

2020-2021 BUDGET HIGHLIGHTS

State School Fund

- CL budget assumption based on \$8.972 billion K-12 state school fund allocation for 2019-21 biennium on 49/51 split
- Central Linn 20/21 estimate \$4,109,714 reflecting an increase of \$35,922 over 19/20 allocation
- Estimate used for the proposed budget came out 2/25/20. Another estimate is not scheduled until 5/20/20 and is expected to be significantly lower due to economic downturn as a result of the COVID 19 Stay at Home order.
- Every \$100 million decrease of SSF at the state level equates to a \$111,000 cut to Central Linn
- State is likely to backfill SSF, High Cost Disability, and High School Success before Student Investment Account. Student Investment Account revenue based on Corporate Activity Tax which will be significantly less than expected due to very little corporate activity during pandemic closure.

General Fund Revenue

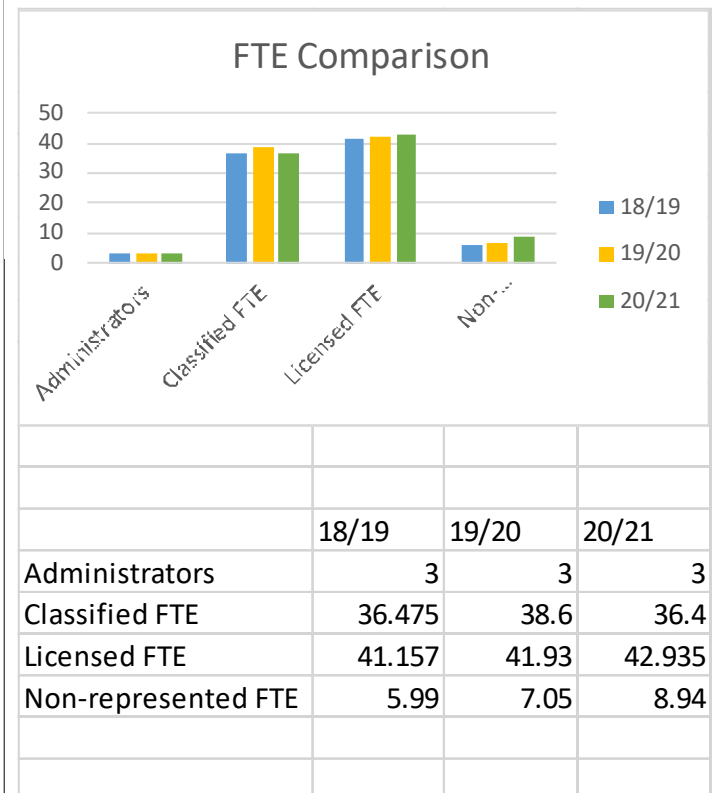
- Taxes: 3% compounded increase on 18/19 actual tax collection; using same figures as submitted to ODE in December for Estimate of Membership and Revenue
- Beginning Fund Balance: calculated on YTD 18/19 expenses and anticipated revenue and expenditures to June 30, 2019. Personnel to receive regular pay through the end of 19/20 school year according to governor executive order. Beginning Fund Balance takes into account slightly less spending on other objects during pandemic school closure.

Liability Insurance

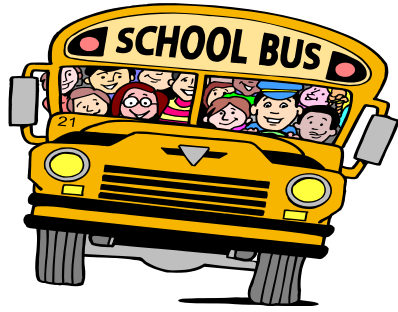
- PACE is recommending a 15% increase over 2019-20 actual rates
- Liability insurance increase reflected in both property and vehicle 2020-21 insurance premiums

Labor Assumptions

- Both union contracts end 6/30/20. Negotiations have been postponed due to closure but expecting to proceed with one year extensions.



BUDGET ADDITIONS AND CHANGES

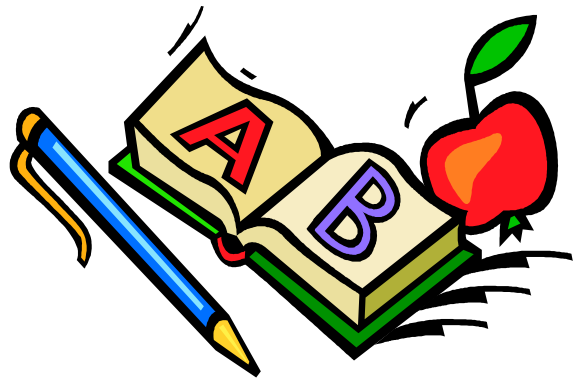


- CLES Music Teacher to full-time 1.0 FTE
- Maintains 3 Teachers for large 3rd grade class
- For the first time ODE has begun to dictate fund numbers for special revenue funds. This is likely due to state monitoring of certain funds. As a result a number of funds are new for Central Linn or moved from their previous locations to match state guidelines. Below is a crosswalk table of special revenue funds numbers.

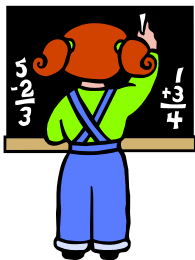
Fund Name	Previous Number	New Number
FOOD SERVICE	201	299
OUTDOOR SCHOOL	210	263
STUDENT INVESTMENT ACCOUNT		251
TITLE IIA	268	212
PERKINS	272	215
HIGH SCHOOL SUCCESS	282	252

FUTURE STATE FUNDING

- All expenses in Fund 251 Student Investment Account are also booked elsewhere in the budget with the anticipation that SIA will not be funded.



Notes:



Central Linn
School District
Purpose

*Individualized
Education for
All Learners*