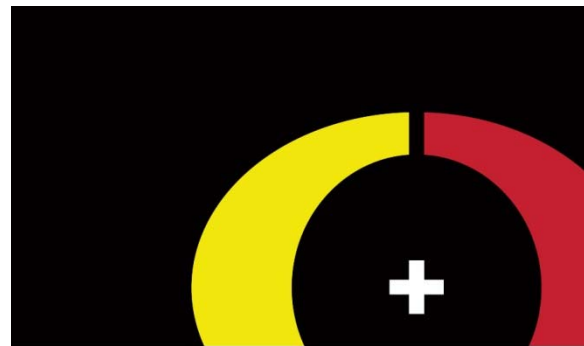




**2020-2021
Adopted Budget**



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 2020-21 budget document is based on state school funding allocation of \$9.0 billion for the biennium as originally budgeted by the State of Oregon. The PERS rates that began in fiscal year 2019-20 carryover to fiscal year 2020-21.

The uncertainty of revenue streams due to the COVID-19 outbreak has been taken into account. The district has chosen to not include an allocation for the Student Investment Account (SIA) funds that were supposed to be available beginning in 2020-21. The grant application that was submitted by the April 15th deadline included many positions and projects. The district plans to prepare a supplemental budget if there are SIA funds awarded in 2020-21, but to include these positions within this budget would have artificially inflated the district's FTE count. Further, a contingency plan has been developed in order to preserve the district's programs and staff for not only fiscal year 2020-21, but also into the next biennium.

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 2020-21 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
 - Due to the uncertainty of state funding levels, this budget includes conservative estimates for beginning fund balance and state grants while also aggressively budgeting for expenditures. This tactic will allow the district to meet the fiscal needs currently without furlough days or staff reduction and also allows it to be on stable footing for challenges in the next biennium.
2. All students will show continuous progress toward their personalized learning goals and will be prepared for post-secondary education and/or career success.
 - The Measure 98 CTE fund continues administer the funds for use in CTE and drop-out prevention programs. This includes continuation of Treasure Valley Tech, the full-time welding instructor and the Instructional Math Coach for OHS. The actual grant award for 2020-21 has yet to

- be determined, but after committing funds to these programs/staff the balance, if any, will be used to complete the reworking of the metals shop for the new equipment purchased in 2019-20.
- 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. These positions were originally hired as Classified IAs, but the proposed budget changes one of these classified positions to a full-time licensed position in an effort to phase in this transition.
3. Integrating and sustaining technology into the classroom/curriculum which will enhance teacher instruction and student learning (i.e. mobile labs / tablets) that are matched to instructional needs and increase the student to technology devices.
- In this distance learning environment, the need for devices has intensified. The district will be looking at ways to get devices in the hands of all students for 2020-21, but this will be resolved within the current 2019-20 budget.
 - 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 maintains 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 Includes transitioning from a part-time contracted staff to full-time district staff for nursing services.
5. 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, and creating opportunities for participation and collaboration in school and district initiatives and goals:

- The 2019-20 budget contained an allocation to move toward a new website for the district and schools. This proposed budget continues the allocation needed to maintain the website.
- 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 with sufficient funds available for unforeseen events.
 - The transfer to the building reserve fund was maintained at the increased level.
7. Maintain sufficient reserves to meet policy and cash flow needs as well as anticipated future debt and unfunded policy/mandates, reductions due to COVID-19, PERS rate increases, and employee health insurance rate changes.
 - 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 challenge of the economic downturn created by COVID-19 coupled with increases in PERS coming in 2021-22. Many of the district's state grant allocations, including the State School Fund, are undetermined at this time. The district is confident that the legislature will provide for these challenges, but the legislative process will most likely not be finalized until after fiscal year 2020-21 has begun. 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.

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, Chair	2011	4	June 30, 2023
Position 2	Rena Corn, Vice Chair	2009	4	June 30, 2021
Position 3	Blanca Rodriguez	2017	4	June 30, 2021
Position 4	Derrick Draper	2017	4	June 30, 2021
Position 5	Eric Evans	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.

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.

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.

- 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
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. 19-16

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Ontario School District 8C hereby adopts the budget for fiscal year **2020-21** in the total amount of **\$59,699,658**. * 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, 2020, for the following purposes:

General Fund	
Instruction.....	\$19,710,983
Support Services.....	12,249,409
Enterprise & Community Services	0
Facilities Acquisition	60,000
Transfers.....	295,000
Debt Service	0
Contingency.....	70,000
Total.....	\$32,385,392
Unappropriated Ending Fund Balance*	\$3,220,680

Federal Programs	
Instruction.....	\$2,577,399
Support Services.....	923,248
Enterprise & Community Services	123,365
Total.....	\$3,624,012

State & Local Grant Programs	
Instruction.....	\$373,019
Support Services.....	528,717
Transfers.....	0
Total.....	\$901,736

Food Service	
Enterprise & Community Services	\$3,383,500
Total.....	\$3,383,500
Unappropriated Ending Fund Balance*	\$300,000

Student Body Funds	
Instruction.....	\$325,000
Total.....	\$325,000
Unappropriated Ending Fund Balance*	\$140,000

Medicaid Reimbursement Fund	
Instruction.....	\$50,000
Support Services.....	105,000
Total.....	\$155,000

Equipment Replacement	
Support Services.....	\$130,000
Total.....	\$130,000

Technology Reserve	
Support Services.....	\$72,100
Total.....	\$72,100

Chromebook Reserve	
Support Services.....	\$12,000
Total.....	\$12,000

Building Improvement	
Facilities Acq & Const	\$1,540,000
Total.....	\$1,540,000

Debt Service	
Support Services.....	\$105
Debt Service Pymts.....	2,117,038
Total.....	\$2,117,143
Unappropriated Ending Fund Balance*	\$10,945,000

OHS Tiger Shoppe / O+ Fund	
Support Services.....	\$9,300
Total.....	\$9,300

OHS Teen Parent Program	
Instruction.....	\$28,795
Total.....	\$28,795


Internal Service	
Support Services.....	\$410,000
Total.....	\$410,000

Adopted this 15th day of June, 2020

Total APPROPRIATIONS, All Funds . . .	\$45,093,978
Total Unappropriated and Reserve Amounts, All Funds . . .	14,605,680

Signed: 
Chairman

TOTAL ADOPTED BUDGET . . . \$59,699,658 *

Attest: 
Superintendent

RESOLUTION No. 19-17

IMPOSING THE TAX

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

- (1) At the rate of \$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.

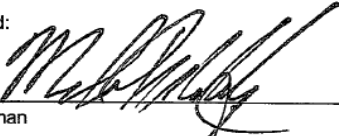
CATEGORIZING THE TAX

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 15, 2020.

Signed:



Chairman

Attest:



Superintendent

AFFIDAVIT OF PUBLICATION

STATE OF OREGON)
 :SS.
COUNTY OF MALHEUR)

Melissa Sutherland 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
L-298869

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
9th day of June 2020 and the last publication thereof was
made on the 9th day of June 2020 that said publication
was made on each of the following dates, to wit:

06/09/2020

Request of ONTARIO SCHOOL DISTRICT 8C

By **Argus Observer**

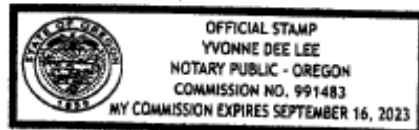
Subscribed and sworn to before me this 9th day of June 2020

Yvonne Dee Lee

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

My commission Expires:

September 16, 2023



NOTICE OF BUDGET HEARING

A public meeting of the Ontario School District 6C will be held on June 15, 2020 at 7:00 pm. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The meeting will be available online at <https://us02web.zoom.us/j/83699255991?pwd=T2swR0QxbjYyT25ncmM1Rlg4OEFGdz09> Meeting ID: 836 9925 5991 Password: 961299 or by phone at +12532158782, 83699255991# US (Tacoma) or +13462487799, 83699255991# US (Houston). The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 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 online at www.ontario.k12.or.us. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Mike Blackaby, Chairman

Telephone: 541-889-5374

Email: mblackaby@ontario.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTALS OF ALL FUNDS	Actual Amount 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	\$17,187,888	\$17,138,880	\$18,347,159
Current Year Property Taxes, other than Local Option Taxes	5,379,426	5,220,045	5,225,045
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	2,521,711	2,306,639	2,269,220
Revenue from Intermediate Sources	711,777	840,000	825,000
Revenue from State Sources	23,964,325	24,906,715	26,175,222
Revenue from Federal Sources	6,274,149	6,506,154	6,562,012
Interfund Transfers	342,460	296,914	295,000
All Other Budget Resources	3,465	1,000	1,000
Total Resources	\$56,385,201	\$57,216,347	\$59,699,658

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$16,063,513	\$17,240,466	\$17,751,378
Other Associated Payroll Costs	8,862,014	11,111,516	11,581,207
Purchased Services	5,226,275	6,265,532	5,886,808
Supplies & Materials	2,882,837	3,315,979	3,464,562
Capital Outlay	901,442	2,873,000	3,305,161
Other Objects (except debt service & interfund transfers)	579,029	636,365	622,823
Debt Service*	1,957,112	2,037,038	2,117,038
Interfund Transfers*	342,460	296,914	295,000
Operating Contingency	0	80,000	70,000
Unappropriated Ending Fund Balance & Reserves	0	13,359,537	14,605,680
Total Requirements	\$36,814,683	\$57,216,347	\$59,699,658

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$20,096,856	\$22,595,531	\$23,065,197
FTE	224.62	231.84	238.81
2000 Support Services	12,154,735	13,897,415	14,439,879
FTE	121.58	122.47	127.38
3000 Enterprise & Community Service	2,100,357	3,449,912	3,506,865
FTE	24.13	25.75	27.15
4000 Facility Acquisition & Construction	163,161	1,500,000	1,600,000
FTE	0	0	0
5000 Other Uses	2,299,572	2,333,952	2,412,038
5100 Debt Service*	1,957,112	2,037,038	2,117,038
5200 Interfund Transfers*	342,460	296,914	295,000
6000 Contingency	0	80,000	70,000
7000 Unappropriated Ending Fund Balance	0	13,359,537	14,605,680
Total Requirements	\$36,814,683	\$57,216,347	\$59,699,658
Total FTE	370.33	380.06	393.34

* 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	—	—	—
Levy For General Obligation Bonds	1.195,000	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 286669

Published: June 9, 2020

**Summary of Revenues by Fund and Function
For the Fiscal Year 2020-2021**

	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	25,326,972	-	4,851,000	35,606,072
Federal Grants	-	-	-	3,624,012	-	3,624,012
State & Local Grants	58,322	-	822,150		21,263	901,736
Cafeteria	30,000	-	23,500	2,030,000	1,600,000	3,683,500
Student Body Funds	325,000	-	-	-	140,000	465,000
Medicaid Reimbursement Fund	100,000	-	-	-	55,000	155,000
Equipment Replacement	-	-	-	-	130,000	130,000
Technology Reserve	-	-	-	-	72,100	72,100
Chromebook Reserve	-	-	-	-	12,000	12,000
Debt Service Fund	1,275,045	-	-	908,000	9,795,000	11,978,045
PERS Bond Debt Service Fund	1,084,098	-	-	-	-	1,084,098
Building Improvement	-	-	-	-	1,540,000	1,540,000
OHS Tiger Shoppe / O+ Fund	9,000	-	-	-	300	9,300
OHS Teen Parent Program	9,700	2,600	-	-	16,495	28,795
Concessions	-	-	-	-	-	-
Unemployment-Internal Service	-	-	-	-	410,000	410,000
TOTAL	7,494,264	827,600	26,172,622	6,562,012	18,643,159	59,699,658

**Summary of Expenditures by Fund and Function
For the Fiscal Year 2020-2021**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	19,710,983	12,249,409	-	60,000	295,000	70,000	3,220,680	35,606,072
Federal Grants	2,577,399	923,248	123,365	-	-	-	-	3,624,012
State & Local Grants	373,019	528,717			-			901,736
Cafeteria	-	-	3,383,500	-	-	-	300,000	3,683,500
Student Body Funds	325,000	-	-	-	-	-	140,000	465,000
Medicaid Reimbursement Fund	50,000	105,000	-	-	-	-	-	155,000
Equipment Replacement	-	130,000	-	-	-	-	-	130,000
Technology Reserve	-	72,100	-	-	-	-	-	72,100
Chromebook Reserve	-	12,000	-	-	-	-	-	12,000
Debt Service Fund	-	5	-	-	1,033,040	-	10,945,000	11,978,045
PERS Bond Debt Service Fund	-	100	-	-	1,083,998	-	-	1,084,098
Building Improvement	-	-	-	1,540,000	-	-	-	1,540,000
OHS Tiger Shoppe / O+ Fund	-	9,300	-	-	-	-	-	9,300
OHS Teen Parent Program	28,795	-	-	-	-	-	-	28,795
Concessions	-	-	-	-	-	-	-	-
Unemployment-Internal Service	-	410,000	-	-	-	-	-	410,000
TOTAL	23,065,196	14,439,879	3,506,865	1,600,000	2,412,038	70,000	14,605,680	59,699,658

**Budget Resources
General Fund**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020	2020-2021 Budget		
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	4,064,221	4,039,248	4,000,000	4,000,000	4,000,000	4,000,000
1112 Delinquent Taxes	137,819	145,614	125,000	125,000	125,000	125,000
1113 County Land Sales	14,694	17,516	-	-	-	-
1190 Penalties and Interest on Taxes	812	1,618	-	-	-	-
1311 Tuition From Individuals	-	-	500	500	500	500
1312 Tuition from Oregon Districts	-	-	3,000	3,000	3,000	3,000
1412 Transportation Fees from Other Districts	290	-	22,500	-	-	-
1510 Interest on Investments	198,854	301,447	185,000	185,000	185,000	185,000
1710 Admissions	44,676	47,518	38,000	38,000	38,000	38,000
1910 Rentals	10,015	9,005	8,000	8,000	8,000	8,000
1920 Donations	-	-	100	100	100	100
1941 Service to Other Districts	-	-	1,000	1,000	1,000	1,000
1970 Service to Other Funds	31,088	32,176	-	22,500	22,500	22,500
1980 Fees Charged to Grants	242,904	301,194	175,000	175,000	175,000	175,000
1990 Misc Revenue	54,971	76,693	45,000	45,000	45,000	45,000
Total Revenue From Local Sources	4,800,346	4,972,028	4,603,100	4,603,100	4,603,100	4,603,100
2101 County School Fund	685	849	-	-	-	-
2200 Misc County Funding	702,890	698,815	825,000	825,000	825,000	825,000
Total Revenue From Intermediate Sources	703,575	699,664	825,000	825,000	825,000	825,000
3101 State School Fund - General Support	22,261,345	22,959,173	23,940,815	25,101,972	25,101,972	25,101,972
3103 Common School Fund	234,899	120,795	250,000	225,000	225,000	225,000
3299 Restricted State Grants	13,649	11,456	-	-	-	-
Total 3000 Revenue From State Sources	22,509,894	23,091,424	24,190,815	25,326,972	25,326,972	25,326,972
4500 Restricted Federal Revenue	105	240	-	-	-	-
Total 4000 Revenue From Federal Sources	105	240	-	-	-	-
5300 Compensation for Loss of Fixed Asset	-	150	1,000	1,000	1,000	1,000
5400 Beginning Fund Balance	4,797,143	5,099,127	4,850,000	4,850,000	4,850,000	4,850,000
Total 5000 Revenue From Other Sources	4,797,143	5,099,277	4,851,000	4,851,000	4,851,000	4,851,000
Total General Fund Resources	32,811,062	33,862,633	34,469,915	35,606,072	35,606,072	35,606,072

STATE SCHOOL FUND GRANT
2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Malheur County, Ontario SD 8C - 2108

2020-2021 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$4,500,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$262,766.07
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$4,762,766.07

2020-2021 Experience Adjustment

District Average Teacher Experience	=	10.91
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.19

2020-2021 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,000,000.00
Transportation per ADMr Rank		9%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$700,000.00		

2020-2021 Extended ADMw

2020-2021 ADMw 3,348.65 2019-2020 ADMw 3,396.14 Extended ADMw 3,396.14

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.19 by \$25 then add \$4500 to the result = \$4,470.25
Then multiply \$4,470.25 by the Extended ADMw 3396.14 and then by the funding ratio 1.921058951999 = \$29,164,738.66

2020-2021 Total Formula Revenue

Add the General Purpose Grant \$29,164,738.66 to the Transportation Grant \$700,000.00 = \$29,864,738.66

2020-2021 State School Fund Grant

Subtract the Local Revenue \$4,762,766.07 from the Total Formula Revenue \$29,864,738.66 = \$25,101,972.59

2020-2021 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,588 Total Formula Revenue per Extended ADMw = \$8,794
Charter Schools Rate(ORS 338.155) = \$8,709

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

**Budget Summary by Major Function
General Fund**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	9,618,065	9,875,992	10,942,490	122.20	11,346,113	121.50	11,346,113	11,346,113
1000 Co-Curricular Programs	687,503	736,003	792,120	1.10	805,412	1.10	805,412	805,412
1200 Special Programs	6,093,049	6,179,140	7,242,348	62.77	7,559,458	63.14	7,559,458	7,559,458
1400 Summer School Programs								
Total 1000 Instruction	16,398,617	16,791,135	18,976,958	186.06	19,710,983	185.73	19,710,983	19,710,983
2100 Support Services - Students	1,025,530	1,135,222	1,399,447	13.39	1,472,116	14.24	1,472,116	1,472,116
2200 Support Services - Instruction Staff	661,467	737,778	737,971	11.11	768,382	11.11	768,382	768,382
2300 General Administration	459,529	411,639	513,162	2.75	536,003	3.00	536,003	536,003
2400 School Administration	2,532,792	2,651,541	2,746,542	28.34	2,825,418	28.34	2,825,418	2,825,418
2500 Business	4,228,513	4,468,296	4,941,128	44.48	4,976,592	45.30	4,976,592	4,976,592
2600 Support Services - Central Activities	1,283,176	1,413,244	1,524,742	14.80	1,602,074	14.80	1,602,074	1,602,074
2700 Supplemental Retirement	71,612	60,231	70,427		68,827		68,827	68,827
Total 2000 Support Services	10,262,621	10,877,950	11,933,420	114.87	12,249,409	116.78	12,249,409	12,249,409
Total 3000 Community Services								
Total 4000 Building Acq. & Const.	167,500	44,877	60,000		60,000		60,000	60,000
Total 5000 Debt Service								
Total 5200 Transfer of Funds	867,000	342,460	295,000		295,000		295,000	295,000
Total 6000 Contingency			80,000		70,000		70,000	70,000
Total 7000 Unappropriated EFB			3,124,537		3,220,680		3,220,680	3,220,680
Total General Fund Requirements	27,695,738	28,056,422	34,469,915	300.93	35,606,072	302.52	35,606,072	35,606,072

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	5,207,909	5,341,627	6,061,240	70.95	6,347,007	70.35	6,347,007	6,347,007
1113 Elementary Co-Curricular	-	14,298	29,250	-	33,250	-	33,250	33,250
1121 Middle Instruction	1,529,842	1,645,983	1,774,465	18.71	1,837,791	19.04	1,837,791	1,837,791
1122 Middle Co-Curricular	155,108	141,175	142,118	0.10	152,186	0.10	152,186	152,186
1131 High School Instruction	2,880,313	2,888,383	3,106,786	32.53	3,161,317	32.10	3,161,317	3,161,317
1132 High School Co-Curricular	532,395	580,530	620,751	1.00	619,976	1.00	619,976	619,976
1210 Talented & Gifted	10,601	9,054	24,302	-	20,111	-	20,111	20,111
1226 Home Instruction	3,153	1,640	-	-	-	-	-	-
1250 Special Education	2,538,556	2,564,478	3,070,911	52.37	3,310,102	50.25	3,310,102	3,310,102
1283 Alternative Education	185,675	172,053	193,115	3.00	174,793	3.79	174,793	174,793
1284 After School Programs	562	-	-	-	-	-	-	-
1288 Charter School	2,696,811	2,818,213	3,250,000	-	3,250,000	-	3,250,000	3,250,000
1291 ESL	563,479	518,075	599,870	6.40	700,975	8.10	700,975	700,975
1292 Teen Parent	94,211	95,627	104,150	1.00	103,477	1.00	103,477	103,477
Total 1000 Instruction	16,398,617	16,791,135	18,976,958	186.06	19,710,983	185.73	19,710,983	19,710,983

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2115 Student Safety (Crossing Guards & SROs)	123,042	118,074	125,000	-	125,000	-	125,000	125,000
2119 Other Attendance Services	58,465	59,586	65,146	2.00	67,240	2.00	67,240	67,240
2122 Counseling	581,530	572,113	786,177	8.74	789,567	8.59	789,567	789,567
2134 Nursing Services	40,435	42,641	77,000	-	137,585	1.00	137,585	137,585
2139 Health Services	1,563	1,179	2,000	-	2,100	-	2,100	2,100
2190 Student Support Services	220,494	341,629	344,123	2.65	350,624	2.65	350,624	350,624
2213 Director of Improvement of Instruction	6,756	25,530	27,398	0.10	27,714	0.10	27,714	27,714
2222 Library	256,494	245,851	262,121	6.43	281,314	6.43	281,314	281,314
2223 Multi-Media Services	-	-	1,200	-	1,200	-	1,200	1,200
2230 Assessment & Testing	238,550	252,116	278,749	4.04	286,929	4.04	286,929	286,929
2240 Instructional Staff Development	159,667	214,280	168,503	0.55	171,225	0.55	171,225	171,225
2310 Board of Education (Local Board)	130,148	80,261	146,200	-	155,659	-	155,659	155,659
2321 Superintendent's Office	329,381	331,378	366,962	2.75	380,344	3.00	380,344	380,344
2410 Principal's Office	2,177,061	2,283,564	2,366,600	24.34	2,431,465	24.34	2,431,465	2,431,465
2490 Other Support Services	355,731	367,977	379,942	4.00	393,953	4.00	393,953	393,953
2521 Business Services	227,182	237,756	274,193	1.00	273,012	1.00	273,012	273,012
2524 Payroll Services	87,254	88,744	95,122	1.00	77,822	1.00	77,822	77,822
2525 Financial Accounting Services	55,118	56,895	61,059	0.75	64,851	0.75	64,851	64,851
2541 Direction of Facilities	132,478	137,039	145,509	1.25	220,082	2.25	220,082	220,082
2542 Care & Upkeep of Buildings	2,189,872	2,281,664	2,495,028	20.71	2,436,737	19.81	2,436,737	2,436,737
2543 Care & Upkeep of Grounds	186,908	210,059	271,337	3.00	288,991	3.00	288,991	288,991
2551 Direction of Transportation	155,889	165,134	175,670	2.20	196,344	2.20	196,344	196,344
2552 Vehicle Operation Services	1,150,385	1,246,769	1,337,025	14.07	1,367,233	14.79	1,367,233	1,367,233
2559 Other Student Transportation	4,310	4,493	43,188	-	7,550	-	7,550	7,550
2573 Warehouse & Distributing Services	39,116	39,744	42,997	0.50	43,970	0.50	43,970	43,970
2630 Parent Center	166,652	171,338	193,194	5.00	203,877	5.00	203,877	203,877
2633 Public Information	-	54,769	109,294	1.00	110,575	1.00	110,575	110,575
2640 Volunteer Services	1,395	1,100	1,550	-	1,550	-	1,550	1,550
2641 Personnel	237,359	247,584	228,228	1.80	251,887	1.80	251,887	251,887
2660 Technology	877,770	935,318	983,575	7.00	1,028,185	7.00	1,028,185	1,028,185
2680 Interpretation and Translation Services	-	3,133	8,900	-	6,000	-	6,000	6,000
2700 Supplemental Retirement	71,612	60,231	70,427	-	68,827	-	68,827	68,827
Total 2000 Support Services	10,262,621	10,877,950	11,933,420	114.87	12,249,409	116.78	12,249,409	12,249,409

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Total 3000 Community Services	-	-	-	-	-	-	-	-
Total 4000 Building Acq. & Const.	167,500	44,877	60,000		60,000		60,000	60,000
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	867,000	342,460	295,000	-	295,000	-	295,000	295,000
Total 5000 Other Uses	867,000	342,460	295,000	-	295,000	-	295,000	295,000
Total 6000 Contingency			80,000	-	70,000	-	70,000	70,000
Total 7000 Unappropriated EFB			3,124,537	-	3,220,680	-	3,220,680	3,220,680
Total General Fund Requirements	27,695,738	28,056,422	34,469,915	300.93	35,606,072	302.52	35,606,072	35,606,072

**Budget Summary by Function and Location
General Fund**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

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	1,347,591	15	1,547,497	19.86	627,456	7.41	582,697	7.24	1,726,765	21.07					515,000	
1113 Elementary Co-Curricular	2,850		2,850		2,850		2,850		2,850						19,000	
1121 Middle Instruction											1,827,791	19.04			10,000	
1122 Middle Co-Curricular											152,186	0.10				
1131 High School Instruction													3,156,317	32.10	5,000	
1132 High School Co-Curricular													619,976	1.00		
1210 Talented and Gifted	1,650		1,650		1,525		1,525		1,650		1,650		1,650		8,811	
1226 Home Instruction																
1250 Special Education	111,720	2.00	528,271	12.12	140,099	3.20	76,955	0.80	455,027	9.43	327,434	5.75	659,278	11.75	1,011,318	5.20
1271 Remediation																
1283 Alternative Education													174,793	3.79		
1288 Charter School															3,250,000	
1291 ESL	40,854	0.40	62,607	0.60	42,765	0.40	45,736	0.40	141,545	1.60	103,853	1.50	105,590	2.00	158,024	1.20
1292 Teen Parent Programm													103,477	1.00		
Total 1000 Instruction	1,504,665	17.17	2,142,875	32.58	814,695	11.01	709,763	8.44	2,327,837	32.10	2,412,914	26.39	4,821,081	51.63	4,977,153	6.40
2115 Student Safety															125,000	
2119 Other Attendance Services											24,596	1.00	42,644	1.00		
2122 Counseling	75,161	1.00	76,481	1.00	56,526	0.60	37,651	0.40	108,462	1.00	112,380	1.08	244,700	2.66	78,206	0.85
2134 Nursing Services															137,585	1.00
2139 Health Services			250		200		150		1,000		500					
2190 Student Support Services															350,624	2.65
2213 Director of Improvement of Instruction															27,714	0.10
2219 Improvement of Instruction																
2222 Library	42,827	1.00	48,075	1.07	44,868	1.00	44,724	1.07	43,727	1.00	12,321	0.29	42,056	1.00	2,715	
2223 Multi-Media Services			500						500		200					
2230 Assessment & Testing	23,332	0.57	21,996	0.57					24,537	0.57	32,149	0.50	19,061	0.57	165,853	1.25
2240 Instructional Staff Development	1,200		2,000		1,000		600		3,500		4,250		6,100		152,575	0.55
2310 Board of Education (Local Board)															155,659	
2321 Superintendent's Office															380,344	3.00
2324 State and Federal Relations																
2410 Principal's Office	257,087	3.00	409,855	4.00	136,353	1.50	132,180	1.50	401,686	4.00	413,185	3.90	648,169	6.44	32,950	
2490 Other Support Services					109,134	1.00	90,246	1.00			92,803	1.00	101,769	1.00		
2521 Business Services															273,012	1.00
2524 Payroll Services															77,822	1.00
2525 Financial Accounting Services															64,851	0.75
2541 Direction of Facilities															220,082	2.25
2542 Care & Upkeep of Buildings	69,322	0.44	198,690	2.00	88,442	0.88	92,459	0.88	220,988	2.25	359,828	3.00	502,903	4.50	904,106	5.88
2543 Care & Upkeep of Grounds															288,991	3.00
2551 Direction of Transportation															196,344	2.20
2552 Vehicle Operation Services	100		100		100		50		300		50		100		1,366,433	14.79
2559 Other Student Transportation											1,000		6,550			
2573 Warehouse and Distributing Services															43,970	0.50
2620 Statistics, Planning, & Research																
2626 Grant Writing																
2630 Parent Center	29,015	0.75	20,293	0.75	29,599	0.75	27,610	0.75	27,419	0.75	28,715	0.75	26,225	0.50	15,000	
2633 Public Information															110,575	1.00
2640 Volunteer Services															1,550	
2641 Personnel															251,887	1.80
2660 Technology	12,796		24,617		10,239		10,200		23,300		30,530				916,503	7.00
2680 Interpretation and Translation Services	800		500		300		300		1,000						3,100	
2700 Supplemental Retirement															68,827	
Total 2000 Support Services	511,640	6.76	803,357	9.39	476,761	5.73	436,170	5.60	856,419	9.57	1,112,507	11.51	1,640,277	17.66	6,412,278	50.56

**Budget Summary by Function and Location
General Fund**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

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																
Total 5000 Other Uses															295,000	
Total 6000 Contingency																70,000
Total 7000 Unappropriated EFB																3,220,680
Total General Fund Requirements	2,016,305	23.93	2,946,232	41.97	1,291,456	16.74	1,145,933	14.03	3,184,256	41.67	3,525,421	37.91	6,461,358	69.30	15,035,111	56.96

**Budget Summary by Major Object
General Fund**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019		FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	13,177,903	13,685,360	14,421,008	300.93	14,925,079	302.52	14,925,079	14,925,079
200 Employee Benefits	7,162,038	7,480,665	8,971,808		9,426,671		9,426,671	9,426,671
300 Purchased Services	4,551,672	4,519,199	5,495,237		5,273,699		5,273,699	5,273,699
400 Supplies and Materials	1,247,052	1,408,827	1,419,025		1,685,488		1,685,488	1,685,488
500 Capital Outlay	441,352	342,444	375,000		373,500		373,500	373,500
600 Other Objects	264,918	277,465	288,300		335,956		335,956	335,956
700 Transfers	867,000	342,460	295,000		295,000		295,000	295,000
800 Other Uses of Funds			3,204,537		3,290,680		3,290,680	3,290,680
Total	27,711,935	28,056,421	34,469,915	300.93	35,606,072	302.52	35,606,072	35,606,072

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020 - 2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	7,498,333	7,687,447	8,081,139	146.24	8,401,274	147.09	8,401,274	8,401,274
112 Classified Salaries	3,092,530	3,245,995	3,445,861	133.05	3,455,388	131.78	3,455,388	3,455,388
113 Administrators	1,589,247	1,723,247	1,832,354	18.65	2,034,971	20.65	2,034,971	2,034,971
114 Supervisors	195,722	204,686	208,780	3.00	182,393	3.00	182,393	182,393
116 Early Retirement	69,700	58,850	66,850	-	66,000	-	66,000	66,000
117 Unused Leave								
121 Substitutes - Licensed	310,433	332,017	367,000		367,000		367,000	367,000
122 Substitutes - Classified	38,811	24,405	50,000		50,000		50,000	50,000
123 Temporaries - Licensed								
124 Temporaries - Classified	21,179	10,702	22,000		22,000		22,000	22,000
130 Additional Salary	361,949	398,010	347,024		346,053		346,053	346,053
Total Salaries	13,177,903	13,685,360	14,421,008	300.93	14,925,079	302.52	14,925,079	14,925,079
211 PERS-Employer Contribution	743,124	751,859	927,297		846,190		846,190	846,190
212 PERS-Pickup	716,422	742,651	800,905		847,509		847,509	847,509
213 PERS UAL Bond	835,824	866,424	967,759		1,024,071		1,024,071	1,024,071
216 OPSRP Tier III	987,619	1,036,773	1,496,820		1,685,343		1,685,343	1,685,343
220 Social Security	941,616	968,893	990,161		1,103,258		1,103,258	1,103,258
231 Workers Comp	117,327	122,718	123,724		131,863		131,863	131,863
232 Unemployment								
240 Employee Insurance	2,817,106	2,988,347	3,662,142		3,788,437		3,788,437	3,788,437
245 Other Benefits	3,000	3,000	3,000					
Total Benefits	7,162,038	7,480,665	8,971,808		9,426,671		9,426,671	9,426,671
311 Instruction Services			1,000		1,000		1,000	1,000
312 Instruct Programs Improvement Services		17,950						
313 Student Services (Medical)			1,500		1,500		1,500	1,500
318 Prof & Improvement Costs: Non-Instruct	49,716	42,372	60,186		54,036		54,036	54,036
319 Other Instr., Prof & Tech. Services	142,935	142,345	159,950		163,450		163,450	163,450
322 Maintenance & Repair	101,970	108,898	206,700		178,200		178,200	178,200
324 Rental	90,456	102,046	108,200		116,600		116,600	116,600
325 Electricity	318,088	333,276	326,000		326,000		326,000	326,000
326 Heat	75,242	76,745	112,500		112,500		112,500	112,500
327 Water & Sewage	42,582	49,668	48,500		48,500		48,500	48,500
328 Garbage	65,513	61,745	70,900		70,900		70,900	70,900
329 Other Property Services	43,300	48,912	25,000		35,000		35,000	35,000
340 Travel	55,967	98,788	143,851		116,813		116,813	116,813
349 Other Student Travel	48,470	33,207	36,500		42,000		42,000	42,000
351 Telephone	48,430	47,303	55,600		54,300		54,300	54,300

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020 - 2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
353 Postage	15,545	15,786	18,150		18,650		18,650	18,650
354 Advertising	4,842	731	2,200		2,200		2,200	2,200
355 Printing	2,263	3,992	10,850		11,200		11,200	11,200
360 Charter School	2,696,811	2,818,213	3,250,000		3,250,000		3,250,000	3,250,000
374 Other Tuition	95		1,000					
381 Audit	23,196	23,000	25,000		26,500		26,500	26,500
382 Legal	14,933	15,091	25,000		27,000		27,000	27,000
383 Architect Fees	53,782	3,345	4,000		4,000		4,000	4,000
384 Negotiation Services			7,500		7,500		7,500	7,500
388 Election		2,618	3,500		3,500		3,500	3,500
390 Other General Prof. & Tech. Services	657,534	473,168	791,650		602,350		602,350	602,350
Total Purchased Services	4,551,672	4,519,199	5,495,237		5,273,699		5,273,699	5,273,699
410 Supplies	597,694	732,604	747,173		751,980		751,980	751,980
411 Gasoline, Oil, Lubricants	96,715	99,515	141,000		140,000		140,000	140,000
412 Tires & Batteries	12,484	6,613	10,000		10,000		10,000	10,000
413 Vehicle Repair Parts	19,905	24,483	35,000		35,000		35,000	35,000
414 Garage Supplies	2,189	9,801	500		500		500	500
415 Other Vehicle Expense		561	2,500		2,500		2,500	2,500
420 Textbooks	156,161	131,897	152,800		409,350		409,350	409,350
430 Library Books	10,456	9,601	9,500		9,550		9,550	9,550
440 Periodicals	30	89	425		425		425	425
460 Non-Consumable Supplies	121,892	127,117	135,500		115,500		115,500	115,500
470 Computer Software	137,523	232,421	117,510		122,210		122,210	122,210
480 Computer Hardware	92,001	34,125	67,117		88,473		88,473	88,473
Total Supplies & Materials	1,247,052	1,408,827	1,419,025		1,685,488		1,685,488	1,685,488
520 Building Remodel	107,410							
530 Improvements Other Than Building								
542 Replacement Equipment	85,585	77,632	55,000		53,500		53,500	53,500
550 Technology Equipment			55,000		55,000		55,000	55,000
564 Bus & Bus Improvements	248,357	264,812	265,000		265,000		265,000	265,000
590 Other Capital - Classroom Improvements								
Total Capital Outlay	441,352	342,444	375,000		373,500		373,500	373,500

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020 - 2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
640 Dues & Fees	46,070	51,371	53,900		58,400		58,400	58,400
651 Liability Insurance	13,940	6,401	3,500		9,459		9,459	9,459
653 Property Insurance	204,664	219,449	229,900		267,097		267,097	267,097
670 Taxes & License	244	244	1,000		1,000		1,000	1,000
Total Other Objects	264,918	277,465	288,300		335,956		335,956	335,956
Technology Transfer	63,000	63,000	63,000		63,000		63,000	63,000
Equipment Fund Transfer		73,105	40,000		40,000		40,000	40,000
Teen Parent Program Transfer	25,000							
Building Fund Transfer	777,000	204,355	190,000		190,000		190,000	190,000
SMILE Transfer	2,000	2,000	2,000		2,000		2,000	2,000
Total Transfers	867,000	342,460	295,000		295,000		295,000	295,000
810 Planned Reserve			80,000		70,000		70,000	70,000
820 Reserve For Next Year			3,124,537		3,220,680		3,220,680	3,220,680
Total Other Uses of Funds			3,204,537		3,290,680		3,290,680	3,290,680
Total	27,711,935	28,056,421	34,469,915	300.93	35,606,072	302.52	35,606,072	35,606,072

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021

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	894,142	15.60	1,038,239	20.15	480,956	8.15	478,424	8.55	1,256,226	23.10	1,351,824	22.91	2,415,205	42.58	486,259	6.05
112 Classified Salaries	156,465	7.33	415,661	19.82	181,514	8.09	120,303	4.98	363,574	16.57	320,816	13.00	545,315	22.72	1,351,740	39.26
113 Administrators	95,547	1.00	189,624	2.00	49,639	0.50	47,774	0.50	189,624	2.00	200,804	2.00	392,331	4.00	869,628	8.65
114 Supervisors															182,393	3.00
116 Early Retirement															66,000	
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	7,870		8,510		6,430		6,430		9,010		87,668		217,135		3,000	
Total Salaries	1,155,023	23.93	1,653,033	41.97	719,539	16.74	653,430	14.03	1,821,434	41.67	2,004,612	37.91	3,665,986	69.30	3,252,020	56.96
211 PERS-Employer Contribution	70,542		113,001		69,457		58,038		53,961		63,682		159,388		258,122	
212 PERS-Pickup	64,758		98,837		42,839		38,903		108,792		112,245		209,042		172,095	
213 PERS UAL Bond	78,248		119,428		51,764		47,007		131,456		135,629		252,592		207,947	
216 OPSRP Tier III	124,355		185,795		65,152		62,947		257,386		259,543		452,739		277,424	
220 Social Security	87,896		126,016		54,620		49,601		138,709		149,636		272,996		223,785	
231 Workers Comp	6,795		11,664		5,061		4,735		12,778		14,414		25,014		51,402	
232 Unemployment																
240 Employee Insurance	324,949		491,586		224,145		175,582		497,133		502,111		858,781		714,151	
245 Other Benefits																
Total Benefits	757,543		1,146,327		513,038		436,813		1,200,214		1,237,259		2,230,551		1,904,925	
311 Instructional Services															1,000	
313 Student Services (Med/EI)															1,500	
318 Prof & Improvement Costs	1,000		1,500		600		800		4,600		2,150		3,500		39,886	
319 Other Instructional Services			500		50						18,000		4,400		140,500	
322 Maintenance & Repair	1,000		2,100		100				800		1,700		8,500		164,000	
324 Rental	5,000		8,000		4,500		4,500		8,500		10,000		25,600		50,500	
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															35,000	
340 Travel	600		2,200		1,185		1,100		2,000		5,050		42,950		61,728	
349 Other Student Travel													42,000			
351 Telephone	2,000		3,500		2,200		1,600		3,500		5,500		9,000		27,000	
353 Postage	650		1,500		200		300		800		2,000		4,000		9,200	
354 Advertising															2,200	
355 Printing			500		100		250		400		750		1,500		7,700	
360 Charter School															3,250,000	
374 Other Tuition																
381 Audit															26,500	
382 Legal															27,000	
383 Architect Fees															4,000	
384 Negotiation Services															7,500	
388 Election															3,500	
390 Other General Prof Services			200				100				9,000		31,250		561,800	
Total Purchased Services	45,950		68,000		30,435		33,650		79,100		202,450		350,900		4,463,214	
410 Supplies	50,788		51,230		15,495		19,189		57,608		77,750		159,320		320,600	
411 Gasoline, Oil, Lubricants															140,000	
412 Transportation Supplies															10,000	

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021

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		250					401,000
430 Library Books	1,500		1,500		1,000		1,550	1,500		500		2,000				
440 Periodicals			25				100									300
460 Non-Consumable Supplies												2,500				113,000
470 Computer Software	3,000		4,200		1,810		1,200	7,000		2,600		18,400				84,000
480 Computer Hardware			17,917		10,039			13,400								47,117
Total Supplies & Materials	55,288		78,872		28,444		22,039	83,508		81,100		182,220			1,154,017	
520 Building Remodel																
542 Replacement Equipment	2,500											1,000				50,000
550 Technology Equipment																55,000
564 Bus & Bus Improvements																265,000
Total Capital Outlay	2,500											1,000			370,000	
621 Interest																
640 Dues & Fees												30,700				27,700
651 Liability Insurance																9,459
653 Property Insurance																267,097
670 Taxes & License																1,000
Total Other Objects												30,700			305,256	
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																70,000
820 Reserve For Next Year																3,220,680
Total Other Uses of Funds																3,290,680
Total	2,016,305	23.93	2,946,232	41.97	1,291,456	16.74	1,145,933	14.03	3,184,256	41.67	3,525,421	37.91	6,461,358	69.30	15,035,111	56.96

**Federal Grants
Resources**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources for Federal Programs:								
Title I C - Migrant	606,079	779,826	1,097,000		1,077,310		1,077,310	1,077,310
Title I A	1,617,458	1,790,295	1,710,000		1,626,000		1,626,000	1,626,000
Title III ESL	27,214	27,789	47,000		36,712		36,712	36,712
IDEA	414,686	442,899	523,750		526,913		526,913	526,913
EISS	6,021	34,340	-		-		-	-
Title VI (B) Rural Education Initiative Grant	47,046	34,650	37,500		43,000		43,000	43,000
Title II (A) Quality Teachers	167,123	153,787	166,000		161,732		161,732	161,732
Title IV Student Support and Academic Grant	17,913	87,313	91,903		152,344		152,344	152,344
4500 Total Restricted Federal Revenue	2,903,541	3,350,900	3,673,153		3,624,012		3,624,012	3,624,012
5400 Total Beginning Fund Balance	1	-	-		-		-	-
Total Resources	2,903,542	3,350,900	3,673,153		3,624,012		3,624,012	3,624,012

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Primary Instruction								
400 Total Supplies & Materials	4,044	768	-		-		-	-
600 Total Other Objects	-	91	-		-		-	-
1111 Total Primary Instruction	4,044	859	-		-		-	-
1250 Special Education								
100 Total Salaries	223,678	232,336	261,208	13.96	364,382	20.36	364,382	364,382
200 Total Benefits	163,069	180,059	226,430		135,687		135,687	135,687
400 Total Supplies & Materials	-		-		7,000		7,000	7,000
600 Total Other Objects	21,753	25,856	33,312		17,045		17,045	17,045
1250 Total Special Education	408,500	438,251	520,950	13.96	524,113	20.36	524,113	524,113
1272 Title I								
100 Total Salaries	831,472	766,246	689,372	27.72	723,649	27.72	723,649	723,649
200 Total Benefits	465,709	441,618	478,791		526,750		526,750	526,750
300 Total Purchased Services	28,408	35,336	35,000		10,000		10,000	10,000
400 Total Supplies & Materials	28,230	56,962	40,000		-		-	-
600 Total Other Objects	83,858	105,787	125,190		90,060		90,060	90,060
1272 Total Title I	1,437,676	1,405,950	1,368,353	27.72	1,350,459	27.72	1,350,459	1,350,459
1288 Charter School								
300 Total Purchased Services	79,882	85,283	43,918		80,000		80,000	80,000
1288 Total Charter School	79,882	85,283	43,918		80,000		80,000	80,000
1291 English Second Language								
100 Total Salaries	-	5,925	5,000		10,000		10,000	10,000
200 Total Benefits	-	2,046	2,000		2,000		2,000	2,000
300 Total Purchased Services	10,815	11,885	-		6,500		6,500	6,500
400 Total Supplies & Materials	149		4,000		2,212		2,212	2,212
600 Total Other Objects	178	545	628		1,000		1,000	1,000
1291 Total English Second Language	11,142	20,401	11,628		21,712		21,712	21,712

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**Budget Detail Sheet
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1293 Migrant Education								
100 Total Salaries	40,829	31,302	65,313		53,169	1.00	53,169	53,169
200 Total Benefits	12,519	10,519	20,061		28,928		28,928	28,928
300 Total Purchased Services	45,224	24,997	81,700		61,000		61,000	61,000
400 Total Supplies & Materials	15,065	16,670	31,000		64,700		64,700	64,700
600 Total Other Objects	20,925	32,055	47,030		12,500		12,500	12,500
1293 Total Migrant Education	134,562	115,543	245,103		220,296	1.00	220,296	220,296
1400 Summer School Programs								
100 Total Salaries	67,240	226,583	177,617		177,000		177,000	177,000
200 Total Benefits	18,560	64,336	77,567		90,350		90,350	90,350
300 Total Purchased Services	41,182	65,144	35,000		24,850		24,850	24,850
400 Total Supplies & Materials	22,081	63,807	62,328		73,820		73,820	73,820
600 Total Other Objects	6,349	13,674	20,525		14,800		14,800	14,800
1400 Total Summer School Programs	155,413	433,544	373,038		380,820		380,820	380,820
1000 Total Instruction	2,231,322	2,502,477	2,562,989	41.68	2,577,400	49.07	2,577,400	2,577,400
2110 Social Services								
100 Total Salaries	22,934	23,819	31,809	0.80	87,243	2.00	87,243	87,243
200 Total Benefits	18,675	19,042	25,178		53,500		53,500	53,500
300 Total Purchased Services	1,986	2,768	-		1,800		1,800	1,800
400 Total Supplies & Materials	1,949	10,761	20,000		5,000		5,000	5,000
2110 Total Social Services	45,544	56,390	76,987	0.80	147,543	2.00	147,543	147,543
2117 Identification & Recruitment								
100 Total Salaries	82,109	91,686	223,115	2.05	120,246	3.05	120,246	120,246
200 Total Benefits	52,749	55,315	63,823		90,545		90,545	90,545
300 Total Purchased Services	4,939	3,081	10,000		4,500		4,500	4,500
400 Total Supplies & Materials	3,292	-	-		-		-	-
600 Total Other Objects	-	-	-		27,500		27,500	27,500
2117 Total Identification & Recruitment	143,088	150,081	296,938	2.05	242,792	3.05	242,792	242,792
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
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**Budget Detail Sheet
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2122 Counseling								
100 Total Salaries	42,249	93,581	63,626	1.50	81,837	1.65	81,837	81,837
200 Total Benefits	32,692	62,736	46,103		55,067		55,067	55,067
300 Total Purchased Services	-	-	2,000		-		-	-
400 Total Supplies & Materials	-	-	4,618		-		-	-
600 Total Other Objects	658	-	-		3,200		3,200	3,200
2122 Total Counseling	75,599	156,317	116,347	1.50	140,105	1.65	140,105	140,105
2190 Student Support Services								
100 Total Salaries	48,988	52,489	100,960	0.45	51,975	0.45	51,975	51,975
200 Total Benefits	24,317	25,191	27,082		28,613		28,613	28,613
300 Total Purchased Services	486	273	13,260		2,500		2,500	2,500
400 Total Supplies & Materials	6,340	2,516	4,340		14,000		14,000	14,000
600 Total Other Objects	-	191	-		-		-	-
2190 Total Student Support Services	80,132	80,661	145,642	0.45	97,088	0.45	97,088	97,088
2219 Improvement of Instruction Services								
100 Total Salaries	67,199	75,248	114,442	1.00	65,344	1.00	65,344	65,344
200 Total Benefits	37,954	42,854	83,364		42,947		42,947	42,947
2219 Total Impr. of Instr. Services	105,153	118,102	197,806	1.00	108,291	1.00	108,291	108,291
2230 Assessment and testing								
100 Total Salaries	401	446	-		-		-	-
200 Total Benefits	118	63	-		-		-	-
600 Total Other Objects	-	40	-		-		-	-
2230 Assessment and testing	519	549	-		-		-	-
2240 Instructional Staff Development								
100 Total Salaries	48,171	37,098	24,102	0.20	19,856	0.20	19,856	19,856
200 Total Benefits	23,258	17,488	14,239		11,312		11,312	11,312
300 Total Purchased Services	43,144	51,373	10,000		27,442		27,442	27,442
400 Total Supplies & Materials	3,876	-	1,332		6,844		6,844	6,844
600 Total Other Objects	9,106	14,278	11,175		9,832		9,832	9,832
2240 Total Instructional Staff Development	127,555	120,237	60,848	0.20	75,285	0.20	75,285	75,285
2490 Other Support Services								
300 Total Purchased Services	-	155	-		750		750	750
2490 Total Other Support Services	-	155	-		750		750	750
2542 Care & Upkeep of Building								
300 Total Purchased Services	-	155	-		-		-	-
2542 Total Care & Upkeep of Building	-	155	-		-		-	-

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2630 Information Services								
100 Total Salaries	12,665	11,993	42,360	0.35	-		-	-
200 Total Benefits	8,545	4,898	6,325		-		-	-
300 Total Purchased Services	-	19	-		-		-	-
400 Total Supplies & Materials	2,588	1,853	10,000		-		-	-
2630 Total Information Services	23,798	18,763	58,685	0.35	-		-	-
2640 Volunteer Services								
400 Total Supplies & Materials	2,215	-	-		-		-	-
2640 Total Volunteer Services	2,215	-	-		-		-	-
2660 Technology								
100 Total Salaries	-	-	-		51,709	1.00	51,709	51,709
200 Total Benefits	-	-	-		34,227		34,227	34,227
400 Total Supplies & Materials	-	-	-		18,533		18,533	18,533
600 Total Other Objects	-	-	-		6,925		6,925	6,925
2660 Total Technology	-	-	-		111,394	1.00	111,394	111,394
2000 Total Support Services	608,505	701,411	953,253	6.35	923,248	9.35	923,248	923,248
3120 Food Preparation and Dispensing Services								
400 Total Supplies & Materials	-	-	4,000		-		-	-
3120 Food Preparation and Dispensing Services	-	-	4,000		-		-	-
3370 Non Public School Student Services								
100 Total Salaries	28,745	75,718	93,224	1.50	62,445	1.40	62,445	62,445
200 Total Benefits	13,774	30,522	40,688		32,669		32,669	32,669
300 Total Purchased Services	11,605	24,413	9,000		10,250		10,250	10,250
400 Total Supplies & Materials	9,592	16,358	10,000		18,000		18,000	18,000
3370 Total Non Public School Services	63,715	147,011	152,912	1.50	123,365	1.40	123,365	123,365
3000 Total Enterprise & Community Serv.	63,715	147,011	156,912	1.50	123,365	1.40	123,365	123,365
Total Requirements	2,903,542	3,350,900	3,673,153	49.53	3,624,012	59.82	3,624,012	3,624,012

State and Local Grants
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Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest	3.80	6	-		-		-	-
1920 Donations								
Activities Fund	3,825		-		-		-	-
Family Services	1,983	2,140	2,000		2,000		2,000	2,000
NW Health Foundation Grant	3,000	1,500	-		-		-	-
1920 Total Donations	8,808	3,646	2,000		2,000		2,000	2,000
1990 Miscellaneous								
OSBA Scholarship	5,000	2,500	2,500		-		-	-
Response to Intervention	69,983	40,271	60,376		53,322		53,322	53,322
Aiken PBIS	2,012	4,091	3,000		3,000		3,000	3,000
1990 Total Miscellaneous	76,995	46,861	65,876		56,322		56,322	56,322
2200 Miscellaneous County Funding								
Malheur Promise College Credit	-	12,113	15,000		-		-	-
2200 Total Miscellaneous County	-	12,113	15,000		-		-	-
3299 Restricted State Grants								
SMILE	7,908	9,355	7,000		7,000		7,000	7,000
CTE State Grants	26,308	48,319	44,750		44,000		44,000	44,000
Measure 98 CTE Funds	178,646	491,675	351,000		571,000		571,000	571,000
ELL Oregon HB 3499	182,709	207,571	190,000		100,000		100,000	100,000
Outdoor School Grant	-	90,147	100,150		100,150		100,150	100,150
3299 Total Restricted State Grants	395,570	847,068	692,900		822,150		822,150	822,150
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	12,546	16,200	-		-		-	-
Family Services	263	1,339	2,200		161		161	161
Goldman Sachs Philanthropic Fund	150	150	150		150		150	150
ASPIRE	8,417	8,417	8,417		8,417		8,417	8,417
SMILE	4,272	1,975	4,059		243		243	243
Activities Fund	-	3,829	3,840		3,840		3,840	3,840
Maybelle Clark McDonald Grant	1,912	1,912	1,914		-		-	-
Aiken PBIS	2,177	-	-		-		-	-
CTE State Grant	-	874	-		-		-	-
NW Health Foundation Grant	1,537	3,925	3,100		3,953		3,953	3,953
OSBA Scholarship	-	5,000	2,500		2,500		2,500	2,500
5400 Total Beginning Fund Balance	31,275	43,622	26,180		19,263		19,263	19,263
Total Resources	514,648	955,309	803,956		901,736		901,736	901,736

**State and Local Grants
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**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1000 Instruction								
1111 Elementary Instruction								
100 Total Salaries	-	17,690	19,000		19,000		19,000	19,000
200 Total Benefits	-	5,509	7,150		7,150		7,150	7,150
300 Total Purchased Services	18	61,417	68,500		68,500		68,500	68,500
400 Total Supplies & Materials	-	5,999	7,000		7,000		7,000	7,000
1111 Total Elementary Instruction	18	90,615	101,650		101,650		101,650	101,650
1131 High School Instruction								
100 Total Salaries	-	-	68,491	1	71,612	1	71,612	71,612
200 Total Benefits	-	-	45,169		41,030		41,030	41,030
300 Total Purchased Services	124,600	145,826	103,417		14,217		14,217	14,217
400 Total Supplies & Materials	26,551	47,993	73,580		34,450		34,450	34,450
600 Total Other Objects	1,345	1,493	-		-		-	-
1131 Total High School Instruction	152,496	195,311	290,657	1	161,309	1	161,309	161,309
1132 High School Extracurricular								
100 Total Salaries	-	-	-		3,247		3,247	3,247
200 Total Benefits	-	-	-		1,230		1,230	1,230
400 Total Supplies & Materials	-	-	3,840		3,840		3,840	3,840
1132 Total High School Extracurricular	-	-	3,840		8,317		8,317	8,317
1291 English Second Language Programs								
100 Total Salaries	62,700	55,723	37,301	1.86	32,949	1.86	32,949	32,949
200 Total Benefits	26,936	34,248	16,897		16,095		16,095	16,095
300 Total Purchased Services	77,476	90,000	80,000		20,000		20,000	20,000
400 Total Supplies & Materials	6,005	20,560	10,802		15,956		15,956	15,956
600 Total Other Objects	9,591	7,040	15,000		7,500		7,500	7,500
1291 Total English Second Language Program	182,709	207,571	160,000	1.86	92,500	1.86	92,500	92,500
1299 Other Programs								
100 Total Salaries	8,898	8,601	9,500		5,950		5,950	5,950
200 Total Benefits	3,148	2,810	2,659		2,393		2,393	2,393
400 Total Supplies & Materials	159	128	900		900		900	900
1299 Total Other Programs	12,205	11,539	13,059		9,243		9,243	9,243
1000 Total Instruction	347,427	505,036	569,206	2.86	373,019	2.86	373,019	373,019

**State and Local Grants
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**Budget Detail Sheet
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Social Services								
300 Total Purchased Services	21,500	18,800	20,000		20,000		20,000	20,000
600 Total Other Objects	9,377	-	-		-		-	-
2110 Total Social Services	30,877	18,800	20,000	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	-	-
2219 Improvement of Instruction								
100 Total Salaries	37,104	20,754	89,651	1.25	91,272	1.25	91,272	91,272
200 Total Benefits	20,439	10,753	57,384		53,769		53,769	53,769
300 Total Purchased Services	8,206	6,384	15,000		7,000		7,000	7,000
400 Total Supplies & Materials	176	-	7,000		7,000		7,000	7,000
600 Total Other Objects	-	2,380	5,000		5,000		5,000	5,000
2219 Total Improvement of Instruction	65,924	40,271	174,036	1.25	164,042	1.25	164,042	164,042
2240 Instructional Staff Development								
100 Total Salaries	-	-	20,000		7,500		7,500	7,500
300 Total Purchased Services	405	-	-		-		-	-
2240 Total Instructional Staff Development	405	-	20,000		7,500		7,500	7,500
2410 Office of the Principal Services								
100 Total Salaries	-	372	-		-		-	-
200 Total Benefits	-	129	-		-		-	-
400 Total Supplies & Materials	4,783	3,398	1,500		1,500		1,500	1,500
2240 Total Office of the Principal Services	4,783	3,899	1,500		1,500		1,500	1,500
2542 Care & Upkeep of Building								
400 Total Supplies & Materials	-	2,096	3,100		3,953		3,953	3,953
500 Total Capital Outlay	18,821	163,535	-		329,561		329,561	329,561
2542 Total Care & Upkeep of Building	18,821	165,631	3,100		333,514		333,514	333,514
2630 Information Services								
300 Total Purchased Services	156	579	1,000		-		-	-
400 Total Supplies & Materials	752	1,146	3,200		2,161		2,161	2,161
2630 Total Information Services	907	1,725	4,200		2,161		2,161	2,161
2660 Technology								
400 Total Supplies & Materials	-	178,499	10,000		-		-	-
2660 Total Technology	-	178,499	10,000		-		-	-
2000 Total Support Services	123,603	408,826	232,836	1.25	528,717	1.25	528,717	528,717

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**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
5000 Transfers								
700 Total Transfers	-	-	1,914		-		-	-
5000 Total Transfers	-	-	1,914		-		-	-
7000 Unappropriated Ending Fund Balance	-	-	-		-		-	-
Total Requirements	471,030	913,862	803,956	4.11	901,736	4.11	901,736	901,736

Fund 201 Cafeteria

**Budget Detail Sheet
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	18,967	16,634	20,000		20,000		20,000	20,000
1990 Misc Revenue	14,159	82	15,000		10,000		10,000	10,000
3102 State School Fund - School Lunch	16,309	16,899	17,000		17,500		17,500	17,500
3299 Restricted State Grant	3,756	4,834	6,000		6,000		6,000	6,000
4500 Restricted Federal Revenue	1,811,121	1,876,396	1,800,000		1,900,000		1,900,000	1,900,000
4900 Commodity Revenue	124,546	129,777	125,000		130,000		130,000	130,000
5400 Cash on Hand	1,528,092	1,813,347	1,600,000		1,600,000		1,600,000	1,600,000
Total Resources	3,516,950	3,857,969	3,583,000		3,683,500		3,683,500	3,683,500

Fund 201 Cafeteria

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	98,046	94,251	143,552	3.00	146,027	3.00	146,027	146,027
200 Total Benefits	58,262	56,815	98,672		89,541		89,541	89,541
300 Total Purchased Services	2,741	5,735	6,700		6,700		6,700	6,700
600 Total Other Objects	51	245	200		1,500		1,500	1,500
3110 Total Food Services Director	159,099	157,046	249,123	3.00	243,768	3.00	243,768	243,768
3120 Food Preparation								
100 Total Salaries	326,567	386,085	408,559	19.75	447,728	21.25	447,728	447,728
200 Total Benefits	218,149	264,077	334,975		349,121		349,121	349,121
300 Total Purchased Services	26,004	29,366	49,700		61,000		61,000	61,000
400 Total Supplies & Materials	791,456	759,878	990,736		1,087,906		1,087,906	1,087,906
500 Total Capital Outlay	59,922	157,296	1,060,000		1,000,000		1,000,000	1,000,000
600 Total Other Objects	79,764	97,764	90,000		90,000		90,000	90,000
3120 Total Food Preparation	1,501,862	1,694,466	2,933,971	19.75	3,035,754	21.25	3,035,754	3,035,754
3130 Food Delivery								
100 Total Salaries	24,090	45,781	48,753	1.50	51,281	1.50	51,281	51,281
200 Total Benefits	15,709	35,990	42,153		43,697		43,697	43,697
300 Total Purchased Services	2,843	5,668	5,000		5,000		5,000	5,000
400 Total Supplies & Materials	26	125	4,000		4,000		4,000	4,000
500 Total Capital Outlay	-	6,500	-		-		-	-
3130 Total Food Delivery	42,668	94,065	99,906	1.50	103,978	1.50	103,978	103,978
3000 Total Enterprise & Community Serv.	1,703,629	1,945,577	3,283,000	24.25	3,383,500	25.75	3,383,500	3,383,500
7000 Unappropriated Ending Fund Balance	1,813,321	1,912,392	300,000		300,000		300,000	300,000
Total Requirements	3,516,950	3,857,969	3,583,000	24.25	3,683,500	25.75	3,683,500	3,683,500

Fund 202 Student Body Funds

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1740 Dues & Fees	-	-	30,000		-		-	-
1760 Club Fund Raising	268,557	272,304	400,000		325,000		325,000	325,000
1790 Other Co-Curricular	-	-	5,765		-		-	-
5400 Cash on Hand	191,820	223,241	140,000		140,000		140,000	140,000
Total Resources	460,377	495,545	575,765		465,000		465,000	465,000
Requirements:								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services	-	-	11,000		11,000		11,000	11,000
400 Total Supplies & Materials	237,137	259,496	424,765		314,000		314,000	314,000
1299 Total Special Programs	237,137	259,496	435,765		325,000		325,000	325,000
1000 Total Instructional Services	237,137	259,496	435,765		325,000		325,000	325,000
7000 Unappropriated Ending Fund Balance	223,241	236,049	140,000		140,000		140,000	140,000
Total Requirements	460,377	495,545	575,765		465,000		465,000	465,000

Fund 299 Medicaid Reimbursement Fund

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	116,808	52,463	100,000		100,000		100,000	100,000
5400 Cash on Hand	69,165	125,240	120,000		55,000		55,000	55,000
Total Resources	185,974	177,704	220,000		155,000		155,000	155,000
Requirements:								
1000 Instructional Services								
1250 Special Education								
100 Total Salaries	3,063	2,432	20,000		20,000		20,000	20,000
200 Total Benefits	1,065	827	-		-		-	-
400 Total Supplies & Materials	160	6,498	-		30,000		30,000	30,000
1250 Total Special Education	4,288	9,757	20,000		50,000		50,000	50,000
1000 Total Instructional Services	-	-	20,000		50,000		50,000	50,000
2000 Support Services								
2190 Student Support Services								
100 Total Salaries	18,397	-	-		-		-	-
200 Total Benefits	16,007	-	-		-		-	-
300 Total Purchased Services	19,119	13,306	30,000		30,000		30,000	30,000
400 Total Supplies & Materials	2,923	2,496	105,000		15,000		15,000	15,000
2190 Total Student Support Services	56,446	15,802	135,000		45,000		45,000	45,000
2240 Instructional Staff Development								
100 Total Salaries	-	-	40,000		40,000		40,000	40,000
200 Total Benefits	-	-	-		-		-	-
400 Total Supplies & Materials	-	-	25,000		20,000		20,000	20,000
2240 Total Instructional Staff Development	-	-	65,000		60,000		60,000	60,000
2000 Total Support Services	56,446	15,802	200,000		105,000		105,000	105,000
7000 Unappropriated Ending Fund Balance	129,528	161,902	-		-		-	-
Total Requirements	185,974	177,704	220,000		155,000		155,000	155,000

Fund 300 Bond Debt Service Fund

Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes	1,106,943	1,127,855	1,065,045		1,065,045		1,065,045	1,065,045
1112 Delinquent Taxes	41,678	42,233	30,000		35,000		35,000	35,000
1113 County Land Sales	4,002	5,343						
1510 Interest on Investments	124,691	220,278	150,000		175,000		175,000	175,000
4500 Restricted Federal Revenue	910,603	914,503	908,000		908,000		908,000	908,000
5400 Cash on Hand	6,639,998	7,794,874	8,675,000		9,795,000		9,795,000	9,795,000
Total Resources	8,827,915	10,105,086	10,828,045		11,978,045		11,978,045	11,978,045
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	1		5		5		5	5
2521 Business Services	1	-	5		5		5	5
2000 Total Support Services	1	-	5		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
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	7,794,874	9,072,046	9,795,000		10,945,000		10,945,000	10,945,000
7000 Unappropriated Ending Fund Balance	7,794,874	9,072,046	9,795,000		10,945,000		10,945,000	10,945,000
Total Requirements	8,827,915	10,105,086	10,828,045		11,978,045		11,978,045	11,978,045

**Fund 301 Pension Bond
Debt Service Fund**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	8,290	12,417	8,000		8,000		8,000	8,000
1970 Services Provided Other Funds	971,091	1,011,451	996,098		1,076,098		1,076,098	1,076,098
5400 Cash on Hand	368,639	468,937	-		-		-	-
Total Resources	1,348,019	1,492,805	1,004,098		1,084,098		1,084,098	1,084,098
Requirements:								
2000 Support Services								
2649 Other Staff Services								
300 Total Purchased Services	11	41	100		100		100	100
2649 Total Other Staff Services	11	41	100		100		100	100
2000 Total Support Services	11	41	100		100		100	100
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	198,149	200,945	202,358		665,000		665,000	665,000
621 Interest, Excluding Bus and Bus Improve	680,924	723,127	801,640		418,998		418,998	418,998
5110 Total Debt Service	879,072	924,072	1,003,998		1,083,998		1,083,998	1,083,998
5000 Total Other Uses	879,072	924,072	1,003,998		1,083,998		1,083,998	1,083,998
7000 Unappropriated Ending Fund Balance	468,937	568,692	-		-		-	-
Total Requirements	1,348,019	1,492,805	1,004,098		1,084,098		1,084,098	1,084,098

Fund 420 Building Improvement

Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	39,465	83,321	-		-		-	-
5200 Transfers In	777,000	204,355	190,000		190,000		190,000	190,000
5400 Cash on Hand	649,857	1,107,910	1,250,000		1,350,000		1,350,000	1,350,000
Total Resources	1,466,323	1,395,586	1,440,000		1,540,000		1,540,000	1,540,000
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services	32,181	22,425	140,000		140,000		140,000	140,000
500 Total Capital Outlay	326,231	95,860	1,300,000		1,400,000		1,400,000	1,400,000
4150 Total Bldg Acq., Const., & Imp	358,412	118,285	1,440,000		1,540,000		1,540,000	1,540,000
4000 Total Facilities Acq. & Const.	358,412	118,285	1,440,000		1,540,000		1,540,000	1,540,000
7000 Unappropriated Ending Fund Balance	1,107,910	1,277,302	-		-		-	-
Total Requirements	1,466,323	1,395,586	1,440,000		1,540,000		1,540,000	1,540,000

Fund 430 Equipment Replacement
 Reserve fund per ORS 294.525

Budget Detail Sheet
 JULY 1, 2020 TO JUNE 30, 2021

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
5200 Transfers In	-	73,105	40,000		40,000		40,000	40,000
5300 Compensation for assets	1,705	3,315	-		-		-	-
5400 Cash on Hand	92,249	53,754	25,000		90,000		90,000	90,000
Total Resources	93,954	130,174	65,000		130,000		130,000	130,000
Requirements:								
2000 Support Services								
2542 Care & Upkeep of Buildings								
500 Total Capital Outlay	40,200	65,509	65,000		130,000		130,000	130,000
2542 Total Care & Upkeep of Buildings	40,200	65,509	65,000		130,000		130,000	130,000
2000 Support Services	40,200	65,509	65,000		130,000		130,000	130,000
7000 Unappropriated Ending Fund Balance	53,754	64,664	-		-		-	-
Total Requirements	93,954	130,174	65,000		130,000		130,000	130,000

Fund 440 Technology
Reserve fund per ORS 294.525

Budget Detail Sheet
 JULY 1, 2020 TO JUNE 30, 2021

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
5200 Transfers In	63,000	63,000	63,000		63,000		63,000	63,000
5400 Cash on Hand	19,421	12,173	10,000		9,100		9,100	9,100
Total Resources	82,421	75,173	73,000		72,100		72,100	72,100
Requirements:								
2000 Support Services								
2660 Technology								
542 Replacement Equipment	70,248	70,298	-		-		-	-
550 Technology Equipment			73,000		72,100		72,100	72,100
2660 Total Technology	70,248	70,298	73,000		72,100		72,100	72,100
2000 Total Support Services	70,248	70,298	73,000		72,100		72,100	72,100
7000 Unappropriated Ending Fund Balance	12,173	4,875	-		-		-	-
Total Requirements	82,421	75,173	73,000		72,100		72,100	72,100

Fund 450 Chromebooks
Reserve fund per ORS 294.525

Budget Detail Sheet
 JULY 1, 2020 TO JUNE 30, 2021

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenues	-	10,655	9,000					
5400 Cash on Hand	-	-	8,700		12,000		12,000	12,000
Total Resources	-	10,655	17,700		12,000		12,000	12,000
Requirements:								
2000 Support Services								
2660 Technology								
400 Total Supplies & Materials	-	1,266	17,700		12,000		12,000	12,000
2660 Total Technology	-	-	17,700		12,000		12,000	12,000
2000 Total Support Services	-	-	17,700		12,000		12,000	12,000
7000 Unappropriated Ending Fund Balance	-	10,655	-		-		-	-
Total Requirements	-	10,655	17,700		12,000		12,000	12,000

Fund 510 OHS Tiger Shoppe / O+ Fund

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	7,502	8,144	7,100		9,000		9,000	9,000
5400 Cash on Hand	4,460	696	-		300		300	300
Total Resources	11,962	8,840	7,100		9,300		9,300	9,300
Requirements:								
2000 Support Services								
2410 Principal's Office								
400 Total Supplies & Materials	2,493	24	-		2,200		2,200	2,200
2410 Principal's Office	2,493	24	-		2,200		2,200	2,200
2633 Public Information Services								
400 Total Supplies & Materials	8,773	6,992	7,100		7,100		7,100	7,100
2633 Total Public Information Services	8,773	6,992	7,100		7,100		7,100	7,100
2000 Total Support Services	11,266	7,016	7,100		7,100		7,100	7,100
7000 Unappropriated Ending Fund Balance	696	1,824	-		-		-	-
Total Requirements	11,962	8,840	7,100		9,300		9,300	9,300

Fund 515 OHS Teen Parent Program

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	7,942	7,652	9,700		9,700		9,700	9,700
3299 Restricted State Grants-in-aid	-	4,101	-		2,600		2,600	2,600
4500 Restricted Federal Grants	9,546	2,333	-		-		-	-
5200 Transfers In	25,000	-	1,914		-		-	-
5400 Cash on Hand	11,930	23,107	19,000		16,495		16,495	16,495
Total Resources	54,418	37,193	30,614		28,795		28,795	28,795
Requirements:								
1000 Instructional Services								
1292 Teen Parent Programs								
100 Total Salaries	22,959	21,526	22,205	1.24	20,878	1.14	20,878	20,878
200 Total Benefits	7,314	6,862	7,899		7,917		7,917	7,917
400 Total Supplies & Materials	896	442	510		-		-	-
600 Total Other Uses	143	125	-		-		-	-
1292 Total Teen Parent Programs	31,311	28,955	30,614	1.24	28,795	1.14	28,795	28,795
1000 Total Instructional Services	31,311	28,955	30,614	1.24	28,795	1.14	28,795	28,795
2000 Support Services								
2190 Student Support Services								
100 Total Salaries	-	87	-		-		-	-
200 Total Benefits	-	29	-		-		-	-
2190 Student Support Services	-	116	-		-		-	-
2000 Total Support Services	-	116	-		-		-	-
7000 Unappropriated Ending Fund Balance	23,107	8,122	-		-		-	-
Total Requirements	54,418	37,193	30,614	1.24	28,795	1.14	28,795	28,795

Fund 520 OHS Concessions

Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1750 Concessions Revenue	-	7,769	10,000		-		-	-
Total Resources	-	7,769	10,000		-		-	-
Requirements:								
3000 Enterprise & Community Services								
3190 Other Food Services								
100 Total Salaries	-	380	300		-		-	-
200 Total Benefits	-	111	100		-		-	-
400 Total Supplies & Materials	-	7,279	9,600		-		-	-
3190 Other Food Services	-	7,769	10,000		-		-	-
3000 Total Enterprise & Community Services	-	7,769	10,000		-		-	-
7000 Unappropriated Ending Fund Balance	-	-	-		-		-	-
Total Requirements	-	7,769	10,000	0.00	-	0.00	-	-

****Operated in 2019-20 within OHS Student Body Club Accounts****

**Fund 601 Internal Service Fund
Unemployment**

**Budget Detail Sheet
JULY 1, 2020 TO JUNE 30, 2021**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2019-2020		2020-2021 Budget			
	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
5400 Cash on Hand	425,258	421,861	415,000		410,000		410,000	410,000
Total Resources	425,258	421,861	415,000		410,000		410,000	410,000
Requirements:								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	3,397	6,500	415,000		410,000		410,000	410,000
2649 Total Other Staff Services	3,397	6,500	415,000		410,000		410,000	410,000
2000 Total Support Services	3,397	6,500	415,000		410,000		410,000	410,000
7000 Unappropriated Ending Fund Balance	421,861	415,361						
Total Requirements	425,258	421,861	415,000		410,000		410,000	410,000