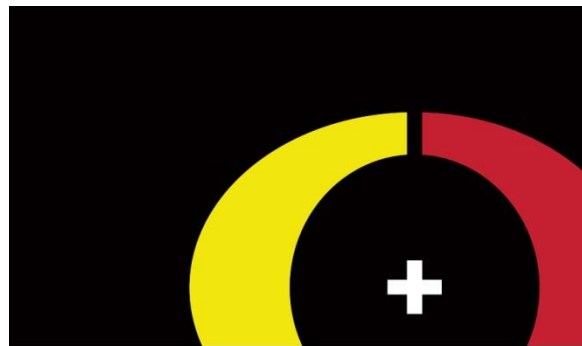




2019-2020 Adopted Budget



P O S I T I V E

**195 SW Third Avenue, Ontario, Oregon 97914
(541) 889-5374 * www.ontario.k12.or.us**

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SUPERINTENDENT'S BUDGET MESSAGE

Members of the Ontario School District 8C Budget Committee:

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

The proposed 2019-20 budget document is based on increased state school funding allocation of \$9.0 billion for the biennium up from \$8.2 billion in the last biennium. The PERS rates beginning in fiscal year 2019-20 show a significant increase of 3.78% to 3.9%, depending on the membership tier of the employee. In addition, the PERS Bond debt service requirement increased by over \$45,000 in 2019-20, so the PERS Bond UAL rate was also increased by .25%.

The budget represents the creation of a high school at Four Rivers Community School, which is in its final year of expansion. This change has been accounted for within the proposed budget through an increase in the expenditure line where the State School Fund pass-through is coded.

Ontario 8C District Strategic Goals

Student Achievement for All Kids

All students will show continuous growth toward their personalized learning goals and will be prepared for post-secondary and/or career success.

Communication & Collaboration

Provide frequent, clear and results-driven communications in order to support student achievement by building a positive school and district image, fostering trust, instilling pride, and engaging all stakeholders (school, family, and community) through:

- Establishing and maintaining community partnerships
- Encouraging volunteering/participation within our schools
- Creating opportunities for participation and collaboration in school and district initiatives and goals

Recruit, Support, Develop & Retain Highly Effective Staff

To improve the learning and educational opportunities for all students by continuing to build staff capacity to perform at a high level by investing in professional growth opportunities, providing new teacher mentoring and

support, promoting communication and collaboration among staff and fostering a positive culture.

Ontario 8C Budget Goals

OSD Board set the following 2019-20 budget goals to guide the budget document. Here is the manner in which these goals are addressed and accomplished in the proposed budget:

1. Maintain (roll-up) existing programs and staff; no reductions
 - The proposed budget was able to achieve this goal with a few additional positions, but no reductions in staff or school days – Foundational goal
 - This was achieved by utilizing excess State School Fund even after a large PERS increase.
2. All students will show continuous progress toward their personal learning goals and will be prepared for post-secondary education and career success through alternative avenues.
 - The Measure 98 CTE fund which will administer the new funds for use in CTE and drop-out prevention programs. This includes continuation of Treasure Valley Tech with the part-time position purchased in 2018-19 becoming a full-time welding instructor for OHS. In addition, these funds were also used to add an Instructional Math Coach for OHS.
 - Lego Robotics Clubs were implemented in 2017-18. This budget continues this program with a stipend for all elementary schools and Ontario Middle School. In addition, there are funds budgeted for supplies and travel for competitions.

- Staff additions also includes Physical Education personnel which will be an additional offering for elementary students throughout the district and will keep the district in compliance with Oregon Division 22 standard.
3. Integrating and sustaining technology into the classroom with curriculum which will enhance teacher instruction and student learning, for example mobile labs or tablets that are matched to instructional needs.
- OHS has elected to use Measure 98 funds to put devices in the hands of all students starting with the 2018-19 school year. In order to stagger the end of life estimations on these devices, Measure 98 funds will be used to cycle some devices out.
 - Buildings were able to allocate funds to bring tech devices into their buildings and we hope that this trend will continue.
 - By utilizing Title IV-A funds, the district intends to add a District Technology Instructional Coach to teach classroom strategies and develop tools of our teachers.
4. To improve the learning and educational opportunities for all students by continuing to build staff capacity to perform at a high level by investing in professional growth opportunities, providing new teacher mentoring and support, promoting communication and collaboration among staff, and fostering a positive culture:
- ❶ Continues substitute teacher time and opportunities for professional development
 - ❷ Continues dedicated time for data team meetings and instructional coach collaboration; focus may involve student attendance and behavior
 - ❸ Continues with implementation of culturally responsive teaching modules
 - ❹ Additional efforts to recruit, develop, and retain talented people involving a competitive compensation / insurance package
 - ❺ Promote student involvement in co-curricular and extra-curricular activities by expanding programs as needed.
 - The proposed budget continues to include an additional allocation to be used for coaching stipends and supplies as needed.
 - ❻ Additional Special Education Teacher to accommodate increase in students requiring special education.
 - ❼ Includes transitioning from a part-time contracted staff to full-time district staff for counseling related to special education.
5. Provide frequent, clear and results driven communications in order to build a positive image, foster trust, and instill pride in students, staff and community for all schools in the Ontario School District.
- The proposed budget contains an allocation to move toward a new website for the district and schools. This is the first place that many view our district and should be a priority to fulfill the needs of our parents who go there for various information.
 - All buildings continue to have allocated budget for the Parent Involvement Coordinator supplies.

- Parent Involvement Coordinators will continue to be issued devices that schools can use upload activities, photos and announcements at any time and enhance communication through the district.
6. Support safe, healthy and well-maintained learning environments that support student learning and success.
- The transfer to the building reserve fund was maintained at the increased level. The District hopes to install Public Announcement system upgrades at all buildings that

haven't been upgraded as well as demolition of the old kindergarten building at May Roberts.

7. Maintain sufficient reserves to meet policy and cash flow needs as well as anticipate future debt and unfunded policy/mandates.
- The proposed budget meets the board policy of unappropriated reserves equal to 10% of General Fund expenditures – Foundational goal

CLOSING STATEMENT

One of the biggest challenges for the District in the coming fiscal years will be how to navigate the coming increases in PERS as a result of the Oregon Supreme Court ruling on the PERS reforms of 2013. The district is confident that the legislature will provide for those increases when the time comes. This is a problem for the entire state of Oregon and not just Ontario School District by itself. We will continue to explore options as they arise to minimize the impact on our students.

With the signing of Oregon HB3427, Oregon Department of Education will be creating grant programs for districts. The actual amount of these funds as well as what they can be used for remain to be seen. There is also potential for the law to be sent to the ballot for voter approval. With these items unclear at the time of budget preparation, the District has chosen to not create appropriations instead we will wait as the program at ODE is perfected and then prepare a supplemental budget for approval.

This document supports the District's mission and goals for a quality educational program, a safe and secure learning environment for our students, and resources to continue to attract and maintain a quality workforce.

Respectfully submitted,

Nicole Albisu
Superintendent

BUDGET COMMITTEE MEMBERS				
Position	Member	Appointed	Term	Term Expires
Position A	John Gaskill	Mar 19, 2009	3	June 30, 2020
Position B	Ken Hart	May 21, 2018	3	June 30, 2021
Position C	Chad Gerulf	May 21, 2018	3	June 30, 2021
Position D	Nancy Haidle	Sep 15, 2010	3	June 30, 2021
Position E	Everett Kyniston	Nov 3, 2011	3	June 30, 2020

BOARD MEMBERS				
Position	Member	Elected or Appointed	Term	Term Expires
Position 1	Michael Blackaby	2011	4	June 30, 2023
Position 2	Renae Corn	2009	4	June 30, 2021
Position 3	Blanca Rodriguez	2017	4	June 30, 2021
Position 4	Derrick Draper, Vice Chair	2017	4	June 30, 2021
Position 5	Eric Evans, Chair	2016	4	June 30, 2023

The following is the list of account codes used by the District. These account codes are mandated by the Oregon Department of Education.

FUNDS

A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, or changes therein. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records, owned by one entity, Ontario School District 8C.

100 General Fund	Used to account for all ordinary operations of the school district, generally all transactions which do not have to be accounted for in another fund.
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200 Special Revenue	Used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purpose.
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The special revenue funds used by Ontario School District are as follows:

Various Federal Programs
Various State and Local Programs
201 Cafeteria
202 Student Body Funds
299 Medicaid Reimbursement Fund

300 Debt Service	Used to account for payment of interest and principal on all general obligation debt. It does not include monies payable exclusively for special assessments and revenue debt issued for and serviced by a government enterprise.
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300 Bond Debt Service Fund
301 PERS Bond Debt Service Fund

400 Capital Projects	Used to account for financial resources to be used for the acquisition or construction of major capital facilities.
	420 Building Improvement Fund
	430 Equipment Reserve Fund
	440 Technology Reserve Fund
	450 Chromebook Reserve Fund
500 Enterprise Funds	Used to account for district activities that are similar to business operations in the private sector.
	510 OHS Tiger Shoppe / O+ Fund
	515 OHS Teen Parent Program
	520 Concession Fund
600 Internal Service	Used to account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units on a cost- reimbursable basis.
	601 Unemployment Fund

REVENUES

Revenues are classified by type and source for the various funds of the District. Revenues are defined as additions to assets which: 1) do not increase any liability, do not represent the recovery of an expenditure; 2) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and 3) do not represent contributions of fund capital in food services and pupil activity funds.

CLASSIFICATION OF REVENUES AND OTHER SOURCES

1000 Local Source Revenue

Revenue from local sources is the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use.

- 1111 Current Taxes
- 1112 Delinquent Taxes
- 1113 County Land Sales

- 1190 Penalties and Interest on Taxes
- 1200 Revenue from Local Government
- 1311 Tuition from Individuals
- 1312 Tuition from Oregon Districts
- 1412 Transportation Fees from Other Districts Within the State
- 1510 Interest on Investments
- 1600 Sale of Lunches
- 1710 Admissions & Gate Receipts
- 1750 Concession sales**
- 1790 Miscellaneous Co-Curricular Revenue
- 1910 Rentals
- 1920 Donations
- 1941 Services to Other Districts
- 1980 Fees Charged to Grants
- 1990 Miscellaneous Revenue

2000 Intermediate Source Revenues

Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or a political subdivision between the local school district and the state.

- 2101 County School Fund
- 2200 Restricted Revenue-Other Intermediate Sources

3000 State Source Revenues

Revenue from state sources is revenue from funds collected by the state and distributed to local schools.

- 3101 State School Support Fund
- 3102 State School Support Fund - School Lunch Match
- 3103 Common School
- 3299 Miscellaneous State Revenue

4000 Federal Source Revenues

Revenue from federal sources is revenue from funds collected by the federal government and distributed to local school districts. It is unimportant whether the funds are distributed directly to the local school district by the federal government or through some intervening agency such as the state.

4300 Restricted Revenue Direct from the Federal Government

4500 Restricted Revenue from the Federal Government through the State

5000 Other Sources

5200 Transfers In

5300 Compensation for Loss of Assets

5400 Cash on Hand

FUNCTION

Function describes the type of activity that is carried out. There are five major function areas: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, and Other Uses.

1000 Instruction

Activities dealing directly with the teaching of students, or the interaction between the teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone and correspondence. Included here are the activities of instructional assistants of any type who assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

The following instruction numbers are used by the district.

1111 Primary Instruction

1113 Elementary Co-Curricular

1121 Middle Instruction

1122 Middle Co-Curricular

1131 High School Instruction

- 1132 High School Co-Curricular
- 1210 Talented and Gifted
- 1226 Home Instruction
- 1250 Special Education
- 1271 Remediation
- 1272 Title I
- 1283 Alternative Education
- 1288 Charter Schools
- 1291 English Second Language Learners
- 1292 Teen Parent
- 1293 Migrant Education
- 1299 Special Programs
- 1300 Adult/Continuing Education Programs
- 1410 Intermediate Summer School
- 1420 Middle Summer School
- 1430 High School Summer School
- 1440 Primary Summer School

2000 Support Services

Support Services are those services which provide administrative, technical, personal (such as guidance and health) and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

The following Support Services functions are used by the District.

- 2110 Social Services
- 2115 Student Safety
- 2117 Identification and Recruitment of Students
- 2119 Other Attendance Services
- 2120 Guidance Services**
- 2122 Counseling
- 2134 Nursing Services
- 2139 Health Services
- 2190 Student Support Services
- 2213 Director of Improvement of Instruction

2219 Other Improvement of Instruction Services
2222 Library
2223 Multi-Media Services
2230 Assessment and Testing
2240 Instructional Staff Development
2310 Board of Education
2321 Superintendent's Office
2324 Federal and State Relations
2410 Principal's Office
2521 Business Services
2524 Payroll Services
2525 Financial Accounting Services
2541 Direction of Facilities
2542 Care & Upkeep of Buildings
2543 Care & Upkeep of Grounds
2551 Director of Transportation
2552 Vehicle Operation Services
2559 Other Student Transportation
2573 Warehouse and Distributing Services
2620 Statistics, Planning and Research
2626 Grant Writing
2630 Parent Center Coordinator
2633 Public Information
2640 Volunteer Services
2641 Personnel
2660 Technology
2700 Early Retirement Program

3000 Enterprise and Community Services

Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where that stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

3110 Food Services Direction
3120 Food Preparation

3130 Food Delivery
3190 Other Food Services
3300 Building Services

4000 Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.

4150 Building Acquisition, Construction and Improvement

5000 Other Uses

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

5110 Long Term Debt
5120 Short Term Debt
5200 Transfer of Funds

6000 Contingencies

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency

7000 Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major object categories are identified and described: 1) Salaries, 2) Employee Benefits, 3) Purchased Services, 4) Supplies and Materials, 5) Capital Outlay, 6) Other Objects, and 7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number makes it possible to search out detailed information. Following are definitions of the major categories and subcategories.

100 Salaries

Amounts paid to employees of the district who are considered to be in the positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

- 111 Licensed Salaries
- 112 Classified Salaries
- 113 Administrators
- 114 Supervisors
- 116 Supplemental Retirement Stipends
- 121 Licensed Substitutes
- 122 Classified Substitutes
- 123 Licensed Temporary
- 124 Classified Temporary
- 130 Additional Salary (Extra Duty, Overtime)

200 Employee Benefits

Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

- 211 PERS – Employer Contribution Tier 1&2
- 212 PERS – Pickup**
- 213 PERS UAL Bond
- 216 OPSRP Tier III
- 220 Social Security

231 Workers Compensation
232 Unemployment
240 Health Insurance
245 Other Benefits

300 Purchased Services

Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, lawyers, consultants, etc. Also included are services to operate, repair, maintain, insure and rent property owned and/or used by the district. These services are performed by persons other than district employees. Other items are student transportation services, costs of travel for all district personnel, communications such as telephone, postage, advertising and printing, medical services and other professional and technical services.

311 Instruction Services
313 Medical
318 Professional Development Non-Instructional
319 Professional Services
322 Maintenance and Repair
324 Rental
325 Electricity
326 Heat
327 Water & Sewage
328 Garbage Disposal
329 Other Property Services
340 Travel
349 Other Student Travel
351 Telephone
353 Postage
354 Advertising
355 Printing
360 Charter School Payments
374 Tuition
381 Audit

- 382 Legal
- 383 Architect Fees
- 384 Negotiation Services
- 388 Election
- 390 Professional Services

400 Supplies and Materials

Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated by use.

- 410 Supplies
- 411 Gasoline, Oil, Lubricants
- 412 Tires and Batteries
- 413 Vehicle Repair Parts
- 414 Garage Supplies
- 415 Other Vehicle Supplies
- 420 Textbooks
- 430 Library Books
- 440 Periodicals
- 450 Food
- 460 Non-consumable Supplies
- 470 Computer Software
- 480 Computer Hardware

500 Capital Outlay

Expenditures for the acquisition of fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

- 520 Building Remodel
- 530 Improvements other than Buildings
- 541 Initial or Additional Equipment
- 542 Replacement Equipment
- 550 Technology Equipment
- 564 Bus and Bus Improvements

600 Other Objects

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and payments of dues and fees.

- 610 Principal
- 620 Interest
- 621 Interest, Excluding bus and bus improvements
- 622 Interest, Bus and bus improvements
- 640 Dues and Fees
- 651 Liability Insurance
- 652 Fidelity Bonds
- 653 Property Insurance
- 670 Taxes and License
- 690 Grant Indirect Charges

700 Transfers

This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to another.

710 Transfers

800 Other Uses of Funds

810 Planned Reserve

Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. Used only with 6110 Function.

820 Reserve for Next Year

Used only with 7000 Unappropriated Ending Fund Balance.

RESPONSIBILITY CENTER

An organizational cost center.

- 000 District Wide Expenditures
- 010 Aiken
- 020 Alameda
- 030 Cairo
- 050 Pioneer
- 060 May Roberts
- 070 Middle School
- 080 High School

RESOLUTION No. 18-20

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Ontario School District 8C hereby adopts the budget for fiscal year 2019-2020 in the total amount of \$57,216,345.* This budget is now on file at the School District Office in Ontario, Oregon.

MAKING APPROPRIATIONS

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

General Fund

Instruction.....	\$18,976,958
Support Services.....	11,933,420
Enterprise & Community Services	0
Facilities Acquisition	60,000
Transfers.....	295,000
Debt Service	0
Contingency.....	80,000
Total.....	\$31,345,378
Unappropriated Ending Fund Balance*	\$3,124,537

Federal Programs

Instruction.....	\$2,562,988
Support Services.....	953,253
Enterprise & Community Services	156,912
Total.....	\$3,673,153

State & Local Grant Programs

Instruction.....	\$569,206
Support Services.....	232,836
Transfers.....	1,914
Total.....	\$803,956

Food Service

Enterprise & Community Services	\$3,283,000
Total.....	\$3,283,000
Unappropriated Ending Fund Balance*	\$300,000

Student Body Funds

Instruction.....	\$435,765
Total.....	\$435,765
Unappropriated Ending Fund Balance*	\$140,000

Medicaid Reimbursement Fund

Instruction.....	\$20,000
Support Services.....	200,000
Total.....	\$220,000

Equipment Replacement

Support Services.....	\$65,000
Total.....	\$65,000

Technology Reserve

Support Services.....	\$73,000
Total.....	\$73,000

Chromebook Reserve

Support Services.....	\$17,700
Total.....	\$17,700

Building Improvement

Facilities Acq & Const	\$1,440,000
Total.....	\$1,440,000

Debt Service

Support Services.....	\$105
Debt Service Pymts.....	2,037,038
Total.....	\$2,037,143
Unappropriated Ending Fund Balance*	\$9,795,000

OHS Tiger Shoppe / O+ Fund

Support Services.....	\$7,100
Total.....	\$7,100

OHS Teen Parent Program

Instruction.....	\$30,614
Total.....	\$30,614

Concessions

Enterprise & Community Services	\$10,000
Total.....	\$10,000

Internal Service

Support Services.....	\$415,000
Total.....	\$415,000

Adopted this 24th day of June, 2019

Total APPROPRIATIONS, All Funds . . .	\$43,856,808
Total Unappropriated and Reserve Amounts, All Funds . . .	13,359,537

Signed: _____

Chairman

Attest: _____

Superintendent

TOTAL ADOPTED BUDGET . . . \$57,216,345 *

RESOLUTION No. 18-21

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2019-2020 :

- (1) At the rate of \$3.9293 per \$1000 of assessed value for permanent rate tax; and
- (2) In the amount of \$1,195,000 for debt service on general obligation bonds.

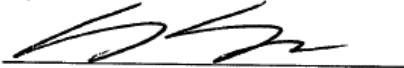
CATEGORIZING THE TAX

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

	Subject to the Education Limitation	Excluded from Limitation
Permanent Rate Tax.....	\$ 3.9293/\$1000	
General Obligation Bond Debt Service.....		\$1,195,000

The above resolution statements were approved and declared adopted on June 24, 2019.

Signed:


Chairman

Attest: 
Superintendent

AFFIDAVIT OF PUBLICATION

STATE OF OREGON)
 :SS.
COUNTY OF MALHEUR)

Melissa Suetland being first
duly sworn, deposes and says: that (he) (she) is the Agent to the Publisher of the
ARGUS OBSERVER newspaper, a newspaper of general circulation as defined by
ORS 193.010, printed and published at the City of Ontario in the aforesaid
County and State and the hereto attached

BUDGET HEARING
L-175922

was printed and published correctly in the regular and entire issue of said
ARGUS OBSERVER for 1 issue(s), that the first was made on the
16th day of June 2019 and the last publication thereof was
made on the 16th day of June 2019 that said publication
was made on each of the following dates, to wit:

06/16/2019

Request of ONT SCHOOL DISTRICT 8C

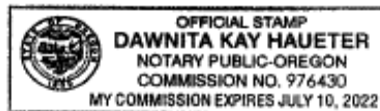
By **Argus Observer**

Subscribed and sworn to before me this 16th day of June 2019

Dawnita Haueter

Notary public in and for the County of Malheur, State of Oregon

My commission Expires: 7-10-2022



NOTICE OF BUDGET HEARING

A public meeting of the Ontario School District 8C will be held on June 24, 2019 at 7:00 pm in the District Board Room located at 195 SW 3rd Avenue, Ontario, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Ontario School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office, 195 SW 3rd Avenue, Ontario between the hours of 8:00 a.m. and 5:00 p.m. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Eric Evans, Chairman

Telephone: 541-889-5374

Email: eevans@ontario.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$14,829,307	\$15,982,067	\$17,138,880
Current Year Property Taxes, other than Local Option Taxes	5,370,169	5,165,190	5,220,040
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	2,246,080	2,308,220	2,306,643
Revenue from Intermediate Sources	703,575	725,000	840,000
Revenue from State Sources	22,925,528	23,062,541	24,906,715
Revenue from Federal Sources	5,759,462	6,692,867	6,506,153
Interfund Transfers	867,000	295,000	296,914
All Other Budget Resources	20,803	1,000	1,000
Total Resources	\$52,721,925	\$54,231,885	\$57,216,345

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$15,299,061	\$16,260,673	\$17,216,417
Other Associated Payroll Costs	8,406,434	9,519,964	11,111,517
Purchased Services	5,137,135	5,898,263	6,265,532
Supplies & Materials	2,428,406	4,008,655	3,340,080
Capital Outlay	936,773	3,275,355	2,873,000
Other Objects (except debt service & interfund transfers)	508,017	624,052	636,360
Debt Service*	1,912,112	1,992,040	2,037,038
Interfund Transfers*	867,000	295,000	296,914
Operating Contingency	0	80,000	80,000
Unappropriated Ending Fund Balance & Reserves	0	12,277,884	13,359,537
Total Requirements	\$35,514,938	\$54,231,885	\$57,216,345

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$19,266,299	\$21,274,956	\$22,567,236
FTE	224.64	224.62	231.84
2000 Support Services	11,176,297	13,532,692	13,925,708
FTE	119.11	121.58	123.47
3000 Enterprise & Community Service	1,767,318	2,886,813	3,449,912
FTE	19.68	24.13	25.75
4000 Facility Acquisition & Construction	525,912	1,892,500	1,500,000
FTE	0	0	0
5000 Other Uses	2,779,112	2,287,040	2,333,952
5100 Debt Service*	1,912,112	1,992,040	2,037,038
5200 Interfund Transfers*	867,000	295,000	296,914
6000 Contingency	0	80,000	80,000
7000 Unappropriated Ending Fund Balance	0	12,277,884	13,359,537
Total Requirements	\$35,514,938	\$54,231,885	\$57,216,345
Total FTE	363.43	370.32	381.06

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

No changes from prior year

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 3.9293 per \$1,000)	3.9293	3.9293	3.9293
Local Option Levy	0	0	0
Levy For General Obligation Bonds	1,175,000	1,195,000	1,195,000

STATEMENT OF INDEBTEDNESS

LONG-TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$25,812,357	\$0
Other Borrowings	\$0	\$0
Total	\$25,812,357	\$0

Legal Number 175922
Publication Date: June 16, 2019

**Summary of Revenues by Fund and Function
For the Fiscal Year 2019-2020**

	1000	2000	3000	4000	5000	Total
	Revenue From Local Sources	Revenue From Intermediate Sources	Revenue From State Sources	Revenue From Federal Sources	Other Sources	
General Fund	4,603,100	825,000	24,190,815	-	4,851,000	34,469,915
Federal Grants	-	-	-	3,673,153	-	3,673,153
State & Local Grants	67,876	15,000	692,900		28,180	803,956
Cafeteria	35,000	-	23,000	1,925,000	1,600,000	3,583,000
Student Body Funds	435,765	-	-	-	140,000	575,765
Medicaid Reimbursement Fund	100,000	-	-	-	120,000	220,000
Equipment Replacement	-	-	-	-	65,000	65,000
Technology Reserve	-	-	-	-	73,000	73,000
Chromebook Reserve	9,000	-	-	-	8,700	17,700
Debt Service Fund	1,245,045	-	-	908,000	8,675,000	10,828,045
PERS Bond Debt Service Fund	1,004,098	-	-	-	-	1,004,098
Building Improvement	-	-	-	-	1,440,000	1,440,000
OHS Tiger Shoppe / O+ Fund	7,100	-	-	-	-	7,100
OHS Teen Parent Program	9,700	-	-	-	20,914	30,614
Concessions	10,000	-	-	-	-	10,000
Unemployment-Internal Service	-	-	-	-	415,000	415,000
TOTAL	7,526,683	840,000	24,906,715	6,506,153	17,436,794	57,216,345

**Summary of Expenditures by Fund and Function
For the Fiscal Year 2019-2020**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	18,976,958	11,933,420	-	60,000	295,000	80,000	3,124,537	34,469,915
Federal Grants	2,562,988	953,253	156,912	-	-	-	-	3,673,153
State & Local Grants	569,206	232,836			1,914			803,956
Cafeteria	-	-	3,283,000	-	-	-	300,000	3,583,000
Student Body Funds	435,765	-	-	-	-	-	140,000	575,765
Medicaid Reimbursement Fund	20,000	200,000	-	-	-	-	-	220,000
Equipment Replacement	-	65,000	-	-	-	-	-	65,000
Technology Reserve	-	73,000	-	-	-	-	-	73,000
Chromebook Reserve	-	17,700	-	-	-	-	-	17,700
Debt Service Fund	-	5	-	-	1,033,040	-	9,795,000	10,828,045
PERS Bond Debt Service Fund	-	100	-	-	1,003,998	-	-	1,004,098
Building Improvement	-	-	-	1,440,000	-	-	-	1,440,000
OHS Tiger Shoppe / O+ Fund	-	7,100	-	-	-	-	-	7,100
OHS Teen Parent Program	30,614	-	-	-	-	-	-	30,614
Concessions	-	-	10,000	-	-	-	-	10,000
Unemployment-Internal Service	-	415,000	-	-	-	-	-	415,000
TOTAL	22,595,531	13,897,414	3,449,912	1,500,000	2,333,952	80,000	13,359,537	57,216,345

Budget Resources
General Fund

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019	2019-2020 Budget		
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	3,742,999	4,064,221	3,900,000	4,000,000	4,000,000	4,000,000
1112 Delinquent Taxes	139,816	137,819	110,000	125,000	125,000	125,000
1113 County Land Sales	4,378	14,694	-	-	-	-
1190 Penalties and Interest on Taxes	392	812	-	-	-	-
1200 Revenue from Local Government	-	0	-	-	-	-
1311 Tuition From Individuals	-	0	500	500	500	500
1312 Tuition from Oregon Districts	-	0	3,000	3,000	3,000	3,000
1411 Transportation Fees from Individuals	-	0	-	-	-	-
1412 Transportation Fees from Other Districts	53,011	290	22,500	22,500	22,500	22,500
1510 Interest on Investments	101,509	198,854	175,000	185,000	185,000	185,000
1710 Admissions	43,938	44,676	38,000	38,000	38,000	38,000
1790 Other Co-Curricular Revenue	1,846	0	-	-	-	-
1910 Rentals	9,569	10,015	8,000	8,000	8,000	8,000
1920 Donations	-	0	100	100	100	100
1941 Service to Other Districts	-	0	1,000	1,000	1,000	1,000
1970 Service to Other Funds	8,734	31,088	-	-	-	-
1980 Fees Charged to Grants	236,734	242,904	175,000	175,000	175,000	175,000
1990 Misc Revenue	30,214	54,971	45,000	45,000	45,000	45,000
1994 Fingerprinting						
Total Revenue From Local Sources	4,373,140	4,800,346	4,478,100	4,603,100	4,603,100	4,603,100
2101 County School Fund	979	685	\$0.00	-	-	-
2102 ESD Apportionment	-	-	-	-	-	-
2200 Misc County Funding	697,917	702,890	\$725,000.00	825,000	825,000	825,000
Total Revenue From Intermediate Sources	698,897	703,575	725,000	825,000	825,000	825,000
3101 State School Fund - General Support	21,259,343	22,261,345	22,034,413	23,940,815	23,940,815	23,940,815
3103 Common School Fund	286,730	234,899	250,000	250,000	250,000	250,000
3204 Driver Education	-	-	-	-	-	-
3299 Restricted State Grants	62,818	13,649	-	-	-	-
Total 3000 Revenue From State Sources	21,608,891	22,509,894	22,284,413	24,190,815	24,190,815	24,190,815
4500 Restricted Federal Revenue	-	105	-	-	-	-
Total 4000 Revenue From Federal Sources	-	105	-	-	-	-
5300 Compensation for Loss of Fixed Asset	20,803	-	1,000	1,000	1,000	1,000
5400 Beginning Fund Balance	3,945,214	4,797,143	4,850,000	4,850,000	4,850,000	4,850,000
Total 5000 Revenue From Other Sources	3,966,017	4,797,143	4,851,000	4,851,000	4,851,000	4,851,000
Total General Fund Resources	30,646,945	32,811,062	32,338,513	34,469,915	34,469,915	34,469,915

STATE SCHOOL FUND GRANT

2019-2020

Based on \$9 Billion Budget with 49/51 split as of 5/15/2019

Malheur County, Ontario SD 8C

District ID: 2108

2019-2020 Local Revenue		2019-2020 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$4,400,000.00	Salaries =	N/A
Federal Forest Fees =	\$0.00	Payroll =	N/A
Common School Fund =	\$257,183.61	Purchased Services =	N/A
County School Fund =	\$0.00	Supplies =	N/A
State Managed Timber =	\$0.00	Other =	N/A
ESD Equalization =	\$0.00	Garage Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$0.00	Bus Depreciation =	N/A
Revenue Adjustments =	\$0.00	Fees Collected =	N/A
Local Revenue =	\$4,657,183.61	Non-Reimbursable =	N/A
2019-2020 Experience Adjustment		Net Eligible Trans. Expend. =	\$1,000,000.00
District Average Teacher Experience =	10.88	Trans per ADMr Rank. 7%	Transportation Reimburs. Rate 70.00%
State Average Teacher Experience =	12.09		
Experience Adjustment (Difference in District and State Teacher Experience) =	-1.22	Grant (Rate* Net Eligible Expend) =	\$700,000.00

2019-2020 Extended ADMw		
2019-2020 ADMw	2018-2019 ADMw	Extended ADMw
3,343.52	3,373.43	3,373.43

2019-2020 General Purpose Grant (Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio (3,373.43 x [\$4500 + (\$25 x -1.22)]) X 1.850302658026 = \$27,897,998	2019-2020 Total Formula Revenue General Purpose Grant + Transportation Grant = \$27,897,998 + \$700,000 = \$28,597,998
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2019-2020 State School Fund Grant Total Formula Revenue - Local Revenue = \$28,597,998 - \$4,657,184 = \$23,940,815	General Purpose Grant per Extended ADMw= \$8,270 Total Formula Revenue per Extended ADMw= \$8,477 Charter Schools Rate(ORS 338.155)= \$8,344
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Total Paid To date			Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	SSF	Small HS Grant	Facility Grant	

**Budget Summary by Major Function
General Fund**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2015-2016	FISCAL YEAR 2016-2017		FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	8,896,396	9,618,065	10,051,247	116.48	10,942,490	121.20	10,942,490	10,942,490
1000 Co-Curricular Programs	575,880	687,503	718,938	1.10	792,120	1.10	792,120	792,120
1200 Special Programs	5,507,511	6,093,049	6,762,478	63.29	7,242,348	63.77	7,242,348	7,242,348
1400 Summer School Programs								
Total 1000 Instruction	14,979,787	16,398,617	17,532,664	180.87	18,976,958	186.06	18,976,958	18,976,958
2100 Support Services - Students	950,174	1,025,530	1,253,661	12.44	1,399,446	13.39	1,399,446	1,399,446
2200 Support Services - Instruction Staff	566,286	661,467	717,223	11.63	737,971	11.11	737,971	737,971
2300 General Administration	534,094	459,529	508,302	2.75	513,162	2.75	513,162	513,162
2400 School Administration	2,273,558	2,532,792	2,679,258	28.34	2,746,542	28.34	2,746,542	2,746,542
2500 Business	4,899,005	4,228,513	4,597,734	43.88	4,941,128	44.48	4,941,128	4,941,128
2600 Support Services - Central Activities	1,320,015	1,283,176	1,392,405	14.80	1,524,743	14.80	1,524,743	1,524,743
2700 Supplemental Retirement	94,568	71,612	59,382		70,427		70,427	70,427
Total 2000 Support Services	10,637,701	10,262,621	11,207,966	113.83	11,933,420	114.87	11,933,420	11,933,420
Total 3000 Community Services								
Total 4000 Building Acq. & Const.		167,500	60,000		60,000		60,000	60,000
Total 5000 Debt Service								
Total 5200 Transfer of Funds	250,670	867,000	295,000		295,000		295,000	295,000
Total 6000 Contingency			80,000		80,000		80,000	80,000
Total 7000 Unappropriated EFB			3,162,884		3,124,537		3,124,537	3,124,537
Total General Fund Requirements	25,868,158	27,695,738	32,338,513	294.70	34,469,915	300.93	34,469,915	34,469,915

Budget Summary by Function
General Fund

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	4,847,650	5,207,909	5,490,808	66.95	6,061,240	70.95	6,061,240	6,061,240
1113 Elementary Co-Curricular	-	-	29,026	-	29,250	-	29,250	29,250
1121 Middle Instruction	1,420,617	1,529,842	1,645,197	18.00	1,774,465	18.71	1,774,465	1,774,465
1122 Middle Co-Curricular	131,401	155,108	121,662	0.10	142,118	0.10	142,118	142,118
1131 High School Instruction	2,628,129	2,880,313	2,915,242	31.53	3,106,786	32.53	3,106,786	3,106,786
1132 High School Co-Curricular	444,478	532,395	568,250	1.00	620,751	1.00	620,751	620,751
1210 Talented & Gifted	6,281	10,601	24,302	-	24,302	-	24,302	24,302
1226 Home Instruction	-	3,153	1,700	-	-	-	-	-
1250 Special Education	2,393,905	2,538,556	2,753,103	52.11	3,070,911	52.37	3,070,911	3,070,911
1283 Alternative Education	250,652	185,675	211,041	3.79	193,115	3.00	193,115	193,115
1284 After School Programs	-	562	-	-	-	-	-	-
1288 Charter School	2,370,005	2,696,811	3,070,000	-	3,250,000	-	3,250,000	3,250,000
1291 ESL	486,669	563,479	605,061	6.40	599,870	6.40	599,870	599,870
1292 Teen Parent	-	94,211	97,272	1.00	104,150	1.00	104,150	104,150
Total 1000 Instruction	14,979,787	16,398,617	17,532,664	180.87	18,976,958	186.06	18,976,958	18,976,958

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
2115 Student Safety (Crossing Guards & SROs)	115,937	123,042	125,100	-	125,000	-	125,000	125,000
2119 Other Attendance Services	52,172	58,465	63,507	2.00	65,146	2.00	65,146	65,146
2122 Counseling	529,146	581,530	660,836	7.74	786,177	8.74	786,177	786,177
2134 Nursing Services	47,657	40,435	77,000	-	77,000	-	77,000	77,000
2139 Health Services	1,586	1,563	2,000	-	2,000	-	2,000	2,000
2190 Student Support Services	203,677	220,494	325,219	2.70	344,123	2.65	344,123	344,123
2213 Director of Improvement of Instruction	11,149	6,756	26,372	0.10	27,398	0.10	27,398	27,398
2222 Library	231,210	256,494	275,021	7.14	262,121	6.43	262,121	262,121
2223 Multi-Media Services	-	-	1,450	-	1,200	-	1,200	1,200
2230 Assessment & Testing	214,893	238,550	259,316	4.04	278,749	4.04	278,749	278,749
2240 Instructional Staff Development	109,033	159,667	155,064	0.35	168,503	0.55	168,503	168,503
2310 Board of Education (Local Board)	224,249	130,148	161,700	-	146,200	-	146,200	146,200
2321 Superintendent's Office	309,845	329,381	346,102	2.75	366,962	2.75	366,962	366,962
2324 State and Federal Relations	-	-	500	-	-	-	-	-
2410 Principal's Office	2,007,467	2,177,061	2,309,235	24.34	2,366,600	24.34	2,366,600	2,366,600
2490 Other Support Services	266,091	355,731	370,023	4.00	379,942	4.00	379,942	379,942
2521 Business Services	269,799	227,182	230,390	1.00	274,193	1.00	274,193	274,193
2524 Payroll Services	82,090	87,254	89,353	1.00	95,122	1.00	95,122	95,122
2525 Financial Accounting Services	52,114	55,118	56,050	0.75	61,059	0.75	61,059	61,059
2541 Direction of Facilities	132,088	132,478	137,083	1.25	145,509	1.25	145,509	145,509
2542 Care & Upkeep of Buildings	2,891,926	2,189,872	2,396,903	20.71	2,495,028	20.71	2,495,028	2,495,028
2543 Care & Upkeep of Grounds	180,539	186,908	281,640	3.00	271,337	3.00	271,337	271,337
2551 Direction of Transportation	159,274	155,889	167,106	2.20	175,670	2.20	175,670	175,670
2552 Vehicle Operation Services	1,089,761	1,150,385	1,155,977	13.46	1,337,025	14.07	1,337,025	1,337,025
2559 Other Student Transportation	4,651	4,310	43,188	-	43,188	-	43,188	43,188
2573 Warehouse & Distributing Services	36,763	39,116	40,045	0.50	42,997	0.50	42,997	42,997
2630 Parent Center	144,108	166,652	165,973	5.00	193,194	5.00	193,194	193,194
2633 Public Information	6,822	-	74,932	1.00	109,294	1.00	109,294	109,294
2640 Volunteer Services	1,293	1,395	1,550	-	1,550	-	1,550	1,550
2641 Personnel	239,969	237,359	243,433	1.80	228,228	1.80	228,228	228,228
2660 Technology	927,823	877,770	900,517	7.00	983,575	7.00	983,575	983,575
2680 Interpretation and Translation Services	-	-	6,000	-	8,900	-	8,900	8,900
2700 Supplemental Retirement	94,568	71,612	59,382	-	70,427	-	70,427	70,427
Total 2000 Support Services	10,637,701	10,262,621	11,207,966	113.83	11,933,420	114.87	11,933,420	11,933,420

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
Total 3000 Community Services	-	-	-	-	-	-	-	-
Total 4000 Building Acq. & Const.	-	167,500	60,000		60,000		60,000	60,000
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	250,670	867,000	295,000		295,000	-	295,000	295,000
Total 5000 Other Uses	250,670	867,000	295,000		295,000	-	295,000	295,000
Total 6000 Contingency			80,000		80,000	-	80,000	80,000
Total 7000 Unappropriated EFB			3,162,884		3,124,537	-	3,124,537	3,124,537
Total General Fund Requirements	25,868,158	27,695,738	32,338,513	294.70	34,469,915	300.93	34,469,915	34,469,915

Budget Summary by Function and Location
General Fund

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
1111 Primary Instruction	1,352,898	16	1,567,135	19.96	639,429	7.41	601,898	7.54	1,659,880	20.27					240,000	
1113 Elementary Co-Curricular	2,850		2,850		2,850		2,850		2,850						15,000	
1121 Middle Instruction											1,747,465	18.71			27,000	
1122 Middle Co-Curricular											142,118	0.10				
1131 High School Instruction													3,101,786	32.53	5,000	
1132 High School Co-Curricular													620,751	1.00		
1210 Talented and Gifted	1,650		1,650		1,525		1,525		1,650		1,650		1,650		13,002	
1226 Home Instruction																
1250 Special Education	218,702	5.61	535,408	11.84	96,997	2.20	110,670	2.12	420,392	10.21	214,282	3.00	500,398	12.11	974,063	5.28
1271 Remediation																
1283 Alternative Education													193,115	3.00		
1288 Charter School															3,250,000	
1291 ESL	43,312	0.40	61,595	0.50	47,113	0.40	13,560	0.10	121,855	1.40	101,415	1.50	55,884	0.90	155,135	1.20
1292 Teen Parent Programm													104,150	1.00		
Total 1000 Instruction	1,619,412	21.78	2,168,638	32.30	787,914	10.01	730,503	9.76	2,206,627	31.89	2,206,930	23.31	4,577,734	50.54	4,679,200	6.48
2115 Student Safety															125,000	
2119 Other Attendance Services																
2122 Counseling	72,013	1.00	85,702	1.00	53,947	0.60	35,932	0.40	106,503	1.00	23,361	1.00	41,785	1.00	85,702	1.00
2134 Nursing Services											108,236	1.08	238,143	2.66	77,000	
2139 Health Services			250		150		100		1,000		500					
2190 Student Support Services															344,123	3
2213 Director of Improvement of Instruction															27,398	0.10
2219 Improvement of Instruction																
2222 Library	42,106	1.00	46,985	1.07	44,037	1.00	35,590	1.07	42,979	1.00	7,111	0.29	40,238	1.00	3,076	
2223 Multi-Media Services			500						500		200					
2230 Assessment & Testing	22,411	0.57	24,023	0.57					22,938	0.57	26,317	0.50	19,856	0.57	163,205	1.25
2240 Instructional Staff Development	1,200		2,000		1,000		750		3,500		7,250		3,000		149,803	0.55
2310 Board of Education (Local Board)															146,200	
2321 Superintendent's Office															366,962	2.75
2324 State and Federal Relations																
2410 Principal's Office	240,918	3.00	400,775	4.00	131,343	1.50	121,219	1.50	391,549	4.00	403,738	3.90	636,756	6.44	40,302	
2490 Other Support Services					105,494	1.00	88,719	1.00			88,418	1.00	97,311	1.00		
2521 Business Services															274,193	1.00
2524 Payroll Services															95,122	1.00
2525 Financial Accounting Services															61,059	0.75
2541 Direction of Facilities															145,509	1.25
2542 Care & Upkeep of Buildings	68,132	0.44	195,930	2.00	87,168	0.88	89,322	0.88	215,732	2.25	345,387	3.00	494,511	4.50	998,846	6.78
2543 Care & Upkeep of Grounds															271,337	3.00
2551 Direction of Transportation															175,670	2.20
2552 Vehicle Operation Services	100		100		100		50		300		50		100		1,336,225	14.07
2559 Other Student Transportation											5,000		38,188			
2573 Warehouse and Distributing Services															42,997	0.50
2620 Statistics, Planning, & Research																
2626 Grant Writing																
2630 Parent Center	24,504	0.75	21,119	0.75	29,081	0.75	26,712	0.75	26,540	0.75	23,807	0.75	26,431	0.50	15,000	
2633 Public Information															109,294	1.00
2640 Volunteer Services															1,550	
2641 Personnel															228,228	1.80
2660 Technology	10,000		16,700		10,200		9,900		11,900		16,510		2,050		906,315	7.00
2680 Interpretation and Translation Services	800		500		300		300		1,000						6,000	
2700 Supplemental Retirement															70,427	
Total 2000 Support Services	482,184	6.76	794,584	9.39	462,820	5.73	408,594	5.60	824,441	9.57	1,055,885	11.51	1,638,369	17.66	6,266,543	48.65

Budget Summary by Function and Location
General Fund

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
Total 3000 Community Services																
Total 4000 Building Acq. & Const.															60,000	
5120 Short Term Debt															295,000	
5200 Transfers of Funds															295,000	
Total 5000 Other Uses																
Total 6000 Contingency															80,000	
Total 7000 Unappropriated EFB															3,124,537	
Total General Fund Requirements	2,101,596	28.54	2,963,222	41.69	1,250,734	15.74	1,139,097	15.35	3,031,068	41.46	3,262,815	34.83	6,216,103	68.20	14,505,280	55.13

**Budget Summary by Major Object
General Fund**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	12,659,310	13,177,903	13,775,032	294.70	14,421,008	300.93	14,421,008	14,421,008
200 Employee Benefits	6,152,945	7,162,038	7,731,077		8,971,808		8,971,808	8,971,808
300 Purchased Services	5,068,564	4,551,672	5,182,809		5,495,237		5,495,237	5,495,237
400 Supplies and Materials	1,190,680	1,247,052	1,438,256		1,419,025		1,419,025	1,419,025
500 Capital Outlay	294,174	441,352	388,855		375,000		375,000	375,000
600 Other Objects	251,815	264,918	284,600		288,300		288,300	288,300
700 Transfers	250,670	867,000	295,000		295,000		295,000	295,000
800 Other Uses of Funds			3,242,884		3,204,537		3,204,537	3,204,537
Total	25,868,158	27,711,935	32,338,513	294.70	34,469,915	300.93	34,469,915	34,469,915

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019 - 2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	7,160,158	7,498,333	7,712,753	145.35	8,081,139	146.24	8,081,139	8,081,139
112 Classified Salaries	2,989,344	3,092,530	3,257,653	127.85	3,445,861	133.05	3,445,861	3,445,861
113 Administrators	1,513,449	1,589,247	1,737,022	18.50	1,832,354	18.65	1,832,354	1,832,354
114 Supervisors	196,476	195,722	206,114	3.00	208,780	3.00	208,780	208,780
116 Early Retirement	91,050	69,700	55,150	-	66,850	-	66,850	66,850
117 Unused Leave								
121 Substitutes - Licensed	357,499	310,433	355,280		367,000		367,000	367,000
122 Substitutes - Classified	39,646	38,811	50,000		50,000		50,000	50,000
123 Temporaries - Licensed								
124 Temporaries - Classified	18,359	21,179	22,000		22,000		22,000	22,000
130 Additional Salary	293,329	361,949	379,061		347,024		347,024	347,024
Total Salaries	12,659,310	13,177,903	13,775,032	294.70	14,421,008	300.93	14,421,008	14,421,008
210 Retirement	460,847		786,201		927,297		927,297	927,297
211 PERS-Employer Contribution	345,343	743,124						
212 PERS-Pickup	430,687	716,422	767,350		800,905		800,905	800,905
213 PERS UAL Bond	786,752	835,824	895,238		967,759		967,759	967,759
216 OPSRP Tier III	582,924	987,619	1,064,683		1,496,820		1,496,820	1,496,820
220 Social Security	897,058	941,616	994,467		990,161		990,161	990,161
231 Workers Comp	110,682	117,327	115,540		123,724		123,724	123,724
232 Unemployment								
240 Employee Insurance	2,535,654	2,817,106	3,104,599		3,662,142		3,662,142	3,662,142
245 Other Benefits	3,000	3,000	3,000		3,000		3,000	3,000
Total Benefits	6,152,945	7,162,038	7,731,077		8,971,808		8,971,808	8,971,808
311 Instruction Services			1,000		1,000		1,000	1,000
312 Instruct Programs Improvement Services								
313 Student Services (Medical)			1,500		1,500		1,500	1,500
318 Prof & Improvement Costs: Non-Instruct	50,631	49,716	59,636		60,186		60,186	60,186
319 Other Instr., Prof & Tech. Services	119,519	142,935	157,400		159,950		159,950	159,950
322 Maintenance & Repair	124,876	101,970	213,350		206,700		206,700	206,700
324 Rental	88,616	90,456	81,400		108,200		108,200	108,200
325 Electricity	287,762	318,088	314,500		326,000		326,000	326,000
326 Heat	93,033	75,242	112,500		112,500		112,500	112,500
327 Water & Sewage	37,463	42,582	43,000		48,500		48,500	48,500
328 Garbage	65,810	65,513	70,900		70,900		70,900	70,900
329 Other Property Services	853,188	43,300	25,000		25,000		25,000	25,000
340 Travel	67,282	55,967	73,852		143,851		143,851	143,851
349 Other Student Travel	34,964	48,470	36,500		36,500		36,500	36,500

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019 - 2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
351 Telephone	42,084	48,430	55,671		55,600		55,600	55,600
353 Postage	17,299	15,545	20,200		18,150		18,150	18,150
354 Advertising	1,031	4,842	2,200		2,200		2,200	2,200
355 Printing	1,908	2,263	7,950		10,850		10,850	10,850
360 Charter School	2,370,005	2,696,811	3,070,000		3,250,000		3,250,000	3,250,000
374 Other Tuition	599	95	9,000		1,000		1,000	1,000
381 Audit	22,853	23,196	24,000		25,000		25,000	25,000
382 Legal	56,063	14,933	25,000		25,000		25,000	25,000
383 Architect Fees		53,782	4,000		4,000		4,000	4,000
384 Negotiation Services			7,500		7,500		7,500	7,500
388 Election	4,186		3,500		3,500		3,500	3,500
390 Other General Prof. & Tech. Services	729,394	657,534	763,250		791,650		791,650	791,650
Total Purchased Services	5,068,564	4,551,672	5,182,809		5,495,237		5,495,237	5,495,237
410 Supplies	620,766	597,694	728,231		747,173		747,173	747,173
411 Gasoline, Oil, Lubricants	78,315	96,715	141,000		141,000		141,000	141,000
412 Tires & Batteries	7,536	12,484	10,000		10,000		10,000	10,000
413 Vehicle Repair Parts	21,727	19,905	35,000		35,000		35,000	35,000
414 Garage Supplies	3,711	2,189	500		500		500	500
415 Other Vehicle Expense	9,377		2,500		2,500		2,500	2,500
420 Textbooks	79,726	156,161	152,800		152,800		152,800	152,800
430 Library Books	12,045	10,456	7,950		9,500		9,500	9,500
440 Periodicals	171	30	775		425		425	425
460 Non-Consumable Supplies	144,212	121,892	137,100		135,500		135,500	135,500
470 Computer Software	171,899	137,523	195,900		117,510		117,510	117,510
480 Computer Hardware	41,194	92,001	26,500		67,117		67,117	67,117
Total Supplies & Materials	1,190,680	1,247,052	1,438,256		1,419,025		1,419,025	1,419,025
520 Building Remodel		107,410						
530 Improvements Other Than Building								
542 Replacement Equipment	57,288	85,585	68,855		55,000		55,000	55,000
550 Technology Equipment	7,108		55,000		55,000		55,000	55,000
564 Bus & Bus Improvements	229,778	248,357	265,000		265,000		265,000	265,000
590 Other Capital - Classroom Improvements								
Total Capital Outlay	294,174	441,352	388,855		375,000		375,000	375,000

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019 - 2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
640 Dues & Fees	37,625	46,070	51,600		53,900		53,900	53,900
651 Liability Insurance	12,556	13,940	16,000		3,500		3,500	3,500
653 Property Insurance	201,412	204,664	216,000		229,900		229,900	229,900
670 Taxes & License	222	244	1,000		1,000		1,000	1,000
Total Other Objects	251,815	264,918	284,600		288,300		288,300	288,300
Technology Transfer	63,000	63,000	63,000		63,000		63,000	63,000
Equipment Fund Transfer			40,000		40,000		40,000	40,000
Teen Parent Program Transfer		25,000						
Building Fund Transfer	185,670	777,000	190,000		190,000		190,000	190,000
SMILE Transfer	2,000	2,000	2,000		2,000		2,000	2,000
Total Transfers	250,670	867,000	295,000		295,000		295,000	295,000
810 Planned Reserve			80,000		80,000		80,000	80,000
820 Reserve For Next Year			3,162,884		3,124,537		3,124,537	3,124,537
Total Other Uses of Funds			3,242,884		3,204,537		3,204,537	3,204,537
Total	25,868,158	27,711,935	32,338,513	294.70	34,469,915	300.93	34,469,915	34,469,915

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
111 Certified Salaries	896,590	15.60	1,055,456	20.15	480,513	8.15	461,197	8.55	1,189,238	22.10	1,278,836	22.58	2,322,115	42.91	397,192	6.20
112 Classified Salaries	232,906	11.94	405,407	19.54	164,400	7.09	143,319	6.30	366,493	17.36	260,125	10.25	499,958	21.29	1,373,253	39.28
113 Administrators	93,682	1.00	185,922	2.00	47,756	0.50	46,841	0.50	185,922	2.00	194,892	2.00	384,672	4.00	692,668	6.65
114 Supervisors															208,780	3.00
116 Early Retirement															66,850	
121 Substitutes - Licensed	1,000		1,000		1,000		500		3,000		43,500		96,000		221,000	
122 Substitutes - Classified															50,000	
123 Temporaries - Licensed																
124 Temporaries - Classified															22,000	
130 Additional Salary	7,825		8,450		6,400		6,400		8,950		77,385		218,262		13,352	
Total Salaries	1,232,003	28.54	1,656,235	41.69	700,069	15.74	658,257	15.35	1,753,603	41.46	1,854,738	34.83	3,521,007	68.20	3,045,095	55.13
211 PERS-Employer Contribution	69,270		125,586		83,248		57,276		67,423		79,278		181,831		263,385	
212 PERS-Pickup	66,662		97,521		41,671		37,520		103,781		104,574		195,380		153,797	
213 PERS UAL Bond	80,549		117,837		50,353		45,336		125,402		126,360		236,084		185,837	
216 OPSRP Tier III	130,526		172,740		51,597		59,730		233,557		226,828		398,474		223,366	
220 Social Security	86,615		118,888		45,446		46,778		125,191		129,486		246,567		191,189	
231 Workers Comp	7,182		11,505		4,842		4,678		12,179		13,558		24,109		45,671	
232 Unemployment																
240 Employee Insurance	327,147		518,697		215,792		174,132		455,167		449,312		810,571		711,323	
245 Other Benefits															3,000	
Total Benefits	767,951		1,162,775		492,950		425,450		1,122,700		1,129,397		2,093,017		1,777,567	
311 Instructional Services															1,000	
313 Student Services (Med/EI)															1,500	
318 Prof & Improvement Costs	1,000		1,500		600		950		4,600		6,150		3,500		41,886	
319 Other Instructional Services			500		50						14,000		4,900		140,500	
322 Maintenance & Repair	1,000		8,600		100				4,400		1,700		24,400		166,500	
324 Rental	5,000		5,200		600		4,500		8,500		10,000		22,900		51,500	
325 Electricity	17,500		30,000		11,000		10,500		37,000		110,000		83,000		27,000	
326 Heat	9,000		4,500		7,000		12,000		6,000		15,000		50,000		9,000	
327 Water & Sewage	5,200		6,500						5,000		9,300		20,000		2,500	
328 Garbage	4,000		7,000		3,500		2,500		10,500		14,000		25,200		4,200	
329 Other Property Services															25,000	
340 Travel	600		2,200		1,185		1,250		2,000		9,550		63,338		63,728	
349 Other Student Travel													36,500			
351 Telephone	2,000		3,500		2,200		1,600		3,500		5,500		10,300		27,000	
353 Postage	650		1,500		200		200		800		1,500		4,100		9,200	
354 Advertising															2,200	
355 Printing			500		100		150		400		500		1,500		7,700	
360 Charter School															3,250,000	
374 Other Tuition													1,000			
381 Audit															25,000	
382 Legal															25,000	
383 Architect Fees															4,000	
384 Negotiation Services															7,500	
388 Election															3,500	
390 Other General Prof Services			200				100				11,050		28,100		752,200	
Total Purchased Services	45,950		71,700		26,535		33,750		82,700		208,250		378,738		4,647,614	
410 Supplies	47,492		53,287		18,070		18,839		57,564		66,930		168,040		316,951	
411 Gasoline, Oil, Lubricants													1,000		140,000	
412 Transportation Supplies															10,000	

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
413 Vehicle Repair Parts															35,000	
414 Garage Supplies															500	
415 Other Vehicle Expense															2,500	
420 Textbooks			4,000		100				4,000		500		1,200		143,000	
430 Library Books	1,500		1,500		1,000		1,500		1,500		500		2,000			
440 Periodicals			25				100								300	
460 Non-Consumable Supplies													2,500		133,000	
470 Computer Software	2,700		3,700		2,010		1,200		7,000		2,500		21,400		77,000	
480 Computer Hardware			10,000		10,000				2,000						45,117	
Total Supplies & Materials	51,692		72,512		31,180		21,639		72,064		70,430		196,140		903,368	
520 Building Remodel																
542 Replacement Equipment	4,000												1,000		50,000	
550 Technology Equipment															55,000	
564 Bus & Bus Improvements															265,000	
Total Capital Outlay	4,000												1,000		370,000	
621 Interest																
640 Dues & Fees													26,200		27,700	
651 Liability Insurance															3,500	
653 Property Insurance															229,900	
670 Taxes & License															1,000	
Total Other Objects													26,200		262,100	
710 Technology Transfer															63,000	
710 Equipment Reserve Fund Transfer															40,000	
710 Building Fund Transfer															190,000	
710 SMILE Transfer															2,000	
Total Transfers															295,000	
810 Planned Reserve															80,000	
820 Reserve For Next Year															3,124,537	
Total Other Uses of Funds															3,204,537	
Total	2,101,596	28.54	2,963,222	41.69	1,250,734	15.74	1,139,097	15.35	3,031,068	41.46	3,262,815	34.83	6,216,103	68.20	14,505,280	55.13

**Federal Grants
Resources**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources for Federal Programs:								
Title I C - Migrant	460,753	606,079	707,000		1,097,000		1,097,000	1,097,000
Title I A	1,400,911	1,617,458	2,220,000		1,710,000		1,710,000	1,710,000
Title III ESL	41,681	27,214	67,000		47,000		47,000	47,000
IDEA	436,676	414,686	601,600		523,750		523,750	523,750
EBISS	1,180	6,021	-		-		-	-
Title VI (B) Rural Education Initiative Grant	64,827	47,046	65,730		37,500		37,500	37,500
Title II (A) Quality Teachers	195,707	167,123	213,537		166,000		166,000	166,000
Title IV Student Support and Academic Grant		17,913	20,000		91,903		91,903	91,903
4500 Total Restricted Federal Revenue	2,601,735	2,903,541	3,894,867		3,673,153		3,673,153	3,673,153
5400 Total Beginning Fund Balance	-	1	-		-		-	-
Total Resources	2,601,735	2,903,542	3,894,867		3,673,153		3,673,153	3,673,153

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Primary Instruction								
100 Total Salaries	-	-	2,766		-		-	-
400 Total Supplies & Materials	-	4,044	3,365		-		-	-
600 Total Other Objects	-	-	135		-		-	-
1111 Total Primary Instruction	-	4,044	6,266		-		-	-
1250 Special Education								
100 Total Salaries	255,110	223,678	232,495	13.04	261,208	13.96	261,208	261,208
200 Total Benefits	153,862	163,069	166,017		226,430		226,430	226,430
400 Total Supplies & Materials	-	-	170,458		-		-	-
600 Total Other Objects	25,729	21,753	24,630		33,312		33,312	33,312
1250 Total Special Education	434,701	408,500	593,600	13.04	520,950	13.96	520,950	520,950
1271 Remediation								
300 Total Purchased Services	-	103	-		-		-	-
1271 Total Remediation	-	103	-		-		-	-
1272 Title I								
100 Total Salaries	656,734	831,472	788,073	26.54	689,372	27.72	689,372	689,372
200 Total Benefits	376,242	465,709	469,281		478,791		478,791	478,791
300 Total Purchased Services	28,286	28,408	-		35,000		35,000	35,000
400 Total Supplies & Materials	24,192	28,230	248,503		40,000		40,000	40,000
600 Total Other Objects	82,903	83,858	176,451		125,190		125,190	125,190
1272 Total Title I	1,168,356	1,437,676	1,682,309	26.54	1,368,353	27.72	1,368,353	1,368,353
1288 Charter School								
300 Total Purchased Services	85,603	79,882	165,000		43,918		43,918	43,918
1288 Total Charter School	85,603	79,882	165,000		43,918		43,918	43,918
1291 English Second Language								
100 Total Salaries	9,302	-	14,400		5,000		5,000	5,000
200 Total Benefits	2,814	-	4,100		2,000		2,000	2,000
300 Total Purchased Services	17,707	10,815	-		-		-	-
400 Total Supplies & Materials	826	149	27,221		4,000		4,000	4,000
600 Total Other Objects	511	178	1,000		628		628	628
1291 Total English Second Language	31,160	11,142	46,721		11,628		11,628	11,628

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
1293 Migrant Education								
100 Total Salaries	26,458	40,829	26,190		65,313		65,313	65,313
200 Total Benefits	8,509	12,519	5,661		20,061		20,061	20,061
300 Total Purchased Services	37,975	45,224	66,280		81,700		81,700	81,700
400 Total Supplies & Materials	13,668	15,065	24,097		31,000		31,000	31,000
600 Total Other Objects	12,197	20,925	15,197		47,030		47,030	47,030
1293 Total Migrant Education	98,807	134,562	137,424		245,103		245,103	245,103
1400 Summer School Programs								
100 Total Salaries	133,668	67,240	102,787		177,617		177,617	177,617
200 Total Benefits	38,153	18,560	24,773		77,567		77,567	77,567
300 Total Purchased Services	20,008	41,182	2,500		35,000		35,000	35,000
400 Total Supplies & Materials	15,285	22,081	101,500		62,328		62,328	62,328
600 Total Other Objects	8,191	6,349	941		20,525		20,525	20,525
1400 Total Summer School Programs	215,306	155,413	232,500		373,038		373,038	373,038
1000 Total Instruction	2,033,933	2,231,322	2,863,821	39.57	2,562,989	41.68	2,562,989	2,562,989
2110 Social Services								
100 Total Salaries	14,393	22,934	51,325	0.80	31,809	0.80	31,809	31,809
200 Total Benefits	9,631	18,675	28,248		25,178		25,178	25,178
300 Total Purchased Services	800	1,986	-		-		-	-
400 Total Supplies & Materials	275	1,949	25,000		20,000		20,000	20,000
2110 Total Social Services	25,100	45,544	104,573	0.80	76,987	0.80	76,987	76,987
2117 Identification & Recruitment								
100 Total Salaries	93,311	82,109	170,114	2.05	223,115	2.05	223,115	223,115
200 Total Benefits	53,008	52,749	66,637		63,823		63,823	63,823
300 Total Purchased Services	4,371	4,939	6,315		10,000		10,000	10,000
400 Total Supplies & Materials	-	3,292	-		-		-	-
2117 Total Identification & Recruitment	150,690	143,088	243,066	2.05	296,938	2.05	296,938	296,938
2120 Guidance Services								
100 Total Salaries	-	2,655						
200 Total Benefits	-	2,031						
300 Total Purchased Services	-	216						
2120 Total Guidance Services	-	4,902						

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
2122 Counseling								
100 Total Salaries	11,755	42,249	48,135	1.50	63,626	1.50	63,626	63,626
200 Total Benefits	8,086	32,692	36,670		46,103		46,103	46,103
300 Total Purchased Services	-	-	-		2,000		2,000	2,000
400 Total Supplies & Materials	-	-	-		4,618		4,618	4,618
600 Total Other Objects	-	658	-		-		-	-
2122 Total Counseling	19,842	75,599	84,805	1.50	116,347	1.50	116,347	116,347
2190 Student Support Services								
100 Total Salaries	43,663	48,988	83,943	0.45	100,960	0.45	100,960	100,960
200 Total Benefits	19,863	24,317	29,057		27,082		27,082	27,082
300 Total Purchased Services	78	486	18,230		13,260		13,260	13,260
400 Total Supplies & Materials	1,068	6,340	13,518		4,340		4,340	4,340
600 Total Other Objects	-	-	500		-		-	-
2190 Total Student Support Services	64,672	80,132	145,248	0.45	145,642	0.45	145,642	145,642
2219 Improvement of Instruction Services								
100 Total Salaries	60,312	67,199	78,793	1.00	114,442	1.00	114,442	114,442
200 Total Benefits	31,374	37,954	37,244		83,364		83,364	83,364
2219 Total Impr. of Instr. Services	91,686	105,153	116,037	1.00	197,806	1.00	197,806	197,806
2230 Assessment and testing								
100 Total Salaries	1,404	401						
200 Total Benefits	142	118						
2230 Assessment and testing	1,546	519	-		-		-	-
2240 Instructional Staff Development								
100 Total Salaries	58,093	48,171	94,018	0.40	24,102	0.20	24,102	24,102
200 Total Benefits	26,329	23,258	31,252		14,239		14,239	14,239
300 Total Purchased Services	61,351	43,144	23,738		10,000		10,000	10,000
400 Total Supplies & Materials	110	3,876	5,844		1,332		1,332	1,332
600 Total Other Objects	13,353	9,106	1,800		11,175		11,175	11,175
2240 Total Instructional Staff Development	159,234	127,555	156,653	0.40	60,848	0.20	60,848	60,848

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
2550 Direction of Transportation								
300 Total Purchased Services	-	-	2,000		-		-	-
2550 Total Direction of Transportation	-	-	2,000		-		-	-
2630 Information Services								
100 Total Salaries	16,523	12,665	10,824	0.35	42,360	0.35	42,360	42,360
200 Total Benefits	10,321	8,545	8,028		6,325		6,325	6,325
300 Total Purchased Services	6,222	-	15,000		-		-	-
400 Total Supplies & Materials	1,646	2,588	25,000		10,000		10,000	10,000
2630 Total Information Services	34,711	23,798	58,852	0.35	58,685	0.35	58,685	58,685
2640 Volunteer Services								
400 Total Supplies & Materials	-	2,215	-		-		-	-
2640 Total Volunteer Services	-	2,215	-		-		-	-
2000 Total Support Services	547,481	608,505	911,234	6.55	953,253	6.35	953,253	953,253
3120 Food Preparation and Dispensing Services								
400 Total Supplies & Materials	-	-	-		4,000		4,000	4,000
3120 Food Preparation and Dispensing Servi	-	-	-		4,000		4,000	4,000
3370 Non Public School Student Services								
100 Total Salaries	10,961	28,745	40,316	0.50	93,224	1.50	93,224	93,224
200 Total Benefits	4,936	13,774	13,297		40,688		40,688	40,688
300 Total Purchased Services	381	11,605	5,000		9,000		9,000	9,000
400 Total Supplies & Materials	6,290	9,592	61,200		10,000		10,000	10,000
3370 Total Non Public School Services	22,568	63,715	119,813	0.50	152,912	1.50	152,912	152,912
3000 Total Enterprise & Community Serv.	22,568	63,715	119,813	0.50	156,912	1.50	156,912	156,912
Total Requirements	2,603,982	2,903,542	3,894,867	46.62	3,673,153	49.53	3,673,153	3,673,153

**State and Local Grants
Resources**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest		4						
1920 Donations								
Activities Fund		3,825	10,000		-		-	-
Family Services	1,500	1,983	-		2,000		2,000	2,000
NW Health Foundation Grant	1,500	3,000	1,500		-		-	-
1920 Total Donations	3,000	8,808	11,500		2,000		2,000	2,000
1990 Miscellaneous								
OSBA Scholarship	-	5,000	5,000		2,500		2,500	2,500
Response to Intervention	63,735	69,983	57,580		60,376		60,376	60,376
Aiken PBIS	-	2,012	3,000		3,000		3,000	3,000
1990 Total Miscellaneous	63,735	76,995	65,580		65,876		65,876	65,876
2200 Miscellaneous County Funding								
Malheur Promise College Credit	-	-	-		15,000		15,000	15,000
2200 Total Miscellaneous County	-	-	-		15,000		15,000	15,000
3299 Restricted State Grants								
SMILE	14,149	7,908	6,766		7,000		7,000	7,000
CTE State Grants	22,410	26,308	35,000		44,750		44,750	44,750
Immigrant Funds	874	-						
Measure 98 CTE Funds	-	178,646	525,000		351,000		351,000	351,000
ELL Oregon HB 3499	-	182,709	189,362		190,000		190,000	190,000
Outdoor School Grant	-	-	118,820		100,150		100,150	100,150
3299 Total Restricted State Grants	37,433	395,570	874,948		692,900		692,900	692,900
5200 Transfers In								
SMILE	2,000	2,000	2,000		2,000		2,000	2,000
5200 Total Transfers In	2,000	2,000	2,000		2,000		2,000	2,000
5400 Beginning Fund Balance								
Response to Intervention	11,649	12,546	-		-		-	-
Family Services	-	263	-		2,200		2,200	2,200
Goldman Sachs Philanthropic Fund	705	150	150		150		150	150
ASPIRE	8,417	8,417	8,417		8,417		8,417	8,417
SMILE	2,340	4,272	3,000		4,059		4,059	4,059
Activities Fund	-	-	-		3,840		3,840	3,840
Maybelle Clark McDonald Grant	1,912	1,912	-		1,914		1,914	1,914
Aiken PBIS	3,400	2,177	3,000		-		-	-
NW Health Foundation Grant	870	1,537	3,000		3,100		3,100	3,100
OSBA Scholarship	-	-	-		2,500		2,500	2,500
5400 Total Beginning Fund Balance	29,293	31,275	17,567		26,180		26,180	26,180
Total Resources	132,460	505,840	852,775		803,956		803,956	803,956

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1000 Instruction								
1111 Elementary Instruction								
100 Total Salaries			18,000		19,000		19,000	19,000
200 Total Benefits			5,520		7,150		7,150	7,150
300 Total Purchased Services	350	18	90,300		68,500		68,500	68,500
400 Total Supplies & Materials	130	-	7,000		7,000		7,000	7,000
1111 Total Elementary Instruction	480	18	120,820		101,650		101,650	101,650
1131 High School Instruction								
100 Total Salaries	-	-	-	-	68,491	1	68,491	68,491
200 Total Benefits	-	-			45,169		45,169	45,169
300 Total Purchased Services	18,308	124,600	143,417		103,417		103,417	103,417
400 Total Supplies & Materials	22,372	26,551	66,702		73,580		73,580	73,580
600 Total Other Objects	93	1,345	-		-		-	-
1131 Total High School Instruction	40,773	152,496	210,119	-	290,657	1	290,657	290,657
1132 High School Extracurricular								
400 Total Supplies & Materials	-	-	10,000		3,840		3,840	3,840
1132 Total High School Extracurricular	-	-	10,000		3,840		3,840	3,840
1250 Special Education								
100 Total Salaries	450	-	-		-		-	-
200 Total Benefits	43	-	-		-		-	-
400 Total Supplies & Materials	532	-	-		-		-	-
1283 Total Special Ed	1,025	-	-		-		-	-
1291 English Second Language Programs								
100 Total Salaries	33,293	62,700	50,098	2.93	37,301	1.86	37,301	37,301
200 Total Benefits	6,386	26,936	21,684		16,897		16,897	16,897
300 Total Purchased Services	85,003	77,476	-		80,000		80,000	80,000
400 Total Supplies & Materials	10,136	6,005	60,000		10,802		10,802	10,802
600 Total Other Objects	8,957	9,591	15,000		15,000		15,000	15,000
1291 Total English Second Language Program	143,774	182,709	146,782	2.93	160,000	1.86	160,000	160,000
1299 Other Programs								
100 Total Salaries	10,922	8,898	8,406		9,500		9,500	9,500
200 Total Benefits	2,778	3,148	2,460		2,659		2,659	2,659
400 Total Supplies & Materials	518	159	900		900		900	900
1299 Total Other Programs	14,217	12,205	11,766		13,059		13,059	13,059
1000 Total Instruction	200,269	347,427	380,667	2.93	569,206	2.86	569,206	569,206

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Social Services								
300 Total Purchased Services	-	21,500	25,000		20,000		20,000	20,000
600 Total Other Objects	-	9,377	-		-		-	-
2110 Total Social Services	-	30,877	25,000	0.00	20,000	0.00	20,000	20,000
2120 Guidance Services								
400 Total Supplies & Materials		1,886	-		-		-	-
2120 Total Guidance Services	-	1,886	-	0.00	-	0.00	-	-
2190 Service Direction, Student Support Services								
100 Total Salaries	118	-	-		-		-	-
200 Total Benefits	53	-	-		-		-	-
300 Total Purchased Services	26,903	-	-		-		-	-
400 Total Supplies & Materials	4,777	-	-		-		-	-
2190 Total Service Direction, Student Support	31,850	-	-	-	-	-	-	-
2219 Improvement of Instruction								
100 Total Salaries	32,587	37,104	16,596	0.20	89,651	1.25	89,651	89,651
200 Total Benefits	16,601	20,439	8,984		57,384		57,384	57,384
300 Total Purchased Services	13,528	8,206	15,000		15,000		15,000	15,000
400 Total Supplies & Materials	23	176	7,000		7,000		7,000	7,000
600 Total Other Objects	-	-	5,000		5,000		5,000	5,000
2219 Total Improvement of Instruction	62,740	65,924	52,580	0.20	174,036	1.25	174,036	174,036
2240 Instructional Staff Development								
100 Total Salaries	250	-	17,580		20,000		20,000	20,000
200 Total Benefits	21	-	-		-		-	-
300 Total Purchased Services	597	405	-		-		-	-
400 Total Supplies & Materials	-	-	5,000		-		-	-
600 Total Other Objects	-	-	18,448		-		-	-
2240 Total Instructional Staff Development	868	405	41,028		20,000		20,000	20,000
2410 Office of the Principal Services								
400 Total Supplies & Materials	4,461	4,783	8,500		1,500		1,500	1,500
2240 Total Office of the Principal Services	4,461	4,783	8,500		1,500		1,500	1,500
2542 Care & Upkeep of Building								
400 Total Supplies & Materials	-	-	-		3,100		3,100	3,100
500 Total Capital Outlay	-	18,821	120,000		-		-	-
2542 Total Care & Upkeep of Building	-	18,821	120,000		3,100		3,100	3,100
2630 Information Services								
300 Total Purchased Services	909	156	-		1,000		1,000	1,000
400 Total Supplies & Materials	328	752	-		3,200		3,200	3,200
2630 Total Information Services	1,237	907	-		4,200		4,200	4,200
2660 Technology								
400 Total Supplies & Materials	7,922	-	225,000		10,000		10,000	10,000
2660 Total Technology	7,922	-	225,000		10,000		10,000	10,000
2000 Total Support Services	109,077	123,603	472,108	0.20	232,836	1.25	232,836	232,836

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
5000 Transfers								
700 Total Transfers	-	-	-		1,914		1,914	1,914
5000 Total Transfers	-	-	-		1,914		1,914	1,914
7000 Unappropriated Ending Fund Balance	-	-	-		-		-	-
Total Requirements	309,347	471,030	852,775	3.13	803,956	4.11	803,956	803,956

Fund 201 Cafeteria

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	141,315	18,967	150,000		20,000		20,000	20,000
1990 Misc Revenue	14,539	14,159	20,000		15,000		15,000	15,000
3102 State School Fund - School Lunch	15,429	16,309	16,000		17,000		17,000	17,000
3299 Restricted State Grant	4,747	3,756	6,000		6,000		6,000	6,000
4500 Restricted Federal Revenue	1,738,276	1,811,121	1,750,000		1,800,000		1,800,000	1,800,000
4900 Commodity Revenue	109,090	124,546	125,000		125,000		125,000	125,000
5300 Compensation for Loss of Assets			-		-		-	-
5400 Cash on Hand	1,415,001	1,528,092	1,000,000		1,600,000		1,600,000	1,600,000
Total Resources	3,438,396	3,516,950	3,067,000		3,583,000		3,583,000	3,583,000

Fund 201 Cafeteria

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018		FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	94,395	98,046	102,082	2.00	143,552	3.00	143,552	143,552
200 Total Benefits	50,292	58,262	61,120		98,672		98,672	98,672
300 Total Purchased Services	2,274	2,741	6,375		6,700		6,700	6,700
600 Total Other Objects	202	51	200		200		200	200
3110 Total Food Services Director	147,163	159,099	169,777	2.00	249,123	3.00	249,123	249,123
3120 Food Preparation								
100 Total Salaries	330,869	326,567	388,730	20.13	408,559	19.75	408,559	408,559
200 Total Benefits	186,210	218,149	292,801		334,975		334,975	334,975
300 Total Purchased Services	17,342	26,004	41,775		49,700		49,700	49,700
400 Total Supplies & Materials	756,140	791,456	959,130		990,736		990,736	990,736
500 Total Capital Outlay	349,829	59,922	750,000		1,060,000		1,060,000	1,060,000
600 Total Other Objects	84,913	79,764	80,000		90,000		90,000	90,000
3120 Total Food Preparation	1,725,304	1,501,862	2,512,436	20.13	2,933,971	19.75	2,933,971	2,933,971
3130 Food Delivery								
100 Total Salaries	22,578	24,090	60,111	1.50	48,753	1.50	48,753	48,753
200 Total Benefits	14,185	15,709	18,125		42,153		42,153	42,153
300 Total Purchased Services	1,049	2,843	2,550		5,000		5,000	5,000
400 Total Supplies & Materials	26	26	4,000		4,000		4,000	4,000
3130 Total Food Delivery	37,838	42,668	84,787	1.50	99,906	1.50	99,906	99,906
3000 Total Enterprise & Community Serv.	1,910,304	1,703,629	2,767,000	23.63	3,283,000	24.25	3,283,000	3,283,000
7000 Unappropriated Ending Fund Balance	1,528,092	1,813,321	300,000		300,000		300,000	300,000
Total Requirements	3,438,396	3,516,950	3,067,000	23.63	3,583,000	24.25	3,583,000	3,583,000

Fund 202 Student Body Funds

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1740 Dues & Fees			30,000		30,000		30,000	30,000
1760 Club Fund Raising	234,228	268,557	400,000		400,000		400,000	400,000
1790 Other Co-Curricular			5,765		5,765		5,765	5,765
5200 Transfers In								
5400 Cash on Hand	170,390	191,820	140,000		140,000		140,000	140,000
Total Resources	404,618	460,377	575,765		575,765		575,765	575,765
Requirements:								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services			11,000		11,000		11,000	11,000
400 Total Supplies & Materials	212,798	237,137	424,765		424,765		424,765	424,765
1299 Total Special Programs	212,798	237,137	435,765		435,765		435,765	435,765
1000 Total Instructional Services	212,798	237,137	435,765		435,765		435,765	435,765
7000 Unappropriated Ending Fund Balance	191,820	223,241	140,000		140,000		140,000	140,000
Total Requirements	404,618	460,377	575,765		575,765		575,765	575,765

Fund 299 Medicaid Reimbursement Fund

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	35,387	116,808	100,000		100,000		100,000	100,000
5400 Cash on Hand	66,925	69,165	75,000		120,000		120,000	120,000
Total Resources	102,312	185,974	175,000		220,000		220,000	220,000
Requirements:								
1000 Instructional Services								
1250 Special Education								
100 Total Salaries	450	3,063	10,000		20,000		20,000	20,000
200 Total Benefits	43	1,065	-		-		-	-
400 Total Supplies & Materials	532	160	14,040		-		-	-
1250 Total Special Education	1,025	4,288	24,040		20,000		20,000	20,000
1000 Total Instructional Services	-	-	24,040		20,000		20,000	20,000
2000 Support Services								
2190 Student Support Services								
100 Total Salaries	118	18,397	24,122		-		-	-
200 Total Benefits	53	16,007	26,838		-		-	-
300 Total Purchased Services	26,903	19,119	20,000		30,000		30,000	30,000
400 Total Supplies & Materials	4,777	2,923	20,000		105,000		105,000	105,000
2190 Total Student Support Services	31,680	56,446	90,960		135,000		135,000	135,000
2240 Instructional Staff Development								
100 Total Salaries	250	-	40,000		40,000		40,000	40,000
200 Total Benefits	21	-						
400 Total Supplies & Materials	-	-	20,000		25,000		25,000	25,000
2240 Total Instructional Staff Development	271	-	60,000		65,000		65,000	65,000
2000 Total Support Services	31,951	56,446	150,960		200,000		200,000	200,000
7000 Unappropriated Ending Fund Balance	70,361	129,528	-		-		-	-
Total Requirements	102,312	185,974	175,000		220,000		220,000	220,000

Fund 300 Bond Debt Service Fund

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes	1,103,915	1,106,943	1,110,190		1,065,045		1,065,045	1,065,045
1112 Delinquent Taxes	41,674	41,678	45,000		30,000		30,000	30,000
1113 County Land Sales	1,291	4,002						
1510 Interest on Investments	69,287	124,691	60,000		150,000		150,000	150,000
4500 Restricted Federal Revenue	907,678	910,603	908,000		908,000		908,000	908,000
5400 Cash on Hand	5,549,317	6,639,998	7,585,000		8,675,000		8,675,000	8,675,000
Total Resources	7,673,164	8,827,915	9,708,190		10,828,045		10,828,045	10,828,045
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	126	1	150		5		5	5
2521 Business Services	126	1	150		5		5	5
2000 Total Support Services	126	1	150		5		5	5
5000 Other Uses								
5110 Debt Service								
621 Interest, Excl. Bus & Bus Improve	1,033,040	1,033,040	1,033,040		1,033,040		1,033,040	1,033,040
600 Total Other Objects								
5110 Total Debt Service	1,033,040	1,033,040	1,033,040		1,033,040		1,033,040	1,033,040
5000 Total Other Uses	1,033,040	1,033,040	1,033,040		1,033,040		1,033,040	1,033,040
820 Reserve For Next Year	6,639,998	7,794,874	8,675,000		9,795,000		9,795,000	9,795,000
7000 Unappropriated Ending Fund Balance	6,639,998	7,794,874	8,675,000		9,795,000		9,795,000	9,795,000
Total Requirements	7,673,164	8,827,915	9,708,190		10,828,045		10,828,045	10,828,045

**Fund 301 Pension Bond
Debt Service Fund**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	4,457	8,290	7,000		8,000		8,000	8,000
1970 Services Provided Other Funds	910,547	971,091	952,275		996,098		996,098	996,098
5110 Bond Proceeds	-	-	-		-		-	-
5200 Transfers In	-	-	-		-		-	-
5400 Cash on Hand	287,827	368,639	-		-		-	-
Total Resources	1,202,831	1,348,019	959,275		1,004,098		1,004,098	1,004,098
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	-	-	-		-		-	-
2521 Business Services	-	-	-		-		-	-
2649 Other Staff Services								
300 Total Purchased Services	121	11	275		100		100	100
2649 Total Other Staff Services	121	11	275		100		100	100
2000 Total Support Services	121	11	275		100		100	100
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	193,991	198,149	200,945		202,358		202,358	202,358
621 Interest, Excluding Bus and Bus Improve	640,082	680,924	758,055		801,640		801,640	801,640
5110 Total Debt Service	834,072	879,072	959,000		1,003,998		1,003,998	1,003,998
5000 Total Other Uses	834,072	879,072	959,000		1,003,998		1,003,998	1,003,998
7000 Unappropriated Ending Fund Balance	368,639	468,937	-		-		-	-
Total Requirements	1,202,831	1,348,019	959,275		1,004,098		1,004,098	1,004,098

Fund 420 Building Improvement

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	-	-	8,000		-		-	-
1990 Miscellaneous Revenue	-	39,465	-		-		-	-
5200 Transfers In	132,031	777,000	190,000		190,000		190,000	190,000
5300 Compensation for Loss of Assets	-	-	-		-		-	-
5400 Cash on Hand	587,215	649,857	1,634,500		1,250,000		1,250,000	1,250,000
Total Resources	719,246	1,466,323	1,832,500		1,440,000		1,440,000	1,440,000
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services	29,507	32,181	150,000		140,000		140,000	140,000
400 Total Supplies & Materials			-		-		-	-
500 Total Capital Outlay	39,882	326,231	1,682,500		1,300,000		1,300,000	1,300,000
4150 Total Bldg Acq., Const., & Imp	69,389	358,412	1,832,500		1,440,000		1,440,000	1,440,000
4000 Total Facilities Acq. & Const.	69,389	358,412	1,832,500		1,440,000		1,440,000	1,440,000
7000 Unappropriated Ending Fund Balance	649,857	1,107,910						
Total Requirements	719,246	1,466,323	1,832,500		1,440,000		1,440,000	1,440,000

Fund 430 Equipment Replacement
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	-	-	1,000		-		-	-
1920 Donations	1,000	-	-		-		-	-
5200 Transfers In	38,639	-	40,000		40,000		40,000	40,000
5300 Compensation for assets	-	1,705	-		-		-	-
5400 Cash on Hand	96,403	92,249	154,000		25,000		25,000	25,000
Total Resources	136,042	93,954	195,000		65,000		65,000	65,000
Requirements:								
2000 Support Services								
2542 Care & Upkeep of Buildings								
500 Total Capital Outlay	43,794	40,200	195,000		65,000		65,000	65,000
2542 Total Care & Upkeep of Buildings	43,794	40,200	195,000		65,000		65,000	65,000
2000 Support Services	43,794	40,200	195,000		65,000		65,000	65,000
7000 Unappropriated Ending Fund Balance	92,249	53,754						
Total Requirements	136,042	93,954	195,000		65,000		65,000	65,000

Fund 440 Technology
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenues	10,078	-	-		-		-	-
5200 Transfers In	63,000	63,000	63,000		63,000		63,000	63,000
5400 Cash on Hand	312	19,421	76,000		10,000		10,000	10,000
Total Resources	73,390	82,421	139,000		73,000		73,000	73,000
Requirements:								
2000 Support Services								
2660 Technology								
542 Replacement Equipment	53,969	70,248	-		-		-	-
550 Technology Equipment			139,000		73,000		73,000	73,000
2660 Total Technology	53,969	70,248	139,000		73,000		73,000	73,000
2000 Total Support Services	53,969	70,248	139,000		73,000		73,000	73,000
7000 Unappropriated Ending Fund Balance	19,421	12,173	-		-		-	-
Total Requirements	73,390	82,421	139,000		73,000		73,000	73,000

Fund 450 Chromebooks
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenues	-	-	10,000		9,000		9,000	9,000
5400 Cash on Hand	-	-	-		8,700		8,700	8,700
Total Resources	-	-	10,000		17,700		17,700	17,700
Requirements:								
2000 Support Services								
2660 Technology								
400 Total Supplies & Materials	-	-	10,000		17,700		17,700	17,700
2660 Total Technology	-	-	10,000		17,700		17,700	17,700
2000 Total Support Services	-	-	10,000		17,700		17,700	17,700
7000 Unappropriated Ending Fund Balance	-	-	-		-		-	-
Total Requirements	-	-	10,000		17,700		17,700	17,700

Fund 510 OHS Tiger Shoppe / O+ Fund

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	776	7,502	15,000		7,100		7,100	7,100
5400 Cash on Hand	-	4,460	10,000		-		-	-
Total Resources	776	11,962	25,000		7,100		7,100	7,100
Requirements:								
2000 Support Services								
2410 Principal's Office								
400 Total Supplies & Materials	-	2,493	-		-		-	-
2410 Principal's Office		2,493	-		-		-	-
2633 Public Information Services								
400 Total Supplies & Materials		8,773	25,000		7,100		7,100	7,100
2633 Total Public Information Services		8,773	25,000		7,100		7,100	7,100
2000 Total Support Services		11,266	25,000		7,100		7,100	7,100
7000 Unappropriated Ending Fund Balance	776	696	-		-		-	-
Total Requirements	776	11,962	25,000		7,100		7,100	7,100

Fund 515 OHS Teen Parent Program

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	5,243	7,942	10,000		9,700		9,700	9,700
4500 Restricted Federal Grants	17,612	9,546	15,000		-		-	-
5200 Transfers In	15,000	25,000	-		1,914		1,914	1,914
5400 Cash on Hand	-	11,930	15,000		19,000		19,000	19,000
Total Resources	37,855	54,418	40,000		30,614		30,614	30,614
Requirements:								
1000 Instructional Services								
1292 Teen Parent Programs								
100 Total Salaries	22,514	22,959	23,735	1.24	22,205	1.24	22,205	22,205
200 Total Benefits	6,266	7,314	7,609		7,899		7,899	7,899
400 Total Supplies & Materials	1,041	896	6,656		510		510	510
600 Total Other Uses	75	143	-		-		-	-
1292 Total Teen Parent Programs	29,896	31,311	38,000	1.24	30,614	1.24	30,614	30,614
1000 Total Instructional Services	29,896	31,311	38,000	1.24	30,614	1.24	30,614	30,614
2000 Support Services								
2190 Student Support Services								
100 Total Salaries	398	-	-		-		-	-
200 Total Benefits	126	-	-		-		-	-
400 Total Supplies & Materials	400	-	2,000		-		-	-
2190 Student Support Services	923	-	2,000		-		-	-
2000 Total Support Services	923	-	2,000		-		-	-
7000 Unappropriated Ending Fund Balance	7,035	23,107	-		-		-	-
Total Requirements	37,855	54,418	40,000	1.24	30,614	1.24	30,614	30,614

Fund 520 OHS Concessions

Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1750 Concessions Revenue	-	-	15,000		10,000		10,000	10,000
5400 Cash on Hand	-	-	-		-		-	-
Total Resources	-	-	15,000		10,000		10,000	10,000
Requirements:								
3000 Enterprise & Community Services								
3190 Other Food Services								
100 Total Salaries	-	-	3,500		300		300	300
200 Total Benefits	-	-	1,500		100		100	100
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	-	-	10,000		9,600		9,600	9,600
3190 Other Food Services	-	-	15,000		10,000		10,000	10,000
3000 Total Enterprise & Community Services	-	-	15,000		10,000		10,000	10,000
7000 Unappropriated Ending Fund Balance	-	-	-		-		-	-
Total Requirements	-	-	15,000	0.00	10,000	0.00	10,000	10,000

**Fund 601 Internal Service Fund
Unemployment**

**Budget Detail Sheet
JULY 1, 2019 TO JUNE 30, 2020**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2018-2019		2019-2020 Budget			
	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments			4,000		-		-	-
5400 Cash on Hand	428,875	425,258	425,000		415,000		415,000	415,000
Total Resources	428,875	425,258	429,000		415,000		415,000	415,000
Requirements:								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	3,617	3,397	429,000		415,000		415,000	415,000
2649 Total Other Staff Services	3,617	3,397	429,000		415,000		415,000	415,000
2000 Total Support Services	3,617	3,397	429,000		415,000		415,000	415,000
7000 Unappropriated Ending Fund Balance	425,258	421,861						
Total Requirements	428,875	425,258	429,000		415,000		415,000	415,000