



Philomath School District 17J

2022-2023

Adopted Budget

1620 Applegate Street
Philomath, OR 97370

philomathsd.net

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Philomath School District 17J

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

June 2022

To the Members of the Philomath School District Community:

After teaching remotely, away from the brick and mortar of our schools, for most of the time since March 2020, we were very excited to bring back students and staff to begin the 2021-2022 school year in-person. Little did we know that the many challenges of the year would make this year feel, in many ways, harder than the last. As your school district, we continued to face trials in the interest of doing our best to educate each and every student, working toward our vision, ***"to graduate every student and transition each into a job, training, or college"***.

Amidst both the difficult and the beautiful moments, we believe that brighter days continue to be ahead. Through everything the last year has provided, I am happy to present the enclosed budget for the 2022-2023 School Year, incorporating explanations for funding changes to assist the district as it continues to rebound from lost learning, relationship struggles, and social emotional hardships. This is our year to recapture a stronger sense of belonging for our students, staff, families, and community.

State School Funds (SSF), approximately \$13.5 million for Philomath, along with local property taxes and the generosity of Philomath residents through passage of the Local Option Levy in 2018, constitute the bulk of resources the district needs for their general operations. Additional funding sources that supplement our general fund to support student learning include the following. These funds cannot replace the aforementioned funding from the SSF.

- During the 2019 Oregon Legislative session, HB 3427 known as the Student Success Act was passed, creating another source of funding through a Corporate Activities Tax (CAT), and is to be used to enhance the needs of students both in and out of the classroom. We continue using these resources to provide things like more instructional assistants, more behavioral supports, less fees for families, and additional safety features just to name a few.
- The 2021 Oregon Legislature passed a Summer Learning Opportunity Grant, which continues to assist students with academic, social, and emotional support opportunities. The grant allows us to provide credit recovery options at our high school level and enrichment activities for our K-8 students.
- The federal government provided three levels of non-recurring stimulus funding which enabled us to provide the immediate supports for learning during the pandemic. This budget incorporates remaining federal funds, as there will be associated expenses to meet all OHA and CDC pandemic guidelines as well as the need to fund lost learning opportunities for our students.

The funding provided by these sources has caused some strains on maintaining current service levels for two reasons: the increases in revenue is outpaced by the increase in costs, and the district's enrollment suffered decreases during the pandemic to homeschooling and online charters which may or may not

rebound with the return of traditional operations. We have tapped into some of our reserves to meet all our obligations without sacrificing offerings to students or staffing levels. In the 2022-2023 school year, we do not have additional reserves to access. The Budget Committee requested that the district make a concerted effort to set aside reserves for Facility needs outside of regular maintenance activities. The district is committed to this request, and will notify the School Board as to any revenue received beyond the anticipated budgeted amounts. The Board can then allocate those revenues to be set aside in a Facility reserve.

The 2022-2023 school year will also see a request to renew the Local Option Levy, at the same rate established in 2018, on the November 2022 ballot. This five-year renewal request will allow support for services to continue for Philomath schools.

The contents of this letter could not possibly detail all the great things our district has done, and will continue to do, for our students within this budget. Our goal always is to maintain transparency in everything we do, including the use of our resources towards achieving our goals and reaching our vision. I welcome any questions you may have relative to this budget. What I do know from my years and various roles in Philomath is that this community is passionate about a high-quality, comprehensive education for our students. The district has a reputation for delivering that high quality education to our students, as well as providing high-caliber extra-curricular activities.

I look forward to a year of academic, social, and emotional growth for our students. We have endured and/or thrived—often experiencing both at the same time. It is in this spirit that I continue to be a learner, encouraging others to do the same. I pledge to continue the promise of leadership and learning for many years to come, always appreciating your continued support.

Always Learning Together,



Susan Halliday
Superintendent



Budget Committee & Administrative Staff

Elected School Board Members	Term Expires	Appointed Budget Committee Members	Term Expires
Rick Wells, Chair	6/30/2025	Carol Leach	6/30/2023
Karen Skinkis, Vice-Chair	6/30/2023	Christopher McMorran	6/30/2022
Anton Grube	6/30/2023	Kimberly Lopez	6/30/2023
Erin Gudge	6/30/2025	Craig McDaniel	6/30/2022
Joe Dealy	6/30/2025	Shelly Brown	6/30/2023
		Terry Ball, Alternate	

Administrative Staff	
Susan Halliday	Superintendent
Abby Couture	Principal – Clemens Primary School
Bryan Traylor	Principal – Philomath Elementary & Blodgett Elementary Schools
Steve Bell	Principal – Philomath Middle School
Mark Henderson	Principal – Philomath High School
Dan Johnson	Principal – Philomath Academy
Mark Hazelton	Co-Directors –Kings Valley Charter School
Diana Barnhart	Interim Director of Finance & Operations
Jennifer Griffith	Director of Special Programs – Student Services
Cynthia Barthuly	
Joey DiGiovannangelo	Director of Facilities



PHILOMATH SCHOOL DISTRICT 17J
Philomath, Oregon

2022-2023 BUDGET PREPARATION CALENDAR

- | | |
|--------------------------|--|
| October 21, 2021 | * Board selects and fills by Appointment all Budget Committee Vacancies |
| December 2, 2021 | * Fall Informational Meeting: DO Board Room, Thursday, 6:00 pm |
| Ongoing | * Review of Enrollment/Staffing/Budget Issues by District and Site Staff |
| January 20, 2022 | * Adoption of the Budget Calendar by the Board of Directors |
| February 10, 2022 | * Budget Work Session #1: DO Board Room, Thursday, 6:00 pm |
| March 10, 2022 | * Budget Work Session #2: DO Board Room, Thursday, 6:00 pm |
| April 28, 2022 | * Publication of first public notice of Budget Committee meeting
(not more than 30 days before the meeting) |
| May 5, 2022 | * Early Release of Draft Budget Document
(7 days prior to Budget Meeting) |
| May 12, 2022 | * First Budget Committee Meeting: Present proposed budget and budget message;
DO Board Room, Thursday 6:00 p.m. - includes Community Listening Session &
Budget Approval |
| May 26, 2022 | * Second Budget Committee Meeting: DO Board Room, Thursday 6:00 p.m. |
| June 1, 2022 | * Publication of Notice of Budget Hearing, Financial Summary and Fund Summaries
(not more than 30 days nor less than 5 days prior to the hearing) |
| June 16, 2022 | * Regular Board Meeting & Public Budget Hearing on budget as approved by Budget
Committee: DO Board Room, Thursday 7:00 p.m. |
| | Adopt final budget and make appropriations. The amount of tax levy in the
published budget may not be increased, a new fund added, or expenditures
increased by more than 10 percent without full republication and another public
hearing. |
| July 1, 2022 | * Levy Certified to Assessor (No later than July 15, 2022) |
| December 2022 (TBD) | *Follow Up Meeting to Discuss Results/Begin Discussion on FY 2023-24 Budget |



PHILOMATH SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

Reporting Entity Philomath School District (the District), was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades K-12. A separately elected five-member Board that approves the administrative officials governs the District. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts, which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units or included in the basic financial statements.

The following is an overview of the District's funds:

General Fund – The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories that contain program descriptions, budgeted positions and program and services analysis.

Revenues generally come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 76% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: special education, English Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of five grants including general purpose, transportation, high cost disability, facility and High School Success/Measure 98 grants.

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically in the classroom. In 2018, voters approved a five-year renewal of that levy. The levy comprises 3.8% of all General Fund revenue.

Other Funds include:

Student Body Funds – Accounts for revenue and expenditures of all schools' student body funds. The revenue sources are participation fees, donation and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

Grant Funds – Accounts for revenues and expenditures of grants restricted for a specific purpose, usually funds received from federal, state and private grants.

Nutrition Services Fund – Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and breakfast programs received through the State of Oregon. The District has elected to utilize the services of the Corvallis School district as it relates to its nutrition service program. Funds received are 'passed through' to the Corvallis School district to cover those expenditures.

Debt Service Funds – Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Capital Improvement Funds – Account for financial resources used to acquire, construct and/or maintain major facilities (other than those of proprietary funds and trust funds).

Internal Service Funds – Accounts for services provided to other funds (i.e., the General Fund). The district self-insures its unemployment costs, reimbursing actual costs rather than paying a percent of payroll as a premium.

Trust & Agency Funds – Accounts for funds held in either trust or reserve by the District.

- **Retirement Reserve** – This account is used to acquire reserve for future costs of the Early Retirement Program as well as current expenditures.
- **Classified Employee Reserve Account** – If an employee opts out of insurance coverage, the District contributions in excess of an individual employee's actual coverage premium shall be distributed as follows: \$75 to employee, \$25 to District (payroll related costs) and the balance shall be deposited into a classified reserve account for insurance related or staff development purposes. These funds are managed by Joint Labor Management Committee (JLMC).
- **Certified Employee Insurance Account** - As part of the negotiated agreement with the Certified Bargaining Unit, the District contributes \$50,000 towards excess insurance costs over and above the negotiated insurance cap. These funds are distributed at the discretion of the Certified Bargaining Unit.

HOW THE BUDGET IS ADOPTED

A budget is a financial plan, usually for a one-year period, which is based on estimates of revenues and expenditures. The budget is the basis for appropriations, which create the authority to spend public money. The Superintendent, along with the Business Manager, will submit a budget proposal to the Budget Committee. The Budget Committee, comprised of an equal number of school board members and community volunteers, will review the proposed budget during public open sessions and, once satisfied, will approve the budget. After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review.

After the budget hearing and consideration of public testimony, the School Board adopts the budget prior to June 30.

SUPPLEMENTAL BUDGETS If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

HISTORICAL VOTING DATA

MEASURE 5 - In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per student basis.

Since Measure 5 passed, the state's share of funding to schools increased from about 30% to about 70%.

MEASURE 50 - In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.8664 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

MEASURE 98 - In November 2016, Oregon voters approved Measure 98 or better known as the High School Success Act, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand career and technical education programs, to establish or expand college-level educational opportunities for students and to establish or expand dropout prevention strategies in high schools. Other descriptive terms include CTE and High School Graduation/College & Career Readiness.

MEASURE 99 - In November 2016, Oregon voters approved Measure 99, the Outdoor School Education Fund financed by state Lottery funds.

STUDENT SUCCESS ACT - During the 2019 legislative session, Oregon's leaders made a real commitment to our children, our educators, our schools and our state with the passage of the Student Success Act. When fully implemented, the Student Success Act is expected to invest \$2 billion in Oregon education every two years; that's a \$1 billion investment in early learning and K-12 education each year. Of those funds, \$200 million goes into the State School Fund and the remaining is distributed into three accounts: the Early Learning Account, the Student Investment Account (SIA – Found in Fund 250) and the Statewide Education Initiatives Account.

At the heart of the SSA is a commitment to improving access and opportunities for students who have been historically underserved in the education system.

LOCAL OPTION LEVY - Since 1999, School districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the “tax gap” between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMw), growing by 3% per year as of 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as a tax rate. Local option revenue is excluded from the state funding formula.

Philomath voters passed a 5-year local option levy May 21, 2013 election for a \$1.50/\$1,000 of assessed value of property. On May 15, 2018, voters renewed the local option levy for another 5-year period.

GENERAL OBLIGATION BONDS - Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside the limits of Measure 5.

Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

Philomath voters approved a \$29.5 million construction/facilities bond measure on the May 2010 ballot to provide funds for much needed repairs, construction and improvements at four schools over a maximum 30 yr. term.

PHILOMATH SCHOOL DISTRICT REVENUE FUNCTIONS OVERVIEW

Source: ODE Program Budgeting & Accounting Manual

General Fund Revenues come from three main sources for the District: state funding, local property taxes and local option levy taxes. The state revenue and local property taxes are components of the State School Fund (SSF), and together with the local option taxes make up over 79% of all General Fund revenue.

Revenue trends were rising as the Oregon economy continued to strengthen. However, in March 2019, the effects of the Coronavirus (COVID-19) have caused the economy to slow and recovery make take a number of years. The SSF for the 2021-23 biennium is currently being discussed by the Oregon legislature. Estimated funding in the proposed budget equals \$9.1 billion, with a 49%/51% split. The possibility exists that this funding could be adjusted based on the outcomes in the 2021 Legislative Session.

LOCAL REVENUE – 1000

1110 Ad Valorem Taxes Levied by District Taxes - Taxes levied on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1120 Local Option Ad Valorem Taxes Levied by District - Local option taxes on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 * Real Market Value) and the Measure 50 Tax Limit (Sum of permanent tax rate and gap tax rates times Assessed Value). Local option revenue cannot exceed the gap amount so the excluded local revenue is the lesser of (1) Actual Local Option Taxes Received, (2) 2003-05, \$500 per extended ADMw; 2005-07, \$750 per extended ADMw; 2007-08, \$1,000 per extended ADMw, (The \$1,000 limit is increased by 3% each year starting in 2008-09) or (3) 2003-05 10%, of the sum of the General Purpose Grant, Facility Grant, Transportation Grant and High Cost Disability Grant; 2005-07 15% and 2007-08 and after 20%. The excess is recorded in Source 1110.

1130 Construction Excise Tax - Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session to fund capital improvements to school facilities.

1310 Regular Day School Tuition - Money received as tuition for students attending the regular day schools in the District, including alternative programs entitled to SSF support.

1510 Interest on Investments - Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1700 Admissions - Revenue from patrons of a school-sponsored activity such as a concert or football game, sports participation fees, driver's education instruction.

1910 Rentals - Revenue from the rental of either real or personal property owned by the school.

1920 Contributions and Donations From Private Sources - Money received from a philanthropic foundation, private individuals or private organizations for which no repayment or special service to the contributor is expected.

1940 Services Provided to Other Local Education Agencies – Revenues from services provided to other districts, other than for tuition and transportation services. This represents revenues for services provided to Kings Valley Charter School.

1960 Recovery of Prior Years' Expenditure - Refund of expenditure made in a prior fiscal year.

1970 Services Provided to Other Funds - Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 Fees Charged to Grants - Indirect administrative charges assessed to grants.

1990 Miscellaneous - Revenue from local sources not provided for elsewhere.

INTERMEDIATE REVENUE – 2000

2100 Unrestricted Revenue - Revenue received as grants by the district that can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate. For the District, this includes the County School Funds (County share of Federal Forest Reserve Receipts) and Intellectual Disability Reimbursement (Severe Disability Payment).

2200 Restricted Revenue - Revenue received as grants by the district that must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

STATE REVENUE – 3000

3100 Unrestricted Grants-In-Aid - Revenue recorded as grants by the District from state funds that can be used for any legal purpose desired by the district without restriction. For the District, this includes the State School Funds (3101), Common School Funds (Investment Returns from School Land, Mineral Resources and Unclaimed Property held by the State of Oregon - 3103), State Managed County Timber (3104), and Other Unrestricted Grants-In-Aid (Local Option Levy Matching Funds – 3199).

3200 Restricted Grants-In-Aid – Revenue recorded as grants by the District from state funds that must be used for a categorical or specific purpose. For the District, this includes funding from our YTP Grant.

FEDERAL REVENUE – 4000

4200 Restricted Revenue Direct from the Federal Government - Revenues direct from the federal government as grants to the district that must be used for a categorical or specific purpose. This includes Medicaid expenses for contracted services reimbursed as eligible by law (4202).

4500 Restricted Revenue from the Federal Government through the State - Revenues from the federal government through the state as grants to the district that must be used for a categorical or specific

purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4700 Grants-In-Aid from the Federal Government through Other Intermediate Agencies

OTHER REVENUE – 5000

5200 Interfund Transfers - Revenue earned or received from another fund that will not be repaid.

5300 Sale of or Compensation for Loss of Fixed Assets - Revenue from the sale of school property or compensation for the sale loss of fixed assets.

5400 Resources - Beginning Fund Balance.

PHILOMATH SCHOOL DISTRICT EXPENDITURE FUNCTION DESCRIPTIONS

Source: ODE Program Budgeting & Accounting Manual

INSTRUCTION – 1000 - Activities dealing directly with the teaching of students or the interaction between 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 that assist in the instructional process. Expenditures for teachers' travel within the District in connection with teaching assignments are considered costs of instruction.

1110 Elementary Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work, which normally may be achieved during the elementary school years.

1120 Middle School Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavior characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, which normally may be achieved during the middle and/or junior high school years.

1130 High School Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1140 Pre-kindergarten Programs - Educational Programs that are designed for the education and training of children who are enrolled in the pre-kindergarten programs.

1210 Programs for the Talented & Gifted (TAG) - Special learning experiences for students identified as gifted or talented.

1220 Restrictive Programs - Special learning experiences for students with disabilities who spend one half or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

1250 Less Restrictive Programs - Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

1270 Educationally Disadvantaged – Remediation & Title I. Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.

1280 Alternative Education - Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. It includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school and enrichment programs for talented and gifted students . The Philomath Academy, a K-12 Alternative School, is shown under Function 1283.

1290 Designated Programs - These programs provide special learning experiences for other students with special needs such as, English Language Learner students, teen parents and migrant education.

1410 Summer School – Elementary School Instructional activities as defined under the function 1110 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1420 Summer School – Middle School Instructional activities as defined under the function 1120 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1430 Summer School – High Programs Instructional activities as defined under the function 1130 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1460 Summer School – Special Programs - Instructional activities as defined under the function 1200s regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1490 Summer School – Other Programs- Other summer school programs that cannot be defined above.

SUPPORT SERVICES – 2000 - 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.

2110 Attendance & Social Work Services - Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. This function is for administrative services for Home Schooling as well as Drug and Alcohol Programs.

2120 Guidance Services - Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

2130 Health Services - Physical and mental health services that are not direct instruction, and include activities that provide students with appropriate medical, dental and nursing services.

2140 Psychological Services - Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2150 Speech Pathology & Audiology Services - Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2190 Student Direction, Student Support Services - Activities concerned with direction and management of student support services; e.g., special education, ELL, and at-risk programs.

2210 Improvement of Instruction Services - Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

2220 Educational Media Services - Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

2230 Assessment & Testing - Activities to measure individual student achievement. Information obtained is used to monitor individual and group progress in reaching District and state learning goals and requirements.

2240 Instructional Staff Development - Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

2310 Board of Education Services - Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policymaking.

2320 Executive Administration Services - Activities associated with the overall general administrative or executive responsibilities for the District by the Office of the Superintendent.

2410 Office of the Principal Services - Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of the school instructional activities with instructional activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.

2490 Other Support Services – School Administration - Other school administration services that cannot be recorded under the preceding functions.

2510 Direction of Business Support Services - Activities concerned with directing and managing the business support services as a group.

2520 Fiscal Services - Activities concerned with the fiscal operations of the School District. This program includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control, and internal auditing. This program also includes activities associated with investment and debt management.

2540 Operation & Maintenance of Plant Services - Activities include keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities that maintain safety in building, equipment (heating, lighting and ventilating systems) and grounds are included, as well as the School Security.

2550 Student Transportation Services - Activities concerned with the safe transportation of students to and from school, as provided by state law including trips to school activities. The major activities of this program include purchasing and maintaining buses, and driver training. Transportation provided for Special Education, athletic teams, field trips, and other school activity groups. The maintenance and repair of the School District's fleet of cars, trucks, tractors, and other power equipment provided for in this program. This program includes insurance costs related to transportation, including property and liability.

2570 Internal Services - Activities involved with managing the District purchasing function. This includes activities concerned with buying, storing, and distributing supplies, furniture, and equipment and those activities concerned with duplicating and printing for the District. Other responsibilities involve managing District surplus properties and mail distribution center.

2620 Planning, Research, Development, Evaluation Services, Grant Writing & Statistical Services - Activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation and grant writing for the District.

2630 Information Services - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through electronic media, direct mailing, the various news media, or personal contact.

2640 Staff Services - Activities concerned with maintaining an efficient staff for the District including such activities as: recruiting and placement, staff transfers, health services, and staff accounting. In addition, this program provides the administrative support for the Insurance Reserve Fund (611) and Workers' Compensation Fund (612).

2660 Technology Services - Activities concerned with all aspects of technology, which includes computing and data processing services such as networking and telecommunications costs. This function is used for major administrative technology expenditures as well as repair of administrative technology and central networking.

2700 Supplemental Retirement Program – Costs associated with a supplemental retirement program provided to both current and prior employees by the District.

3000 Enterprise and Community Services – Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing good and services to the students or general public are financed or recovered primarily through user charges and community programs. For the District, this includes preparing and serving meals to students.

FACILITIES ACQUISITION AND CONSTRUCTION – 4000 - 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.

4150 Building Acquisition, Construction and Improvement Services - Activities concerned with building acquisition through purchase or construction and building improvements. Initial installment or extension of service systems, other built-in equipment and building additions are included.

5200 Transfer of Funds – Transactions that withdraw money from one fund and place it in another without recourse.

6000 Contingencies - Expenditures that cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

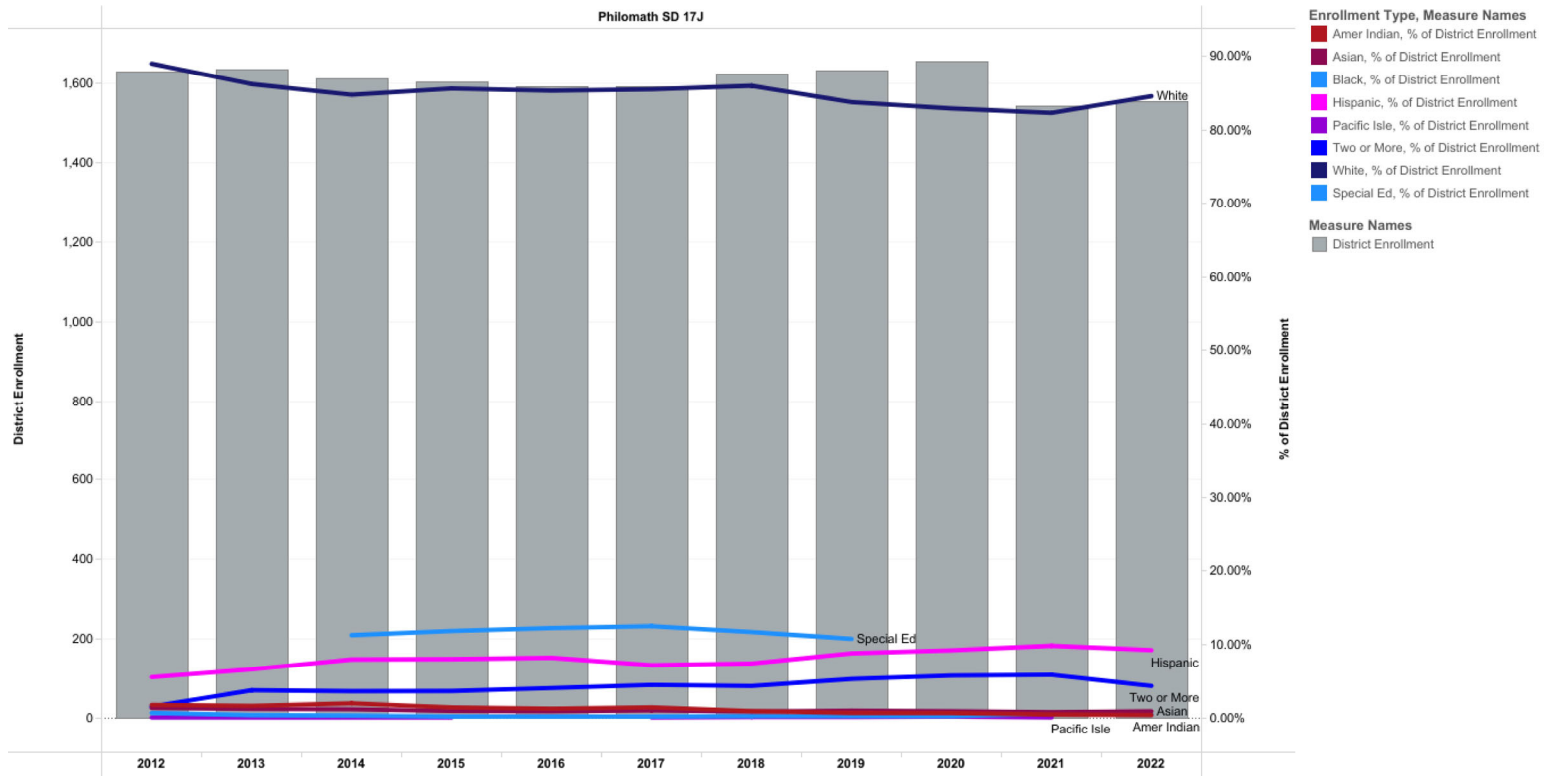
7000 Unappropriated Ending Funding Balance – An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

Enrollment Breakdown (District Level)

District(s): Philomath SD 17J

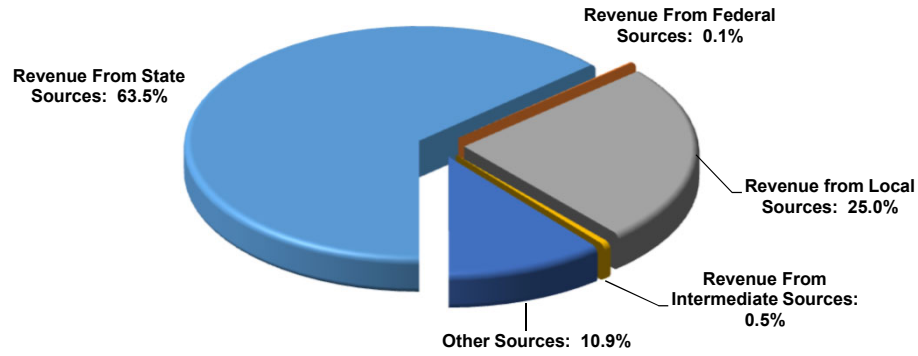
Note: Free Reduced Lunch values over 100% of enrollment are caused by some schools serving hot lunch to other nearby schools

Source: Oregon Department of Education



General Fund Resources

Philomath School District 17J



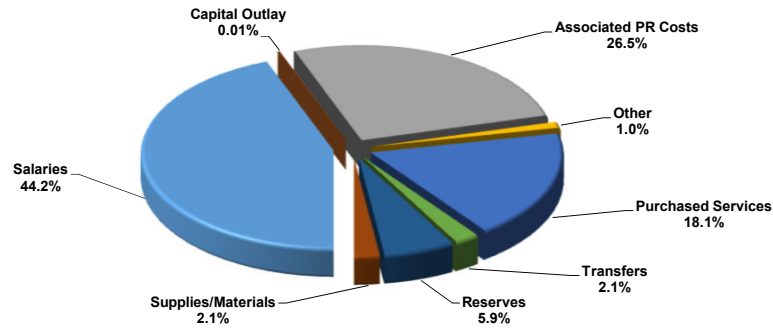
2019/20 Actual	2020/21 Actual	2021/22 Adopted	General Fund Resources	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$		\$	\$	\$
5,101,772	5,195,926	5,451,964	1000 - Revenue from Local Sources	5,759,224	5,759,224	5,759,224
167,372	129,773	118,000	2000 - Revenue From Intermediate Sources	118,000	118,000	118,000
14,236,837	13,486,492	13,670,867	3000 - Revenue From State Sources	14,649,672	14,649,672	14,649,672
21,403	12,150	30,000	4000 - Revenue From Federal Sources	30,000	30,000	30,000
2,838,476	2,743,643	3,267,000	5000 - Other Sources	2,514,539	2,514,539	2,514,539
22,365,859	21,567,985	22,537,831	Total Object:	23,071,435	23,071,435	23,071,435









General Fund Resources
Philomath School District 17J

2019/20 Actual	2020/21 Actual	2021/22 Adopted	General Fund Resources	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$		\$	\$	\$
3,759,605	3,890,135	4,095,187	1111 - Current Year's Taxes	4,299,947	4,299,947	4,299,947
34,445	23,311	50,677	1112 - Prior Year's Taxes	50,677	50,677	50,677
1,242	1,300	-	1114 - Payments In Lieu of Property Taxes	-	-	-
806,552	990,703	800,000	1121 - Current Year's Local Option Taxes	881,000	881,000	881,000
10,630	5,093	50,100	1122 - Prior Years Local Option Taxes	50,100	50,100	50,100
3,060	2,810	1,000	1123 - Penalties & Interest On Local Option Taxes	1,000	1,000	1,000
8,809	10,447	10,000	1190 - Penalties and Interest On Taxes	10,000	10,000	10,000
-	75	-	1331 - Tuition From Individuals	-	-	-
188,404	64,845	75,000	1510 - Interest On Investments	75,000	75,000	75,000
62,773	26,983	90,000	1741 - Sports Participation Fees	90,000	90,000	90,000
15,745	3,670	15,000	1910 - Rentals	15,000	15,000	15,000
4,271	4,167	61,000	1920 - Contrib/Donation Private Source	61,000	61,000	61,000
123,545	132,502	130,000	1943 - Services Provided Charter Schools	145,000	145,000	145,000
-	-	500	1960 - Recovery of Prior Years' Expenditure	500	500	500
2,065	9,643	3,500	1980 - Fees Charged to Grants	10,000	10,000	10,000
65,868	30,242	60,000	1990 - Miscellaneous	60,000	60,000	60,000
14,760	-	10,000	1991 - Misc. Erate	10,000	10,000	10,000
54,110	18,887	30,000	2101 - County School Funds	30,000	30,000	30,000
97,222	108,672	88,000	2197 - Intellectual Disability Reimbursement	88,000	88,000	88,000
16,040	2,215	-	2200 - Restricted Revenue	-	-	-
12,579,422	12,633,134	12,595,928	3101 - State School Fund - General Support	13,497,453	13,497,453	13,497,453
219,208	238,373	169,852	3103 - Common School Fund	170,812	170,812	170,812
494,609	8	300,000	3104 - State Managed County Timber	300,000	300,000	300,000
814,900	514,472	425,000	3199 - Other Unrestricted Grants-In-Aid	500,000	500,000	500,000
128,698	100,505	180,087	3299 - Other Restricted Grants-In-Aid	181,407	181,407	181,407
21,073	1,033	-	4200 - Unrestricted Revenue From The Federal Government T	-	-	-
-	11,116	30,000	4202 - Medicaid Reimbursement (Ages 5-21) - Eff 7.1.20	30,000	30,000	30,000
330	-	-	4500 - Restrict. Rev. From Fed. Government	-	-	-
121,193	-	-	5100 - Long Term Debt Financing Sources	-	-	-
7,200	-	-	5300 - Sale of Or Compensation for Loss of Fixed Assets	-	-	-
2,710,083	2,743,643	3,267,000	5400 - Resources - Beginning Fund Balance	2,514,539	2,514,539	2,514,539
22,365,859	21,567,985	22,537,831	Total Object:	23,071,435	23,071,435	23,071,435

General Fund Expenses

Philomath School District 17J



2019/20 Actual	2020/21 Actual	2021/22 Adopted		General Fund Expenses	2022/23 Proposed	2022/23 Approved		2022/23 Adopted			
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE	
8,986,057	9,115,573	9,938,989	172.58	0100 - Salaries	10,208,469	168.25	10,208,469	168.25		10,208,469	168.25
5,181,248	5,333,477	5,901,691		0200 - Associated Payroll Costs	6,118,986		6,118,986			6,118,986	
3,830,281	3,756,718	4,168,902		0300 - Purchased Services	4,170,153		4,170,153			4,170,153	
531,569	360,848	526,076		0400 - Supplies and Materials	490,821		490,821			490,821	
129,220	2,663	11,300		0500 - Capital Outlay	8,800		8,800			8,800	
172,840	189,175	193,172		0600 - Other Objects	231,520		231,520			231,520	
791,000	294,692	295,000		0700 - Transfers	475,000		475,000			475,000	
-	-	1,502,701		0800 - Other Uses of Funds	1,367,686		1,367,686			1,367,686	
19,622,216	19,053,147	22,537,831	172.58	Total Object:	23,071,435	168.25	23,071,435	168.25		23,071,435	168.25

General Fund Expenses By Function

Philomath School District 17J

2019/20 Actual	2020/21 Actual	2021/22 Adopted	General Fund Expenses By Function		2022/23 Proposed	2022/23 Approved	2022/23 Adopted			
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,293,975	3,250,731	3,575,812	40.94	1111 - Primary, K-5	3,402,168	36.98	3,402,168	36.98	3,402,168	36.98
3,383	3,315	3,312		1113 - Elementary Extra Curricular	2,800		2,800		2,800	
1,653,862	1,711,984	1,863,732	16.81	1121 - Middle/Junior High Programs, 6-8	1,831,558	17.01	1,831,558	17.01	1,831,558	17.01
70,295	19,690	11,138		1122 - Middle/Junior High School Extra Curricular	67,829		67,829		67,829	
2,423,033	2,332,106	2,541,186	22.01	1131 - High School Programs, 9-12	2,607,951	21.79	2,607,951	21.79	2,607,951	21.79
257,262	215,890	244,297		1132 - High School Extra Curricular	269,912		269,912		269,912	
26,229	-	-		1140 - Pre-Kindergarten Programs	-		-		-	
8,026	5,124	5,057		1210 - Programs for The Talented and Gifted	6,933		6,933		6,933	
739,484	746,276	790,566	11.73	1221 - Learning Centers - Structured and Intensive	855,458	11.97	855,458	11.97	855,458	11.97
93,827	96,548	104,001	1.00	1223 - Community Transition Centers	101,027	1.00	101,027	1.00	101,027	1.00
1,186,972	1,240,239	1,347,991	18.70	1250 - Less Rest. Programs for Students With Disabilities	1,272,303	16.97	1,272,303	16.97	1,272,303	16.97
50,315	56,079	60,935	0.88	1272 - Title I	47,108	0.66	47,108	0.66	47,108	0.66
70,411	24,764	61,327		1280 - Alternative Education	-		-		-	
10,153	11,727	12,000		1281 - Enhanced Diploma	12,000		12,000		12,000	
-	390,867	374,134	3.81	1283 - Philomath Alternative Academy	534,458	4.81	534,458	4.81	534,458	4.81
2,228,625	2,392,922	2,381,169		1288 - Charter Schools	2,419,877		2,419,877		2,419,877	
88,383	148,108	164,571	2.25	1291 - English Language Learner Programs	121,179	1.44	121,179	1.44	121,179	1.44
62,498	49,529	64,750	0.38	1299 - Other Programs	85,725	0.50	85,725	0.50	85,725	0.50
11,728	7,500	25,000		1460 - Special Programs, Summer School	-		-		-	
202,242	221,133	242,480	3.97	2110 - Attendance and Social Work Services	277,825	4.59	277,825	4.59	277,825	4.59
1,435	-	3,000		2115 - Student Safety	3,000		3,000		3,000	
545,806	563,435	605,727	6.00	2120 - Guidance Services	639,256	6.00	639,256	6.00	639,256	6.00
126,720	94,468	155,997	1.50	2130 - Health Services	147,223	1.50	147,223	1.50	147,223	1.50
127,635	122,273	115,036	1.00	2150 - Speech Pathology and Audiology Services	53,050		53,050		53,050	
339,741	224,937	250,392	2.45	2190 - Service Direction, Student Support Services	274,398	2.65	274,398	2.65	274,398	2.65
20,043	9,815	19,429		2210 - Improvement of Instruction Service	9,633		9,633		9,633	
92,824	105,500	222,179	3.32	2220 - Educational Media Services	263,526	3.31	263,526	3.31	263,526	3.31
5,010	6,474	8,699		2230 - Assessment and Testing	8,699		8,699		8,699	
38,032	13,220	47,539		2240 - Instructional Staff Development	35,684		35,684		35,684	
67,724	74,751	51,950		2310 - Board of Education Services	55,250		55,250		55,250	
283,255	301,132	301,687	1.90	2321 - Office of The Superintendent Services	331,746	1.90	331,746	1.90	331,746	1.90
1,472,815	1,309,086	1,540,314	12.45	2410 - Office of The Principal Services	1,772,076	12.45	1,772,076	12.45	1,772,076	12.45
386,733	415,235	419,545	4.00	2520 - Fiscal Services	410,301	4.00	410,301	4.00	410,301	4.00
1,495,455	1,530,545	1,731,908	13.13	2542 - Care and Upkeep of Buildings Services	1,910,364	14.44	1,910,364	14.44	1,910,364	14.44
34,632	52,583	54,745		2543 - Care and Upkeep of Grounds Services	54,745		54,745		54,745	
657,598	507,751	832,706	0.15	2550 - Student Transportation Services	836,400	0.15	836,400	0.15	836,400	0.15
4,564	3,833	5,000		2640 - Staff Services	5,000		5,000		5,000	
643,743	496,463	494,327	4.00	2662 - Systems Analysis Services	498,576	4.00	498,576	4.00	498,576	4.00
6,747	2,423	6,492	0.20	3120 - Food Preparation and Dispensing Services	3,711	0.14	3,711	0.14	3,711	0.14
791,000	294,692	295,000		5200 - Transfers of Funds	475,000		475,000		475,000	
-	-	458,185		6110 - Operating Contingency	288,979		288,979		288,979	
-	-	1,044,516		7000 - Unappropriated Ending Fund Balance	1,078,707		1,078,707		1,078,707	
19,622,216	19,053,147	22,537,831	172.58	Total Function:	23,071,435	168.25	23,071,435	168.25	23,071,435	168.25

General Fund Expenses

Philomath School District 17J

2019/20 Actual	2020/21 Actual	2021/22 Adopted			2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$ FTE			\$ FTE		\$ FTE		\$ FTE	
1,690,377	1,715,578	1,824,581	30.20	1111 - Primary, K-5	1,744,068	28.10	1,744,068	28.10	1,744,068	28.10
205,576	186,477	266,227	10.74	0111 - Licensed Salaries	221,068	8.88	221,068	8.88	221,068	8.88
32,415	62,681	57,950		0112 - Classified Salaries	45,950		45,950		45,950	
43,016	8,083	36,000		0121 - Substitutes - Licensed	26,000		26,000		26,000	
14,210	7,105	7,105		0122 - Substitutes - Classified	-		-		-	
965	448	300		0141 - Additional Salary	-		-		-	
26,175	23,081	20,700		0142 - Comp Time	36,450		36,450		36,450	
12,925	10,518	4,568		0143 - Insurance Opt Out	9,075		9,075		9,075	
1,000	550	350		0154 - Extra Duty	1,025		1,025		1,025	
3,140	4,777	600		0159 - Student Teaching Stipend	1,000		1,000		1,000	
1,225	3,225	-		0165 - Vacation Payoff	3,925		3,925		3,925	
2,358	2,292	768		0166 - Sick Leave Incentive	-		-		-	
-	-	-		0167 - Longevity	12,820		12,820		12,820	
339,484	357,444	348,156		0168 - Experience Stipend	331,106		331,106		331,106	
112,711	115,705	133,149		0210 - Public Employees Retirement System	122,841		122,841		122,841	
158,342	166,083	188,633		0212 - Employee Contribution Pick-Up	174,023		174,023		174,023	
147,994	148,079	169,765		0213 - PERS Bond 1	161,741		161,741		161,741	
8,939	4,164	10,526		0220 - Social Security Administration	10,830		10,830		10,830	
-	-	8,877		0231 - Worker's Compensation	8,465		8,465		8,465	
333,264	340,884	400,479		0234 - Or Paid Fmli	404,696		404,696		404,696	
1,186	1,116	1,364		0241 - Medical Insurance	1,364		1,364		1,364	
6,235	5,995	5,515		0243 - Life Insurance	5,515		5,515		5,515	
560	520	532		0244 - LTD Insurance	532		532		532	
6,804	6,648	7,274		0245 - Employee Assistance Programs	7,274		7,274		7,274	
27,553	21,873	24,193		0247 - STD Insurance	19,700		19,700		19,700	
2,000	-	-		0249 - Retirement Benefits	-		-		-	
1,665	1,453	7,100		0319 - Other Instructional, Professional and Technical S	4,100		4,100		4,100	
5,672	5,594	10,000		0322 - Repairs and Maintenance Services	5,000		5,000		5,000	
721	11	600		0324 - Rentals	600		600		600	
75	-	-		0340 - Travel	-		-		-	
28,975	32,431	28,900		0353 - Postage	29,900		29,900		29,900	
1,946	538	7,000		0410 - Consumable Supplies and Materials	7,000		7,000		7,000	
63,333	-	-		0420 - Textbooks	-		-		-	
1,843	2,072	550		0421 - District Textbook Adoption	1,050		1,050		1,050	
-	1,276	500		0460 - Non-Consumable Items	-		-		-	
2,662	2,823	3,250		0465 - Technology Supplies	4,750		4,750		4,750	
1,912	-	-		0470 - Computer Software	-		-		-	
-	1,807	-		0480 - Computer Hardware	-		-		-	
6,718	9,401	300		0540 - Depreciable Equipment	300		300		300	
3,293,975	3,250,731	3,575,812	40.94	0640 - Dues and Fees	3,402,168	36.98	3,402,168	36.98	3,402,168	36.98
				Total Function:						
				1113 - Elementary Extra Curricular						
2,447	2,402	2,402		0154 - Extra Duty	2,030		2,030		2,030	
389	379	357		0210 - Public Employees Retirement System	302		302		302	
147	144	144		0212 - Employee Contribution Pick-Up	122		122		122	
208	204	205		0213 - PERS Bond 1	173		173		173	
182	179	183		0220 - Social Security Administration	155		155		155	
11	6	12		0231 - Worker's Compensation	10		10		10	
-	-	9		0234 - Or Paid Fmli	8		8		8	
3,383	3,315	3,312		Total Function:	2,800		2,800		2,800	
				1121 - Middle/Junior High Programs, 6-8						
970,662	1,054,681	1,075,949	16.81	0111 - Licensed Salaries	1,061,272	17.01	1,061,272	17.01	1,061,272	17.01
18,816	10,502	20,000		0121 - Substitutes - Licensed	20,000		20,000		20,000	
8,560	2,999	2,000		0122 - Substitutes - Classified	2,000		2,000		2,000	
5,841	3,600	3,600		0143 - Insurance Opt Out	13,941		13,941		13,941	
2,646	348	-		0154 - Extra Duty	-		-		-	
800	875	875		0159 - Student Teaching Stipend	1,175		1,175		1,175	
925	3,175	-		0166 - Sick Leave Incentive	3,175		3,175		3,175	
-	-	-		0168 - Experience Stipend	7,396		7,396		7,396	
177,095	194,751	177,716		0210 - Public Employees Retirement System	181,704		181,704		181,704	
57,147	63,707	66,145		0212 - Employee Contribution Pick-Up	66,105		66,105		66,105	
81,179	90,318	93,706		0213 - PERS Bond 1	93,648		93,648		93,648	
73,545	79,140	84,334		0220 - Social Security Administration	85,390		85,390		85,390	
4,376	2,264	5,199		0231 - Worker's Compensation	5,286		5,286		5,286	
-	-	4,409		0234 - Or Paid Fmli	4,474		4,474		4,474	
165,980	171,513	180,535		0241 - Medical Insurance	188,522		188,522		188,522	
579	572	581		0243 - Life Insurance	581		581		581	
3,155	3,307	2,470		0244 - LTD Insurance	2,470		2,470		2,470	
244	245	240		0245 - Employee Assistance Programs	240		240		240	
3,550	3,776	2,746		0247 - STD Insurance	2,746		2,746		2,746	
7,209	7,212	31,302		0249 - Retirement Benefits	8,500		8,500		8,500	
25	-	200		0311 - Instruction Services	200		200		200	
2,000	-	-		0319 - Other Instructional, Professional and Technical S	-		-		-	
413	1,689	4,500		0322 - Repairs and Maintenance Services	3,500		3,500		3,500	
1,459	1,459	4,000		0324 - Rentals	1,500		1,500		1,500	
494	-	-		0340 - Travel	-		-		-	
11,754	5,688	13,250		0410 - Consumable Supplies and Materials	13,250		13,250		13,250	
4,070	2,749	4,000		0420 - Textbooks	4,000		4,000		4,000	
38,574	-	75,000		0421 - District Textbook Adoption	50,000		50,000		50,000	
4,788	2,558	7,500		0440 - Periodicals	6,000		6,000		6,000	
-	77	1,000		0465 - Technology Supplies	1,000		1,000		1,000	
2,843	78	1,500		0470 - Computer Software	1,708		1,708		1,708	
5,133	4,703	525		0640 - Dues and Fees	525		525		525	
-	-	450		0641 - Student Dues & Fees	1,250		1,250		1,250	
1,653,862	1,711,984	1,863,732	16.81	Total Function:	1,831,558	17.01	1,831,558	17.01	1,831,558	17.01

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
1122 - Middle/Junior High School Extra Curricular						
816	-	-	0121 - Substitutes - Licensed	-	-	-
27,384	8,201	-	0150 - Coaching/Athletics	27,488	27,488	27,488
1,844	-	-	0152 - Athletic Supervision	1,803	1,803	1,803
18,736	5,177	2,640	0154 - Extra Duty	15,558	15,558	15,558
7,072	2,671	392	0210 - Public Employees Retirement System	6,169	6,169	6,169
2,069	872	158	0212 - Employee Contribution Pick-Up	2,065	2,065	2,065
2,931	1,235	224	0213 - PERS Bond 1	2,925	2,925	2,925
3,556	1,111	202	0220 - Social Security Administration	3,431	3,431	3,431
215	35	12	0231 - Worker's Compensation	210	210	210
-	-	10	0234 - Or Paid Fmli	180	180	180
3,549	-	3,500	0319 - Other Instructional, Professional and Technical S	4,000	4,000	4,000
1,123	388	1,000	0410 - Consumable Supplies and Materials	1,000	1,000	1,000
1,000	-	3,000	0413 - Uniforms	3,000	3,000	3,000
70,295	19,690	11,138	Total Function:	67,829	67,829	67,829
1131 - High School Programs, 9-12						
1,419,886	1,428,070	1,508,284 22.01	0111 - Licensed Salaries	1,530,663 21.79	1,530,663 21.79	1,530,663 21.79
506	-	-	0112 - Classified Salaries	-	-	-
25,859	5,447	36,000	0121 - Substitutes - Licensed	35,500	35,500	35,500
2,898	159	1,500	0122 - Substitutes - Classified	1,500	1,500	1,500
256	-	-	0128 - Summer Crew	-	-	-
300	300	295	0133 - Cell Phone Stipend	360	360	360
15,912	17,562	14,712	0143 - Insurance Opt Out	22,062	22,062	22,062
26,288	13,773	11,610	0154 - Extra Duty	13,155	13,155	13,155
393	-	-	0158 - Tutoring	-	-	-
600	500	500	0159 - Student Teaching Stipend	475	475	475
1,066	2,903	-	0166 - Sick Leave Incentive	2,756	2,756	2,756
-	-	-	0168 - Experience Stipend	15,710	15,710	15,710
(0)	-	-	0201 - Budgeted Payroll Costs	-	-	-
281,328	283,250	262,017	0210 - Public Employees Retirement System	278,105	278,105	278,105
87,525	87,762	94,377	0212 - Employee Contribution Pick-Up	98,106	98,106	98,106
123,615	123,071	133,702	0213 - PERS Bond 1	138,978	138,978	138,978
109,939	108,867	120,331	0220 - Social Security Administration	125,340	125,340	125,340
6,445	2,954	7,428	0231 - Worker's Compensation	7,773	7,773	7,773
-	-	6,291	0234 - Or Paid Fmli	6,555	6,555	6,555
208,012	185,759	221,077	0241 - Medical Insurance	231,309	231,309	231,309
807	709	890	0243 - Life Insurance	890	890	890
4,401	4,098	4,275	0244 - LTD Insurance	4,275	4,275	4,275
345	304	318	0245 - Employee Assistance Programs	318	318	318
5,129	4,873	4,361	0247 - STD Insurance	4,361	4,361	4,361
37,508	29,617	40,368	0249 - Retirement Benefits	25,560	25,560	25,560
8,684	4,204	12,000	0311 - Instruction Services	12,000	12,000	12,000
2,560	-	4,000	0319 - Other Instructional, Professional and Technical S	-	-	-
1,587	1,641	4,600	0322 - Repairs and Maintenance Services	4,600	4,600	4,600
641	1,367	4,250	0324 - Rentals	1,500	1,500	1,500
1,664	152	1,800	0340 - Travel	1,300	1,300	1,300
-	716	1,800	0355 - Printing and Binding	1,000	1,000	1,000
-	500	-	0389 - Other Non Instruction, Prof.	-	-	-
24,672	16,213	25,550	0410 - Consumable Supplies and Materials	31,650	31,650	31,650
11,728	1,040	4,000	0420 - Textbooks	4,000	4,000	4,000
1,495	-	1,750	0460 - Non-Consumable Items	1,750	1,750	1,750
5,201	211	750	0465 - Technology Supplies	750	750	750
560	-	600	0470 - Computer Software	400	400	400
-	-	5,000	0540 - Depreciable Equipment	2,500	2,500	2,500
5,222	6,085	6,500	0640 - Dues and Fees	2,500	2,500	2,500
-	-	250	0641 - Student Dues & Fees	250	250	250
2,423,033	2,332,106	2,541,186 22.01	Total Function:	2,607,951 21.79	2,607,951 21.79	2,607,951 21.79
1132 - High School Extra Curricular						
1,515	-	-	0121 - Substitutes - Licensed	-	-	-
138,251	139,664	134,252	0150 - Coaching/Athletics	153,993	153,993	153,993
8,018	1,373	-	0152 - Athletic Supervision	5,329	5,329	5,329
20,091	14,040	20,086	0154 - Extra Duty	19,046	19,046	19,046
31,907	12,667	14,288	0210 - Public Employees Retirement System	9,257	9,257	9,257
3,709	2,974	5,452	0212 - Employee Contribution Pick-Up	3,532	3,532	3,532
6,970	5,172	7,722	0213 - PERS Bond 1	5,003	5,003	5,003
12,725	11,804	11,811	0220 - Social Security Administration	13,641	13,641	13,641
775	403	873	0231 - Worker's Compensation	995	995	995
-	-	613	0234 - Or Paid Fmli	716	716	716
5,059	95	6,000	0322 - Repairs and Maintenance Services	10,000	10,000	10,000
931	-	2,500	0324 - Rentals	2,500	2,500	2,500
2,397	2,062	3,000	0340 - Travel	3,500	3,500	3,500
9,613	6,718	15,000	0389 - Other Non Instruction, Prof.	18,000	18,000	18,000
7,350	6,089	10,800	0410 - Consumable Supplies and Materials	10,800	10,800	10,800
2,588	1,407	2,500	0411 - Training Supplies	2,500	2,500	2,500
480	663	400	0412 - Technology Parts	600	600	600
4,600	4,852	5,000	0413 - Uniforms	6,500	6,500	6,500
285	2,575	1,000	0460 - Non-Consumable Items	1,000	1,000	1,000
-	3,332	3,000	0640 - Dues and Fees	3,000	3,000	3,000
257,262	215,890	244,297	Total Function:	269,912	269,912	269,912
1140 - Pre-Kindergarten Programs						
26,229	-	-	0374 - Other Tuition	-	-	-
1210 - Programs for The Talented and Gifted						
5,177	3,451	3,450	0154 - Extra Duty	5,178	5,178	5,178
912	545	513	0210 - Public Employees Retirement System	512	512	512
311	207	207	0212 - Employee Contribution Pick-Up	208	208	208
440	293	293	0213 - PERS Bond 1	294	294	294
393	261	264	0220 - Social Security Administration	396	396	396
22	7	16	0231 - Worker's Compensation	24	24	24
-	-	14	0234 - Or Paid Fmli	21	21	21
773	360	300	0410 - Consumable Supplies and Materials	300	300	300
8,026	5,124	5,057	Total Function:	6,933	6,933	6,933

2019/20 Actual	2020/21 Actual	2021/22 Adopted			2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				1221 - Learning Centers - Structured and Intensive						
226,516	235,149	241,934	3.50	0111 - Licensed Salaries	250,168	3.50	250,168	3.50	250,168	3.50
204,724	199,961	219,224	8.23	0112 - Classified Salaries	236,718	8.47	236,718	8.47	236,718	8.47
-	504	-		0122 - Substitutes - Classified	-		-		-	
5,250	4,425	4,425		0143 - Insurance Opt Out	6,975		6,975		6,975	
478	233	-		0144 - Salary In Lieu of Sect 125	-		-		-	
1,777	1,133	-		0154 - Extra Duty	-		-		-	
2,888	2,850	3,133		0165 - Vacation Payoff	1,995		1,995		1,995	
1,146	930	946		0167 - Longevity	949		949		949	
-	-	-		0168 - Experience Stipend	2,310		2,310		2,310	
76,139	76,243	75,034		0210 - Public Employees Retirement System	84,760		84,760		84,760	
25,396	25,317	28,178		0212 - Employee Contribution Pick-Up	29,936		29,936		29,936	
35,977	35,893	39,920		0213 - PERS Bond 1	42,411		42,411		42,411	
32,429	32,631	35,929		0220 - Social Security Administration	38,358		38,358		38,358	
1,974	978	2,211		0231 - Worker's Compensation	2,748		2,748		2,748	
-	-	1,878		0234 - Or Paid Fmli	2,006		2,006		2,006	
116,045	122,106	133,080		0241 - Medical Insurance	150,330		150,330		150,330	
308	305	-		0243 - Life Insurance	-		-		-	
1,218	1,231	-		0244 - LTD Insurance	-		-		-	
181	182	-		0245 - Employee Assistance Programs	-		-		-	
1,550	1,555	-		0247 - STD Insurance	-		-		-	
4,024	3,958	2,860		0249 - Retirement Benefits	3,980		3,980		3,980	
167	-	-		0340 - Travel	-		-		-	
1,297	692	1,100		0410 - Consumable Supplies and Materials	1,100		1,100		1,100	
-	-	714		0460 - Non-Consumable Items	714		714		714	
739,484	746,276	790,566	11.73	Total Function:	855,458	11.97	855,458	11.97	855,458	11.97
				1223 - Community Transition Centers						
35,778	37,101	35,121	1.00	0112 - Classified Salaries	35,823	1.00	35,823	1.00	35,823	1.00
-	-	500		0122 - Substitutes - Classified	500		500		500	
299	-	-		0142 - Comp Time	-		-		-	
-	-	3,300		0154 - Extra Duty	-		-		-	
1,948	2,201	1,663		0165 - Vacation Payoff	1,663		1,663		1,663	
328	339	351		0167 - Longevity	360		360		360	
5,705	5,916	6,007		0210 - Public Employees Retirement System	6,730		6,730		6,730	
2,166	2,246	2,456		0212 - Employee Contribution Pick-Up	2,301		2,301		2,301	
3,069	3,182	3,480		0213 - PERS Bond 1	3,260		3,260		3,260	
2,790	2,895	3,131		0220 - Social Security Administration	2,933		2,933		2,933	
167	80	195		0231 - Worker's Compensation	182		182		182	
-	-	164		0234 - Or Paid Fmli	154		154		154	
12,203	12,441	13,020		0241 - Medical Insurance	13,020		13,020		13,020	
20	20	24		0243 - Life Insurance	24		24		24	
97	99	100		0244 - LTD Insurance	100		100		100	
14	14	14		0245 - Employee Assistance Programs	14		14		14	
118	121	50		0247 - STD Insurance	50		50		50	
-	-	120		0249 - Retirement Benefits	120		120		120	
-	-	1,000		0318 - Professional and Improvement Costs for Non-Instruc	1,000		1,000		1,000	
274	50	1,232		0340 - Travel	1,232		1,232		1,232	
429	418	430		0351 - Telephone	430		430		430	
26,267	26,267	26,696		0390 - Other General Professional and Technological Servi	27,136		27,136		27,136	
89	146	2,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
-	460	-		0465 - Technology Supplies	-		-		-	
2,065	2,552	2,947		0690 - Grant Indirect Charges	2,995		2,995		2,995	
93,827	96,548	104,001	1.00	Total Function:	101,027	1.00	101,027	1.00	101,027	1.00
				1250 - Less Rest. Programs for Students With Disabilities						
377,125	403,515	421,751	6.50	0111 - Licensed Salaries	442,390	6.50	442,390	6.50	442,390	6.50
297,061	313,986	324,775	12.20	0112 - Classified Salaries	272,958	10.47	272,958	10.47	272,958	10.47
6,397	379	12,500		0121 - Substitutes - Licensed	8,000		8,000		8,000	
224	1,013	14,000		0122 - Substitutes - Classified	8,000		8,000		8,000	
1,411	314	600		0142 - Comp Time	-		-		-	
900	-	-		0143 - Insurance Opt Out	900		900		900	
5,455	2,141	-		0154 - Extra Duty	-		-		-	
8,848	9,589	9,875		0165 - Vacation Payoff	7,062		7,062		7,062	
440	640	-		0166 - Sick Leave Incentive	830		830		830	
5,057	5,841	6,449		0167 - Longevity	5,801		5,801		5,801	
-	-	-		0168 - Experience Stipend	4,515		4,515		4,515	
110,900	122,128	120,582		0210 - Public Employees Retirement System	121,998		121,998		121,998	
39,540	43,128	47,402		0212 - Employee Contribution Pick-Up	45,247		45,247		45,247	
56,055	61,098	67,149		0213 - PERS Bond 1	64,101		64,101		64,101	
51,592	53,864	60,429		0220 - Social Security Administration	57,754		57,754		57,754	
3,116	1,577	3,754		0231 - Worker's Compensation	4,765		4,765		4,765	
-	-	3,158		0234 - Or Paid Fmli	3,018		3,018		3,018	
209,225	208,558	235,971		0241 - Medical Insurance	205,128		205,128		205,128	
520	494	700		0243 - Life Insurance	700		700		700	
2,064	2,074	1,200		0244 - LTD Insurance	1,200		1,200		1,200	
293	286	600		0245 - Employee Assistance Programs	600		600		600	
2,477	2,509	1,650		0247 - STD Insurance	1,650		1,650		1,650	
544	838	696		0249 - Retirement Benefits	936		936		936	
2,825	400	3,000		0319 - Other Instructional, Professional and Technical S	3,000		3,000		3,000	
-	320	-		0322 - Repairs and Maintenance Services	-		-		-	
786	-	1,500		0340 - Travel	1,500		1,500		1,500	
-	-	1,000		0389 - Other Non Instruction, Prof.	1,000		1,000		1,000	
45	326	4,000		0410 - Consumable Supplies and Materials	4,000		4,000		4,000	
-	-	1,500		0460 - Non-Consumable Items	1,500		1,500		1,500	
2,418	-	-		0465 - Technology Supplies	-		-		-	
1,653	5,222	3,000		0470 - Computer Software	3,000		3,000		3,000	
-	-	750		0640 - Dues and Fees	750		750		750	
1,186,972	1,240,239	1,347,991	18.70	Total Function:	1,272,303	16.97	1,272,303	16.97	1,272,303	16.97

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	1272 - Title I			
25,006	27,890	25,763 0.88	0111 - Licensed Salaries	8,010 0.10	8,010 0.10	8,010 0.10
-	-	7,105	0112 - Classified Salaries	16,898 0.56	16,898 0.56	16,898 0.56
97	29	-	0141 - Additional Salary	-	-	-
1,690	1,715	813	0154 - Extra Duty	-	-	-
750	761	1,547	0165 - Vacation Payoff	813	813	813
5,853	6,459	6,260	0167 - Longevity	1,546	1,546	1,546
1,653	1,824	2,115	0210 - Public Employees Retirement System	4,833	4,833	4,833
2,341	2,584	2,994	0212 - Employee Contribution Pick-Up	1,637	1,637	1,637
2,107	2,325	2,695	0213 - PERS Bond 1	2,318	2,318	2,318
119	72	166	0220 - Social Security Administration	2,086	2,086	2,086
-	-	140	0231 - Worker's Compensation	130	130	130
10,262	11,861	11,000	0234 - Or Paid Fmli	109	109	109
20	20	23	0241 - Medical Insurance	8,391	8,391	8,391
74	74	100	0243 - Life Insurance	23	23	23
14	14	-	0244 - LTD Insurance	100	100	100
90	90	94	0245 - Employee Assistance Programs	-	-	-
240	360	120	0247 - STD Insurance	94	94	94
50,315	56,079	60,935 0.88	0249 - Retirement Benefits	120	120	120
			Total Function:	47,108 0.66	47,108 0.66	47,108 0.66
			1280 - Alternative Education			
4,568	-	-	0111 - Licensed Salaries	-	-	-
94	-	200	0121 - Substitutes - Licensed	-	-	-
971	-	23	0210 - Public Employees Retirement System	-	-	-
274	-	12	0212 - Employee Contribution Pick-Up	-	-	-
388	-	17	0213 - PERS Bond 1	-	-	-
357	-	15	0220 - Social Security Administration	-	-	-
20	-	1	0231 - Worker's Compensation	-	-	-
-	-	1	0234 - Or Paid Fmli	-	-	-
26,550	-	-	0319 - Other Instructional, Professional and Technical S	-	-	-
30,588	22,774	51,000	0374 - Other Tuition	-	-	-
-	400	1,520	0389 - Other Non Instruction, Prof.	-	-	-
2,077	1,590	1,538	0410 - Consumable Supplies and Materials	-	-	-
-	-	5,000	0420 - Textbooks	-	-	-
550	-	-	0460 - Non-Consumable Items	-	-	-
-	-	1,000	0465 - Technology Supplies	-	-	-
3,975	-	1,000	0470 - Computer Software	-	-	-
70,411	24,764	61,327	Total Function:	-	-	-
			1281 - Enhanced Diploma			
8,202	10,470	10,000	0374 - Other Tuition	10,000	10,000	10,000
1,951	1,257	2,000	0420 - Textbooks	2,000	2,000	2,000
10,153	11,727	12,000	Total Function:	12,000	12,000	12,000
			1283 - Philomath Alternative Academy			
-	71,001	72,066 1.00	0111 - Licensed Salaries	153,966 2.00	153,966 2.00	153,966 2.00
-	41,748	49,719 1.81	0112 - Classified Salaries	55,615 1.81	55,615 1.81	55,615 1.81
-	56,621	105,256 1.00	0113 - Administrators	110,499 1.00	110,499 1.00	110,499 1.00
-	780	780	0133 - Cell Phone Stipend	-	-	-
-	75	-	0143 - Insurance Opt Out	-	-	-
-	-	2,800	0153 - Extended Contract	-	-	-
-	253	-	0154 - Extra Duty	-	-	-
-	-	-	0168 - Experience Stipend	2,310	2,310	2,310
-	33,213	39,806	0210 - Public Employees Retirement System	56,182	56,182	56,182
-	9,901	13,837	0212 - Employee Contribution Pick-Up	19,483	19,483	19,483
-	14,026	19,603	0213 - PERS Bond 1	27,598	27,598	27,598
-	13,148	17,642	0220 - Social Security Administration	24,839	24,839	24,839
-	175	1,083	0231 - Worker's Compensation	1,529	1,529	1,529
-	-	922	0234 - Or Paid Fmli	1,297	1,297	1,297
-	31,734	49,120	0241 - Medical Insurance	65,640	65,640	65,640
-	124	-	0243 - Life Insurance	-	-	-
-	438	-	0244 - LTD Insurance	-	-	-
-	47	-	0245 - Employee Assistance Programs	-	-	-
-	706	-	0247 - STD Insurance	-	-	-
-	8,584	-	0249 - Retirement Benefits	14,000	14,000	14,000
-	95,480	-	0311 - Instruction Services	-	-	-
-	6,260	1,500	0410 - Consumable Supplies and Materials	1,500	1,500	1,500
-	750	-	0470 - Computer Software	-	-	-
-	3,742	-	0480 - Computer Hardware	-	-	-
-	2,060	-	0640 - Dues and Fees	-	-	-
-	390,867	374,134 3.81	Total Function:	534,458 4.81	534,458 4.81	534,458 4.81
			1288 - Charter Schools			
1,755,818	1,864,158	1,825,532	0360 - Charter School Payments, Adm	1,825,532	1,825,532	1,825,532
435,674	500,208	510,637	0361 - Charter School, Remote Elementary	551,345	551,345	551,345
34,590	37,128	45,000	0362 - Charter School, Levy	43,000	43,000	43,000
2,543	(8,572)	-	0363 - Charter School, Prior Year Adjustment	-	-	-
2,228,625	2,392,922	2,381,169	Total Function:	2,419,877	2,419,877	2,419,877
			1291 - English Language Learner Programs			
45,159	48,607	51,310 1.00	0111 - Licensed Salaries	54,698 1.00	54,698 1.00	54,698 1.00
6,174	30,100	35,276 1.25	0112 - Classified Salaries	15,877 0.44	15,877 0.44	15,877 0.44
376	-	1,700	0121 - Substitutes - Licensed	1,700	1,700	1,700
-	-	100	0122 - Substitutes - Classified	100	100	100
-	5,334	7,105	0141 - Additional Salary	-	-	-
-	446	-	0144 - Salary In Lieu of Sect 125	-	-	-
1,017	2,665	-	0154 - Extra Duty	-	-	-
8,331	13,863	14,127	0210 - Public Employees Retirement System	10,692	10,692	10,692
3,141	5,264	5,729	0212 - Employee Contribution Pick-Up	4,343	4,343	4,343
4,482	7,458	8,118	0213 - PERS Bond 1	6,153	6,153	6,153
3,939	6,538	7,306	0220 - Social Security Administration	5,537	5,537	5,537
232	199	452	0231 - Worker's Compensation	343	343	343
-	-	382	0234 - Or Paid Fmli	290	290	290
14,755	26,857	30,416	0241 - Medical Insurance	18,896	18,896	18,896
39	59	100	0243 - Life Insurance	100	100	100
17	32	100	0244 - LTD Insurance	350	350	350
191	275	100	0245 - Employee Assistance Programs	100	100	100
-	-	450	0247 - STD Insurance	100	100	100
-	-	450	0319 - Other Instructional, Professional and Technical S	450	450	450
331	141	500	0340 - Travel	450	450	450
-	-	500	0410 - Consumable Supplies and Materials	500	500	500
88,383	148,108	164,571 2.25	0420 - Textbooks	500	500	500
			Total Function:	121,179 1.44	121,179 1.44	121,179 1.44

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
39,795	29,255	41,402	0.38	1299 - Other Programs		
1,350	1,125	1,350		0113 - Administrators	55,715	0.50
293	293	293		0131 - Travel Allowance	-	-
6,330	5,976	6,396		0133 - Cell Phone Stipend	-	-
2,486	2,269	2,583		0210 - Public Employees Retirement System	9,984	9,984
3,522	3,215	3,659		0212 - Employee Contribution Pick-Up	3,343	3,343
3,132	2,854	3,293		0213 - PERS Bond 1	4,736	4,736
184	37	202		0220 - Social Security Administration	4,262	4,262
-	-	172		0231 - Worker's Compensation	262	262
5,167	4,300	5,400		0234 - Or Paid Fmli	223	223
24	20	-		0241 - Medical Insurance	7,200	7,200
66	58	-		0243 - Life Insurance	-	-
5	4	-		0244 - LTD Insurance	-	-
144	122	-		0245 - Employee Assistance Programs	-	-
62,498	49,529	64,750	0.38	0247 - STD Insurance	-	-
				Total Function:	85,725	0.50
				1460 - Special Programs, Summer School		
1,238	-	-		0124 - Temporary - Classified	-	-
675	-	-		0128 - Summer Crew	-	-
6,698	-	-		0154 - Extra Duty	-	-
1,248	-	-		0210 - Public Employees Retirement System	-	-
476	-	-		0212 - Employee Contribution Pick-Up	-	-
675	-	-		0213 - PERS Bond 1	-	-
659	-	-		0220 - Social Security Administration	-	-
60	-	-		0231 - Worker's Compensation	-	-
-	7,500	25,000		0319 - Other Instructional, Professional and Technical S	-	-
11,728	7,500	25,000		Total Function:	-	-
				2110 - Attendance and Social Work Services		
121,714	128,067	139,725	3.97	0112 - Classified Salaries	159,479	4.59
2,502	2,556	4,100		0122 - Substitutes - Classified	4,100	4,100
182	560	50		0142 - Comp Time	50	50
2,025	1,950	1,800		0143 - Insurance Opt Out	900	900
8	1	-		0144 - Salary In Lieu of Sect 125	-	-
1,206	84	-		0154 - Extra Duty	-	-
1,821	4,382	3,209		0165 - Vacation Payoff	3,209	3,209
171	70	430		0167 - Longevity	429	429
19,809	20,706	21,933		0210 - Public Employees Retirement System	27,486	27,486
7,522	7,863	8,960		0212 - Employee Contribution Pick-Up	10,092	10,092
10,656	11,139	12,693		0213 - PERS Bond 1	14,295	14,295
9,966	10,040	11,423		0220 - Social Security Administration	12,865	12,865
589	279	707		0231 - Worker's Compensation	2,176	2,176
-	-	597		0234 - Or Paid Fmli	672	672
23,018	32,403	35,055		0241 - Medical Insurance	40,274	40,274
83	79	166		0243 - Life Insurance	166	166
371	364	505		0244 - LTD Insurance	505	505
58	55	134		0245 - Employee Assistance Programs	134	134
455	446	436		0247 - STD Insurance	436	436
61	89	157		0249 - Retirement Benefits	157	157
25	-	400		0410 - Consumable Supplies and Materials	400	400
202,242	221,133	242,480	3.97	Total Function:	277,825	4.59
				2115 - Student Safety		
-	-	500		0389 - Other Non Instruction, Prof.	500	500
1,435	-	2,500		0410 - Consumable Supplies and Materials	2,500	2,500
1,435	-	3,000		Total Function:	3,000	3,000
				2120 - Guidance Services		
287,176	311,460	332,740	5.00	0111 - Licensed Salaries	360,488	5.00
31,761	34,525	35,745	1.00	0112 - Classified Salaries	37,190	1.00
175	135	150		0142 - Comp Time	150	150
7,200	7,200	7,200		0143 - Insurance Opt Out	3,600	3,600
10,151	9,696	3,050		0153 - Extended Contract	-	-
2,816	-	-		0154 - Extra Duty	-	-
-	-	2,000		0165 - Vacation Payoff	2,000	2,000
-	-	-		0168 - Experience Stipend	2,404	2,404
57,591	57,518	56,526		0210 - Public Employees Retirement System	63,984	63,984
20,346	21,773	22,851		0212 - Employee Contribution Pick-Up	24,422	24,422
28,824	30,897	32,374		0213 - PERS Bond 1	34,598	34,598
25,800	27,452	29,136		0220 - Social Security Administration	31,137	31,137
1,475	729	1,794		0231 - Worker's Compensation	1,918	1,918
-	-	1,524		0234 - Or Paid Fmli	1,628	1,628
46,408	47,318	62,820		0241 - Medical Insurance	61,400	61,400
183	180	177		0243 - Life Insurance	177	177
980	1,022	890		0244 - LTD Insurance	890	890
84	83	68		0245 - Employee Assistance Programs	68	68
1,151	1,231	1,062		0247 - STD Insurance	1,062	1,062
5,220	1,737	6,645		0249 - Retirement Benefits	3,165	3,165
630	-	600		0319 - Other Instructional, Professional and Technical S	600	600
-	-	425		0322 - Repairs and Maintenance Services	425	425
160	-	2,000		0324 - Rentals	2,000	2,000
90	-	850		0340 - Travel	850	850
2,240	963	2,600		0410 - Consumable Supplies and Materials	2,600	2,600
15,346	9,516	2,500		0470 - Computer Software	2,500	2,500
545,806	563,435	605,727	6.00	Total Function:	639,256	6.00

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
76,828	61,692	87,486	1.50	91,300	91,300	91,300
-	75	-		-	-	-
-	-	-		3,600	3,600	3,600
405	-	-		-	-	-
395	-	-		-	-	-
120	-	-		120	120	120
12,293	7,591	13,000		16,044	16,044	16,044
4,665	2,883	5,249		5,694	5,694	5,694
6,609	4,084	7,436		8,067	8,067	8,067
5,430	4,210	6,692		7,268	7,268	7,268
339	122	411		447	447	447
-	-	350		380	380	380
14,703	11,220	14,650		7,400	7,400	7,400
33	46	42		42	42	42
177	265	200		200	200	200
14	19	16		16	16	16
210	210	245		245	245	245
-	-	200		200	200	200
-	-	200		200	200	200
440	701	320		500	500	500
-	600	-		-	-	-
1,935	750	1,500		1,500	1,500	1,500
-	-	17,000		3,000	3,000	3,000
2,127	-	1,000		1,000	1,000	1,000
126,720	94,468	155,997	1.50	147,223	147,223	147,223
65,960	71,001	72,066	1.00	-	-	-
1,696	2,094	-		-	-	-
10,690	11,549	10,709		-	-	-
4,059	4,386	4,324		-	-	-
5,751	6,213	6,126		-	-	-
5,033	5,454	5,513		-	-	-
291	58	339		-	-	-
-	-	288		-	-	-
10,744	10,016	11,700		-	-	-
33	30	28		-	-	-
177	172	250		-	-	-
14	9	14		-	-	-
238	235	129		-	-	-
20,470	-	-		-	-	-
357	-	1,000		1,000	1,000	1,000
-	9,528	-		49,000	49,000	49,000
1,374	527	1,550		1,550	1,550	1,550
748	1,001	1,000		1,500	1,500	1,500
127,635	122,273	115,036	1.00	53,050	53,050	53,050
73,417	76,123	77,948	2.00	86,775	86,775	86,775
47,224	43,201	49,130	0.45	55,715	55,715	55,715
1,350	1,125	1,350		-	-	-
347	347	347		-	-	-
4,864	7,647	-		-	-	-
23,649	23,234	21,521		25,534	25,534	25,534
7,340	7,248	7,726		8,550	8,550	8,550
10,399	10,268	10,946		12,112	12,112	12,112
9,521	9,606	9,851		10,900	10,900	10,900
552	193	605		671	671	671
-	-	515		570	570	570
28,680	28,068	30,428		33,240	33,240	33,240
68	64	75		75	75	75
295	289	300		300	300	300
34	33	50		50	50	50
435	415	450		450	450	450
240	350	50		356	356	356
-	-	1,000		1,000	1,000	1,000
-	-	2,000		2,000	2,000	2,000
-	-	2,500		2,500	2,500	2,500
1,217	910	-		-	-	-
112,431	7,630	-		-	-	-
10,500	5,489	30,000		30,000	30,000	30,000
2,699	1,632	2,500		2,500	2,500	2,500
3,422	-	-		-	-	-
1,055	1,065	1,100		1,100	1,100	1,100
339,741	224,937	250,392	2.45	274,398	274,398	274,398
14,210	7,105	14,105		7,000	7,000	7,000
-	-	-		200	200	200
2,632	1,123	2,070		797	797	797
853	426	846		420	420	420
1,208	604	1,199		595	595	595
1,080	543	1,080		551	551	551
61	14	73		41	41	41
-	-	56		29	29	29
20,043	9,815	19,429		9,633	9,633	9,633

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	59,231 1.00	2220 - Educational Media Services	73,869 1.00	73,869 1.00	73,869 1.00
51,861	54,749	67,239 2.32	0111 - Licensed Salaries	71,652 2.31	71,652 2.31	71,652 2.31
178	-	200	0112 - Classified Salaries	200	200	200
-	-	-	0122 - Substitutes - Classified	4,060	4,060	4,060
238	-	-	0130 - Additional Salary	-	-	-
1,350	525	900	0142 - Comp Time	1,725	1,725	1,725
-	799	-	0143 - Insurance Opt Out	-	-	-
2,059	-	206	0154 - Extra Duty	206	206	206
-	-	-	0165 - Vacation Payoff	1,295	1,295	1,295
9,712	8,860	18,974	0167 - Longevity	25,772	25,772	25,772
3,316	3,364	7,667	0210 - Public Employees Retirement System	9,104	9,104	9,104
4,698	4,766	10,863	0212 - Employee Contribution Pick-Up	12,895	12,895	12,895
4,109	4,148	9,774	0213 - PERS Bond 1	11,706	11,706	11,706
249	134	601	0220 - Social Security Administration	718	718	718
-	-	512	0231 - Worker's Compensation	612	612	612
8,349	18,785	32,294	0234 - Or Paid Fmli	34,544	34,544	34,544
40	51	61	0241 - Medical Insurance	61	61	61
139	160	250	0243 - Life Insurance	250	250	250
28	35	30	0244 - LTD Insurance	30	30	30
170	196	277	0245 - Employee Assistance Programs	277	277	277
-	-	600	0247 - STD Insurance	600	600	600
1,189	1,189	2,000	0322 - Repairs and Maintenance Services	1,200	1,200	1,200
595	-	450	0324 - Rentals	450	450	450
687	1,725	2,700	0340 - Travel	3,500	3,500	3,500
3,781	5,958	5,050	0410 - Consumable Supplies and Materials	6,500	6,500	6,500
77	-	550	0430 - Library Books	550	550	550
-	56	1,000	0440 - Periodicals	1,000	1,000	1,000
-	-	450	0460 - Non-Consumable Items	450	450	450
-	-	300	0465 - Technology Supplies	300	300	300
92,824	105,500	222,179 3.32	0550 - Depreciable Technology	263,526 3.31	263,526 3.31	263,526 3.31
			Total Function:			
-	-	100	2230 - Assessment and Testing	100	100	100
-	-	11	0121 - Substitutes - Licensed	11	11	11
-	-	6	0210 - Public Employees Retirement System	6	6	6
-	-	9	0212 - Employee Contribution Pick-Up	9	9	9
-	-	8	0213 - PERS Bond 1	8	8	8
-	-	1	0220 - Social Security Administration	1	1	1
-	-	10	0231 - Worker's Compensation	10	10	10
-	-	7	0243 - Life Insurance	7	7	7
-	-	47	0245 - Employee Assistance Programs	47	47	47
5,010	6,474	8,500	0247 - STD Insurance	8,500	8,500	8,500
5,010	6,474	8,699	0319 - Other Instructional, Professional and Technical S	8,699	8,699	8,699
			Total Function:			
7,893	-	14,500	2240 - Instructional Staff Development	10,000	10,000	10,000
446	-	-	0121 - Substitutes - Licensed	-	-	-
2,411	-	-	0122 - Substitutes - Classified	-	-	-
1,134	-	1,653	0154 - Extra Duty	1,140	1,140	1,140
132	-	870	0210 - Public Employees Retirement System	600	600	600
417	-	1,233	0212 - Employee Contribution Pick-Up	851	851	851
816	-	1,112	0213 - PERS Bond 1	766	766	766
49	-	83	0220 - Social Security Administration	57	57	57
-	-	58	0231 - Worker's Compensation	40	40	40
17,210	1,680	20,000	0234 - Or Paid Fmli	15,000	15,000	15,000
250	600	1,000	0248 - Tuition Reimbursement	1,000	1,000	1,000
6,885	850	6,700	0319 - Other Instructional, Professional and Technical S	5,900	5,900	5,900
-	10,090	-	0340 - Travel	-	-	-
391	-	130	0375 - Tuition Reimbursement	130	130	130
-	-	-	0440 - Periodicals	-	-	-
-	-	200	0470 - Computer Software	200	200	200
38,032	13,220	47,539	0640 - Dues and Fees	35,684	35,684	35,684
			Total Function:			
6,454	30	5,000	2310 - Board of Education Services	5,000	5,000	5,000
404	3,770	1,000	0340 - Travel	1,000	1,000	1,000
-	-	500	0354 - Advertising	500	500	500
14,750	11,500	17,500	0355 - Printing and Binding	17,500	17,500	17,500
31,009	42,267	15,000	0381 - Audit Services	20,000	20,000	20,000
-	16	500	0382 - Legal Services	500	500	500
6,314	2,561	2,000	0388 - Election Services	500	500	500
1,115	288	1,200	0389 - Other Non Instruction, Prof.	1,000	1,000	1,000
383	-	250	0410 - Consumable Supplies and Materials	250	250	250
7,293	14,317	9,000	0440 - Periodicals	9,000	9,000	9,000
67,724	74,751	51,950	0640 - Dues and Fees	55,250	55,250	55,250
			Total Function:			

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			2321 - Office of The Superintendent Services			
112,500	116,619	116,463 0.90	0113 - Administrators	123,930 0.90	123,930 0.90	123,930 0.90
56,642	49,987	50,737 1.00	0114 - Managerial - Classified	61,100 1.00	61,100 1.00	61,100 1.00
3,930	-	-	0131 - Travel Allowance	-	-	-
-	780	780	0133 - Cell Phone Stipend	-	-	-
401	228	600	0142 - Comp Time	600	600	600
3,133	3,395	2,400	0165 - Vacation Payoff	2,400	2,400	2,400
1,320	500	500	0167 - Longevity	-	-	-
28,275	33,282	28,966	0210 - Public Employees Retirement System	33,499	33,499	33,499
3,604	9,967	10,289	0212 - Employee Contribution Pick-Up	11,282	11,282	11,282
5,105	14,120	14,576	0213 - PERS Bond 1	15,983	15,983	15,983
13,611	13,087	13,119	0220 - Social Security Administration	14,423	14,423	14,423
794	236	809	0231 - Worker's Compensation	888	888	888
-	-	686	0234 - Or Paid Fmli	754	754	754
12,550	21,259	27,360	0241 - Medical Insurance	27,360	27,360	27,360
92	90	679	0243 - Life Insurance	679	679	679
345	355	400	0244 - LTD Insurance	400	400	400
26	27	46	0245 - Employee Assistance Programs	46	46	46
550	539	752	0247 - STD Insurance	752	752	752
8,100	5,422	-	0249 - Retirement Benefits	5,400	5,400	5,400
-	-	1,000	0322 - Repairs and Maintenance Services	500	500	500
430	427	1,000	0324 - Rentals	500	500	500
986	580	1,500	0340 - Travel	500	500	500
-	-	1,000	0354 - Advertising	500	500	500
809	696	500	0355 - Printing and Binding	500	500	500
857	2,128	1,500	0389 - Other Non Instruction, Prof.	1,500	1,500	1,500
4,116	6,728	5,000	0410 - Consumable Supplies and Materials	5,000	5,000	5,000
-	-	500	0440 - Periodicals	250	250	250
1,255	-	500	0460 - Non-Consumable Items	500	500	500
20,588	17,748	17,025	0465 - Technology Supplies	19,500	19,500	19,500
3,237	2,930	3,000	0640 - Dues and Fees	3,000	3,000	3,000
283,255	301,132	301,687 1.90	Total Function:	331,746 1.90	331,746 1.90	331,746 1.90
			2410 - Office of The Principal Services			
142,255	146,023	157,591 4.50	0112 - Classified Salaries	160,810 4.50	160,810 4.50	160,810 4.50
731,065	637,792	746,162 7.95	0113 - Administrators	884,615 7.95	884,615 7.95	884,615 7.95
98	-	3,700	0122 - Substitutes - Classified	3,700	3,700	3,700
6,240	5,330	6,500	0133 - Cell Phone Stipend	-	-	-
872	-	1,500	0142 - Comp Time	1,500	1,500	1,500
825	-	-	0143 - Insurance Opt Out	1,725	1,725	1,725
200	318	-	0154 - Extra Duty	-	-	-
4,534	2,037	5,000	0165 - Vacation Payoff	2,000	2,000	2,000
120	-	-	0166 - Sick Leave Incentive	-	-	-
247	354	367	0167 - Longevity	367	367	367
165,308	149,748	151,687	0210 - Public Employees Retirement System	182,470	182,470	182,470
52,625	43,229	55,250	0212 - Employee Contribution Pick-Up	63,180	63,180	63,180
74,552	61,241	78,269	0213 - PERS Bond 1	89,505	89,505	89,505
66,296	58,802	70,443	0220 - Social Security Administration	80,684	80,684	80,684
3,952	1,194	4,339	0231 - Worker's Compensation	4,966	4,966	4,966
-	-	3,684	0234 - Or Paid Fmli	4,220	4,220	4,220
82,170	77,343	107,398	0241 - Medical Insurance	149,020	149,020	149,020
590	520	553	0243 - Life Insurance	553	553	553
1,801	1,663	1,460	0244 - LTD Insurance	1,460	1,460	1,460
169	155	153	0245 - Employee Assistance Programs	153	153	153
10,450	7,325	11,250	0246 - District Paid Hsa	11,250	11,250	11,250
3,122	2,770	2,748	0247 - STD Insurance	2,748	2,748	2,748
63,216	57,672	53,510	0249 - Retirement Benefits	52,200	52,200	52,200
567	132	3,000	0322 - Repairs and Maintenance Services	2,500	2,500	2,500
20,138	20,123	23,500	0324 - Rentals	22,500	22,500	22,500
1,671	-	1,000	0340 - Travel	1,500	1,500	1,500
19,285	9,440	22,700	0355 - Printing and Binding	20,200	20,200	20,200
-	331	2,250	0389 - Other Non Instruction, Prof.	1,250	1,250	1,250
7,393	11,407	12,600	0410 - Consumable Supplies and Materials	13,800	13,800	13,800
2,515	2,206	4,000	0412 - Technology Parts	3,500	3,500	3,500
1,511	-	150	0460 - Non-Consumable Items	150	150	150
400	3,657	2,300	0465 - Technology Supplies	1,800	1,800	1,800
695	856	1,000	0541 - Initial/ Add'l Equipment Purchase	1,000	1,000	1,000
7,934	7,420	6,250	0640 - Dues and Fees	6,750	6,750	6,750
1,472,815	1,309,086	1,540,314 12.45	Total Function:	1,772,076 12.45	1,772,076 12.45	1,772,076 12.45
			2520 - Fiscal Services			
238,466	244,379	254,752 4.00	0114 - Managerial - Classified	228,600 4.00	228,600 4.00	228,600 4.00
360	360	360	0133 - Cell Phone Stipend	-	-	-
-	-	500	0142 - Comp Time	500	500	500
6,300	7,950	9,000	0143 - Insurance Opt Out	7,200	7,200	7,200
5,308	5,861	2,500	0165 - Vacation Payoff	1,000	1,000	1,000
140	800	-	0166 - Sick Leave Incentive	800	800	800
37	-	-	0167 - Longevity	-	-	-
36,856	42,633	41,141	0210 - Public Employees Retirement System	42,206	42,206	42,206
13,004	15,156	16,027	0212 - Employee Contribution Pick-Up	14,238	14,238	14,238
18,422	21,471	22,705	0213 - PERS Bond 1	20,171	20,171	20,171
18,929	19,470	20,433	0220 - Social Security Administration	18,216	18,216	18,216
1,136	388	1,258	0231 - Worker's Compensation	1,122	1,122	1,122
-	11,299	-	0232 - Unemployment Compensation	-	-	-
-	-	1,067	0234 - Or Paid Fmli	953	953	953
26,272	26,959	27,150	0241 - Medical Insurance	31,450	31,450	31,450
126	130	200	0243 - Life Insurance	200	200	200
684	745	1,100	0244 - LTD Insurance	1,100	1,100	1,100
54	56	85	0245 - Employee Assistance Programs	85	85	85
853	889	1,460	0247 - STD Insurance	1,460	1,460	1,460
7,095	6,667	7,000	0249 - Retirement Benefits	-	-	-
2,167	264	3,000	0340 - Travel	5,500	5,500	5,500
-	328	500	0355 - Printing and Binding	500	500	500
7,961	2,561	4,307	0389 - Other Non Instruction, Prof.	4,500	4,500	4,500
649	2,199	1,000	0410 - Consumable Supplies and Materials	1,000	1,000	1,000
1,914	3,551	4,000	0640 - Dues and Fees	29,500	29,500	29,500
-	1,122	-	0690 - Grant Indirect Charges	-	-	-
386,733	415,235	419,545 4.00	Total Function:	410,301 4.00	410,301 4.00	410,301 4.00

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			2542 - Care and Upkeep of Buildings Services			
343,103	367,925	407,179 11.13	0112 - Classified Salaries	464,128 12.44	464,128 12.44	464,128 12.44
129,406	143,049	145,194 2.00	0114 - Managerial - Classified	165,581 2.00	165,581 2.00	165,581 2.00
12,501	4,946	6,800	0122 - Substitutes - Classified	6,800	6,800	6,800
-	-	2,257	0128 - Summer Crew	2,257	2,257	2,257
1,140	1,140	1,140	0133 - Cell Phone Stipend	-	-	-
-	-	900	0140 - Loss of Prep	900	900	900
177	-	150	0142 - Comp Time	150	150	150
8,688	8,751	9,351	0143 - Insurance Opt Out	9,590	9,590	9,590
926	337	-	0154 - Extra Duty	-	-	-
1,979	2,064	2,630	0165 - Vacation Payoff	1,325	1,325	1,325
1,294	1,832	1,838	0167 - Longevity	408	408	408
77,564	83,066	87,722	0210 - Public Employees Retirement System	108,941	108,941	108,941
26,969	28,376	34,647	0212 - Employee Contribution Pick-Up	39,042	39,042	39,042
38,248	40,200	49,084	0213 - PERS Bond 1	55,310	55,310	55,310
38,069	40,148	44,176	0220 - Social Security Administration	49,813	49,813	49,813
15,085	17,821	21,868	0231 - Worker's Compensation	24,684	24,684	24,684
-	-	2,312	0234 - Or Paid Fmli	2,605	2,605	2,605
108,793	110,908	113,015	0241 - Medical Insurance	157,785	157,785	157,785
278	278	300	0243 - Life Insurance	300	300	300
1,378	1,439	1,200	0244 - LTD Insurance	1,200	1,200	1,200
174	176	120	0245 - Employee Assistance Programs	120	120	120
400	480	-	0246 - District Paid Hsa	-	-	-
1,757	1,819	1,455	0247 - STD Insurance	1,455	1,455	1,455
-	-	120	0249 - Retirement Benefits	120	120	120
45,554	47,575	59,500	0322 - Repairs and Maintenance Services	63,900	63,900	63,900
1,137	69	1,500	0324 - Rentals	1,500	1,500	1,500
205,238	195,554	236,000	0325 - Electricity	236,000	236,000	236,000
61,417	76,869	83,000	0326 - Fuel	83,000	83,000	83,000
62,465	53,389	76,300	0327 - Water and Sewage	76,300	76,300	76,300
24,566	19,889	27,000	0328 - Garbage	27,000	27,000	27,000
-	-	250	0340 - Travel	250	250	250
20,559	21,164	23,550	0351 - Telephone	23,550	23,550	23,550
24,005	44,139	16,250	0389 - Other Non Instruction, Prof.	16,250	16,250	16,250
77,091	66,150	68,000	0410 - Consumable Supplies and Materials	68,000	68,000	68,000
26,072	20,599	38,000	0414 - Building Maintenance Supplies	38,000	38,000	38,000
10,313	2,157	11,700	0460 - Non-Consumable Items	11,700	11,700	11,700
-	-	5,000	0541 - Initial/ Add'l Equipment Purchase	5,000	5,000	5,000
150	535	1,000	0640 - Dues and Fees	1,000	1,000	1,000
128,958	127,701	151,000	0653 - Property Insurance Premiums	166,000	166,000	166,000
-	-	400	0670 - Taxes and Licenses	400	400	400
1,495,455	1,530,545	1,731,908 13.13	Total Function:	1,910,364 14.44	1,910,364 14.44	1,910,364 14.44
			2543 - Care and Upkeep of Grounds Services			
-	-	5,000	0128 - Summer Crew	5,000	5,000	5,000
-	-	570	0210 - Public Employees Retirement System	570	570	570
-	-	300	0212 - Employee Contribution Pick-Up	300	300	300
-	-	425	0213 - PERS Bond 1	425	425	425
-	-	383	0220 - Social Security Administration	383	383	383
-	-	29	0231 - Worker's Compensation	29	29	29
-	-	20	0234 - Or Paid Fmli	20	20	20
1,390	19,930	10,000	0322 - Repairs and Maintenance Services	10,000	10,000	10,000
1,056	774	2,000	0324 - Rentals	2,000	2,000	2,000
-	-	190	0340 - Travel	190	190	190
4,663	11,180	1,328	0389 - Other Non Instruction, Prof.	1,328	1,328	1,328
3,655	9,775	3,000	0410 - Consumable Supplies and Materials	3,000	3,000	3,000
22,925	9,362	30,000	0414 - Building Maintenance Supplies	30,000	30,000	30,000
757	920	1,500	0460 - Non-Consumable Items	1,500	1,500	1,500
185	640	-	0640 - Dues and Fees	-	-	-
34,632	52,583	54,745	Total Function:	54,745	54,745	54,745
			2550 - Student Transportation Services			
16,325	14,680	16,920 0.15	0113 - Administrators	18,528 0.15	18,528 0.15	18,528 0.15
-	-	700	0122 - Substitutes - Classified	700	700	700
270	-	-	0131 - Travel Allowance	-	-	-
1,941	2,906	2,990	0210 - Public Employees Retirement System	3,401	3,401	3,401
229	858	1,057	0212 - Employee Contribution Pick-Up	1,153	1,153	1,153
325	1,215	1,498	0213 - PERS Bond 1	1,634	1,634	1,634
1,269	1,120	1,348	0220 - Social Security Administration	1,471	1,471	1,471
74	20	84	0231 - Worker's Compensation	91	91	91
-	-	71	0234 - Or Paid Fmli	77	77	77
-	886	1,453	0241 - Medical Insurance	2,160	2,160	2,160
10	8	13	0243 - Life Insurance	13	13	13
27	24	-	0244 - LTD Insurance	-	-	-
2	2	3	0245 - Employee Assistance Programs	3	3	3
54	47	65	0247 - STD Insurance	65	65	65
1,594	1,202	690	0249 - Retirement Benefits	1,290	1,290	1,290
1,730	-	-	0322 - Repairs and Maintenance Services	-	-	-
607,249	460,599	768,385	0331 - Reimbursable Student Transportation	768,385	768,385	768,385
26,240	23,767	36,800	0332 - Non-reimbursable Student Transport.	36,800	36,800	36,800
-	359	-	0389 - Other Non Instruction, Prof.	-	-	-
259	56	629	0410 - Consumable Supplies and Materials	629	629	629
657,598	507,751	832,706 0.15	Total Function:	836,400 0.15	836,400 0.15	836,400 0.15
			2640 - Staff Services			
4,564	3,833	5,000	0389 - Other Non Instruction, Prof.	5,000	5,000	5,000

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			2662 - Systems Analysis Services			
46,197	64,956	97,812 2.00	0112 - Classified Salaries	89,128 2.00	89,128 2.00	89,128 2.00
192,700	164,405	131,950 2.00	0114 - Managerial - Classified	143,176 2.00	143,176 2.00	143,176 2.00
3,198	-	-	0128 - Summer Crew	-	-	-
1,440	1,260	720	0133 - Cell Phone Stipend	-	-	-
-	-	200	0142 - Comp Time	200	200	200
3,600	3,600	3,600	0143 - Insurance Opt Out	4,500	4,500	4,500
460	-	-	0154 - Extra Duty	-	-	-
1,135	-	500	0156 - Extra Duty - Committees	-	-	-
147	-	1,600	0165 - Vacation Payoff	1,600	1,600	1,600
100	-	-	0166 - Sick Leave Incentive	100	100	100
33,419	37,007	35,047	0210 - Public Employees Retirement System	38,149	38,149	38,149
12,670	14,053	14,184	0212 - Employee Contribution Pick-Up	14,316	14,316	14,316
17,949	19,909	20,093	0213 - PERS Bond 1	20,282	20,282	20,282
17,668	16,744	18,083	0220 - Social Security Administration	18,261	18,261	18,261
1,153	881	1,113	0231 - Worker's Compensation	2,721	2,721	2,721
-	-	945	0234 - Or Paid Fmli	953	953	953
41,090	37,799	40,690	0241 - Medical Insurance	37,400	37,400	37,400
118	107	-	0243 - Life Insurance	-	-	-
667	634	-	0244 - LTD Insurance	-	-	-
56	54	-	0245 - Employee Assistance Programs	-	-	-
862	753	-	0247 - STD Insurance	-	-	-
8,243	5,185	5,000	0322 - Repairs and Maintenance Services	5,000	5,000	5,000
2,623	531	850	0340 - Travel	850	850	850
48,178	40,978	55,600	0359 - Other Communication Services	55,600	55,600	55,600
3,226	5,055	2,000	0389 - Other Non Instruction, Prof.	2,000	2,000	2,000
4,935	9,839	4,500	0410 - Consumable Supplies and Materials	4,500	4,500	4,500
40,096	25,230	24,340	0465 - Technology Supplies	24,340	24,340	24,340
33,188	40,270	25,000	0470 - Computer Software	25,000	25,000	25,000
-	6,455	10,000	0480 - Computer Hardware	10,000	10,000	10,000
121,193	-	-	0542 - Replacement Equipment Purchase	-	-	-
7,332	-	-	0550 - Depreciable Technology	-	-	-
100	760	500	0640 - Dues and Fees	500	500	500
643,743	496,463	494,327 4.00	Total Function:	498,576 4.00	498,576 4.00	498,576 4.00
			3120 - Food Preparation and Dispensing Services			
5,053	1,457	5,372 0.20	0112 - Classified Salaries	2,804 0.14	2,804 0.14	2,804 0.14
-	199	300	0122 - Substitutes - Classified	300	300	300
166	134	21	0165 - Vacation Payoff	21	21	21
435	233	37	0210 - Public Employees Retirement System	37	37	37
165	87	19	0212 - Employee Contribution Pick-Up	19	19	19
234	125	27	0213 - PERS Bond 1	27	27	27
325	137	436	0220 - Social Security Administration	240	240	240
145	50	107	0231 - Worker's Compensation	100	100	100
-	-	22	0234 - Or Paid Fmli	12	12	12
5	-	5	0243 - Life Insurance	5	5	5
7	-	10	0244 - LTD Insurance	10	10	10
3	-	4	0245 - Employee Assistance Programs	4	4	4
9	-	12	0247 - STD Insurance	12	12	12
200	-	120	0249 - Retirement Benefits	120	120	120
6,747	2,423	6,492 0.20	Total Function:	3,711 0.14	3,711 0.14	3,711 0.14
			5200 - Transfers of Funds			
791,000	294,692	295,000	0710 - Fund Modifications	475,000	475,000	475,000
			6110 - Operating Contingency			
-	-	458,185	0810 - Planned Reserve	288,979	288,979	288,979
			7000 - Unappropriated Ending Fund Balance			
-	-	977,146	0820 - Reserved for Next Year	1,011,337	1,011,337	1,011,337
-	-	67,370	0822 - Reserved for Future Expenditures	67,370	67,370	67,370
-	-	1,044,516	Total Function:	1,078,707	1,078,707	1,078,707
19,622,216	19,053,147	22,537,831 172.58	General Fund Expenses Total	23,071,435 168.25	23,071,435 168.25	23,071,435 168.25



Function 5200: Transfers

The District has budgeted to make the following transfers this Fiscal Year:

Fund 292 - Food Service: \$5,000

Fund 295 - Pool Operations Fund: \$50,000

Fund 400 – Capital Projects Fund \$300,000

Fund 405 - Technology Replacement Fund: \$50,000

Fund 720 - Classified Employee Professional Development: \$20,000

Fund 730 – Licensed Employee Insurance Pool: \$50,000

Function 6100 Contingency & 7000 Unappropriated Ending Fund Balance

Board Policy requires maintaining an ending fund cash balance of 4.5% of the total adopted budget revenues. Total budgeted revenues for fiscal year 2022-2023 are \$44,317,643. A minimum of 1% of the total revenue must be budgeted into contingency. A minimum of 3.5% of the total revenue must be budgeted into the Unappropriated Ending Fund Balance. The required reserves are reduced by the amount of fund balances included in Revenues, except for the General Fund, as the purpose of the unappropriated fund balance is to protect the district against the ability to not meet obligations if incoming revenues are unavailable.

200 - Special Revenue Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted		200 - Special Revenue Funds	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	50,000		1920 - Contrib/Donation Private Source	50,000		50,000		50,000	
-	-	50,000		2200 - Restricted Revenue	50,000		50,000		50,000	
-	-	50,000		3299 - Other Restricted Grants-In-Aid	50,000		50,000		50,000	
-	-	50,000		4500 - Restrict. Rev. From Fed. Government	50,000		50,000		50,000	
-	-	200,000		<i>Total Function:</i>	200,000		200,000		200,000	
-	-	200,000		<i>Total Resources:</i>	200,000		200,000		200,000	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
-	-	60,000		0410 - Consumable Supplies and Materials	60,000		60,000		60,000	
				<u>2120 - Guidance Services</u>						
-	-	110,000		0410 - Consumable Supplies and Materials	110,000		110,000		110,000	
				<u>3300 - Community Services</u>						
-	-	30,000		0410 - Consumable Supplies and Materials	30,000		30,000		30,000	
-	-	200,000		<i>Total Requirements:</i>	200,000		200,000		200,000	
-	-	-		<i>Total Fund:</i>	-		-		-	

201 - 2019 TAP Grant - Facilities Assessment

2019/20 Actual	2020/21 Actual	2021/22 Adopted		201 - 2019 TAP Grant - Facilities Assessment	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
20,000	-	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
12,000	-	-		5200 - Interfund Transfers	-		-		-	
32,000	-	-		<i>Total Function:</i>	-		-		-	
32,000	-	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2624 - Planning Services</u>						
32,000	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
32,000	-	-		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

202 - 2019 TAP Grant - Long Range Facility Plan

2019/20 Actual	2020/21 Actual	2021/22 Adopted		202 - 2019 TAP Grant - Long Range Facility Plan	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
25,000	-	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
25,000	-	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2624 - Planning Services</u>						
25,000	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
25,000	-	-		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

203 - 2019 TAP Grant - Seismic Assessment

2019/20 Actual	2020/21 Actual	2021/22 Adopted		203 - 2019 TAP Grant - Seismic Assessment	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	20,000	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	20,000	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2624 - Planning Services</u>						
-	20,000	-		0389 - Other Non Instruction, Prof.	-		-		-	
-	20,000	-		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

204 - 2019 TAP Grant - Environmental Hazard Assessment

2019/20 Actual	2020/21 Actual	2021/22 Adopted		204 - 2019 TAP Grant - Environmental Hazard Assessment	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	10,900	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	(6,500)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
-	4,400	-		<i>Total Function:</i>	-		-		-	
-	4,400	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2624 - Planning Services</u>						
6,500	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
-	4,400	-		0690 - Grant Indirect Charges	-		-		-	
6,500	4,400	-		<i>Total Function:</i>	-		-		-	
6,500	4,400	-		<i>Total Requirements:</i>	-		-		-	
6,500	-	-		<i>Total Fund:</i>	-		-		-	

210 - Title I - Yr. 1

2019/20 Actual	2020/21 Actual	2021/22 Adopted		210 - Title I - Yr. 1	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
7,354	166,245	-		4500 - Restrict. Rev. From Fed. Government	201,171		201,171		201,171	
(88)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
7,267	166,245	-		<i>Total Function:</i>	201,171		201,171		201,171	
7,267	166,245	-		<i>Total Resources:</i>	201,171		201,171		201,171	
				Requirements						
				<u>1272 - Title I</u>						
4,734	76,986	-		0111 - Licensed Salaries	80,097	1.00	80,097	1.00	80,097	1.00
-	22,382	-		0112 - Classified Salaries	35,674	1.19	35,674	1.19	35,674	1.19
-	3,000	-		0154 - Extra Duty	3,000		3,000		3,000	
-	-	-		0167 - Longevity	1,546		1,546		1,546	
748	17,394	-		0210 - Public Employees Retirement System	19,017		19,017		19,017	
284	6,142	-		0212 - Employee Contribution Pick-Up	7,219		7,219		7,219	
402	8,701	-		0213 - PERS Bond 1	10,226		10,226		10,226	
362	7,500	-		0220 - Social Security Administration	9,204		9,204		9,204	
20	206	-		0231 - Worker's Compensation	565		565		565	
-	-	-		0234 - Or Paid Fmli	481		481		481	
684	21,988	-		0241 - Medical Insurance	28,449		28,449		28,449	
2	53	-		0243 - Life Insurance	-		-		-	
11	260	-		0244 - LTD Insurance	-		-		-	
1	28	-		0245 - Employee Assistance Programs	-		-		-	
17	367	-		0247 - STD Insurance	-		-		-	
-	249	-		0410 - Consumable Supplies and Materials	1,993		1,993		1,993	
-	-	-		0430 - Library Books	1,200		1,200		1,200	
-	690	-		0470 - Computer Software	-		-		-	
7,267	165,945	-		<i>Total Function:</i>	198,671	2.19	198,671	2.19	198,671	2.19
				<u>2240 - Instructional Staff Development</u>						
-	-	-		0340 - Travel	1,500		1,500		1,500	
				<u>3360 - Welfare Activities Services</u>						
-	300	-		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
7,267	166,245	-		<i>Total Requirements:</i>	201,171	2.19	201,171	2.19	201,171	2.19
-	-	-		<i>Total Fund:</i>	-	2.19	-	2.19	-	2.19

211 - Title I - Yr. 2

2019/20 Actual	2020/21 Actual	2021/22 Adopted		211 - Title I - Yr. 2	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
166,375	-	179,076		4500 - Restrict. Rev. From Fed. Government	-		-		-	
166,375	-	179,076		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1272 - Title I</u>						
69,648	-	78,141	1.00	0111 - Licensed Salaries	-		-		-	
24,035	-	25,763	0.88	0112 - Classified Salaries	-		-		-	
3,000	-	3,001		0154 - Extra Duty	-		-		-	
16,586	-	19,066		0210 - Public Employees Retirement System	-		-		-	
5,801	-	6,413		0212 - Employee Contribution Pick-Up	-		-		-	
8,218	-	9,086		0213 - PERS Bond 1	-		-		-	
7,108	-	8,178		0220 - Social Security Administration	-		-		-	
420	-	502		0231 - Worker's Compensation	-		-		-	
-	-	427		0234 - Or Paid Fmli	-		-		-	
22,290	-	24,720		0241 - Medical Insurance	-		-		-	
50	-	-		0243 - Life Insurance	-		-		-	
237	-	-		0244 - LTD Insurance	-		-		-	
27	-	-		0245 - Employee Assistance Programs	-		-		-	
338	-	-		0247 - STD Insurance	-		-		-	
51	-	492		0410 - Consumable Supplies and Materials	-		-		-	
203	-	-		0420 - Textbooks	-		-		-	
1,105	-	-		0421 - District Textbook Adoption	-		-		-	
1,000	-	1,000		0430 - Library Books	-		-		-	
95	-	-		0460 - Non-Consumable Items	-		-		-	
785	-	-		0470 - Computer Software	-		-		-	
160,996	-	176,789	1.88	<i>Total Function:</i>	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
1,128	-	-		0121 - Substitutes - Licensed	-		-		-	
99	-	-		0210 - Public Employees Retirement System	-		-		-	
32	-	-		0213 - PERS Bond 1	-		-		-	
86	-	-		0220 - Social Security Administration	-		-		-	
5	-	-		0231 - Worker's Compensation	-		-		-	
2,130	-	1,287		0340 - Travel	-		-		-	
3,480	-	1,287		<i>Total Function:</i>	-		-		-	
				<u>3360 - Welfare Activities Services</u>						
1,899	-	1,000		0410 - Consumable Supplies and Materials	-		-		-	
166,375	-	179,076	1.88	<i>Total Requirements:</i>	-		-		-	
-	-	-	1.88	<i>Total Fund:</i>	-		-		-	

212 - IDEA Enhancement Grant

2019/20 Actual	2020/21 Actual	2021/22 Adopted		212 - IDEA Enhancement Grant	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,418	-	-		4500 - Restrict. Rev. From Fed. Government	-		-		-	
1,418	-	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
1,005	-	-		0154 - Extra Duty	-		-		-	
186	-	-		0210 - Public Employees Retirement System	-		-		-	
60	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
85	-	-		0213 - PERS Bond 1	-		-		-	
76	-	-		0220 - Social Security Administration	-		-		-	
5	-	-		0231 - Worker's Compensation	-		-		-	
1,418	-	-		<i>Total Function:</i>	-		-		-	
1,418	-	-		<i>Total Requirements:</i>	-		-		-	
(0)	-	-		<i>Total Fund:</i>	-		-		-	

213 - SPR&I IDEA Part B

2019/20 Actual	2020/21 Actual	2021/22 Adopted		213 - SPR&I IDEA Part B	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
3,713	-	-		4500 - Restrict. Rev. From Fed. Government	-		-		-	
3,713	-	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
1,128	-	-		0121 - Substitutes - Licensed	-		-		-	
1,510	-	-		0154 - Extra Duty	-		-		-	
321	-	-		0210 - Public Employees Retirement System	-		-		-	
6	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
254	-	-		0213 - PERS Bond 1	-		-		-	
148	-	-		0220 - Social Security Administration	-		-		-	
9	-	-		0231 - Worker's Compensation	-		-		-	
318	-	-		0340 - Travel	-		-		-	
20	-	-		0410 - Consumable Supplies and Materials	-		-		-	
3,713	-	-		<i>Total Function:</i>	-		-		-	
3,713	-	-		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

214 - IDEA Grant, Section 611

2019/20 Actual	2020/21 Actual	2021/22 Adopted		214 - IDEA Grant, Section 611	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	227,882	-		4500 - Restrict. Rev. From Fed. Government	249,082		249,082		249,082	
-	227,882	-		Total Resources:	249,082		249,082		249,082	
				Requirements						
				<u>2150 - Speech Pathology and Audiology Services</u>						
-	126,498	-		0111 - Licensed Salaries	140,119	2.20	140,119	2.20	140,119	2.20
-	4,320	-		0143 - Insurance Opt Out	4,320		4,320		4,320	
-	16,582	-		0210 - Public Employees Retirement System	23,257		23,257		23,257	
-	6,297	-		0212 - Employee Contribution Pick-Up	8,666		8,666		8,666	
-	8,921	-		0213 - PERS Bond 1	12,278		12,278		12,278	
-	10,008	-		0220 - Social Security Administration	11,050		11,050		11,050	
-	271	-		0231 - Worker's Compensation	679		679		679	
-	-	-		0234 - Or Paid Fmli	578		578		578	
-	14,367	-		0241 - Medical Insurance	14,800		14,800		14,800	
-	100	-		0243 - Life Insurance	-		-		-	
-	577	-		0244 - LTD Insurance	-		-		-	
-	42	-		0245 - Employee Assistance Programs	-		-		-	
-	469	-		0247 - STD Insurance	-		-		-	
-	12,972	-		0389 - Other Non Instruction, Prof.	33,335		33,335		33,335	
-	201,421	-		Total Function:	249,082	2.20	249,082	2.20	249,082	2.20
				<u>2190 - Service Direction, Student Support Services</u>						
-	17,475	-		0113 - Administrators	-		-		-	
-	140	-		0133 - Cell Phone Stipend	-		-		-	
-	2,783	-		0210 - Public Employees Retirement System	-		-		-	
-	1,057	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	1,497	-		0213 - PERS Bond 1	-		-		-	
-	1,329	-		0220 - Social Security Administration	-		-		-	
-	18	-		0231 - Worker's Compensation	-		-		-	
-	2,063	-		0241 - Medical Insurance	-		-		-	
-	10	-		0243 - Life Insurance	-		-		-	
-	28	-		0244 - LTD Insurance	-		-		-	
-	2	-		0245 - Employee Assistance Programs	-		-		-	
-	59	-		0247 - STD Insurance	-		-		-	
-	26,461	-		Total Function:	-	-	-	-	-	-
-	227,882	-		Total Requirements:	249,082	2.20	249,082	2.20	249,082	2.20
-	-	-		Total Fund:	-	2.20	-	2.20	-	2.20

215 - IDEA Grant, Section 611

2019/20 Actual	2020/21 Actual	2021/22 Adopted		215 - IDEA Grant, Section 611	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
235,112	-	242,380		4500 - Restrict. Rev. From Fed. Government	-		-		-	
235,112	-	242,380		Total Resources:	-		-		-	
				Requirements						
				<u>2150 - Speech Pathology and Audiology Services</u>						
48,203	-	133,544	2.20	0111 - Licensed Salaries	-		-		-	
1,800	-	4,320		0143 - Insurance Opt Out	-		-		-	
7,900	-	22,238		0210 - Public Employees Retirement System	-		-		-	
3,000	-	8,271		0212 - Employee Contribution Pick-Up	-		-		-	
4,250	-	11,719		0213 - PERS Bond 1	-		-		-	
3,999	-	10,547		0220 - Social Security Administration	-		-		-	
215	-	648		0231 - Worker's Compensation	-		-		-	
-	-	552		0234 - Or Paid Fmli	-		-		-	
4,006	-	20,550		0241 - Medical Insurance	-		-		-	
49	-	-		0243 - Life Insurance	-		-		-	
266	-	-		0244 - LTD Insurance	-		-		-	
21	-	-		0245 - Employee Assistance Programs	-		-		-	
189	-	-		0247 - STD Insurance	-		-		-	
132,109	-	-		0311 - Instruction Services	-		-		-	
206,007	-	212,389	2.20	Total Function:	-		-		-	
				<u>2190 - Service Direction, Student Support Services</u>						
19,102	-	19,873	0.18	0113 - Administrators	-		-		-	
140	-	-		0133 - Cell Phone Stipend	-		-		-	
2,939	-	2,953		0210 - Public Employees Retirement System	-		-		-	
1,155	-	1,192		0212 - Employee Contribution Pick-Up	-		-		-	
1,636	-	1,689		0213 - PERS Bond 1	-		-		-	
1,454	-	1,520		0220 - Social Security Administration	-		-		-	
86	-	93		0231 - Worker's Compensation	-		-		-	
-	-	79		0234 - Or Paid Fmli	-		-		-	
2,479	-	2,592		0241 - Medical Insurance	-		-		-	
12	-	-		0243 - Life Insurance	-		-		-	
32	-	-		0244 - LTD Insurance	-		-		-	
3	-	-		0245 - Employee Assistance Programs	-		-		-	
69	-	-		0247 - STD Insurance	-		-		-	
29,105	-	29,991	0.18	Total Function:	-		-		-	
235,112	-	242,380	2.38	Total Requirements:	-		-		-	
-	-	-	2.38	Total Fund:	-		-		-	

218 - IDEA, Section 619

2019/20 Actual	2020/21 Actual	2021/22 Adopted	218 - IDEA, Section 619		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				0000 - Undesignated				
10,411	4,908	5,309		4500 - Restrict. Rev. From Fed. Government	3,214	3,214	3,214	
-	1	-		5400 - Resources - Beginning Fund Balance	-	-	-	
10,411	4,909	5,309		Total Function:	3,214	3,214	3,214	
10,411	4,909	5,309		Total Resources:	3,214	3,214	3,214	
				Requirements				
				1221 - Learning Centers - Structured and Intensive				
2,964	1,372	1,403	0.05	0112 - Classified Salaries	-	-	-	
456	218	208		0210 - Public Employees Retirement System	-	-	-	
173	83	84		0212 - Employee Contribution Pick-Up	-	-	-	
246	117	119		0213 - PERS Bond 1	-	-	-	
215	102	107		0220 - Social Security Administration	-	-	-	
13	3	7		0231 - Worker's Compensation	-	-	-	
-	-	6		0234 - Or Paid Fmli	-	-	-	
1,127	531	675		0241 - Medical Insurance	-	-	-	
2	1	-		0243 - Life Insurance	-	-	-	
9	4	-		0244 - LTD Insurance	-	-	-	
1	1	-		0245 - Employee Assistance Programs	-	-	-	
10	5	-		0247 - STD Insurance	-	-	-	
26	18	-		0249 - Retirement Benefits	-	-	-	
5,242	2,454	2,609	0.05	Total Function:	-	-	-	
				1250 - Less Rest. Programs for Students With Disabilities				
2,889	1,375	1,401	0.05	0112 - Classified Salaries	-	-	-	
456	217	208		0210 - Public Employees Retirement System	-	-	-	
173	82	84		0212 - Employee Contribution Pick-Up	-	-	-	
246	117	119		0213 - PERS Bond 1	-	-	-	
215	102	107		0220 - Social Security Administration	-	-	-	
13	3	7		0231 - Worker's Compensation	-	-	-	
-	-	6		0234 - Or Paid Fmli	-	-	-	
1,127	530	674		0241 - Medical Insurance	-	-	-	
2	1	-		0243 - Life Insurance	-	-	-	
9	4	-		0244 - LTD Insurance	-	-	-	
2	1	-		0245 - Employee Assistance Programs	-	-	-	
10	5	-		0247 - STD Insurance	-	-	-	
26	18	-		0249 - Retirement Benefits	-	-	-	
-	-	-		0410 - Consumable Supplies and Materials	3,214	3,214	3,214	
5,167	2,455	2,606	0.05	Total Function:	3,214	3,214	3,214	
				2150 - Speech Pathology and Audiology Services				
-	-	94		0319 - Other Instructional, Professional and Technical S	-	-	-	
10,410	4,909	5,309	0.10	Total Requirements:	3,214	3,214	3,214	
(1)	-	-	0.10	Total Fund:	-	-	-	

219 - Covid-19

2019/20 Actual	2020/21 Actual	2021/22 Adopted	219 - Covid-19		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				0000 - Undesignated				
-	578,538	1,553,107		4500 - Restrict. Rev. From Fed. Government	935,800	935,800	935,800	
-	(37,644)	-		5400 - Resources - Beginning Fund Balance	-	-	-	
-	540,894	1,553,107		Total Function:	935,800	935,800	935,800	
-	540,894	1,553,107		Total Resources:	935,800	935,800	935,800	
				Requirements				
				1111 - Primary, K-5				
-	284	-		0121 - Substitutes - Licensed	15,000	15,000	15,000	
-	-	-		0122 - Substitutes - Classified	5,000	5,000	5,000	
-	-	-		0158 - Tutoring	10,000	10,000	10,000	
-	-	-		0210 - Public Employees Retirement System	3,418	3,418	3,418	
-	-	-		0212 - Employee Contribution Pick-Up	2,400	2,400	2,400	
-	-	-		0213 - PERS Bond 1	2,550	2,550	2,550	
-	22	-		0220 - Social Security Administration	2,296	2,296	2,296	
-	1	-		0231 - Worker's Compensation	172	172	172	
-	-	-		0234 - Or Paid Fmli	280	280	280	
-	2,811	-		0410 - Consumable Supplies and Materials	150,000	150,000	150,000	
-	3,118	-		Total Function:	191,116	191,116	191,116	
				1121 - Middle/Junior High Programs, 6-8				
-	-	-		0154 - Extra Duty	5,000	5,000	5,000	
-	-	-		0210 - Public Employees Retirement System	570	570	570	
-	-	-		0212 - Employee Contribution Pick-Up	300	300	300	
-	-	-		0213 - PERS Bond 1	425	425	425	
-	-	-		0220 - Social Security Administration	383	383	383	
-	-	-		0231 - Worker's Compensation	29	29	29	
-	-	-		0234 - Or Paid Fmli	20	20	20	
-	-	-		Total Function:	6,727	6,727	6,727	
				1131 - High School Programs, 9-12				
-	4,726	-		0111 - Licensed Salaries	10,000	10,000	10,000	
-	-	-		0121 - Substitutes - Licensed	10,000	10,000	10,000	
-	-	-		0122 - Substitutes - Classified	5,000	5,000	5,000	
-	747	-		0210 - Public Employees Retirement System	2,848	2,848	2,848	
-	284	-		0212 - Employee Contribution Pick-Up	2,700	2,700	2,700	
-	402	-		0213 - PERS Bond 1	2,125	2,125	2,125	
-	209	-		0220 - Social Security Administration	1,913	1,913	1,913	
-	3	-		0231 - Worker's Compensation	143	143	143	
-	-	-		0234 - Or Paid Fmli	180	180	180	
-	6,370	-		Total Function:	34,909	34,909	34,909	
				1132 - High School Extra Curricular				
-	2,336	-		0152 - Athletic Supervision	-	-	-	
-	369	-		0210 - Public Employees Retirement System	-	-	-	
-	140	-		0212 - Employee Contribution Pick-Up	-	-	-	
-	199	-		0213 - PERS Bond 1	-	-	-	
-	170	-		0220 - Social Security Administration	-	-	-	
-	7	-		0231 - Worker's Compensation	-	-	-	
-	18,169	-		0410 - Consumable Supplies and Materials	-	-	-	
-	21,390	-		Total Function:	-	-	-	
				1400 - Summer School Programs				
-	-	-		0154 - Extra Duty	10,000	10,000	10,000	
-	-	-		0210 - Public Employees Retirement System	1,139	1,139	1,139	
-	-	-		0212 - Employee Contribution Pick-Up	600	600	600	
-	-	-		0213 - PERS Bond 1	850	850	850	
-	-	-		0220 - Social Security Administration	765	765	765	
-	-	-		0231 - Worker's Compensation	57	57	57	
-	-	-		0234 - Or Paid Fmli	40	40	40	
-	-	-		Total Function:	13,451	13,451	13,451	
				2120 - Guidance Services				
-	747	-		0153 - Extended Contract	-	-	-	
-	159	-		0210 - Public Employees Retirement System	-	-	-	
-	45	-		0212 - Employee Contribution Pick-Up	-	-	-	
-	64	-		0213 - PERS Bond 1	-	-	-	
-	57	-		0220 - Social Security Administration	-	-	-	
-	3	-		0231 - Worker's Compensation	-	-	-	
-	1,075	-		Total Function:	-	-	-	
				2130 - Health Services				
-	-	-		0114 - Managerial - Classified	29,055	29,055	29,055	0.50
-	8,651	-		0154 - Extra Duty	-	-	-	
-	383	-		0210 - Public Employees Retirement System	4,318	4,318	4,318	
-	145	-		0212 - Employee Contribution Pick-Up	1,743	1,743	1,743	
-	206	-		0213 - PERS Bond 1	2,470	2,470	2,470	
-	640	-		0220 - Social Security Administration	2,223	2,223	2,223	
-	21	-		0231 - Worker's Compensation	137	137	137	
-	-	-		0234 - Or Paid Fmli	116	116	116	
-	-	-		0241 - Medical Insurance	7,200	7,200	7,200	
-	10,046	-		Total Function:	47,262	47,262	47,262	0.50
				2210 - Improvement of Instruction Service				
-	1,089	-		0121 - Substitutes - Licensed	7,500	7,500	7,500	
-	1,212	-		0122 - Substitutes - Classified	7,500	7,500	7,500	
-	2,656	-		0154 - Extra Duty	-	-	-	
-	764	-		0210 - Public Employees Retirement System	1,710	1,710	1,710	
-	159	-		0212 - Employee Contribution Pick-Up	2,100	2,100	2,100	
-	240	-		0213 - PERS Bond 1	1,275	1,275	1,275	
-	378	-		0220 - Social Security Administration	1,149	1,149	1,149	
-	28	-		0231 - Worker's Compensation	87	87	87	
-	-	-		0234 - Or Paid Fmli	304	304	304	
-	6,527	-		Total Function:	21,625	21,625	21,625	
				2240 - Instructional Staff Development				
-	-	-		0640 - Dues and Fees	25,000	25,000	25,000	
				2321 - Office of The Superintendent Services				
-	-	-		0410 - Consumable Supplies and Materials	5,000	5,000	5,000	

2019/20 Actual	2020/21 Actual	2021/22 Adopted	219 - Covid-19 (cont.)		2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	12,262	-		<u>2410 - Office of The Principal Services</u>	-		-		-	
-	2,330	-		0154 - Extra Duty	-		-		-	
-	736	-		0210 - Public Employees Retirement System	-		-		-	
-	1,042	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	925	-		0213 - PERS Bond 1	-		-		-	
-	10	-		0220 - Social Security Administration	-		-		-	
-	17,305	-		0231 - Worker's Compensation	-		-		-	
				<i>Total Function:</i>	-		-		-	
-	17,030	-		<u>2542 - Care and Upkeep of Buildings Services</u>						
-	-	-		0112 - Classified Salaries	35,558	1.00	35,558	1.00	35,558	1.00
-	-	-		0210 - Public Employees Retirement System	5,284		5,284		5,284	
-	-	-		0212 - Employee Contribution Pick-Up	2,133		2,133		2,133	
-	-	-		0213 - PERS Bond 1	3,022		3,022		3,022	
-	1,303	-		0220 - Social Security Administration	2,720		2,720		2,720	
-	580	-		0231 - Worker's Compensation	1,373		1,373		1,373	
-	-	-		0234 - Or Paid Fmli	142		142		142	
-	-	-		0241 - Medical Insurance	10,500		10,500		10,500	
4,900	138,784	525,037		0410 - Consumable Supplies and Materials	99,978		99,978		99,978	
4,900	157,696	525,037		<i>Total Function:</i>	160,710	1.00	160,710	1.00	160,710	1.00
				<u>2662 - Systems Analysis Services</u>						
9,758	175,400	592,202		0465 - Technology Supplies	25,000		25,000		25,000	
22,986	79,440	185,868		0480 - Computer Hardware	30,000		30,000		30,000	
-	2,862	-		0540 - Depreciable Equipment	-		-		-	
32,744	257,702	778,070		<i>Total Function:</i>	55,000		55,000		55,000	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	2,820	250,000		0530 - Improvements Other Than Buildings	375,000		375,000		375,000	
37,644	484,048	1,553,107		<i>Total Requirements:</i>	935,800	1.50	935,800	1.50	935,800	1.50
37,644	(56,846)	-		<i>Total Fund:</i>	-	1.50	-	1.50	-	1.50

221 - CSFRF Transition Services

2019/20 Actual	2020/21 Actual	2021/22 Adopted		221 - CSFRF Transition Services	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		Resources						
-	-	-		<u>0000 - Undesignated</u>						
				5400 - Resources - Beginning Fund Balance	175,000		175,000		175,000	
				<i>Total Resources:</i>	175,000		175,000		175,000	
				Requirements						
				<u>1223 - Community Transition Centers</u>						
-	-	-		0112 - Classified Salaries	26,448	1.00	26,448	1.00	26,448	1.00
-	-	-		0122 - Substitutes - Classified	2,000		2,000		2,000	
-	-	-		0210 - Public Employees Retirement System	4,967		4,967		4,967	
-	-	-		0212 - Employee Contribution Pick-Up	1,707		1,707		1,707	
-	-	-		0213 - PERS Bond 1	2,418		2,418		2,418	
-	-	-		0220 - Social Security Administration	2,176		2,176		2,176	
-	-	-		0231 - Worker's Compensation	135		135		135	
-	-	-		0234 - Or Paid Fmli	114		114		114	
-	-	-		0241 - Medical Insurance	13,020		13,020		13,020	
-	-	-		0330 - Student Transportation Services	19,515		19,515		19,515	
-	-	-		0410 - Consumable Supplies and Materials	15,000		15,000		15,000	
-	-	-		0821 - Ending Balance	87,500		87,500		87,500	
				<i>Total Function:</i>	175,000	1.00	175,000	1.00	175,000	1.00
				<i>Total Requirements:</i>	175,000	1.00	175,000	1.00	175,000	1.00
-	-	-		<i>Total Fund:</i>	-	1.00	-	1.00	-	1.00

225 - Title II A - Teacher Quality

2019/20 Actual	2020/21 Actual	2021/22 Adopted		225 - Title II A - Teacher Quality	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
12,949	12,445	33,809		4500 - Restrict. Rev. From Fed. Government	-		-		-	
-	10,579	-		5400 - Resources - Beginning Fund Balance	-		-		-	
12,949	23,024	33,809		<i>Total Function:</i>	-		-		-	
12,949	23,024	33,809		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
2,161	-	-		0121 - Substitutes - Licensed	-		-		-	
100	-	-		0122 - Substitutes - Classified	-		-		-	
2,340	-	-		0154 - Extra Duty	-		-		-	
592	-	-		0210 - Public Employees Retirement System	-		-		-	
128	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
261	-	-		0213 - PERS Bond 1	-		-		-	
343	-	-		0220 - Social Security Administration	-		-		-	
21	-	-		0231 - Worker's Compensation	-		-		-	
10	-	-		0241 - Medical Insurance	-		-		-	
2,895	3,499	-		0340 - Travel	-		-		-	
-	4,896	-		0375 - Tuition Reimbursement	-		-		-	
-	1,590	33,809		0390 - Other General Professional and Technological Servi	-		-		-	
40	-	-		0410 - Consumable Supplies and Materials	-		-		-	
8,890	9,985	33,809		<i>Total Function:</i>	-		-		-	
8,890	9,985	33,809		<i>Total Requirements:</i>	-		-		-	
(4,059)	(13,039)	-		<i>Total Fund:</i>	-		-		-	

226 - Title II A - Teacher Quality

2019/20 Actual	2020/21 Actual	2021/22 Adopted		226 - Title II A - Teacher Quality	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,385	11,238	-		4500 - Restrict. Rev. From Fed. Government	41,517		41,517		41,517	
(2,385)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
-	11,238	-		<i>Total Function:</i>	41,517		41,517		41,517	
-	11,238	-		<i>Total Resources:</i>	41,517		41,517		41,517	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
-	-	-		0121 - Substitutes - Licensed	10,000		10,000		10,000	
-	-	-		0122 - Substitutes - Classified	2,500		2,500		2,500	
-	108	-		0154 - Extra Duty	5,000		5,000		5,000	
-	23	-		0210 - Public Employees Retirement System	1,994		1,994		1,994	
-	7	-		0212 - Employee Contribution Pick-Up	1,050		1,050		1,050	
-	9	-		0213 - PERS Bond 1	1,488		1,488		1,488	
-	7	-		0220 - Social Security Administration	1,339		1,339		1,339	
-	1	-		0231 - Worker's Compensation	100		100		100	
-	-	-		0234 - Or Paid Fmli	70		70		70	
-	824	-		0319 - Other Instructional, Professional and Technical S	-		-		-	
-	-	-		0340 - Travel	17,976		17,976		17,976	
-	7,391	-		0375 - Tuition Reimbursement	-		-		-	
-	467	-		0390 - Other General Professional and Technological Servi	-		-		-	
-	2,000	-		0410 - Consumable Supplies and Materials	-		-		-	
-	402	-		0640 - Dues and Fees	-		-		-	
-	11,238	-		<i>Total Function:</i>	41,517		41,517		41,517	
-	11,238	-		<i>Total Requirements:</i>	41,517		41,517		41,517	
-	-	-		<i>Total Fund:</i>	-		-		-	

232 - AVID

2019/20 Actual	2020/21 Actual	2021/22 Adopted		232 - AVID	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
4,768	2,550	-		3299 - Other Restricted Grants-In-Aid	6,500		6,500		6,500	
(4,505)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
263	2,550	-		<i>Total Function:</i>	6,500		6,500		6,500	
263	2,550	-		<i>Total Resources:</i>	6,500		6,500		6,500	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
1,205	-	-		0154 - Extra Duty	-		-		-	
205	-	-		0210 - Public Employees Retirement System	-		-		-	
72	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
102	-	-		0213 - PERS Bond 1	-		-		-	
88	-	-		0220 - Social Security Administration	-		-		-	
6	-	-		0231 - Worker's Compensation	-		-		-	
-	-	-		0410 - Consumable Supplies and Materials	6,500		6,500		6,500	
-	2,550	-		0640 - Dues and Fees	-		-		-	
1,678	2,550	-		<i>Total Function:</i>	6,500		6,500		6,500	
1,678	2,550	-		<i>Total Requirements:</i>	6,500		6,500		6,500	
1,416	-	-		<i>Total Fund:</i>	-		-		-	

233 - Title III - EI Outcomes

2019/20 Actual	2020/21 Actual	2021/22 Adopted		233 - Title III - EI Outcomes	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
97,057	8,392	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
(15,799)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
81,259	8,392	-		<i>Total Function:</i>	-		-		-	
81,259	8,392	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
276	-	-		0122 - Substitutes - Classified	-		-		-	
10	-	-		0210 - Public Employees Retirement System	-		-		-	
4	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
5	-	-		0213 - PERS Bond 1	-		-		-	
20	-	-		0220 - Social Security Administration	-		-		-	
1	-	-		0231 - Worker's Compensation	-		-		-	
317	-	-		<i>Total Function:</i>	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
188	-	-		0121 - Substitutes - Licensed	-		-		-	
100	-	-		0122 - Substitutes - Classified	-		-		-	
30	-	-		0210 - Public Employees Retirement System	-		-		-	
16	-	-		0213 - PERS Bond 1	-		-		-	
22	-	-		0220 - Social Security Administration	-		-		-	
1	-	-		0231 - Worker's Compensation	-		-		-	
357	-	-		<i>Total Function:</i>	-		-		-	
				<u>1291 - English Language Learner Programs</u>						
20,777	3,000	-		0112 - Classified Salaries	-		-		-	
6,513	1,771	-		0141 - Additional Salary	-		-		-	
495	-	-		0154 - Extra Duty	-		-		-	
1,003	-	-		0156 - Extra Duty - Committees	-		-		-	
2,906	661	-		0210 - Public Employees Retirement System	-		-		-	
1,093	251	-		0212 - Employee Contribution Pick-Up	-		-		-	
1,548	356	-		0213 - PERS Bond 1	-		-		-	
2,141	319	-		0220 - Social Security Administration	-		-		-	
134	6	-		0231 - Worker's Compensation	-		-		-	
13,219	2,002	-		0241 - Medical Insurance	-		-		-	
22	3	-		0243 - Life Insurance	-		-		-	
61	9	-		0244 - LTD Insurance	-		-		-	
15	2	-		0245 - Employee Assistance Programs	-		-		-	
75	11	-		0247 - STD Insurance	-		-		-	
112	-	-		0331 - Reimbursable Student Transportation	-		-		-	
21,524	-	-		0340 - Travel	-		-		-	
1,017	-	-		0380 - Non-Inst. Prof. and Tech	-		-		-	
25	-	-		0400 - Supplies and Materials	-		-		-	
1,063	-	-		0410 - Consumable Supplies and Materials	-		-		-	
73,743	8,392	-		<i>Total Function:</i>	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
6,013	-	-		0121 - Substitutes - Licensed	-		-		-	
107	-	-		0122 - Substitutes - Classified	-		-		-	
392	-	-		0210 - Public Employees Retirement System	-		-		-	
184	-	-		0213 - PERS Bond 1	-		-		-	
468	-	-		0220 - Social Security Administration	-		-		-	
28	-	-		0231 - Worker's Compensation	-		-		-	
7,192	-	-		<i>Total Function:</i>	-		-		-	
81,609	8,392	-		<i>Total Requirements:</i>	-		-		-	
350	-	-		<i>Total Fund:</i>	-		-		-	

234 - Title III - EI Outcomes

2019/20 Actual	2020/21 Actual	2021/22 Adopted		234 - Title III - EI Outcomes	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
64,382	-	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
(34,498)	7,150	-		5400 - Resources - Beginning Fund Balance	-		-		-	
29,884	7,150	-		<i>Total Function:</i>	-		-		-	
29,884	7,150	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
18	-	-		0122 - Substitutes - Classified	-		-		-	
1	-	-		0220 - Social Security Administration	-		-		-	
0	-	-		0231 - Worker's Compensation	-		-		-	
19	-	-		<i>Total Function:</i>	-		-		-	
				<u>1291 - English Language Learner Programs</u>						
385	-	-		0112 - Classified Salaries	-		-		-	
592	-	-		0141 - Additional Salary	-		-		-	
579	-	-		0154 - Extra Duty	-		-		-	
663	-	-		0156 - Extra Duty - Committees	-		-		-	
361	-	-		0210 - Public Employees Retirement System	-		-		-	
133	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
189	-	-		0213 - PERS Bond 1	-		-		-	
160	-	-		0220 - Social Security Administration	-		-		-	
10	-	-		0231 - Worker's Compensation	-		-		-	
187	-	-		0241 - Medical Insurance	-		-		-	
0	-	-		0243 - Life Insurance	-		-		-	
1	-	-		0244 - LTD Insurance	-		-		-	
0	-	-		0245 - Employee Assistance Programs	-		-		-	
1	-	-		0247 - STD Insurance	-		-		-	
594	-	-		0340 - Travel	-		-		-	
4,973	-	-		0410 - Consumable Supplies and Materials	-		-		-	
249	-	-		0470 - Computer Software	-		-		-	
5,273	-	-		0480 - Computer Hardware	-		-		-	
14,351	-	-		<i>Total Function:</i>	-		-		-	
				<u>1299 - Other Programs</u>						
-	7,150	-		0113 - Administrators	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
188	-	-		0121 - Substitutes - Licensed	-		-		-	
14	-	-		0220 - Social Security Administration	-		-		-	
1	-	-		0231 - Worker's Compensation	-		-		-	
8,160	-	-		0340 - Travel	-		-		-	
8,363	-	-		<i>Total Function:</i>	-		-		-	
22,734	7,150	-		<i>Total Requirements:</i>	-		-		-	
(7,150)	-	-		<i>Total Fund:</i>	-		-		-	

240 - Title Iv-A Student Support & Academic Enrichment

2019/20 Actual	2020/21 Actual	2021/22 Adopted	240 - Title Iv-A Student Support & Academic Enrichment		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
4,255	3,336	12,273		4500 - Restrict. Rev. From Fed. Government	11,834	11,834	11,834	
4,255	3,336	12,273		Total Resources:	11,834	11,834	11,834	
				Requirements				
				<u>1111 - Primary, K-5</u>				
1,032	-	-		0470 - Computer Software	4,644	4,644	4,644	
				<u>1121 - Middle/Junior High Programs, 6-8</u>				
-	455	-		0410 - Consumable Supplies and Materials	-	-	-	
-	858	-		0460 - Non-Consumable Items	4,500	4,500	4,500	
295	-	-		0470 - Computer Software	-	-	-	
295	1,313	-		Total Function:	4,500	4,500	4,500	
				<u>1131 - High School Programs, 9-12</u>				
-	2,023	-		0460 - Non-Consumable Items	-	-	-	
1,307	-	-		0465 - Technology Supplies	-	-	-	
147	-	-		0470 - Computer Software	-	-	-	
1,455	2,023	-		Total Function:	-	-	-	
				<u>2220 - Educational Media Services</u>				
-	-	-		0111 - Licensed Salaries	2,000	2,000	2,000	
-	-	-		0210 - Public Employees Retirement System	228	228	228	
-	-	-		0212 - Employee Contribution Pick-Up	120	120	120	
-	-	-		0213 - PERS Bond 1	170	170	170	
-	-	-		0220 - Social Security Administration	153	153	153	
-	-	-		0231 - Worker's Compensation	11	11	11	
-	-	-		0234 - Or Paid Fmli	8	8	8	
-	-	-		Total Function:	2,690	2,690	2,690	
				<u>2240 - Instructional Staff Development</u>				
-	-	12,273		0389 - Other Non Instruction, Prof.	-	-	-	
2,781	3,336	12,273		Total Requirements:	11,834	11,834	11,834	
(1,474)	-	-		Total Fund:	-	-	-	

242 - Carl Perkins

2019/20 Actual	2020/21 Actual	2021/22 Adopted	242 - Carl Perkins		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
16,870	21,483	15,000		4700 - Grants-In-Aid From The Federal Government Through	15,000	15,000	15,000	
16,870	21,483	15,000		Total Resources:	15,000	15,000	15,000	
				Requirements				
				<u>1131 - High School Programs, 9-12</u>				
846	-	1,900		0121 - Substitutes - Licensed	1,900	1,900	1,900	
30	-	216		0210 - Public Employees Retirement System	216	216	216	
-	-	114		0212 - Employee Contribution Pick-Up	114	114	114	
16	-	162		0213 - PERS Bond 1	162	162	162	
65	-	144		0220 - Social Security Administration	144	144	144	
4	-	11		0231 - Worker's Compensation	11	11	11	
-	-	8		0234 - Or Paid Fmli	8	8	8	
6,027	-	1,021		0340 - Travel	1,021	1,021	1,021	
9,883	11,435	11,424		0410 - Consumable Supplies and Materials	11,424	11,424	11,424	
-	10,048	-		0541 - Initial/ Add'l Equipment Purchase	-	-	-	
16,870	21,483	15,000		Total Function:	15,000	15,000	15,000	
16,870	21,483	15,000		Total Requirements:	15,000	15,000	15,000	
-	-	-		Total Fund:	-	-	-	

250 - Student Investment Account (SIA)

2019/20 Actual	2020/21 Actual	2021/22 Adopted		250 - Student Investment Account (SIA)	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
-	422,847	1,063,159		<u>0000 - Undesignated</u>						
-	422,847	1,063,159		3299 - Other Restricted Grants-In-Aid	1,275,157		1,275,157		1,275,157	
				Total Resources:	1,275,157		1,275,157		1,275,157	
				Requirements						
				<u>1111 - Primary, K-5</u>						
-	-	59,231	1.00	0111 - Licensed Salaries	-		-		-	
-	46,442	18,552	0.81	0112 - Classified Salaries	77,784	2.56	77,784	2.56	77,784	2.56
-	525	900		0143 - Insurance Opt Out	900		900		900	
-	3,910	11,693		0210 - Public Employees Retirement System	12,624		12,624		12,624	
-	1,485	4,721		0212 - Employee Contribution Pick-Up	4,721		4,721		4,721	
-	2,103	6,688		0213 - PERS Bond 1	6,689		6,689		6,689	
-	3,534	6,019		0220 - Social Security Administration	6,019		6,019		6,019	
-	127	369		0231 - Worker's Compensation	369		369		369	
-	-	315		0234 - Or Paid Fmli	315		315		315	
-	9,444	11,950		0241 - Medical Insurance	27,040		27,040		27,040	
-	52	-		0243 - Life Insurance	-		-		-	
-	108	-		0244 - LTD Insurance	-		-		-	
-	35	-		0245 - Employee Assistance Programs	-		-		-	
-	132	-		0247 - STD Insurance	-		-		-	
-	-	5,000		0319 - Other Instructional, Professional and Technical S	5,000		5,000		5,000	
-	604	40,000		0410 - Consumable Supplies and Materials	21,000		21,000		21,000	
-	68,501	165,438	1.81	Total Function:	162,461	2.56	162,461	2.56	162,461	2.56
				<u>1113 - Elementary Extra Curricular</u>						
-	-	9,000		0156 - Extra Duty - Committees	9,000		9,000		9,000	
-	-	1,025		0210 - Public Employees Retirement System	1,025		1,025		1,025	
-	-	540		0212 - Employee Contribution Pick-Up	540		540		540	
-	-	765		0213 - PERS Bond 1	765		765		765	
-	-	689		0220 - Social Security Administration	689		689		689	
-	-	51		0231 - Worker's Compensation	51		51		51	
-	-	36		0234 - Or Paid Fmli	36		36		36	
-	-	1,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
-	-	13,106		Total Function:	13,106		13,106		13,106	
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	-	59,231	1.00	0111 - Licensed Salaries	162,657	2.50	162,657	2.50	162,657	2.50
-	13,536	38,960	1.63	0112 - Classified Salaries	19,870	0.81	19,870	0.81	19,870	0.81
-	-	-		0141 - Additional Salary	14,424		14,424		14,424	
-	1,025	14,592		0210 - Public Employees Retirement System	32,813		32,813		32,813	
-	389	5,892		0212 - Employee Contribution Pick-Up	11,817		11,817		11,817	
-	552	8,347		0213 - PERS Bond 1	16,741		16,741		16,741	
-	1,036	7,511		0220 - Social Security Administration	15,067		15,067		15,067	
-	51	462		0231 - Worker's Compensation	925		925		925	
-	-	393		0234 - Or Paid Fmli	787		787		787	
-	10,218	31,700		0241 - Medical Insurance	37,150		37,150		37,150	
-	22	-		0243 - Life Insurance	-		-		-	
-	56	-		0244 - LTD Insurance	-		-		-	
-	15	-		0245 - Employee Assistance Programs	-		-		-	
-	68	-		0247 - STD Insurance	-		-		-	
-	-	2,500		0319 - Other Instructional, Professional and Technical S	2,500		2,500		2,500	
-	-	25,000		0410 - Consumable Supplies and Materials	10,000		10,000		10,000	
-	26,967	194,588	2.63	Total Function:	324,751	3.31	324,751	3.31	324,751	3.31
				<u>1122 - Middle/Junior High School Extra Curricular</u>						
-	-	20,000		0640 - Dues and Fees	15,000		15,000		15,000	
-	-	8,500		0641 - Student Dues & Fees	5,000		5,000		5,000	
-	-	28,500		Total Function:	20,000		20,000		20,000	
				<u>1131 - High School Programs, 9-12</u>						
-	15,128	38,032	1.63	0112 - Classified Salaries	-		-		-	
-	-	5,652		0210 - Public Employees Retirement System	-		-		-	
-	-	2,282		0212 - Employee Contribution Pick-Up	-		-		-	
-	462	3,233		0213 - PERS Bond 1	-		-		-	
-	1,153	2,909		0220 - Social Security Administration	-		-		-	
-	47	179		0231 - Worker's Compensation	-		-		-	
-	-	152		0234 - Or Paid Fmli	-		-		-	
-	4,203	13,270		0241 - Medical Insurance	-		-		-	
-	15	-		0243 - Life Insurance	-		-		-	
-	29	-		0244 - LTD Insurance	-		-		-	
-	10	-		0245 - Employee Assistance Programs	-		-		-	
-	35	-		0247 - STD Insurance	-		-		-	
-	-	2,500		0319 - Other Instructional, Professional and Technical S	2,500		2,500		2,500	
-	-	25,000		0410 - Consumable Supplies and Materials	10,000		10,000		10,000	
-	21,083	93,209	1.63	Total Function:	12,500		12,500		12,500	
				<u>1132 - High School Extra Curricular</u>						
-	-	70,000		0640 - Dues and Fees	50,000		50,000		50,000	
				<u>1272 - Title I</u>						
-	-	-		0111 - Licensed Salaries	126,428	2.00	126,428	2.00	126,428	2.00
-	-	-		0112 - Classified Salaries	43,800	1.63	43,800	1.63	43,800	1.63
-	-	-		0141 - Additional Salary	14,424		14,424		14,424	
-	-	-		0143 - Insurance Opt Out	900		900		900	
-	-	-		0210 - Public Employees Retirement System	28,306		28,306		28,306	
-	-	-		0212 - Employee Contribution Pick-Up	11,133		11,133		11,133	
-	-	-		0213 - PERS Bond 1	15,772		15,772		15,772	
-	-	-		0220 - Social Security Administration	14,195		14,195		14,195	
-	-	-		0231 - Worker's Compensation	871		871		871	
-	-	-		0234 - Or Paid Fmli	742		742		742	
-	-	-		0241 - Medical Insurance	25,520		25,520		25,520	
-	-	-		Total Function:	282,091	3.63	282,091	3.63	282,091	3.63
				<u>1288 - Charter Schools</u>						
-	58,882	142,302		0410 - Consumable Supplies and Materials	150,062		150,062		150,062	
-	-	7,489		0690 - Grant Indirect Charges	5,843		5,843		5,843	
-	58,882	149,791		Total Function:	155,905		155,905		155,905	

2019/20 Actual	2020/21 Actual	2021/22 Adopted		250 - Student Investment Account (SIA) (cont.)	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	59,231	1.00	<u>1291 - English Language Learner Programs</u>	-	-	-	-	-	-
-	-	-		0111 - Licensed Salaries	-	-	-	-	-	-
-	-	8,802		0112 - Classified Salaries	23,452	0.81	23,452	0.81	23,452	0.81
-	-	3,554		0210 - Public Employees Retirement System	4,203		4,203		4,203	
-	-	5,035		0212 - Employee Contribution Pick-Up	1,407		1,407		1,407	
-	-	4,531		0213 - PERS Bond 1	1,993		1,993		1,993	
-	-	278		0220 - Social Security Administration	1,794		1,794		1,794	
-	-	237		0231 - Worker's Compensation	110		110		110	
-	-	11,700		0234 - Or Paid Fmli	94		94		94	
-	-	93,368	1.00	0241 - Medical Insurance	13,020		13,020		13,020	
-	-			<i>Total Function:</i>	46,073	0.81	46,073	0.81	46,073	0.81
-	-	10,000		<u>2110 - Attendance and Social Work Services</u>	-	-	-	-	-	-
-	-			0319 - Other Instructional, Professional and Technical S	-	-	-	-	-	-
-	-	59,231	1.00	<u>2120 - Guidance Services</u>	-	-	-	-	-	-
-	-	8,802		0111 - Licensed Salaries	-	-	-	-	-	-
-	-	3,554		0210 - Public Employees Retirement System	-	-	-	-	-	-
-	-	5,035		0212 - Employee Contribution Pick-Up	-	-	-	-	-	-
-	-	4,531		0213 - PERS Bond 1	-	-	-	-	-	-
-	-	278		0220 - Social Security Administration	-	-	-	-	-	-
-	-	237		0231 - Worker's Compensation	-	-	-	-	-	-
-	-	11,700		0234 - Or Paid Fmli	-	-	-	-	-	-
-	-	93,368	1.00	0241 - Medical Insurance	-	-	-	-	-	-
-	-			<i>Total Function:</i>	-	-	-	-	-	-
-	-	-		<u>2190 - Service Direction, Student Support Services</u>	123,072	1.00	123,072	1.00	123,072	1.00
-	-	-		0113 - Administrators	22,055		22,055		22,055	
-	-	-		0210 - Public Employees Retirement System	7,384		7,384		7,384	
-	-	-		0212 - Employee Contribution Pick-Up	10,461		10,461		10,461	
-	-	-		0213 - PERS Bond 1	9,415		9,415		9,415	
-	-	-		0220 - Social Security Administration	578		578		578	
-	-	-		0231 - Worker's Compensation	492		492		492	
-	-	-		0234 - Or Paid Fmli	14,400		14,400		14,400	
-	-	-		0241 - Medical Insurance	-	-	-	-	-	-
-	92,070	-		0389 - Other Non Instruction, Prof.	-	-	-	-	-	-
-	92,070	-		<i>Total Function:</i>	187,857	1.00	187,857	1.00	187,857	1.00
-	-	39,070	0.50	<u>2210 - Improvement of Instruction Service</u>	-	-	-	-	-	-
-	-	3,553		0111 - Licensed Salaries	-	-	-	-	-	-
-	-	6,334		0141 - Additional Salary	-	-	-	-	-	-
-	-	2,557		0210 - Public Employees Retirement System	-	-	-	-	-	-
-	-	3,623		0212 - Employee Contribution Pick-Up	-	-	-	-	-	-
-	-	3,261		0213 - PERS Bond 1	-	-	-	-	-	-
-	-	201		0220 - Social Security Administration	-	-	-	-	-	-
-	-	170		0231 - Worker's Compensation	-	-	-	-	-	-
-	-	5,850		0234 - Or Paid Fmli	-	-	-	-	-	-
-	-	15,000		0241 - Medical Insurance	-	-	-	-	-	-
-	-	21,486		0340 - Travel	10,000		10,000		10,000	
-	-	101,105	0.50	0410 - Consumable Supplies and Materials	10,413		10,413		10,413	
-	-			<i>Total Function:</i>	20,413		20,413		20,413	
-	-	10,686		<u>2520 - Fiscal Services</u>	-	-	-	-	-	-
-	-	40,000		0690 - Grant Indirect Charges	-	-	-	-	-	-
-	-	-		<u>2550 - Student Transportation Services</u>	-	-	-	-	-	-
-	-	-		0331 - Reimbursable Student Transportation	-	-	-	-	-	-
-	4,922	-		<u>2662 - Systems Analysis Services</u>	-	-	-	-	-	-
-	32,525	-		0465 - Technology Supplies	-	-	-	-	-	-
-	114,489	-		0480 - Computer Hardware	-	-	-	-	-	-
-	3,406	-		0530 - Improvements Other Than Buildings	-	-	-	-	-	-
-	155,343	-		0540 - Depreciable Equipment	-	-	-	-	-	-
-	422,847	1,063,159	8.57	<i>Total Function:</i>	-	-	-	-	-	-
-	-	-	8.57	<i>Total Requirements:</i>	1,275,157	11.31	1,275,157	11.31	1,275,157	11.31
-	-	-	8.57	<i>Total Fund:</i>	-	11.31	-	11.31	-	11.31

251 - MTSS Lea Coaches - Yr 1

2019/20 Actual	2020/21 Actual	2021/22 Adopted		251 - MTSS Lea Coaches - Yr 1	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	(0)	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	19,872	-		4500 - Restrict. Rev. From Fed. Government	-		-		-	
-	(19,872)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
-	-	-		<i>Total Function:</i>	-		-		-	
-	-	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
7,211	-	-		0121 - Substitutes - Licensed	-		-		-	
7,051	-	-		0154 - Extra Duty	-		-		-	
2,239	-	-		0210 - Public Employees Retirement System	-		-		-	
409	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
1,113	-	-		0213 - PERS Bond 1	-		-		-	
1,073	-	-		0220 - Social Security Administration	-		-		-	
65	-	-		0231 - Worker's Compensation	-		-		-	
711	-	-		0340 - Travel	-		-		-	
19,872	-	-		<i>Total Function:</i>	-		-		-	
19,872	-	-		<i>Total Requirements:</i>	-		-		-	
19,872	-	-		<i>Total Fund:</i>	-		-		-	

252 - MTSS Lea Coaches - Yr 2

2019/20 Actual	2020/21 Actual	2021/22 Adopted		252 - MTSS Lea Coaches - Yr 2	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,890	0	20,261		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	33,800	-		4500 - Restrict. Rev. From Fed. Government	-		-		-	
(4,410)	(11,636)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
(2,519)	22,164	20,261		<i>Total Function:</i>	-		-		-	
(2,519)	22,164	20,261		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1111 - Primary, K-5</u>						
-	7,105	-		0141 - Additional Salary	-		-		-	
-	2,841	-		0154 - Extra Duty	-		-		-	
-	1,571	-		0210 - Public Employees Retirement System	-		-		-	
-	597	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	845	-		0213 - PERS Bond 1	-		-		-	
-	761	-		0220 - Social Security Administration	-		-		-	
-	22	-		0231 - Worker's Compensation	-		-		-	
-	13,742	-		<i>Total Function:</i>	-		-		-	
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
-	-	300		0156 - Extra Duty - Committees	-		-		-	
-	-	34		0210 - Public Employees Retirement System	-		-		-	
-	-	18		0212 - Employee Contribution Pick-Up	-		-		-	
-	-	26		0213 - PERS Bond 1	-		-		-	
-	-	23		0220 - Social Security Administration	-		-		-	
-	-	2		0231 - Worker's Compensation	-		-		-	
-	-	1		0234 - Or Paid Fmli	-		-		-	
-	-	404		<i>Total Function:</i>	-		-		-	
				<u>2120 - Guidance Services</u>						
-	734	-		0154 - Extra Duty	-		-		-	
-	116	-		0210 - Public Employees Retirement System	-		-		-	
-	44	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	10	-		0213 - PERS Bond 1	-		-		-	
-	56	-		0220 - Social Security Administration	-		-		-	
-	1	-		0231 - Worker's Compensation	-		-		-	
-	961	-		<i>Total Function:</i>	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	-	5,000		0121 - Substitutes - Licensed	-		-		-	
1,537	2,151	-		0154 - Extra Duty	-		-		-	
243	363	570		0210 - Public Employees Retirement System	-		-		-	
92	129	300		0212 - Employee Contribution Pick-Up	-		-		-	
131	183	425		0213 - PERS Bond 1	-		-		-	
118	155	383		0220 - Social Security Administration	-		-		-	
7	8	29		0231 - Worker's Compensation	-		-		-	
-	-	20		0234 - Or Paid Fmli	-		-		-	
-	920	13,130		0340 - Travel	-		-		-	
-	2,604	-		0375 - Tuition Reimbursement	-		-		-	
6,990	-	-		0390 - Other General Professional and Technological Servi	-		-		-	
-	949	-		0410 - Consumable Supplies and Materials	-		-		-	
9,117	7,461	19,857		<i>Total Function:</i>	-		-		-	
9,117	22,164	20,261		<i>Total Requirements:</i>	-		-		-	
11,636	-	-		<i>Total Fund:</i>	-		-		-	

253 - LBLESD - Extended Assessment

2019/20 Actual	2020/21 Actual	2021/22 Adopted		253 - LBLESD - Extended Assessment	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
635	-	650		3299 - Other Restricted Grants-In-Aid	650		650		650	
-	-	1,285		5400 - Resources - Beginning Fund Balance	1,285		1,285		1,285	
635	-	1,935		<i>Total Function:</i>	1,935		1,935		1,935	
635	-	1,935		<i>Total Resources:</i>	1,935		1,935		1,935	
				Requirements						
				<u>2230 - Assessment and Testing</u>						
-	-	1,935		0410 - Consumable Supplies and Materials	1,935		1,935		1,935	
-	-	1,935		<i>Total Requirements:</i>	1,935		1,935		1,935	
(635)	-	-		<i>Total Fund:</i>	-		-		-	

254 - Kindergarten Partnership & Innovation Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted		254 - Kindergarten Partnership & Innovation Funds	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
16,887	45,820	16,887		3199 - Other Unrestricted Grants-In-Aid	16,887		16,887		16,887	
16,887	45,820	16,887		<i>Total Resources:</i>	16,887		16,887		16,887	
				Requirements						
				<u>1140 - Pre-Kindergarten Programs</u>						
3,500	3,500	3,500		0130 - Additional Salary	-		-		-	
4,681	-	-		0154 - Extra Duty	-		-		-	
1,399	553	520		0210 - Public Employees Retirement System	-		-		-	
491	210	210		0212 - Employee Contribution Pick-Up	-		-		-	
695	297	298		0213 - PERS Bond 1	-		-		-	
626	268	268		0220 - Social Security Administration	-		-		-	
37	5	16		0231 - Worker's Compensation	-		-		-	
-	-	14		0234 - Or Paid Fmli	-		-		-	
-	-	500		0355 - Printing and Binding	500		500		500	
4,271	38,295	6,735		0374 - Other Tuition	11,561		11,561		11,561	
125	-	4,826		0410 - Consumable Supplies and Materials	4,826		4,826		4,826	
1,062	2,692	-		0690 - Grant Indirect Charges	-		-		-	
16,887	45,820	16,887		<i>Total Function:</i>	16,887		16,887		16,887	
16,887	45,820	16,887		<i>Total Requirements:</i>	16,887		16,887		16,887	
-	-	-		<i>Total Fund:</i>	-		-		-	

257 - Farm to School, Botany

2019/20 Actual	2020/21 Actual	2021/22 Adopted		257 - Farm to School, Botany	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	9,139	9,139		3299 - Other Restricted Grants-In-Aid	9,139		9,139		9,139	
-	9,139	9,139		Total Resources:	9,139		9,139		9,139	
				Requirements						
				<u>3120 - Food Preparation and Dispensing Services</u>						
-	9,139	9,139		0410 - Consumable Supplies and Materials	9,139		9,139		9,139	
-	9,139	9,139		Total Requirements:	9,139		9,139		9,139	
-	-	-		Total Fund:	-		-		-	

258 - Terry Selby Memorial

2019/20 Actual	2020/21 Actual	2021/22 Adopted		258 - Terry Selby Memorial	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,500	1,556	1,500		1920 - Contrib/Donation Private Source	1,500		1,500		1,500	
(162)	1,338	-		5400 - Resources - Beginning Fund Balance	-		-		-	
1,338	2,894	1,500		Total Function:	1,500		1,500		1,500	
1,338	2,894	1,500		Total Resources:	1,500		1,500		1,500	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
-	1,562	750		0410 - Consumable Supplies and Materials	750		750		750	
-	1,332	750		0460 - Non-Consumable Items	750		750		750	
-	2,894	1,500		Total Function:	1,500		1,500		1,500	
-	2,894	1,500		Total Requirements:	1,500		1,500		1,500	
(1,338)	-	-		Total Fund:	-		-		-	

261 - OEA Choice Trust

2019/20 Actual	2020/21 Actual	2021/22 Adopted		261 - OEA Choice Trust	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,037	-	-		2200 - Restricted Revenue	-		-		-	
2,451	-	-		5400 - Resources - Beginning Fund Balance	5,000		5,000		5,000	
3,488	-	-		Total Function:	5,000		5,000		5,000	
3,488	-	-		Total Resources:	5,000		5,000		5,000	
				Requirements						
				<u>2130 - Health Services</u>						
2,312	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
1,148	-	-		0410 - Consumable Supplies and Materials	5,000		5,000		5,000	
3,461	-	-		Total Function:	5,000		5,000		5,000	
3,461	-	-		Total Requirements:	5,000		5,000		5,000	
(28)	-	-		Total Fund:	-		-		-	

262 - My Future, My Choice

2019/20 Actual	2020/21 Actual	2021/22 Adopted		262 - My Future, My Choice	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
3,035	-	5,000		2200 - Restricted Revenue	5,000		5,000		5,000	
3,035	-	5,000		Total Resources:	5,000		5,000		5,000	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
908	-	-		0154 - Extra Duty	-		-		-	
144	-	-		0210 - Public Employees Retirement System	-		-		-	
54	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
77	-	-		0213 - PERS Bond 1	-		-		-	
69	-	-		0220 - Social Security Administration	-		-		-	
4	-	-		0231 - Worker's Compensation	-		-		-	
1,257	-	-		Total Function:	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
-	-	300		0121 - Substitutes - Licensed	300		300		300	
-	-	34		0210 - Public Employees Retirement System	34		34		34	
-	-	18		0212 - Employee Contribution Pick-Up	18		18		18	
-	-	26		0213 - PERS Bond 1	26		26		26	
-	-	23		0220 - Social Security Administration	23		23		23	
-	-	2		0231 - Worker's Compensation	2		2		2	
-	-	1		0234 - Or Paid Fmli	1		1		1	
-	-	1,000		0340 - Travel	1,000		1,000		1,000	
1,779	-	2,923		0410 - Consumable Supplies and Materials	2,923		2,923		2,923	
1,779	-	4,327		Total Function:	4,327		4,327		4,327	
				<u>2240 - Instructional Staff Development</u>						
-	-	500		0121 - Substitutes - Licensed	500		500		500	
-	-	57		0210 - Public Employees Retirement System	57		57		57	
-	-	30		0212 - Employee Contribution Pick-Up	30		30		30	
-	-	43		0213 - PERS Bond 1	43		43		43	
-	-	38		0220 - Social Security Administration	38		38		38	
-	-	3		0231 - Worker's Compensation	3		3		3	
-	-	2		0234 - Or Paid Fmli	2		2		2	
-	-	673		Total Function:	673		673		673	
3,035	-	5,000		Total Requirements:	5,000		5,000		5,000	
-	-	-		Total Fund:	-		-		-	

265 - CTE Revitalization Grant (History)

2019/20 Actual	2020/21 Actual	2021/22 Adopted		265 - CTE Revitalization Grant (History)	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
8,943	14,939	14,938		3299 - Other Restricted Grants-In-Aid	14,938		14,938		14,938	
8,943	14,939	14,938		Total Resources:	14,938		14,938		14,938	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
6,949	12,933	12,932		0410 - Consumable Supplies and Materials	12,932		12,932		12,932	
1,994	2,006	2,006		0541 - Initial/ Add'l Equipment Purchase	2,006		2,006		2,006	
8,943	14,939	14,938		Total Function:	14,938		14,938		14,938	
8,943	14,939	14,938		Total Requirements:	14,938		14,938		14,938	
-	-	-		Total Fund:	-		-		-	

270 - HS Grad and College and Career Readiness Fund -M98

2019/20 Actual	2020/21 Actual	2021/22 Adopted		270 - HS Grad and College and Career Readiness Fund -M98	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	13	-		1990 - Miscellaneous	-		-		-	
426,218	450,600	466,381		3299 - Other Restricted Grants-In-Aid	443,217		443,217		443,217	
10	(13)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
426,228	450,600	466,381		<i>Total Function:</i>	443,217		443,217		443,217	
426,228	450,600	466,381		<i>Total Resources:</i>	443,217		443,217		443,217	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	-	-		0111 - Licensed Salaries	28,585	0.50	28,585	0.50	28,585	0.50
7,228	-	-		0112 - Classified Salaries	-		-		-	
-	-	-		0143 - Insurance Opt Out	3,600		3,600		3,600	
952	-	-		0210 - Public Employees Retirement System	5,657		5,657		5,657	
361	-	-		0212 - Employee Contribution Pick-Up	1,931		1,931		1,931	
512	-	-		0213 - PERS Bond 1	2,736		2,736		2,736	
553	-	-		0220 - Social Security Administration	2,462		2,462		2,462	
33	-	-		0231 - Worker's Compensation	151		151		151	
-	-	-		0234 - Or Paid Fmli	128		128		128	
-	-	-		0241 - Medical Insurance	250		250		250	
8	-	-		0243 - Life Insurance	-		-		-	
21	-	-		0244 - LTD Insurance	-		-		-	
6	-	-		0245 - Employee Assistance Programs	-		-		-	
26	-	-		0247 - STD Insurance	-		-		-	
-	-	15,340		0410 - Consumable Supplies and Materials	3,000		3,000		3,000	
9,701	-	15,340		<i>Total Function:</i>	48,500	0.50	48,500	0.50	48,500	0.50
				<u>1131 - High School Programs, 9-12</u>						
9,148	23,330	10,394	0.15	0111 - Licensed Salaries	54,010	0.90	54,010	0.90	54,010	0.90
1,445	3,686	1,863		0210 - Public Employees Retirement System	9,339		9,339		9,339	
549	1,400	624		0212 - Employee Contribution Pick-Up	3,240		3,240		3,240	
778	1,983	883		0213 - PERS Bond 1	4,591		4,591		4,591	
690	1,782	795		0220 - Social Security Administration	4,132		4,132		4,132	
39	49	49		0231 - Worker's Compensation	254		254		254	
-	-	42		0234 - Or Paid Fmli	216		216		216	
1,293	4,486	1,350		0241 - Medical Insurance	14,709		14,709		14,709	
5	16	-		0243 - Life Insurance	-		-		-	
27	91	-		0244 - LTD Insurance	-		-		-	
2	7	-		0245 - Employee Assistance Programs	-		-		-	
33	84	-		0247 - STD Insurance	-		-		-	
2,000	-	1,769		0311 - Instruction Services	-		-		-	
47,589	52,032	92,192		0410 - Consumable Supplies and Materials	36,805		36,805		36,805	
33,019	1,196	79,747		0460 - Non-Consumable Items	24,375		24,375		24,375	
-	1,500	-		0470 - Computer Software	-		-		-	
56,254	113,045	511		0480 - Computer Hardware	5,000		5,000		5,000	
31,300	40,902	-		0530 - Improvements Other Than Buildings	-		-		-	
184,171	245,588	190,219	0.15	<i>Total Function:</i>	156,671	0.90	156,671	0.90	156,671	0.90
				<u>1132 - High School Extra Curricular</u>						
7,000	-	7,000		0154 - Extra Duty	-		-		-	
1,106	-	1,040		0210 - Public Employees Retirement System	-		-		-	
420	-	420		0212 - Employee Contribution Pick-Up	-		-		-	
595	-	595		0213 - PERS Bond 1	-		-		-	
535	-	536		0220 - Social Security Administration	-		-		-	
29	-	33		0231 - Worker's Compensation	-		-		-	
-	-	28		0234 - Or Paid Fmli	-		-		-	
9,686	-	9,652		<i>Total Function:</i>	-		-		-	
				<u>1283 - Philomath Alternative Academy</u>						
-	37,876	64,859	0.90	0111 - Licensed Salaries	81,449	1.40	81,449	1.40	81,449	1.40
-	47,080	-		0113 - Administrators	-		-		-	
-	1,110	1,110		0143 - Insurance Opt Out	5,040		5,040		5,040	
-	12,848	9,803		0210 - Public Employees Retirement System	12,852		12,852		12,852	
-	4,068	3,958		0212 - Employee Contribution Pick-Up	5,189		5,189		5,189	
-	5,764	5,608		0213 - PERS Bond 1	7,352		7,352		7,352	
-	6,383	5,047		0220 - Social Security Administration	6,617		6,617		6,617	
-	291	310		0231 - Worker's Compensation	407		407		407	
-	-	264		0234 - Or Paid Fmli	346		346		346	
-	3,969	4,930		0241 - Medical Insurance	13,700		13,700		13,700	
-	37	-		0243 - Life Insurance	-		-		-	
-	216	-		0244 - LTD Insurance	-		-		-	
-	16	-		0245 - Employee Assistance Programs	-		-		-	
-	120	-		0247 - STD Insurance	-		-		-	
-	119,777	95,889	0.90	<i>Total Function:</i>	132,952	1.40	132,952	1.40	132,952	1.40
				<u>1400 - Summer School Programs</u>						
-	-	-		0154 - Extra Duty	3,438		3,438		3,438	
-	-	-		0210 - Public Employees Retirement System	569		569		569	
-	-	-		0212 - Employee Contribution Pick-Up	208		208		208	
-	-	-		0213 - PERS Bond 1	292		292		292	
-	-	-		0220 - Social Security Administration	264		264		264	
-	-	-		0231 - Worker's Compensation	16		16		16	
-	-	-		0234 - Or Paid Fmli	15		15		15	
-	-	-		0410 - Consumable Supplies and Materials	2,500		2,500		2,500	
-	-	-		<i>Total Function:</i>	7,302		7,302		7,302	

2019/20 Actual	2020/21 Actual	2021/22 Adopted	270 - HS Grad and College and Career Readiness Fund -M98 (cont.)		2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
126,219	55,798	97,968	1.35	<u>2210 - Improvement of Instruction Service</u>	62,789	0.85	62,789	0.85	62,789	0.85
-	-	3,553		0111 - Licensed Salaries	-		-		-	
13,700	217	-		0141 - Additional Salary	-		-		-	
26,706	8,856	16,889		0154 - Extra Duty	-		-		-	
8,395	3,361	6,091		0210 - Public Employees Retirement System	9,330		9,330		9,330	
11,893	4,761	8,629		0212 - Employee Contribution Pick-Up	3,767		3,767		3,767	
10,573	4,281	7,767		0213 - PERS Bond 1	5,337		5,337		5,337	
601	113	478		0220 - Social Security Administration	4,803		4,803		4,803	
-	-	406		0231 - Worker's Compensation	295		295		295	
18,853	7,447	13,500		0234 - Or Paid Fmli	251		251		251	
60	28	-		0241 - Medical Insurance	11,220		11,220		11,220	
328	160	-		0243 - Life Insurance	-		-		-	
26	12	-		0244 - LTD Insurance	-		-		-	
456	201	-		0245 - Employee Assistance Programs	-		-		-	
217,810	85,235	155,281	1.35	0247 - STD Insurance	-		-		-	
421,367	450,600	466,381	2.40	Total Function:	97,792	0.85	97,792	0.85	97,792	0.85
				Total Requirements:	443,217	3.65	443,217	3.65	443,217	3.65
(4,860)	-	-	2.40	Total Fund:	-	3.65	-	3.65	-	3.65

271 - Public Purpose Fund - Energy Efficiency Projects

2019/20 Actual	2020/21 Actual	2021/22 Adopted		271 - Public Purpose Fund - Energy Efficiency Projects	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
31,346	32,191	33,000		1990 - Miscellaneous	35,000		35,000		35,000	
256,731	276,077	309,500		5400 - Resources - Beginning Fund Balance	333,500		333,500		333,500	
288,077	308,268	342,500		Total Function:	368,500		368,500		368,500	
288,077	308,268	342,500		Total Resources:	368,500		368,500		368,500	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	-	184,875		0322 - Repairs and Maintenance Services	42,500		42,500		42,500	
-	-	2,000		0324 - Rentals	2,000		2,000		2,000	
-	-	50,000		0410 - Consumable Supplies and Materials	36,500		36,500		36,500	
-	-	23,125		0460 - Non-Consumable Items	245,000		245,000		245,000	
-	-	260,000		Total Function:	326,000		326,000		326,000	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	-	82,500		0460 - Non-Consumable Items	42,500		42,500		42,500	
				<u>5200 - Transfers of Funds</u>						
12,000	-	-		0710 - Fund Modifications	-		-		-	
12,000	-	342,500		Total Requirements:	368,500		368,500		368,500	
(276,077)	(308,268)	-		Total Fund:	-		-		-	

272 - State Summer Programs Grant

2019/20 Actual	2020/21 Actual	2021/22 Adopted		272 - State Summer Programs Grant	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	751,122		3299 - Other Restricted Grants-In-Aid	279,478		279,478		279,478	
-	-	751,122		Total Resources:	279,478		279,478		279,478	
				Requirements						
				<u>1111 - Primary, K-5</u>						
-	-	325,992		0410 - Consumable Supplies and Materials	186,978		186,978		186,978	
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	-	142,910		0410 - Consumable Supplies and Materials	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
-	-	282,220		0410 - Consumable Supplies and Materials	78,106		78,106		78,106	
				<u>1400 - Summer School Programs</u>						
-	-	-		0154 - Extra Duty	10,313		10,313		10,313	
-	-	-		0210 - Public Employees Retirement System	1,705		1,705		1,705	
-	-	-		0212 - Employee Contribution Pick-Up	620		620		620	
-	-	-		0213 - PERS Bond 1	876		876		876	
-	-	-		0220 - Social Security Administration	788		788		788	
-	-	-		0231 - Worker's Compensation	49		49		49	
-	-	-		0234 - Or Paid Fmli	43		43		43	
-	-	751,122		Total Function:	14,394		14,394		14,394	
				Total Requirements:	279,478		279,478		279,478	
-	-	-		Total Fund:	-		-		-	

277 - Forestry Related Grants

2019/20 Actual	2020/21 Actual	2021/22 Adopted		277 - Forestry Related Grants	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
55,303	44,188	44,188		5400 - Resources - Beginning Fund Balance	44,188		44,188		44,188	
55,303	44,188	44,188		Total Resources:	44,188		44,188		44,188	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
7,660	-	-		0111 - Licensed Salaries	-		-		-	
-	-	27,746	1.00	0112 - Classified Salaries	28,305	1.00	28,305	1.00	28,305	1.00
173	-	-		0154 - Extra Duty	-		-		-	
599	-	2,123		0220 - Social Security Administration	2,165		2,165		2,165	
36	-	130		0231 - Worker's Compensation	133		133		133	
-	-	111		0234 - Or Paid Fmli	113		113		113	
2,165	-	13,020		0241 - Medical Insurance	13,020		13,020		13,020	
5	-	-		0243 - Life Insurance	-		-		-	
15	-	-		0244 - LTD Insurance	-		-		-	
3	-	-		0245 - Employee Assistance Programs	-		-		-	
18	-	-		0247 - STD Insurance	-		-		-	
440	-	1,058		0410 - Consumable Supplies and Materials	452		452		452	
11,115	-	44,188	1.00	Total Function:	44,188	1.00	44,188	1.00	44,188	1.00
11,115	-	44,188	1.00	Total Requirements:	44,188	1.00	44,188	1.00	44,188	1.00
(44,188)	(44,188)	-	1.00	Total Fund:	-	1.00	-	1.00	-	1.00

284 - Pes-Student Body Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted		284 - Pes-Student Body Funds	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
22,340	1,257	2,000		1920 - Contrib/Donation Private Source	2,000		2,000		2,000	
17,899	16,599	27,356		1990 - Miscellaneous	11,015		11,015		11,015	
40,239	17,855	29,356		<i>Total Function:</i>	13,015		13,015		13,015	
40,239	17,855	29,356		<i>Total Resources:</i>	13,015		13,015		13,015	
				Requirements						
				<u>1111 - Primary, K-5</u>						
2,994	669	1,316		0410 - Consumable Supplies and Materials	1,316		1,316		1,316	
				<u>1113 - Elementary Extra Curricular</u>						
1,194	-	1,092		0340 - Travel	1,000		1,000		1,000	
30,096	21,231	72,579		0410 - Consumable Supplies and Materials	50,073		50,073		50,073	
-	-	1,700		0460 - Non-Consumable Items	-		-		-	
5	-	30		0640 - Dues and Fees	40		40		40	
31,295	21,231	75,401		<i>Total Function:</i>	51,113		51,113		51,113	
34,289	21,899	76,717		<i>Total Requirements:</i>	52,429		52,429		52,429	
(5,950)	4,044	47,361		<i>Total Fund:</i>	39,414		39,414		39,414	

285 - PMS-Student Body Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted		285 - PMS-Student Body Funds	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,178	581	2,000		1740 - Fees	2,200		2,200		2,200	
16,818	55	20,000		1741 - Sports Participation Fees	-		-		-	
5,633	300	8,000		1920 - Contrib/Donation Private Source	8,000		8,000		8,000	
57,813	1,459	37,980		1990 - Miscellaneous	34,750		34,750		34,750	
82,442	2,395	67,980		<i>Total Function:</i>	44,950		44,950		44,950	
82,442	2,395	67,980		<i>Total Resources:</i>	44,950		44,950		44,950	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
975	-	-		0410 - Consumable Supplies and Materials	-		-		-	
				<u>1122 - Middle/Junior High School Extra Curricular</u>						
6,836	-	7,500		0310 - Instruct., Prof. and Tech. Service	7,500		7,500		7,500	
25	-	-		0311 - Instruction Services	-		-		-	
238	-	150		0319 - Other Instructional, Professional and Technical S	150		150		150	
-	-	500		0324 - Rentals	500		500		500	
200	-	1,800		0389 - Other Non Instruction, Prof.	1,800		1,800		1,800	
-	-	1,404		0390 - Other General Professional and Technological Servi	1,404		1,404		1,404	
50,870	27,182	143,718		0410 - Consumable Supplies and Materials	118,875		118,875		118,875	
1,037	-	100		0460 - Non-Consumable Items	100		100		100	
2,017	(10)	700		0641 - Student Dues & Fees	700		700		700	
61,223	27,172	155,872		<i>Total Function:</i>	131,029		131,029		131,029	
62,198	27,172	155,872		<i>Total Requirements:</i>	131,029		131,029		131,029	
(20,244)	24,777	87,892		<i>Total Fund:</i>	86,079		86,079		86,079	

286 - PHS-Student Body Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted		286 - PHS-Student Body Funds	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
148	113	120		1510 - Interest On Investments	120		120		120	
53,433	21,378	60,650		1740 - Fees	60,650		60,650		60,650	
61,628	26,988	70,000		1741 - Sports Participation Fees	70,000		70,000		70,000	
-	276	-		1920 - Contrib/Donation Private Source	-		-		-	
294,760	37,460	323,253		1990 - Miscellaneous	323,253		323,253		323,253	
409,969	86,215	454,023		Total Function:	454,023		454,023		454,023	
409,969	86,215	454,023		Total Resources:	454,023		454,023		454,023	
				Requirements						
				1132 - High School Extra Curricular						
7,284	-	7,740		0310 - Instruct., Prof. and Tech. Service	7,740		7,740		7,740	
-	-	1,000		0322 - Repairs and Maintenance Services	1,000		1,000		1,000	
-	-	3,949		0324 - Rentals	3,949		3,949		3,949	
687	-	2,000		0340 - Travel	2,000		2,000		2,000	
10,533	(15,500)	50,000		0342 - Travel, Out of District	50,000		50,000		50,000	
23,793	1,745	21,500		0389 - Other Non Instruction, Prof.	21,500		21,500		21,500	
364,312	115,284	509,180		0410 - Consumable Supplies and Materials	508,180		508,180		508,180	
12,212	455	22,380		0413 - Uniforms	22,380		22,380		22,380	
814	250	9,500		0460 - Non-Consumable Items	9,500		9,500		9,500	
-	1,800	-		0541 - Initial/ Add'l Equipment Purchase	-		-		-	
3,594	965	7,415		0641 - Student Dues & Fees	6,966		6,966		6,966	
423,228	104,999	634,664		Total Function:	633,215		633,215		633,215	
423,228	104,999	634,664		Total Requirements:	633,215		633,215		633,215	
13,260	18,784	180,641		Total Fund:	179,192		179,192		179,192	

288 - Drivers Ed

2019/20 Actual	2020/21 Actual	2021/22 Adopted	288 - Drivers Ed		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
7,000	12,175	16,623		1742 - Driver's Ed Fees	14,500	14,500	14,500	
8,430	8,355	13,500		3204 - Driver Education	13,500	13,500	13,500	
7,531	1,927	(7,150)		5400 - Resources - Beginning Fund Balance	-	-	-	
22,961	22,457	22,973		Total Function:	28,000	28,000	28,000	
22,961	22,457	22,973		Total Resources:	28,000	28,000	28,000	
				Requirements				
				<u>1131 - High School Programs, 9-12</u>				
12,575	14,135	14,000		0154 - Extra Duty	17,000	17,000	17,000	
2,307	2,586	1,595		0210 - Public Employees Retirement System	1,937	1,937	1,937	
754	848	840		0212 - Employee Contribution Pick-Up	1,020	1,020	1,020	
1,069	1,201	1,190		0213 - PERS Bond 1	1,445	1,445	1,445	
939	1,056	1,071		0220 - Social Security Administration	1,301	1,301	1,301	
58	37	80		0231 - Worker's Compensation	97	97	97	
-	-	56		0234 - Or Paid Fmli	68	68	68	
97	302	-		0322 - Repairs and Maintenance Services	-	-	-	
2,465	1,514	2,664		0324 - Rentals	3,132	3,132	3,132	
106	-	-		0340 - Travel	-	-	-	
467	606	1,477		0410 - Consumable Supplies and Materials	2,000	2,000	2,000	
197	170	-		0640 - Dues and Fees	-	-	-	
21,034	22,457	22,973		Total Function:	28,000	28,000	28,000	
21,034	22,457	22,973		Total Requirements:	28,000	28,000	28,000	
(1,927)	-	-		Total Fund:	-	-	-	

289 - Outdoor School

2019/20 Actual	2020/21 Actual	2021/22 Adopted	289 - Outdoor School		2022/23 Proposed	2022/23 Approved	2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
30,314	71,187	45,000		3299 - Other Restricted Grants-In-Aid	57,131	57,131	57,131	
-	(1,029)	48,250		5400 - Resources - Beginning Fund Balance	-	-	-	
30,314	70,158	93,250		<i>Total Function:</i>	57,131	57,131	57,131	
30,314	70,158	93,250		<i>Total Resources:</i>	57,131	57,131	57,131	
				Requirements				
				<u>1121 - Middle/Junior High Programs, 6-8</u>				
-	-	1,000		0121 - Substitutes - Licensed	1,000	1,000	1,000	
1,726	1,726	-		0154 - Extra Duty	-	-	-	
367	352	114		0210 - Public Employees Retirement System	114	114	114	
104	99	60		0212 - Employee Contribution Pick-Up	60	60	60	
147	141	85		0213 - PERS Bond 1	85	85	85	
132	127	77		0220 - Social Security Administration	77	77	77	
7	3	6		0231 - Worker's Compensation	6	6	6	
-	-	4		0234 - Or Paid Fmli	4	4	4	
5,535	-	10,000		0324 - Rentals	-	-	-	
19,077	66,420	50,746		0389 - Other Non Instruction, Prof.	54,285	54,285	54,285	
27,094	68,867	62,092		<i>Total Function:</i>	55,631	55,631	55,631	
				<u>1122 - Middle/Junior High School Extra Curricular</u>				
-	-	14,158		0374 - Other Tuition	-	-	-	
				<u>2550 - Student Transportation Services</u>				
-	-	1,500		0331 - Reimbursable Student Transportation	1,500	1,500	1,500	
				<u>3320 - Community Recreation Services</u>				
4,544	1,292	15,000		0410 - Consumable Supplies and Materials	-	-	-	
-	-	500		0460 - Non-Consumable Items	-	-	-	
4,544	1,292	15,500		<i>Total Function:</i>	-	-	-	
31,638	70,158	93,250		<i>Total Requirements:</i>	57,131	57,131	57,131	
1,324	-	-		<i>Total Fund:</i>	-	-	-	

292 - Food Service - Flow Through

2019/20 Actual	2020/21 Actual	2021/22 Adopted		292 - Food Service - Flow Through	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
4,783	8,362	13,000		3299 - Other Restricted Grants-In-Aid	13,000		13,000		13,000	
187,631	-	265,000		4500 - Restrict. Rev. From Fed. Government	430,000		430,000		430,000	
24,890	8,775	30,000		4901 - Federal Commodities	30,000		30,000		30,000	
5,000	3,692	5,000		5200 - Interfund Transfers	5,000		5,000		5,000	
27,919	21,265	31,500		5400 - Resources - Beginning Fund Balance	32,600		32,600		32,600	
250,224	42,095	344,500		<i>Total Function:</i>	510,600		510,600		510,600	
250,224	42,095	344,500		<i>Total Resources:</i>	510,600		510,600		510,600	
				Requirements						
				<u>3120 - Food Preparation and Dispensing Services</u>						
203,342	1,884	274,000		0390 - Other General Professional and Technological Servi	439,000		439,000		439,000	
727	-	35,500		0410 - Consumable Supplies and Materials	36,600		36,600		36,600	
24,890	8,775	30,000		0451 - Federal Commodities	30,000		30,000		30,000	
-	-	5,000		0460 - Non-Consumable Items	5,000		5,000		5,000	
228,959	10,659	344,500		<i>Total Function:</i>	510,600		510,600		510,600	
228,959	10,659	344,500		<i>Total Requirements:</i>	510,600		510,600		510,600	
(21,265)	(31,435)	-		<i>Total Fund:</i>	-		-		-	

293 - Inspired

2019/20 Actual	2020/21 Actual	2021/22 Adopted		293 - Inspired	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,100	750	2,000		1920 - Contrib/Donation Private Source	2,000		2,000		2,000	
5,000	-	-		5200 - Interfund Transfers	-		-		-	
3,595	10,443	10,535		5400 - Resources - Beginning Fund Balance	10,833		10,833		10,833	
10,695	11,193	12,535		<i>Total Function:</i>	12,833		12,833		12,833	
10,695	11,193	12,535		<i>Total Resources:</i>	12,833		12,833		12,833	
				Requirements						
				<u>2210 - Improvement of Instruction Service</u>						
-	-	10,000		0390 - Other General Professional and Technological Servi	10,000		10,000		10,000	
251	661	2,535		0410 - Consumable Supplies and Materials	2,833		2,833		2,833	
251	661	12,535		<i>Total Function:</i>	12,833		12,833		12,833	
251	661	12,535		<i>Total Requirements:</i>	12,833		12,833		12,833	
(10,443)	(10,533)	-		<i>Total Fund:</i>	-		-		-	

295 - Pool Operations Fund

2019/20 Actual	2020/21 Actual	2021/22 Adopted	295 - Pool Operations Fund		2022/23 Proposed	2022/23 Approved		2022/23 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
-	1,870	-		1510 - Interest On Investments	-		-		-	
1,849	74	2,000		1800 - Community Services Activities	2,000		2,000		2,000	
-	4,315	10,000		1801 - Pool: Swimming Lessons	10,000		10,000		10,000	
(36)	-	1,300		1802 - Pool: Aerobics Classes	1,300		1,300		1,300	
195	148	4,000		1803 - Pool: Memberships	5,000		5,000		5,000	
373	4,498	4,000		1804 - Pool: Multiple Swim Passes	7,000		7,000		7,000	
995	1,805	5,200		1805 - Pool: Rentals	5,200		5,200		5,200	
-	-	7,000		1806 - Pool: Dolphins Fees	7,000		7,000		7,000	
-	-	500		1808 - Pool: Special/Events	500		500		500	
-	137	2,000		1809 - Acquafit Membership	2,000		2,000		2,000	
656	2,079	2,200		1810 - Acquafit Multi Pass	2,500		2,500		2,500	
-	350	-		1811 - Pool: Lifeguard Certification	-		-		-	
78,097	42,642	50,000		1920 - Contrib/Donation Private Source	50,000		50,000		50,000	
-	63	-		1990 - Miscellaneous	-		-		-	
50,000	50,000	50,000		5200 - Interfund Transfers	50,000		50,000		50,000	
6,768	21,005	38,295		5400 - Resources - Beginning Fund Balance	18,000		18,000		18,000	
138,897	128,985	176,495		Total Function:	160,500		160,500		160,500	
138,897	128,985	176,495		Total Resources:	160,500		160,500		160,500	
				Requirements						
				1131 - High School Programs, 9-12						
5,655	7,728	11,217	0.20	0114 - Managerial - Classified	11,221	0.20	11,221	0.20	11,221	0.20
-	470	470		0143 - Insurance Opt Out	706		706		706	
870	179	1,737		0210 - Public Employees Retirement System	1,772		1,772		1,772	
346	68	701		0212 - Employee Contribution Pick-Up	716		716		716	
481	96	993		0213 - PERS Bond 1	1,014		1,014		1,014	
427	627	894		0220 - Social Security Administration	912		912		912	
28	15	55		0231 - Worker's Compensation	56		56		56	
-	-	47		0234 - Or Paid Fmli	48		48		48	
1,436	-	-		0241 - Medical Insurance	-		-		-	
5	5	13		0243 - Life Insurance	13		13		13	
29	27	75		0244 - LTD Insurance	75		75		75	
2	2	5		0245 - Employee Assistance Programs	5		5		5	
14	23	34		0247 - STD Insurance	34		34		34	
9,292	9,239	16,241	0.20	Total Function:	16,572	0.20	16,572	0.20	16,572	0.20
				2542 - Care and Upkeep of Buildings Services						
-	5,250	8,714	0.25	0112 - Classified Salaries	8,062	0.25	8,062	0.25	8,062	0.25
-	-	1,295		0210 - Public Employees Retirement System	1,445		1,445		1,445	
-	-	523		0212 - Employee Contribution Pick-Up	484		484		484	
-	-	741		0213 - PERS Bond 1	685		685		685	
-	297	667		0220 - Social Security Administration	617		617		617	
-	178	336		0231 - Worker's Compensation	311		311		311	
-	-	35		0234 - Or Paid Fmli	32		32		32	
-	2,085	3,255		0241 - Medical Insurance	3,255		3,255		3,255	
-	3	-		0243 - Life Insurance	-		-		-	
-	10	-		0244 - LTD Insurance	-		-		-	
-	2	-		0245 - Employee Assistance Programs	-		-		-	
-	13	-		0247 - STD Insurance	-		-		-	
-	7,839	15,566	0.25	Total Function:	14,891	0.25	14,891	0.25	14,891	0.25
				3320 - Community Recreation Services						
13,106	16,660	23,191	0.40	0114 - Managerial - Classified	23,195	0.40	23,195	0.40	23,195	0.40
14,155	9,132	15,000		0125 - Pool/Lifeguard	15,000		15,000		15,000	
2,141	763	10,000		0126 - Pool/Instructor	7,500		7,500		7,500	
4,913	2,689	10,000		0127 - Pool/Supervisor	15,000		15,000		15,000	
-	970	970		0143 - Insurance Opt Out	1,454		1,454		1,454	
1,160	-	-		0165 - Vacation Payoff	-		-		-	
2,905	927	7,577		0210 - Public Employees Retirement System	7,934		7,934		7,934	
943	182	3,550		0212 - Employee Contribution Pick-Up	3,729		3,729		3,729	
1,434	469	5,029		0213 - PERS Bond 1	5,283		5,283		5,283	
2,683	2,311	4,526		0220 - Social Security Administration	4,755		4,755		4,755	
198	80	314		0231 - Worker's Compensation	330		330		330	
-	-	237		0234 - Or Paid Fmli	249		249		249	
2,968	-	-		0241 - Medical Insurance	-		-		-	
11	10	26		0243 - Life Insurance	26		26		26	
61	55	70		0244 - LTD Insurance	70		70		70	
4	4	9		0245 - Employee Assistance Programs	9		9		9	
30	47	69		0247 - STD Insurance	69		69		69	
27,100	19,321	31,618		0322 - Repairs and Maintenance Services	10,000		10,000		10,000	
9,644	9,146	10,000		0325 - Electricity	10,000		10,000		10,000	
2,495	2,236	3,000		0326 - Fuel	3,000		3,000		3,000	
3,206	3,839	10,000		0327 - Water and Sewage	10,000		10,000		10,000	
935	-	-		0340 - Travel	-		-		-	
-	-	600		0354 - Advertising	-		-		-	
11,504	592	600		0389 - Other Non Instruction, Prof.	600		600		600	
5,774	7,231	2,500		0410 - Consumable Supplies and Materials	5,500		5,500		5,500	
786	3,531	5,000		0460 - Non-Consumable Items	4,532		4,532		4,532	
444	303	700		0640 - Dues and Fees	700		700		700	
-	373	102		0670 - Taxes and Licenses	102		102		102	
108,600	80,869	144,688	0.40	Total Function:	129,037	0.40	129,037	0.40	129,037	0.40
117,892	97,947	176,495	0.85	Total Requirements:	160,500	0.85	160,500	0.85	160,500	0.85
(21,005)	(31,038)	-	0.85	Total Fund:	-	0.85	-	0.85	-	0.85

314 - Debt Service - 2010 Construction Bonds

2019/20 Actual	2020/21 Actual	2021/22 Adopted		314 - Debt Service - 2010 Construction Bonds	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,082,879	2,045,308	2,015,000		1111 - Current Year's Taxes	2,065,000		2,065,000		2,065,000	
16,173	12,934	225		1112 - Prior Year's Taxes	5,000		5,000		5,000	
3,651	5,300	2,500		1190 - Penalties and Interest On Taxes	3,500		3,500		3,500	
1,062,050	1,052,704	1,122,000		1510 - Interest On Investments	1,122,000		1,122,000		1,122,000	
2,511,204	4,581,678	6,597,069		5400 - Resources - Beginning Fund Balance	8,674,918		8,674,918		8,674,918	
5,675,957	7,697,924	9,736,794		<i>Total Function:</i>	11,870,418		11,870,418		11,870,418	
5,675,957	7,697,924	9,736,794		<i>Total Resources:</i>	11,870,418		11,870,418		11,870,418	
				Requirements						
				<u>5110 - Long-Term Debt Service</u>						
1,094,279	1,094,397	1,094,400		0621 - Regular Interest	1,094,400		1,094,400		1,094,400	
-	-	8,642,394		<u>7001 - Ending Balance</u>						
1,094,279	1,094,397	9,736,794		0820 - Reserved for Next Year	10,776,018		10,776,018		10,776,018	
				<i>Total Requirements:</i>	11,870,418		11,870,418		11,870,418	
(4,581,678)	(6,603,527)	-		<i>Total Fund:</i>	-		-		-	

350 - Debt Service - PERS UAL Bonds

2019/20 Actual	2020/21 Actual	2021/22 Adopted		350 - Debt Service - PERS UAL Bonds	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
3,598	28	-		1510 - Interest On Investments	-		-		-	
740,104	780,823	725,000		1970 - Services Provided Other Funds	834,000		834,000		834,000	
1,105,149	1,268,753	1,320,863		5400 - Resources - Beginning Fund Balance	1,610,170		1,610,170		1,610,170	
1,848,851	2,049,603	2,045,863		<i>Total Function:</i>	2,444,170		2,444,170		2,444,170	
1,848,851	2,049,603	2,045,863		<i>Total Resources:</i>	2,444,170		2,444,170		2,444,170	
				Requirements						
				<u>5100 - Debt Service</u>						
121,069	400,000	430,000		0610 - Redemption of Principal	485,000		485,000		485,000	
459,030	230,098	213,738		0621 - Regular Interest	190,074		190,074		190,074	
580,098	630,098	643,738		<i>Total Function:</i>	675,074		675,074		675,074	
				<u>7001 - Ending Balance</u>						
-	-	1,402,125		0821 - Ending Balance	1,769,096		1,769,096		1,769,096	
580,098	630,098	2,045,863		<i>Total Requirements:</i>	2,444,170		2,444,170		2,444,170	
(1,268,753)	(1,419,505)	-		<i>Total Fund:</i>	-		-		-	

400 - Capital Projects Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted		400 - Capital Projects Funds	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
222,770	-	-		2200 - Restricted Revenue	-		-		-	
480,000	-	50,000		5200 - Interfund Transfers	300,000		300,000		300,000	
191,905	132,556	54,770		5400 - Resources - Beginning Fund Balance	59,000		59,000		59,000	
894,675	132,556	104,770		<i>Total Function:</i>	359,000		359,000		359,000	
894,675	132,556	104,770		<i>Total Resources:</i>	359,000		359,000		359,000	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
119,858	25,575	54,770		0322 - Repairs and Maintenance Services	309,000		309,000		309,000	
				<u>4120 - Site Acquisition and Development Services</u>						
250	-	-		0530 - Improvements Other Than Buildings	-		-		-	
2,653	-	-		0640 - Dues and Fees	-		-		-	
2,903	-	-		<i>Total Function:</i>	-		-		-	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	8,000	-		0322 - Repairs and Maintenance Services	-		-		-	
639,358	44,210	50,000		0530 - Improvements Other Than Buildings	50,000		50,000		50,000	
639,358	52,210	50,000		<i>Total Function:</i>	50,000		50,000		50,000	
762,120	77,785	104,770		<i>Total Requirements:</i>	359,000		359,000		359,000	
(132,556)	(54,770)	-		<i>Total Fund:</i>	-		-		-	

405 - Technology Replacement Fund

2019/20 Actual	2020/21 Actual	2021/22 Adopted		405 - Technology Replacement Fund	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
165,000	165,000	100,000		5200 - Interfund Transfers	50,000		50,000		50,000	
36,188	39,411	6,710		5400 - Resources - Beginning Fund Balance	36,000		36,000		36,000	
201,188	204,411	106,710		<i>Total Function:</i>	86,000		86,000		86,000	
201,188	204,411	106,710		<i>Total Resources:</i>	86,000		86,000		86,000	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
11,115	11,115	11,116		0465 - Technology Supplies	11,116		11,116		11,116	
				<u>1131 - High School Programs, 9-12</u>						
11,346	11,346	11,347		0465 - Technology Supplies	11,347		11,347		11,347	
				<u>2662 - Systems Analysis Services</u>						
103,684	144,698	61,317		0465 - Technology Supplies	40,607		40,607		40,607	
35,631	30,543	22,930		0480 - Computer Hardware	22,930		22,930		22,930	
139,315	175,241	84,247		<i>Total Function:</i>	63,537		63,537		63,537	
161,777	197,703	106,710		<i>Total Requirements:</i>	86,000		86,000		86,000	
(39,411)	(6,709)	-		<i>Total Fund:</i>	-		-		-	

407 - Vehicle Replacement Fund

2019/20 Actual	2020/21 Actual	2021/22 Adopted		407 - Vehicle Replacement Fund	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
11,000	1,000	-		5200 - Interfund Transfers	-		-		-	
4,214	5,691	-		5400 - Resources - Beginning Fund Balance	-		-		-	
15,214	6,691	-		<i>Total Function:</i>	-		-		-	
15,214	6,691	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
668	-	-		0322 - Repairs and Maintenance Services	-		-		-	
				<u>5110 - Long-Term Debt Service</u>						
8,281	5,784	-		0610 - Redemption of Principal	-		-		-	
574	124	-		0621 - Regular Interest	-		-		-	
8,855	5,908	-		<i>Total Function:</i>	-		-		-	
9,523	5,908	-		<i>Total Requirements:</i>	-		-		-	
(5,691)	(784)	-		<i>Total Fund:</i>	-		-		-	

411 - Facility Improvement Fund (Kings Valley School)

2019/20 Actual	2020/21 Actual	2021/22 Adopted		411 - Facility Improvement Fund (Kings Valley School)	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
189	121	150		1510 - Interest On Investments	150		150		150	
45,667	45,667	45,667		5300 - Sale of Or Compensation for Loss of Fixed Assets	45,667		45,667		45,667	
145,235	191,091	236,883		5400 - Resources - Beginning Fund Balance	282,674		282,674		282,674	
191,091	236,878	282,700		<i>Total Function:</i>	328,491		328,491		328,491	
191,091	236,878	282,700		<i>Total Resources:</i>	328,491		328,491		328,491	
				Requirements						
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	-	282,700		0520 - Buildings Acquisition	328,491		328,491		328,491	
-	-	282,700		<i>Total Requirements:</i>	328,491		328,491		328,491	
(191,091)	(236,878)	-		<i>Total Fund:</i>	-		-		-	

414 - Facility Grant Funds 2013

2019/20 Actual	2020/21 Actual	2021/22 Adopted		414 - Facility Grant Funds 2013	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
31,323	31,323	13,051		5400 - Resources - Beginning Fund Balance	-		-		-	
31,323	31,323	13,051		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	-	10,889		0322 - Repairs and Maintenance Services	-		-		-	
				<u>2543 - Care and Upkeep of Grounds Services</u>						
-	18,272	2,162		0540 - Depreciable Equipment	-		-		-	
-	18,272	13,051		<i>Total Requirements:</i>	-		-		-	
(31,323)	(13,051)	-		<i>Total Fund:</i>	-		-		-	

417 - Energy Incentive Grants

2019/20 Actual	2020/21 Actual	2021/22 Adopted		417 - Energy Incentive Grants	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
449	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
449	-	-		Total Resources:	-		-		-	
(449)	-	-		Total Fund:	-		-		-	

495 - Clemens Pool Renovations

2019/20 Actual	2020/21 Actual	2021/22 Adopted		495 - Clemens Pool Renovations	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,870	-	1,870		5400 - Resources - Beginning Fund Balance	1,870		1,870		1,870	
1,870	-	1,870		<i>Total Resources:</i>	1,870		1,870		1,870	
				Requirements						
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	-	1,870		0530 - Improvements Other Than Buildings	1,870		1,870		1,870	
-	-	1,870		<i>Total Requirements:</i>	1,870		1,870		1,870	
(1,870)	-	-		<i>Total Fund:</i>	-		-		-	

600 - Internal Service Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted		600 - Internal Service Funds	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	15,000		5200 - Interfund Transfers	-		-		-	
13,919	773	155		5400 - Resources - Beginning Fund Balance	14,000		14,000		14,000	
13,919	773	15,155		<i>Total Function:</i>	14,000		14,000		14,000	
13,919	773	15,155		<i>Total Resources:</i>	14,000		14,000		14,000	
				Requirements						
				<u>2520 - Fiscal Services</u>						
6,448	-	8,155		0232 - Unemployment Compensation	13,100		13,100		13,100	
6,698	620	7,000		0389 - Other Non Instruction, Prof.	900		900		900	
13,146	620	15,155		<i>Total Function:</i>	14,000		14,000		14,000	
13,146	620	15,155		<i>Total Requirements:</i>	14,000		14,000		14,000	
(773)	(153)	-		<i>Total Fund:</i>	-		-		-	

705 - Supplemental Retirement

2019/20 Actual	2020/21 Actual	2021/22 Adopted		705 - Supplemental Retirement	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
15,439	7,400	7,500		1990 - Miscellaneous	7,500		7,500		7,500	
792,117	602,764	475,671		5400 - Resources - Beginning Fund Balance	386,380		386,380		386,380	
807,555	610,163	483,171			393,880		393,880		393,880	
807,555	610,163	483,171		<i>Total Function:</i>	393,880		393,880		393,880	
				<i>Total Resources:</i>	393,880		393,880		393,880	
				Requirements						
				<u>2700 - Supplemental Retirement Program</u>						
204,792	134,371	179,275		0270 - Post Employment Retirement Benefits	99,430		99,430		99,430	
-	193	-		0640 - Dues and Fees	-		-		-	
204,792	134,564	179,275			99,430		99,430		99,430	
				<i>Total Function:</i>	99,430		99,430		99,430	
				<u>7001 - Ending Balance</u>						
-	-	303,896		0821 - Ending Balance	294,450		294,450		294,450	
204,792	134,564	483,171			393,880		393,880		393,880	
				<i>Total Requirements:</i>	393,880		393,880		393,880	
(602,764)	(475,599)	-		<i>Total Fund:</i>	-		-		-	

720 - Classified Employee Professional Development Fund

2019/20 Actual	2020/21 Actual	2021/22 Adopted	720 - Classified Employee Professional Development Fund		2022/23 Proposed	2022/23 Approved		2022/23 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
25,000	25,000	25,000		5200 - Interfund Transfers	20,000		20,000		20,000	
84,371	77,528	65,110		5400 - Resources - Beginning Fund Balance	53,800		53,800		53,800	
109,371	102,528	90,110		Total Function:	73,800		73,800		73,800	
109,371	102,528	90,110		Total Resources:	73,800		73,800		73,800	
				Requirements						
				<u>1111 - Primary, K-5</u>						
3,756	5,547	4,800		0241 - Medical Insurance	3,600		3,600		3,600	
-	500	-		0246 - District Paid Hsa	-		-		-	
3,756	6,047	4,800		Total Function:	3,600		3,600		3,600	
				<u>1131 - High School Programs, 9-12</u>						
-	400	1,200		0241 - Medical Insurance	1,200		1,200		1,200	
				<u>1221 - Learning Centers - Structured and Intensive</u>						
3,600	4,418	4,460		0241 - Medical Insurance	2,400		2,400		2,400	
500	500	10,250		0246 - District Paid Hsa	2,000		2,000		2,000	
4,100	4,918	14,710		Total Function:	4,400		4,400		4,400	
				<u>1223 - Community Transition Centers</u>						
1,200	1,200	1,200		0241 - Medical Insurance	1,200		1,200		1,200	
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
3,444	3,560	3,600		0241 - Medical Insurance	3,600		3,600		3,600	
500	-	1,000		0246 - District Paid Hsa	1,000		1,000		1,000	
3,944	3,560	4,600		Total Function:	4,600		4,600		4,600	
				<u>1272 - Title I</u>						
1,200	1,200	1,200		0241 - Medical Insurance	1,200		1,200		1,200	
500	500	-		0246 - District Paid Hsa	-		-		-	
1,700	1,700	1,200		Total Function:	1,200		1,200		1,200	
				<u>1283 - Philomath Alternative Academy</u>						
-	1,100	1,200		0241 - Medical Insurance	1,200		1,200		1,200	
-	500	-		0246 - District Paid Hsa	-		-		-	
-	1,600	1,200		Total Function:	1,200		1,200		1,200	
				<u>1291 - English Language Learner Programs</u>						
514	569	525		0241 - Medical Insurance	600		600		600	
-	500	-		0246 - District Paid Hsa	-		-		-	
514	1,069	525		Total Function:	600		600		600	
				<u>2110 - Attendance and Social Work Services</u>						
806	2,373	2,400		0241 - Medical Insurance	2,400		2,400		2,400	
500	500	2,000		0246 - District Paid Hsa	2,000		2,000		2,000	
1,306	2,873	4,400		Total Function:	4,400		4,400		4,400	
				<u>2120 - Guidance Services</u>						
66	-	-		0241 - Medical Insurance	-		-		-	
				<u>2150 - Speech Pathology and Audiology Services</u>						
-	-	2,000		0246 - District Paid Hsa	-		-		-	
				<u>2190 - Service Direction, Student Support Services</u>						
1,200	1,200	1,200		0241 - Medical Insurance	1,200		1,200		1,200	
				<u>2220 - Educational Media Services</u>						
686	631	675		0241 - Medical Insurance	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
350	-	-		0319 - Other Instructional, Professional and Technical S	-		-		-	
1,418	-	40,200		0340 - Travel	37,200		37,200		37,200	
100	-	-		0375 - Tuition Reimbursement	-		-		-	
1,868	-	40,200		Total Function:	37,200		37,200		37,200	
				<u>2410 - Office of The Principal Services</u>						
3,137	3,293	3,600		0241 - Medical Insurance	3,600		3,600		3,600	
1,500	1,000	1,000		0246 - District Paid Hsa	1,000		1,000		1,000	
4,637	4,293	4,600		Total Function:	4,600		4,600		4,600	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
5,166	6,227	6,400		0241 - Medical Insurance	8,400		8,400		8,400	
				<u>2662 - Systems Analysis Services</u>						
1,200	1,200	1,200		0241 - Medical Insurance	-		-		-	
500	500	-		0246 - District Paid Hsa	-		-		-	
1,700	1,700	1,200		Total Function:	-		-		-	
31,843	37,418	90,110		Total Requirements:	73,800		73,800		73,800	
(77,528)	(65,110)	-		Total Fund:	-		-		-	

730 - Licensed Employee Insurance Fund

2019/20 Actual	2020/21 Actual	2021/22 Adopted		730 - Licensed Employee Insurance Fund	2022/23 Proposed		2022/23 Approved		2022/23 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
50,000	50,000	50,000		5200 - Interfund Transfers	50,000		50,000		50,000	
961	961	1,371		5400 - Resources - Beginning Fund Balance	-		-		-	
50,961	50,961	51,371		<i>Total Function:</i>	50,000		50,000		50,000	
50,961	50,961	51,371		<i>Total Resources:</i>	50,000		50,000		50,000	
				Requirements						
				<u>1111 - Primary, K-5</u>						
14,278	17,717	16,492		0241 - Medical Insurance	13,100		13,100		13,100	
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
11,267	8,571	8,927		0241 - Medical Insurance	8,300		8,300		8,300	
				<u>1131 - High School Programs, 9-12</u>						
15,909	12,704	13,054		0241 - Medical Insurance	10,700		10,700		10,700	
-	-	1,371		0389 - Other Non Instruction, Prof.	-		-		-	
15,909	12,704	14,425		<i>Total Function:</i>	10,700		10,700		10,700	
				<u>1221 - Learning Centers - Structured and Intensive</u>						
4,039	5,605	5,801		0241 - Medical Insurance	6,400		6,400		6,400	
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
4,507	4,778	4,963		0241 - Medical Insurance	5,500		5,500		5,500	
				<u>1283 - Philomath Alternative Academy</u>						
-	-	-		0241 - Medical Insurance	5,000		5,000		5,000	
				<u>2120 - Guidance Services</u>						
-	735	763		0241 - Medical Insurance	1,000		1,000		1,000	
49,999	50,110	51,371		<i>Total Requirements:</i>	50,000		50,000		50,000	
(961)	(852)	-		<i>Total Fund:</i>	-		-		-	

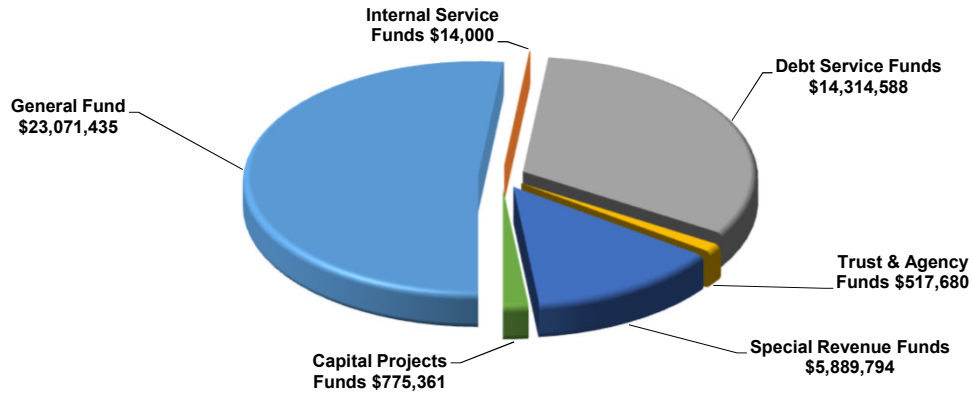
Budget Resources

Philomath School District 17J

2019/20 Actual	2020/21 Actual	2021/22 Adopted	Budget Resources	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$		\$	\$	\$
22,365,859	21,567,985	22,537,831	100 - General Fund	23,071,435	23,071,435	23,071,435
2,784,948	3,128,445	6,494,970	200 - Special Revenue Funds	5,889,794	5,889,794	5,889,794
7,524,807	9,747,527	11,782,657	300 - Debt Service Funds	14,314,588	14,314,588	14,314,588
1,335,810	611,860	509,101	400 - Capital Projects Funds	775,361	775,361	775,361
13,919	773	15,155	600 - Internal Service Funds	14,000	14,000	14,000
967,887	763,653	624,652	700 - Trust and Agency Funds	517,680	517,680	517,680
34,993,231	35,820,242	41,964,366	Total Fund:	44,582,858	44,582,858	44,582,858

Budget Expenses

Philomath School District 17J



2019/20 Actual	2020/21 Actual	2021/22 Adopted	Budget Expenses	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$	\$		\$	\$	\$
19,622,216	19,053,147	22,537,831	100 - General Fund	23,071,435	23,071,435	23,071,435
2,085,287	2,295,973	6,494,970	200 - Special Revenue Funds	5,889,794	5,889,794	5,889,794
1,674,377	1,724,495	11,782,657	300 - Debt Service Funds	14,314,588	14,314,588	14,314,588
933,419	299,668	509,101	400 - Capital Projects Funds	775,361	775,361	775,361
13,146	620	15,155	600 - Internal Service Funds	14,000	14,000	14,000
286,634	222,092	624,652	700 - Trust and Agency Funds	517,680	517,680	517,680
24,615,079	23,595,995	41,964,366	Total Fund:	44,582,858	44,582,858	44,582,858

*** Proof of Publication ***

State of Oregon
ss)
County of Linn and Benton

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Philomath School District 17J, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held in person at the Philomath School District's Main Office located at 1620 Applegate St, Philomath, Oregon. The first meeting will take place on Thursday, May 12, 2022 at 6:00 p.m. and the second will take place on Thursday, May 26 2022 at 6:00 p.m.

PHILOMATH SCHOOL DISTRICT 17J-Legals

1620 APPLGATE ST
PHILOMATH, OR 97370

The purpose of the meetings is to receive the budget message and to receive comment from the public on the budget. These are public meetings where deliberation of the Budget Committee will take place. Any person wishing to comment can do so by either submitting an email to Jennifer.griffith@philomath.k12.or.us or by phoning their request to 541-929-3169 up until 4 pm the day of the meeting.

A copy of the budget document may be inspected or obtained on or after May 5, 2022 by visiting the Business Office section of the District's website at <http://www.philomathsd.net> or at the Philomath District Office, 1620 Applegate Street, between the hours of 8:00 a.m. and 4:00 p.m.

#144531

PUBLISH: 4/25 and 5/2/2022

ORDER NUMBER 144531

I, Mary Kay Wiens, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

Section: Public Notices

Category: 990 Public Notice

PUBLISHED ON: 04/25/2022, 05/02/2022

TOTAL AD COST: 394.32

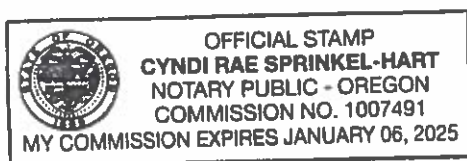
FILED ON: 5/2/2022

Mary Kay Wiens

Mary Kay Wiens
Legal Clerk

Cyndi Rae Sprinkel-Hart

Subscribed and sworn to before me on May 2, 2022
Cyndi Rae Sprinkel-Hart, Notary



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Philomath School District 17J, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held in person at the Philomath School District's Main Office located at 1620 Applegate St, Philomath, Oregon. The first meeting will take place on Thursday, May 12, 2022 at 6:00 p.m. and the second will take place on Thursday, May 26 2022 at 6:00 p.m.

The purpose of the meetings is to receive the budget message and to receive comment from the public on the budget. These are public meetings where deliberation of the Budget Committee will take place. Any person wishing to comment can do so by either submitting an email to Jennifer.griffith@philomath.k12.or.us or by phoning their request to 541-929-3169 up until 4 pm the day of the meeting.

A copy of the budget document may be inspected or obtained on or after May 5, 2022 by visiting the Business Office section of the District's website at <http://www.philomathsd.net> or at the Philomath District Office, 1620 Applegate Street, between the hours of 8:00 a.m. and 4:00 p.m.

NOTICE OF BUDGET HEARING

Oregon Department of Revenue

A public meeting of the Philomath School District 17J will be held on June 16, 2022 at 7:00 ☐ a.m. at ☒ p.m.
(Governing body) (Date)

1620 Applegate St., Philomath
(Location)

, Oregon. The purpose of this meeting is to discuss the

budget for the fiscal year beginning July 1, 20 22 as approved by the Philomath School District Budget Committee.
(District name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1620 Applegate St.
(Street address)

Philomath, OR between the hours of 8:00 a.m., and 4:00 p.m., or online at www.philomathsd.net.

This budget is for an ☒ annual; ☐ biennial budget period. This budget was prepared on a basis of accounting that is: ☒ the same as;

☐ different than the preceding year. If different, the major changes and their effect on the budget are:

Contact Jennifer Griffith	Telephone number 541-929-3169	E-mail jennifer.griffith@philomath.k12.or.us
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FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20 20 –20 21	Adopted Budget This Year: 20 21 –20 22	Approved Budget Next Year: 20 22 –20 23
1. Beginning Fund Balance	10,378,179	12,832,820	14,558,442
2. Current Year Property Taxes, other than Local Option Taxes	5,988,734	6,173,589	6,434,124
3. Current Year Local Option Property Taxes	998,606	851,100	932,100
4. Other Revenue from Local Sources	2,324,378	3,042,332	3,137,638
5. Revenue from Intermediate Sources	129,774	173,000	173,000
6. Revenue from State Sources	14,559,584	16,134,904	16,829,269
7. Revenue from Federal Sources	1,100,671	2,415,954	1,997,618
8. Interfund Transfers	294,692	295,000	475,000
9. All Other Budget Resources	45,667	45,667	45,667
10. Total Resources	35,820,285	41,964,366	44,582,858

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries	9,749,037	10,910,118	11,667,864
12. Other Associated Payroll Costs	5,840,279	6,725,584	7,125,402
13. Purchased Services	4,067,941	5,134,146	5,308,221
14. Supplies & Materials	1,468,950	4,391,432	2,835,109
15. Capital Outlay	243,479	600,038	766,167
16. Other Objects (except debt service & interfund transfers)	207,120	318,794	340,871
17. Debt Service*	1,724,495	1,738,138	1,769,474
18. Interfund Transfers*	294,692	295,000	475,000
19. Operating Contingency	0	458,185	288,979
20. Unappropriated Ending Fund Balance & Reserves	0	11,392,931	14,005,771
21. Total Requirements	23,595,993	41,964,366	44,582,858

FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Function			
FTE for Function			
1000 Instruction	13,910,650	16,925,670	17,125,487
FTE	127.61	129.773	130.62
2000 Support Services	7,500,539	9,936,052	9,524,299
FTE	64.58	59.331	60.79

3000 Enterprise & Community Service	104,681	551,319	683,487
FTE	0.67	0.602	0.54
4000 Facility Acquisition & Construction	55,030	667,070	797,861
FTE	0	0	0
5000 Other Uses	5,908		
5100 Debt Service*	1,724,495	1,738,138	1,769,474
5200 Interfund Transfers*	294,692	295,000	475,000
6000 Contingency		458,185.00	288,979.00
7000 Unappropriated Ending Fund Balance		11,392,931	13,918,271
Total Requirements	23,595,993	41,964,366	44,582,858
Total FTE	192.86	189.706	191.95

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR**

The Philomath School District continues to work towards utilizing all the resources available to the benefit of every student, including all federal and state stimulus funds provided during the pandemic. In this year's budget, investments are made which align with the long range strategic plan, focusing on key success factors established at each grade level, including the continuation of the Philomath Academy. The District will also continue investments in both facilities and technology which will enable these long range plans to be achieved. Additionally, the District will continue its support of both the Special Education programs as well as programs for English Language Learners.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy(Rate Limit 4.8664 ____ Per \$1000)	4.8664	4.8664	4.8664
Local Option Levy	1.5000	1.5000	1.5000
Levy for General Obligation Bonds	\$2,120,389	\$2,181,192	2,273,504

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	24,218,268	0
Other Bonds	3,430,000	0
Other Borrowings		0
Total	27,648,268	0

**If more space is needed to complete any section of this form, use the space below or add sheets.

RESOLUTION No. 2122-06**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Philomath School District 17J
 hereby adopts the budget for fiscal year 2022-23 in the total amount of \$44,582,858.*
 This budget is now on file at 1620 Applegate Street in Philomath, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning
 July 1, 2022, for the following purposes:

General Fund 100

Instruction.....	13,638,286
Support Services.....	7,586,752
Enterprise & Community Services	3,711
Transfers.....	475,000
Contingency.....	288,979
Total.....	\$21,992,728

Local/State/Federal Programs Funds 200s

Instruction.....	2,564,493
Support Services.....	1,379,889
Enterprise & Comm.....	550,739
Facilities Acquisition	417,500
Total.....	\$4,912,621

Assoc. Student Body Funds 284-286

Instruction.....	816,673
Total.....	\$816,673

Pool Operation Fund 295

Instruction.....	16,572
Support Services.....	14,891
Enterprise & Comm.....	129,037
Total.....	\$160,500

Debt Service Fund 300s

Debt Service	1,769,474
Total.....	\$1,769,474

Capital Projects Fund 400s

Instruction.....	22,463
Support Services.....	372,537
Facilities Acquisition	380,361
Total.....	\$775,361

Unemployment Fund 600s

Support Services.....	14,000
Total.....	\$14,000

Trust & Agency Funds 700s

Instruction.....	67,000
Support Services.....	156,230
Total.....	\$223,230

Total APPROPRIATIONS, All Funds . . .	\$30,664,587
Total Unappropriated and Reserve Amounts, All Funds . . .	13,918,271
TOTAL ADOPTED BUDGET . . .	\$44,582,858 *

(* amounts with asterisks must match)

X 
 Rick Wells, Board Chair

X 
 Susan Halliday, Superintendent

RESOLUTION No. 2122-07

RESOLUTION 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 2022- 2023:

- (1) At the rate of \$ 4.8664 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$ 1.50 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$2,273,504 for debt service on general obligation bonds;

RESOLUTION 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

Permanent Rate Tax.....\$ 4.8664/\$1000

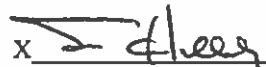
Local Option Tax.....\$ 1.50/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 2,273,504

The above resolution statements were approved and declared adopted on June 16, 2022 .

x 
Rick Wells, Board Chair

x 
Susan Halliday, Superintendent

150-504-075-5 (Rev. 10-01-19)

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

To assessor of Benton & Polk County

FORM OR-ED-50 2022-2023

☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Philomath Sch Dist 17J has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

on the tax roll of Benton & Polk County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County Name

<u>1620 Applegate St</u> Mailing Address of District	<u>Philomath</u> City	<u>OR</u> State	<u>97370</u> ZIP Code	<u></u> Date Submitted
<u>Jennifer Griffith</u> Contact person	<u>Int. Director of Finance</u> Title	<u>541-929-3169</u> Daytime telephone number	<u>jennifer.griffith@philomath.k12.or</u> Contact person e-mail address	

CERTIFICATION— You must check one box if you are subject to local budget law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1		4.8664	Excluded from Measure 5 Limits
2. Local option operating tax2		1.5	Dollar Amount of Bond Levy
3. Local option capital project tax.....3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001.....4b			2,273,504
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			2,273,504

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.8664
6. Election date when your new district received voter approval for your permanent rate limit.....6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	May 15, 2018	2018-19	2022-23	\$1.5000

150-504-060 (Rev. 11-05-21)

(see next page for worksheet for lines 4a, 4b, and 4c)

Form OR-ED-50 (continued on next page)

File with your assessor no later than JULY 15, unless granted an extension in writing.