VERNONIA SCHOOL DISTRICT

Proposed Budget 2021-2022



Bridging the past to the future by opening the doors for all to discover the world of endless possibilities.

1201 Texas Ave Vernonia, OR 97064 www.vernonia.k12.or.us 503-429-5891

VERNONIA SCHOOL DISTRICT 47J

VERNONIA, OREGON

PROPOSED BUDGET
2021-2022

Prepared by:

Aaron Miller
Superintendent

Marie Knight
Business Manager

VERNONIA SCHOOL DISTRICT 47J
PROPOSED BUDGET 2021 - 2022
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VERNONIA SCHOOL DISTRICT 47J
2021-2022 BUDGET COMMITTEE

BOARD MEMBERS	TERM EXPIRES
#1 – Susan Wagner	2021
#2 – Greg Kintz	2023
#3 – Amy Cieloha	2021
#4 – Stacey Pelster	2021
#5 – Joanie Jones	2021
#6 – Brittanie Roberts	2021
#7 – Jeana Gump	2021

COMMUNITY MEMBERS	TERM EXPIRES
Shannon Romtvedt	2023
Carol Cochran	2023
Kellie Murray	2022
Vacant	2020
Vacant	2020
Kimberly Titus	2021
Vacant	2021

ADMINISTRATIVE STAFF

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

VERNONIA SCHOOL DISTRICT 47J

2021 - 2022 BUDGET CALENDAR

April 1, 2021	Publish Budget Committee Meeting – 1st notice	
April 15, 2021	Publish Budget Committee Meeting – 2nd notice	
April 22, 2021	Budget Committee Meeting	6:00 p.m.
May 13, 2021	Budget Committee Meeting School Board Meeting	6:00 p.m.
June 3, 2021	Publish Budget Hearing Notice	
June 10, 2021	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 2021-2022 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 (401-403) – Accounts for revenue and expenditures for capital projects funded by the 2017 General Obligation Bond, Oregon School Capital Improvement Matching Program, and the proposed stadium project.

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 2021-2022 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 2021-2022 Fiscal Year

This budget represents the financial plan for the 2021-2022 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 $8,120,168 which is based on the SSF estimate of $7,077,968, using the Governor's Budget of $9.1 billion, and beginning fund balance. We are estimating enrollment for the 2021-22 school year at 537 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 759.32 for the 2021-2022 school year.

PROPOSED CHANGES FROM THE 2020-21 TO 2021-22 BUDGET

Contractual increases for salaries and associated payroll costs are reflected throughout the 2021-2022 proposed budget. Other proposed changes include:

- 4 additional staff contract days, including 3 additional student contact days were added to the 2021-2022 School Calendar, funded by the Student Investment Account.
- 2 licensed teaching positions have been added to the budget
    - Vernonia High School, Graduation Coach, SIA funded
    - Vernonia High School, Math Teacher, SIA funded

The General Fund budget includes a contingency fund and an unappropriated ending fund balance totaling $400,000, 5% of the general fund budget, this represents an increase of approximately .71% from 2020-2021. Ideally, these funds should be at 5% of the general fund; the district has been working towards this goal for several years. The new budgetary goal is to maintain a minimum 5% Ending Fund Balance in future cycles.

This budget includes a special section designated for revenue and planned expenditures of the District's $434,903 Student Investment Account (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.

This budget assumes full funding of the High School Success Grant (Measure 98).

This budget also includes federal ESSER Fund revenue and expenditures. Due to the COVID-19 pandemic, the federal government has allocated funding to the District to mitigate its impacts. These ESSER funds will allow the District to offset revenue shortfalls due to pandemic related impacts on enrollment. ESSER funds will allow for flat funding of programs, with employee rollup costs included, to provide for a balanced budget.

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) will decrease in July 2021. 2021-2022 rates are 26.83% of salary for Tier 1 and 2 employees and 23.72% for OPSRP employees.

Currently, it is anticipated that federal grant funding will remain consistent with 2020-21 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 2021-2022 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 2021-2022 Proposed Budget is hereby submitted for your consideration.

Sincerely,

Aaron Miller
Superintendent

VERNONIA SCHOOL DISTRICT 47J

SCHOOL DISTRICT ENROLLMENT AS OF OCTOBER 1, 2020

10/1/2020

GRADE	Mist Elem.	Vernonia Elem.	Vernonia Middle	Vernonia High	TOTAL
K	2	33			35
1	5	34			39
2	4	33			37
3	2	37			39
4	3	45			48
5	2	30			32
6			48		48
7			49		49
8			52		52
9				38	38
10				43	43
11				45	45
12				37	37
F.E.				8	8
TOTALS	18	212	149	171	550

VERNONIA SCHOOL DISTRICT
DEBT SERVICE PAYMENTS, 2020-21 BUDGET

Date of Issue	Amount of Issue	Effective Interest Rate	Amount Outstanding June 30, 2021	Payment August 2021	Payment December 2021	Payment June 2022	Total Payments 2021-22	Amount Outstanding June 30, 2022
BONDS								
July 1, 2004								
Certificates of participation	$ 995,000	1.8-5.15%	$ 210,000					$ 145,000
Principal				$ -	$ -	$ 65,000	$ 65,000	
Interest					5,358	5,357	10,715	
August 30, 2005								
Qualified Zone Academy Bonds	487,660	0%	25,731					166
Principal				25,565			25,565	
July 14, 2016								
General Obligation Refunding Bonds:	12,804,322	2.85%	11,675,394					11,108,938
Principal						566,456	566,456	
Interest					166,374	166,375	332,749	
August 8, 2017								
General Obligation Bonds 2017A	4,205,275	1.49%-4.32%	4,138,428					4,102,230
Principal						36,198	36,198	
Interest						3,803	3,803	
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	
	$ 21,082,257		$ 18,639,553	$ 25,565	$ 222,732	$ 894,189	$ 1,142,486	$ 17,946,334

Vernonia School District 47J
Budget Summary - All Funds
2021-2022

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	General Fund	FTE	Grants & Misc Special Revenue Funds	FTE	Food Service Fund	FTE	Student Body Fund	Debt Service GO Bond Fund	Debt Service Other Fund	Capital Project Fund	All Funds Adopted Budget	FTE
Instruction	$ 4,512,771	48.64	$ 1,072,283	14.90	$ -	-	$ 405,000	$ -	$ -	$ -	$ 5,990,054	63.54
Supporting Services	3,358,599	15.62	312,931	3.76	-	-	-	-	-	60,000	3,731,530	19.38
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	64.26	$ 1,465,214	18.66	$ 328,450	3.69	$ 405,000	$ 1,011,256	$ 104,500	$ 1,300,000	$ 13,010,290	86.61

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.

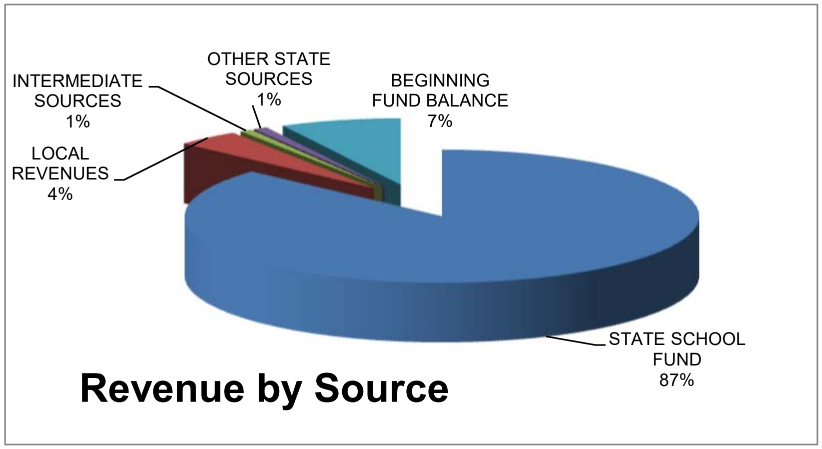
State School Fund formula is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local and timber revenues and other statutorily prescribed factors. The amount received from the state is adjusted down based on tax revenues received from the permanent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

Vernonia School District 47J

General Fund

Reveue Summary by Major Source

Major Source	ACTUALS 2018-19	ACTUALS 2019-20	BUDGET 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22
STATE SCHOOL FUND*	$ 6,649,876	$ 7,367,557	$ 7,373,670	$ **7,077,968**	$ -	$ -
OTHER LOCAL SOURCES	206,715	183,587	266,700	**326,700**	-	-
INTERMEDIATE SOURCES	21,487	36,078	60,500	**20,500**	-	-
OTHER STATE SOURCES	76,226	107,619	75,000	**75,000**	-	-
FEDERAL SOURCES		-	-	-	-	-
OTHER SOURCES/ BEGINNING FUND BALANCE	573,101	627,120	620,000	**620,000**	-	-
General Fund Total	**$ 7,527,405**	**$ 8,321,961**	**$ 8,395,870**	**$ 8,120,168**	**$ -**	**$ -**



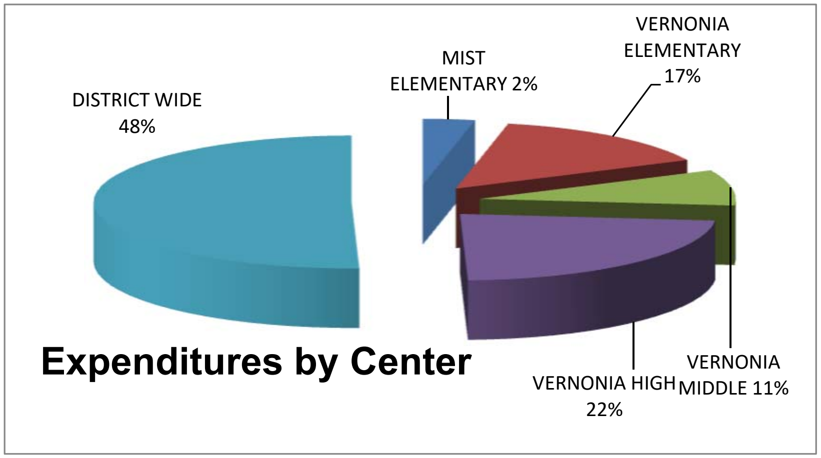
*STATE SCHOOL FUND: FORMULA INCLUDES -
PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

Vernonia School District 47J

General Fund

Expenditure Summary by Centers

Major Source	Description	ACTUALS 2018-19	ACTUALS 2019-20	BUDGET 2020-21	FTE	PROPOSED 2021-22	PROPOSED FTE	APPROVED 2021-22	ADOPTED 2021-22	ADOPTED FTE
137	MIST ELEMENTARY	$ 175,272	292,390	$ 301,066	3.25	$ **264,940**	2.25	$ -	$ -	-
155	VERNONIA ELEMENTARY	1,183,329	1,240,414	1,279,797	15.34	**1,189,900**	13.44	-	-	-
300	VERNONIA MIDDLE	712,248	780,761	796,991	8.10	**705,019**	6.49	-	-	-
620	VERNONIA HIGH	1,659,946	1,901,296	2,013,926	18.95	**1,860,813**	15.81	-	-	-
001	DISTRICT-WIDE	3,169,488	3,497,276	4,004,090	26.67	**4,099,496**	26.27	-	-	-
General Fund Total		**$ 6,900,283**	**$ 7,712,137**	**$ 8,395,870**	**72.31**	**$ 8,120,168**	**64.26**	**$ -**	**$ -**	**-**

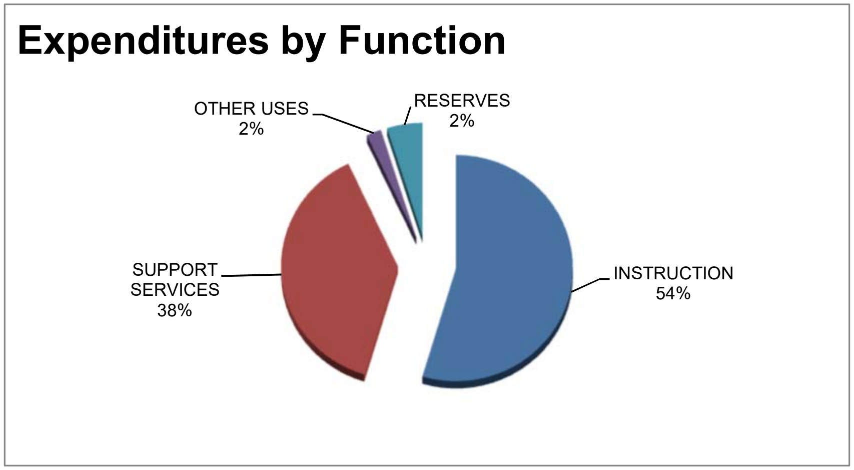


Vernonia School District 47J

General Fund

Expenditure Summary by Major Function

Major Source	Description	ACTUALS 2018-19	ACTUALS 2019-20	BUDGET 2020-21	FTE	PROPOSED 2021-22	PROPOSED FTE	APPROVED 2021-22	ADOPTED 2021-22	ADOPTED FTE
1000	INSTRUCTION	$ 3,761,450	$ 4,267,207	$ 4,512,771	54.44	$ **4,437,299**	48.64	$ -	$ -	-
2000	SUPPORT SERVICES	2,939,207	3,302,898	3,558,599	17.87	**3,116,589**	15.62	-	-	-
4000	FACILITIES	-	-	-	-	**-**	-	-	-	-
5000	OTHER USES	199,626	142,032	164,500	-	**166,280**	-	-	-	-
6000	CONTINGENCIES	-	-	300,000	-	**300,000**	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	-	-	60,000	-	**100,000**	-	-	-	-
General Fund Total		**$ 6,900,283**	**$ 7,712,137**	**$ 8,595,870**	**72.31**	**$ 8,120,168**	**64.26**	**$ -**	**$ -**	**-**

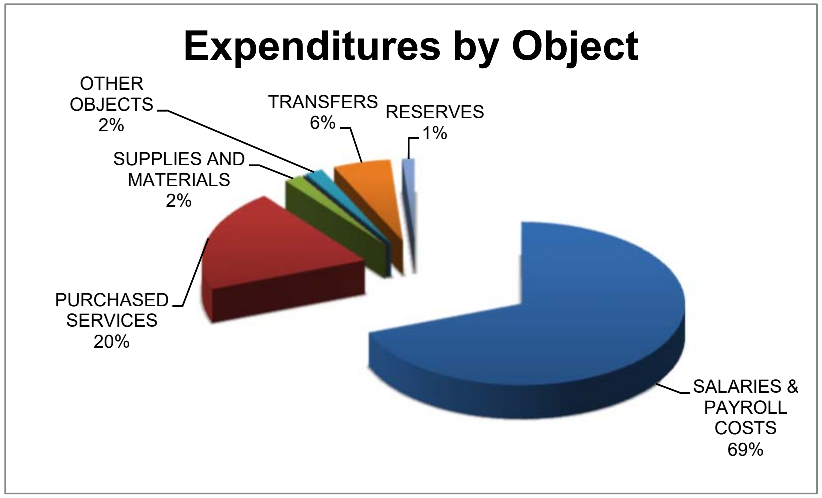


Vernonia School District 47J

General Fund

Expenditure Summary by Major Object

Major Object	Description	ACTUALS 2018-19	ACTUALS 2019-20	BUDGET 2020-21	FTE	PROPOSED 2021-22	PROPOSED FTE	APPROVED 2021-22	ADOPTED 2021-22	ADOPTED FTE
100	SALARIES	$ 3,023,568	3,323,330	3,618,812	72.31	**3,471,872**	64.26	-	-	0.00
200	ASSOCIATED PAYROLL COST	1,832,928	2,205,565	2,321,455	-	**2,150,509**	-	-	-	-
300	PURCHASED SERVICES	1,597,971	1,671,213	1,592,144	-	**1,638,423**	-	-	-	-
400	SUPPLIES AND MATERIALS	112,028	253,213	211,734	-	**145,859**	-	-	-	-
500	CAPITAL OUTLAY	28,323	-	-	-	**-**	-	-	-	-
600	OTHER OBJECTS	105,839	116,785	127,225	-	**147,225**	-	-	-	-
700	TRANSFERS	199,626	142,031	464,500	-	**466,280**	-	-	-	-
800	CONTINGENCY/PLANNED RESERVE	-	-	60,000	-	**100,000**	-	-	-	-
General Fund Total		**$ 6,900,283**	**$ 7,712,137**	**$ 8,395,870**	**72.31**	**$ 8,120,168**	**64.26**	**$ -**	**$ -**	**-**



Vernonia School District 47J

1201 TEXAS AVE VERNONIA, OR 97064-1298

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100 GENERAL FUND									
1111 CURRENT YEAR TAXES	(2,375,568)	(2,769,737)	(2,625,000)	0.00	(2,825,000)	0.00	0	0	0.00
1112 PRIOR YEAR TAXES	(117,015)	(82,786)	(75,000)	0.00	(75,000)	0.00	0	0	0.00
1114 PAYMENT IN LIEU OF PROPERTY TA	0	(4,854)	0	0.00	0	0.00	0	0	0.00
1190 PENALTIES AND INTEREST ON TAXE	(1,671)	(1,666)	0	0.00	0	0.00	0	0	0.00
1500 INTEREST INCOME	(29,387)	(4,960)	(45,000)	0.00	(45,000)	0.00	0	0	0.00
1510 EARNINGS ON INVESTMENTS	(32)	(51,182)	0	0.00	0	0.00	0	0	0.00
1710 REVENUE: ADMISSIONS	0	(12,547)	(13,000)	0.00	(13,000)	0.00	0	0	0.00
1740 REVENUE: FEES	(21,550)	(16,646)	(30,000)	0.00	(30,000)	0.00	0	0	0.00
1910 RENTALS	(9,096)	(9,312)	(10,000)	0.00	(10,000)	0.00	0	0	0.00
1920 DONATIONS	(16,330)	(14,130)	(30,700)	0.00	(30,700)	0.00	0	0	0.00
1960 PRIOR YEARS REFUNDS	(8,477)	(10,919)	(8,000)	0.00	(8,000)	0.00	0	0	0.00
1961 CURRENT YEAR REFUNDS	(4,570)	(1,402)	(5,000)	0.00	(5,000)	0.00	0	0	0.00
1980 FEES CHARGED TO GRANTS	0	(1,688)	(25,000)	0.00	(25,000)	0.00	0	0	0.00
1990 MISC.	(16,626)	(19,431)	(20,000)	0.00	(60,000)	0.00	0	0	0.00
1994 MEDICAID ADMIN CLAIM	(64,951)	(19,560)	(40,000)	0.00	(60,000)	0.00	0	0	0.00
1995 E-RATE	(35,695)	(21,809)	(40,000)	0.00	(40,000)	0.00	0	0	0.00
2101 COUNTY SCHOOL FUND	(55,367)	(13,918)	(20,000)	0.00	(20,000)	0.00	0	0	0.00
2102 GENERAL EDUCATION SERVICE DIS	(10,500)	(10,000)	(50,500)	0.00	(10,500)	0.00	0	0	0.00
2105 NATURAL GAS & MINERALS	(7,401)	(24,828)	(10,000)	0.00	(10,000)	0.00	0	0	0.00
2200 INTERMEDIATE SOURCES - RESTRIC	(3,586)	(1,250)	0	0.00	0	0.00	0	0	0.00
3101 STATE SCHOOL FUND GRANT	(2,586,361)	(3,631,617)	(3,949,456)	0.00	(3,451,560)	0.00	0	0	0.00
3103 COMMON SCHOOL FUND	(54,496)	(49,356)	(54,214)	0.00	(56,407)	0.00	0	0	0.00
3104 STATE TIMBER REVENUE	(1,459,399)	(813,624)	(650,000)	0.00	(650,000)	0.00	0	0	0.00
3199 OTHER UNRESTRICTED GRANTS IN	(34,068)	(32,046)	(35,000)	0.00	(35,000)	0.00	0	0	0.00
3299 OTHER RESTRICTED GRANTS-IN-AID	(42,157)	(75,573)	(40,000)	0.00	(40,000)	0.00	0	0	0.00
5200 TRANSFER OF FUNDS	0	0	(20,000)	0.00	(20,000)	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(573,101)	(627,120)	(600,000)	0.00	(600,000)	0.00	0	0	0.00
Total Fund 100 GENERAL FUND	**(7,527,404)**	**(8,321,961)**	**(8,395,870)**	**0.00**	**(8,120,168)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 1111	**ELEMENTARY K-6 INSTRUCTION**									
111	CERTIFIED SALARIES	506,846	454,528	516,022	11.50	496,920	10.50	0	0	0.00
112	NON-CERTIFIED SALARIES	14,368	21,249	20,340	0.75	0	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	20,480	27,976	20,901	0.00	22,000	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	2,694	2,305	1,000	0.00	2,500	0.00	0	0	0.00
130	ADDITIONAL SALARY	22,134	36,119	28,125	0.00	25,635	0.00	0	0	0.00
210	PERS RETIREMENT	155,036	142,713	151,960	0.00	184,570	0.00	0	0	0.00
220	SOCIAL SECURITY	42,418	39,754	44,628	0.00	42,005	0.00	0	0	0.00
231	WORKERS COMPENSATION	4,549	4,294	4,740	0.00	2,703	0.00	0	0	0.00
242	MEDICAL BENEFITS	132,486	121,064	116,841	0.00	88,199	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	445	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	11,022	11,107	10,500	0.00	10,500	0.00	0	0	0.00
324	RENTALS	11,022	11,107	11,000	0.00	11,000	0.00	0	0	0.00
340	TRAVEL	80	0	0	0.00	0	0.00	0	0	0.00
349	TRAVEL: STUDENT	1,512	708	1,200	0.00	1,200	0.00	0	0	0.00
371	TUITION	12,603	8,437	8,710	0.00	8,710	0.00	0	0	0.00
410	SUPPLIES	6,411	2,989	3,550	0.00	3,550	0.00	0	0	0.00
411	SUPPLIES: CO-OP	3,114	3,282	4,000	0.00	4,000	0.00	0	0	0.00
420	TEXTBOOKS	2,180	18,564	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	252	284	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	599	0	0.00	0	0.00	0	0	0.00
Total Function 1111	**ELEMENTARY K-6 INSTRUCTION**	**949,653**	**907,078**	**943,517**	**12.25**	**903,491**	**10.50**	**0**	**0**	**0.00**
Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**									
111	CERTIFIED SALARIES	320,890	324,974	343,261	6.51	334,194	6.09	0	0	0.00
112	NON-CERTIFIED SALARIES	17,303	17,318	20,580	0.94	0	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	10,719	7,272	10,000	0.00	10,000	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	508	1,146	1,000	0.00	1,000	0.00	0	0	0.00
130	ADDITIONAL SALARY	13,250	15,712	15,663	0.00	15,676	0.00	0	0	0.00
210	PERS RETIREMENT	97,621	126,127	129,156	0.00	110,284	0.00	0	0	0.00

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**									
220	SOCIAL SECURITY	26,717	27,425	28,715	0.00	27,111	0.00	0	0	0.00
231	WORKERS COMPENSATION	2,892	2,923	3,101	0.00	1,725	0.00	0	0	0.00
242	MEDICAL BENEFITS	80,922	84,246	82,837	0.00	61,179	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	3,062	3,085	3,000	0.00	3,000	0.00	0	0	0.00
324	RENTALS	3,062	3,085	2,500	0.00	2,500	0.00	0	0	0.00
340	TRAVEL	0	270	0	0.00	0	0.00	0	0	0.00
349	TRAVEL: STUDENT	25	0	500	0.00	500	0.00	0	0	0.00
371	TUITION	12,909	8,437	8,710	0.00	8,710	0.00	0	0	0.00
410	SUPPLIES	1,450	1,436	1,800	0.00	1,800	0.00	0	0	0.00
411	SUPPLIES: CO-OP	1,666	1,757	2,000	0.00	2,000	0.00	0	0	0.00
420	TEXTBOOKS	0	0	1,000	0.00	0	0.00	0	0	0.00
Total Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**	**592,994**	**625,213**	**653,823**	**7.45**	**579,680**	**6.09**	**0**	**0**	**0.00**
Function 1122	**MIDDLE SCHOOL STUDENT ACTIVITIES**									
121	SUBSTITUTE: CERTIFIED SALARIES	0	188	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	10,150	11,382	14,007	0.00	27,242	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	2,478	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	3,178	3,325	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	3,461	4,178	4,005	0.00	6,734	0.00	0	0	0.00
220	SOCIAL SECURITY	1,189	1,106	1,057	0.00	2,012	0.00	0	0	0.00
231	WORKERS COMPENSATION	129	117	112	0.00	131	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	42	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	185	0	500	0.00	500	0.00	0	0	0.00
340	TRAVEL	0	70	0	0.00	0	0.00	0	0	0.00
349	TRAVEL: STUDENT	240	70	600	0.00	600	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	3,022	2,658	3,350	0.00	3,350	0.00	0	0	0.00
410	SUPPLIES	1,877	421	1,000	0.00	1,000	0.00	0	0	0.00
Total Function 1122	**MIDDLE SCHOOL STUDENT ACTIVITIES**	**25,951**	**23,515**	**24,630**	**0.00**	**41,568**	**0.00**	**0**	**0**	**0.00**
Function 1131	**HIGH SCHOOL INSTRUCTION**									

Fund 100 GENERAL FUND

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	485,492	591,950	652,519	11.42	654,426	11.23	0	0	0.00
112	NON-CERTIFIED SALARIES	38,023	39,998	43,665	1.81	0	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	36,916	21,105	20,000	0.00	22,000	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	1,744	0	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	0	4,101	1,969	0.00	2,109	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	3,042	9,962	18,000	0.00	18,000	0.00	0	0	0.00
130	ADDITIONAL SALARY	23,072	26,575	16,650	0.00	15,228	0.00	0	0	0.00
210	PERS RETIREMENT	157,011	218,436	223,502	0.00	211,554	0.00	0	0	0.00
220	SOCIAL SECURITY	43,553	51,811	55,690	0.00	52,996	0.00	0	0	0.00
231	WORKERS COMPENSATION	4,577	5,594	5,823	0.00	3,323	0.00	0	0	0.00
242	MEDICAL BENEFITS	146,352	187,048	191,514	0.00	160,894	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	6,396	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	6,630	5,236	7,800	0.00	5,800	0.00	0	0	0.00
324	RENTALS	4,898	4,936	5,000	0.00	5,000	0.00	0	0	0.00
340	TRAVEL	285	196	750	0.00	750	0.00	0	0	0.00
349	TRAVEL: STUDENT	550	53	500	0.00	500	0.00	0	0	0.00
371	TUITION	16,637	31,789	13,065	0.00	13,065	0.00	0	0	0.00
410	SUPPLIES	6,356	6,444	5,650	0.00	4,450	0.00	0	0	0.00
411	SUPPLIES: CO-OP	2,843	2,989	3,500	0.00	3,500	0.00	0	0	0.00
420	TEXTBOOKS	425	1,224	1,000	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	1,005	1,574	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	450	0	3,000	0.00	3,000	0.00	0	0	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**986,257**	**1,211,022**	**1,269,598**	**13.23**	**1,176,596**	**11.23**	**0**	**0**	**0.00**
Function 1132	**HIGH SCHOOL STUDENT ACTIVITIES**									
113	ADMINISTRATIVE SALARIES	17,500	25,000	26,000	0.38	25,755	0.38	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	0	94	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	42,742	51,010	51,010	0.00	39,272	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	15,067	14,917	14,917	0.00	15,962	0.00	0	0	0.00
130	ADDITIONAL SALARY	5,238	4,101	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	8,342	15,280	10,109	0.00	15,370	0.00	0	0	0.00

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 1132	**HIGH SCHOOL STUDENT ACTIVITIES**									
220	SOCIAL SECURITY	6,040	7,085	6,872	0.00	6,030	0.00	0	0	0.00
231	WORKERS COMPENSATION	668	768	740	0.00	394	0.00	0	0	0.00
242	MEDICAL BENEFITS	422	0	300	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	392	364	0	0.00	0	0.00	0	0	0.00
319	PROF & TECH SERVICES: OTHER	0	126	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	6,848	7,775	8,700	0.00	8,200	0.00	0	0	0.00
324	RENTALS	0	1,515	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	4,090	1,579	3,500	0.00	3,500	0.00	0	0	0.00
349	TRAVEL: STUDENT	23,289	16,365	16,000	0.00	16,000	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	19,928	20,533	21,500	0.00	21,500	0.00	0	0	0.00
410	SUPPLIES	15,132	16,826	20,700	0.00	20,700	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	908	10,506	10,000	0.00	0	0.00	0	0	0.00
640	DUES/FEES	2,260	2,260	2,500	0.00	2,500	0.00	0	0	0.00
Total Function 1132	**HIGH SCHOOL STUDENT ACTIVITIES**	**168,866**	**196,104**	**192,849**	**0.38**	**175,184**	**0.38**	**0**	**0**	**0.00**
Function 1210	**TALENTED & GIFTED**									
410	SUPPLIES	1,575	0	500	0.00	500	0.00	0	0	0.00
Total Function 1210	**TALENTED & GIFTED**	**1,575**	**0**	**500**	**0.00**	**500**	**0.00**	**0**	**0**	**0.00**
Function 1220	**SPECIAL LEARNING EXPERIENCES**									
371	TUITION	97,458	141,142	111,710	0.00	115,172	0.00	0	0	0.00
Total Function 1220	**SPECIAL LEARNING EXPERIENCES**	**97,458**	**141,142**	**111,710**	**0.00**	**115,172**	**0.00**	**0**	**0**	**0.00**
Function 1227	**ESY PROGRAMS**									
130	ADDITIONAL SALARY	1,955	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	548	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	145	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	16	0	0	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	57	0	0	0.00	0	0.00	0	0	0.00
Total Function 1227	**ESY PROGRAMS**	**2,722**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**

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Fund 100 GENERAL FUND

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Function 1250 LESS RESTRICTIVE PROGRAMS									
111 CERTIFIED SALARIES	124,526	123,006	139,437	2.90	143,919	2.65	0	0	0.00
112 NON-CERTIFIED SALARIES	284,501	330,024	400,096	17.03	377,140	16.19	0	0	0.00
121 SUBSTITUTE: CERTIFIED SALARIES	20,106	20,984	20,000	0.00	20,000	0.00	0	0	0.00
122 SUBSTITUTE: NON-CERTIFIED SALARIES	16,363	17,593	20,000	0.00	20,000	0.00	0	0	0.00
130 ADDITIONAL SALARY	42,235	47,747	37,408	0.00	37,343	0.00	0	0	0.00
210 PERS RETIREMENT	132,015	152,993	174,038	0.00	181,200	0.00	0	0	0.00
220 SOCIAL SECURITY	33,642	35,777	45,361	0.00	44,385	0.00	0	0	0.00
231 WORKERS COMPENSATION	3,763	4,013	5,000	0.00	3,007	0.00	0	0	0.00
242 MEDICAL BENEFITS	180,338	220,487	249,375	0.00	231,246	0.00	0	0	0.00
310 PROFESSIONAL SERVICES	629	3,418	7,500	0.00	120,979	0.00	0	0	0.00
331 HOME-TO-SCHOOL TRANSPORTATION	0	79	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	1,561	1,876	500	0.00	500	0.00	0	0	0.00
410 SUPPLIES	2,042	1,715	2,500	0.00	2,500	0.00	0	0	0.00
420 TEXTBOOKS	0	127	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE SUPPLIES	0	1,570	0	0.00	0	0.00	0	0	0.00
480 TECHNOLOGY HARDWARE	0	899	0	0.00	0	0.00	0	0	0.00
Total Function 1250 LESS RESTRICTIVE PROGRAMS	**841,720**	**962,308**	**1,101,214**	**19.93**	**1,182,220**	**18.84**	**0**	**0**	**0.00**
Function 1260 EARLY INTERVENTION									
310 PROFESSIONAL SERVICES	7,107	9,522	5,000	0.00	5,000	0.00	0	0	0.00
Total Function 1260 EARLY INTERVENTION	**7,107**	**9,522**	**5,000**	**0.00**	**5,000**	**0.00**	**0**	**0**	**0.00**
Function 1271 REMEDIATION									
111 CERTIFIED SALARIES	29,707	0	0	0.00	0	0.00	0	0	0.00
112 NON-CERTIFIED SALARIES	9,324	0	0	0.00	0	0.00	0	0	0.00
122 SUBSTITUTE: NON-CERTIFIED SALARIES	0	70	0	0.00	0	0.00	0	0	0.00
130 ADDITIONAL SALARY	182	0	500	0.00	500	0.00	0	0	0.00
210 PERS RETIREMENT	13,020	23	133	0.00	149	0.00	0	0	0.00
220 SOCIAL SECURITY	2,805	5	38	0.00	38	0.00	0	0	0.00
231 WORKERS COMPENSATION	311	1	4	0.00	2	0.00	0	0	0.00
242 MEDICAL BENEFITS	9,308	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 1271	**REMEDIATION**									
310	PROFESSIONAL SERVICES	14,725	22,895	23,345	0.00	25,183	0.00	0	0	0.00
Total Function 1271	**REMEDIATION**	**79,382**	**22,993**	**24,020**	**0.00**	**25,872**	**0.00**	**0**	**0**	**0.00**
Function 1284	**VERNONIA FAMILY ACADEMY**									
111	CERTIFIED SALARIES	0	59,903	78,621	1.20	105,590	1.60	0	0	0.00
130	ADDITIONAL SALARY	0	1,015	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	0	23,167	29,201	0.00	34,665	0.00	0	0	0.00
220	SOCIAL SECURITY	0	4,582	5,937	0.00	7,724	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	481	620	0.00	502	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	18,096	21,732	0.00	33,508	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	15,728	15,000	0.00	15,000	0.00	0	0	0.00
359	OTHER COMMUNICATION SERVICES	0	0	0	0.00	3,000	0.00	0	0	0.00
410	SUPPLIES	0	2,689	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	28,280	15,000	0.00	15,000	0.00	0	0	0.00
470	SOFTWARE	0	795	3,000	0.00	0	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	0	6,732	5,000	0.00	5,000	0.00	0	0	0.00
Total Function 1284	**VERNONIA FAMILY ACADEMY**	**0**	**161,470**	**174,111**	**1.20**	**219,990**	**1.60**	**0**	**0**	**0.00**
Function 1400	**SUMMER SCHOOL PROGRAMS**									
130	ADDITIONAL SALARY	5,433	4,979	8,000	0.00	8,000	0.00	0	0	0.00
210	PERS RETIREMENT	1,237	1,322	2,126	0.00	2,378	0.00	0	0	0.00
220	SOCIAL SECURITY	398	375	612	0.00	612	0.00	0	0	0.00
231	WORKERS COMPENSATION	44	39	61	0.00	36	0.00	0	0	0.00
410	SUPPLIES	655	125	1,000	0.00	1,000	0.00	0	0	0.00
Total Function 1400	**SUMMER SCHOOL PROGRAMS**	**7,766**	**6,841**	**11,800**	**0.00**	**12,026**	**0.00**	**0**	**0**	**0.00**
Function 2110	**ATTENDANCE SERVICES**									
111	CERTIFIED SALARIES	0	0	750	0.00	0	0.00	0	0	0.00
112	NON-CERTIFIED SALARIES	27,454	28,858	31,012	1.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	604	481	300	0.00	300	0.00	0	0	0.00
210	PERS RETIREMENT	9,091	11,157	12,159	0.00	89	0.00	0	0	0.00

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	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100 GENERAL FUND									
Function 2110 ATTENDANCE SERVICES									
220 SOCIAL SECURITY	2,072	2,159	2,361	0.00	23	0.00	0	0	0.00
231 WORKERS COMPENSATION	231	240	262	0.00	1	0.00	0	0	0.00
242 MEDICAL BENEFITS	5,834	6,013	6,313	0.00	0	0.00	0	0	0.00
Total Function 2110 ATTENDANCE SERVICES	**45,285**	**48,908**	**53,158**	**1.00**	**413**	**0.00**	**0**	**0**	**0.00**
Function 2113 SOCIAL WORK									
111 CERTIFIED SALARIES	0	0	0	0.00	28,282	0.43	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	8,984	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	2,164	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	135	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	3,183	0.00	0	0	0.00
Total Function 2113 SOCIAL WORK	**0**	**0**	**0**	**0.00**	**42,747**	**0.43**	**0**	**0**	**0.00**
Function 2115 STUDENT SAFETY									
391 SCHOOL RESOURCE OFFICER	30,479	30,771	37,100	0.00	0	0.00	0	0	0.00
410 SUPPLIES	98	0	0	0.00	0	0.00	0	0	0.00
Total Function 2115 STUDENT SAFETY	**30,577**	**30,771**	**37,100**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2120 GUIDANCE									
111 CERTIFIED SALARIES	105,782	126,467	137,238	2.00	141,383	2.00	0	0	0.00
121 SUBSTITUTE: CERTIFIED SALARIES	63	0	0	0.00	0	0.00	0	0	0.00
130 ADDITIONAL SALARY	5,420	5,488	1,500	0.00	1,500	0.00	0	0	0.00
210 PERS RETIREMENT	34,149	46,586	48,851	0.00	44,434	0.00	0	0	0.00
220 SOCIAL SECURITY	8,095	9,632	10,144	0.00	10,521	0.00	0	0	0.00
231 WORKERS COMPENSATION	880	1,039	1,091	0.00	677	0.00	0	0	0.00
242 MEDICAL BENEFITS	23,857	32,482	34,842	0.00	33,457	0.00	0	0	0.00
340 TRAVEL	405	337	400	0.00	400	0.00	0	0	0.00
410 SUPPLIES	245	345	460	0.00	460	0.00	0	0	0.00
640 DUES/FEES	59	59	0	0.00	0	0.00	0	0	0.00
Total Function 2120 GUIDANCE	**178,954**	**222,434**	**234,527**	**2.00**	**232,832**	**2.00**	**0**	**0**	**0.00**

Requirements Report

Fund 100 GENERAL FUND

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Function 2130 HEALTH SERVICES									
310 PROFESSIONAL SERVICES	14,953	15,207	35,000	0.00	35,000	0.00	0	0	0.00
410 SUPPLIES	0	0	5,000	0.00	5,000	0.00	0	0	0.00
Total Function 2130 HEALTH SERVICES	**14,953**	**15,207**	**40,000**	**0.00**	**40,000**	**0.00**	**0**	**0**	**0.00**
Function 2140 PSYCHOLOGY									
310 PROFESSIONAL SERVICES	48,486	78,940	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	0	480	1,000	0.00	1,000	0.00	0	0	0.00
410 SUPPLIES	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Function 2140 PSYCHOLOGY	**48,486**	**79,420**	**2,000**	**0.00**	**2,000**	**0.00**	**0**	**0**	**0.00**
Function 2150 SPEECH PATHOLOGY/AUDIOLOGY									
322 REPAIRS & MAINTENANCE	0	0	100	0.00	100	0.00	0	0	0.00
410 SUPPLIES	0	0	500	0.00	500	0.00	0	0	0.00
Total Function 2150 SPEECH PATHOLOGY/AUDIOLOGY	**0**	**0**	**600**	**0.00**	**600**	**0.00**	**0**	**0**	**0.00**
Function 2160 DRUG & ALCOHOL PREVENTION									
310 PROFESSIONAL SERVICES	11,397	0	0	0.00	0	0.00	0	0	0.00
Total Function 2160 DRUG & ALCOHOL PREVENTION	**11,397**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2190 INDIRECT STUDENT SUPPORT									
112 NON-CERTIFIED SALARIES	14,093	9,706	0	0.00	14,660	0.50	0	0	0.00
130 ADDITIONAL SALARY	5,089	1,606	500	0.00	500	0.00	0	0	0.00
210 PERS RETIREMENT	5,202	4,391	133	0.00	4,506	0.00	0	0	0.00
220 SOCIAL SECURITY	1,467	989	38	0.00	1,103	0.00	0	0	0.00
231 WORKERS COMPENSATION	152	108	4	0.00	76	0.00	0	0	0.00
242 MEDICAL BENEFITS	806	5,753	0	0.00	8,629	0.00	0	0	0.00
410 SUPPLIES	0	0	500	0.00	500	0.00	0	0	0.00
Total Function 2190 INDIRECT STUDENT SUPPORT	**26,810**	**22,554**	**1,175**	**0.00**	**29,974**	**0.50**	**0**	**0**	**0.00**
Function 2210 IMPROVEMENT OF INSTRUCTION									
121 SUBSTITUTE: CERTIFIED SALARIES	0	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2210	**IMPROVEMENT OF INSTRUCTION**									
123	TEMPORARY LICENSED SALARIES	0	7,095	6,720	0.00	4,088	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	77	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	0	2,236	2,243	0.00	1,215	0.00	0	0	0.00
220	SOCIAL SECURITY	0	516	502	0.00	313	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	54	53	0.00	18	0.00	0	0	0.00
340	TRAVEL	3,103	20,275	5,000	0.00	5,000	0.00	0	0	0.00
345	LICENSED TUITION	8,474	10,000	10,000	0.00	10,000	0.00	0	0	0.00
347	CLASSIFIED TUITION	391	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	2,381	240	0.00	240	0.00	0	0	0.00
Total Function 2210	**IMPROVEMENT OF INSTRUCTION**	**11,969**	**42,635**	**24,759**	**0.00**	**20,874**	**0.00**	**0**	**0**	**0.00**
Function 2220	**EDUCATIONAL MEDIA**									
112	NON-CERTIFIED SALARIES	46,464	48,062	52,729	1.69	0	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	1,304	296	2,000	0.00	2,000	0.00	0	0	0.00
130	ADDITIONAL SALARY	889	1,187	1,470	0.00	730	0.00	0	0	0.00
210	PERS RETIREMENT	14,733	17,698	19,764	0.00	811	0.00	0	0	0.00
220	SOCIAL SECURITY	3,205	3,597	4,116	0.00	209	0.00	0	0	0.00
231	WORKERS COMPENSATION	400	406	458	0.00	13	0.00	0	0	0.00
242	MEDICAL BENEFITS	31,885	35,708	36,751	0.00	0	0.00	0	0	0.00
410	SUPPLIES	399	143	800	0.00	800	0.00	0	0	0.00
430	LIBRARY BOOKS	1,018	0	1,100	0.00	1,100	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	46	0	0.00	0	0.00	0	0	0.00
Total Function 2220	**EDUCATIONAL MEDIA**	**100,297**	**107,144**	**119,188**	**1.69**	**5,662**	**0.00**	**0**	**0**	**0.00**
Function 2310	**BOARD OF EDUCATION**									
112	NON-CERTIFIED SALARIES	5,553	5,530	5,857	0.10	5,974	0.10	0	0	0.00
130	ADDITIONAL SALARY	65	67	500	0.00	500	0.00	0	0	0.00
210	PERS RETIREMENT	1,865	2,128	2,360	0.00	2,110	0.00	0	0	0.00
220	SOCIAL SECURITY	411	407	464	0.00	477	0.00	0	0	0.00
231	WORKERS COMPENSATION	45	45	51	0.00	31	0.00	0	0	0.00
242	MEDICAL BENEFITS	1,421	1,396	1,423	0.00	1,492	0.00	0	0	0.00

Fund 100 GENERAL FUND

Function 2310 BOARD OF EDUCATION

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
310	PROFESSIONAL SERVICES	0	0	500	0.00	500	0.00	0	0	0.00
340	TRAVEL	4,293	3,774	5,500	0.00	5,500	0.00	0	0	0.00
354	ADVERTISING	250	145	500	0.00	500	0.00	0	0	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	448	470	0	0.00	0	0.00	0	0	0.00
381	AUDIT SERVICES	24,310	24,267	25,000	0.00	30,000	0.00	0	0	0.00
382	LEGAL SERVICES	7,543	2,290	9,000	0.00	9,000	0.00	0	0	0.00
388	ELECTIONS	900	13	500	0.00	500	0.00	0	0	0.00
410	SUPPLIES	67	128	200	0.00	200	0.00	0	0	0.00
414	FOOD	128	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	2,916	2,916	3,000	0.00	3,000	0.00	0	0	0.00
Total Function 2310	**BOARD OF EDUCATION**	**50,213**	**43,575**	**54,854**	**0.10**	**59,784**	**0.10**	**0**	**0**	**0.00**

Function 2321 OFFICE OF SUPERINTENDENT

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
112	NON-CERTIFIED SALARIES	49,975	49,770	52,710	0.90	53,764	0.90	0	0	0.00
113	ADMINISTRATIVE SALARIES	99,244	104,906	112,511	1.00	118,138	1.00	0	0	0.00
130	ADDITIONAL SALARY	14,194	11,404	9,609	0.00	9,934	0.00	0	0	0.00
210	PERS RETIREMENT	54,299	63,213	66,197	0.00	59,649	0.00	0	0	0.00
220	SOCIAL SECURITY	12,344	12,526	13,181	0.00	13,761	0.00	0	0	0.00
230	OTHER EMPLOYEE BENEFITS	0	0	138	0.00	138	0.00	0	0	0.00
231	WORKERS COMPENSATION	1,284	1,305	1,374	0.00	859	0.00	0	0	0.00
242	MEDICAL BENEFITS	18,818	21,766	21,803	0.00	22,626	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	300	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	5,511	5,553	4,500	0.00	4,500	0.00	0	0	0.00
324	RENTALS	6,040	6,057	6,000	0.00	6,000	0.00	0	0	0.00
340	TRAVEL	4,244	2,049	3,200	0.00	3,200	0.00	0	0	0.00
351	TELEPHONE	1,689	2,029	2,000	0.00	2,000	0.00	0	0	0.00
353	POSTAGE	540	592	1,200	0.00	1,200	0.00	0	0	0.00
355	PRINTING	75	280	500	0.00	500	0.00	0	0	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	128	487	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	1,593	2,876	2,000	0.00	2,000	0.00	0	0	0.00
414	FOOD	188	271	0	0.00	0	0.00	0	0	0.00

Fund 100 GENERAL FUND

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Function 2321 OFFICE OF SUPERINTENDENT									
470 SOFTWARE	0	276	0	0.00	0	0.00	0	0	0.00
640 DUES/FEES	1,793	1,792	2,200	0.00	2,200	0.00	0	0	0.00
651 LIABILITY INSURANCE	13,479	0	0	0.00	0	0.00	0	0	0.00
Total Function 2321 OFFICE OF SUPERINTENDENT	**285,738**	**287,154**	**299,123**	**1.90**	**300,469**	**1.90**	**0**	**0**	**0.00**
Function 2410 OFFICE OF PRINCIPAL									
112 NON-CERTIFIED SALARIES	57,222	60,503	67,051	2.00	68,759	2.00	0	0	0.00
113 ADMINISTRATIVE SALARIES	153,633	185,083	195,105	2.00	196,874	2.00	0	0	0.00
122 SUBSTITUTE: NON-CERTIFIED SALARIES	509	0	3,000	0.00	3,000	0.00	0	0	0.00
123 TEMPORARY LICENSED SALARIES	3,444	1,500	0	0.00	0	0.00	0	0	0.00
130 ADDITIONAL SALARY	7,646	5,663	4,200	0.00	4,200	0.00	0	0	0.00
210 PERS RETIREMENT	69,097	92,336	98,232	0.00	87,113	0.00	0	0	0.00
220 SOCIAL SECURITY	16,498	18,916	20,187	0.00	20,086	0.00	0	0	0.00
231 WORKERS COMPENSATION	1,767	2,001	2,129	0.00	1,304	0.00	0	0	0.00
242 MEDICAL BENEFITS	39,168	48,977	50,059	0.00	64,729	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE	6,123	6,170	5,400	0.00	5,400	0.00	0	0	0.00
324 RENTALS	6,123	6,170	6,300	0.00	6,300	0.00	0	0	0.00
340 TRAVEL	3,567	171	1,000	0.00	1,000	0.00	0	0	0.00
351 TELEPHONE	16,338	19,438	18,700	0.00	18,200	0.00	0	0	0.00
353 POSTAGE	4,460	4,908	4,700	0.00	4,700	0.00	0	0	0.00
355 PRINTING	306	788	900	0.00	900	0.00	0	0	0.00
410 SUPPLIES	2,631	3,024	3,109	0.00	3,109	0.00	0	0	0.00
412 SUPPLIES: AWARDS	809	3,163	3,600	0.00	3,600	0.00	0	0	0.00
640 DUES/FEES	5,970	6,414	3,400	0.00	3,400	0.00	0	0	0.00
Total Function 2410 OFFICE OF PRINCIPAL	**395,311**	**465,225**	**487,070**	**4.00**	**492,673**	**4.00**	**0**	**0**	**0.00**
Function 2490 SCHOOL ADMINISTRATION - OTHER SUPPORT									
113 ADMINISTRATIVE SALARIES	45,331	74,668	79,961	1.00	79,208	1.00	0	0	0.00
130 ADDITIONAL SALARY	2,400	3,139	2,400	0.00	2,400	0.00	0	0	0.00
210 PERS RETIREMENT	15,847	29,590	31,322	0.00	26,792	0.00	0	0	0.00
220 SOCIAL SECURITY	3,397	5,575	5,927	0.00	6,011	0.00	0	0	0.00

Fund 100 GENERAL FUND

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Function 2490	**SCHOOL ADMINISTRATION - OTHER SUPPORT**									
231	WORKERS COMPENSATION	374	611	647	0.00	387	0.00	0	0	0.00
242	MEDICAL BENEFITS	8,302	10,334	14,714	0.00	6,179	0.00	0	0	0.00
340	TRAVEL	4,346	2,351	1,500	0.00	1,500	0.00	0	0	0.00
Total Function 2490	**SCHOOL ADMINISTRATION - OTHER SUPPORT**	**79,996**	**126,267**	**136,471**	**1.00**	**122,475**	**1.00**	**0**	**0**	**0.00**
Function 2520	**FISCAL SERVICES**									
112	NON-CERTIFIED SALARIES	65,748	83,412	88,436	1.50	95,795	1.50	0	0	0.00
130	ADDITIONAL SALARY	15,315	20,803	21,926	0.00	22,336	0.00	0	0	0.00
210	PERS RETIREMENT	21,230	33,501	45,906	0.00	34,415	0.00	0	0	0.00
220	SOCIAL SECURITY	6,201	7,783	10,741	0.00	9,037	0.00	0	0	0.00
231	WORKERS COMPENSATION	640	727	1,116	0.00	565	0.00	0	0	0.00
232	UNEMPLOYMENT	2,512	622	31,000	0.00	50,000	0.00	0	0	0.00
242	MEDICAL BENEFITS	2,900	2,387	3,318	0.00	2,718	0.00	0	0	0.00
340	TRAVEL	700	2,280	800	0.00	800	0.00	0	0	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	0	2,561	10,000	0.00	10,000	0.00	0	0	0.00
389	OTHER BOARD SERVICES	2,561	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	1,296	1,495	1,600	0.00	1,600	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	796	1,498	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	806	3,000	0.00	3,000	0.00	0	0	0.00
640	DUES/FEES	4,127	4,541	3,000	0.00	3,000	0.00	0	0	0.00
642	BANKING FEES	708	472	1,000	0.00	1,000	0.00	0	0	0.00
Total Function 2520	**FISCAL SERVICES**	**124,734**	**162,888**	**221,843**	**1.50**	**234,266**	**1.50**	**0**	**0**	**0.00**
Function 2542	**CARE/UPKEEP BUILDINGS**									
112	NON-CERTIFIED SALARIES	69,135	68,950	78,965	2.44	74,838	2.19	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	7,822	743	6,000	0.00	6,000	0.00	0	0	0.00
130	ADDITIONAL SALARY	6,323	5,870	5,000	0.00	5,000	0.00	0	0	0.00
210	PERS RETIREMENT	19,857	21,107	21,653	0.00	25,167	0.00	0	0	0.00
220	SOCIAL SECURITY	6,251	5,669	6,770	0.00	6,512	0.00	0	0	0.00
231	WORKERS COMPENSATION	4,835	4,177	4,670	0.00	3,063	0.00	0	0	0.00
242	MEDICAL BENEFITS	5,979	10,998	12,435	0.00	8,651	0.00	0	0	0.00

Requirements Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2542	**CARE/UPKEEP BUILDINGS**									
310	PROFESSIONAL SERVICES	250	0	0	0.00	0	0.00	0	0	0.00
321	CLEANING SERVICES	1,350	1,350	1,500	0.00	1,500	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	41,563	42,535	37,000	0.00	27,000	0.00	0	0	0.00
324	RENTALS	3,301	3,555	4,000	0.00	4,000	0.00	0	0	0.00
325	ELECTRICITY	89,529	77,577	94,400	0.00	78,000	0.00	0	0	0.00
326	FUEL	41,064	47,498	45,000	0.00	45,000	0.00	0	0	0.00
327	WATER & SEWER	27,458	22,278	35,000	0.00	30,000	0.00	0	0	0.00
328	GARBAGE	10,782	10,094	11,600	0.00	9,600	0.00	0	0	0.00
340	TRAVEL	277	281	0	0.00	0	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	0	4,280	12,500	0.00	4,500	0.00	0	0	0.00
410	SUPPLIES	22,333	26,003	27,000	0.00	27,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	(9,625)	4,004	2,000	0.00	2,000	0.00	0	0	0.00
542	REPLACEMENT EQUIPMENT	10,480	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	1	962	0	0.00	0	0.00	0	0	0.00
651	LIABILITY INSURANCE	73,681	95,696	110,000	0.00	130,000	0.00	0	0	0.00
670	TAXES & LICENSES	0	0	300	0.00	300	0.00	0	0	0.00
Total Function 2542	**CARE/UPKEEP BUILDINGS**	**432,648**	**453,628**	**515,792**	**2.44**	**488,131**	**2.19**	**0**	**0**	**0.00**
Function 2543	**CARE/UPKEEP GROUNDS**									
112	NON-CERTIFIED SALARIES	0	28,955	33,596	1.00	34,467	1.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	376	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	174	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	0	6,912	5,792	0.00	10,187	0.00	0	0	0.00
220	SOCIAL SECURITY	29	2,199	2,542	0.00	2,637	0.00	0	0	0.00
231	WORKERS COMPENSATION	22	1,712	1,972	0.00	1,315	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	5,948	6,735	0.00	9,089	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	0	185	3,000	0.00	11,200	0.00	0	0	0.00
324	RENTALS	572	0	0	0.00	0	0.00	0	0	0.00
326	FUEL	845	959	1,600	0.00	1,600	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	9,407	0	1,000	0.00	1,000	0.00	0	0	0.00
410	SUPPLIES	5,117	1,191	3,250	0.00	3,250	0.00	0	0	0.00

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100 GENERAL FUND									
Function 2543 CARE/UPKEEP GROUNDS									
460 NON-CONSUMABLE SUPPLIES	633	3,057	0	0.00	0	0.00	0	0	0.00
541 INITIAL & ADDITIONAL EQUIPMENT	17,843	0	0	0.00	0	0.00	0	0	0.00
640 DUES/FEES	0	1,112	1,200	0.00	1,200	0.00	0	0	0.00
670 TAXES & LICENSES	64	66	125	0.00	125	0.00	0	0	0.00
Total Function 2543 CARE/UPKEEP GROUNDS	**34,908**	**52,470**	**60,812**	**1.00**	**76,071**	**1.00**	**0**	**0**	**0.00**
Function 2544 DISTRICT-WIDE MAINTENANCE									
112 NON-CERTIFIED SALARIES	50,944	51,035	54,015	1.00	54,978	1.00	0	0	0.00
130 ADDITIONAL SALARY	2,582	2,644	500	0.00	500	0.00	0	0	0.00
210 PERS RETIREMENT	14,070	16,935	17,177	0.00	15,627	0.00	0	0	0.00
220 SOCIAL SECURITY	3,739	3,725	3,786	0.00	3,922	0.00	0	0	0.00
231 WORKERS COMPENSATION	3,129	3,136	3,161	0.00	2,087	0.00	0	0	0.00
242 MEDICAL BENEFITS	20,277	21,415	22,515	0.00	14,003	0.00	0	0	0.00
340 TRAVEL	842	574	900	0.00	900	0.00	0	0	0.00
351 TELEPHONE	441	444	0	0.00	0	0.00	0	0	0.00
Total Function 2544 DISTRICT-WIDE MAINTENANCE	**96,025**	**99,909**	**102,054**	**1.00**	**92,015**	**1.00**	**0**	**0**	**0.00**
Function 2545 VEHICLE UPKEEP									
322 REPAIRS & MAINTENANCE	546	241	1,000	0.00	1,000	0.00	0	0	0.00
410 SUPPLIES	69	32	500	0.00	500	0.00	0	0	0.00
651 LIABILITY INSURANCE	631	345	350	0.00	350	0.00	0	0	0.00
Total Function 2545 VEHICLE UPKEEP	**1,247**	**618**	**1,850**	**0.00**	**1,850**	**0.00**	**0**	**0**	**0.00**
Function 2550 TRANSPORTATION									
331 HOME-TO-SCHOOL TRANSPORTATION	792,562	810,071	773,500	0.00	773,500	0.00	0	0	0.00
332 ATHLETIC TRIPS	48,832	30,513	48,200	0.00	41,000	0.00	0	0	0.00
351 TELEPHONE	864	857	1,000	0.00	1,000	0.00	0	0	0.00
Total Function 2550 TRANSPORTATION	**842,257**	**841,442**	**822,700**	**0.00**	**815,500**	**0.00**	**0**	**0**	**0.00**
Function 2640 STAFF SERVICES									
121 SUBSTITUTE: CERTIFIED SALARIES	0	564	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100	**GENERAL FUND**									
Function 2640	**STAFF SERVICES**									
130	ADDITIONAL SALARY	751	0	12,500	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	209	0	4,072	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	56	43	926	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	6	5	97	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	111	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	1,000	0	0.00	0	0.00	0	0	0.00
Total Function 2640	**STAFF SERVICES**	**1,023**	**1,723**	**17,596**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2660	**TECHNOLOGY SERVICES**									
112	NON-CERTIFIED SALARIES	8,900	9,122	9,777	0.25	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	989	984	984	0.00	1,055	0.00	0	0	0.00
130	ADDITIONAL SALARY	136	892	300	0.00	300	0.00	0	0	0.00
210	PERS RETIREMENT	3,328	4,154	4,172	0.00	435	0.00	0	0	0.00
220	SOCIAL SECURITY	713	784	808	0.00	101	0.00	0	0	0.00
231	WORKERS COMPENSATION	81	87	89	0.00	6	0.00	0	0	0.00
242	MEDICAL BENEFITS	3,512	3,666	3,768	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	2,765	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	979	0	300	0.00	300	0.00	0	0	0.00
340	TRAVEL	0	0	100	0.00	100	0.00	0	0	0.00
351	TELEPHONE	34,608	34,794	33,804	0.00	33,804	0.00	0	0	0.00
410	SUPPLIES	1,375	986	1,000	0.00	1,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	3,327	191	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	13,754	21,457	11,000	0.00	11,000	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	17,438	67,012	59,675	0.00	10,000	0.00	0	0	0.00
640	DUES/FEES	150	150	150	0.00	150	0.00	0	0	0.00
Total Function 2660	**TECHNOLOGY SERVICES**	**92,055**	**144,280**	**125,927**	**0.25**	**58,252**	**0.00**	**0**	**0**	**0.00**
Function 2710	**SUPPLEMENTAL RETIREMENT PROGRAM**									
242	MEDICAL BENEFITS	1,686	0	0	0.00	0	0.00	0	0	0.00
270	POST RETIREMENT HEALTH BENEFITS	32,639	54,648	0	0.00	0	0.00	0	0	0.00
Total Function 2710	**SUPPLEMENTAL RETIREMENT PROGRAM**	**34,325**	**54,648**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 100 GENERAL FUND									
Function 5200 TRANSFER OF FUNDS									
710 TRANSFERS	10,000	5,000	10,000	0.00	15,000	0.00	0	0	0.00
714 FOOD SERVICE TRANSFER	89,549	34,532	50,000	0.00	50,000	0.00	0	0	0.00
716 TRANSFER DEBT SERVICE	100,077	102,500	104,500	0.00	101,280	0.00	0	0	0.00
Total Function 5200 TRANSFER OF FUNDS	**199,626**	**142,032**	**164,500**	**0.00**	**166,280**	**0.00**	**0**	**0**	**0.00**
Function 6110 CONTINGENCY									
790 OPERATING CONTINGENCY	0	0	300,000	0.00	300,000	0.00	0	0	0.00
Total Function 6110 CONTINGENCY	**0**	**0**	**300,000**	**0.00**	**300,000**	**0.00**	**0**	**0**	**0.00**
Function 7000 UNAPPROPRIATED ENDING FUND									
820 ENDING CASH BALANCE	0	0	60,000	0.00	100,000	0.00	0	0	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND	**0**	**0**	**60,000**	**0.00**	**100,000**	**0.00**	**0**	**0**	**0.00**
Total Fund 100 GENERAL FUND	6,900,283	7,712,137	8,395,870	72.31	8,120,168	64.26	0	0	0.00

Special Revenue Funds

VERNONIA
School District
Vernonia, Oregon
District 47J

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 202 IDEA PART B									
4508 IDEA FEDERAL GRANT	(118,885)	(107,134)	(109,773)	0.00	(119,723)	0.00	0	0	0.00
Total Fund 202 IDEA PART B	**(118,885)**	**(107,134)**	**(109,773)**	**0.00**	**(119,723)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 202 IDEA PART B									
Function 1250 LESS RESTRICTIVE PROGRAMS									
111 CERTIFIED SALARIES	60,266	64,326	64,908	1.10	75,744	1.35	0	0	0.00
121 SUBSTITUTE: CERTIFIED SALARIES	360	0	3,900	0.00	1,400	0.00	0	0	0.00
122 SUBSTITUTE: NON-CERTIFIED SALARIES	147	0	2,000	0.00	1,800	0.00	0	0	0.00
130 ADDITIONAL SALARY	1,763	6,940	4,800	0.00	0	0.00	0	0	0.00
210 PERS RETIREMENT	19,665	22,817	24,279	0.00	23,355	0.00	0	0	0.00
220 SOCIAL SECURITY	5,908	8,336	5,752	0.00	6,030	0.00	0	0	0.00
231 WORKERS COMPENSATION	678	866	596	0.00	377	0.00	0	0	0.00
242 MEDICAL BENEFITS	26,830	1,994	1,241	0.00	9,017	0.00	0	0	0.00
340 TRAVEL	69	867	297	0.00	0	0.00	0	0	0.00
410 SUPPLIES	100	0	0	0.00	0	0.00	0	0	0.00
Total Function 1250 LESS RESTRICTIVE PROGRAMS	**115,786**	**106,146**	**107,773**	**1.10**	**117,723**	**1.35**	**0**	**0**	**0.00**
Function 1260 EARLY INTERVENTION									
310 PROFESSIONAL SERVICES	3,099	988	2,000	0.00	2,000	0.00	0	0	0.00
Total Function 1260 EARLY INTERVENTION	**3,099**	**988**	**2,000**	**0.00**	**2,000**	**0.00**	**0**	**0**	**0.00**
Total Fund 202 IDEA PART B	118,885	107,134	109,773	1.10	119,723	1.35	0	0	0.00

Resources Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 207	**REAP-SRSA SMALL RURAL SCHOOLS**									
4300	RESTRICTED FEDERAL MONIES	(14,143)	0	0	0.00	0	0.00	0	0	0.00
4400	FEDERAL REAP GRANT	0	(28,943)	(25,331)	0.00	(25,678)	0.00	0	0	0.00
Total Fund 207	**REAP-SRSA SMALL RURAL SCHOOLS**	**(14,143)**	**(28,943)**	**(25,331)**	**0.00**	**(25,678)**	**0.00**	**0**	**0**	**0.00**

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 207	**REAP-SRSA SMALL RURAL SCHOOLS**									
Function 1111	**ELEMENTARY K-6 INSTRUCTION**									
112	NON-CERTIFIED SALARIES	4,223	16,339	18,873	0.91	13,000	0.61	0	0	0.00
130	ADDITIONAL SALARY	568	3,470	0	0.00	4,800	0.00	0	0	0.00
210	PERS RETIREMENT	2,093	1,770	0	0.00	6,426	0.00	0	0	0.00
220	SOCIAL SECURITY	691	2,024	1,444	0.00	1,362	0.00	0	0	0.00
231	WORKERS COMPENSATION	82	219	158	0.00	90	0.00	0	0	0.00
242	MEDICAL BENEFITS	6,486	5,121	4,856	0.00	0	0.00	0	0	0.00
Total Function 1111	**ELEMENTARY K-6 INSTRUCTION**	**14,143**	**28,943**	**25,331**	**0.91**	**25,678**	**0.61**	**0**	**0**	**0.00**
Total Fund 207	**REAP-SRSA SMALL RURAL SCHOOLS**	14,143	28,943	25,331	0.91	25,678	0.61	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 208 TITLE IIA FEDERAL GRANT									
4515 TITLE IIA FEDERAL GRANT	(19,036)	(23,497)	(20,254)	0.00	(20,769)	0.00	0	0	0.00
Total Fund 208 TITLE IIA FEDERAL GRANT	**(19,036)**	**(23,497)**	**(20,254)**	**0.00**	**(20,769)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 208	**TITLE IIA FEDERAL GRANT**									
Function 1250	**LESS RESTRICTIVE PROGRAMS**									
112	NON-CERTIFIED SALARIES	5,334	7,680	7,419	0.44	8,000	0.32	0	0	0.00
130	ADDITIONAL SALARY	665	843	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,262	2,962	2,558	0.00	2,378	0.00	0	0	0.00
220	SOCIAL SECURITY	765	818	835	0.00	612	0.00	0	0	0.00
231	WORKERS COMPENSATION	83	88	90	0.00	41	0.00	0	0	0.00
242	MEDICAL BENEFITS	3,524	4,497	2,728	0.00	3,265	0.00	0	0	0.00
Total Function 1250	**LESS RESTRICTIVE PROGRAMS**	**12,633**	**16,888**	**13,630**	**0.44**	**14,296**	**0.32**	**0**	**0**	**0.00**
Function 2240	**INSTRUCTIONAL STAFF DEVELOPMENT**									
123	TEMPORARY LICENSED SALARIES	4,700	4,700	4,700	0.00	4,700	0.00	0	0	0.00
210	PERS RETIREMENT	1,310	1,531	1,531	0.00	1,397	0.00	0	0	0.00
220	SOCIAL SECURITY	357	342	356	0.00	354	0.00	0	0	0.00
231	WORKERS COMPENSATION	37	35	37	0.00	22	0.00	0	0	0.00
Total Function 2240	**INSTRUCTIONAL STAFF DEVELOPMENT**	**6,403**	**6,609**	**6,624**	**0.00**	**6,473**	**0.00**	**0**	**0**	**0.00**
Total Fund 208	**TITLE IIA FEDERAL GRANT**	19,036	23,497	20,254	0.44	20,769	0.32	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 209 FORESTRY PROGRAM									
4302 RESTRICTED FROM FED-BLM	(22,771)	(3,979)	(12,000)	0.00	(20,822)	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	(1,360)	0	0.00	0	0.00	0	0	0.00
Total Fund 209 FORESTRY PROGRAM	**(22,771)**	**(5,340)**	**(12,000)**	**0.00**	**(20,822)**	**0.00**	**0**	**0**	**0.00**

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 209	**FORESTRY PROGRAM**									
Function 1131	**HIGH SCHOOL INSTRUCTION**									
124	TEMPORARY CLASSIFIED SALARIES	2,322	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	178	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	21	0	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	3,243	7,000	0.00	15,822	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	150	0	0	0.00	0	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	13,322	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	2,766	2,097	5,000	0.00	5,000	0.00	0	0	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**18,759**	**5,340**	**12,000**	**0.00**	**20,822**	**0.00**	**0**	**0**	**0.00**
Function 1299	**OTHER PROGRAMS**									
310	PROFESSIONAL SERVICES	2,652	0	0	0.00	0	0.00	0	0	0.00
Total Function 1299	**OTHER PROGRAMS**	**2,652**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 209	**FORESTRY PROGRAM**	21,411	5,340	12,000	0.00	20,822	0.00	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 210 TITLE IA FEDERAL GRANT									
4501 TITLE I	(121,731)	(142,830)	(141,372)	0.00	(140,110)	0.00	0	0	0.00
Total Fund 210 TITLE IA FEDERAL GRANT	**(121,731)**	**(142,830)**	**(141,372)**	**0.00**	**(140,110)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 210	**TITLE IA FEDERAL GRANT**									
Function 1272	**TITLE I**									
111	CERTIFIED SALARIES	29,707	55,922	49,802	1.00	61,608	1.00	0	0	0.00
112	NON-CERTIFIED SALARIES	35,742	14,010	21,820	0.94	14,895	0.56	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	2,241	674	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	354	3,041	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	20,219	24,690	24,570	0.00	22,737	0.00	0	0	0.00
220	SOCIAL SECURITY	4,727	5,969	5,955	0.00	5,454	0.00	0	0	0.00
231	WORKERS COMPENSATION	534	679	677	0.00	375	0.00	0	0	0.00
242	MEDICAL BENEFITS	25,643	35,113	33,757	0.00	30,399	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	675	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	2,562	2,056	1,599	0.00	1,449	0.00	0	0	0.00
420	TEXTBOOKS	0	0	3,192	0.00	3,192	0.00	0	0	0.00
Total Function 1272	**TITLE I**	**121,731**	**142,830**	**141,372**	**1.94**	**140,110**	**1.56**	**0**	**0**	**0.00**
Total Fund 210	**TITLE IA FEDERAL GRANT**	121,731	142,830	141,372	1.94	140,110	1.56	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 213 TITLE IV-A FEDERAL GRANT									
4521 STUDENT SUPP & ACADEM ENRICH	(20,000)	(10,000)	(10,120)	0.00	(9,079)	0.00	0	0	0.00
Total Fund 213 TITLE IV-A FEDERAL GRANT	**(20,000)**	**(10,000)**	**(10,120)**	**0.00**	**(9,079)**	**0.00**	**0**	**0**	**0.00**

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 213	**TITLE IV-A FEDERAL GRANT**									
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	12,915	7,500	7,159	0.11	6,599	0.10	0	0	0.00
130	ADDITIONAL SALARY	1,361	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	4,399	2,500	2,332	0.00	1,951	0.00	0	0	0.00
220	SOCIAL SECURITY	1,198	0	539	0.00	497	0.00	0	0	0.00
231	WORKERS COMPENSATION	126	0	56	0.00	31	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	0	33	0.00	0	0.00	0	0	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**20,000**	**10,000**	**10,120**	**0.11**	**9,079**	**0.10**	**0**	**0**	**0.00**
Total Fund 213	**TITLE IV-A FEDERAL GRANT**	20,000	10,000	10,120	0.11	9,079	0.10	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 217 ESSA D&SI									
4500 REVENUE FROM FED SOURCES	0	(93,614)	(46,114)	0.00	(46,114)	0.00	0	0	0.00
Total Fund 217 ESSA D&SI	**0**	**(93,614)**	**(46,114)**	**0.00**	**(46,114)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 217 ESSA D&SI									
Function 1111 ELEMENTARY K-6 INSTRUCTION									
420 TEXTBOOKS	0	41,748	41,505	0.00	34,705	0.00	0	0	0.00
Total Function 1111 ELEMENTARY K-6 INSTRUCTION	**0**	**41,748**	**41,505**	**0.00**	**34,705**	**0.00**	**0**	**0**	**0.00**
Function 2210 IMPROVEMENT OF INSTRUCTION									
121 SUBSTITUTE: CERTIFIED SALARIES	0	2,548	0	0.00	0	0.00	0	0	0.00
122 SUBSTITUTE: NON-CERTIFIED SALARIES	0	891	0	0.00	0	0.00	0	0	0.00
130 ADDITIONAL SALARY	0	2,682	0	0.00	0	0.00	0	0	0.00
210 PERS RETIREMENT	0	1,136	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY	0	488	0	0.00	0	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	52	0	0.00	0	0.00	0	0	0.00
310 PROFESSIONAL SERVICES	0	36,200	0	0.00	6,800	0.00	0	0	0.00
340 TRAVEL	0	4,277	4,609	0.00	4,609	0.00	0	0	0.00
410 SUPPLIES	0	3,593	0	0.00	0	0.00	0	0	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION	**0**	**51,866**	**4,609**	**0.00**	**11,409**	**0.00**	**0**	**0**	**0.00**
Total Fund 217 ESSA D&SI	0	93,614	46,114	0.00	46,114	0.00	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 220 ESSER									
2202 RESTRICTED REVENUE	0	0	0	0.00	(576,863)	0.00	0	0	0.00
Total Fund 220 ESSER	**0**	**0**	**0**	**0.00**	**(576,863)**	**0.00**	**0**	**0**	**0.00**

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 220 ESSER									
Function 1111 ELEMENTARY K-6 INSTRUCTION									
112 NON-CERTIFIED SALARIES	0	0	0	0.00	56,659	2.51	0	0	0.00
130 ADDITIONAL SALARY	0	0	0	0.00	28,328	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	25,705	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	6,456	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	315	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	22,459	0.00	0	0	0.00
Total Function 1111 ELEMENTARY K-6 INSTRUCTION	**0**	**0**	**0**	**0.00**	**139,922**	**2.51**	**0**	**0**	**0.00**
Function 1131 HIGH SCHOOL INSTRUCTION									
130 ADDITIONAL SALARY	0	0	0	0.00	15,958	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	4,743	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	1,221	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL INSTRUCTION	**0**	**0**	**0**	**0.00**	**21,921**	**0.00**	**0**	**0**	**0.00**
Function 1284 VERNONIA FAMILY ACADEMY									
111 CERTIFIED SALARIES	0	0	0	0.00	48,634	1.00	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	14,141	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	3,628	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	236	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	9,660	0.00	0	0	0.00
Total Function 1284 VERNONIA FAMILY ACADEMY	**0**	**0**	**0**	**0.00**	**76,299**	**1.00**	**0**	**0**	**0.00**
Function 1285 DISTANCE LEARNING									
111 CERTIFIED SALARIES	0	0	0	0.00	52,097	1.00	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	15,483	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	3,985	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	251	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	16,680	0.00	0	0	0.00
Total Function 1285 DISTANCE LEARNING	**0**	**0**	**0**	**0.00**	**88,497**	**1.00**	**0**	**0**	**0.00**
Function 2110 ATTENDANCE SERVICES									

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 220 ESSER									
Function 2110 ATTENDANCE SERVICES									
112 NON-CERTIFIED SALARIES	0	0	0	0.00	31,775	1.00	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	10,432	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	2,394	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	159	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	6,554	0.00	0	0	0.00
Total Function 2110 ATTENDANCE SERVICES	**0**	**0**	**0**	**0.00**	**51,314**	**1.00**	**0**	**0**	**0.00**
Function 2113 SOCIAL WORK									
111 CERTIFIED SALARIES	0	0	0	0.00	37,716	0.57	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	11,981	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	2,885	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	179	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	4,245	0.00	0	0	0.00
Total Function 2113 SOCIAL WORK	**0**	**0**	**0**	**0.00**	**57,007**	**0.57**	**0**	**0**	**0.00**
Function 2220 EDUCATIONAL MEDIA									
112 NON-CERTIFIED SALARIES	0	0	0	0.00	53,473	1.69	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	16,827	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	3,884	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	268	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	36,357	0.00	0	0	0.00
Total Function 2220 EDUCATIONAL MEDIA	**0**	**0**	**0**	**0.00**	**110,809**	**1.69**	**0**	**0**	**0.00**
Function 2542 CARE/UPKEEP BUILDINGS									
112 NON-CERTIFIED SALARIES	0	0	0	0.00	5,715	0.25	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	1,699	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	422	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	32	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	5,391	0.00	0	0	0.00
Total Function 2542 CARE/UPKEEP BUILDINGS	**0**	**0**	**0**	**0.00**	**13,259**	**0.25**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 220 ESSER									
Function 2660 TECHNOLOGY SERVICES									
112 NON-CERTIFIED SALARIES	0	0	0	0.00	10,022	0.25	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	3,290	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	727	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	50	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	3,746	0.00	0	0	0.00
Total Function 2660 TECHNOLOGY SERVICES	**0**	**0**	**0**	**0.00**	**17,835**	**0.25**	**0**	**0**	**0.00**
Total Fund 220 ESSER	0	0	0	0.00	576,863	8.27	0	0	0.00

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 221 YTP-YOUTH TRANSITION PROGRAM									
3240 YOUTH TRANSITION PROGRAM	0	(18,101)	0	0.00	0	0.00	0	0	0.00
4519 YTP GRANT	(42,259)	(64,176)	(96,441)	0.00	(98,864)	0.00	0	0	0.00
Total Fund 221 YTP-YOUTH TRANSITION PROGRAM	**(42,259)**	**(82,277)**	**(96,441)**	**0.00**	**(98,864)**	**0.00**	**0**	**0**	**0.00**

Fund 221 YTP-YOUTH TRANSITION PROGRAM

Function 1283 ALTERNATIVE EDUCATION TRANSITION

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
112	NON-CERTIFIED SALARIES	22,411	32,597	34,795	1.00	35,638	1.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	360	0	500	0.00	500	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	271	392	500	0.00	500	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	4,964	7,372	10,500	0.00	10,500	0.00	0	0	0.00
130	ADDITIONAL SALARY	1,738	3,435	6,000	0.00	6,000	0.00	0	0	0.00
210	PERS RETIREMENT	8,118	13,660	15,448	0.00	13,780	0.00	0	0	0.00
220	SOCIAL SECURITY	2,179	3,313	3,967	0.00	4,021	0.00	0	0	0.00
231	WORKERS COMPENSATION	286	359	338	0.00	209	0.00	0	0	0.00
242	MEDICAL BENEFITS	9,029	17,187	17,843	0.00	15,042	0.00	0	0	0.00
340	TRAVEL	2,069	1,839	4,000	0.00	7,383	0.00	0	0	0.00
385	MANAGEMENT SERVICES	0	1,688	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	56	63	2,552	0.00	3,318	0.00	0	0	0.00
420	TEXTBOOKS	495	372	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	0	0	0.00	1,972	0.00	0	0	0.00
Total Function 1283	**ALTERNATIVE EDUCATION TRANSITION**	**51,976**	**82,277**	**96,441**	**1.00**	**98,864**	**1.00**	**0**	**0**	**0.00**
Total Fund 221	**YTP-YOUTH TRANSITION PROGRAM**	51,976	82,277	96,441	1.00	98,864	1.00	0	0	0.00

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 251 STUDENT INVESTMENT ACCOUNT									
3299 OTHER RESTRICTED GRANTS-IN-AID	0	0	(515,000)	0.00	(434,903)	0.00	0	0	0.00
Total Fund 251 STUDENT INVESTMENT ACCOUNT	**0**	**0**	**(515,000)**	**0.00**	**(434,903)**	**0.00**	**0**	**0**	**0.00**

Fund 251 STUDENT INVESTMENT ACCOUNT

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Function 1111 ELEMENTARY K-6 INSTRUCTION									
111 CERTIFIED SALARIES	0	0	13,911	0.00	21,017	0.00	0	0	0.00
112 NON-CERTIFIED SALARIES	0	0	6,387	0.00	47,621	1.75	0	0	0.00
210 PERS RETIREMENT	0	0	6,613	0.00	20,322	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	1,553	0.00	4,883	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	155	0.00	334	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	47,481	0.00	0	0	0.00
310 PROFESSIONAL SERVICES	0	0	25,119	0.00	25,000	0.00	0	0	0.00
Total Function 1111 ELEMENTARY K-6 INSTRUCTION	**0**	**0**	**53,738**	**0.00**	**166,657**	**1.75**	**0**	**0**	**0.00**
Function 1121 MIDDLE SCHOOL 7-8 INSTRUCTION									
111 CERTIFIED SALARIES	0	0	8,694	0.00	8,709	0.00	0	0	0.00
112 NON-CERTIFIED SALARIES	0	0	3,992	0.00	1,320	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	4,133	0.00	2,981	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	971	0.00	767	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	97	0.00	45	0.00	0	0	0.00
420 TEXTBOOKS	0	0	10,000	0.00	10,000	0.00	0	0	0.00
Total Function 1121 MIDDLE SCHOOL 7-8 INSTRUCTION	**0**	**0**	**27,887**	**0.00**	**23,823**	**0.00**	**0**	**0**	**0.00**
Function 1131 HIGH SCHOOL INSTRUCTION									
111 CERTIFIED SALARIES	0	0	76,231	1.00	64,948	1.00	0	0	0.00
112 NON-CERTIFIED SALARIES	0	0	23,708	0.88	8,787	0.00	0	0	0.00
130 ADDITIONAL SALARY	0	0	78,000	0.00	0	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	57,972	0.00	21,914	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	13,231	0.00	5,641	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	1,379	0.00	349	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	33,060	0.00	8,340	0.00	0	0	0.00
340 TRAVEL	0	0	5,000	0.00	0	0.00	0	0	0.00
420 TEXTBOOKS	0	0	40,000	0.00	36,800	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL INSTRUCTION	**0**	**0**	**328,582**	**1.88**	**146,778**	**1.00**	**0**	**0**	**0.00**
Function 1132 HIGH SCHOOL STUDENT ACTIVITIES									

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 251 STUDENT INVESTMENT ACCOUNT									
Function 1132 HIGH SCHOOL STUDENT ACTIVITIES									
113 ADMINISTRATIVE SALARIES	0	0	364	0.00	469	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	119	0.00	140	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	28	0.00	36	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	3	0.00	2	0.00	0	0	0.00
Total Function 1132 HIGH SCHOOL STUDENT ACTIVITIES	**0**	**0**	**514**	**0.00**	**647**	**0.00**	**0**	**0**	**0.00**
Function 1250 LESS RESTRICTIVE PROGRAMS									
112 NON-CERTIFIED SALARIES	0	0	0	0.00	295	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	88	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	23	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	1	0.00	0	0	0.00
Total Function 1250 LESS RESTRICTIVE PROGRAMS	**0**	**0**	**0**	**0.00**	**406**	**0.00**	**0**	**0**	**0.00**
Function 1284 VERNONIA FAMILY ACADEMY									
112 NON-CERTIFIED SALARIES	0	0	0	0.00	21,196	0.87	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	6,299	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	1,599	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	108	0.00	0	0	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	13,679	0.00	0	0	0.00
Total Function 1284 VERNONIA FAMILY ACADEMY	**0**	**0**	**0**	**0.00**	**42,881**	**0.87**	**0**	**0**	**0.00**
Function 2113 SOCIAL WORK									
111 CERTIFIED SALARIES	0	0	0	0.00	1,481	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	440	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	113	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	7	0.00	0	0	0.00
Total Function 2113 SOCIAL WORK	**0**	**0**	**0**	**0.00**	**2,041**	**0.00**	**0**	**0**	**0.00**
Function 2140 PSYCHOLOGY									
310 PROFESSIONAL SERVICES	0	0	58,462	0.00	0	0.00	0	0	0.00

Fund 251 STUDENT INVESTMENT ACCOUNT

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Total Function 2140 PSYCHOLOGY	**0**	**0**	**58,462**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2321 OFFICE OF SUPERINTENDENT									
112 NON-CERTIFIED SALARIES	0	0	686	0.00	937	0.00	0	0	0.00
113 ADMINISTRATIVE SALARIES	0	0	1,455	0.00	7,413	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	698	0.00	2,482	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	164	0.00	639	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	16	0.00	38	0.00	0	0	0.00
410 SUPPLIES	0	0	10,000	0.00	5,081	0.00	0	0	0.00
Total Function 2321 OFFICE OF SUPERINTENDENT	**0**	**0**	**13,019**	**0.00**	**16,589**	**0.00**	**0**	**0**	**0.00**
Function 2410 OFFICE OF PRINCIPAL									
113 ADMINISTRATIVE SALARIES	0	0	2,701	0.00	4,958	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	880	0.00	1,474	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	207	0.00	379	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	21	0.00	22	0.00	0	0	0.00
Total Function 2410 OFFICE OF PRINCIPAL	**0**	**0**	**3,809**	**0.00**	**6,833**	**0.00**	**0**	**0**	**0.00**
Function 2490 SCHOOL ADMINISTRATION - OTHER SUPPORT									
113 ADMINISTRATIVE SALARIES	0	0	1,148	0.00	0	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	374	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	88	0.00	0	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	9	0.00	0	0.00	0	0	0.00
Total Function 2490 SCHOOL ADMINISTRATION - OTHER SUPPORT	**0**	**0**	**1,619**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2520 FISCAL SERVICES									
112 NON-CERTIFIED SALARIES	0	0	1,056	0.00	1,503	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	344	0.00	447	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	81	0.00	115	0.00	0	0	0.00
231 WORKERS COMPENSATION	0	0	8	0.00	7	0.00	0	0	0.00
690 GRANT INDIRECT CHARGES	0	0	25,000	0.00	25,000	0.00	0	0	0.00
Total Function 2520 FISCAL SERVICES	**0**	**0**	**26,488**	**0.00**	**27,071**	**0.00**	**0**	**0**	**0.00**

Requirements Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 251	**STUDENT INVESTMENT ACCOUNT**									
Function 2542	**CARE/UPKEEP BUILDINGS**									
112	NON-CERTIFIED SALARIES	0	0	626	0.00	853	0.00	0	0	0.00
210	PERS RETIREMENT	0	0	204	0.00	253	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	48	0.00	65	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	0	5	0.00	4	0.00	0	0	0.00
Total Function 2542	**CARE/UPKEEP BUILDINGS**	**0**	**0**	**882**	**0.00**	**1,176**	**0.00**	**0**	**0**	**0.00**
Total Fund 251	**STUDENT INVESTMENT ACCOUNT**	0	0	515,000	1.88	434,903	3.62	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 252 M98 HS SUCCESS									
3299 OTHER RESTRICTED GRANTS-IN-AID	(141,643)	(168,334)	(180,528)	0.00	(175,844)	0.00	0	0	0.00
Total Fund 252 M98 HS SUCCESS	**(141,643)**	**(168,334)**	**(180,528)**	**0.00**	**(175,844)**	**0.00**	**0**	**0**	**0.00**

Fund 252 M98 HS SUCCESS

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**									
130	ADDITIONAL SALARY	0	4,194	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	0	1,491	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	349	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	36	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	1,327	0	0.00	0	0.00	0	0	0.00
Total Function 1121	**MIDDLE SCHOOL 7-8 INSTRUCTION**	**0**	**7,398**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	0	9,483	20,872	0.43	66,009	1.43	0	0	0.00
112	NON-CERTIFIED SALARIES	22,798	24,315	26,886	0.94	0	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	2,120	1,034	0	0.00	2,500	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	128	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	3,438	10,333	0	0.00	8,000	0.00	0	0	0.00
210	PERS RETIREMENT	9,428	16,126	17,025	0.00	22,676	0.00	0	0	0.00
220	SOCIAL SECURITY	1,892	3,125	3,333	0.00	5,853	0.00	0	0	0.00
231	WORKERS COMPENSATION	242	365	386	0.00	368	0.00	0	0	0.00
242	MEDICAL BENEFITS	13,817	14,347	14,947	0.00	8,340	0.00	0	0	0.00
319	PROF & TECH SERVICES: OTHER	4,972	5,171	5,500	0.00	5,500	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	941	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	7,181	1,044	1,500	0.00	979	0.00	0	0	0.00
349	TRAVEL: STUDENT	0	217	0	0.00	0	0.00	0	0	0.00
371	TUITION	62,278	50,573	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	292	15,435	2,000	0.00	8,500	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	171	9,369	0	0.00	0	0.00	0	0	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**129,697**	**160,936**	**92,448**	**1.37**	**128,725**	**1.43**	**0**	**0**	**0.00**
Function 1284	**VERNONIA FAMILY ACADEMY**									
111	CERTIFIED SALARIES	0	0	52,997	0.80	13,199	0.20	0	0	0.00
210	PERS RETIREMENT	0	0	17,266	0.00	8,666	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	4,054	0.00	1,836	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	0	418	0.00	126	0.00	0	0	0.00

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 252 M98 HS SUCCESS									
Function 1284 VERNONIA FAMILY ACADEMY									
242 MEDICAL BENEFITS	0	0	13,344	0.00	23,292	0.20	0	0	0.00
Total Function 1284 VERNONIA FAMILY ACADEMY	**0**	**0**	**88,080**	**0.80**	**47,119**	**0.40**	**0**	**0**	**0.00**
Function 2210 IMPROVEMENT OF INSTRUCTION									
340 TRAVEL	1,269	0	0	0.00	0	0.00	0	0	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION	**1,269**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2542 CARE/UPKEEP BUILDINGS									
541 INITIAL & ADDITIONAL EQUIPMENT	10,677	0	0	0.00	0	0.00	0	0	0.00
Total Function 2542 CARE/UPKEEP BUILDINGS	**10,677**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 252 M98 HS SUCCESS	141,643	168,334	180,528	2.17	175,844	1.83	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 255 M99 OUTDOOR SCHOOL									
3299 OTHER RESTRICTED GRANTS-IN-AIL	(11,183)	(11,598)	(12,863)	0.00	(12,863)	0.00	0	0	0.00
Total Fund 255 M99 OUTDOOR SCHOOL	**(11,183)**	**(11,598)**	**(12,863)**	**0.00**	**(12,863)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 255 M99 OUTDOOR SCHOOL									
Function 1121 MIDDLE SCHOOL 7-8 INSTRUCTION									
122 SUBSTITUTE: NON-CERTIFIED SALARIES	1,269	1,362	1,500	0.00	1,500	0.00	0	0	0.00
123 TEMPORARY LICENSED SALARIES	2,473	2,535	2,535	0.00	2,535	0.00	0	0	0.00
210 PERS RETIREMENT	821	886	1,296	0.00	1,240	0.00	0	0	0.00
220 SOCIAL SECURITY	277	288	301	0.00	299	0.00	0	0	0.00
231 WORKERS COMPENSATION	90	30	32	0.00	19	0.00	0	0	0.00
349 TRAVEL: STUDENT	1,870	1,860	2,200	0.00	2,200	0.00	0	0	0.00
410 SUPPLIES	2,356	2,609	2,500	0.00	2,570	0.00	0	0	0.00
414 FOOD	1,923	2,028	2,500	0.00	2,500	0.00	0	0	0.00
Total Function 1121 MIDDLE SCHOOL 7-8 INSTRUCTION	**11,078**	**11,598**	**12,863**	**0.00**	**12,863**	**0.00**	**0**	**0**	**0.00**
Function 2550 TRANSPORTATION									
331 HOME-TO-SCHOOL TRANSPORTATION	105	0	0	0.00	0	0.00	0	0	0.00
Total Function 2550 TRANSPORTATION	**105**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 255 M99 OUTDOOR SCHOOL	11,183	11,598	12,863	0.00	12,863	0.00	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 260 MAINTENANCE LONG TERM									
5200 TRANSFER OF FUNDS	(10,000)	(5,000)	(10,000)	0.00	(15,000)	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	(10,000)	(15,000)	0.00	0	0.00	0	0	0.00
Total Fund 260 MAINTENANCE LONG TERM	**(10,000)**	**(15,000)**	**(25,000)**	**0.00**	**(15,000)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 260 MAINTENANCE LONG TERM									
Function 2542 CARE/UPKEEP BUILDINGS									
322 REPAIRS & MAINTENANCE	0	0	10,000	0.00	5,000	0.00	0	0	0.00
Total Function 2542 CARE/UPKEEP BUILDINGS	**0**	**0**	**10,000**	**0.00**	**5,000**	**0.00**	**0**	**0**	**0.00**
Function 2543 CARE/UPKEEP GROUNDS									
541 INITIAL & ADDITIONAL EQUIPMENT	0	0	5,000	0.00	0	0.00	0	0	0.00
Total Function 2543 CARE/UPKEEP GROUNDS	**0**	**0**	**5,000**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2545 VEHICLE UPKEEP									
541 INITIAL & ADDITIONAL EQUIPMENT	0	0	10,000	0.00	10,000	0.00	0	0	0.00
Total Function 2545 VEHICLE UPKEEP	**0**	**0**	**10,000**	**0.00**	**10,000**	**0.00**	**0**	**0**	**0.00**
Total Fund 260 MAINTENANCE LONG TERM	0	0	25,000	0.00	15,000	0.00	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 262 INSURANCE DIVIDENDS									
1990 MISC.	(5,950)	(21,392)	(10,000)	0.00	(10,000)	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(9,763)	(15,417)	(36,809)	0.00	(33,468)	0.00	0	0	0.00
Total Fund 262 INSURANCE DIVIDENDS	**(15,713)**	**(36,809)**	**(46,809)**	**0.00**	**(43,468)**	**0.00**	**0**	**0**	**0.00**

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 262 INSURANCE DIVIDENDS									
Function 2542 CARE/UPKEEP BUILDINGS									
322 REPAIRS & MAINTENANCE	0	0	10,000	0.00	10,000	0.00	0	0	0.00
410 SUPPLIES	26	0	16,809	0.00	13,468	0.00	0	0	0.00
460 NON-CONSUMABLE SUPPLIES	270	0	0	0.00	0	0.00	0	0	0.00
Total Function 2542 CARE/UPKEEP BUILDINGS	**296**	**0**	**26,809**	**0.00**	**23,468**	**0.00**	**0**	**0**	**0.00**
Function 5200 TRANSFER OF FUNDS									
710 TRANSFERS	0	0	20,000	0.00	20,000	0.00	0	0	0.00
Total Function 5200 TRANSFER OF FUNDS	**0**	**0**	**20,000**	**0.00**	**20,000**	**0.00**	**0**	**0**	**0.00**
Total Fund 262 INSURANCE DIVIDENDS	296	0	46,809	0.00	43,468	0.00	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 279 MISC GRANTS									
1920 DONATIONS	(35,094)	(43,875)	(15,400)	0.00	(20,000)	0.00	0	0	0.00
1990 MISC.	(10,598)	(8,940)	(6,084)	0.00	0	0.00	0	0	0.00
2102 GENERAL EDUCATION SERVICE DIS	(19,500)	(8,000)	0	0.00	0	0.00	0	0	0.00
2200 INTERMEDIATE SOURCES - RESTRIC	(2,838)	(5,121)	0	0.00	0	0.00	0	0	0.00
3199 OTHER UNRESTRICTED GRANTS IN	0	0	(160,000)	0.00	(200,000)	0.00	0	0	0.00
3299 OTHER RESTRICTED GRANTS-IN-AID	(653)	(2,685)	(8,304)	0.00	(229,297)	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(4,239)	(7,085)	(33,821)	0.00	(24,019)	0.00	0	0	0.00
Total Fund 279 MISC GRANTS	**(72,922)**	**(75,707)**	**(223,609)**	**0.00**	**(473,315)**	**0.00**	**0**	**0**	**0.00**

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 279 MISC GRANTS									
Function 1111 ELEMENTARY K-6 INSTRUCTION									
130 ADDITIONAL SALARY	0	0	0	0.00	110,000	0.00	0	0	0.00
210 PERS RETIREMENT	0	0	0	0.00	32,692	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	8,415	0.00	0	0	0.00
Total Function 1111 ELEMENTARY K-6 INSTRUCTION	**0**	**0**	**0**	**0.00**	**151,107**	**0.00**	**0**	**0**	**0.00**
Function 1121 MIDDLE SCHOOL 7-8 INSTRUCTION									
340 TRAVEL	777	0	10,975	0.00	0	0.00	0	0	0.00
410 SUPPLIES	2,466	0	2,400	0.00	2,400	0.00	0	0	0.00
Total Function 1121 MIDDLE SCHOOL 7-8 INSTRUCTION	**3,243**	**0**	**13,375**	**0.00**	**2,400**	**0.00**	**0**	**0**	**0.00**
Function 1131 HIGH SCHOOL INSTRUCTION									
121 SUBSTITUTE: CERTIFIED SALARIES	1,176	0	0	0.00	0	0.00	0	0	0.00
123 TEMPORARY LICENSED SALARIES	3,097	0	3,281	0.00	3,515	0.00	0	0	0.00
130 ADDITIONAL SALARY	0	0	0	0.00	47,873	0.00	0	0	0.00
210 PERS RETIREMENT	855	0	1,069	0.00	15,273	0.00	0	0	0.00
220 SOCIAL SECURITY	324	0	249	0.00	3,927	0.00	0	0	0.00
231 WORKERS COMPENSATION	34	0	26	0.00	17	0.00	0	0	0.00
310 PROFESSIONAL SERVICES	604	0	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	2,213	0	0	0.00	0	0.00	0	0	0.00
410 SUPPLIES	147	0	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE SUPPLIES	0	2,831	0	0.00	0	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL INSTRUCTION	**8,449**	**2,831**	**4,624**	**0.00**	**70,604**	**0.00**	**0**	**0**	**0.00**
Function 1132 HIGH SCHOOL STUDENT ACTIVITIES									
410 SUPPLIES	0	3,172	0	0.00	0	0.00	0	0	0.00
Total Function 1132 HIGH SCHOOL STUDENT ACTIVITIES	**0**	**3,172**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2120 GUIDANCE									
130 ADDITIONAL SALARY	1,000	0	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY	77	0	0	0.00	0	0.00	0	0	0.00

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 279 MISC GRANTS									
Function 2120 GUIDANCE									
231 WORKERS COMPENSATION	55	0	0	0.00	0	0.00	0	0	0.00
410 SUPPLIES	4,340	0	0	0.00	0	0.00	0	0	0.00
Total Function 2120 GUIDANCE	**5,471**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2130 HEALTH SERVICES									
310 PROFESSIONAL SERVICES	400	358	0	0.00	0	0.00	0	0	0.00
Total Function 2130 HEALTH SERVICES	**400**	**358**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2190 INDIRECT STUDENT SUPPORT									
121 SUBSTITUTE: CERTIFIED SALARIES	2,340	1,316	1,000	0.00	0	0.00	0	0	0.00
122 SUBSTITUTE: NON-CERTIFIED SALARIES	194	103	0	0.00	0	0.00	0	0	0.00
130 ADDITIONAL SALARY	0	2,655	0	0.00	0	0.00	0	0	0.00
210 PERS RETIREMENT	236	892	266	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY	194	305	77	0.00	0	0.00	0	0	0.00
231 WORKERS COMPENSATION	21	35	8	0.00	0	0.00	0	0	0.00
340 TRAVEL	715	296	2,734	0.00	0	0.00	0	0	0.00
410 SUPPLIES	463	2,660	2,000	0.00	0	0.00	0	0	0.00
Total Function 2190 INDIRECT STUDENT SUPPORT	**4,162**	**8,262**	**6,084**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2210 IMPROVEMENT OF INSTRUCTION									
121 SUBSTITUTE: CERTIFIED SALARIES	8,140	4,324	4,000	0.00	5,000	0.00	0	0	0.00
130 ADDITIONAL SALARY	6,923	3,188	0	0.00	0	0.00	0	0	0.00
210 PERS RETIREMENT	1,985	1,840	1,063	0.00	1,486	0.00	0	0	0.00
220 SOCIAL SECURITY	1,071	567	306	0.00	382	0.00	0	0	0.00
231 WORKERS COMPENSATION	114	60	30	0.00	23	0.00	0	0	0.00
242 MEDICAL BENEFITS	(1)	0	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	12,486	1,130	35,000	0.00	58,294	0.00	0	0	0.00
410 SUPPLIES	0	0	35,000	0.00	50,000	0.00	0	0	0.00
640 DUES/FEES	1,499	8,558	0	0.00	0	0.00	0	0	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION	**32,217**	**19,667**	**75,400**	**0.00**	**115,185**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 279 MISC GRANTS									
Function 2540 OPERATION & MAINT OF PLAN									
410 SUPPLIES	0	0	40,000	0.00	50,000	0.00	0	0	0.00
Total Function 2540 OPERATION & MAINT OF PLAN	**0**	**0**	**40,000**	**0.00**	**50,000**	**0.00**	**0**	**0**	**0.00**
Function 2640 STAFF SERVICES									
121 SUBSTITUTE: CERTIFIED SALARIES	180	0	1,000	0.00	0	0.00	0	0	0.00
123 TEMPORARY LICENSED SALARIES	0	1,197	1,706	0.00	4,800	0.00	0	0	0.00
130 ADDITIONAL SALARY	1,650	1,868	1,850	0.00	0	0.00	0	0	0.00
210 PERS RETIREMENT	499	997	1,659	0.00	1,279	0.00	0	0	0.00
220 SOCIAL SECURITY	140	225	333	0.00	366	0.00	0	0	0.00
231 WORKERS COMPENSATION	15	24	28	0.00	23	0.00	0	0	0.00
340 TRAVEL	3,004	398	3,000	0.00	3,000	0.00	0	0	0.00
380 NON-INSTUCTIONAL PROF. & TECH. SERVICES	900	0	3,000	0.00	3,000	0.00	0	0	0.00
410 SUPPLIES	507	2,304	7,000	0.00	7,000	0.00	0	0	0.00
460 NON-CONSUMABLE SUPPLIES	0	3,647	4,550	0.00	4,550	0.00	0	0	0.00
641 REFUND GRANT AWARD	0	3,121	0	0.00	0	0.00	0	0	0.00
Total Function 2640 STAFF SERVICES	**6,895**	**13,782**	**24,126**	**0.00**	**24,019**	**0.00**	**0**	**0**	**0.00**
Function 3300 COMMUNITY SERVICES									
410 SUPPLIES	0	0	60,000	0.00	60,000	0.00	0	0	0.00
Total Function 3300 COMMUNITY SERVICES	**0**	**0**	**60,000**	**0.00**	**60,000**	**0.00**	**0**	**0**	**0.00**
Function 3390 OTHER COMMUNITY SERVICES									
390 OTHER PURCHASED SERVICES	5,000	0	0	0.00	0	0.00	0	0	0.00
Total Function 3390 OTHER COMMUNITY SERVICES	**5,000**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 279 MISC GRANTS	65,838	48,072	223,609	0.00	473,315	0.00	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 285 STUDENT BODY FUNDS									
1510 EARNINGS ON INVESTMENTS	(3)	0	0	0.00	0	0.00	0	0	0.00
1700 STUDENT ACTIVITIES	(172,622)	(184,476)	(285,000)	0.00	(285,000)	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(110,852)	(143,752)	(120,000)	0.00	(150,000)	0.00	0	0	0.00
Total Fund 285 STUDENT BODY FUNDS	**(283,477)**	**(328,228)**	**(405,000)**	**0.00**	**(435,000)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 285 STUDENT BODY FUNDS									
Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES									
410 SUPPLIES	4,212	3,663	70,000	0.00	70,000	0.00	0	0	0.00
Total Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES	**4,212**	**3,663**	**70,000**	**0.00**	**70,000**	**0.00**	**0**	**0**	**0.00**
Function 1132 HIGH SCHOOL STUDENT ACTIVITIES									
410 SUPPLIES	135,513	167,073	335,000	0.00	365,000	0.00	0	0	0.00
Total Function 1132 HIGH SCHOOL STUDENT ACTIVITIES	**135,513**	**167,073**	**335,000**	**0.00**	**365,000**	**0.00**	**0**	**0**	**0.00**
Total Fund 285 STUDENT BODY FUNDS	139,725	170,736	405,000	0.00	435,000	0.00	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 299 FOOD SERVICE FUND									
1612 PUPIL LUNCH SALES	(51,431)	(30,006)	(70,000)	0.00	(70,000)	0.00	0	0	0.00
1620 ADULT LUNCH SALES	(9,455)	(5,393)	(10,650)	0.00	(10,650)	0.00	0	0	0.00
1630 FOOD SERVICE - SPECIAL FUNCTION	(15)	0	0	0.00	0	0.00	0	0	0.00
1920 DONATIONS	0	(2,388)	0	0.00	0	0.00	0	0	0.00
1961 CURRENT YEAR REFUNDS	0	(468)	0	0.00	0	0.00	0	0	0.00
1990 MISC.	0	0	(100)	0.00	(100)	0.00	0	0	0.00
1991 DONATION-SUMMER MEALS PROGR.	(58)	0	0	0.00	0	0.00	0	0	0.00
3102 STATE SCHOOL LUNCH MATCH	(2,180)	(2,088)	(2,500)	0.00	(2,500)	0.00	0	0	0.00
3199 OTHER UNRESTRICTED GRANTS IN /	0	0	(7,500)	0.00	(7,500)	0.00	0	0	0.00
3299 OTHER RESTRICTED GRANTS-IN-AID	(8,128)	(2,670)	(4,700)	0.00	(4,700)	0.00	0	0	0.00
4505 NATIONAL SCHOOL LUNCH	(136,939)	(218,229)	(158,000)	0.00	(190,534)	0.00	0	0	0.00
4910 USDA COMMODITIES DONATED	(24,439)	(23,878)	(25,000)	0.00	(25,000)	0.00	0	0	0.00
5200 TRANSFER OF FUNDS	(89,549)	(34,532)	(50,000)	0.00	(50,000)	0.00	0	0	0.00
Total Fund 299 FOOD SERVICE FUND	**(322,194)**	**(319,652)**	**(328,450)**	**0.00**	**(360,984)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 299	**FOOD SERVICE FUND**									
Function 3100	**FOOD SERVICES**									
112	NON-CERTIFIED SALARIES	84,864	93,996	98,406	3.69	114,692	3.69	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	23,168	8,873	15,000	0.00	3,000	0.00	0	0	0.00
130	ADDITIONAL SALARY	19,930	14,658	10,100	0.00	500	0.00	0	0	0.00
210	PERS RETIREMENT	30,492	31,414	29,472	0.00	33,142	0.00	0	0	0.00
220	SOCIAL SECURITY	9,770	8,912	9,242	0.00	8,866	0.00	0	0	0.00
231	WORKERS COMPENSATION	6,001	5,213	4,975	0.00	3,974	0.00	0	0	0.00
242	MEDICAL BENEFITS	15,692	12,965	14,153	0.00	49,709	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	4,884	5,907	8,000	0.00	8,000	0.00	0	0	0.00
324	RENTALS	0	1,500	1,500	0.00	1,500	0.00	0	0	0.00
328	GARBAGE	567	146	600	0.00	600	0.00	0	0	0.00
340	TRAVEL	0	583	350	0.00	350	0.00	0	0	0.00
354	ADVERTISING	150	290	100	0.00	100	0.00	0	0	0.00
410	SUPPLIES	8,378	9,615	10,400	0.00	10,400	0.00	0	0	0.00
415	FEDERAL COMMODITIES	24,439	23,445	20,000	0.00	20,000	0.00	0	0	0.00
450	FOOD	82,140	96,592	95,552	0.00	95,552	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	190	1,312	6,000	0.00	6,000	0.00	0	0	0.00
470	SOFTWARE	898	898	900	0.00	900	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	0	260	0	0.00	0	0.00	0	0	0.00
542	REPLACEMENT EQUIPMENT	6,753	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	3,877	3,072	3,700	0.00	3,700	0.00	0	0	0.00
Total Function 3100	**FOOD SERVICES**	**322,194**	**319,652**	**328,450**	**3.69**	**360,984**	**3.69**	**0**	**0**	**0.00**
Total Fund 299	**FOOD SERVICE FUND**	322,194	319,652	328,450	3.69	360,984	3.69	0	0	0.00

Debt Service Funds

VERNONIA
School District
Vernonia, Oregon
District 47J

Resources Report

Fund 301 BOND FUND REVENUES

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
1111 CURRENT YEAR TAXES	(944,075)	(936,640)	(955,027)	0.00	(991,206)	0.00	0	0	0.00
1112 PRIOR YEAR TAXES	(42,850)	(31,250)	(35,000)	0.00	(30,000)	0.00	0	0	0.00
1190 PENALTIES AND INTEREST ON TAXE	(615)	(611)	0	0.00	0	0.00	0	0	0.00
1500 INTEREST INCOME	0	(112)	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(28,457)	(58,808)	(21,229)	0.00	(20,000)	0.00	0	0	0.00
Total Fund 301 BOND FUND REVENUES	**(1,015,998)**	**(1,027,421)**	**(1,011,256)**	**0.00**	**(1,041,206)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 301 BOND FUND REVENUES									
Function 5110 LONG-TERM DEBT SERVICE									
610 PRINCIPAL	472,224	516,277	558,709	0.00	602,654	0.00	0	0	0.00
620 INTEREST	484,966	468,168	452,547	0.00	438,552	0.00	0	0	0.00
Total Function 5110 LONG-TERM DEBT SERVICE	**957,190**	**984,445**	**1,011,256**	**0.00**	**1,041,206**	**0.00**	**0**	**0**	**0.00**
Total Fund 301 BOND FUND REVENUES	957,190	984,445	1,011,256	0.00	1,041,206	0.00	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 302 LONG TERM DEBT									
5200 TRANSFER OF FUNDS	(100,077)	(102,500)	(104,500)	0.00	(101,280)	0.00	0	0	0.00
Total Fund 302 LONG TERM DEBT	**(100,077)**	**(102,500)**	**(104,500)**	**0.00**	**(101,280)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 302 LONG TERM DEBT									
Function 5100 DEBT SERVICE									
610 PRINCIPAL	55,000	60,000	65,000	0.00	65,000	0.00	0	0	0.00
620 INTEREST	19,513	16,873	13,935	0.00	10,715	0.00	0	0	0.00
Total Function 5100 DEBT SERVICE	**74,513**	**76,873**	**78,935**	**0.00**	**75,715**	**0.00**	**0**	**0**	**0.00**
Function 5101 DEBT SERVICE - QZAB									
610 PRINCIPAL	25,565	25,565	25,565	0.00	25,565	0.00	0	0	0.00
Total Function 5101 DEBT SERVICE - QZAB	**25,565**	**25,565**	**25,565**	**0.00**	**25,565**	**0.00**	**0**	**0**	**0.00**
Total Fund 302 LONG TERM DEBT	100,077	102,437	104,500	0.00	101,280	0.00	0	0	0.00

Capital Project Fund

VERNONIA
School District
Vernonia, Oregon
District 47J

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 401 CAPITAL PROJECTS FUND									
1500 INTEREST INCOME	(51,375)	(14,400)	0	0.00	0	0.00	0	0	0.00
1960 PRIOR YEARS REFUNDS	(2,600)	0	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(2,192,697)	(1,706,815)	(1,300,000)	0.00	(50,000)	0.00	0	0	0.00
Total Fund 401 CAPITAL PROJECTS FUND	**(2,246,673)**	**(1,721,214)**	**(1,300,000)**	**0.00**	**(50,000)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

Fund 401 CAPITAL PROJECTS FUND

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Function 2520	**FISCAL SERVICES**									
642	BANKING FEES	1,200	1,200	0	0.00	0	0.00	0	0	0.00
Total Function 2520	**FISCAL SERVICES**	**1,200**	**1,200**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 2540	**OPERATION & MAINT OF PLAN**									
340	TRAVEL	334	162	0	0.00	0	0.00	0	0	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	0	53,114	60,000	0.00	50,000	0.00	0	0	0.00
Total Function 2540	**OPERATION & MAINT OF PLAN**	**334**	**53,276**	**60,000**	**0.00**	**50,000**	**0.00**	**0**	**0**	**0.00**
Function 2542	**CARE/UPKEEP BUILDINGS**									
130	ADDITIONAL SALARY	701	2,866	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	0	1,230	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	54	259	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	41	28	0	0.00	0	0.00	0	0	0.00
Total Function 2542	**CARE/UPKEEP BUILDINGS**	**796**	**4,383**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4110	**SERVICE AREA DIRECTION**									
354	ADVERTISING	968	557	0	0.00	0	0.00	0	0	0.00
382	LEGAL SERVICES	3,366	2,697	2,000	0.00	0	0.00	0	0	0.00
640	DUES/FEES	333	10,574	5,000	0.00	0	0.00	0	0	0.00
Total Function 4110	**SERVICE AREA DIRECTION**	**4,667**	**13,828**	**7,000**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4120	**DEVELOPMENT SERVICES**									
640	DUES/FEES	1,080	0	0	0.00	0	0.00	0	0	0.00
Total Function 4120	**DEVELOPMENT SERVICES**	**1,080**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4150	**BUILDINGS/CONSTRUCTION**									
322	REPAIRS & MAINTENANCE	805	10,977	0	0.00	0	0.00	0	0	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	110,902	996	0	0.00	0	0.00	0	0	0.00
383	ARCHITECT SERVICES	3,809	95,369	80,000	0.00	0	0.00	0	0	0.00
410	SUPPLIES	256	2,729	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	56,477	16,852	0	0.00	0	0.00	0	0	0.00

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 401 CAPITAL PROJECTS FUND									
Function 4150 BUILDINGS/CONSTRUCTION									
520 BUILDINGS AQUISITIONS	97,444	545,508	1,143,000	0.00	0	0.00	0	0	0.00
530 OTHER CAPITAL OUTLAY	245,902	26,978	0	0.00	0	0.00	0	0	0.00
558 DEPRECIABLE TECHNOLOGY	0	8,256	0	0.00	0	0.00	0	0	0.00
640 DUES/FEES	0	458	0	0.00	0	0.00	0	0	0.00
Total Function 4150 BUILDINGS/CONSTRUCTION	**515,596**	**708,122**	**1,223,000**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4190 OTHER FACILITIES CONSTR. SERVICES									
541 INITIAL & ADDITIONAL EQUIPMENT	16,186	28,115	10,000	0.00	0	0.00	0	0	0.00
Total Function 4190 OTHER FACILITIES CONSTR. SERVICES	**16,186**	**28,115**	**10,000**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 401 CAPITAL PROJECTS FUND	539,858	808,925	1,300,000	0.00	50,000	0.00	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 402 OSCIM GRANT									
3299 OTHER RESTRICTED GRANTS-IN-AID	(258,283)	(1,751,134)	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	1,114,818	0	0.00	0	0.00	0	0	0.00
Total Fund 402 OSCIM GRANT	**(258,283)**	**(636,317)**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**

Requirements Report

		ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 402	**OSCIM GRANT**									
Function 2540	**OPERATION & MAINT OF PLAN**									
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	211	17,106	0	0.00	0	0.00	0	0	0.00
Total Function 2540	**OPERATION & MAINT OF PLAN**	**211**	**17,106**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4110	**SERVICE AREA DIRECTION**									
382	LEGAL SERVICES	111	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	1,129	0	0	0.00	0	0.00	0	0	0.00
Total Function 4110	**SERVICE AREA DIRECTION**	**1,240**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4150	**BUILDINGS/CONSTRUCTION**									
322	REPAIRS & MAINTENANCE	190	0	0	0.00	0	0.00	0	0	0.00
324	RENTALS	4,272	0	0	0.00	0	0.00	0	0	0.00
383	ARCHITECT SERVICES	99,153	11,588	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	963	100	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	11,139	4,117	0	0.00	0	0.00	0	0	0.00
520	BUILDINGS AQUISITIONS	119,179	145,648	0	0.00	0	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	1,119,534	448,329	0	0.00	0	0.00	0	0	0.00
Total Function 4150	**BUILDINGS/CONSTRUCTION**	**1,354,430**	**609,782**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4180	**OTHER CAPITAL ITEMS**									
480	TECHNOLOGY HARDWARE	1,034	0	0	0.00	0	0.00	0	0	0.00
Total Function 4180	**OTHER CAPITAL ITEMS**	**1,034**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Function 4190	**OTHER FACILITIES CONSTR. SERVICES**									
541	INITIAL & ADDITIONAL EQUIPMENT	16,186	9,430	0	0.00	0	0.00	0	0	0.00
Total Function 4190	**OTHER FACILITIES CONSTR. SERVICES**	**16,186**	**9,430**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 402	**OSCIM GRANT**	1,373,100	636,317	0	0.00	0	0.00	0	0	0.00

Resources Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 403 STADIUM PROJECT									
1920 DONATIONS	0	0	0	0.00	(1,300,000)	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	0	0	0.00	30,275	0.00	0	0	0.00
Total Fund 403 STADIUM PROJECT	**0**	**0**	**0**	**0.00**	**(1,269,725)**	**0.00**	**0**	**0**	**0.00**

Requirements Report

	ACTUALS 18-19	ACTUALS 19-20	ADOPTED 20-21	20-21 FTE	PROPOSED 21-22	PROPOSED FTE	APPROVED 21-22	ADOPTED 21-22	ADOPTED FTE
Fund 403 STADIUM PROJECT									
Function 4120 DEVELOPMENT SERVICES									
383 ARCHITECT SERVICES	0	0	0	0.00	200,000	0.00	0	0	0.00
Total Function 4120 DEVELOPMENT SERVICES	**0**	**0**	**0**	**0.00**	**200,000**	**0.00**	**0**	**0**	**0.00**
Function 4150 BUILDINGS/CONSTRUCTION									
324 RENTALS	0	0	0	0.00	25,000	0.00	0	0	0.00
410 SUPPLIES	0	0	0	0.00	100,000	0.00	0	0	0.00
520 BUILDINGS AQUISITIONS	0	0	0	0.00	944,725	0.00	0	0	0.00
Total Function 4150 BUILDINGS/CONSTRUCTION	**0**	**0**	**0**	**0.00**	**1,069,725**	**0.00**	**0**	**0**	**0.00**
Total Fund 403 STADIUM PROJECT	0	0	0	0.00	1,269,725	0.00	0	0	0.00

STATE SCHOOL FUND GRANT
2021-2022

As of 2/26/2021

Columbia County, Vernonia SD 47J District ID: 1947

2021-2022 Extended ADMw

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

	2021-2022		2020-2021	
ADMr:	537.00 X 1.00 =	537.00	534.36 X 1.00 =	534.36
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
90 IEP Students capped at 11% of District ADMr:	59.07 X 1.00 =	59.07	58.78 X 1.00 =	58.78
Students on IEP Above 11% of ADMr:	28.50 X 1.00 =	28.50	28.50 X 1.00 =	28.50
Students in Poverty:	77.31 X 0.25 =	19.33	76.93 X 0.25 =	19.23
Students in Foster Care and Neglected/Delinquent:	2.00 X 0.25 =	0.50	2.00 X 0.25 =	0.50
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
	2021-2022 ADMw	**759.32**	**2020-2021 ADMw**	**755.79**
			Vernonia SD 47J Extended ADMw	**759.32**

Vernonia SD 47J Extended ADMw 759.32

STATE SCHOOL FUND GRANT
2021-2022
Based on $9.1 Billion Budget with a 49/51 split as of 3/1/2021

Columbia County, Vernonia SD 47J - 1947

2021-2022 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$2,900,000.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$56,407.21
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	=	**$3,626,407.21**

2021-2022 Experience Adjustment

District Average Teacher Experience	=	10.52
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-1.58**

2021-2022 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	=	$750,000.00
Transportation per ADMr Rank		82%
Transportation Reimbursement Rate		80.00%

80.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $600,000.00

2021-2022 Extended ADMw

2021-2022 ADMw 759.32 2020-2021 ADMw 755.79 Extended ADMw 759.32

2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.58 by $25 then add $4500 to the result = $4,460.50
Then multiply $4,460.50 by the Extended ADMw 759.3175 and then by the funding ratio 1.912633780323 = $6,477,967.65

2021-2022 Total Formula Revenue

Add the General Purpose Grant $6,477,967.65 to the Transportation Grant $600,000.00 = $7,077,967.65

2021-2022 State School Fund Grant

Subtract the Local Revenue $3,626,407.21 from the Total Formula Revenue $7,077,967.65 = $3,451,560.44

2021-2022 Rates per ADMw

General Purpose Grant per Extended ADMw = $8,531 Total Formula Revenue per Extended ADMw = $9,321

Charter Schools Rate(ORS 338.155) = $8,531

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.