

ESD Resolution & Contract Services

^ Purchased with ESD Resolution Funds (This money goes directly to the ESD to be used for CCSD services. These services are not budgeted by the district.)

* Purchased as a contract with the ESD (This money is budgeted by the district and paid to the ESD.)

	<u>Location in Budget</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
<u>ADAPTIVE LIFE SKILLS</u>									
Life Skills Classroom Teacher, Aides & Supplies	Pg. 8	^	^	^	^	^	^	^	^
Nursing Evaluations/Protocols							^	^	^
<u>SPECIAL EDUCATION</u>									
School Psychologist	Obj 310	*	*	*	*	^	^	^	^
Occupational/Physical Therapy	Pg. 15, Obj 310	*	*	*	*	^ and *	*	^	^
K-12 Speech/ECSE Evals	Pg. 14, Obj 310	^	^	*	*	*	*	^ and *	*
Autism Evaluation	Pg. 8, Obj 310	*	*	*	*	*	*	*	*
Special Education Director Services	Pg. 16, Obj 310	*	*	^	^ and *	^	^	^	^
<u>TECHNOLOGY SERVICES</u>									
Technology Consortium	Pg. 29, Obj 310	*	*	*	*	*	no contract	no contract	no contract
SCAN/Filtering	Pg. 29, Obj 352	*	*	*	*	*	*	no contract	no contract
Schoolmaster	Pg. 29, Obj 310	*	*	*	*	*	no contract	no contract	no contract
Oregon School Accounting Software/Visions	Pg. 24, Obj 470	*	*	*	*	*	*	*	*
<u>SCHOOL IMPROVEMENT</u>									
School Improvement Consortium	Pg. 17, Obj 310	no contract	no contract	no contract	no contract	no contract	no contract	no contract	no contract
<u>FEE FOR SERVICE</u>									
E-rate	Pg. 24, Obj 310	*	*	*	*	*	*	*	*
Extended School Year: OT & PT Services	Pg. 8	^	^	^	^	^	^	^	^
Medicaid Fee for Service Billing	Pg. 24, Obj 310	*	no contract	no contract	no contract	no contract	no contract	*	*
Aesop/Veritime	Pg. 21, Obj 310			*	*	*	*	*	*
Human Resources/Personnel Services	Pg. 21, Obj 310			*	*	no contract	no contract	no contract	no contract

2020-21 Extracurricular Payroll

Jr. High (Function 1122, Object 130) pg. 4

	<u>Salary</u>
Athletic	16,112.00
Non-Athletic	3,792.00
Total	19,904.00

Athletic: Athletic Coordinator, Football Coach, Cross Country Coach, Track Coach, Volleyball Coach-7th/8th, Boys Basketball Coach-7th, Boys Basketball Coach-8th, Girls Basketball Coach-7th/8th

Non-Athletic: Student Council Advisor, Music Activities Director

High School (Function 1132, Object 130) pg. 6

	<u>Salary</u>
Athletic	57,041.00
Non-Athletic	14,893.00
Total	71,934.00

Athletic: Athletic Director, Head Football Coach, Asst. Football Coaches (2), Head Volleyball Coach, Asst. Volleyball Coach (JV), Head Boys Basketball Coach, Asst. Boys Basketball Coach (JV), Head Girls Basketball Coach, Asst. Girls Basketball Coach (JV), Head Baseball Coach, Head Softball Coach, Head Wrestling Coach, Head Cross Country Coach, Head Track Coach, Rally Advisor, Soccer Coach

Non-Athletic: Student Council Advisor, Jr. Class Advisor, Asst. Jr. Class Advisor, Yearbook Advisor, Pep Band, Mathletes Advisor, Knowledge Bowl Advisor

Central Curry School District #1
FTE Distribution

Account Number	Description	2019-20 Projected FTE	2019-20 Actual FTE*	2020-21 Projected FTE
100-1111-111-131-050	K-5 Elementary, Licensed	10.63	10.67	10.93
100-1111-112-131-050	K-5 Elementary, Classified	4.34	3.78	3.78
100-1121-111-131-XXX	6-8 Middle School, Licensed	6.57	6.75	6.33
100-1121-112-131-050	6-8 Middle School, Classified	0.79	1.03	1.03
100-1131-111-608-XXX	High School, Licensed	8.07	7.85	7.97
100-1132-111-608	High School Extracurricular	0.29	0.28	0.29
100-1250-111-XXX-320	Spec. Ed.-Resource Rooms, Licensed	1.21	1.43	0.57
100-1250-112-XXX-320	Spec. Ed.-Resource Rooms, Classified	2.62	3.50	4.00
100-1291-111	Eng. 2nd Language Program, Licensed	0.17	0.17	0.14
100-2120-111-XXX	Guidance Services, Licensed	0.97	0.60	0.13
100-2120-112-608	Guidance Services, Classified (ASPIRE)	0.25	0.25	0.25
100-2220-112	Educational Media, Classified	2.00	2.00	2.00
100-2310-112	Board of Education, Classified	0.05	0.05	0.05
100-2320-113	Executive Administration	0.80	0.80	0.80
100-2410-111-XXX	Office of the Principal, Licensed	0.00	0.00	0.00
100-2410-112-XXX	Office of the Principal, Classified	3.45	4.16	4.14
100-2410-113-XXX	Office of the Principal, Administrator	2.00	2.00	2.00
100-2520-112	Fiscal Services	2.50	3.00	3.00
100-2540-112-XXX	Operation & Maintenance of Buildings	3.50	3.44	3.44
100-2550-112-000-XXX	Student Transportation	4.46	4.63	4.63
100-2660-112	Technology Services	0.00	0.00	0.00
100-3100-112-XXX	Food Services	4.00	4.00	4.00
Total General Fund		58.67	60.39	59.48

Total Extracurricular/Licensed	0.29	0.28	0.29
Total Licensed	27.62	27.47	26.07
Total Classified	27.96	29.84	30.32
Total Administrator	2.80	2.80	2.80

Total General Fund	58.67	60.39	59.48
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Account Number	Description	2019-20 Projected FTE	2019-20 Actual FTE*	2018-19 Projected FTE
203-1121-111-XXX	Gear-Up, Licensed	0.00	0.00	0.00
203-2120-130-000	Gear-Up, Addt'l	0.46	0.44	0.45
204-2640-130	Wellness Grant, Addt'l	0.13	0.00	0.00
211-1272-111-131	Title I-A, Licensed	1.00	1.00	0.70
211-1272-112-131	Title I-A, Classified	1.00	1.00	0.50
224-1111-112-131-050	RC Garden Coordinator, Classified	0.19	0.19	0.19
224-1112-112-131-050	RC Garden Coordinator, Classified	0.06	0.06	0.06
225-1131-111-608-XXX	HS Grad, Licensed	0.25	0.58	0.33
225-2120-111-608	HS Grad, Licensed	0.50	0.50	0.50
225-1280-111-608	HS Grad, Licensed	0.00	0.38	0.38
230-1250-111-XXX-320	IDEA, Licensed	0.50	0.00	1.00
230-1250-112-XXX-320	IDEA, Classified	0.75	0.00	0.00
242-2110-112-608	ESSA-Improvement, Classified	0.47	0.38	0.38
243-1111-111-131-050	ESSER, Licensed	0.00	0.00	0.74
245-1111-111-131-050	Student Investment Acct, Licensed	0.00	0.00	1.00
245-2120-111-131	Student Investment Acct, Licensed	0.00	0.00	1.00
Total Special Revenue Funds		5.31	4.53	7.23

Total Licensed	2.25	2.46	5.65
Total Classified/Addt'l	3.06	2.07	1.58

Total Special Revenue Funds	5.31	4.53	7.23
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Total Extracurr./Licensed (All Funds)	0.29	0.28	0.29
Total Licensed (All Funds)	29.87	29.93	31.72
Total Classified (All Funds)	31.02	31.91	31.90
Total Administrator (All Funds)	2.80	2.80	2.80

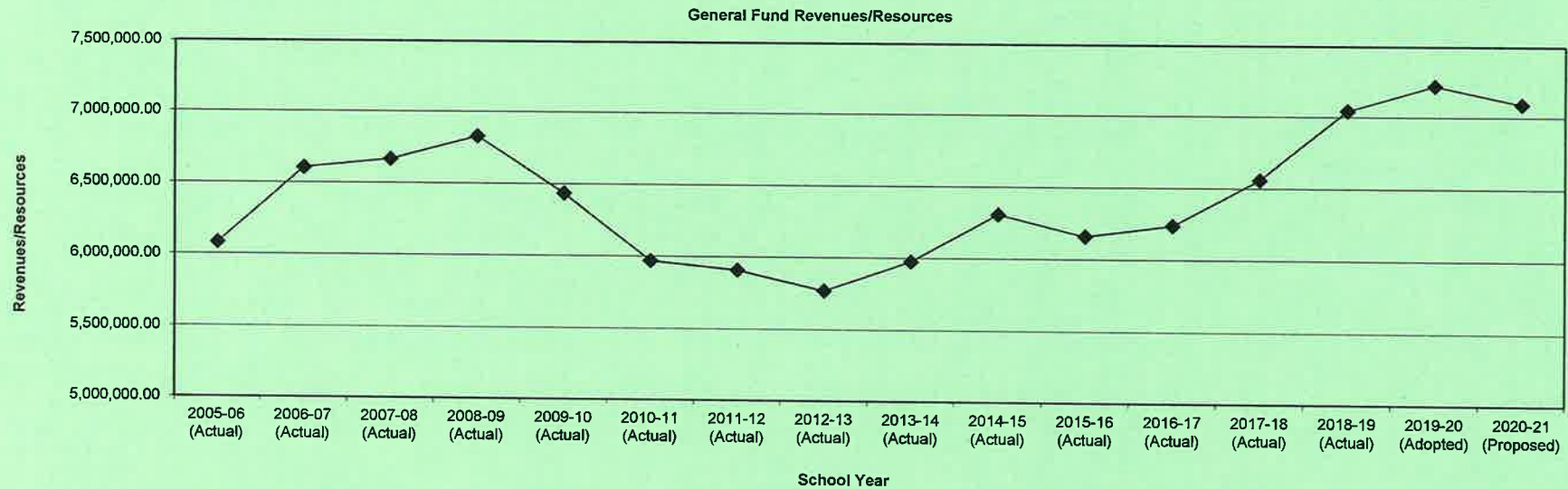
Total Districtwide (All Funds)	63.98	64.92	66.71
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*based on the April 2020 payroll

Central Curry School District #1

District Revenues/Resources - General Fund

<u>School Year</u>	<u>Local</u>	<u>Intermed.</u>	<u>State</u>	<u>Federal</u>	<u>Other</u>	<u>Beg. Fund Bal.</u>	<u>Total</u>
2004-05 (Actual)	2,091,750.51	16,834.20	2,464,993.01	411,066.43	17,232.93	677,714.86	5,679,591.94
2005-06 (Actual)	2,387,807.34	22,779.30	2,636,857.80	392,756.52	14,582.01	628,337.52	6,083,120.49
2006-07 (Actual)	2,483,143.71	27,447.28	2,600,264.81	474,863.23	200,011.51	819,722.74	6,605,453.28
2007-08 (Actual)	2,658,240.51	33,053.17	2,610,500.58	451,567.70	0.00	912,128.73	6,665,490.69
2008-09 (Actual)	2,645,991.00	31,023.91	2,224,965.76	562,529.51	168,200.00	1,195,244.97	6,827,955.15
2009-10 (Actual)	2,629,832.89	30,664.07	2,055,441.16	532,905.81	2,550.00	1,185,326.86	6,436,720.79
2010-11 (Actual)	2,581,021.53	30,915.28	1,725,323.19	698,208.88	450.00	933,849.44	5,969,768.32
2011-12 (Actual)	2,967,705.18	0.00	2,012,678.49	314,274.72	18,447.49	596,551.62	5,909,657.50
2012-13 (Actual)	2,833,314.12	0.00	1,537,500.64	322,974.72	152,324.00	924,674.86	5,770,788.34
2013-14 (Actual)	2,860,519.44	0.00	1,873,222.38	303,824.46	0.00	938,582.12	5,976,148.40
2014-15 (Actual)	2,910,093.81	0.00	2,042,697.78	286,957.51	192,457.00	878,276.85	6,310,482.95
2015-16 (Actual)	2,991,127.72	0.00	1,813,815.73	289,191.51	0.00	1,069,286.06	6,163,421.02
2016-17 (Actual)	3,068,157.66	0.00	2,021,689.09	191,704.58	0.00	959,867.60	6,241,418.93
2017-18 (Actual)	3,194,832.36	0.00	2,113,005.78	263,148.44	0.00	988,316.81	6,559,303.39
2018-19 (Actual)	3,353,583.88	0.00	2,259,317.69	259,816.87	99,945.00	1,071,339.58	7,044,003.02
2019-20 (Adopted)	3,356,099.00	0.00	2,111,000.00	255,000.00	250,000.00	1,250,000.00	7,222,099.00
2020-21 (Proposed)	3,435,613.00	0.00	2,150,500.00	255,000.00	0.00	1,250,000.00	7,091,113.00



Central Curry School District 1

General Fund-100

General Fund Actual and Budgeted Expenditures by Object for Fiscal Years 2017-2021

	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Adopted Budget	2020-21 Proposed Budget
<u>100 Objects-Salaries</u>					
111 Licensed Salaries	1,256,265	1,374,113	1,360,988	1,499,884	1,440,725
112 Classified Salaries	755,910	769,302	803,461	812,301	938,495
113 Administrator Salaries	215,801	228,831	225,868	276,487	289,168
121 Substitutes-Licensed	56,386	64,532	68,699	69,000	78,500
122 Substitutes-Classified	30,875	38,178	28,013	38,000	49,000
130 Additional Salary	102,165	112,341	112,145	118,100	154,010
Total 100 Salaries	2,417,402	2,587,297	2,599,174	2,813,772	2,949,898
<u>200 Objects-Associated Payroll Costs</u>					
211 PERS	272,099	351,493	301,663	360,375	355,715
212 PERS Pickup	127,443	137,485	132,935	154,082	167,952
216 OPSRP	159,730	218,611	241,998	383,530	474,923
220 Social Security	177,527	188,707	190,769	207,573	218,973
231 Workers Compensation	26,440	28,279	29,698	41,772	39,048
232 Unemployment Compensation	2,792	2,467	2,494	2,713	2,862
241 Insurance	900,410	826,001	864,531	1,060,285	1,063,005
242 Annuities	6,240	6,045	5,295	5,370	4,340
245 Tuition Reimbursement	4,303	8,386	2,841	12,000	14,000
Total 200 Associated Payroll Costs	1,676,984	1,767,474	1,772,224	2,227,700	2,340,818
<u>300 Objects-Purchased Services</u>					
310 Instructional/Prof./Technical Services	324,911	257,405	346,066	242,750	256,800
316 Data Processing	7,123	12,921			
322 Repair & Maintenance	50,023	87,732	55,177	156,500	157,500
323 Appraisal Services				6,300	6,300
324 Rentals	37,892	30,107	34,520	62,000	50,000
325 Electricity	82,082	79,079	72,984	83,500	83,500
326 Fuel	60,548	54,345	50,046	70,000	70,000
327 Water & Sewage	29,294	30,474	32,120	41,500	41,000
328 Garbage	25,966	28,173	27,284	31,500	32,500
340 Travel	26,440	18,602	24,634	34,100	37,100
351 Telephone	16,564	17,122	20,999	22,000	26,500
352 Internet	23,790	24,567	22,096	40,000	40,000
353 Postage	4,000	5,250	3,772	8,000	7,000
354 Advertising	1,186	957	3,013	2,500	2,500
355 Printing & Binding	346	326	825	3,000	3,000
381 Audit Services	11,348	11,348	11,300	13,000	13,000
382 Legal Services	20,544	229		38,000	38,000
388 Election Services	733		1,032	5,000	5,000
389 Non-Inst./Prof./Tech. Services	1,627	787	2,101	5,000	5,000
Total 300 Purchased Services	724,417	659,424	707,969	864,650	874,700

	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Adopted Budget	2020-21 Proposed Budget
<u>400 Objects-Supplies & Material</u>					
410 Supplies-Consumable	83,197	81,984	76,199	146,990	145,000
411 AV Materials			16		
412 Library Supplies	464	958	937	2,000	2,000
413 Vehicle Repairs & Parts	6,831	9,825	4,040	8,000	10,000
414 Gas & Oil	31,581	31,683	35,165	51,000	46,000
415 Tires & Batteries	1,546	8,759	4,568	6,000	6,000
417 Cafeteria Supplies	6,781	8,948	10,173	8,000	8,000
418 Commodity Foods	16,934	8,503	17,090	15,000	15,000
420 Textbooks	1,981	20,295	22,746	70,500	-
430 Library Books	968	1,959	1,975	3,000	3,000
440 Periodicals	466	469	331	1,000	1,000
450 Cafeteria Food	116,813	109,355	112,520	150,000	150,000
460 Non-Consumable Items	19,483	9,871	24,778	58,000	53,000
470 Computer Software	14,573	22,065	53,452	44,500	44,500
480 Computer Hardware	1,299	1,350	3,791	10,500	1,500
Total Supplies & Materials	302,917	316,024	367,781	574,490	485,000
<u>500 Objects-Capital Outlay</u>					
520 Buildings Improvement & Acquisition				75,000	
540 Equipment					
541 New Equipment				25,000	
542 Replacement Equipment					
564 Bus/Capital Bus Improvements		19,821	99,945	250,000	
590 Other Capital Outlay					
Total Capital Outlay	0	19,821	99,945	350,000	0
<u>600 Objects-Other Objects</u>					
610 Redemption of Principal	37,219	38,149	69,103	69,305	59,580
622 Capital Bus Improvement Interest	2,862	1,931	978	5,982	7,746
640 Dues & Fees	17,601	24,292	24,631	29,700	31,200
650 Insurance Payments	73,699	73,553	71,351	85,500	96,600
Total Other Objects	131,381	137,925	166,063	190,487	195,126
<u>700 Objects-Transfers</u>					
710 Fund Modifications				1,000	1,000
Total Transfers	0	0	0	1,000	1,000
<u>800 Objects-Other Uses of Funds</u>					
810 Planned Reserve (Contingency)				200,000	244,571
820 Reserved for Next Year					
Total Other Uses of Funds	0	0	0	200,000	244,571
TOTAL GEN. FUND EXPENDITURES BY OBJECT	\$5,253,101	\$5,487,965	\$5,713,156	\$7,222,099	\$7,091,113

PAYROLL & BUDGET INFORMATION 2020-21 BUDGET

1. PERS/OPRSR Retirement Rates

Current and historical employer contribution rates are listed below:

<u>Biennium</u>	<u>PERS (Tier 1 & 2)</u>	<u>OPSRP (Tier 3)</u>
19-21	32.03%	26.58%
17-19	27.20%	21.87%
15-17	22.33%	17.64%
13-15	22.29%	20.29%
11-13	19.48%	17.97%
09-11	14.22%	14.74%
07-09	17.64%	19.91%

Through the negotiation process with employees and action by the school board, the district began to "pick-up" the employees' 6% contribution to their retirement plan in February 2016. This shows in the budget as object 212.

When SB 1049 passed (2019), there were many changes to PERS. One of the changes is significantly increasing expenditures in this budget: **Employers will be invoiced and will pay the current employer rate on all retiree salary beginning January 1, 2020.** This budget includes approximately \$50,000 in additional retirement costs due to this change.

2. Unemployment Rates

Central Curry SD does not pay unemployment claims on a "pay as you go" basis, but rather as a percentage of gross payroll. The money collected from this payroll tax sits in a fund (Local Government Employer Benefit Trust Fund) to pay off the district's unemployment claims. Historically, this fund carried an ample balance to offset any unemployment charges and therefore the district's unemployment rate has been extremely low. In February of 2012, the district was informed that the fund had a deficit balance of over \$38,000 and additional quarterly payments of \$9,638 were required. Quarterly payments of \$3,173 were required in 2013-14. The unemployment rate increased to 2.2% (.022) of payroll in 2013-14, up from 0.3% (.003) in 2012-13. In 2014-15, the rate was slightly dropped to 2.0% (.02) of payroll with no quarterly payments. For 2015-16, the rate once again dropped to 1.2% (.012) of payroll. For 2016-17, the rate was even lower at .1% (.001) of payroll. That is also the current rate for 2020-21.

3. Bargaining Agreements

The licensed bargaining agreement (union contract) expires June 30, 2021. Their contract has a 3.5% (at the base) increase on the licensed salary schedule plus a step increase, and that is reflective in this budget. The non-represented staff also have a 3.5% increase plus step budgeted for 2020-21. The classified bargaining agreement expires June 30, 2022. Their contract has a 6% (at the base) increase on the salary schedule plus a step increase. Those increases are also reflected in this budget

As far as insurance (medical, dental, vision, prescription) is concerned, the employees' insurance premiums have historically been based on a composite rate, meaning the rate was the same regardless of the number of dependents on the plan. Since 2016-17, the rates have been tiered, meaning there are different rates for the four different categories: Employee Only, Employee & Spouse, Employee & Child(ren) and Family. The 2020-21 budget reflects the negotiated district caps.

Current (2019-20) District Monthly Caps for Licensed and Non-Represented Staff:

Employee Only: full cost of specific negotiated plans
Employee & Spouse: \$1,474.74
Employee & Child(ren): \$1,312.22
Family: \$2,069.27

Current (2019-20) District Monthly Caps for Classified:

Employee Only: 729.62
Employee & Spouse: \$1,431.70
Employee & Child(ren): \$1,274.00
Family: \$2,009.00

2020-21 District Monthly Caps for Licensed and Non-Represented Staff:

Employee Only: full cost of specific negotiated plans
Employee & Spouse: \$1,548.48
Employee & Child(ren): \$1,377.83
Family: \$2,172.73

The 2020-21 District Monthly Caps for Classified Staff:

Same as 2019-20

*Employees receive a pro-rata amount of their monthly cap if less than full-time.

Estimated Enrollment and Elementary Class Sizes

<u>Grade Level</u>	<u>April 2014-15</u>	<u>March 2015-16</u>	<u>March 2016-17</u>	<u>March 2017-18</u>	<u>March 2018-19</u>	<u>January 2019-20</u>	<u>Est. 2020-21</u>
K	33	41	33	46	35	44	40
1	34	31	38	32	48	32	44
2	33	34	34	38	36	50	32
3	25	30	27	34	37	34	50
4	29	26	31	27	32	42	34
5	37	34	26	33	30	32	42
6	48	38	32	26	32	29	32
7	40	49	39	33	30	35	29
8	32	42	37	35	36	33	35
9	48	40	44	40	35	40	33
10	30	49	36	42	43	31	40
11	37	31	48	36	38	40	31
12	44	43	32	46	36	37	40
Total	470	488	457	468	468	479	482

Avg Class Sizes Using Estimate

<u>Est. K-5 Enroll</u>	<u>12 Classes</u>	<u>11 Classes</u>	<u>10 Classes</u>	<u>9 Classes</u>	<u>8 Classes</u>	<u>7 Classes</u>
242	20.17	22	24.2	26.89	30.25	34.57

Sample Elementary Class Sizes - 10 Total Classes

<u>Grade K</u> 20	<u>Grade K</u> 20	<u>Grade 1</u> 22	<u>Grade 1</u> 22	<u>Grade 2</u> 28	<u>Grade 2/3</u> 4 + 20 = 24	<u>Grade 3</u> 30
<u>Grade 4</u> 28	<u>Grade 4/5</u> 6 + 16 = 22	<u>Grade 5</u> 26				

Sample Elementary Class Sizes - 11 Total Classes

<u>Grade K</u> 20	<u>Grade K</u> 20	<u>Grade 1</u> 22	<u>Grade 1</u> 22	<u>Grade 2</u> 16	<u>Grade 2</u> 16	<u>Grade 3</u> 25
<u>Grade 3</u> 25	<u>Grade 4</u> 28	<u>Grade 4/5</u> 6 + 16 = 22	<u>Grade 5</u> 26			

Sample Elementary Class Sizes - 12 Total Classes

<u>Grade K</u> 20	<u>Grade K</u> 20	<u>Grade 1</u> 22	<u>Grade 1</u> 22	<u>Grade 2</u> 16	<u>Grade 2</u> 16	<u>Grade 3</u> 25
<u>Grade 3</u> 25	<u>Grade 4</u> 17	<u>Grade 4</u> 17	<u>Grade 5</u> 21	<u>Grade 5</u> 21		