,423	157,011	212,858	0.00	223,502	0.00	223,502	223,502	0.00
220	SOCIAL SECURITY	41,606	43,553	48,169	0.00	55,690	0.00	55,690	55,690	0.00
231	WORKERS COMPENSATION	4,231	4,577	5,163	0.00	5,823	0.00	5,823	5,823	0.00
242	MEDICAL BENEFITS	110,876	146,352	183,441	0.00	191,514	0.00	191,514	191,514	0.00
310	PROFESSIONAL SERVICES	0	6,396	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	4,694	6,630	7,800	0.00	7,800	0.00	7,800	7,800	0.00
324	RENTALS	4,803	4,898	5,000	0.00	5,000	0.00	5,000	5,000	0.00
340	TRAVEL	37	285	750	0.00	750	0.00	750	750	0.00
349	TRAVEL: STUDENT	1,210	550	0	0.00	500	0.00	500	500	0.00
371	TUITION	15,084	16,637	12,552	0.00	13,065	0.00	13,065	13,065	0.00
410	SUPPLIES	6,727	6,356	5,550	0.00	5,650	0.00	5,650	5,650	0.00
411	SUPPLIES: CO-OP	3,703	2,843	3,500	0.00	3,500	0.00	3,500	3,500	0.00
420	TEXTBOOKS	145	425	500	0.00	1,000	0.00	1,000	1,000	0.00
460	NON-CONSUMABLE SUPPLIES	5,641	1,005	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	104	450	8,100	0.00	3,000	0.00	3,000	3,000	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**930,473**	**986,257**	**1,143,070**	**12.63**	**1,269,598**	**13.23**	**1,269,598**	**1,269,598**	**13.23**
Function 1132	**HIGH SCHOOL STUDENT ACTIVITIES**									
113	ADMINISTRATIVE SALARIES	17,500	17,500	25,000	0.00	26,000	0.38	26,000	26,000	0.38
123	TEMPORARY LICENSED SALARIES	49,551	42,742	40,275	0.00	51,010	0.00	51,010	51,010	0.00
124	TEMPORARY CLASSIFIED SALARIES	11,142	15,067	15,217	0.00	14,917	0.00	14,917	14,917	0.00
130	ADDITIONAL SALARY	4,345	5,238	1,933	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	7,971	8,342	9,428	0.00	10,109	0.00	10,109	10,109	0.00
220	SOCIAL SECURITY	6,195	6,040	6,186	0.00	6,872	0.00	6,872	6,872	0.00

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 1132	**HIGH SCHOOL STUDENT ACTIVITIES**									
231	WORKERS COMPENSATION	643	668	657	0.00	740	0.00	740	740	0.00
242	MEDICAL BENEFITS	532	422	408	0.00	300	0.00	300	300	0.00
310	PROFESSIONAL SERVICES	406	392	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	2,069	6,848	8,700	0.00	8,700	0.00	8,700	8,700	0.00
340	TRAVEL	3,229	4,090	3,500	0.00	3,500	0.00	3,500	3,500	0.00
349	TRAVEL: STUDENT	22,792	23,289	16,000	0.00	16,000	0.00	16,000	16,000	0.00
390	OTHER PURCHASED SERVICES	16,042	19,928	21,500	0.00	21,500	0.00	21,500	21,500	0.00
410	SUPPLIES	8,172	15,132	20,700	0.00	20,700	0.00	20,700	20,700	0.00
460	NON-CONSUMABLE SUPPLIES	2,340	908	10,000	0.00	10,000	0.00	10,000	10,000	0.00
640	DUES/FEES	2,460	2,260	2,500	0.00	2,500	0.00	2,500	2,500	0.00
Total Function 1132	**HIGH SCHOOL STUDENT ACTIVITIES**	**155,388**	**168,866**	**182,004**	**0.00**	**192,849**	**0.38**	**192,849**	**192,849**	**0.38**
Function 1210	**TALENTED & GIFTED**									
410	SUPPLIES	260	1,575	500	0.00	500	0.00	500	500	0.00
Total Function 1210	**TALENTED & GIFTED**	**260**	**1,575**	**500**	**0.00**	**500**	**0.00**	**500**	**500**	**0.00**
Function 1220	**SPECIAL LEARNING EXPERIENCES**									
371	TUITION	63,434	97,458	62,828	0.00	111,710	0.00	111,710	111,710	0.00
Total Function 1220	**SPECIAL LEARNING EXPERIENCES**	**63,434**	**97,458**	**62,828**	**0.00**	**111,710**	**0.00**	**111,710**	**111,710**	**0.00**
Function 1227	**ESY PROGRAMS**									
130	ADDITIONAL SALARY	1,772	1,955	3,689	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	360	548	459	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	123	145	281	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	13	16	29	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	57	43	0.00	0	0.00	0	0	0.00
410	SUPPLIES	11	0	0	0.00	0	0.00	0	0	0.00
Total Function 1227	**ESY PROGRAMS**	**2,279**	**2,722**	**4,500**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 1250	**LESS RESTRICTIVE PROGRAMS**									

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 1250	**LESS RESTRICTIVE PROGRAMS**									
111	CERTIFIED SALARIES	115,334	124,526	130,747	2.50	139,437	2.90	139,437	139,437	2.90
112	NON-CERTIFIED SALARIES	286,943	284,501	338,301	14.84	400,096	17.03	400,096	400,096	17.03
121	SUBSTITUTE: CERTIFIED SALARIES	12,343	20,106	17,000	0.00	20,000	0.00	20,000	20,000	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	23,304	16,363	20,000	0.00	20,000	0.00	20,000	20,000	0.00
130	ADDITIONAL SALARY	46,303	42,235	37,670	0.00	37,408	0.00	37,408	37,408	0.00
210	PERS RETIREMENT	129,052	132,015	168,936	0.00	174,038	0.00	174,038	174,038	0.00
220	SOCIAL SECURITY	34,012	33,642	39,490	0.00	45,361	0.00	45,361	45,361	0.00
231	WORKERS COMPENSATION	3,652	3,763	4,423	0.00	5,000	0.00	5,000	5,000	0.00
242	MEDICAL BENEFITS	179,543	180,338	216,344	0.00	249,375	0.00	249,375	249,375	0.00
310	PROFESSIONAL SERVICES	1,731	629	7,500	0.00	7,500	0.00	7,500	7,500	0.00
340	TRAVEL	929	1,561	500	0.00	500	0.00	500	500	0.00
410	SUPPLIES	3,395	2,042	2,500	0.00	2,500	0.00	2,500	2,500	0.00
420	TEXTBOOKS	3,962	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	2,148	0	0	0.00	0	0.00	0	0	0.00
Total Function 1250	**LESS RESTRICTIVE PROGRAMS**	**842,652**	**841,720**	**983,411**	**17.34**	**1,101,214**	**19.93**	**1,101,214**	**1,101,214**	**19.93**
Function 1260	**EARLY INTERVENTION**									
310	PROFESSIONAL SERVICES	11,347	7,107	5,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1260	**EARLY INTERVENTION**	**11,347**	**7,107**	**5,000**	**0.00**	**5,000**	**0.00**	**5,000**	**5,000**	**0.00**
Function 1271	**REMEDIATION**									
111	CERTIFIED SALARIES	20,994	29,707	0	0.00	0	0.00	0	0	0.00
112	NON-CERTIFIED SALARIES	9,661	9,324	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	134	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	187	182	500	0.00	500	0.00	500	500	0.00
210	PERS RETIREMENT	9,917	13,020	0	0.00	133	0.00	133	133	0.00
220	SOCIAL SECURITY	2,177	2,805	38	0.00	38	0.00	38	38	0.00
231	WORKERS COMPENSATION	226	311	4	0.00	4	0.00	4	4	0.00
242	MEDICAL BENEFITS	7,943	9,308	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	14,725	14,725	23,345	0.00	23,345	0.00	23,345	23,345	0.00
Total Function 1271	**REMEDIATION**	**65,964**	**79,382**	**23,887**	**0.00**	**24,020**	**0.00**	**24,020**	**24,020**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 1284	**VERNONIA FAMILY ACADEMY**									
111	CERTIFIED SALARIES	0	0	61,003	1.00	78,621	1.20	78,621	78,621	1.20
210	PERS RETIREMENT	0	0	19,948	0.00	29,201	0.00	29,201	29,201	0.00
220	SOCIAL SECURITY	0	0	4,667	0.00	5,937	0.00	5,937	5,937	0.00
231	WORKERS COMPENSATION	0	0	482	0.00	620	0.00	620	620	0.00
242	MEDICAL BENEFITS	0	0	15,480	0.00	21,732	0.00	21,732	21,732	0.00
310	PROFESSIONAL SERVICES	0	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
420	TEXTBOOKS	0	0	9,000	0.00	15,000	0.00	15,000	15,000	0.00
470	SOFTWARE	0	0	9,000	0.00	3,000	0.00	3,000	3,000	0.00
480	TECHNOLOGY HARDWARE	0	0	5,250	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1284	**VERNONIA FAMILY ACADEMY**	**0**	**0**	**139,830**	**1.00**	**174,111**	**1.20**	**174,111**	**174,111**	**1.20**
Function 1400	**SUMMER SCHOOL PROGRAMS**									
130	ADDITIONAL SALARY	5,633	5,433	7,500	0.00	8,000	0.00	8,000	8,000	0.00
210	PERS RETIREMENT	1,709	1,237	2,300	0.00	2,126	0.00	2,126	2,126	0.00
220	SOCIAL SECURITY	409	398	574	0.00	612	0.00	612	612	0.00
231	WORKERS COMPENSATION	42	44	57	0.00	61	0.00	61	61	0.00
410	SUPPLIES	2,489	655	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 1400	**SUMMER SCHOOL PROGRAMS**	**10,281**	**7,766**	**11,431**	**0.00**	**11,800**	**0.00**	**11,800**	**11,800**	**0.00**
Function 2110	**ATTENDANCE SERVICES**									
111	CERTIFIED SALARIES	0	0	0	0.00	750	0.00	750	750	0.00
112	NON-CERTIFIED SALARIES	25,918	27,454	30,415	1.00	31,012	1.00	31,012	31,012	1.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	13	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	1,401	604	300	0.00	300	0.00	300	300	0.00
210	PERS RETIREMENT	9,070	9,091	11,603	0.00	12,159	0.00	12,159	12,159	0.00
220	SOCIAL SECURITY	2,020	2,072	2,270	0.00	2,361	0.00	2,361	2,361	0.00
231	WORKERS COMPENSATION	211	231	251	0.00	262	0.00	262	262	0.00
242	MEDICAL BENEFITS	4,145	5,834	5,834	0.00	6,313	0.00	6,313	6,313	0.00
460	NON-CONSUMABLE SUPPLIES	2,425	0	0	0.00	0	0.00	0	0	0.00
Total Function 2110	**ATTENDANCE SERVICES**	**45,202**	**45,285**	**50,672**	**1.00**	**53,158**	**1.00**	**53,158**	**53,158**	**1.00**

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		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2115	**STUDENT SAFETY**									
391	SCHOOL RESOURCE OFFICER	0	30,479	37,100	0.00	37,100	0.00	37,100	37,100	0.00
410	SUPPLIES	0	98	0	0.00	0	0.00	0	0	0.00
Total Function 2115	**STUDENT SAFETY**	**0**	**30,577**	**37,100**	**0.00**	**37,100**	**0.00**	**37,100**	**37,100**	**0.00**
Function 2120	**GUIDANCE**									
111	CERTIFIED SALARIES	118,799	105,782	128,792	2.00	137,238	2.00	137,238	137,238	2.00
121	SUBSTITUTE: CERTIFIED SALARIES	38	63	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	3,597	5,420	1,500	0.00	1,500	0.00	1,500	1,500	0.00
210	PERS RETIREMENT	37,484	34,149	45,410	0.00	48,851	0.00	48,851	48,851	0.00
220	SOCIAL SECURITY	8,975	8,095	9,521	0.00	10,144	0.00	10,144	10,144	0.00
231	WORKERS COMPENSATION	898	880	1,027	0.00	1,091	0.00	1,091	1,091	0.00
242	MEDICAL BENEFITS	29,658	23,857	30,809	0.00	34,842	0.00	34,842	34,842	0.00
340	TRAVEL	296	405	400	0.00	400	0.00	400	400	0.00
410	SUPPLIES	553	245	460	0.00	460	0.00	460	460	0.00
640	DUES/FEES	0	59	0	0.00	0	0.00	0	0	0.00
Total Function 2120	**GUIDANCE**	**200,298**	**178,954**	**217,918**	**2.00**	**234,527**	**2.00**	**234,527**	**234,527**	**2.00**
Function 2130	**HEALTH SERVICES**									
310	PROFESSIONAL SERVICES	15,315	14,953	13,125	0.00	35,000	0.00	35,000	35,000	0.00
410	SUPPLIES	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 2130	**HEALTH SERVICES**	**15,315**	**14,953**	**13,125**	**0.00**	**40,000**	**0.00**	**40,000**	**40,000**	**0.00**
Function 2140	**PSYCHOLOGY**									
130	ADDITIONAL SALARY	242	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	67	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	19	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	2	0	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	1,640	48,486	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410	SUPPLIES	825	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2140	**PSYCHOLOGY**	**2,795**	**48,486**	**2,000**	**0.00**	**2,000**	**0.00**	**2,000**	**2,000**	**0.00**

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		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2150	**SPEECH PATHOLOGY/AUDIOLOGY**									
310	PROFESSIONAL SERVICES	16,476	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	0	0	100	0.00	100	0.00	100	100	0.00
410	SUPPLIES	0	0	500	0.00	500	0.00	500	500	0.00
Total Function 2150	**SPEECH PATHOLOGY/AUDIOLOGY**	**16,476**	**0**	**600**	**0.00**	**600**	**0.00**	**600**	**600**	**0.00**
Function 2160	**DRUG & ALCOHOL PREVENTION**									
310	PROFESSIONAL SERVICES	13,623	11,397	0	0.00	0	0.00	0	0	0.00
Total Function 2160	**DRUG & ALCOHOL PREVENTION**	**13,623**	**11,397**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2190	**INDIRECT STUDENT SUPPORT**									
112	NON-CERTIFIED SALARIES	13,683	14,093	14,431	0.50	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	6,151	5,089	5,575	0.00	500	0.00	500	500	0.00
210	PERS RETIREMENT	5,527	5,202	6,241	0.00	133	0.00	133	133	0.00
220	SOCIAL SECURITY	1,511	1,467	1,530	0.00	38	0.00	38	38	0.00
231	WORKERS COMPENSATION	148	152	159	0.00	4	0.00	4	4	0.00
242	MEDICAL BENEFITS	1,058	806	781	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	0	500	0.00	500	0.00	500	500	0.00
Total Function 2190	**INDIRECT STUDENT SUPPORT**	**28,077**	**26,810**	**29,218**	**0.50**	**1,175**	**0.00**	**1,175**	**1,175**	**0.00**
Function 2210	**IMPROVEMENT OF INSTRUCTION**									
121	SUBSTITUTE: CERTIFIED SALARIES	5,655	0	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	0	0	0	0.00	6,720	0.00	6,720	6,720	0.00
130	ADDITIONAL SALARY	14,036	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	3,878	0	0	0.00	2,243	0.00	2,243	2,243	0.00
220	SOCIAL SECURITY	1,047	0	0	0.00	502	0.00	502	502	0.00
231	WORKERS COMPENSATION	103	0	0	0.00	53	0.00	53	53	0.00
340	TRAVEL	3,192	3,103	5,000	0.00	5,000	0.00	5,000	5,000	0.00
345	LICENSED TUITION	4,892	8,474	10,000	0.00	10,000	0.00	10,000	10,000	0.00
347	CLASSIFIED TUITION	0	391	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	0	240	0.00	240	0.00	240	240	0.00

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		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Total Function 2210	**IMPROVEMENT OF INSTRUCTION**	**32,803**	**11,969**	**15,240**	**0.00**	**24,759**	**0.00**	**24,759**	**24,759**	**0.00**
Function 2220	**EDUCATIONAL MEDIA**									
112	NON-CERTIFIED SALARIES	44,713	46,464	49,778	1.69	52,729	1.69	52,729	52,729	1.69
122	SUBSTITUTE: NON-CERTIFIED SALARIES	5,912	1,304	2,000	0.00	2,000	0.00	2,000	2,000	0.00
130	ADDITIONAL SALARY	447	889	1,283	0.00	1,470	0.00	1,470	1,470	0.00
210	PERS RETIREMENT	14,993	14,733	18,126	0.00	19,764	0.00	19,764	19,764	0.00
220	SOCIAL SECURITY	3,353	3,205	3,538	0.00	4,116	0.00	4,116	4,116	0.00
231	WORKERS COMPENSATION	391	400	433	0.00	458	0.00	458	458	0.00
242	MEDICAL BENEFITS	23,036	31,885	31,990	0.00	36,751	0.00	36,751	36,751	0.00
410	SUPPLIES	484	399	800	0.00	800	0.00	800	800	0.00
430	LIBRARY BOOKS	1,333	1,018	1,100	0.00	1,100	0.00	1,100	1,100	0.00
460	NON-CONSUMABLE SUPPLIES	270	0	0	0.00	0	0.00	0	0	0.00
Total Function 2220	**EDUCATIONAL MEDIA**	**94,934**	**100,297**	**109,047**	**1.69**	**119,188**	**1.69**	**119,188**	**119,188**	**1.69**
Function 2310	**BOARD OF EDUCATION**									
112	NON-CERTIFIED SALARIES	5,234	5,553	5,686	0.10	5,857	0.10	5,857	5,857	0.10
130	ADDITIONAL SALARY	30	65	500	0.00	500	0.00	500	500	0.00
210	PERS RETIREMENT	1,748	1,865	2,169	0.00	2,360	0.00	2,360	2,360	0.00
220	SOCIAL SECURITY	389	411	454	0.00	464	0.00	464	464	0.00
231	WORKERS COMPENSATION	39	45	49	0.00	51	0.00	51	51	0.00
242	MEDICAL BENEFITS	1,478	1,421	1,408	0.00	1,423	0.00	1,423	1,423	0.00
310	PROFESSIONAL SERVICES	1,154	0	500	0.00	500	0.00	500	500	0.00
340	TRAVEL	4,204	4,293	5,500	0.00	5,500	0.00	5,500	5,500	0.00
354	ADVERTISING	257	250	500	0.00	500	0.00	500	500	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	0	448	0	0.00	0	0.00	0	0	0.00
381	AUDIT SERVICES	31,850	24,310	15,000	0.00	25,000	0.00	25,000	25,000	0.00
382	LEGAL SERVICES	2,580	7,543	9,000	0.00	9,000	0.00	9,000	9,000	0.00
388	ELECTIONS	14	900	500	0.00	500	0.00	500	500	0.00
410	SUPPLIES	0	67	200	0.00	200	0.00	200	200	0.00
414	FOOD	0	128	0	0.00	0	0.00	0	0	0.00
450	FOOD	68	0	0	0.00	0	0.00	0	0	0.00

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		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2310	**BOARD OF EDUCATION**									
640	DUES/FEES	2,916	2,916	3,000	0.00	3,000	0.00	3,000	3,000	0.00
Total Function 2310	**BOARD OF EDUCATION**	**51,960**	**50,213**	**44,466**	**0.10**	**54,854**	**0.10**	**54,854**	**54,854**	**0.10**
Function 2321	**OFFICE OF SUPERINTENDENT**									
112	NON-CERTIFIED SALARIES	47,107	49,975	51,175	0.90	52,710	0.90	52,710	52,710	0.90
113	ADMINISTRATIVE SALARIES	103,181	99,244	99,244	1.00	112,511	1.00	112,511	112,511	1.00
130	ADDITIONAL SALARY	21,027	14,194	9,162	0.00	9,609	0.00	9,609	9,609	0.00
210	PERS RETIREMENT	56,911	54,299	59,788	0.00	66,197	0.00	66,197	66,197	0.00
220	SOCIAL SECURITY	12,988	12,344	12,044	0.00	13,181	0.00	13,181	13,181	0.00
230	OTHER EMPLOYEE BENEFITS	0	0	138	0.00	138	0.00	138	138	0.00
231	WORKERS COMPENSATION	1,250	1,284	1,255	0.00	1,374	0.00	1,374	1,374	0.00
242	MEDICAL BENEFITS	13,442	18,818	21,635	0.00	21,803	0.00	21,803	21,803	0.00
310	PROFESSIONAL SERVICES	300	300	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	4,341	5,511	4,500	0.00	4,500	0.00	4,500	4,500	0.00
324	RENTALS	6,219	6,040	6,000	0.00	6,000	0.00	6,000	6,000	0.00
340	TRAVEL	2,627	4,244	3,200	0.00	3,200	0.00	3,200	3,200	0.00
351	TELEPHONE	1,821	1,689	2,000	0.00	2,000	0.00	2,000	2,000	0.00
353	POSTAGE	1,338	540	1,200	0.00	1,200	0.00	1,200	1,200	0.00
355	PRINTING	0	75	500	0.00	500	0.00	500	500	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	72	128	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	1,418	1,593	2,000	0.00	2,000	0.00	2,000	2,000	0.00
414	FOOD	0	188	0	0.00	0	0.00	0	0	0.00
450	FOOD	168	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	1,088	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	2,155	1,793	2,200	0.00	2,200	0.00	2,200	2,200	0.00
651	LIABILITY INSURANCE	12,080	13,479	0	0.00	0	0.00	0	0	0.00
Total Function 2321	**OFFICE OF SUPERINTENDENT**	**289,532**	**285,738**	**276,042**	**1.90**	**299,123**	**1.90**	**299,123**	**299,123**	**1.90**
Function 2410	**OFFICE OF PRINCIPAL**									
112	NON-CERTIFIED SALARIES	65,718	57,222	62,301	2.00	67,051	2.00	67,051	67,051	2.00
113	ADMINISTRATIVE SALARIES	153,416	153,633	190,732	2.00	195,105	2.00	195,105	195,105	2.00

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		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2410	**OFFICE OF PRINCIPAL**									
122	SUBSTITUTE: NON-CERTIFIED SALARIES	0	509	3,000	0.00	3,000	0.00	3,000	3,000	0.00
123	TEMPORARY LICENSED SALARIES	4,827	3,444	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	8,867	7,646	4,200	0.00	4,200	0.00	4,200	4,200	0.00
210	PERS RETIREMENT	73,973	69,097	94,016	0.00	98,232	0.00	98,232	98,232	0.00
220	SOCIAL SECURITY	17,341	16,498	19,311	0.00	20,187	0.00	20,187	20,187	0.00
231	WORKERS COMPENSATION	1,716	1,767	2,062	0.00	2,129	0.00	2,129	2,129	0.00
242	MEDICAL BENEFITS	63,773	39,168	44,125	0.00	50,059	0.00	50,059	50,059	0.00
322	REPAIRS & MAINTENANCE	4,858	6,123	5,400	0.00	5,400	0.00	5,400	5,400	0.00
324	RENTALS	6,387	6,123	7,800	0.00	6,300	0.00	6,300	6,300	0.00
340	TRAVEL	1,122	3,567	1,000	0.00	1,000	0.00	1,000	1,000	0.00
351	TELEPHONE	17,555	16,338	18,700	0.00	18,700	0.00	18,700	18,700	0.00
353	POSTAGE	3,662	4,460	4,000	0.00	4,700	0.00	4,700	4,700	0.00
355	PRINTING	263	306	900	0.00	900	0.00	900	900	0.00
410	SUPPLIES	2,489	2,631	3,109	0.00	3,109	0.00	3,109	3,109	0.00
412	SUPPLIES: AWARDS	3,128	809	3,600	0.00	3,600	0.00	3,600	3,600	0.00
640	DUES/FEES	3,135	5,970	3,400	0.00	3,400	0.00	3,400	3,400	0.00
Total Function 2410	**OFFICE OF PRINCIPAL**	**432,229**	**395,311**	**467,657**	**4.00**	**487,070**	**4.00**	**487,070**	**487,070**	**4.00**
Function 2490	**SCHOOL ADMINISTRATION - OTHER SUPPORT**									
113	ADMINISTRATIVE SALARIES	48,695	45,331	78,734	1.00	79,961	1.00	79,961	79,961	1.00
130	ADDITIONAL SALARY	2,400	2,400	2,400	0.00	2,400	0.00	2,400	2,400	0.00
210	PERS RETIREMENT	16,964	15,847	30,953	0.00	31,322	0.00	31,322	31,322	0.00
220	SOCIAL SECURITY	3,660	3,397	5,790	0.00	5,927	0.00	5,927	5,927	0.00
231	WORKERS COMPENSATION	373	374	637	0.00	647	0.00	647	647	0.00
242	MEDICAL BENEFITS	8,251	8,302	13,817	0.00	14,714	0.00	14,714	14,714	0.00
340	TRAVEL	1,823	4,346	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 2490	**SCHOOL ADMINISTRATION - OTHER SUPPORT**	**82,165**	**79,996**	**133,831**	**1.00**	**136,471**	**1.00**	**136,471**	**136,471**	**1.00**
Function 2520	**FISCAL SERVICES**									
112	NON-CERTIFIED SALARIES	55,430	65,748	69,346	1.00	88,436	1.50	88,436	88,436	1.50
130	ADDITIONAL SALARY	17,689	15,315	17,725	0.00	21,926	0.00	21,926	21,926	0.00

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		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2520	**FISCAL SERVICES**									
210	PERS RETIREMENT	17,318	21,230	27,276	0.00	45,906	0.00	45,906	45,906	0.00
220	SOCIAL SECURITY	5,584	6,201	6,661	0.00	10,741	0.00	10,741	10,741	0.00
231	WORKERS COMPENSATION	539	640	687	0.00	1,116	0.00	1,116	1,116	0.00
232	UNEMPLOYMENT	6,137	2,512	31,000	0.00	31,000	0.00	31,000	31,000	0.00
242	MEDICAL BENEFITS	1,560	2,900	1,840	0.00	3,318	0.00	3,318	3,318	0.00
310	PROFESSIONAL SERVICES	2,561	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	700	800	0.00	800	0.00	800	800	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
389	OTHER BOARD SERVICES	3,808	2,561	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	816	1,296	1,600	0.00	1,600	0.00	1,600	1,600	0.00
460	NON-CONSUMABLE SUPPLIES	0	796	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	0	7,200	0.00	3,000	0.00	3,000	3,000	0.00
640	DUES/FEES	2,585	4,127	3,000	0.00	3,000	0.00	3,000	3,000	0.00
642	BANKING FEES	717	708	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2520	**FISCAL SERVICES**	**114,743**	**124,734**	**178,136**	**1.00**	**221,843**	**1.50**	**221,843**	**221,843**	**1.50**
Function 2542	**CARE/UPKEEP BUILDINGS**									
112	NON-CERTIFIED SALARIES	63,073	69,135	100,306	3.40	78,965	2.44	78,965	78,965	2.44
122	SUBSTITUTE: NON-CERTIFIED SALARIES	2,072	7,822	6,000	0.00	6,000	0.00	6,000	6,000	0.00
130	ADDITIONAL SALARY	6,495	6,323	5,000	0.00	5,000	0.00	5,000	5,000	0.00
210	PERS RETIREMENT	18,832	19,857	32,425	0.00	21,653	0.00	21,653	21,653	0.00
220	SOCIAL SECURITY	5,378	6,251	8,392	0.00	6,770	0.00	6,770	6,770	0.00
231	WORKERS COMPENSATION	3,176	4,835	4,835	0.00	4,670	0.00	4,670	4,670	0.00
242	MEDICAL BENEFITS	5,929	5,979	21,478	0.00	12,435	0.00	12,435	12,435	0.00
310	PROFESSIONAL SERVICES	2,185	250	0	0.00	0	0.00	0	0	0.00
321	CLEANING SERVICES	1,300	1,350	1,500	0.00	1,500	0.00	1,500	1,500	0.00
322	REPAIRS & MAINTENANCE	27,645	41,563	29,000	0.00	37,000	0.00	37,000	37,000	0.00
324	RENTALS	5,675	3,301	4,000	0.00	4,000	0.00	4,000	4,000	0.00
325	ELECTRICITY	87,760	89,529	94,400	0.00	94,400	0.00	94,400	94,400	0.00
326	FUEL	38,751	41,064	45,000	0.00	45,000	0.00	45,000	45,000	0.00
327	WATER & SEWER	30,190	27,458	35,750	0.00	35,000	0.00	35,000	35,000	0.00

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2542	**CARE/UPKEEP BUILDINGS**									
328	GARBAGE	10,002	10,782	11,600	0.00	11,600	0.00	11,600	11,600	0.00
340	TRAVEL	121	277	0	0.00	0	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	0	0	12,500	0.00	12,500	0.00	12,500	12,500	0.00
410	SUPPLIES	22,708	22,333	27,500	0.00	27,000	0.00	27,000	27,000	0.00
460	NON-CONSUMABLE SUPPLIES	3,949	(9,625)	2,000	0.00	2,000	0.00	2,000	2,000	0.00
542	REPLACEMENT EQUIPMENT	0	10,480	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	887	1	0	0.00	0	0.00	0	0	0.00
651	LIABILITY INSURANCE	8,396	73,681	95,000	0.00	110,000	0.00	110,000	110,000	0.00
670	TAXES & LICENSES	20	0	300	0.00	300	0.00	300	300	0.00
Total Function 2542	**CARE/UPKEEP BUILDINGS**	**344,543**	**432,648**	**536,986**	**3.40**	**515,792**	**2.44**	**515,792**	**515,792**	**2.44**
Function 2543	**CARE/UPKEEP GROUNDS**									
112	NON-CERTIFIED SALARIES	0	0	0	0.00	33,596	1.00	33,596	33,596	1.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	1,083	376	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	0	0	0	0.00	5,792	0.00	5,792	5,792	0.00
220	SOCIAL SECURITY	83	29	0	0.00	2,542	0.00	2,542	2,542	0.00
231	WORKERS COMPENSATION	63	22	0	0.00	1,972	0.00	1,972	1,972	0.00
242	MEDICAL BENEFITS	0	0	0	0.00	6,735	0.00	6,735	6,735	0.00
322	REPAIRS & MAINTENANCE	0	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00
324	RENTALS	0	572	0	0.00	0	0.00	0	0	0.00
326	FUEL	802	845	2,519	0.00	1,600	0.00	1,600	1,600	0.00
390	OTHER PURCHASED SERVICES	5,030	9,407	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410	SUPPLIES	876	5,117	3,250	0.00	3,250	0.00	3,250	3,250	0.00
460	NON-CONSUMABLE SUPPLIES	951	633	0	0.00	0	0.00	0	0	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	0	17,843	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	0	0	1,100	0.00	1,200	0.00	1,200	1,200	0.00
670	TAXES & LICENSES	101	64	125	0.00	125	0.00	125	125	0.00
Total Function 2543	**CARE/UPKEEP GROUNDS**	**8,988**	**34,908**	**10,994**	**0.00**	**60,812**	**1.00**	**60,812**	**60,812**	**1.00**
Function 2544	**DISTRICT-WIDE MAINTENANCE**									
112	NON-CERTIFIED SALARIES	42,903	50,944	52,159	1.00	54,015	1.00	54,015	54,015	1.00

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2544	**DISTRICT-WIDE MAINTENANCE**									
130	ADDITIONAL SALARY	2,446	2,582	500	0.00	500	0.00	500	500	0.00
210	PERS RETIREMENT	12,639	14,070	16,374	0.00	17,177	0.00	17,177	17,177	0.00
220	SOCIAL SECURITY	3,165	3,739	3,664	0.00	3,786	0.00	3,786	3,786	0.00
231	WORKERS COMPENSATION	2,603	3,129	3,053	0.00	3,161	0.00	3,161	3,161	0.00
242	MEDICAL BENEFITS	14,820	20,277	21,357	0.00	22,515	0.00	22,515	22,515	0.00
340	TRAVEL	497	842	900	0.00	900	0.00	900	900	0.00
351	TELEPHONE	440	441	0	0.00	0	0.00	0	0	0.00
Total Function 2544	**DISTRICT-WIDE MAINTENANCE**	**79,514**	**96,025**	**98,007**	**1.00**	**102,054**	**1.00**	**102,054**	**102,054**	**1.00**
Function 2545	**VEHICLE UPKEEP**									
322	REPAIRS & MAINTENANCE	442	546	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410	SUPPLIES	7	69	500	0.00	500	0.00	500	500	0.00
651	LIABILITY INSURANCE	69,369	631	700	0.00	350	0.00	350	350	0.00
Total Function 2545	**VEHICLE UPKEEP**	**69,818**	**1,247**	**2,200**	**0.00**	**1,850**	**0.00**	**1,850**	**1,850**	**0.00**
Function 2550	**TRANSPORTATION**									
331	HOME-TO-SCHOOL TRANSPORTATION	738,511	792,562	772,650	0.00	773,500	0.00	773,500	773,500	0.00
332	ATHLETIC TRIPS	45,147	48,832	48,200	0.00	48,200	0.00	48,200	48,200	0.00
351	TELEPHONE	861	864	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2550	**TRANSPORTATION**	**784,519**	**842,257**	**821,850**	**0.00**	**822,700**	**0.00**	**822,700**	**822,700**	**0.00**
Function 2640	**STAFF SERVICES**									
130	ADDITIONAL SALARY	0	751	0	0.00	12,500	0.00	12,500	12,500	0.00
210	PERS RETIREMENT	0	209	0	0.00	4,072	0.00	4,072	4,072	0.00
220	SOCIAL SECURITY	0	56	0	0.00	926	0.00	926	926	0.00
231	WORKERS COMPENSATION	0	6	0	0.00	97	0.00	97	97	0.00
Total Function 2640	**STAFF SERVICES**	**0**	**1,023**	**0**	**0.00**	**17,596**	**0.00**	**17,596**	**17,596**	**0.00**
Function 2660	**TECHNOLOGY SERVICES**									
112	NON-CERTIFIED SALARIES	8,640	8,900	9,354	0.25	9,777	0.25	9,777	9,777	0.25
123	TEMPORARY LICENSED SALARIES	989	989	989	0.00	984	0.00	984	984	0.00

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2660	**TECHNOLOGY SERVICES**									
130	ADDITIONAL SALARY	132	136	487	0.00	300	0.00	300	300	0.00
210	PERS RETIREMENT	3,241	3,328	4,017	0.00	4,172	0.00	4,172	4,172	0.00
220	SOCIAL SECURITY	688	713	775	0.00	808	0.00	808	808	0.00
231	WORKERS COMPENSATION	74	81	87	0.00	89	0.00	89	89	0.00
242	MEDICAL BENEFITS	3,347	3,512	3,524	0.00	3,768	0.00	3,768	3,768	0.00
310	PROFESSIONAL SERVICES	6,786	2,765	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	0	979	300	0.00	300	0.00	300	300	0.00
340	TRAVEL	51	0	100	0.00	100	0.00	100	100	0.00
351	TELEPHONE	55,848	34,608	31,800	0.00	33,804	0.00	33,804	33,804	0.00
410	SUPPLIES	1,260	1,375	1,000	0.00	1,000	0.00	1,000	1,000	0.00
460	NON-CONSUMABLE SUPPLIES	0	3,327	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	14,179	13,754	11,000	0.00	11,000	0.00	11,000	11,000	0.00
480	TECHNOLOGY HARDWARE	12,457	17,438	51,950	0.00	59,675	0.00	59,675	59,675	0.00
640	DUES/FEES	150	150	150	0.00	150	0.00	150	150	0.00
Total Function 2660	**TECHNOLOGY SERVICES**	**107,842**	**92,055**	**115,534**	**0.25**	**125,927**	**0.25**	**125,927**	**125,927**	**0.25**
Function 2710	**SUPPLEMENTAL RETIREMENT PROGRAM**									
116	EARLY RETIREE STIPEND	0	0	14,000	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	1,071	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	0	107	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	2,200	1,686	0	0.00	0	0.00	0	0	0.00
270	POST RETIREMENT HEALTH BENEFITS	38,357	32,639	0	0.00	0	0.00	0	0	0.00
Total Function 2710	**SUPPLEMENTAL RETIREMENT PROGRAM**	**40,557**	**34,325**	**15,178**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 5200	**TRANSFER OF FUNDS**									
710	TRANSFERS	0	10,000	5,000	0.00	10,000	0.00	10,000	10,000	0.00
714	FOOD SERVICE TRANSFER	60,550	89,549	49,906	0.00	50,000	0.00	50,000	50,000	0.00
716	TRANSFER DEBT SERVICE	102,690	100,077	102,500	0.00	104,500	0.00	104,500	104,500	0.00
Total Function 5200	**TRANSFER OF FUNDS**	**163,239**	**199,626**	**157,406**	**0.00**	**164,500**	**0.00**	**164,500**	**164,500**	**0.00**
Function 6110	**CONTINGENCY**									

Requirements Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 100 GENERAL FUND									
Function 6110 CONTINGENCY									
790 OPERATING CONTINGENCY	0	0	200,000	0.00	300,000	0.00	300,000	300,000	0.00
Total Function 6110 CONTINGENCY	**0**	**0**	**200,000**	**0.00**	**300,000**	**0.00**	**300,000**	**300,000**	**0.00**
Function 7000 UNAPPROPRIATED ENDING FUND									
820 ENDING CASH BALANCE	0	0	60,000	0.00	60,000	0.00	60,000	60,000	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND	**0**	**0**	**60,000**	**0.00**	**60,000**	**0.00**	**60,000**	**60,000**	**0.00**
Total Fund 100 GENERAL FUND	6,703,775	6,900,283	8,025,488	69.46	8,395,870	72.31	8,395,870	8,395,870	72.31

Special Revenue Funds

VERNONIA
School District
Vernonia, Oregon
District 47J

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 202	**IDEA PART B**									
1960	PRIOR YEARS REFUNDS	(1,057)	0	0	0.00	0	0.00	0	0	0.00
1000	**LOCAL REVENUES**	**(1,057)**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
4508	IDEA FEDERAL GRANT	(118,320)	(118,885)	(123,278)	0.00	(109,773)	0.00	(109,773)	(109,773)	0.00
4000	**REVENUE FROM FEDERAL SOURCES**	**(118,320)**	**(118,885)**	**(123,278)**	**0.00**	**(109,773)**	**0.00**	**(109,773)**	**(109,773)**	**0.00**
Total Fund 202	**IDEA PART B**	**(119,377)**	**(118,885)**	**(123,278)**	**0.00**	**(109,773)**	**0.00**	**(109,773)**	**(109,773)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 202	**IDEA PART B**									
Function 1250	**LESS RESTRICTIVE PROGRAMS**									
111	CERTIFIED SALARIES	64,051	60,266	67,778	1.50	64,908	1.10	64,908	64,908	1.10
121	SUBSTITUTE: CERTIFIED SALARIES	1,080	360	3,900	0.00	3,900	0.00	3,900	3,900	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	1,038	147	2,000	0.00	2,000	0.00	2,000	2,000	0.00
130	ADDITIONAL SALARY	1,420	1,763	0	0.00	4,800	0.00	4,800	4,800	0.00
210	PERS RETIREMENT	19,615	19,665	21,965	0.00	24,279	0.00	24,279	24,279	0.00
220	SOCIAL SECURITY	6,158	5,908	5,560	0.00	5,752	0.00	5,752	5,752	0.00
231	WORKERS COMPENSATION	619	678	587	0.00	596	0.00	596	596	0.00
242	MEDICAL BENEFITS	22,843	26,830	19,192	0.00	1,241	0.00	1,241	1,241	0.00
310	PROFESSIONAL SERVICES	2,391	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	39	69	297	0.00	297	0.00	297	297	0.00
410	SUPPLIES	0	100	0	0.00	0	0.00	0	0	0.00
Total Function 1250	**LESS RESTRICTIVE PROGRAMS**	**119,254**	**115,786**	**121,279**	**1.50**	**107,773**	**1.10**	**107,773**	**107,773**	**1.10**
Function 1260	**EARLY INTERVENTION**									
310	PROFESSIONAL SERVICES	0	3,099	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 1260	**EARLY INTERVENTION**	**0**	**3,099**	**2,000**	**0.00**	**2,000**	**0.00**	**2,000**	**2,000**	**0.00**
Function 2190	**INDIRECT STUDENT SUPPORT**									
111	CERTIFIED SALARIES	87	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	29	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	6	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00
Total Function 2190	**INDIRECT STUDENT SUPPORT**	**123**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 202	**IDEA PART B**	119,377	118,885	123,279	1.50	109,773	1.10	109,773	109,773	1.10

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 207	**REAP-SRSA SMALL RURAL SCHOOLS**									
4300	RESTRICTED FEDERAL MONIES	0	(14,143)	0	0.00	0	0.00	0	0	0.00
4400	FEDERAL REAP GRANT	0	0	(11,560)	0.00	(25,331)	0.00	(25,331)	(25,331)	0.00
4513	FEDERAL REAP GRANT	(20,595)	0	0	0.00	0	0.00	0	0	0.00
4000	**REVENUE FROM FEDERAL SOURCES**	**(20,595)**	**(14,143)**	**(11,560)**	**0.00**	**(25,331)**	**0.00**	**(25,331)**	**(25,331)**	**0.00**
Total Fund 207	**REAP-SRSA SMALL RURAL SCHOOLS**	**(20,595)**	**(14,143)**	**(11,560)**	**0.00**	**(25,331)**	**0.00**	**(25,331)**	**(25,331)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 207	**REAP-SRSA SMALL RURAL SCHOOLS**									
Function 1111	**ELEMENTARY K-6 INSTRUCTION**									
112	NON-CERTIFIED SALARIES	6,686	4,223	4,639	0.22	18,873	0.91	18,873	18,873	0.91
130	ADDITIONAL SALARY	565	568	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,578	2,093	1,510	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	678	691	329	0.00	1,444	0.00	1,444	1,444	0.00
231	WORKERS COMPENSATION	73	82	38	0.00	158	0.00	158	158	0.00
242	MEDICAL BENEFITS	9,176	6,486	5,043	0.00	4,856	0.00	4,856	4,856	0.00
Total Function 1111	**ELEMENTARY K-6 INSTRUCTION**	**19,755**	**14,143**	**11,560**	**0.22**	**25,331**	**0.91**	**25,331**	**25,331**	**0.91**
Function 1131	**HIGH SCHOOL INSTRUCTION**									
371	TUITION	490	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**490**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2660	**TECHNOLOGY SERVICES**									
470	SOFTWARE	350	0	0	0.00	0	0.00	0	0	0.00
Total Function 2660	**TECHNOLOGY SERVICES**	**350**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 207	**REAP-SRSA SMALL RURAL SCHOOLS**	20,595	14,143	11,560	0.22	25,331	0.91	25,331	25,331	0.91

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 208	**TITLE IIA FEDERAL GRANT**									
4515	TITLE IIA FEDERAL GRANT	(21,577)	(19,036)	(26,579)	0.00	(20,254)	0.00	(20,254)	(20,254)	0.00
4000	**REVENUE FROM FEDERAL SOURCES**	**(21,577)**	**(19,036)**	**(26,579)**	**0.00**	**(20,254)**	**0.00**	**(20,254)**	**(20,254)**	**0.00**
Total Fund 208	**TITLE IIA FEDERAL GRANT**	**(21,577)**	**(19,036)**	**(26,579)**	**0.00**	**(20,254)**	**0.00**	**(20,254)**	**(20,254)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 208	**TITLE IIA FEDERAL GRANT**									
Function 1250	**LESS RESTRICTIVE PROGRAMS**									
112	NON-CERTIFIED SALARIES	7,046	5,334	10,135	0.44	7,419	0.44	7,419	7,419	0.44
130	ADDITIONAL SALARY	1,055	665	950	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,746	2,262	3,599	0.00	2,558	0.00	2,558	2,558	0.00
220	SOCIAL SECURITY	754	765	848	0.00	835	0.00	835	835	0.00
231	WORKERS COMPENSATION	77	83	92	0.00	90	0.00	90	90	0.00
242	MEDICAL BENEFITS	3,500	3,524	4,326	0.00	2,728	0.00	2,728	2,728	0.00
Total Function 1250	**LESS RESTRICTIVE PROGRAMS**	**15,178**	**12,633**	**19,949**	**0.44**	**13,630**	**0.44**	**13,630**	**13,630**	**0.44**
Function 2240	**INSTRUCTIONAL STAFF DEVELOPMENT**									
123	TEMPORARY LICENSED SALARIES	4,700	4,700	4,700	0.00	4,700	0.00	4,700	4,700	0.00
210	PERS RETIREMENT	1,310	1,310	1,537	0.00	1,531	0.00	1,531	1,531	0.00
220	SOCIAL SECURITY	355	357	357	0.00	356	0.00	356	356	0.00
231	WORKERS COMPENSATION	34	37	37	0.00	37	0.00	37	37	0.00
Total Function 2240	**INSTRUCTIONAL STAFF DEVELOPMENT**	**6,399**	**6,403**	**6,630**	**0.00**	**6,624**	**0.00**	**6,624**	**6,624**	**0.00**
Total Fund 208	**TITLE IIA FEDERAL GRANT**	21,577	19,036	26,579	0.44	20,254	0.44	20,254	20,254	0.44

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 209	**FORESTRY PROGRAM**									
4302	RESTRICTED FROM FED-BLM	(13,069)	(22,771)	0	0.00	(12,000)	0.00	(12,000)	(12,000)	0.00
4000	**REVENUE FROM FEDERAL SOURCES**	**(13,069)**	**(22,771)**	**0**	**0.00**	**(12,000)**	**0.00**	**(12,000)**	**(12,000)**	**0.00**
5400	BEGINNING FUND BALANCE	0	0	(15,000)	0.00	0	0.00	0	0	0.00
5000	**OTHER SOURCES**	**0**	**0**	**(15,000)**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 209	**FORESTRY PROGRAM**	**(13,069)**	**(22,771)**	**(15,000)**	**0.00**	**(12,000)**	**0.00**	**(12,000)**	**(12,000)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 209	**FORESTRY PROGRAM**									
Function 1131	**HIGH SCHOOL INSTRUCTION**									
124	TEMPORARY CLASSIFIED SALARIES	3,053	2,322	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	234	178	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	101	21	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	0	0	0.00	7,000	0.00	7,000	7,000	0.00
322	REPAIRS & MAINTENANCE	0	150	0	0.00	0	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	0	13,322	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	697	2,766	5,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**4,084**	**18,759**	**5,000**	**0.00**	**12,000**	**0.00**	**12,000**	**12,000**	**0.00**
Function 1299	**OTHER PROGRAMS**									
310	PROFESSIONAL SERVICES	8,985	2,652	10,000	0.00	0	0.00	0	0	0.00
Total Function 1299	**OTHER PROGRAMS**	**8,985**	**2,652**	**10,000**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 209	**FORESTRY PROGRAM**	13,069	21,411	15,000	0.00	12,000	0.00	12,000	12,000	0.00

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 210	**TITLE IA FEDERAL GRANT**									
1960	PRIOR YEARS REFUNDS	(1,960)	0	0	0.00	0	0.00	0	0	0.00
1000	**LOCAL REVENUES**	**(1,960)**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
4501	TITLE I	(127,398)	(121,731)	(135,036)	0.00	(141,372)	0.00	(141,372)	(141,372)	0.00
4000	**REVENUE FROM FEDERAL SOURCES**	**(127,398)**	**(121,731)**	**(135,036)**	**0.00**	**(141,372)**	**0.00**	**(141,372)**	**(141,372)**	**0.00**
Total Fund 210	**TITLE IA FEDERAL GRANT**	**(129,358)**	**(121,731)**	**(135,036)**	**0.00**	**(141,372)**	**0.00**	**(141,372)**	**(141,372)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 210	**TITLE IA FEDERAL GRANT**									
Function 1272	**TITLE I**									
111	CERTIFIED SALARIES	24,812	29,707	56,949	1.00	49,802	1.00	49,802	49,802	1.00
112	NON-CERTIFIED SALARIES	41,643	35,742	17,500	0.69	21,820	0.94	21,820	21,820	0.94
122	SUBSTITUTE: NON-CERTIFIED SALARIES	1,496	2,241	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	2,131	354	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	18,127	20,219	24,187	0.00	24,570	0.00	24,570	24,570	0.00
220	SOCIAL SECURITY	4,098	4,727	5,208	0.00	5,955	0.00	5,955	5,955	0.00
231	WORKERS COMPENSATION	452	534	595	0.00	677	0.00	677	677	0.00
242	MEDICAL BENEFITS	28,167	25,643	30,596	0.00	33,757	0.00	33,757	33,757	0.00
340	TRAVEL	2,139	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	1,614	2,562	0	0.00	1,599	0.00	1,599	1,599	0.00
420	TEXTBOOKS	0	0	0	0.00	3,192	0.00	3,192	3,192	0.00
Total Function 1272	**TITLE I**	**124,680**	**121,731**	**135,036**	**1.69**	**141,372**	**1.94**	**141,372**	**141,372**	**1.94**
Function 2210	**IMPROVEMENT OF INSTRUCTION**									
130	ADDITIONAL SALARY	3,087	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	1,249	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	313	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	30	0	0	0.00	0	0.00	0	0	0.00
Total Function 2210	**IMPROVEMENT OF INSTRUCTION**	**4,678**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 210	**TITLE IA FEDERAL GRANT**	129,358	121,731	135,036	1.69	141,372	1.94	141,372	141,372	1.94

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 213	**TITLE IV-A FEDERAL GRANT**									
4521	STUDENT SUPP & ACADEM ENRICH	0	(20,000)	(23,140)	0.00	(10,120)	0.00	(10,120)	(10,120)	0.00
4000	**REVENUE FROM FEDERAL SOURCES**	**0**	**(20,000)**	**(23,140)**	**0.00**	**(10,120)**	**0.00**	**(10,120)**	**(10,120)**	**0.00**
Total Fund 213	**TITLE IV-A FEDERAL GRANT**	**0**	**(20,000)**	**(23,140)**	**0.00**	**(10,120)**	**0.00**	**(10,120)**	**(10,120)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 213	**TITLE IV-A FEDERAL GRANT**									
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	0	12,915	15,214	0.25	7,159	0.11	7,159	7,159	0.11
130	ADDITIONAL SALARY	0	1,361	1,197	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	0	4,399	5,366	0.00	2,332	0.00	2,332	2,332	0.00
220	SOCIAL SECURITY	0	1,198	1,233	0.00	539	0.00	539	539	0.00
231	WORKERS COMPENSATION	0	126	129	0.00	56	0.00	56	56	0.00
242	MEDICAL BENEFITS	0	0	0	0.00	33	0.00	33	33	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**0**	**20,000**	**23,140**	**0.25**	**10,120**	**0.11**	**10,120**	**10,120**	**0.11**
Total Fund 213	**TITLE IV-A FEDERAL GRANT**	0	20,000	23,140	0.25	10,120	0.11	10,120	10,120	0.11

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 217	**ESSA D&SI**									
4500	REVENUE FROM FED SOURCES	0	0	(46,114)	0.00	(46,114)	0.00	(46,114)	(46,114)	0.00
4000	**REVENUE FROM FEDERAL SOURCES**	**0**	**0**	**(46,114)**	**0.00**	**(46,114)**	**0.00**	**(46,114)**	**(46,114)**	**0.00**
Total Fund 217	**ESSA D&SI**	**0**	**0**	**(46,114)**	**0.00**	**(46,114)**	**0.00**	**(46,114)**	**(46,114)**	**0.00**

Requirements Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 217 ESSA D&SI									
Function 1111 ELEMENTARY K-6 INSTRUCTION									
420 TEXTBOOKS	0	0	35,000	0.00	41,505	0.00	41,505	41,505	0.00
Total Function 1111 ELEMENTARY K-6 INSTRUCTION	**0**	**0**	**35,000**	**0.00**	**41,505**	**0.00**	**41,505**	**41,505**	**0.00**
Function 2210 IMPROVEMENT OF INSTRUCTION									
121 SUBSTITUTE: CERTIFIED SALARIES	0	0	1,000	0.00	0	0.00	0	0	0.00
130 ADDITIONAL SALARY	0	0	5,000	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	459	0.00	0	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	46	0.00	0	0.00	0	0	0.00
340 TRAVEL	0	0	4,609	0.00	4,609	0.00	4,609	4,609	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION	**0**	**0**	**11,114**	**0.00**	**4,609**	**0.00**	**4,609**	**4,609**	**0.00**
Total Fund 217 ESSA D&SI	0	0	46,114	0.00	46,114	0.00	46,114	46,114	0.00

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 221	**YTP-YOUTH TRANSITION PROGRAM**									
1960	PRIOR YEARS REFUNDS	(815)	0	0	0.00	0	0.00	0	0	0.00
1000	**LOCAL REVENUES**	**(815)**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
4519	YTP GRANT	(44,175)	(42,259)	(70,035)	0.00	(96,441)	0.00	(96,441)	(96,441)	0.00
4000	**REVENUE FROM FEDERAL SOURCES**	**(44,175)**	**(42,259)**	**(70,035)**	**0.00**	**(96,441)**	**0.00**	**(96,441)**	**(96,441)**	**0.00**
Total Fund 221	**YTP-YOUTH TRANSITION PROGRAM**	**(44,990)**	**(42,259)**	**(70,035)**	**0.00**	**(96,441)**	**0.00**	**(96,441)**	**(96,441)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 221	**YTP-YOUTH TRANSITION PROGRAM**									
Function 1283	**ALTERNATIVE EDUCATION TRANSITION**									
112	NON-CERTIFIED SALARIES	19,609	22,411	33,472	1.00	34,795	1.00	34,795	34,795	1.00
121	SUBSTITUTE: CERTIFIED SALARIES	180	360	500	0.00	500	0.00	500	500	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	0	271	1,000	0.00	500	0.00	500	500	0.00
124	TEMPORARY CLASSIFIED SALARIES	0	4,964	0	0.00	10,500	0.00	10,500	10,500	0.00
130	ADDITIONAL SALARY	2,366	1,738	750	0.00	6,000	0.00	6,000	6,000	0.00
210	PERS RETIREMENT	7,589	8,118	13,056	0.00	15,448	0.00	15,448	15,448	0.00
220	SOCIAL SECURITY	1,759	2,179	2,584	0.00	3,967	0.00	3,967	3,967	0.00
231	WORKERS COMPENSATION	178	286	290	0.00	338	0.00	338	338	0.00
242	MEDICAL BENEFITS	9,451	9,029	12,610	0.00	17,843	0.00	17,843	17,843	0.00
340	TRAVEL	2,554	2,069	4,300	0.00	4,000	0.00	4,000	4,000	0.00
410	SUPPLIES	1,304	56	1,475	0.00	2,552	0.00	2,552	2,552	0.00
420	TEXTBOOKS	0	495	0	0.00	0	0.00	0	0	0.00
Total Function 1283	**ALTERNATIVE EDUCATION TRANSITION**	**44,990**	**51,976**	**70,035**	**1.00**	**96,441**	**1.00**	**96,441**	**96,441**	**1.00**
Total Fund 221	**YTP-YOUTH TRANSITION PROGRAM**	44,990	51,976	70,035	1.00	96,441	1.00	96,441	96,441	1.00

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 231	**FACILITIES GRANT 16/17,17/18**									
5400	BEGINNING FUND BALANCE	(5,055)	0	0	0.00	0	0.00	0	0	0.00
5000	**OTHER SOURCES**	**(5,055)**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 231	**FACILITIES GRANT 16/17,17/18**	**(5,055)**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 231 FACILITIES GRANT 16/17,17/18									
Function 1131 HIGH SCHOOL INSTRUCTION									
322 REPAIRS & MAINTENANCE	585	0	0	0.00	0	0.00	0	0	0.00
410 SUPPLIES	3,262	0	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE SUPPLIES	1,209	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL INSTRUCTION	**5,055**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 231 FACILITIES GRANT 16/17,17/18	5,055	0	0	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 251	**STUDENT INVESTMENT ACCOUNT**									
3299	OTHER RESTRICTED GRANTS-IN-AID	0	0	0	0.00	(515,000)	0.00	(515,000)	(515,000)	0.00
3000	**REVENUE FROM STATE SOURCES**	**0**	**0**	**0**	**0.00**	**(515,000)**	**0.00**	**(515,000)**	**(515,000)**	**0.00**
Total Fund 251	**STUDENT INVESTMENT ACCOUNT**	**0**	**0**	**0**	**0.00**	**(515,000)**	**0.00**	**(515,000)**	**(515,000)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 251	**STUDENT INVESTMENT ACCOUNT**									
Function 1111	**ELEMENTARY K-6 INSTRUCTION**									
111	CERTIFIED SALARIES	0	0	0	0.00	13,911	0.00	13,911	13,911	0.00
112	NON-CERTIFIED SALARIES	0	0	0	0.00	6,387	0.00	6,387	6,387	0.00
210	PERS RETIREMENT	0	0	0	0.00	6,613	0.00	6,613	6,613	0.00
220	SOCIAL SECURITY	0	0	0	0.00	1,553	0.00	1,553	1,553	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	155	0.00	155	155	0.00
310	PROFESSIONAL SERVICES	0	0	0	0.00	25,119	0.00	25,119	25,119	0.00
Total Function 1111	**ELEMENTARY K-6 INSTRUCTION**	**0**	**0**	**0**	**0.00**	**53,738**	**0.00**	**53,738**	**53,738**	**0.00**
Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**									
111	CERTIFIED SALARIES	0	0	0	0.00	8,694	0.00	8,694	8,694	0.00
112	NON-CERTIFIED SALARIES	0	0	0	0.00	3,992	0.00	3,992	3,992	0.00
210	PERS RETIREMENT	0	0	0	0.00	4,133	0.00	4,133	4,133	0.00
220	SOCIAL SECURITY	0	0	0	0.00	971	0.00	971	971	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	97	0.00	97	97	0.00
420	TEXTBOOKS	0	0	0	0.00	10,000	0.00	10,000	10,000	0.00
Total Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**	**0**	**0**	**0**	**0.00**	**27,887**	**0.00**	**27,887**	**27,887**	**0.00**
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	0	0	0	0.00	76,231	1.00	76,231	76,231	1.00
112	NON-CERTIFIED SALARIES	0	0	0	0.00	23,708	0.88	23,708	23,708	0.88
130	ADDITIONAL SALARY	0	0	0	0.00	78,000	0.00	78,000	78,000	0.00
210	PERS RETIREMENT	0	0	0	0.00	57,972	0.00	57,972	57,972	0.00
220	SOCIAL SECURITY	0	0	0	0.00	13,231	0.00	13,231	13,231	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	1,379	0.00	1,379	1,379	0.00
242	MEDICAL BENEFITS	0	0	0	0.00	33,060	0.00	33,060	33,060	0.00
340	TRAVEL	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
420	TEXTBOOKS	0	0	0	0.00	40,000	0.00	40,000	40,000	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**0**	**0**	**0**	**0.00**	**328,582**	**1.88**	**328,582**	**328,582**	**1.88**
Function 1132	**HIGH SCHOOL STUDENT ACTIVITIES**									
113	ADMINISTRATIVE SALARIES	0	0	0	0.00	364	0.00	364	364	0.00

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 251	**STUDENT INVESTMENT ACCOUNT**									
Function 1132	**HIGH SCHOOL STUDENT ACTIVITIES**									
210	PERS RETIREMENT	0	0	0	0.00	119	0.00	119	119	0.00
220	SOCIAL SECURITY	0	0	0	0.00	28	0.00	28	28	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	3	0.00	3	3	0.00
Total Function 1132	**HIGH SCHOOL STUDENT ACTIVITIES**	**0**	**0**	**0**	**0.00**	**514**	**0.00**	**514**	**514**	**0.00**
Function 2140	**PSYCHOLOGY**									
310	PROFESSIONAL SERVICES	0	0	0	0.00	58,462	0.00	58,462	58,462	0.00
Total Function 2140	**PSYCHOLOGY**	**0**	**0**	**0**	**0.00**	**58,462**	**0.00**	**58,462**	**58,462**	**0.00**
Function 2321	**OFFICE OF SUPERINTENDENT**									
112	NON-CERTIFIED SALARIES	0	0	0	0.00	686	0.00	686	686	0.00
113	ADMINISTRATIVE SALARIES	0	0	0	0.00	1,455	0.00	1,455	1,455	0.00
210	PERS RETIREMENT	0	0	0	0.00	698	0.00	698	698	0.00
220	SOCIAL SECURITY	0	0	0	0.00	164	0.00	164	164	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	16	0.00	16	16	0.00
410	SUPPLIES	0	0	0	0.00	10,000	0.00	10,000	10,000	0.00
Total Function 2321	**OFFICE OF SUPERINTENDENT**	**0**	**0**	**0**	**0.00**	**13,019**	**0.00**	**13,019**	**13,019**	**0.00**
Function 2410	**OFFICE OF PRINCIPAL**									
113	ADMINISTRATIVE SALARIES	0	0	0	0.00	2,701	0.00	2,701	2,701	0.00
210	PERS RETIREMENT	0	0	0	0.00	880	0.00	880	880	0.00
220	SOCIAL SECURITY	0	0	0	0.00	207	0.00	207	207	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	21	0.00	21	21	0.00
Total Function 2410	**OFFICE OF PRINCIPAL**	**0**	**0**	**0**	**0.00**	**3,809**	**0.00**	**3,809**	**3,809**	**0.00**
Function 2490	**SCHOOL ADMINISTRATION - OTHER SUPPORT**									
113	ADMINISTRATIVE SALARIES	0	0	0	0.00	1,148	0.00	1,148	1,148	0.00
210	PERS RETIREMENT	0	0	0	0.00	374	0.00	374	374	0.00
220	SOCIAL SECURITY	0	0	0	0.00	88	0.00	88	88	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	9	0.00	9	9	0.00

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 251	**STUDENT INVESTMENT ACCOUNT**									
Total Function 2490	**SCHOOL ADMINISTRATION - OTHER SUPPORT**	**0**	**0**	**0**	**0.00**	**1,619**	**0.00**	**1,619**	**1,619**	**0.00**
Function 2520	**FISCAL SERVICES**									
112	NON-CERTIFIED SALARIES	0	0	0	0.00	1,056	0.00	1,056	1,056	0.00
210	PERS RETIREMENT	0	0	0	0.00	344	0.00	344	344	0.00
220	SOCIAL SECURITY	0	0	0	0.00	81	0.00	81	81	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	8	0.00	8	8	0.00
690	GRANT INDIRECT CHARGES	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 2520	**FISCAL SERVICES**	**0**	**0**	**0**	**0.00**	**26,488**	**0.00**	**26,488**	**26,488**	**0.00**
Function 2542	**CARE/UPKEEP BUILDINGS**									
112	NON-CERTIFIED SALARIES	0	0	0	0.00	626	0.00	626	626	0.00
210	PERS RETIREMENT	0	0	0	0.00	204	0.00	204	204	0.00
220	SOCIAL SECURITY	0	0	0	0.00	48	0.00	48	48	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	5	0.00	5	5	0.00
Total Function 2542	**CARE/UPKEEP BUILDINGS**	**0**	**0**	**0**	**0.00**	**882**	**0.00**	**882**	**882**	**0.00**
Total Fund 251	**STUDENT INVESTMENT ACCOUNT**	0	0	0	0.00	515,000	1.88	515,000	515,000	1.88

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 252	**M98 HS SUCCESS**									
3299	OTHER RESTRICTED GRANTS-IN-AID	(52,879)	(141,643)	(119,152)	0.00	(180,528)	0.00	(180,528)	(180,528)	0.00
3000	**REVENUE FROM STATE SOURCES**	**(52,879)**	**(141,643)**	**(119,152)**	**0.00**	**(180,528)**	**0.00**	**(180,528)**	**(180,528)**	**0.00**
Total Fund 252	**M98 HS SUCCESS**	**(52,879)**	**(141,643)**	**(119,152)**	**0.00**	**(180,528)**	**0.00**	**(180,528)**	**(180,528)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 252	**M98 HS SUCCESS**									
Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**									
130	ADDITIONAL SALARY	0	0	2,000	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	153	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	0	15	0.00	0	0.00	0	0	0.00
Total Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**	**0**	**0**	**2,168**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	0	0	0	0.00	20,872	0.43	20,872	20,872	0.43
112	NON-CERTIFIED SALARIES	0	22,798	25,046	0.94	26,886	0.94	26,886	26,886	0.94
121	SUBSTITUTE: CERTIFIED SALARIES	1,650	2,120	2,000	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	94	128	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	870	3,438	6,000	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	550	9,428	9,555	0.00	17,025	0.00	17,025	17,025	0.00
220	SOCIAL SECURITY	191	1,892	2,171	0.00	3,333	0.00	3,333	3,333	0.00
231	WORKERS COMPENSATION	20	242	267	0.00	386	0.00	386	386	0.00
242	MEDICAL BENEFITS	0	13,817	13,818	0.00	14,947	0.00	14,947	14,947	0.00
319	PROF & TECH SERVICES: OTHER	4,972	4,972	7,506	0.00	5,500	0.00	5,500	5,500	0.00
322	REPAIRS & MAINTENANCE	0	941	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	9,707	7,181	5,000	0.00	1,500	0.00	1,500	1,500	0.00
371	TUITION	29,342	62,278	43,121	0.00	0	0.00	0	0	0.00
410	SUPPLIES	3,054	292	2,000	0.00	2,000	0.00	2,000	2,000	0.00
460	NON-CONSUMABLE SUPPLIES	0	171	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	0	500	0.00	0	0.00	0	0	0.00
640	DUES/FEES	2,429	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**52,879**	**129,697**	**116,984**	**0.94**	**92,448**	**1.37**	**92,448**	**92,448**	**1.37**
Function 1284	**VERNONIA FAMILY ACADEMY**									
111	CERTIFIED SALARIES	0	0	0	0.00	52,997	0.80	52,997	52,997	0.80
210	PERS RETIREMENT	0	0	0	0.00	17,266	0.00	17,266	17,266	0.00
220	SOCIAL SECURITY	0	0	0	0.00	4,054	0.00	4,054	4,054	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	418	0.00	418	418	0.00
242	MEDICAL BENEFITS	0	0	0	0.00	13,344	0.00	13,344	13,344	0.00

Requirements Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 252 M98 HS SUCCESS									
Total Function 1284 VERNONIA FAMILY ACADEMY	**0**	**0**	**0**	**0.00**	**88,080**	**0.80**	**88,080**	**88,080**	**0.80**
Function 2210 IMPROVEMENT OF INSTRUCTION									
340 TRAVEL	0	1,269	0	0.00	0	0.00	0	0	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION	**0**	**1,269**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2542 CARE/UPKEEP BUILDINGS									
541 INITIAL & ADDITIONAL EQUIPMENT	0	10,677	0	0.00	0	0.00	0	0	0.00
Total Function 2542 CARE/UPKEEP BUILDINGS	**0**	**10,677**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 252 M98 HS SUCCESS	52,879	141,643	119,152	0.94	180,528	2.17	180,528	180,528	2.17

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		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 255	**M99 OUTDOOR SCHOOL**									
3299	OTHER RESTRICTED GRANTS-IN-AID	0	(11,183)	(12,000)	0.00	(12,863)	0.00	(12,863)	(12,863)	0.00
3000	**REVENUE FROM STATE SOURCES**	**0**	**(11,183)**	**(12,000)**	**0.00**	**(12,863)**	**0.00**	**(12,863)**	**(12,863)**	**0.00**
Total Fund 255	**M99 OUTDOOR SCHOOL**	**0**	**(11,183)**	**(12,000)**	**0.00**	**(12,863)**	**0.00**	**(12,863)**	**(12,863)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 255	**M99 OUTDOOR SCHOOL**									
Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**									
122	SUBSTITUTE: NON-CERTIFIED SALARIES	0	1,269	1,500	0.00	1,500	0.00	1,500	1,500	0.00
123	TEMPORARY LICENSED SALARIES	0	2,473	2,473	0.00	2,535	0.00	2,535	2,535	0.00
210	PERS RETIREMENT	0	821	943	0.00	1,296	0.00	1,296	1,296	0.00
220	SOCIAL SECURITY	0	277	294	0.00	301	0.00	301	301	0.00
231	WORKERS COMPENSATION	0	90	31	0.00	32	0.00	32	32	0.00
349	TRAVEL: STUDENT	0	1,870	2,159	0.00	2,200	0.00	2,200	2,200	0.00
410	SUPPLIES	0	2,356	2,500	0.00	2,500	0.00	2,500	2,500	0.00
414	FOOD	0	1,923	2,100	0.00	2,500	0.00	2,500	2,500	0.00
Total Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**	**0**	**11,078**	**12,000**	**0.00**	**12,863**	**0.00**	**12,863**	**12,863**	**0.00**
Function 2550	**TRANSPORTATION**									
331	HOME-TO-SCHOOL TRANSPORTATION	0	105	0	0.00	0	0.00	0	0	0.00
Total Function 2550	**TRANSPORTATION**	**0**	**105**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 255	**M99 OUTDOOR SCHOOL**	0	11,183	12,000	0.00	12,863	0.00	12,863	12,863	0.00

Resources Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 260 MAINTENANCE LONG TERM									
5200 TRANSFER OF FUNDS	0	(10,000)	(5,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
5400 BEGINNING FUND BALANCE	0	0	(10,000)	0.00	(15,000)	0.00	(15,000)	(15,000)	0.00
5000 OTHER SOURCES	**0**	**(10,000)**	**(15,000)**	**0.00**	**(25,000)**	**0.00**	**(25,000)**	**(25,000)**	**0.00**
Total Fund 260 MAINTENANCE LONG TERM	**0**	**(10,000)**	**(15,000)**	**0.00**	**(25,000)**	**0.00**	**(25,000)**	**(25,000)**	**0.00**

Requirements Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 260 MAINTENANCE LONG TERM									
Function 2542 CARE/UPKEEP BUILDINGS									
322 REPAIRS & MAINTENANCE	0	0	5,000	0.00	10,000	0.00	10,000	10,000	0.00
Total Function 2542 CARE/UPKEEP BUILDINGS	**0**	**0**	**5,000**	**0.00**	**10,000**	**0.00**	**10,000**	**10,000**	**0.00**
Function 2543 CARE/UPKEEP GROUNDS									
541 INITIAL & ADDITIONAL EQUIPMENT	0	0	10,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 2543 CARE/UPKEEP GROUNDS	**0**	**0**	**10,000**	**0.00**	**5,000**	**0.00**	**5,000**	**5,000**	**0.00**
Function 2545 VEHICLE UPKEEP									
541 INITIAL & ADDITIONAL EQUIPMENT	0	0	0	0.00	10,000	0.00	10,000	10,000	0.00
Total Function 2545 VEHICLE UPKEEP	**0**	**0**	**0**	**0.00**	**10,000**	**0.00**	**10,000**	**10,000**	**0.00**
Total Fund 260 MAINTENANCE LONG TERM	0	0	15,000	0.00	25,000	0.00	25,000	25,000	0.00

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 262	**INSURANCE DIVIDENDS**									
1990	MISC.	(9,763)	(5,950)	(10,527)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
1000	**LOCAL REVENUES**	**(9,763)**	**(5,950)**	**(10,527)**	**0.00**	**(10,000)**	**0.00**	**(10,000)**	**(10,000)**	**0.00**
5400	BEGINNING FUND BALANCE	0	(9,763)	(15,000)	0.00	(36,809)	0.00	(36,809)	(36,809)	0.00
5000	**OTHER SOURCES**	**0**	**(9,763)**	**(15,000)**	**0.00**	**(36,809)**	**0.00**	**(36,809)**	**(36,809)**	**0.00**
Total Fund 262	**INSURANCE DIVIDENDS**	**(9,763)**	**(15,713)**	**(25,527)**	**0.00**	**(46,809)**	**0.00**	**(46,809)**	**(46,809)**	**0.00**

Requirements Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 262 INSURANCE DIVIDENDS									
Function 2542 CARE/UPKEEP BUILDINGS									
322 REPAIRS & MAINTENANCE	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
410 SUPPLIES	0	26	15,527	0.00	16,809	0.00	16,809	16,809	0.00
460 NON-CONSUMABLE SUPPLIES	0	270	0	0.00	0	0.00	0	0	0.00
Total Function 2542 CARE/UPKEEP BUILDINGS	**0**	**296**	**25,527**	**0.00**	**26,809**	**0.00**	**26,809**	**26,809**	**0.00**
Function 5200 TRANSFER OF FUNDS									
710 TRANSFERS	0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 5200 TRANSFER OF FUNDS	**0**	**0**	**0**	**0.00**	**20,000**	**0.00**	**20,000**	**20,000**	**0.00**
Total Fund 262 INSURANCE DIVIDENDS	0	296	25,527	0.00	46,809	0.00	46,809	46,809	0.00

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 279	**MISC GRANTS**									
1920	DONATIONS	(9,600)	(35,094)	(14,336)	0.00	(15,400)	0.00	(15,400)	(15,400)	0.00
1990	MISC.	(5,108)	(10,598)	(6,084)	0.00	(6,084)	0.00	(6,084)	(6,084)	0.00
1000	**LOCAL REVENUES**	**(14,708)**	**(45,692)**	**(20,420)**	**0.00**	**(21,484)**	**0.00**	**(21,484)**	**(21,484)**	**0.00**
2102	GENERAL EDUCATION SERVICE DIS	0	(19,500)	0	0.00	0	0.00	0	0	0.00
2200	INTERMEDIATE SOURCES - RESTRIC	(1,913)	(2,838)	0	0.00	0	0.00	0	0	0.00
2000	**REVENUE FROM INTERMEDIATE SOURCES**	**(1,913)**	**(22,338)**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
3199	OTHER UNRESTRICTED GRANTS IN	0	0	(160,000)	0.00	(160,000)	0.00	(160,000)	(160,000)	0.00
3299	OTHER RESTRICTED GRANTS-IN-AID	(2,289)	(653)	(8,250)	0.00	(8,304)	0.00	(8,304)	(8,304)	0.00
3000	**REVENUE FROM STATE SOURCES**	**(2,289)**	**(653)**	**(168,250)**	**0.00**	**(168,304)**	**0.00**	**(168,304)**	**(168,304)**	**0.00**
5400	BEGINNING FUND BALANCE	(39,348)	(4,239)	(15,695)	0.00	(33,821)	0.00	(33,821)	(33,821)	0.00
5000	**OTHER SOURCES**	**(39,348)**	**(4,239)**	**(15,695)**	**0.00**	**(33,821)**	**0.00**	**(33,821)**	**(33,821)**	**0.00**
Total Fund 279	**MISC GRANTS**	**(58,257)**	**(72,922)**	**(204,365)**	**0.00**	**(223,609)**	**0.00**	**(223,609)**	**(223,609)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 279	**MISC GRANTS**									
Function 1113	**ELEMENTARY EXTRACURRICULAR**									
410	SUPPLIES	1,998	0	0	0.00	0	0.00	0	0	0.00
Total Function 1113	**ELEMENTARY EXTRACURRICULAR**	**1,998**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**									
340	TRAVEL	0	777	10,975	0.00	10,975	0.00	10,975	10,975	0.00
410	SUPPLIES	0	2,466	2,400	0.00	2,400	0.00	2,400	2,400	0.00
Total Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**	**0**	**3,243**	**13,375**	**0.00**	**13,375**	**0.00**	**13,375**	**13,375**	**0.00**
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	12,911	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	125	1,176	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	0	3,097	3,247	0.00	3,281	0.00	3,281	3,281	0.00
130	ADDITIONAL SALARY	723	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	42	855	1,053	0.00	1,069	0.00	1,069	1,069	0.00
220	SOCIAL SECURITY	1,052	324	245	0.00	249	0.00	249	249	0.00
231	WORKERS COMPENSATION	106	34	26	0.00	26	0.00	26	26	0.00
242	MEDICAL BENEFITS	2	0	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	3,950	604	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	2,350	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	55	2,213	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	3,562	147	0	0.00	0	0.00	0	0	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**24,878**	**8,449**	**4,570**	**0.00**	**4,624**	**0.00**	**4,624**	**4,624**	**0.00**
Function 2120	**GUIDANCE**									
130	ADDITIONAL SALARY	0	1,000	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	77	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	55	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	4,340	0	0.00	0	0.00	0	0	0.00
Total Function 2120	**GUIDANCE**	**0**	**5,471**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 279	**MISC GRANTS**									
Function 2130	**HEALTH SERVICES**									
310	PROFESSIONAL SERVICES	0	400	0	0.00	0	0.00	0	0	0.00
Total Function 2130	**HEALTH SERVICES**	**0**	**400**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2190	**INDIRECT STUDENT SUPPORT**									
121	SUBSTITUTE: CERTIFIED SALARIES	270	2,340	1,000	0.00	1,000	0.00	1,000	1,000	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	0	194	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	59	236	0	0.00	266	0.00	266	266	0.00
220	SOCIAL SECURITY	21	194	77	0.00	77	0.00	77	77	0.00
231	WORKERS COMPENSATION	2	21	8	0.00	8	0.00	8	8	0.00
340	TRAVEL	2,966	715	3,000	0.00	2,734	0.00	2,734	2,734	0.00
410	SUPPLIES	1,789	463	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 2190	**INDIRECT STUDENT SUPPORT**	**5,108**	**4,162**	**6,084**	**0.00**	**6,084**	**0.00**	**6,084**	**6,084**	**0.00**
Function 2210	**IMPROVEMENT OF INSTRUCTION**									
121	SUBSTITUTE: CERTIFIED SALARIES	1,568	8,140	4,000	0.00	4,000	0.00	4,000	4,000	0.00
130	ADDITIONAL SALARY	5,251	6,923	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,761	1,985	0	0.00	1,063	0.00	1,063	1,063	0.00
220	SOCIAL SECURITY	961	1,071	306	0.00	306	0.00	306	306	0.00
231	WORKERS COMPENSATION	95	114	30	0.00	30	0.00	30	30	0.00
242	MEDICAL BENEFITS	0	(1)	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	5,864	12,486	0	0.00	35,000	0.00	35,000	35,000	0.00
410	SUPPLIES	0	0	70,000	0.00	35,000	0.00	35,000	35,000	0.00
640	DUES/FEES	0	1,499	0	0.00	0	0.00	0	0	0.00
Total Function 2210	**IMPROVEMENT OF INSTRUCTION**	**16,500**	**32,217**	**74,336**	**0.00**	**75,400**	**0.00**	**75,400**	**75,400**	**0.00**
Function 2540	**OPERATION & MAINT OF PLAN**									
410	SUPPLIES	0	0	40,000	0.00	40,000	0.00	40,000	40,000	0.00
Total Function 2540	**OPERATION & MAINT OF PLAN**	**0**	**0**	**40,000**	**0.00**	**40,000**	**0.00**	**40,000**	**40,000**	**0.00**
Function 2640	**STAFF SERVICES**									
121	SUBSTITUTE: CERTIFIED SALARIES	0	180	0	0.00	1,000	0.00	1,000	1,000	0.00

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 279	**MISC GRANTS**									
Function 2640	**STAFF SERVICES**									
123	TEMPORARY LICENSED SALARIES	0	0	0	0.00	1,706	0.00	1,706	1,706	0.00
130	ADDITIONAL SALARY	0	1,650	1,200	0.00	1,850	0.00	1,850	1,850	0.00
210	PERS RETIREMENT	0	499	0	0.00	1,659	0.00	1,659	1,659	0.00
220	SOCIAL SECURITY	0	140	92	0.00	333	0.00	333	333	0.00
231	WORKERS COMPENSATION	0	15	9	0.00	28	0.00	28	28	0.00
340	TRAVEL	0	3,004	2,000	0.00	3,000	0.00	3,000	3,000	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	0	900	0	0.00	3,000	0.00	3,000	3,000	0.00
410	SUPPLIES	0	507	2,699	0.00	7,000	0.00	7,000	7,000	0.00
460	NON-CONSUMABLE SUPPLIES	0	0	0	0.00	4,550	0.00	4,550	4,550	0.00
Total Function 2640	**STAFF SERVICES**	**0**	**6,895**	**6,000**	**0.00**	**24,126**	**0.00**	**24,126**	**24,126**	**0.00**
Function 3300	**COMMUNITY SERVICES**									
410	SUPPLIES	0	0	60,000	0.00	60,000	0.00	60,000	60,000	0.00
Total Function 3300	**COMMUNITY SERVICES**	**0**	**0**	**60,000**	**0.00**	**60,000**	**0.00**	**60,000**	**60,000**	**0.00**
Function 3390	**OTHER COMMUNITY SERVICES**									
390	OTHER PURCHASED SERVICES	5,536	5,000	0	0.00	0	0.00	0	0	0.00
Total Function 3390	**OTHER COMMUNITY SERVICES**	**5,536**	**5,000**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 279	**MISC GRANTS**	54,018	65,838	204,365	0.00	223,609	0.00	223,609	223,609	0.00

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 285	**STUDENT BODY FUNDS**									
1510	EARNINGS ON INVESTMENTS	(1)	(3)	0	0.00	0	0.00	0	0	0.00
1700	STUDENT ACTIVITIES	(179,764)	(172,622)	(285,000)	0.00	(285,000)	0.00	(285,000)	(285,000)	0.00
1000	**LOCAL REVENUES**	**(179,765)**	**(172,625)**	**(285,000)**	**0.00**	**(285,000)**	**0.00**	**(285,000)**	**(285,000)**	**0.00**
5400	BEGINNING FUND BALANCE	(104,740)	(110,852)	(120,000)	0.00	(120,000)	0.00	(120,000)	(120,000)	0.00
5000	**OTHER SOURCES**	**(104,740)**	**(110,852)**	**(120,000)**	**0.00**	**(120,000)**	**0.00**	**(120,000)**	**(120,000)**	**0.00**
Total Fund 285	**STUDENT BODY FUNDS**	**(284,505)**	**(283,477)**	**(405,000)**	**0.00**	**(405,000)**	**0.00**	**(405,000)**	**(405,000)**	**0.00**

Requirements Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 285 STUDENT BODY FUNDS									
Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES									
410 SUPPLIES	8,108	4,212	70,000	0.00	70,000	0.00	70,000	70,000	0.00
Total Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES	**8,108**	**4,212**	**70,000**	**0.00**	**70,000**	**0.00**	**70,000**	**70,000**	**0.00**
Function 1132 HIGH SCHOOL STUDENT ACTIVITIES									
410 SUPPLIES	165,545	135,513	335,000	0.00	335,000	0.00	335,000	335,000	0.00
Total Function 1132 HIGH SCHOOL STUDENT ACTIVITIES	**165,545**	**135,513**	**335,000**	**0.00**	**335,000**	**0.00**	**335,000**	**335,000**	**0.00**
Total Fund 285 STUDENT BODY FUNDS	173,653	139,725	405,000	0.00	405,000	0.00	405,000	405,000	0.00

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 299	**FOOD SERVICE FUND**									
1612	PUPIL LUNCH SALES	(54,923)	(51,431)	(70,000)	0.00	(70,000)	0.00	(70,000)	(70,000)	0.00
1620	ADULT LUNCH SALES	(9,482)	(9,455)	(10,650)	0.00	(10,650)	0.00	(10,650)	(10,650)	0.00
1630	FOOD SERVICE - SPECIAL FUNCTION	0	(15)	0	0.00	0	0.00	0	0	0.00
1960	PRIOR YEARS REFUNDS	(623)	0	0	0.00	0	0.00	0	0	0.00
1990	MISC.	(64)	0	(100)	0.00	(100)	0.00	(100)	(100)	0.00
1991	DONATION-SUMMER MEALS PROGR	0	(58)	0	0.00	0	0.00	0	0	0.00
1000	**LOCAL REVENUES**	**(65,092)**	**(60,959)**	**(80,750)**	**0.00**	**(80,750)**	**0.00**	**(80,750)**	**(80,750)**	**0.00**
3102	STATE SCHOOL LUNCH MATCH	(2,033)	(2,180)	(2,500)	0.00	(2,500)	0.00	(2,500)	(2,500)	0.00
3199	OTHER UNRESTRICTED GRANTS IN	0	0	(7,500)	0.00	(7,500)	0.00	(7,500)	(7,500)	0.00
3299	OTHER RESTRICTED GRANTS-IN-AID	(2,625)	(8,128)	(4,700)	0.00	(4,700)	0.00	(4,700)	(4,700)	0.00
3000	**REVENUE FROM STATE SOURCES**	**(4,658)**	**(10,308)**	**(14,700)**	**0.00**	**(14,700)**	**0.00**	**(14,700)**	**(14,700)**	**0.00**
4505	NATIONAL SCHOOL LUNCH	(142,641)	(136,939)	(155,138)	0.00	(158,000)	0.00	(158,000)	(158,000)	0.00
4910	USDA COMMODITIES DONATED	(15,942)	(24,439)	(25,000)	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00
4000	**REVENUE FROM FEDERAL SOURCES**	**(158,583)**	**(161,378)**	**(180,138)**	**0.00**	**(183,000)**	**0.00**	**(183,000)**	**(183,000)**	**0.00**
5200	TRANSFER OF FUNDS	(60,550)	(89,549)	(49,906)	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00
5400	BEGINNING FUND BALANCE	(157)	0	0	0.00	0	0.00	0	0	0.00
5000	**OTHER SOURCES**	**(60,707)**	**(89,549)**	**(49,906)**	**0.00**	**(50,000)**	**0.00**	**(50,000)**	**(50,000)**	**0.00**
Total Fund 299	**FOOD SERVICE FUND**	**(289,040)**	**(322,194)**	**(325,494)**	**0.00**	**(328,450)**	**0.00**	**(328,450)**	**(328,450)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 299	**FOOD SERVICE FUND**									
Function 3100	**FOOD SERVICES**									
112	NON-CERTIFIED SALARIES	84,863	84,864	101,311	3.28	98,406	3.69	98,406	98,406	3.69
122	SUBSTITUTE: NON-CERTIFIED SALARIES	2,465	23,168	11,000	0.00	15,000	0.00	15,000	15,000	0.00
130	ADDITIONAL SALARY	16,274	19,930	5,749	0.00	10,100	0.00	10,100	10,100	0.00
210	PERS RETIREMENT	30,713	30,492	36,867	0.00	29,472	0.00	29,472	29,472	0.00
220	SOCIAL SECURITY	7,919	9,770	9,013	0.00	9,242	0.00	9,242	9,242	0.00
231	WORKERS COMPENSATION	5,318	6,001	5,973	0.00	4,975	0.00	4,975	4,975	0.00
242	MEDICAL BENEFITS	15,618	15,692	31,378	0.00	14,153	0.00	14,153	14,153	0.00
310	PROFESSIONAL SERVICES	8,752	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	5,278	4,884	3,000	0.00	8,000	0.00	8,000	8,000	0.00
324	RENTALS	0	0	1,200	0.00	1,500	0.00	1,500	1,500	0.00
328	GARBAGE	121	567	600	0.00	600	0.00	600	600	0.00
340	TRAVEL	0	0	150	0.00	350	0.00	350	350	0.00
354	ADVERTISING	0	150	100	0.00	100	0.00	100	100	0.00
410	SUPPLIES	8,594	8,378	8,555	0.00	10,400	0.00	10,400	10,400	0.00
415	FEDERAL COMMODITIES	15,942	24,439	20,000	0.00	20,000	0.00	20,000	20,000	0.00
450	FOOD	81,798	82,140	83,000	0.00	95,552	0.00	95,552	95,552	0.00
460	NON-CONSUMABLE SUPPLIES	1,929	190	3,000	0.00	6,000	0.00	6,000	6,000	0.00
470	SOFTWARE	898	898	900	0.00	900	0.00	900	900	0.00
542	REPLACEMENT EQUIPMENT	0	6,753	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	2,933	3,877	3,700	0.00	3,700	0.00	3,700	3,700	0.00
Total Function 3100	**FOOD SERVICES**	**289,414**	**322,194**	**325,494**	**3.28**	**328,450**	**3.69**	**328,450**	**328,450**	**3.69**
Total Fund 299	**FOOD SERVICE FUND**	289,414	322,194	325,494	3.28	328,450	3.69	328,450	328,450	3.69

Debt Service Funds

VERNONIA
School District
Vernonia, Oregon
District 47J

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 301	**BOND FUND REVENUES**									
1111	CURRENT YEAR TAXES	(868,174)	(944,075)	(932,257)	0.00	(955,027)	0.00	(955,027)	(955,027)	0.00
1112	PRIOR YEAR TAXES	(28,252)	(42,850)	(35,000)	0.00	(35,000)	0.00	(35,000)	(35,000)	0.00
1114	PAYMENT IN LIEU OF PROPERTY TA	(1,971)	0	0	0.00	0	0.00	0	0	0.00
1190	PENALTIES AND INTEREST ON TAXE	(474)	(615)	0	0.00	0	0.00	0	0	0.00
1000	**LOCAL REVENUES**	**(898,872)**	**(987,541)**	**(967,257)**	**0.00**	**(990,027)**	**0.00**	**(990,027)**	**(990,027)**	**0.00**
5400	BEGINNING FUND BALANCE	(58,798)	(28,457)	(20,000)	0.00	(21,229)	0.00	(21,229)	(21,229)	0.00
5000	**OTHER SOURCES**	**(58,798)**	**(28,457)**	**(20,000)**	**0.00**	**(21,229)**	**0.00**	**(21,229)**	**(21,229)**	**0.00**
Total Fund 301	**BOND FUND REVENUES**	**(957,670)**	**(1,015,998)**	**(987,257)**	**0.00**	**(1,011,256)**	**0.00**	**(1,011,256)**	**(1,011,256)**	**0.00**

Requirements Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 301 BOND FUND REVENUES									
Function 2520 FISCAL SERVICES									
389 OTHER BOARD SERVICES	0	0	800	0.00	0	0.00	0	0	0.00
Total Function 2520 FISCAL SERVICES	**0**	**0**	**800**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 5110 LONG-TERM DEBT SERVICE									
610 PRINCIPAL	443,268	472,224	515,342	0.00	558,709	0.00	558,709	558,709	0.00
620 INTEREST	485,945	484,966	471,115	0.00	452,547	0.00	452,547	452,547	0.00
Total Function 5110 LONG-TERM DEBT SERVICE	**929,213**	**957,190**	**986,457**	**0.00**	**1,011,256**	**0.00**	**1,011,256**	**1,011,256**	**0.00**
Total Fund 301 BOND FUND REVENUES	929,213	957,190	987,257	0.00	1,011,256	0.00	1,011,256	1,011,256	0.00

Resources Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 302 LONG TERM DEBT									
5110 BOND PROCEEDS	(4,327,535)	0	0	0.00	0	0.00	0	0	0.00
5200 TRANSFER OF FUNDS	(102,690)	(100,077)	(102,500)	0.00	(104,500)	0.00	(104,500)	(104,500)	0.00
5000 OTHER SOURCES	**(4,430,224)**	**(100,077)**	**(102,500)**	**0.00**	**(104,500)**	**0.00**	**(104,500)**	**(104,500)**	**0.00**
Total Fund 302 LONG TERM DEBT	**(4,430,224)**	**(100,077)**	**(102,500)**	**0.00**	**(104,500)**	**0.00**	**(104,500)**	**(104,500)**	**0.00**

Requirements Report

	ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 302 LONG TERM DEBT									
Function 5100 DEBT SERVICE									
610 PRINCIPAL	55,000	55,000	60,000	0.00	65,000	0.00	65,000	65,000	0.00
620 INTEREST	22,125	19,513	16,935	0.00	13,935	0.00	13,935	13,935	0.00
Total Function 5100 DEBT SERVICE	**77,125**	**74,513**	**76,935**	**0.00**	**78,935**	**0.00**	**78,935**	**78,935**	**0.00**
Function 5101 DEBT SERVICE - QZAB									
610 PRINCIPAL	25,565	25,565	25,565	0.00	25,565	0.00	25,565	25,565	0.00
Total Function 5101 DEBT SERVICE - QZAB	**25,565**	**25,565**	**25,565**	**0.00**	**25,565**	**0.00**	**25,565**	**25,565**	**0.00**
Function 5102 DEBT SERVICE-QSCB									
610 PRINCIPAL	34,517	0	0	0.00	0	0.00	0	0	0.00
620 INTEREST	8,455	0	0	0.00	0	0.00	0	0	0.00
Total Function 5102 DEBT SERVICE-QSCB	**42,972**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 5110 LONG-TERM DEBT SERVICE									
389 OTHER BOARD SERVICES	21,675	0	0	0.00	0	0.00	0	0	0.00
610 PRINCIPAL	3,893,724	0	0	0.00	0	0.00	0	0	0.00
620 INTEREST	369,164	0	0	0.00	0	0.00	0	0	0.00
Total Function 5110 LONG-TERM DEBT SERVICE	**4,284,563**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 302 LONG TERM DEBT	4,430,224	100,077	102,500	0.00	104,500	0.00	104,500	104,500	0.00

Capital Project Fund

VERNONIA
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Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 401	**CAPITAL PROJECTS FUND**									
1500	INTEREST INCOME	(29,004)	(51,375)	0	0.00	0	0.00	0	0	0.00
1960	PRIOR YEARS REFUNDS	0	(2,600)	0	0.00	0	0.00	0	0	0.00
1000	**LOCAL REVENUES**	**(29,004)**	**(53,975)**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
5110	BOND PROCEEDS	(2,467,740)	0	0	0.00	0	0.00	0	0	0.00
5120	BOND PREMIUM	(233,263)	0	0	0.00	0	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	0	(2,192,697)	(1,700,000)	0.00	(1,300,000)	0.00	(1,300,000)	(1,300,000)	0.00
5000	**OTHER SOURCES**	**(2,701,003)**	**(2,192,697)**	**(1,700,000)**	**0.00**	**(1,300,000)**	**0.00**	**(1,300,000)**	**(1,300,000)**	**0.00**
Total Fund 401	**CAPITAL PROJECTS FUND**	**(2,730,007)**	**(2,246,673)**	**(1,700,000)**	**0.00**	**(1,300,000)**	**0.00**	**(1,300,000)**	**(1,300,000)**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 401	**CAPITAL PROJECTS FUND**									
Function 2520	**FISCAL SERVICES**									
389	OTHER BOARD SERVICES	185,082	0	0	0.00	0	0.00	0	0	0.00
642	BANKING FEES	3,400	1,200	0	0.00	0	0.00	0	0	0.00
Total Function 2520	**FISCAL SERVICES**	**188,482**	**1,200**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2540	**OPERATION & MAINT OF PLAN**									
340	TRAVEL	24	334	0	0.00	0	0.00	0	0	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	42,980	0	60,000	0.00	60,000	0.00	60,000	60,000	0.00
Total Function 2540	**OPERATION & MAINT OF PLAN**	**43,004**	**334**	**60,000**	**0.00**	**60,000**	**0.00**	**60,000**	**60,000**	**0.00**
Function 2542	**CARE/UPKEEP BUILDINGS**									
130	ADDITIONAL SALARY	652	701	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	207	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	49	54	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	13	41	0	0.00	0	0.00	0	0	0.00
Total Function 2542	**CARE/UPKEEP BUILDINGS**	**922**	**796**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4110	**SERVICE AREA DIRECTION**									
354	ADVERTISING	0	968	0	0.00	0	0.00	0	0	0.00
382	LEGAL SERVICES	200	3,366	1,000	0.00	2,000	0.00	2,000	2,000	0.00
640	DUES/FEES	0	333	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 4110	**SERVICE AREA DIRECTION**	**200**	**4,667**	**1,000**	**0.00**	**7,000**	**0.00**	**7,000**	**7,000**	**0.00**
Function 4120	**DEVELOPMENT SERVICES**									
640	DUES/FEES	0	1,080	0	0.00	0	0.00	0	0	0.00
Total Function 4120	**DEVELOPMENT SERVICES**	**0**	**1,080**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4150	**BUILDINGS/CONSTRUCTION**									
322	REPAIRS & MAINTENANCE	230	805	0	0.00	0	0.00	0	0	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	0	110,902	0	0.00	0	0.00	0	0	0.00
383	ARCHITECT SERVICES	210,145	3,809	50,000	0.00	80,000	0.00	80,000	80,000	0.00
410	SUPPLIES	57	256	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 401	**CAPITAL PROJECTS FUND**									
Function 4150	**BUILDINGS/CONSTRUCTION**									
460	NON-CONSUMABLE SUPPLIES	3,918	56,477	0	0.00	0	0.00	0	0	0.00
520	BUILDINGS AQUISITIONS	61,180	97,444	1,500,000	0.00	1,143,000	0.00	1,143,000	1,143,000	0.00
530	OTHER CAPITAL OUTLAY	0	245,902	0	0.00	0	0.00	0	0	0.00
Total Function 4150	**BUILDINGS/CONSTRUCTION**	**275,529**	**515,596**	**1,550,000**	**0.00**	**1,223,000**	**0.00**	**1,223,000**	**1,223,000**	**0.00**
Function 4180	**OTHER CAPITAL ITEMS**									
520	BUILDINGS AQUISITIONS	0	0	79,000	0.00	0	0.00	0	0	0.00
558	DEPRECIABLE TECHNOLOGY	23,524	0	0	0.00	0	0.00	0	0	0.00
Total Function 4180	**OTHER CAPITAL ITEMS**	**23,524**	**0**	**79,000**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4190	**OTHER FACILITIES CONSTR. SERVICES**									
541	INITIAL & ADDITIONAL EQUIPMENT	5,650	16,186	10,000	0.00	10,000	0.00	10,000	10,000	0.00
Total Function 4190	**OTHER FACILITIES CONSTR. SERVICES**	**5,650**	**16,186**	**10,000**	**0.00**	**10,000**	**0.00**	**10,000**	**10,000**	**0.00**
Total Fund 401	**CAPITAL PROJECTS FUND**	537,310	539,858	1,700,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00

Resources Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 402	**OSCIM GRANT**									
3299	OTHER RESTRICTED GRANTS-IN-AID	(341,196)	(258,283)	0	0.00	0	0.00	0	0	0.00
3000	**REVENUE FROM STATE SOURCES**	**(341,196)**	**(258,283)**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
5400	BEGINNING FUND BALANCE	0	0	(1,300,000)	0.00	0	0.00	0	0	0.00
5000	**OTHER SOURCES**	**0**	**0**	**(1,300,000)**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 402	**OSCIM GRANT**	**(341,196)**	**(258,283)**	**(1,300,000)**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**

Requirements Report

		ACTUALS 17-18	ACTUALS 18-19	ADOPTED 19-20	19-20 FTE	PROPOSED 20-21	PROPOSED FTE	APPROVED 20-21	ADOPTED 20-21	ADOPTED FTE
Fund 402	**OSCIM GRANT**									
Function 2540	**OPERATION & MAINT OF PLAN**									
340	TRAVEL	24	0	0	0.00	0	0.00	0	0	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	42,980	211	60,000	0.00	0	0.00	0	0	0.00
Total Function 2540	**OPERATION & MAINT OF PLAN**	**43,004**	**211**	**60,000**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4110	**SERVICE AREA DIRECTION**									
354	ADVERTISING	204	0	0	0.00	0	0.00	0	0	0.00
382	LEGAL SERVICES	200	111	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	0	1,129	0	0.00	0	0.00	0	0	0.00
Total Function 4110	**SERVICE AREA DIRECTION**	**403**	**1,240**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4150	**BUILDINGS/CONSTRUCTION**									
322	REPAIRS & MAINTENANCE	230	190	0	0.00	0	0.00	0	0	0.00
324	RENTALS	0	4,272	0	0.00	0	0.00	0	0	0.00
383	ARCHITECT SERVICES	203,231	99,153	15,000	0.00	0	0.00	0	0	0.00
410	SUPPLIES	57	963	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	3,918	11,139	0	0.00	0	0.00	0	0	0.00
520	BUILDINGS AQUISITIONS	61,180	119,179	1,225,000	0.00	0	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	0	1,119,534	0	0.00	0	0.00	0	0	0.00
Total Function 4150	**BUILDINGS/CONSTRUCTION**	**268,615**	**1,354,430**	**1,240,000**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4180	**OTHER CAPITAL ITEMS**									
480	TECHNOLOGY HARDWARE	0	1,034	0	0.00	0	0.00	0	0	0.00
558	DEPRECIABLE TECHNOLOGY	23,524	0	0	0.00	0	0.00	0	0	0.00
Total Function 4180	**OTHER CAPITAL ITEMS**	**23,524**	**1,034**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4190	**OTHER FACILITIES CONSTR. SERVICES**									
541	INITIAL & ADDITIONAL EQUIPMENT	5,650	16,186	0	0.00	0	0.00	0	0	0.00
Total Function 4190	**OTHER FACILITIES CONSTR. SERVICES**	**5,650**	**16,186**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 402	**OSCIM GRANT**	341,196	1,373,100	1,300,000	0.00	0	0.00	0	0	0.00

Appendices

VERNONIA
School District
Vernonia, Oregon
District 47J

STATE SCHOOL FUND GRANT
2020-2021
As of 2/25/2020

Columbia County, Vernonia SD 47J District ID: 1947

2020-2021 Extended ADMw

Vernonia SD 47J: District total extended ADMw for funding calculations

	2020-2021			2019-2020		
ADMr:	555.00 X 1.00 =	555.00		562.47 X 1.00 =	562.47	
Students in ESL programs:	2.00 X 0.50 =	1.00		3.00 X 0.50 =	1.50	
Students in Pregnant and Parenting Programs:	1.00 X 1.00 =	1.00		0.00 X 1.00 =	0.00	
101 IEP Students capped at 11% of District ADMr:	61.05 X 1.00 =	61.05		61.87 X 1.00 =	61.87	
Students on IEP Above 11% of ADMr:	16.90 X 1.00 =	16.90		16.90 X 1.00 =	16.90	
Students in Poverty:	78.68 X 0.25 =	19.67		79.74 X 0.25 =	19.94	
Students in Foster Care and Neglected/Delinquent:	3.00 X 0.25 =	0.75		3.00 X 0.25 =	0.75	
Remote Elementary School Correction:	24.13 X 1.00 =	24.13		24.13 X 1.00 =	24.13	
Small High School Correction:	88.79 X 1.00 =	88.79		88.79 X 1.00 =	88.79	
Post Graduate Scholars:	0.00 X-0.25 =	0.00		0.00 X-0.25 =	0.00	
	2020-2021 ADMw	768.29		2019-2020 ADMw	776.35	

Vernonia SD 47J Extended ADMw 776.35

Vernonia SD 47J Extended ADMw 776.35

STATE SCHOOL FUND GRANT
2020-2021
Based on $9 Billion Budget with a 49/51 split as of 2/25/2020

Columbia County, Vernonia SD 47J - 1947

2020-2021 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$2,700,000.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$54,213.82
County School Fund	=	$20,000.00
State Managed Timber	=	$650,000.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$3,424,213.82**

2020-2021 Experience Adjustment

District Average Teacher Experience	=	13.45
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.35

2020-2021 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$765,000.00
Transportation per ADMr Rank		83%
Transportation Reimbursement Rate		80.00%

80.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $612,000.00

2020-2021 Extended ADMw

2020-2021 ADMw 768.29 **2019-2020 ADMw** 776.35 **Extended ADMw** 776.35

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.35 by $25 then add $4500 to the result = $4,533.75
Then multiply $4,533.75 by the Extended ADMw 776.3467 and then by the funding ratio 1.921058951999 = $6,761,670.01

2020-2021 Total Formula Revenue

Add the General Purpose Grant $6,761,670.01 to the Transportation Grant $612,000.00 = $7,373,670.01

2020-2021 State School Fund Grant

Subtract the Local Revenue $3,424,213.82 from the Total Formula Revenue $7,373,670.01 = $3,949,456.20

2020-2021 Rates per ADMw

General Purpose Grant per Extended ADMw = $8,710 Total Formula Revenue per Extended ADMw = $9,498

Charter Schools Rate(ORS 338.155) = $8,801

BUDGET TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

Current Budget Period: The budget period currently in progress.

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

Resource: Estimated beginning funds on hand plus anticipated receipts.

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

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

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

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

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

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Vernonia School District 47J, Columbia County, State of Oregon, on the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held at 1000 Missouri Street, Vernonia Oregon.

The meeting will take place on April 30, 2020 at 6:00 PM

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on:

Date: May 14, 2020 Time: 6:00 PM Location: 1000 Missouri Street, Vernonia Oregon in the library upstairs

A copy of the budget document may be inspected or obtained on or after April 30, 2020 at 1000 Missouri Street, Vernonia Oregon, school district office, between the hours of 8:00 AM and 4:00 PM

150-504-073-1 (Rev 01-15)

Due to restrictions related to COVID-19 this meeting will conducted digitally and by phone.

Google Meet: https://meet.google.com/tfe-ntrh-ngb

Phone in: 1 919-525-2474 PIN: 967 483 198#

Affidavit of Publication of Newspaper Public Notice

The State of Oregon

County of COLUMBIA

Before me, the undersigned authority, on this day personally appeared SCOTT LAIRD, publisher of VERNONIA'S VOICE NEWSPAPER, who being by me duly sworn, upon oath deposes and says:

That the attached PUBLIC NOTICE was published and circulated in the City of Vernonia, Oregon and in Columbia County, Oregon in the following issue: JUNE 4, 2020 and that the attached newspaper clipping is a true and correct copy of said published notice.

Signed: [illegible]

SWORN TO AND SUBSCRIBED BEFORE ME, on this day June 25th 2020

OFFICIAL STAMP
RILEY MICHELLE WOODALL
NOTARY PUBLIC-OREGON
COMMISSION NO. 986928
MY COMMISSION EXPIRES APRIL 28, 2023

[illegible]

Notary Public an and for Columbia County, Oregon

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Vernonia School District 47J will be held on June 11, 2020 at 6:00 pm as a virtual meeting with options for video or phone access. Please see the district website for details. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Vernonia School District 47J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at vernonia.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Aaron Miller, Superintendent Telephone: 503-429-5891 Email: amiller@vernoniak12.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance	$2,919,109	$3,795,695	$2,126,859
Current Year Property Taxes, other than Local Option Taxes	3,319,643	3,357,257	3,580,027
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	708,068	751,397	773,934
Revenue from Intermediate Sources	99,192	82,800	80,500
Revenue from State Sources	4,608,268	4,912,090	5,620,065
Revenue from Federal Sources	520,203	615,880	644,405
Interfund Transfers	199,626	157,406	184,500
All Other Budget Resources	0	0	0
Total Resources	$12,374,109	$13,672,525	$13,010,290

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	$3,401,571	$3,846,662	$4,316,581
Other Associated Payroll Costs	2,074,591	2,589,162	2,731,245
Purchased Services	1,953,766	1,799,147	1,935,090
Supplies & Materials	456,610	991,016	1,038,193
Capital Outlay	1,660,183	2,824,000	1,168,000
Other Objects (except debt service & interfund transfers)	114,958	116,175	160,925
Debt Service*	1,057,267	1,088,957	1,115,756
Interfund Transfers*	199,626	157,406	184,500
Operating Contingency	0	200,000	300,000
Unappropriated Ending Fund Balance & Reserves	0	60,000	60,000
Total Requirements	$10,918,572	$13,672,525	$13,010,290

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

1000 Instruction	$4,414,423	$5,419,375	$5,990,054
FTE	52.61	69.46	63.97
2000 Support Services	3,009,643	3,481,293	3,731,530
FTE	16.66	6.03	17.88
3000 Enterprise & Community Service	327,194	385,494	388,450
FTE	3.28	3.28	3.69
4000 Facility Acquisition & Construction	1,910,417	2,880,000	1,240,000
FTE	0	0.00	0
5000 Other Uses	0	0	0
5100 Debt Service*	1,057,267	1,088,957	1,115,756
5200 Interfund Transfers*	199,626	157,406	184,500
6000 Contingency	0	200,000	300,000
7000 Unappropriated Ending Fund Balance	0	60,000	60,000
Total Requirements	$10,918,570	$13,672,525	$13,010,290
Total FTE	72.55	78.77	85.54

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Contractual increases for salaries and associated payroll costs are reflected throughout the 2020-2021 proposed budget. Other proposed changes include:

- 1 additional student contact day paid from the general fund, 2 additional student contact days and 1 additional staff only contract days funded by the Student Investment Account were added to the 2020-2021 School Calendar.
- 2 licensed teaching positions have been added to the budget, Vernonia Family Academy & Vernonia High School Math, SIA funded

The General Fund budget includes a contingency fund and an unappropriated ending fund balance totaling $360,000, 4.29% of the general fund budget, this represents an increase of approximately 1% from 2019-2020.

This budget also includes a special section designated for revenue and planned expenditures of the District's $515,000 Student Investment Account allocation from ODE, through the passage of the Student Success Act.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 5.0121 per $1,000)	5.0121	5.0121	5.0121
Local Option Levy	0	0	0
Levy For General Obligation Bonds	980,000	985,000	994,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$18,962,530	$ -
Other Bonds	$326,296	
Other Borrowings	$0	
Total	**$19,288,826**	**$ -**

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

FORM ED-50
2020-2021

To assessor of Columbia and Washington Counties

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

☐ Check here if this is an amended form.

The **Vernonia School District 47J** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Columbia and Washington** (County Name) Counties. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	Zip	Date Submitted
1201 Texas Avenue	Vernonia	OR	97064	July 1, 2020

Contact Person	Title	Daytime Telephone	Contact Person E-mail
Marie Knight	Business Manager	503-429-1308	mknight@nwresd.k12.or.us

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

☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Rate per $1,000 or dollar amount levied (within permanent rate limit). .	1	$5.0121	
2. Local option operating tax	2	0	
3. Local option capital project tax	3	0	
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 . . . . . .4a.			$0
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 . . . . . .4b.			$994,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . 4c.			**$994,000**

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PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000	5	**$5.0121**
6. Election date when your **new district** received voter approval for your permanent rate limit	6	N/A
7. Estimated permanent rate limit for newly **merged/consolidated district**	7	N/A

PART III: SCHEDULE OF LOCAL OPTION TAXES

- Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

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

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

VERNONIA SCHOOL DISTRICT
2020-2021 BUDGET RESOLUTION - # 1920-04

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Vernonia School District hereby adopts the budget for the fiscal year 2020-2021 in the total of $13,010,290 now on file at the Administrative Office located at 1000 Missouri Avenue, Vernonia, Oregon 97064

MAKING APPROPRIATIONS

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

GENERAL FUND		
Instruction		4,512,771
Support Services		3,358,599
Transfers		164,500
Contingency		300,000
Total General Fund	$	8,335,870

SPECIAL REVENUE FUNDS		
Instruction		1,477,283
Support Services		312,931
Transfers		20,000
Community Services		388,450
Total Special Revenue Funds	$	2,198,664

DEBT SERVICE FUNDS		
Debt Service		1,115,756
Total Debt Service Funds	$	1,115,756

CAPITAL PROJECTS FUND		
Support Services		60,000
Facilities Acquisition & Const.		1,240,000
	$	1,300,000

TOTAL APPROPRIATIONS, All Funds	$	12,950,290
Total Unappropriated Amounts (GF)		60,000
TOTAL ADOPTED BUDGET	$	13,010,290

IMPOSING THE TAX

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

(1) At the rate of $5.0121 per $1000 of assessed value for permanent rate tax
(2) In the amount of $994,000 for debt service for general obligation bonds

CATEGORIZING THE TAX

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

Subject to the Education Limitation	$5.0121/ per $1000
Permanent Rate Tax	
Excluded from Limitation	$994,000
General Obligation Bond Debt Service	

The above resolution statements were approved and declared adopted on the 11th day of June 2020

Greg Kintz, Board Chair

Aaron Miller, Superintendent/Clerk