Pleasant Hill School District No. 1

Proposed Budget Document 2023-24

PLEASANT HILL SCHOOL DISTRICT NO. 1, LANE COUNTY, OREGON

BUDGET FOR THE 2023-24 FISCAL YEAR, BEGINNING JULY 1, 2023

BUDGET CALENDAR AND COMMITTEE INFORMATION

PLEASANT HILL BOARD OF DIRECTORS	Position	Term Expires
John Oldham, Chair	1	2023
Drew Gottfried	2	2025
Wylda Cafferata	3	2023
Rusty Rexius	4	2025
Stephen Hammond, Vice Chair	5	2025

LAY MEMBERS OF THE BUDGET COMMITTEE	
John Goldberg	2023
Jake Hoffman	2023
Darrell Anthony	2024
Jennifer Woodland	2025
Rich Driessnack	2025

ADMINISTRATION

Jim Crist, Superintendent

Sheri Longobardo, Business Manager

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SUPERINTENDENT'S BUDGET MESSAGE – PROPOSED BUDGET
May 2023

Dear Pleasant Hill Community,

I am pleased to present the Proposed Budget for the 2023-24 school year in alignment with our mission to graduate all students with high levels of academic and personal achievement, ready for post-secondary excellence, and prepared for productive, compassionate citizenship through research-based instruction and a collaborative system of support. The proposed budget reflects a total of $18,814,654 for the general fund and $28,557,275 for all funds.

Last year, we were encouraged to return closer to a full year of traditional brick and mortar education, activities, and events, and we are even more excited to continue expanding these opportunities for the 2023-24 school year.

Our budget provides a combination of system-wide opportunities to provide stability and supports to our students while expanding programs aimed at engaging and supporting students in school. We are focusing on making improvements that increase attendance, proficiency in reading, 9th grade on-track for graduation, and on-time graduation in order to fulfill our mission.

Our Average Daily Membership (ADM) increased by approximately 63 students over the 2021-22 school year, and strong inter-district transfer requests indicate that our post-pandemic planning is paying off.

Furthermore, we continue to remain on solid financial footing with another year of available Elementary and Secondary School Emergency Relief Fund III (ESSER III) funds.

Our ending fund balance is well above the 20% target, which provides one-time opportunities to solidify facility upgrades that will directly impact the future success of our programs and student achievement as well as help us continue to weather the storms of unpredictable state funding.

The State of Oregon's Governor and Joint Committee on Ways and Means Co-Chairs proposed a $9.9 billion

biennium total funds for the State School Fund in March 2023. While this proposal does not reach the education system's anticipated roll-up costs, estimated at $10.3 billion, it provides solid footing for another academic year for us with the continued assistance of the ESSER funds. This grant will expire September 30, 2024 and decisions will have to be made next budget cycle regarding expenditures that are currently supported through these funds, including recurring expenditures such as program software and staffing that will figure into true roll-up costs.

Our 2023-24 proposed budget maintains existing programs and services while enhancing facilities to support program growth, addresses curriculum, technology and maintenance needs, and strategically leverages federal relief funds to support our programs.

More specifically, this budget will greatly address Career and Technical Education (CTE) program stability by updating the electrical service to the metal shop for 21st century tooling, a paraprofessional to assist with CTE classroom programming where additional safety measures are required, and the consideration of updating the original Forestry Building into an Agriculture classroom. In addition, the budget considers programmatic challenges of housing a middle and high school together within the same building by providing funds to upgrade our library, considers the differentiation of middle and high school staffing, and begins to address student supports specific to the developmental needs of our middle school students.

Lastly, I want to thank the Budget Committee for their willingness to serve the District and the Pleasant Hill Community. We look forward to your questions and guidance as we move toward approval and adoption of this budget for the 2023-24 school year.

Jim Crist
Superintendent
Pleasant Hill School District

Introduction and Overview

INTRODUCTION AND OVERVIEW

WELCOME!

This section of the budget explains how the Pleasant Hill School District budget is organized and developed.

The purpose of the budget is to present meaningful estimates of resources and requirements for district programs in the following year, in a way that can be readily understood by members of the community.

The budget process is open to the public, and all budget discussions are held in public meetings. Any member of the public is invited to address the Budget Committee or Board. The budget process and calendar are described below.

BUDGET FORMAT

Inside the cover is a list of the names and terms of the ten members of the Budget Committee. The Budget Committee consists of five elected school board members and five appointed lay members. As a committee, they are responsible for reviewing the proposed budget, receiving public comment and approving the budget.

The budget document is organized into five main sections:

- **Superintendent's Budget Message –** Explanation of priorities and key issues addressed during the budget process and any significant changes from the previous year

- **Introduction and Overview** – Descriptions of budget format, process, calendar and structure; fiscal management policies; student enrollment and staffing summaries; academic performance measures; and tax rate computations

- **Financial Summaries** – Summaries of all funds budget totals, descriptions and summary of General Fund resources, summaries of expenditures by fund, and impact of interfund transfers

- **General Fund** – Budget detail for chief operating fund used to account for the daily operations of the district

- **Other Funds –** Budget detail for special funds established to account for resources with restricted uses: Special Revenue Fund, Debt Service Fund and Capital Projects Fund

- **Appendices** – Glossary, State School Fund Grant and ADMw (weighted average daily membership) estimates

BUDGETING AND ACCOUNTING

The budget was prepared in accordance with Oregon Local Budget Law, which provides standard procedures for Oregon municipalities, promotes citizen involvement in the budgeting process and controls the expenditure of public funds. The budget was also developed to reflect Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting.

As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay obligations of the current period. Revenues subject to accrual include property taxes, grant proceeds, interest earnings and charges for services.

Expenditures are recorded when a liability is incurred, except for principal and interest on long-term debt which are recorded when payments are due.

BUDGET PROCESS

The budget is a financial plan based on estimates of resources and requirements of the school district's operations and programs for the next fiscal year. It is prepared in accordance with the requirements of Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, administration and review of budgets. The law requires citizen involvement in the preparation of the budget and public disclosure of the budget before its final adoption. The law also requires that the budget be balanced – that resources equal requirements in each fund.

The proposed budget is prepared by district staff under the direction of the superintendent, the district's budget officer. Once the budget is developed, the superintendent presents it and the budget message to the budget committee. The budget committee reviews the proposed budget, hears and considers public comment, makes revisions as needed and approves the budget. Once the budget document is given to budget committee members, it is considered to be a public document and made available to members of the community.

Upon approval by the budget committee, the budget is forwarded to the board for further public input and discussion. Between five and 30 days prior to the public hearing, the district must publish public notice of the board hearing on the approved budget as well as a summary of the approved budget.

The school board may make changes in the approved budget prior to adoption, which must take place no later than June 30. Should any expenditure in any fund increase by more than 10% or tax rates increase at all, notice of a hearing and a revised budget summary must be published and another budget hearing must be held.

The board then adopts the budget, making appropriations for public funds to be spent and imposing and categorizing taxes.

After the budget is adopted, public funds must be spent for the purposes and within the amounts appropriated in the budget, except for certain changes permitted by statute. Any board revisions must be approved through board resolution or supplemental budget.

BUDGET CALENDAR

May 1, 2023	Budget Committee orientation and presentation of financial projections
May 5, 2023	Publication of Notice of Budget Committee Meeting
May 15, 2023	First Budget Committee meeting. Budget Committee elects officers, receives the Superintendent's budget message, reviews the Proposed 2023-24 Budget, and receives public comment.
June 5, 2023	Second Budget Committee meeting. Budget Committee approves the 2023-24 budget and sets the date for the public hearing by the Board.
June 11, 2023	Publication of Notice of the Budget Hearing and Summary of the Proposed Budget
June 12, 2023	Third Budget Committee meeting (if needed)
June 20, 2023	Public hearing on budget approved by the Budget Committee and Board adoption of budget

BUDGET FUND STRUCTURE

Oregon Budget Law requires that school district budgets be prepared by fund. A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or meet certain objectives. Within each fund, the budget includes estimates of

resources and requirements in line-item detail. Again, resources and requirements must balance.

Budget resources, which are classified as local, intermediate, state and federal sources, include beginning fund balances and revenues.

Budget requirements are categorized by program or function – the type of activity that is being carried out. Requirements include appropriations for expenditures, contingencies, and unappropriated ending fund balances which cannot be spent during the budget year. Expenditures are presented in five major functional areas: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, and Other Uses (e.g., transfers). Contingencies or planned reserves are budgeted to allow for unforeseen expenditures in funds where Local Budget Law permits. Unappropriated ending fund balances represent a cash carry-over to the next year for stability in uncertain economic times and support cash flow needs until other resources are received.

Every budget has at least one fund, commonly called the General Fund, to account for the daily operations of the district. Special funds may also be established to account for revenues that must be used for particular types of expenditure. Examples of special revenue funds include grant funds and reserve funds.

This budget document presents budgets for three individual governmental funds: the General Fund, the Special Revenue Fund, and the Debt Service Fund. Descriptions of each fund and the functions they address are provided below.

General Fund

The General Fund is the district's general operating fund where most revenues and expenditures are recorded. The primary sources of revenue are the State School Fund and local property taxes. Other sources include earnings on investments, fees for services and reimbursements for certain costs. Expenditures represent the costs associated with the district's on-going operations – educational programs, administrative support and other support services.

Staff compensation comprises the greatest portion of the district's operating expenditures. Additional costs include purchased services, materials and supplies, capital outlay (more typically accounted for in reserve funds and the Capital Projects Fund), transfers, other expenditures such as dues and fees, insurance premiums and transfers to other funds.

Special Revenue Fund

The District utilizes the Special Revenue Fund to account for revenues and expenditures related to grants, student activities, reserves, and to support operations outside the General Fund. Main categories of special revenue funds include the following:

- Federal, state, local and private grants
- Student activity funds
- Board-approved reserves
- Preschool Fund
- Nutrition Services Fund.

These funds are described in more detail in the Other Funds section of the budget document.

Debt Service Fund

This fund accounts for the district's repayment of general obligation (G.O.) bonds. Taxes levied for this purpose and scheduled principal and interest payments on the bonds are budgeted in the Debt Service Fund.

CLASSIFICATION OF RESOURCES AND REQUIREMENTS

Resources

Revenues are classified by fund and by source. Sources are designated as Local, Intermediate, State, Federal or Other. Examples of each include the following:

Local Sources (1000) – Property taxes, interest earnings

Intermediate Sources (2000) – County School Fund, reimbursements from Lane ESD

State Sources (3000) – State School Fund grant proceeds, Common School Fund payments

Federal Sources (4000) – Federal Forest Fees, grants

Other (5000) – Interfund transfers, beginning fund balance

Requirements

Expenditures are classified by fund, function and object. **Functions** describe the activity for which a service or material object is acquired. The seven major functions are:

Instruction (1000) – Activities dealing directly with teaching students

Support Services (2000) – Services to provide administrative, technical, personal and logistical support to facilitate and enhance instruction

Enterprise and Community Services (3000) – Activities concerned with operations that are financed in a manner similar to private businesses or for which costs are recovered primarily through user charges and community programs

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; installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures eligible for general obligation bond financing are recorded here.

Other Uses (5000) – Activities including debt service and transfers between funds

Contingencies (6000) – To budget for expenditures which cannot be foreseen and planned in the budget process

Unappropriated Ending Fund Balance (7000) – An estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure can be made from the UEFB in the year in which it is budgeted.

Objects represent the service or commodity obtained as the result of a specific expenditure. Seven object categories are used for this purpose:

Salaries (100)
Associated Payroll Costs (200)
Purchased Services (300)
Supplies and Materials (400)
Capital Outlay (500)
Other Objects (600) *(i.e., debt service, dues and fees, insurance)*
Transfers (700)
Reserves (800)

DISTRICT POLICY – SECTION D: FISCAL MANAGEMENT

DB. District Budget

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures.

The amount of the budget will be based upon the financial requirements of the educational program, insofar as the district's financial resources permit and in keeping with statutory provisions.

The district budget will be prepared in full compliance with Local Budget Law. The superintendent will be designated as budget officer and will prepare the budget document.

DBC. Budget Calendar

The Board will annually, in the fall of each year, adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget.

The superintendent will prepare and recommend a proposed calendar for Board approval. The calendar will identify dates and activities to include those needed to comply with state law.

DBE. Budget Preparation

The superintendent has the overall responsibility for budget preparation and will develop such procedures necessary to ensure that the proposed budget reflects all areas of district operation.

The superintendent and administrative staff will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and budget committee.

The superintendent will deliver the budget message and actual budget document to the budget committee when the message and budget have been completed and are ready for presentation.

A copy of the budget document will be made available at the district office for local district patrons to review. In addition, specific pages of the budget document or the budget document as a whole will be available for purchase.

DBG. Budget Hearing

After the budget document has been approved by the budget committee, a public hearing will be held regarding the recommended budget document. The date, time and place will be determined by the Board. At the hearing, any person may speak for or against items in the budget document.

DBH. Budget Adoption Procedures

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the Board will approve the proper resolutions to adopt and appropriate the budget. The Board will further determine, make and declare the ad valorem

property taxes to be certified to the assessor for the ensuing year; and itemize and categorize the ad valorem property taxes.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

DBJ. Budget Implementation

The budget, as adopted by the Board, becomes the financial plan of the district for the coming year.

The superintendent and staff are authorized to make expenditures and commitments in accordance with the policies of the Board and the approved budget.

The superintendent will make the Board aware of any substantial changes in expected revenues or unusual expenditures so the Board may adjust the budget, if necessary.

DBK Budget Transfer Authority

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the fiscal year. All appropriation transfers shall be made as follows:

Intrafund Transfers

Transfers between the levels of appropriation (i.e., functions 1000 - instruction, 2000 - support services, 3000 - community services, etc.) must be made by official resolution of the Board stating the need for the transfer, the purpose and the amount.

The superintendent has the authority to approve transfers between programs (i.e., elementary, middle school, high school) and/or object codes (i.e., 100 - salaries, 200 - benefits, 300 - purchase services, 400 - supplies, etc.) within the same level of appropriation.

Interfund Transfers

Transfers from the general fund to any other fund are authorized when completed by official resolution of the Board stating the need, the purpose and the amount.

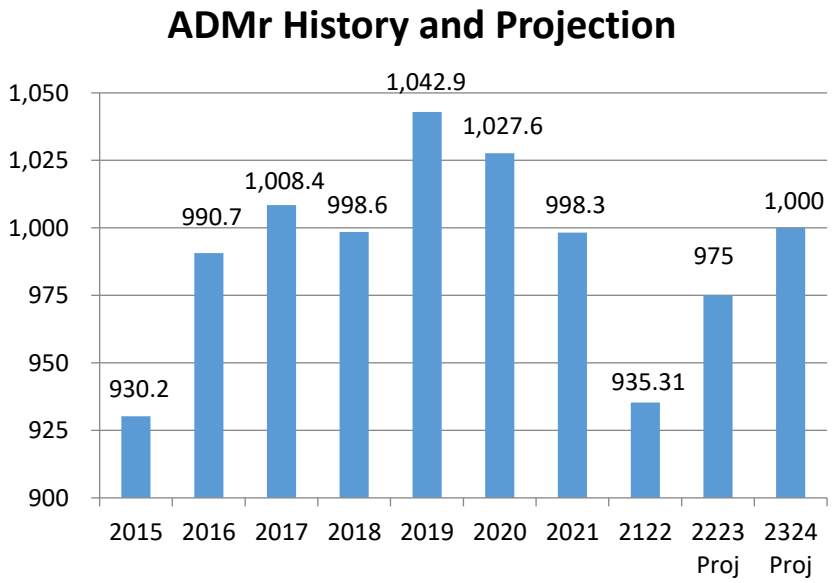
Appropriations transfers from any special revenue fund to the general fund or any other special revenue fund are prohibited.

STUDENT ENROLLMENT / ADM HISTORY AND PROJECTION					
Enrollment	2019-20 (Actual)	2020-21 (Actual)	2021-22 (Actual)	2022-23 (Projected)	2023-24 (Projected)
Elementary (K-5)	446	426	427	427	456
Middle/High (6-12)	582	572	506	548	544
Total	1,028	998	933	975	1000
	(Actual)	(Actual)	(Actual)	(Projected)	(Projected)
ADMr	1,027.60	998.30	935.31	975	1000
ADMw	1,209.31	1,166.89	1113.58	1,135.21	1,190.37

Student enrollment, as resident average daily membership (ADMr), represents average annual enrollment. ADMr serves as the basis for the distribution of state resources to K-12 districts through the State School Fund formula.

State funding is distributed on the basis of ADMw, or weighted average daily membership. Weighting is added to the district's ADMr to recognize the additional cost of serving students in special education programs, poverty, foster care, English as a Second Language programs, and pregnant or parenting programs.

Additional student weighting is also assigned for districts with small high schools. The difference in ADMr and ADMw above reflects weighting added to the district's ADMr for state funding purposes.



GENERAL FUND STAFFING HISTORY AND BUDGET - Grades K-5

Elementary Grades in FTE (1)	**Actual 2021-22** ***(Grades K-5)***	**Budget 2022-23** ***(Grades K-5)***	**Proposed 2023-24** ***(Grades K-5)***	**Change from Budget 2022-23**	
Licensed (Teaching) Staff					
Classroom Teachers	18.00	18.00	18.00	0.00	
Music Specialist	1.00	1.00	1.00	0.00	
PE Specialist	1.00	1.00	1.00	0.00	
Resource Room/Special Ed. Teacher	1.00	2.00	2.00	0.00	
Counselor	0.00	0.00	0.50	0.50	(2)
Total Licensed Staff	21.00	22.00	22.50	0.50	
Classified (Non-Teaching)					
Educational Assistants	6.43	6.50	5.68	(0.82)	(3)
Administrative Support	2.00	2.00	2.00	0.00	
Student Support (Library)	0.94	0.94	0.94	0.00	
Custodians	2.00	2.00	2.00	0.00	
Total Classified Staff	11.37	11.44	10.62	(0.82)	
Administrators					
Principal	1.00	1.00	1.00	0.00	
Total Staff FTE	33.37	34.44	34.12	(0.32)	
October 1 Enrollment (not ADMw)	419	427	456	29	

(1) FTE = Full-time equivalent staff. One FTE (1.0) is defined as a regular eight-hour position. A half-time position would be 0.5 FTE. **(2)** Moved Counselor 0.5 FTE into General Fund. **(3)** Moved Special Education Assistant 0.82 FTE out of General Fund.

GENERAL FUND STAFFING HISTORY AND BUDGET - Grades 6-12

Middle / High School Grades in FTE (1)	Actual 2021-22 *(Grades 6-12)*	Budget 2022-23 *(Grades 6-12)*	Proposed 2023-24 *(Grades 6-12)*	Change from Budget 2022-23	
Licensed (Teaching) Staff					
Regular Education Teachers	26.37	25.29	25.62	0.33	(2)
Resource Room/Special Ed. Teachers	2.00	2.00	2.00	0.00	
Counselors	1.92	2.00	2.00	0.00	
Total Licensed Staff	30.29	29.29	29.62	0.33	
Classified (Non-Teaching)					
Educational Assistants	5.25	3.50	4.38	0.88	(3)
Administrative Support	2.88	3.00	3.00	0.00	
Student Support (Library)	0.94	0.94	0.94	0.00	
Custodians	2.00	2.00	2.00	0.00	
Total Classified Staff	11.07	9.44	10.32	0.89	
Administrators					
Principal and Assistant Principal	2.50	2.50	3.00	0.50	(4)
Total Staff FTE	43.85	41.23	42.94	1.72	
October 1 Enrollment (not ADMw)	516	548	544	(4)	

(1) FTE = Full-time equivalent staff. One FTE (1.0) is defined as a regular eight-hour position. A half-time position would be 0.5 FTE. **(2)** Movement between General Fund and Special Funds. **(3)** Added Special Education Assistant 0.88 FTE. **(4)** Increased Middle School Principal 0.5 FTE in General Fund.

GENERAL FUND STAFFING HISTORY AND BUDGET - District-Wide

District Wide	Actual 2021-22	Budget 2022-23	Proposed 2023-24	Change from Budget 2022-23
Licensed Staff (Non-Teaching)				
Psychologist	1.00	1.00	1.00	0.00
SLP	1.00	1.00	1.00	0.00
TAG Facilitator	0.00	0.50	0.00	(0.50) (2)
Total Licensed Staff	2.00	2.50	2.00	(0.50)
Classified (Non-Teaching)				
Computer Network Tech	0.88	0.00	0.00	0.00
Health Clerk	0.00	0.00	0.00	0.00
ROMP Coordinator	0.00	0.50	0.50	0.00
Maintenance/Grounds	2.44	2.44	2.44	0.00
Total Classified Staff	3.32	2.94	2.94	0.00
Confidential				
Payroll, Accounts Payable, Administrative Assistants	2.87	2.88	2.88	0.00
Total Confidential Staff	2.87	2.88	2.88	0.00
Managerial				
Maintenance Lead	1.00	1.00	1.00	0.00
Technology Director	0.00	0.88	0.88	0.00
Nurse	0.04	0.00	0.00	0.00
Total Managerial Staff	1.04	1.88	1.88	0.00
Administrative				
Special Education Director	0.50	0.50	0.50	0.00
Superintendent	1.00	1.00	1.00	0.00
Business Manager	1.00	1.00	1.00	0.00
Total Administrative	2.50	2.50	2.50	0.00
Total District Wide Staff FTE	11.73	12.70	12.20	(0.50)

(1) FTE = Full-time equivalent staff. One FTE (1.0) is defined as a regular eight-hour position. A half-time position would be 0.5 FTE. **(2)** Unfilled TAG Teacher position 0.5 FTE.

GENERAL FUND STAFFING HISTORY AND BUDGET - All Staff

All Staff in FTE (1)	Actual 2021-22	Budget 2022-23	Proposed 2023-24	Change from Budget 2022-23
Licensed (Teaching) Staff				
Classroom/Specialists/Regular Ed.	46.37	45.79	45.62	(0.17)
Special Ed. Teachers/SLP/Psychologist	5.00	6.00	6.00	0.00
Counselors	1.92	2.00	2.50	0.50
Total Licensed Staff	53.29	53.79	54.12	0.33
Classified and Confidential (Non-Teaching)				
Administrative Support	7.75	7.88	7.88	0.00
Computer Network Tech	0.88	0.00	0.00	0.00
Custodial/Maintenance/Grounds	6.44	6.44	6.44	0.00
Educational Assistants	11.68	10.00	10.00	0.00
Health Clerk	0.00	0.00	0.00	0.00
ROMP Coordinator	0.00	0.50	0.50	0.00
Student Support (Library)	1.88	1.88	1.88	0.00
Total Classified and Confidential	28.63	26.70	26.70	0.00
Managerial				
Maintenance Lead	1.00	1.00	1.00	0.00
Technology Director	0.00	0.88	0.88	0.00
Nurse	0.04	0.00	0.00	0.00
Total Managerial	1.04	1.88	1.88	0.00
Administrative				
Superintendent	1.00	1.00	1.00	0.00
Principals and Assistant Principals	3.50	3.50	4.00	0.50
Special Education Director	0.50	0.50	0.50	0.00
Business Manager	1.00	1.00	1.00	0.00
Total Administrative	6.00	6.00	6.50	0.50
Total District Staff	88.96	88.37	89.20	0.83
Total Student Enrollment	935	975	1000	25

See footnotes above for school based staffing changes.

2023-24 TAX LEVY COMPUTATION

	2022-23 Budget		2023-24 Budget	
	General Fund (Inside M. 5 Limits)	Debt Service Fund (Outside M. 5)	General Fund (Inside M. 5 Limits)	Debt Service Fund (Outside M. 5)
Total Requirements	$12,664,884	$1,603,056	$13,840,535	$1,650,656
Total Resources	9,274,734	34,897	10,308,642	310,631
Property Tax Required to Balance	$3,390,150	$1,568,159	$3,531,893	$1,340,025
Loss Due to Compression (Constitutional Limit)	20,771		16,712	
Uncollected Tax	152,326	70,461	162,556	61,675
Estimated Tax Imposed	$3,563,247	$1,638,620	$3,711,161	$1,401,700
	2022-23 Actual		2023-24 Estimated	
Tax Rate	$4.6414	$2.1313	$4.6414	$1.7530
Assessed Value		$768,824,964		$799,577,963

Financial Summaries

2023-24 ALL FUNDS SUMMARY

Resources

Fund	Local	Intermediate	State	Federal	Bonds	Transfers	Beginning Fund Balance	Total
General (100)	$3,862,893	$35,000	$8,468,116	$0	$0	$1,000	$6,447,645	$18,814,654
Special Revenue (200-299)	634,050	30,000	2,598,753	1,391,199	0	1,020,000	2,417,963	8,091,965
Debt Service (300)	1,385,025	0	0	0	0	0	265,631	1,650,656
Total	$5,881,968	$65,000	$11,066,869	$1,391,199	$0	$1,021,000	$9,131,239	$28,557,275

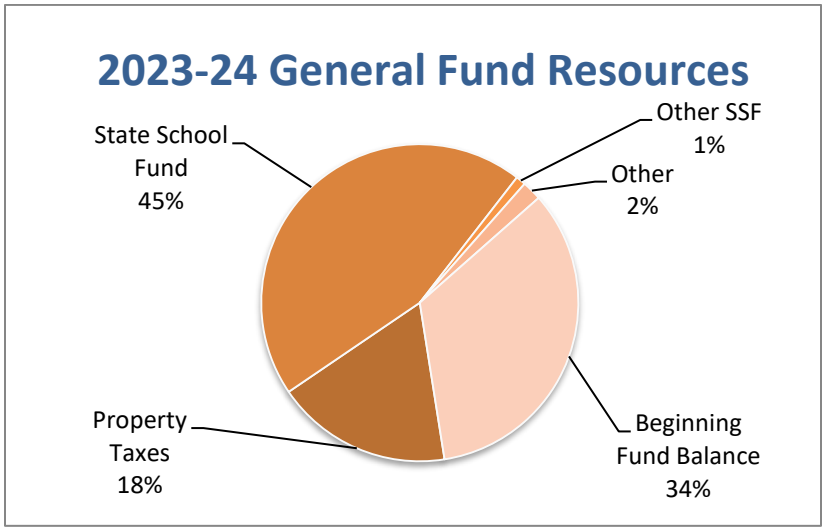
Requirements

Fund	Instruction	Support Services	Enterprise and Community Services	Facilities Acquisition and Construction	Transfers / Debt Service	Contingency	Ending Fund Balance	Total
General (100)	$7,456,674	$5,112,478	$0	$0	$1,020,000	$251,383	$4,974,119	$18,814,654
Special Revenue (200-299)	3,620,750	3,006,683	754,532	710,000	0	0	0	8,091,965
Debt Service (300)	0	0	0	0	1,530,656	0	120,000	1,650,656
Total	$11,077,424	$8,119,161	$754,532	$710,000	$2,550,656	$251,383	$5,094,119	$28,557,275

2023-24 GENERAL FUND RESOURCES

The 2023-24 General Fund budget includes total resources of $18,814,654. This is $2,893,979 (18.17%) higher than the budget adopted for 2022-23.

This proposed General Fund budget is based on the projected $9.9 billion State School Fund for the biennium.



State School Fund - $8,323,523

State aid to K-12 schools is appropriated by the Oregon Legislature and provided through the State School Fund (SSF) which consists of State General Fund and Lottery Fund revenues. Aid is distributed to school districts using a formula designed to provide equal funding for all school districts. Funds are allocated on a per student (average daily membership) basis with additional weight provided for factors such as special education, poverty, foster care and remote small schools.

The SSF grant consists of a general purpose grant, transportation grant, small high school grant, high cost disability grant and facility grant, less local revenues. Local revenues are defined as local property taxes designated for school operations (excluding taxes to pay general obligation bonds), and funds provided from the Common School Fund, County School Fund, and other funds received in lieu of taxes.

A district's general purpose grant is determined by multiplying a district's total weighted average daily membership (ADMw) by a statewide target amount. This amount is adjusted by $25 per year that a district's average teacher experience exceeds state average teacher experience. A funding ratio representing available state resources is applied to determine the grant amount.

The general purpose grant is added to a transportation grant (70% state reimbursement of eligible transportation expenditures) to determine a district's total formula revenue.

State funding is set on a biennial basis in the State budget adopted by the Legislature. Appropriations are based on projected corporate and personal income taxes as well as local property taxes. Every other year, school districts must develop their proposed budgets before the conclusion of the legislative process.

The 2023-24 General Fund budget includes a State School Fund grant of $8,223,523, a $55,000 Small High School Grant, and a $45,000 High Cost Disability Grant. Grant amounts are based on estimates provided by the Oregon Department of Education in February 2023.

Local Property Taxes - $3,584,893

School districts have permanent authority to levy property taxes for general operations up to a maximum rate. The permanent tax rate

for Pleasant Hill School District is $4.6414 per $1,000 of assessed property value. Increases in assessed value are limited to 3% per year, with exceptions such as for the value of new construction.

General Fund revenues budgeted for 2023-24 include $3,531,893 in current year taxes and $53,000 in taxes that were levied in prior years and penalties and interest on delinquent taxes. The budget assumes that 95.6% of current year's taxes will be collected, based on current trends. Local property taxes are included in the State School Fund formula.

Other SSF Revenue - $169,593

Income from the Common School Fund and the County School Fund is also included in the State School Fund formula.

Common School Fund - $144,593

The State of Oregon holds income from lands granted by the federal government in trust for the benefit of public schools. Investment earnings from the management of these lands are distributed annually to school districts based on the value of the fund. Amounts are allocated to districts on a per student basis. Budgeted revenues are based on estimates provided by the Oregon Department of Education.

County School Fund - $25,000

A portion of revenues received by counties from the sale of timber cut on federal forest land and other sources are shared with local school districts. Funds are distributed to schools on a per student basis. Funds included in the 2023-24 General Fund budget are estimated based on prior year receipts.

Other Revenue - $289,000

Additional revenues include earnings on investments, transportation fees, rental income, co-curricular fees and other miscellaneous sources. These revenues are not included in the State School Fund Formula.

Beginning Fund Balance - $6,447,645

Other resources include unexpended amounts and the unappropriated ending fund balance carried over from the prior year. These funds are excluded from the SSF formula.

2023-24 GENERAL FUND RESOURCES

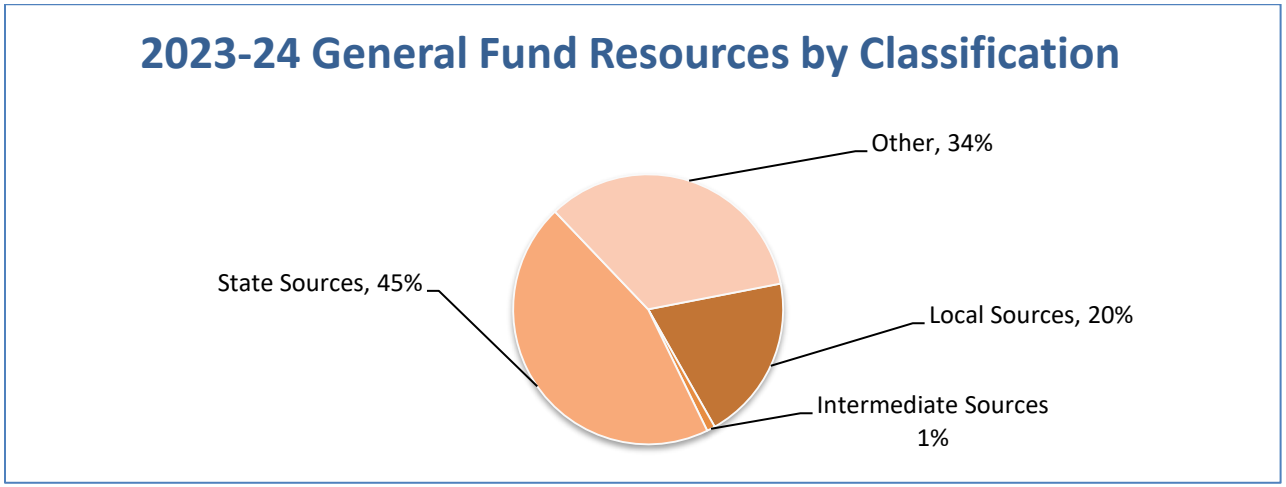
By Revenue Source

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
State School Fund				
Current Year's Taxes	$3,154,188	$3,260,428	$3,390,150	$3,531,893
Prior Year's Taxes	61,533	49,921	33,500	53,000
Common School Fund	117,343	55,005	100,606	144,593
County School Fund	71,612	128,922	25,000	25,000
State School Fund	7,752,234	7,023,905	7,496,755	8,223,523
Small High School Grant	63,316	61,734	60,000	55,000
High Cost Disability Grant	64,999	67,128	45,000	45,000
Total State School Fund	$11,285,225	$10,647,043	$11,151,011	$12,078,009
Other Revenue	264,147	383,319	244,100	288,000
Interfund Transfers	0	0	1,000	1,000
Total Revenue	$11,549,372	$11,030,362	$11,396,111	$12,367,009
Beginning Fund Balance	$3,934,980	$5,428,058	$4,524,564	$6,447,645
Total Budgeted Resources	$15,484,352	$16,458,420	$15,920,675	$18,814,654

2023-24 GENERAL FUND RESOURCES

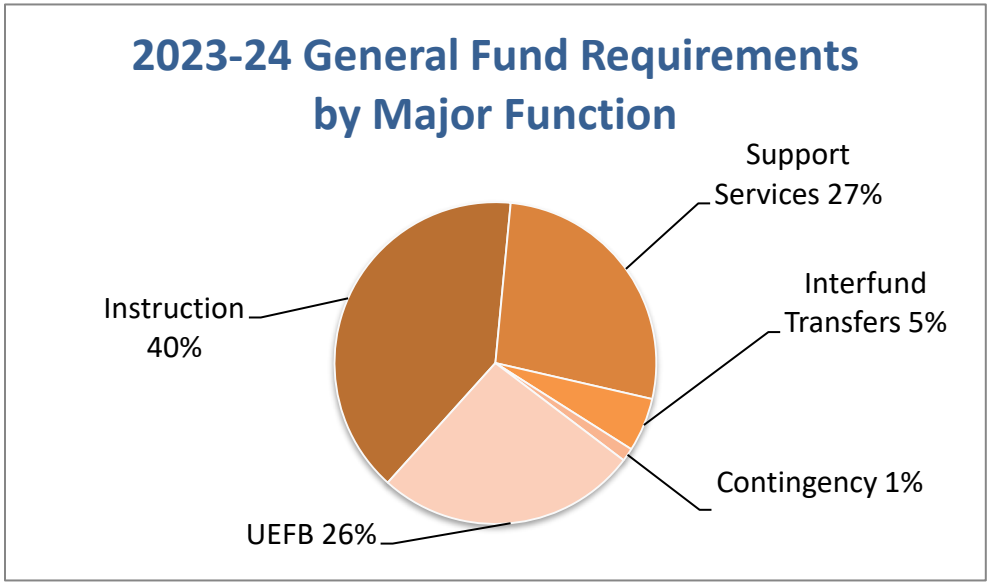
By Classification

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
1000 Local Sources	$3,314,425	$3,553,666	$3,587,750	$3,862,893
2000 Intermediate Sources	236,955	183,846	105,000	35,000
3000 State Sources	7,997,892	7,281,686	7,702,361	8,468,116
4000 Federal Sources	0	11,160	0	0
5000 Other	3,935,081	5,428,058	4,525,564	6,448,645
	$15,484,352	$16,458,417	$15,920,675	$18,814,654



2023-24 GENERAL FUND REQUIREMENTS BY MAJOR FUNCTION

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
Instruction	$5,848,937	$5,560,922	$6,993,942	$7,456,674
Support Services	3,708,357	3,863,463	4,705,593	5,112,478
Enterprise and Community Services	0	0	0	0
Facilities Acquisition and Constructic	0	0	0	0
Interfund Transfers	499,000	1,490,000	759,000	1,020,000
Contingency	0	0	233,991	251,383
Unappropriated Ending Fund Balance	0	0	3,228,149	4,974,119
Total Requirements	$10,056,294	$10,914,385	$15,920,675	$18,814,654



2023-24 ALL FUNDS REQUIREMENTS BY FUNCTION

Comparisons between 2022-23 and 2023-24

Function	2022-23 Budget	2023-24 Proposed	Difference
1111 - Primary, K-5	$ 3,324,730	$ 3,425,551	$ 100,821
1113 - Co-curricular Contracts	26,101	26,178	77
1121 - Middle/Junior High Programs	1,089,709	1,575,177	485,468
1122 - Middle School Extra-curricular	110,775	150,604	39,829
1131 - High School Programs	2,631,662	2,683,717	52,055
1132 - HS Extra-curricular	779,077	829,054	49,977
1140 - PreKinder Programs	72,940	75,626	2,686
1210 - Prgs for the Talented & Gifted	88,492	18,587	(69,905)
1220 - Restrict Prog for Students w/Disabilities	38,000	38,000	-
1229 - PFMLI	8,082	-	(8,082)
1250 - Less Restrict Prg for Stu w/ Disabilities	1,400,297	1,560,264	159,967
1260 - Early Intervention	5,000	5,000	-
1272 - Title I	252,072	266,666	14,594
1281 - Public Alternative Programs	10,000	10,000	-
1282 - Private Alternative Programs	345,000	345,000	-
1289 - Other Alternative Programs	1,000	1,000	-
1430 - Summer Programs	92,948	67,000	(25,948)
2110 - Attendance & Social Work Services	75,709	81,943	6,234
2122 - Counseling Services	364,396	360,022	(4,374)
2126 - Placement Services	78,227	95,300	17,073
2129 - Other Guidance Services	30,189	35,597	5,408
2130 - Health Services	14,350	15,294	944
2134 - Nurse Services	97,216	103,010	5,794
2140 - Psychological Services	200,428	273,626	73,198
2150 - Speech Pathology & Audiology Srvs	90,501	146,012	55,511
2190 - Service Direction, Student Sup Srvs	164,672	164,154	(518)
2210 - Improvement of Instruction Srv	17,952	21,831	3,879
2219 - Other Improvement of Instr Srvs	14,444	8,353	(6,091)
2222 - Library/Media Center	118,922	121,079	2,157
2230 - Assessment and Testing	2,000	2,000	-
2240 - Instructional Staff Development	$ 265,984	$ 265,479	$ (505)
2310 - Board of Education Services	76,600	82,800	6,200

2023-24 ALL FUNDS REQUIREMENTS BY FUNCTION (Cont'd)

Function	2022-23 Budget	2023-24 Proposed	Difference
2321 - Office of the Superintendent Services	330,789	342,710	11,921
2410 - Office of the Principal Services	916,127	948,250	32,123
2490 - Other Support Srvs -School Admin	7,000	17,200	10,200
2520 - Fiscal Services	397,900	377,935	(19,965)
2524 - Planning Services	425,000	430,000	5,000
2528 - Risk Management Services	31,360	37,500	6,140
2542 - Care -Upkeep of Buildings Srvs	954,405	1,115,454	161,049
2543 - Care - Upkeep of Grounds Srvs	454,122	548,717	94,595
2544 - Maintenance	560,971	599,559	38,588
2545 - District Vehicles	25,280	25,900	620
2546 - Security Services	41,700	41,028	(672)
2552 - Vehicle Operation Services	404,600	504,600	100,000
2553 - Reimbursable Student Transportation	-	12,000	12,000
2554 - Non Reimburse Transportation	54,500	60,000	5,500
2558 - Special Education Trans.	200,000	175,000	(25,000)
2559 - Other Student Transportation	19,000	19,000	-
2579 - Other Internal Services	4,000	4,000	-
2630 - Information Services	1,700	1,700	-
2640 - Staff Services	8,891	7,500	(1,391)
2660 - Technology Services	1,082,287	1,022,724	(59,563)
2700 - Supplemental Retirement Prgm	59,011	51,884	(7,127)
3100 - Food Services	567,872	723,634	155,762
3300 - Community Services	16,380	17,398	1,018
3310 - Direction of Community Services Activities	13,000	13,500	500
4150 - Building Acquisition, Construction	719,000	210,000	(509,000)
4190 - Other Facility Construction	200,000	500,000	300,000
5110 - Long Term Debt Service	1,483,056	1,530,656	47,600
5200 - Transfers of Funds	759,000	1,020,000	261,000
6110 - Operating Contingency	233,991	251,383	17,392
7000 - Unappropriated Ending Fund Bal	3,348,149	5,094,119	1,745,970
All Funds Totals	**$ 25,206,566**	**$ 28,557,275**	**$ 3,350,709**

2023-24 ALL FUNDS REQUIREMENTS BY FUND

All Funds			
Fund	**2022-23 Budget**	**2023-24 Proposed**	**Difference**
100 - General Funds	$ 15,920,675	$ 18,814,654	$ 2,893,979
200 - Special Revenue Funds	3,207,948	3,088,579	(119,369)
201 - Student Investment Account	850,000	771,800	(78,200)
244 - Preschool Program Fund	72,940	75,626	2,686
270 - Student Activity Fund	461,400	482,000	20,600
271 - Insurance/Benefit Reserve	425,000	430,000	5,000
282 - K-12 Enrichment Reserve (Beyond H.S. Connections)	18,500	53,000	34,500
283 - Equipment Repair and Repl. Reserve	175,000	170,000	(5,000)
284 - Maintenance Reserve	510,000	880,000	370,000
286 - Technology Reserve	415,000	400,000	(15,000)
287 - Instructional Materials Reserve	635,000	600,000	(35,000)
289 - Field Repair and Replacement Reserve	329,000	400,000	71,000
299 - Nutrition Services Fund	583,047	740,960	157,913
300 - Debt Service Fund	1,603,056	1,650,656	47,600
Total All Funds	**$ 25,206,566**	**$ 28,557,275**	**$ 3,350,709**

2023-24 GENERAL FUND REQUIREMENTS BY FUNCTION

Instruction

GENERAL FUND				
Function	**Actual 2020-21**	**Actual 2021-22**	**Budget 2022-23**	**Proposed 2023-24**
1111 - Primary, K-6	$ 2,128,994	$ 2,191,752	$ 2,639,570	$ 2,781,143
1113 - Co-Curricular	60	1,067	1,101	1,178
1121 - Middle/Junior High Programs	873,594	928,696	1,013,209	1,333,677
1122 - Middle Schoo Extra-curricular	7,562	7,551	7,775	37,604
1131 - High School Programs	1,550,053	1,513,459	1,759,589	1,642,161
1132 - HS Extra-curricular	281,376	312,893	372,677	423,054
1210 - Prgs for the Talented & Gifted	1,881	1,920	74,692	4,787
1220 - Restrict Prog for Students w/Disabilities	9,755	15,190	30,000	30,000
1229 - Paid Family and Medical Leave Insurance Program	-	-	8,082	-
1250 - Less Restrict Prg for Stu w/ Disabilities	754,955	412,472	726,247	842,070
1260 - Early Intervention	1,350	-	5,000	5,000
1281 - Public Alternative Programs	8,621	-	10,000	10,000
1282 - Private Alternative Programs	188,786	131,428	345,000	345,000
1289 - Other Alternative Programs	-	-	1,000	1,000
1400 - Extended School Year, Admin	3,004	-	-	-
1410 - Extended School Year, Elementary	16,814	20,118	-	-
1420 - Extended School Year, Middle School	2,800	4,536	-	-
1430 - Extended School Year, High School	19,333	12,820	-	-
1460 - Special Programa, Summer School	-	7,021	-	-
Total Instruction	**$ 5,848,937**	**$ 5,560,922**	**$ 6,993,942**	**$ 7,456,674**

2023-24 GENERAL FUND REQUIREMENTS BY FUNCTION (Cont'd)

Support Services

Function	Actual 2020-21	Actual 2021-22	Budget 2022-23	Proposed 2023-24
2122 - Counseling Services	241,244	232,749	247,644	297,985
2129 - Other Guidance Services	8,656	145	30,189	35,597
2130 - Health Services	23,088	2,588	14,350	15,294
2140 - School PsychologistHealth Services	98,781	34,752	100,428	113,626
2150 - Speech Pathology & Audiology Srvs	64,267	74,603	90,501	113,626
2190 - Service Direction, Student Sup Srvs	122,630	74,384	93,050	87,952
2210 - Improvement of Instruction Srv	54,492	20,726	17,952	21,831
2219 - Other Improvement of Instr Srvs	2,196	5,263	14,444	8,353
2222 - Library/Media Center	96,351	99,820	118,922	121,079
2230 - Assessment and Testing	-	-	2,000	2,000
2240 - Instructional Staff Development	49,723	42,017	73,855	71,017
2310 - Board of Education Services	38,696	39,373	76,600	82,800
2321 - Office of the Superintendent Services	284,776	295,620	330,789	342,710
2410 - Office of the Principal Services	777,132	794,611	847,872	948,250
2490 - Other Support Srvs -School Admin	3,326	3,485	7,000	17,200
2520 - Fiscal Services	319,719	331,619	382,725	360,609
2524 - Payroll Services	293	155	-	-
2528 - Risk Management Services	24,951	27,647	31,360	37,500
2542 - Care -Upkeep of Buildings Srvs	429,579	493,957	635,405	711,454
2543 - Care - Upkeep of Grounds Srvs	66,454	74,840	85,122	103,717
2544 - Maintenance	371,597	394,675	455,971	506,559
2545 - District Vehicles	11,138	11,988	25,280	25,900
2546 - Security Services	55,604	16,680	21,700	22,100
2552 - Vehicle Operation Services	$ 233,616	$ 379,844	$ 404,600	$ 504,600
2553 - Reimburse Transportation	-	912	-	12,000
2554 - Non Reimburse Transportation	17,756	36,834	54,500	60,000
2558 - Special Education Trans.	47,265	139,508	200,000	175,000

2023-24 GENERAL FUND REQUIREMENTS BY FUNCTION (Cont'd)

Support Services (Cont'd)

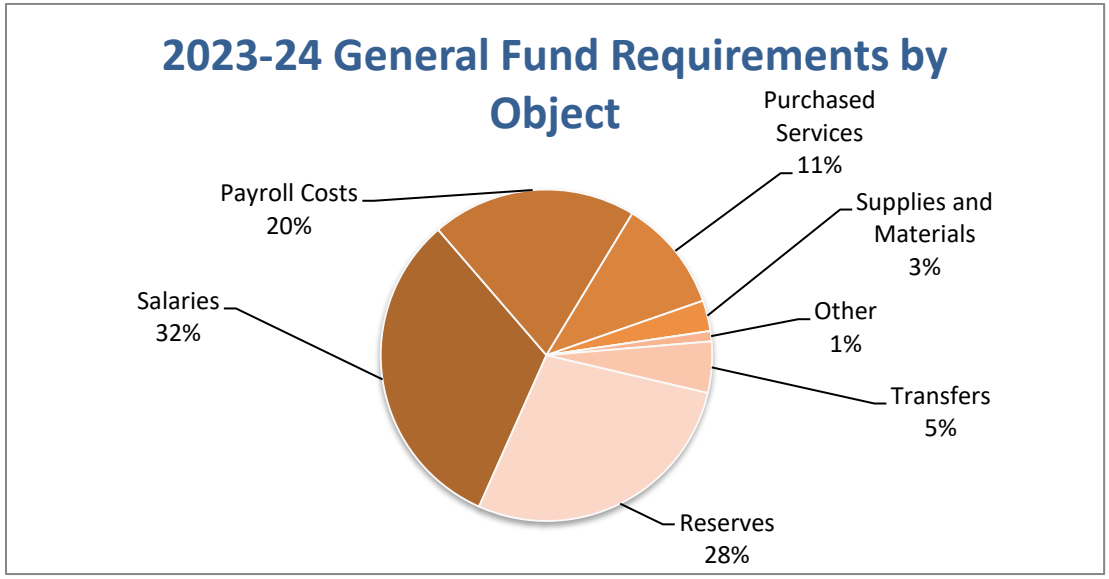
Function	Actual 2020-21	Actual 2021-22	Budget 2022-23	Proposed 2023-24
2559 - Other Student Transportation	-	-	19,000	19,000
2579 - Other Internal Services	-	-	4,000	4,000
2630 - Information Services	-	-	1,700	1,700
2640 - Staff Services	2,471	4,163	8,891	7,500
2660 - Technology Services	213,153	188,832	250,732	229,635
2700 - Supplemental Retirement Prgm	49,401	41,675	59,011	51,884
Total Support Services	**$ 3,708,357**	**$ 3,863,463**	**$ 4,705,593**	**$ 5,112,478**

Other Functions

Function	Actual 2020-21	Actual 2021-22	Budget 2022-23	Proposed 2023-24
5200 - Transfers of Funds	$ 499,000	$ 1,490,000	$ 759,000	$ 1,020,000
6110 - Operating Contingency	-	-	233,991	251,383
7000 - Unappropriated Ending Fund Bal	-	-	3,228,149	4,974,119
Total Other Functions	**$ 499,000**	**$ 1,490,000**	**$ 4,221,140**	**$ 6,245,502**
Total General Fund	**$ 10,056,294**	**$ 10,914,385**	**$ 15,920,675**	**$ 18,814,654**

2023-24 GENERAL FUND REQUIREMENTS BY OBJECT

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
Salaries	$4,879,825	$4,999,286	$5,654,858	$6,065,060
Payroll Costs	3,092,907	2,822,828	3,712,915	3,815,467
Purchased Services	948,303	1,129,946	1,699,251	2,025,607
Supplies and Materials	522,820	340,664	458,121	467,218
Capital Outlay	0	3,133	3,000	3,000
Other	113,439	128,528	171,390	192,800
Transfers	499,000	1,490,000	759,000	1,020,000
Reserves	0	0	3,462,140	5,225,502
Total Requirements	$10,056,294	$10,914,385	$15,920,675	$18,814,654



2023-24 GENERAL FUND TRANSFERS

Impact on Reserves and Nutrition Services Fund

Budgeted 2023-24

From General Fund to	Projected BFB	Transfer In	Other Revenue	Total Resources
271 - Insurance/Benefit Reserve	$436,542	$0	$0	$436,542
282 - K-12 Enrichment Reserve	8,305	45,000	0	53,305
283 - Equipment Repair/Repl. Reserve	114,592	60,000	0	174,592
284 - Maintenance Reserve	298,703	600,000	0	898,703
286 - Technology Reserve	351,397	50,000	0	401,397
287 - Instructional Materials Reserve	400,871	160,000	0	560,871
289 - Field Repair and Replacement Reserve	328,355	75,000	0	403,355
299 - Nutrition Services Fund Reserve	210,460	30,000	500,500	740,960
	$2,149,225	$1,020,000	$500,500	$3,669,725

Budgeted 2022-23

From General Fund to	Projected BFB	Transfer In	Other Revenue	Total Resources
271 - Insurance/Benefit Reserve	$289,358	$150,000	$0	$439,358
282 - K-12 Enrichment Reserve	13,774	5,000	0	18,774
283 - Equipment Repair/Repl. Reserve	94,948	80,000	0	174,948
284 - Maintenance Reserve	380,990	150,000	0	530,990
286 - Technology Reserve	292,411	125,000	0	417,411
287 - Instructional Materials Reserve	487,867	150,000	0	637,867
289 - Field Repair and Replacement Reserve	229,495	100,000	0	329,495
299 - Nutrition Services Fund Reserve	40,547	0	542,500	583,047
	$1,829,390	$760,000	$542,500	$3,131,890

2023-24 DEBT SERVICE FUND (Fund 300)

Resources	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
Current Year's Taxes	$1,348,440	$1,490,986	$1,568,159	$1,340,025
Prior Year's Taxes	18,428	14,529	11,000	42,000
Penalities and Interest on Taxes	5,138	3,669	3,500	3,000
Interest Earnings on Investments	2,430	2,204	4,500	0
Beginning Fund Balance	95,293	68,175	15,897	265,631
	$1,469,728	$1,579,564	$1,603,056	$1,650,656

Requirements	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed
Redemption of Principal	$1,180,000	$1,245,000	$1,310,000	$1,410,000
Regular Interest	221,552	197,956	173,056	120,656
Unappropriated Ending Fund Balance	0	0	120,000	120,000
Total Requirements	$1,401,552	$1,442,956	$1,603,056	$1,650,656

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General Funds

Resources Report

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
1111	Current Year's Taxes	3,154,188.12	3,260,427.53	3,390,150.00	0.00	3,531,893.00	0.00	0.00	0.00	0.00
1112	Prior Year's Taxes	48,393.76	35,039.08	21,000.00	0.00	45,000.00	0.00	0.00	0.00	0.00
1114	Payments in Lieu of Property Taxes	0.00	7,173.18	6,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
1190	Penalties and Interest on Taxes	13,139.46	7,708.68	6,500.00	0.00	5,000.00	0.00	0.00	0.00	0.00
1411	Transportation Fees From Individuals	2,083.35	7,171.13	8,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
1510	Interest on Investments	55,881.86	49,893.11	40,000.00	0.00	150,000.00	0.00	0.00	0.00	0.00
1511	Tax Investment Interest	7.46	0.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00
1710	Admissions	0.00	0.00	0.00	0.00	16,000.00	0.00	0.00	0.00	0.00
1715	Cocurricular Athletic Fees	0.00	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00
1790	Other Curricular Activities	9,700.00	47,661.50	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00
1910	Rentals	945.00	5,769.78	5,000.00	0.00	5,500.00	0.00	0.00	0.00	0.00
1960	Recovery of Prior Years' Expenditure	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1980	Fees Charged to Grants	0.00	38,395.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	Miscellaneous	29,229.52	93,860.80	55,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
1994	Fingerprint Revenue	649.00	566.00	600.00	0.00	1,000.00	0.00	0.00	0.00	0.00
1995	Sub Reimbursement	132.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2101	County School Funds	71,611.53	55,005.05	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
2199	Other Intermediate Sources	7,548.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200	Restricted Revenue	157,794.98	128,841.35	80,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
3101	State School Fund - General Support	7,877,182.31	7,534,411.35	7,496,755.00	0.00	8,223,523.00	0.00	0.00	0.00	0.00
3103	Common School Fund	117,342.78	128,922.14	100,606.00	0.00	144,593.00	0.00	0.00	0.00	0.00
3115	SSF Prior Year Adjustment	(124,948.57)	(510,505.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3199	Other Unrestricted Grants-In-Aid	63,315.85	61,733.68	60,000.00	0.00	55,000.00	0.00	0.00	0.00	0.00
3299	Other Restricted Grants-In-Aid	64,999.27	67,124.85	45,000.00	0.00	45,000.00	0.00	0.00	0.00	0.00
4500	Restricted Revenue From the Federal G	0.00	11,160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
5300	Sale of or Compensation for Loss of Fix	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	3,934,980.70	5,428,058.14	4,524,564.00	0.00	6,447,645.00	0.00	0.00	0.00	0.00
Total Fund 100 General Fund		15,484,351.82	16,458,416.85	15,920,675.00	0.00	18,814,654.00	0.00	0.00	0.00	0.00

Resources Report

	Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Grand Totals:	15,484,351.82	16,458,416.85	15,920,675.00	0.00	18,814,654.00	0.00	0.00	0.00	0.00

Requirements Report

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 1111 Primary, K-6										
111	Licensed Salaries	1,147,392.84	1,196,286.58	1,344,241.00	20.00	1,448,860.00	20.00	0.00	0.00	0.00
112	Classified Salaries	92,917.52	105,782.95	170,399.00	4.88	175,191.00	4.88	0.00	0.00	0.00
121	Substitutes - Licensed	12,687.12	21,648.64	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	1,322.55	3,331.38	5,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment	3,000.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142	Licensed Opt Out Payment	28,728.00	28,755.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	19,887.03	18,772.04	40,542.00	0.00	17,293.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	74,558.87	78,623.10	110,621.00	0.00	93,097.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	309,604.73	289,945.95	313,814.00	0.00	358,332.00	0.00	0.00	0.00	0.00
220	Social Security Administration	97,509.64	102,792.13	121,221.00	0.00	128,131.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	4,461.73	4,375.48	13,059.00	0.00	9,590.00	0.00	0.00	0.00	0.00
241	Classified Medical	62,666.28	67,210.64	74,706.00	0.00	79,200.00	0.00	0.00	0.00	0.00
244	Licensed Medical	236,129.88	231,247.80	345,492.00	0.00	349,390.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	10,184.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	3,011.82	4,108.67	5,280.00	0.00	5,280.00	0.00	0.00	0.00	0.00
324	Rentals	7,152.00	7,152.00	7,152.00	0.00	7,152.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	0.00	(10.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	5,969.94	6,469.63	26,300.00	0.00	26,825.00	0.00	0.00	0.00	0.00
415	Common Supplies	21,994.43	23,259.58	21,743.00	0.00	26,618.00	0.00	0.00	0.00	0.00
Function 1113 Elementary Extra-curricular										
134	Co-curricular Contracts	43.16	785.00	800.00	0.00	848.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2.58	46.19	48.00	0.00	51.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	11.22	178.22	185.00	0.00	208.00	0.00	0.00	0.00	0.00
220	Social Security Administration	3.12	55.24	62.00	0.00	65.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.14	2.28	6.00	0.00	6.00	0.00	0.00	0.00	0.00
Function 1121 Middle/Junior High Programs										
111	Licensed Salaries	514,576.19	551,407.41	586,414.00	9.92	796,109.00	11.83	0.00	0.00	0.00
121	Substitutes - Licensed	10,036.08	18,351.93	25,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
142	Licensed Opt Out Payment	4,788.00	4,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100	**General Fund**										
Function 1121	**Middle/Junior High Programs**										
211	Employer Contribution Tier I & Tier II		74,791.14	40,735.30	34,132.00	0.00	42,197.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		29,975.47	30,398.69	36,832.00	0.00	45,628.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		74,259.59	93,148.04	111,467.00	0.00	166,799.00	0.00	0.00	0.00	0.00
220	Social Security Administration		39,494.28	42,723.48	46,773.00	0.00	58,174.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		1,805.88	1,828.71	3,878.00	0.00	4,859.00	0.00	0.00	0.00	0.00
244	Licensed Medical		119,485.09	140,155.97	163,113.00	0.00	185,041.00	0.00	0.00	0.00	0.00
247	OR PFMLI		0.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		3,182.96	3,586.59	4,100.00	0.00	3,250.00	0.00	0.00	0.00	0.00
415	Common Supplies		1,198.92	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
Function 1122	**Middle Schoo Extra-curricular**										
134	Co-curricular Contracts		1,131.00	1,154.00	1,212.00	0.00	1,248.00	0.00	0.00	0.00	0.00
138	Athletic Coach Contracts		4,272.00	4,357.00	4,444.00	0.00	18,847.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		324.20	330.61	340.00	0.00	365.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		1,406.29	1,275.83	1,310.00	0.00	1,488.00	0.00	0.00	0.00	0.00
220	Social Security Administration		410.04	416.77	433.00	0.00	467.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		18.35	17.14	36.00	0.00	39.00	0.00	0.00	0.00	0.00
332	Non-Reimbursable Student Transportation		0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		0.00	0.00	0.00	0.00	5,750.00	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00
Function 1131	**High School Programs**										
111	Licensed Salaries		886,982.48	881,923.87	917,109.00	15.37	886,145.00	13.79	0.00	0.00	0.00
112	Classified Salaries		3,425.00	10,742.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed		2,935.08	44,648.45	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified		0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
135	Extended Days		2,236.00	2,377.00	2,953.00	0.00	551.00	0.00	0.00	0.00	0.00
136	Supervision		0.00	34.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142	Licensed Opt Out Payment		13,860.00	14,076.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		84,878.98	34,375.79	38,281.00	0.00	50,766.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		45,290.37	48,715.86	56,719.00	0.00	54,774.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		167,880.85	170,991.03	191,052.00	0.00	188,475.00	0.00	0.00	0.00	0.00
220	Social Security Administration		67,877.12	69,412.80	74,282.00	0.00	75,469.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 1131 High School Programs										
231	Workers' Compensation	3,092.80	2,946.23	5,976.00	0.00	6,322.00	0.00	0.00	0.00	0.00
244	Licensed Medical	209,733.13	175,339.34	328,048.00	0.00	221,345.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	10,992.00	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service	0.00	0.00	6,900.00	0.00	6,900.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	5,479.72	7,779.66	12,722.00	0.00	12,722.00	0.00	0.00	0.00	0.00
324	Rentals	7,720.37	1,470.40	7,722.00	0.00	4,800.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	185.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	279.61	1,505.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	33,453.97	39,702.07	60,325.00	0.00	66,900.00	0.00	0.00	0.00	0.00
415	Common Supplies	3,012.99	6,638.57	6,500.00	0.00	5,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	5,979.45	779.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	5,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132 HS Extra-curricular										
113	Administrators	43,403.00	44,271.00	45,000.00	0.50	42,400.00	0.50	0.00	0.00	0.00
121	Substitutes - Licensed	378.72	1,126.08	3,600.00	0.00	3,600.00	0.00	0.00	0.00	0.00
132	Overtime - Classified	0.00	714.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Co-curricular Contracts	15,511.00	15,844.00	16,279.00	0.00	17,445.00	0.00	0.00	0.00	0.00
136	Supervision	7,943.25	6,936.00	11,500.00	0.00	16,000.00	0.00	0.00	0.00	0.00
138	Athletic Coach Contracts	96,216.33	117,518.00	138,000.00	0.00	140,793.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	3,654.75	3,721.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	6,129.10	3,973.48	6,813.00	0.00	22,381.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	7,447.32	7,708.64	8,250.00	0.00	9,251.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	28,738.76	26,687.31	24,902.00	0.00	30,111.00	0.00	0.00	0.00	0.00
220	Social Security Administration	12,634.14	14,300.89	15,637.00	0.00	16,941.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	591.57	642.41	1,247.00	0.00	1,372.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	1,882.68	1,874.67	9,449.00	0.00	9,682.00	0.00	0.00	0.00	0.00
244	Licensed Medical	196.42	552.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	78.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	0.00	263.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	373.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332	Non-Reimbursable Student Transportation	0.00	0.00	0.00	0.00	22,000.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	1,511.97	3,641.54	4,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 1132 HS Extra-curricular										
389	Other Non-instructional Professional and Technical	14,617.38	17,346.08	24,000.00	0.00	38,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	26,152.39	26,666.31	39,700.00	0.00	25,500.00	0.00	0.00	0.00	0.00
470	Computer Software	9,020.00	5,428.33	9,300.00	0.00	9,500.00	0.00	0.00	0.00	0.00
542	Replacement Equipment Purchase	0.00	3,133.19	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	4,973.45	10,543.75	12,000.00	0.00	9,000.00	0.00	0.00	0.00	0.00
Function 1210 Prgs for the Talented & Gifted										
111	Licensed Salaries	0.00	0.00	28,475.00	0.50	0.00	0.00	0.00	0.00	0.00
133	Curriculum Contracts	1,132.00	1,154.00	12,739.00	0.00	2,570.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	3,036.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	67.91	63.51	2,473.00	0.00	150.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	294.61	245.16	6,864.00	0.00	610.00	0.00	0.00	0.00	0.00
220	Social Security Administration	82.31	79.19	3,152.00	0.00	191.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	3.96	3.29	251.00	0.00	16.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	0.00	16,452.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	300.00	375.00	1,250.00	0.00	1,250.00	0.00	0.00	0.00	0.00
Function 1220 Restrict Prog for Students w/Disabilities										
310	Instructional, Professional and Technical Service	9,755.17	15,189.97	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
Function 1229 Other										
233	PFMLI Paid Family& ML Insurance	0.00	0.00	8,082.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250 Less Restrict Prg for Stu w/ Disabilities										
111	Licensed Salaries	180,194.97	143,320.00	244,063.00	4.00	252,946.00	4.00	0.00	0.00	0.00
112	Classified Salaries	109,977.06	83,932.30	144,638.00	5.13	146,987.00	5.19	0.00	0.00	0.00
121	Substitutes - Licensed	378.72	13,226.72	9,100.00	0.00	10,000.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	1,894.77	2,400.00	0.00	3,000.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	0.00	0.00	0.00	21,000.00	0.00	0.00	0.00	0.00
132	Overtime - Classified	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment	2,630.88	4,446.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	Stipend/Workshop	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	22,121.78	22,543.81	19,804.00	0.00	22,735.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	17,057.67	12,997.46	60,650.00	0.00	25,987.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	55,733.12	33,609.44	69,822.00	0.00	85,690.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 1250 Less Restrict Prg for Stu w/ Disabilities										
220	Social Security Administration	21,659.55	18,192.42	28,784.00	0.00	33,137.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	1,043.66	798.49	2,291.00	0.00	2,638.00	0.00	0.00	0.00	0.00
241	Classified Medical	61,087.39	33,523.32	66,087.00	0.00	79,200.00	0.00	0.00	0.00	0.00
244	Licensed Medical	51,893.52	35,733.60	65,808.00	0.00	67,248.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	52.00	0.00	0.00	0.00	0.00
319	Other Instructional, Professional and Technical S	9,948.00	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	808.00	199.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	171,894.50	932.34	7,050.00	0.00	6,250.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	44,054.83	1,269.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	4,371.06	5,827.70	5,750.00	0.00	5,200.00	0.00	0.00	0.00	0.00
Function 1260 Early Intervention										
310	Instructional, Professional and Technical Service	1,350.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Function 1281 Public Alternative Programs										
310	Instructional, Professional and Technical Service	8,621.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 1282 Private Alternative Programs										
310	Instructional, Professional and Technical Service	188,785.54	131,427.83	345,000.00	0.00	345,000.00	0.00	0.00	0.00	0.00
Function 1289 Other Alternative Programs										
374	Other Tuition	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Function 1400 Summer School Programs										
113	Administrators	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114	Managerial - Classified	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	346.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	126.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	260.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	160.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	9.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	1.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1410 Intermediate										
111	Licensed Salaries	8,000.00	10,560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	3,935.42	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 1410 Intermediate										
113	Administrators	0.00	480.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	605.99	378.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	716.13	878.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	2,605.72	3,055.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	913.06	1,119.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	37.47	46.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1420 Middle/Junior High										
111	Licensed Salaries	2,000.00	2,880.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators	0.00	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	120.00	187.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	520.60	722.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	153.00	238.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	6.28	9.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	258.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1430 High School										
111	Licensed Salaries	8,000.00	6,720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	6,000.00	1,920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators	0.00	720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	126.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	778.50	532.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	3,377.39	2,055.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	1,071.00	716.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	66.76	29.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	39.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1460 Special Programs, Summer School										
111	Licensed Salaries	0.00	1,760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	2,880.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators	0.00	480.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	307.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	1,185.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	391.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 1460 Special Programs, Summer School										
231	Workers' Compensation	0.00	16.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122 Counseling Services										
111	Licensed Salaries	140,364.00	137,192.00	146,034.00	2.00	193,495.00	2.50	0.00	0.00	0.00
135	Extended Days	6,606.00	6,750.00	6,876.00	0.00	7,294.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	8,818.14	8,631.39	9,172.00	0.00	9,726.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	38,256.29	33,302.76	35,388.00	0.00	39,584.00	0.00	0.00	0.00	0.00
220	Social Security Administration	11,018.79	10,885.53	11,693.00	0.00	12,400.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	494.63	446.85	977.00	0.00	1,037.00	0.00	0.00	0.00	0.00
244	Licensed Medical	33,593.28	32,925.18	32,904.00	0.00	33,624.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	445.25	981.26	1,300.00	0.00	825.00	0.00	0.00	0.00	0.00
470	Computer Software	1,647.90	1,634.40	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2129 Other Guidance Services										
112	Classified Salaries	4,982.78	0.00	14,190.00	0.50	13,984.00	0.50	0.00	0.00	0.00
140	Classified Opt out Payment	463.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	326.80	0.00	851.00	0.00	839.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	1,417.75	0.00	3,285.00	0.00	3,415.00	0.00	0.00	0.00	0.00
220	Social Security Administration	416.66	0.00	1,086.00	0.00	1,070.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	19.61	0.00	115.00	0.00	89.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	7,662.00	0.00	13,200.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	398.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	630.96	145.38	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
Function 2130 Health Services										
111	Licensed Salaries	0.00	0.00	0.00	0.00	140.00	0.00	0.00	0.00	0.00
112	Classified Salaries	12,726.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114	Managerial - Classified	652.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	0.00	0.00	35.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	763.58	0.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	3,312.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	1,023.48	0.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	48.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 2130 Health Services										
241	Classified Medical	3,580.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	350.00	0.00	1,100.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	500.00	1,197.86	10,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	1,110.78	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	481.00	279.50	1,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
Function 2140 Psychological Services										
111	Licensed Salaries	56,755.28	0.00	59,359.00	1.00	68,355.00	1.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	3,405.34	0.00	3,623.00	0.00	4,101.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	14,773.38	0.00	13,979.00	0.00	16,692.00	0.00	0.00	0.00	0.00
220	Social Security Administration	4,173.21	0.00	4,620.00	0.00	5,229.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	194.74	0.00	395.00	0.00	437.00	0.00	0.00	0.00	0.00
244	Licensed Medical	17,456.40	0.00	16,452.00	0.00	16,812.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	33,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	1,631.40	891.84	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	211.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2150 Speech Pathology & Audiology Srvs										
111	Licensed Salaries	26,939.12	48,796.40	52,423.00	1.00	68,355.00	1.00	0.00	0.00	0.00
142	Licensed Opt Out Payment	1,596.00	4,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	1,712.11	3,219.38	3,145.00	0.00	4,101.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	7,427.67	12,421.56	12,136.00	0.00	16,692.00	0.00	0.00	0.00	0.00
220	Social Security Administration	2,182.97	4,104.78	4,010.00	0.00	5,229.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	97.74	171.82	335.00	0.00	437.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	0.00	16,452.00	0.00	16,812.00	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service	24,256.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	54.90	1,029.26	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
Function 2190 Service Direction, Student Sup Srvs										
113	Administrators	75,274.83	41,906.00	45,000.00	0.50	47,700.00	0.50	0.00	0.00	0.00
130	Additional Salary	600.00	450.00	900.00	0.00	300.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	9,053.60	6,882.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	5,487.22	2,796.42	2,718.00	0.00	2,880.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100	**General Fund**										
Function 2190	**Service Direction, Student Sup Srvs**										
216	OPSRP Tier III		23,805.36	10,789.35	10,487.00	0.00	11,721.00	0.00	0.00	0.00	0.00
220	Social Security Administration		6,996.14	3,565.30	3,465.00	0.00	3,672.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		306.56	144.71	274.00	0.00	307.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical		260.87	132.72	18,756.00	0.00	9,622.00	0.00	0.00	0.00	0.00
341	Travel, Local in District		250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District		0.00	0.00	450.00	0.00	750.00	0.00	0.00	0.00	0.00
382	Legal Services		0.00	7,122.20	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		595.00	595.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Function 2210	**Improvement of Instruction Srv**										
112	Classified Salaries		20,591.82	8,805.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed		0.00	0.00	2,100.00	0.00	2,000.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified		69.02	228.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Co-curricular Contracts		160.00	840.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		0.00	0.00	551.00	0.00	545.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		1,245.10	578.74	126.00	0.00	120.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		5,401.70	2,232.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		1,528.32	729.42	161.00	0.00	153.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		77.68	34.12	14.00	0.00	13.00	0.00	0.00	0.00	0.00
241	Classified Medical		15,618.78	5,235.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245	Tuition Reimbursement		9,800.00	2,042.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
Function 2219	**Other Improvement of Instr Srvs**										
112	Classified Salaries		50.12	2,481.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
119	Classified Additional Pay		0.00	0.00	8,700.00	0.00	4,000.00	0.00	0.00	0.00	0.00
131	Licensed - Rm/Bldg Move		750.00	600.00	3,000.00	0.00	2,700.00	0.00	0.00	0.00	0.00
134	Co-curricular Contracts		754.00	769.00	784.00	0.00	856.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		237.27	310.32	505.00	0.00	397.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		90.29	190.07	311.00	0.00	84.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		195.23	548.76	713.00	0.00	195.00	0.00	0.00	0.00	0.00
220	Social Security Administration		112.78	286.30	397.00	0.00	107.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		6.53	22.73	34.00	0.00	9.00	0.00	0.00	0.00	0.00
241	Classified Medical		0.00	54.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 2219 Other Improvement of Instr Srvs										
247	OR PFMLI	0.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00
Function 2222 Library/Media Center										
112	Classified Salaries	46,731.08	47,958.54	54,436.00	1.88	57,271.00	1.88	0.00	0.00	0.00
122	Substitutes - Classified	121.72	1,787.52	1,700.00	0.00	2,400.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	8,000.05	7,286.01	7,908.00	0.00	8,633.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,803.88	2,845.82	3,368.00	0.00	3,580.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	5,549.07	4,970.83	6,024.00	0.00	6,838.00	0.00	0.00	0.00	0.00
220	Social Security Administration	3,584.22	3,765.21	4,295.00	0.00	4,565.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	177.87	173.44	359.00	0.00	382.00	0.00	0.00	0.00	0.00
241	Classified Medical	19,354.56	20,376.96	28,732.00	0.00	26,400.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	879.28	1,632.87	2,400.00	0.00	2,400.00	0.00	0.00	0.00	0.00
430	Library Books	7,316.20	5,123.49	5,300.00	0.00	5,300.00	0.00	0.00	0.00	0.00
470	Computer Software	1,832.89	3,898.89	4,400.00	0.00	3,300.00	0.00	0.00	0.00	0.00
Function 2230 Assessment and Testing										
319	Other Instructional, Professional and Technical S	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
Function 2240 Instructional Staff Development										
112	Classified Salaries	19.23	(6,861.12)	4,500.00	0.00	4,500.00	0.00	0.00	0.00	0.00
113	Administrators	16,433.00	16,761.00	10,550.00	0.00	9,095.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	852.12	1,224.00	12,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
133	Curriculum Contracts	10,220.75	10,295.66	15,671.00	0.00	12,739.00	0.00	0.00	0.00	0.00
134	Co-curricular Contracts	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	Stipend/Workshop	4,155.00	4,850.00	3,500.00	0.00	4,500.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	6,104.96	5,400.45	7,201.00	0.00	3,272.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	1,824.79	1,894.69	2,294.00	0.00	2,029.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	3,100.21	2,935.02	2,494.00	0.00	5,334.00	0.00	0.00	0.00	0.00
220	Social Security Administration	2,389.37	2,510.00	1,630.00	0.00	2,585.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	106.54	103.24	215.00	0.00	215.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	2,098.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 2240 Instructional Staff Development										
342	Travel, Out of District	1,519.25	2,804.21	12,600.00	0.00	13,500.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00
Function 2310 Board of Education Services										
341	Travel, Local in District	50.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	10.93	12.32	2,400.00	0.00	3,500.00	0.00	0.00	0.00	0.00
354	Advertising	1,069.29	1,356.70	3,500.00	0.00	3,500.00	0.00	0.00	0.00	0.00
381	Audit Services	24,000.00	24,000.00	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
382	Legal Services	800.00	1,718.65	7,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
384	Negotiation Services	1,083.00	3,298.10	8,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00
388	Election Services	0.00	1,715.11	4,500.00	0.00	4,500.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	5,400.00	1,035.00	12,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
390	Other General Professional and Technological Servi	1,095.00	1,300.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	919.89	1,989.72	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
470	Computer Software	246.71	408.95	500.00	0.00	600.00	0.00	0.00	0.00	0.00
640	Dues and Fees	4,021.41	2,538.85	4,200.00	0.00	4,200.00	0.00	0.00	0.00	0.00
Function 2321 Office of the Superintendent Services										
112	Classified Salaries	25,629.59	27,406.69	29,209.00	0.75	27,536.00	0.75	0.00	0.00	0.00
113	Administrators	140,328.20	152,578.28	162,749.00	1.00	172,240.00	1.00	0.00	0.00	0.00
130	Additional Salary	600.00	600.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	44,364.24	40,224.75	42,895.00	0.00	42,008.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	9,993.48	10,835.10	11,554.00	0.00	11,489.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	6,671.38	6,344.64	6,762.00	0.00	9,129.00	0.00	0.00	0.00	0.00
220	Social Security Administration	12,512.43	13,245.94	14,730.00	0.00	14,649.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	558.69	559.36	1,179.00	0.00	1,224.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	11,856.00	0.00	16,044.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	27,916.68	28,339.66	19,055.00	0.00	19,091.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	626.39	707.18	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00
324	Rentals	2,152.00	2,369.76	2,900.00	0.00	2,900.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	668.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	1,729.66	1,968.86	7,650.00	0.00	7,650.00	0.00	0.00	0.00	0.00
353	Postage	2,554.42	2,448.13	3,500.00	0.00	3,500.00	0.00	0.00	0.00	0.00
355	Printing and Binding	4,395.99	4,379.96	7,200.00	0.00	7,200.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 2321 Office of the Superintendent Services										
389	Other Non-instructional Professional and Technical	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	530.06	1,222.78	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	1,909.35	448.46	750.00	0.00	750.00	0.00	0.00	0.00	0.00
640	Dues and Fees	1,635.00	1,040.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Function 2410 Office of the Principal Services										
112	Classified Salaries	152,569.58	161,327.56	170,950.00	5.00	175,205.00	5.00	0.00	0.00	0.00
113	Administrators	287,854.06	306,195.01	321,046.00	3.00	368,295.00	3.50	0.00	0.00	0.00
122	Substitutes - Classified	0.00	584.60	22,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
130	Additional Salary	2,100.00	2,100.00	2,700.00	0.00	2,400.00	0.00	0.00	0.00	0.00
132	Overtime - Classified	138.15	428.26	2,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	11,456.11	16,244.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	76,148.37	66,737.89	60,521.00	0.00	39,428.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	27,122.05	22,149.29	25,706.00	0.00	31,552.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	54,699.72	53,743.30	52,861.00	0.00	93,105.00	0.00	0.00	0.00	0.00
220	Social Security Administration	33,388.63	36,611.99	36,122.00	0.00	40,235.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	1,562.37	1,554.50	3,008.00	0.00	3,362.00	0.00	0.00	0.00	0.00
241	Classified Medical	82,526.41	88,067.11	76,620.00	0.00	77,220.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	32,517.47	22,937.67	56,785.00	0.00	77,480.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	0.00	330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	938.00	219.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	14.74	609.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage	4,603.23	4,141.73	4,700.00	0.00	6,328.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	6,486.17	8,249.87	8,953.00	0.00	19,700.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	327.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	2,680.00	2,380.00	3,900.00	0.00	3,900.00	0.00	0.00	0.00	0.00
Function 2490 Other Support Srvs -School Admin										
310	Instructional, Professional and Technical Service	0.00	0.00	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
470	Computer Software	3,326.30	3,485.26	4,000.00	0.00	4,200.00	0.00	0.00	0.00	0.00
Function 2520 Fiscal Services										

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 2520 Fiscal Services										
112	Classified Salaries	103,734.72	112,896.39	120,462.00	2.13	101,370.00	2.13	0.00	0.00	0.00
113	Administrators	87,922.00	93,716.00	96,527.00	1.00	102,325.00	1.00	0.00	0.00	0.00
130	Additional Salary	600.00	600.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	4,030.64	4,133.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	163.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	11,550.40	12,539.30	12,889.00	0.00	11,153.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	49,974.76	48,380.96	49,723.00	0.00	45,392.00	0.00	0.00	0.00	0.00
220	Social Security Administration	14,995.96	16,164.46	17,045.00	0.00	14,219.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	5,468.43	731.13	1,335.00	0.00	1,188.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	37,623.00	0.00	36,670.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	34,515.32	35,852.96	18,921.00	0.00	19,092.00	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service	340.00	340.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	85.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	200.00	507.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	107.26	372.18	4,200.00	0.00	4,200.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	5,500.00	0.00	5,500.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	2,653.43	1,718.08	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	444.92	723.58	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
640	Dues and Fees	2,932.52	2,943.63	7,400.00	0.00	7,400.00	0.00	0.00	0.00	0.00
655	Judgments and Settlements Against the District	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Function 2524 Payroll Services										
220	Social Security Administration	292.60	154.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2528 Risk Management Services										
651	Liability Insurance	24,951.00	27,647.00	31,360.00	0.00	37,500.00	0.00	0.00	0.00	0.00
Function 2542 Care -Upkeep of Buildings Srvs										
112	Classified Salaries	135,419.63	143,676.66	154,062.00	4.00	157,554.00	4.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
132	Overtime - Classified	35.12	1,992.25	4,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	2,948.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	6,230.65	7,912.86	10,085.00	0.00	10,413.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	25,324.42	30,530.37	38,911.00	0.00	42,381.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund	**100**	**General Fund**									
Function	**2542**	**Care -Upkeep of Buildings Srvs**									
	220	Social Security Administration	10,330.92	11,143.48	14,084.00	0.00	13,277.00	0.00	0.00	0.00	0.00
	231	Workers' Compensation	3,523.24	3,264.79	7,767.00	0.00	7,989.00	0.00	0.00	0.00	0.00
	241	Classified Medical	51,964.08	45,230.35	61,296.00	0.00	61,776.00	0.00	0.00	0.00	0.00
	247	OR PFMLI	0.00	0.00	0.00	0.00	64.00	0.00	0.00	0.00	0.00
	322	Repairs and Maintenance Services	13,843.14	6,109.45	30,900.00	0.00	33,500.00	0.00	0.00	0.00	0.00
	325	Electricity	90,873.61	108,286.04	131,800.00	0.00	170,000.00	0.00	0.00	0.00	0.00
	326	Fuel	61,878.50	82,147.75	100,000.00	0.00	120,000.00	0.00	0.00	0.00	0.00
	329	Other Property Services	8,005.46	6,506.50	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	351	Telephone	461.10	464.29	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	16,714.46	41,311.54	56,000.00	0.00	70,000.00	0.00	0.00	0.00	0.00
	460	Non-consumable Items	2,025.72	4,099.69	6,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	0.00	1,280.72	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
	670	Taxes and Licenses	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Function	**2543**	**Care - Upkeep of Grounds Srvs**									
	112	Classified Salaries	24,169.63	25,135.40	25,272.00	0.50	34,030.00	0.50	0.00	0.00	0.00
	122	Substitutes - Classified	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	1,450.20	1,508.10	1,636.00	0.00	1,682.00	0.00	0.00	0.00	0.00
	216	OPSRP Tier III	6,291.37	5,818.91	6,314.00	0.00	6,845.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	1,774.72	1,908.11	2,086.00	0.00	2,144.00	0.00	0.00	0.00	0.00
	231	Workers' Compensation	625.00	561.18	1,252.00	0.00	1,286.00	0.00	0.00	0.00	0.00
	241	Classified Medical	11,036.42	12,059.90	7,662.00	0.00	7,722.00	0.00	0.00	0.00	0.00
	247	OR PFMLI	0.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00
	322	Repairs and Maintenance Services	8,971.75	5,062.00	12,400.00	0.00	15,000.00	0.00	0.00	0.00	0.00
	324	Rentals	3,700.00	4,725.48	6,000.00	0.00	6,500.00	0.00	0.00	0.00	0.00
	341	Travel, Local in District	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
	342	Travel, Out of District	185.00	0.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00
	351	Telephone	219.85	223.84	400.00	0.00	400.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	6,724.51	14,949.54	16,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
	412	Tires/Batteries	0.00	566.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	413	Vehicle Repair Parts	0.00	551.31	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
	460	Non-consumable Items	835.00	889.79	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	471.00	880.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100	**General Fund**										
Function 2544	**Maintenance**										
112	Classified Salaries		78,688.87	84,088.30	88,090.00	1.94	85,986.00	1.94	0.00	0.00	0.00
114	Managerial - Classified		69,138.00	75,607.89	72,793.00	1.00	74,977.00	1.00	0.00	0.00	0.00
122	Substitutes - Classified		0.00	0.00	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
130	Additional Salary		600.00	600.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00
132	Overtime - Classified		0.00	7.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment		7,321.90	7,822.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		0.00	483.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		9,118.10	9,952.42	9,870.00	0.00	9,874.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		39,557.44	37,973.61	38,079.00	0.00	40,188.00	0.00	0.00	0.00	0.00
220	Social Security Administration		11,840.48	12,821.65	12,584.00	0.00	12,589.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		3,698.67	3,371.48	2,089.00	0.00	3,901.00	0.00	0.00	0.00	0.00
241	Classified Medical		20,422.98	21,616.60	38,901.00	0.00	47,232.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical		4,958.48	5,051.44	6,915.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI		0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services		28,649.49	17,890.72	15,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
324	Rentals		393.61	0.00	2,100.00	0.00	2,100.00	0.00	0.00	0.00	0.00
325	Electricity		5,228.70	5,163.04	8,750.00	0.00	10,400.00	0.00	0.00	0.00	0.00
327	Water and Sewage		7,689.00	4,361.00	8,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
328	Garbage		3,373.77	8,996.46	13,500.00	0.00	20,000.00	0.00	0.00	0.00	0.00
329	Other Property Services		0.00	0.00	3,500.00	0.00	3,500.00	0.00	0.00	0.00	0.00
342	Travel, Out of District		734.72	0.00	1,100.00	0.00	1,100.00	0.00	0.00	0.00	0.00
351	Telephone		219.87	223.73	600.00	0.00	600.00	0.00	0.00	0.00	0.00
383	Architect/Engineer Services		0.00	3,300.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		0.00	0.00	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		10,391.45	14,933.61	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		2,551.31	5,082.03	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		243.00	328.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
653	Property Insurance Premiums		66,377.00	74,850.00	85,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
670	Taxes and Licenses		400.00	150.00	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
Function 2545	**District Vehicles**										
322	Repairs and Maintenance Services		2,300.00	1,102.03	7,750.00	0.00	7,500.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		(13.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund										
Function 2545 District Vehicles										
411	Gasoline/Diesel	0.00	3,385.55	6,500.00	0.00	6,500.00	0.00	0.00	0.00	0.00
412	Tires/Batteries	45.00	1,667.88	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
413	Vehicle Repair Parts	4,922.36	2,480.63	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	205.70	279.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651	Liability Insurance	2,178.00	2,360.00	3,080.00	0.00	3,650.00	0.00	0.00	0.00	0.00
653	Property Insurance Premiums	650.00	712.00	1,450.00	0.00	1,750.00	0.00	0.00	0.00	0.00
670	Taxes and Licenses	850.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2546 Security Services										
310	Instructional, Professional and Technical Service	0.00	0.00	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	44,240.71	0.00	2,050.00	0.00	4,500.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	8,225.24	8,563.48	14,650.00	0.00	13,500.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	230.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	1,329.46	4,999.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	1,578.61	3,116.18	3,800.00	0.00	2,900.00	0.00	0.00	0.00	0.00
Function 2552 Vehicle Operation Services										
325	Electricity	1,328.65	1,298.81	4,600.00	0.00	4,600.00	0.00	0.00	0.00	0.00
331	Reimbursable Student Transportation	232,287.61	378,544.79	400,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00
Function 2553 Reimbursable Field Trips										
331	Reimbursable Student Transportation	0.00	911.89	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00
Function 2554 Non Reimburse Transportation										
331	Reimbursable Student Transportation	729.98	10,313.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332	Non-Reimbursable Student Transportation	17,026.00	26,519.90	54,500.00	0.00	60,000.00	0.00	0.00	0.00	0.00
Function 2558 Special Education Trans.										
331	Reimbursable Student Transportation	47,265.28	139,507.80	200,000.00	0.00	175,000.00	0.00	0.00	0.00	0.00
Function 2559 Other Student Transportation										
331	Reimbursable Student Transportation	0.00	0.00	19,000.00	0.00	19,000.00	0.00	0.00	0.00	0.00
Function 2579 Other Internal Services										
410	Consumable Supplies and Materials	0.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
Function 2630 Information Services										
353	Postage	0.00	0.00	1,700.00	0.00	1,700.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100	**General Fund**										
Function 2640	**Staff Services**										
233	PFMLI Paid Family& ML Insurance		0.00	0.00	3,891.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		2,470.50	4,162.50	5,000.00	0.00	7,500.00	0.00	0.00	0.00	0.00
Function 2660	**Technology Services**										
112	Classified Salaries		53,044.00	0.00	4,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
114	Managerial - Classified		0.00	53,669.85	78,317.00	0.88	67,781.00	0.88	0.00	0.00	0.00
122	Substitutes - Classified		0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00
130	Additional Salary		0.00	0.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00
133	Curriculum Contracts		1,508.00	1,538.00	1,592.00	0.00	1,712.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		16,933.16	14,293.01	16,574.00	0.00	18,875.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		3,227.87	3,337.20	3,788.00	0.00	4,184.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		196.31	451.83	187.00	0.00	331.00	0.00	0.00	0.00	0.00
220	Social Security Administration		4,170.88	4,310.24	4,928.00	0.00	5,402.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		191.65	183.98	412.00	0.00	450.00	0.00	0.00	0.00	0.00
241	Classified Medical		10,093.24	1,688.44	13,909.00	0.00	14,053.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical		0.00	7,623.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI		0.00	0.00	0.00	0.00	22.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services		0.00	1,544.14	5,300.00	0.00	5,500.00	0.00	0.00	0.00	0.00
342	Travel, Out of District		0.00	0.00	525.00	0.00	525.00	0.00	0.00	0.00	0.00
351	Telephone		4,391.88	5,460.37	6,400.00	0.00	6,500.00	0.00	0.00	0.00	0.00
352	Telephone Data Processing		4,214.40	4,185.60	6,200.00	0.00	6,200.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		0.00	0.00	12,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
390	Other General Professional and Technological Servi		8,451.00	6,781.36	7,000.00	0.00	7,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		170.37	2,695.90	4,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		207.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		66,687.25	73,495.36	75,500.00	0.00	60,000.00	0.00	0.00	0.00	0.00
475	Computer NonConsumable		0.00	315.82	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
480	Computer Hardware		39,666.10	7,256.77	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
Function 2700	**Supplemental Retirement Prgm**										
116	Supplemental Retirement Stipends		34,125.00	26,770.15	35,100.00	0.00	29,525.00	0.00	0.00	0.00	0.00
220	Social Security Administration		2,608.79	2,036.50	2,611.00	0.00	2,259.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		0.00	3.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 100 General Fund									
Function 2700 Supplemental Retirement Prgm									
249 Retiree Medical	12,666.80	12,865.30	21,300.00	0.00	20,100.00	0.00	0.00	0.00	0.00
Function 5200 Transfers of Funds									
710 Fund Modifications	499,000.00	1,490,000.00	759,000.00	0.00	1,020,000.00	0.00	0.00	0.00	0.00
Function 6110 Operating Contingency									
810 Planned Reserve	0.00	0.00	233,991.00	0.00	251,383.00	0.00	0.00	0.00	0.00
Function 7000 Unappropriated Ending Fund Bal									
820 Reserved for Next Year	0.00	0.00	3,228,149.00	0.00	4,974,119.00	0.00	0.00	0.00	0.00
Total Fund 100 General Fund	10,056,293.68	10,914,385.03	15,920,675.00	88.35	18,814,654.00	89.24	0.00	0.00	0.00

	Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Grand Totals:	10,056,293.68	10,914,385.03	15,920,675.00	88.35	18,814,654.00	89.24	0.00	0.00	0.00

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Other Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds – Grants and Reserves (Fund 200)
The district receives grant proceeds from a variety of federal, state, local and private sources, such as federal Title I funding, Lane County, and the Pleasant Hill Education Foundation.

Note: * Grant funds are rolled up to Fund 200
**** All or partial federal funding**

Student Investment Account (Fund 201)
Implemented for the 2020-21 academic year, the Student Investment Account (SIA) is estimated to provide close to a $500 million investment to Oregon school districts and eligible charter schools. The SIA is a non-competitive grant program aimed at meeting students' mental and behavioral health needs and increase academic achievement, including reducing academic disparities for students of color, students with disabilities, emerging bilingual students, students navigating poverty, homelessness and foster care, and other student groups that have historically experienced academic disparities.

***Chintimini Grant (Fund 204)**
Funds awarded through the Oregon Community Foundation are used for after-school enrichment classes for elementary students and extended learning opportunities for high school students. Unspent balances are available for expenditure in future years.

Youth Transition Program (Fund 206) *
The Youth Transition Program (YTP) is funded by the Oregon Department of Human Resources Vocational Rehabilitation Division. The program is designed to provide work transition opportunities and job readiness training for minimally disabled students both in and out of school.

Workforce Innovation and Opportunity Act (Fund 210) *
This grant is designed to help job seekers access employment, education training and support services to succeed in the labor market and also match employers with the skilled workers. Grant funding is authorized under the federal Workforce Innovation and Opportunity Act of 2014 and administered by Lane Workforce Partnership. The WIOA grant replaces the former WIA grant.

Title I (Fund 211) *
Title I, Part A (Title I) of the Elementary and Secondary Education Act (ESEA) provides financial assistance to local educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Federal funds are allocated through four statutory formulas that are based primarily on census poverty estimates and the cost of education in each state.

IDEA (Fund 215) *
The Individuals with Disabilities Education Act (IDEA) is the federal education law that regulates special education by guaranteeing all children with disabilities access to a free and appropriate public education. Grant funding is available to supplement state and local funds in the provision of special education services.

Title IIA: Teacher Quality (Fund 216) *
To increase the academic achievement of all students, the District receives Title IIA funds to improve teacher quality and ensure that all teachers are highly qualified. Funds may also be used to lower class size.

***Perkins (Fund 217)**
To support career exploration and guidance, particularly to expand diversity in CTE programs.

Family Resource Grant (Fund 225) and United Way Grant (Fund 237)*
These grants are funded through Lane County Department of Children and Families to assist in serving youth and families of Pleasant Hill.

***My Future, My Choice (Fund 238)**
Annually, the State of Oregon provides supplemental funds to support the delivery of a comprehensive sexuality education curriculum to middle school students.

***Operation Impact (Fund 241)**
Grant awards and expenditures incurred to conduct the PHHS Operation Impact Conference are accounted for in this fund.

***Oregon Community Foundation Grant (Fund 242)**
The Music Counts! Grant funds the purchase of sheet music and instruments for the District's elementary and high school music programs.

Preschool Program (Fund 244)
The preschool is operated as a self-sustaining program. Registration fees, preschool tuition and program costs are recorded in this fund.

***Outdoor School Measure 99 Fund (Fund 246)**
State funds are provided through OSU Extension to support outdoor education for 5th and 6th grade students.

***High School Success Measure 98 Fund (Fund 247)**
This ballot initiative was funded to stablish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education and College and Career Readiness.

Title IV: Student Support and Academic Enrichment (Fund 248)*
To provide students with access to a well-rounded education, improve conditions for student learning and improve use of technology for academic achievement and digital literacy.

***Stanley R Smith Scholarship Fund (Fund 251)**
College scholarships in the name of Stanley R Smith are awarded annually to the graduating senior member of the PHHS baseball team with the highest cumulative grade point average.

Student Activity Fund (Funds 270)
This special revenue fund accounts for student body activities at the district's two schools.

Insurance / Benefit Reserve (Fund 271)
This fund was established to account for the district's obligations related to the Public Employees Retirement System (PERS). Funds are reserved to reduce the impact of increases in PERS employer rates on the district. The fund is also used as a source of funding for unemployment obligations.

K-12 Enrichment Reserve (Fund 282)
This fund is primarily used to provide opportunities for high school students outside of the high school schedule and beyond the high school campus.

Equipment Repair and Replacement Reserve (Fund 283) Supported with annual transfers from the General Fund, this reserve funds the repair and replacement of district equipment and furniture.

Maintenance Reserve Fund (Fund 284)
This fund was established to build a progressive reserve account to support needed improvements for building and grounds maintenance. It includes an annual transfer from the General Fund.

Technology Reserve (Fund 286)
This fund was established as a reserve to support necessary technology upgrades and improvements and keep pace with advances in educational technology. It is funded with an annual transfer from the General Fund.

Instructional Materials Reserve (Fund 287)
This reserve accounts for the purchase of textbooks and other instructional materials for district schools. It is funded by an annual transfer from the General Fund.

Field Repair and Replacement Reserve (Fund 289)
This fund was established to build a progressive reserve account to fund regular maintenance for the track and artificial turf field and offset future replacement costs. Funding includes annual transfers from the General Fund and field rental income.

Pleasant Hill Education Foundation (Fund 290)
Grants awarded by the PHEF are accounted for in this fund. Founded in 1991, the PHEF provides funds to district schools for to support excellence in academics, arts and enrichment programs.

Nutrition Services Fund (Fund 299) **
The purpose of the district's food service program is to provide nutritious and affordable meals and to promote nutrition education. The financial goal of the program is a break-even or better level of operation. Income is received from federal and state government reimbursements as well as student participation.

Resources Report

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 200 Special Revenue Funds										
1920	Contributions and Donations From Priva	0.00	0.00	156,800.00	0.00	158,000.00	0.00	0.00	0.00	0.00
2200	Restricted Revenue	0.00	0.00	33,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
3299	Other Restricted Grants-In-Aid	0.00	0.00	1,941,098.00	0.00	1,747,952.00	0.00	0.00	0.00	0.00
4500	Restricted Revenue From the Federal G	0.00	0.00	461,000.00	0.00	473,370.00	0.00	0.00	0.00	0.00
4501	Title I	0.00	0.00	217,500.00	0.00	217,500.00	0.00	0.00	0.00	0.00
4508	IDEA Grant	0.00	0.00	323,650.00	0.00	373,320.00	0.00	0.00	0.00	0.00
4516	Title IIA Class Size Reduction Grant	0.00	0.00	33,500.00	0.00	34,009.00	0.00	0.00	0.00	0.00
4517	Vocational Rehabilitation	0.00	0.00	28,000.00	0.00	28,000.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	0.00	0.00	13,400.00	0.00	26,428.00	0.00	0.00	0.00	0.00
Total Fund 200	**Special Revenue Funds**	0.00	0.00	3,207,948.00	0.00	3,088,579.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 201 School Improvement Fund										
3299	Other Restricted Grants-In-Aid	265,045.78	767,909.34	800,187.00	0.00	771,801.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	0.00	0.00	49,813.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 201 School Improvement Fund		265,045.78	767,909.34	850,000.00	0.00	771,801.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 204 Chintimini Grant										
1920	Contributions and Donations From Priva	3,750.00	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	10,687.22	10,837.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 204	**Chintimini Grant**	14,437.22	14,437.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 206 Youth Transition Program Grant										
3299	Other Restricted Grants-In-Aid	19,543.28	13,124.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	(262.45)	(262.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 206	**Youth Transition Program Grant**	19,280.83	12,862.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 211 Title I Grant									
4501 Title I	211,720.41	199,024.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 211 Title I Grant	211,720.41	199,024.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 215 IDEA Grant										
4508	IDEA Grant	216,176.56	210,001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	(855.26)	(0.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 215	**IDEA Grant**	215,321.30	210,000.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 216 Title IIA Grant										
4516	Title IIA Class Size Reduction Grant	19,996.33	39,777.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	2,477.61	4,342.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 216 Title IIA Grant		22,473.94	44,119.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 217 Perkins Grant										
4506	Vocational Ed Grant	3,465.25	4,041.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 217	**Perkins Grant**	3,465.25	4,041.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 225	**Family Resource Center Grant**									
2225	Family Resource Center	2,393.84	76.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 225	**Family Resource Center Grant**	2,393.84	76.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 241 Operation Impact										
5400	Resources - Beginning Fund Balance	297.25	297.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 241	**Operation Impact**	297.25	297.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 242 Oregon Community Foundation Grant										
1920	Contributions and Donations From Priva	9,171.00	966.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	1,141.54	8,437.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 242	**Oregon Community Foundation Grant**	10,312.54	9,403.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 244 Preschool Program Fund										
1993	PreSchool Tuition	40,331.30	60,920.00	72,940.00	0.00	65,000.00	0.00	0.00	0.00	0.00
1998	Preschool Registration	0.00	0.00	0.00	0.00	2,550.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	18,347.31	22,819.42	0.00	0.00	8,075.00	0.00	0.00	0.00	0.00
Total Fund 244	**Preschool Program Fund**	58,678.61	83,739.42	72,940.00	0.00	75,625.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 246 Outdoor School - 6th Grade										
5400	Resources - Beginning Fund Balance	(134.04)	(134.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 246	**Outdoor School - 6th Grade**	(134.04)	(134.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 247	**HS GRADUATION/COLLEGE AND CAREER READINESS ACT**									
3299	Other Restricted Grants-In-Aid	302,015.29	280,227.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 247	HS GRADUATION/COLLEGE AND CAREER READINESS ACT	302,015.29	280,227.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 248	**TITLE IV A Student Support & Academic Enrichment**									
4530	Title IV Safe & Drug Free Schools	11,016.07	13,477.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	1,625.00	(1,293.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 248	**TITLE IV A Student Support & Academic Enrichment**	12,641.07	12,184.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 249 TAP Gants										
3299	Other Restricted Grants-In-Aid	50,000.00	7,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	(12,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 249 TAP Gants		37,500.00	7,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 251 Stan Smith Scholarship Fund										
1510	Interest on Investments	0.00	77.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	6,211.03	6,211.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 251	**Stan Smith Scholarship Fund**	6,211.03	6,288.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 253 ESSER/CARES Fund										
4500	Restricted Revenue From the Federal G	329,935.98	583,337.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	0.00	30,976.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 253	**ESSER/CARES Fund**	329,935.98	614,313.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 270 Student Activity Fund										
1510	Interest on Investments	78.49	132.41	400.00	0.00	2,000.00	0.00	0.00	0.00	0.00
1790	Other Curricular Activities	52,441.18	158,721.64	250,000.00	0.00	250,000.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	192,171.09	176,430.36	211,000.00	0.00	230,000.00	0.00	0.00	0.00	0.00
Total Fund 270 Student Activity Fund		244,690.76	335,284.41	461,400.00	0.00	482,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 271 Insurance/Benefit Reserve										
1990	Miscellaneous	862.74	1,940.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	30,000.00	220,000.00	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	64,014.61	81,789.55	275,000.00	0.00	430,000.00	0.00	0.00	0.00	0.00
Total Fund 271	**Insurance/Benefit Reserve**	94,877.35	303,730.21	425,000.00	0.00	430,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 282 K-12 Enrichment Reserve (Beyond H.S. Connections)										
5200	Interfund Transfers	0.00	5,000.00	5,000.00	0.00	45,000.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	12,291.03	10,191.03	13,500.00	0.00	8,000.00	0.00	0.00	0.00	0.00
Total Fund 282	K-12 Enrichment Reserve (Beyond H.S. Connections)	12,291.03	15,191.03	18,500.00	0.00	53,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 283 Equipment Repair and Repl. Reserve										
5200	Interfund Transfers	39,000.00	100,000.00	80,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	21,613.53	23,623.53	95,000.00	0.00	110,000.00	0.00	0.00	0.00	0.00
Total Fund 283	**Equipment Repair and Repl. Reserve**	60,613.53	123,623.53	175,000.00	0.00	170,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 284 Maintenance Reserve										
5200	Interfund Transfers	275,000.00	320,000.00	150,000.00	0.00	600,000.00	0.00	0.00	0.00	0.00
5300	Sale of or Compensation for Loss of Fix	325.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	68,388.34	190,168.33	360,000.00	0.00	280,000.00	0.00	0.00	0.00	0.00
Total Fund 284 Maintenance Reserve		343,713.94	510,168.33	510,000.00	0.00	880,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 286 Technology Reserve										
1960	Recovery of Prior Years' Expenditure	0.00	(7,579.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	110,000.00	285,000.00	125,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	17,825.16	53,296.24	290,000.00	0.00	350,000.00	0.00	0.00	0.00	0.00
Total Fund 286 Technology Reserve		127,825.16	330,717.06	415,000.00	0.00	400,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 287 Instructional Materials Reserve										
5200	Interfund Transfers	25,000.00	460,000.00	150,000.00	0.00	160,000.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	56,405.75	69,508.34	485,000.00	0.00	440,000.00	0.00	0.00	0.00	0.00
Total Fund 287	**Instructional Materials Reserve**	81,405.75	529,508.34	635,000.00	0.00	600,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 289 Field Repair and Replacement Reserve										
5200	Interfund Transfers	20,000.00	100,000.00	100,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	112,475.97	132,475.97	229,000.00	0.00	325,000.00	0.00	0.00	0.00	0.00
Total Fund 289	**Field Repair and Replacement Reserve**	132,475.97	232,475.97	329,000.00	0.00	400,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 290 PH Education Foundation Fund										
1920	Contributions and Donations From Priva	39,032.00	48,191.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	15,071.41	18,815.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 290	**PH Education Foundation Fund**	54,103.41	67,007.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 299 Nutrition Services Fund										
1611	Breakfast	0.00	0.00	44,000.00	0.00	44,000.00	0.00	0.00	0.00	0.00
1612	Lunch	0.00	0.00	85,000.00	0.00	85,000.00	0.00	0.00	0.00	0.00
1620	Daily Food Sales	423.79	(702.65)	10,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
1622	Daily Food Sales - PHES	0.00	28.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
1623	Daily Food Sales - PHHS	0.00	1,902.50	17,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
1624	Non Reimb Food Sales - Snacks	0.00	2,681.25	15,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
1625	Milk Sales - Non-reimbursable	0.00	679.00	6,500.00	0.00	5,000.00	0.00	0.00	0.00	0.00
1990	Miscellaneous	183.02	165.03	2,000.00	0.00	1,500.00	0.00	0.00	0.00	0.00
3102	State School Fund - School Lunch Matcl	3,295.03	3,295.03	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
3299	Other Restricted Grants-In-Aid	2,269.72	8,684.59	7,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
4500	Restricted Revenue From the Federal G	0.00	34,662.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501	Title I	0.00	6,467.96	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
4503	SNP BREAKFAST	115,660.02	223,038.01	110,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
4504	SNP LUNCH	201,560.40	425,780.53	210,000.00	0.00	160,000.00	0.00	0.00	0.00	0.00
4900	Revenue for/on Behalf of the District	26,432.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	10,079.17	12,397.47	41,547.00	0.00	210,460.00	0.00	0.00	0.00	0.00
Total Fund 299	**Nutrition Services Fund**	359,903.41	719,079.22	583,047.00	0.00	740,960.00	0.00	0.00	0.00	0.00

Resources Report

	Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Grand Totals:	3,023,496.61	5,433,477.15	7,682,835.00	0.00	8,091,965.00	0.00	0.00	0.00	0.00

Requirements Report

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 200 Special Revenue Funds										
Function 1111 Primary, K-6										
111	Licensed Salaries	0.00	0.00	91,562.00	0.00	96,300.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	36,400.00	0.00	35,400.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
Function 1121 Middle/Junior High Programs										
111	Licensed Salaries	0.00	0.00	35,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
Function 1122 Middle Schoo Extra-curricular										
130	Additional Salary	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
324	Rentals	0.00	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
330	Student Transportation Services	0.00	0.00	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
111	Licensed Salaries	0.00	0.00	260,464.00	4.00	268,823.00	4.25	0.00	0.00	0.00
112	Classified Salaries	0.00	0.00	0.00	0.00	22,957.00	0.88	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	15,000.00	0.00	48,239.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	16,835.00	0.00	25,326.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	37,079.00	0.00	66,001.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	27,339.00	0.00	33,166.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	1,114.00	0.00	2,099.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	0.00	59,596.00	0.00	135,538.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	4,955.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	39,100.00	0.00	39,100.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 200 Special Revenue Funds										
Function 1131 High School Programs										
470	Computer Software	0.00	0.00	0.00	0.00	42,000.00	0.00	0.00	0.00	0.00
Function 1210 Prgs for the Talented & Gifted										
374	Other Tuition	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	3,800.00	0.00	3,800.00	0.00	0.00	0.00	0.00
Function 1220 Restrict Prog for Students w/Disabilities										
410	Consumable Supplies and Materials	0.00	0.00	8,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00
Function 1250 Less Restrict Prg for Stu w/ Disabilities										
112	Classified Salaries	0.00	0.00	127,399.00	4.44	124,544.00	4.31	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	0.00	4,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	7,179.00	0.00	12,744.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	6,642.00	0.00	7,953.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	19,303.00	0.00	26,408.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	8,353.00	0.00	10,139.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	517.00	0.00	848.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	123,548.00	0.00	120,000.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	32.00	0.00	0.00	0.00	0.00
Function 1272 Title I										
111	Licensed Salaries	0.00	0.00	70,055.00	1.00	77,398.00	1.00	0.00	0.00	0.00
112	Classified Salaries	0.00	0.00	45,209.00	1.63	46,566.00	1.63	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	0.00	2,300.00	0.00	2,300.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	0.00	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	7,126.00	0.00	7,648.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	27,495.00	0.00	31,127.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	9,086.00	0.00	10,051.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	751.00	0.00	838.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	24,902.00	0.00	25,096.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	0.00	16,452.00	0.00	16,932.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	22,496.00	0.00	22,496.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	8,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 200 Special Revenue Funds										
Function 1272 Title I										
410	Consumable Supplies and Materials	0.00	0.00	12,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Function 1430 High School										
111	Licensed Salaries	0.00	0.00	46,474.00	0.00	47,000.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	1,224.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	9,250.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimbursable Student Transportation	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2110 Attendance & Social Work Services										
112	Classified Salaries	0.00	0.00	43,669.00	1.00	44,990.00	1.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	2,620.00	0.00	5,621.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	10,109.00	0.00	11,667.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	3,341.00	0.00	3,342.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	147.00	0.00	279.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	0.00	0.00	16,044.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	0.00	15,823.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2126 Placement Services										
112	Classified Salaries	0.00	0.00	11,825.00	0.25	26,178.00	0.25	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	3,105.00	0.00	5,320.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	709.00	0.00	1,231.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	905.00	0.00	1,431.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	68.00	0.00	78.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	3,771.00	0.00	1,681.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	2,504.00	0.00	2,504.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	700.00	0.00	700.00	0.00	0.00	0.00	0.00
Function 2134 Nurse Services										
114	Managerial - Classified	0.00	0.00	59,358.00	1.00	65,580.00	1.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	3,561.00	0.00	3,935.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 200 Special Revenue Funds										
Function 2134 Nurse Services										
216	OPSRP Tier III	0.00	0.00	13,741.00	0.00	16,015.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	4,541.00	0.00	5,017.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	142.00	0.00	419.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	0.00	0.00	12,044.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	0.00	15,873.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2140 Psychological Services										
389	Other Non-instructional Professional and Technical	0.00	0.00	100,000.00	0.00	160,000.00	0.00	0.00	0.00	0.00
Function 2150 Speech Pathology & Audiology Srvs										
112	Classified Salaries	0.00	0.00	0.00	0.00	12,373.00	0.44	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	1,552.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	0.00	0.00	6,317.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	0.00	0.00	1,979.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	0.00	0.00	165.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 2190 Service Direction, Student Sup Srvs										
113	Administrators	0.00	0.00	45,000.00	0.50	47,700.00	0.50	0.00	0.00	0.00
130	Additional Salary	0.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	2,718.00	0.00	2,880.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	10,487.00	0.00	11,721.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	3,465.00	0.00	3,672.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	274.00	0.00	307.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	0.00	9,378.00	0.00	9,622.00	0.00	0.00	0.00	0.00
Function 2240 Instructional Staff Development										
112	Classified Salaries	0.00	0.00	54,186.00	1.00	51,496.00	1.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	3,251.00	0.00	4,571.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	12,544.00	0.00	16,210.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	4,145.00	0.00	3,825.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	147.00	0.00	316.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	0.00	0.00	16,044.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	0.00	15,856.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 200 Special Revenue Funds										
Function 2240 Instructional Staff Development										
389	Other Non-instructional Professional and Technical	0.00	0.00	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	17,000.00	0.00	17,000.00	0.00	0.00	0.00	0.00
Function 2542 Care -Upkeep of Buildings Srvs										
389	Other Non-instructional Professional and Technical	0.00	0.00	19,000.00	0.00	19,000.00	0.00	0.00	0.00	0.00
Function 2544 Maintenance										
541	Initial and Additional Equipment Purchase	0.00	0.00	0.00	0.00	13,000.00	0.00	0.00	0.00	0.00
Function 2546 Security Services										
460	Non-consumable Items	0.00	0.00	20,000.00	0.00	18,928.00	0.00	0.00	0.00	0.00
Function 2660 Technology Services										
112	Classified Salaries	0.00	0.00	47,775.00	0.88	45,063.00	0.88	0.00	0.00	0.00
114	Managerial - Classified	0.00	0.00	8,331.00	0.13	8,969.00	0.13	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	2,188.00	0.00	2,445.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	3,367.00	0.00	3,242.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	11,060.00	0.00	11,004.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	4,292.00	0.00	6,133.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	147.00	0.00	345.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	13,408.00	0.00	8,188.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	0.00	1,987.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	12,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	200,000.00	0.00	183,700.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	112,000.00	0.00	112,000.00	0.00	0.00	0.00	0.00
Function 3300 Community Services										
374	Other Tuition	0.00	0.00	6,380.00	0.00	7,398.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 3310 Direction of Community Srvs Act.										
112	Classified Salaries	0.00	0.00	9,500.00	0.00	10,000.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Function 4150 Building Acquisition, Construction, Improvem										
520	Buildings Acquisition	0.00	0.00	200,000.00	0.00	210,000.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund	**200**	**Special Revenue Funds**									
Function	**4150**	**Building Acquisition, Construction, Improvem**									
	530	Improvements Other Than Buildings	0.00	0.00	519,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	**200**	**Special Revenue Funds**	0.00	0.00	3,207,948.00	15.81	3,088,579.00	17.25	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 201	**School Improvement Fund**										
Function 1111	**Primary, K-6**										
111	Licensed Salaries		0.00	60,337.40	64,484.00	1.00	71,245.00	1.00	0.00	0.00	0.00
112	Classified Salaries		0.00	27,702.80	43,305.00	1.63	45,560.00	1.63	0.00	0.00	0.00
121	Substitutes - Licensed		0.00	391.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified		0.00	1,025.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment		0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142	Licensed Opt Out Payment		0.00	4,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		0.00	4,693.85	5,936.00	0.00	6,347.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		0.00	4,984.26	6,467.00	0.00	7,009.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		0.00	15,093.17	19,719.00	0.00	22,838.00	0.00	0.00	0.00	0.00
220	Social Security Administration		0.00	7,272.52	8,245.00	0.00	8,935.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		0.00	314.12	688.00	0.00	746.00	0.00	0.00	0.00	0.00
241	Classified Medical		0.00	9,262.40	24,902.00	0.00	25,096.00	0.00	0.00	0.00	0.00
244	Licensed Medical		0.00	0.00	16,452.00	0.00	16,932.00	0.00	0.00	0.00	0.00
690	Grant Indirect Charges		0.00	11,170.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	**High School Programs**										
112	Classified Salaries		0.00	0.00	22,289.00	0.88	21,017.00	0.88	0.00	0.00	0.00
212	Employee Contribution Pick-Up		0.00	0.00	1,337.00	0.00	1,261.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		0.00	0.00	5,160.00	0.00	5,132.00	0.00	0.00	0.00	0.00
220	Social Security Administration		0.00	0.00	1,705.00	0.00	1,608.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		0.00	0.00	146.00	0.00	134.00	0.00	0.00	0.00	0.00
241	Classified Medical		0.00	0.00	13,409.00	0.00	13,200.00	0.00	0.00	0.00	0.00
Function 1250	**Less Restrict Prg for Stu w/ Disabilities**										
111	Licensed Salaries		103,053.00	139,343.94	174,204.00	3.00	194,079.00	3.00	0.00	0.00	0.00
112	Classified Salaries		0.00	8,040.43	45,052.00	1.69	42,867.00	1.69	0.00	0.00	0.00
121	Substitutes - Licensed		0.00	587.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		0.00	154.27	5,408.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		6,183.15	8,640.58	13,399.00	0.00	14,372.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		26,824.64	33,337.91	45,131.00	0.00	58,495.00	0.00	0.00	0.00	0.00
220	Social Security Administration		7,536.78	10,812.44	16,701.00	0.00	18,324.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		357.17	486.64	998.00	0.00	1,531.00	0.00	0.00	0.00	0.00
241	Classified Medical		0.00	4,466.45	25,860.00	0.00	26,062.00	0.00	0.00	0.00	0.00
244	Licensed Medical		34,912.80	50,594.60	49,356.00	0.00	50,796.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 201 School Improvement Fund										
Function 1250 Less Restrict Prg for Stu w/ Disabilities										
690	Grant Indirect Charges	0.00	13,484.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1410 Intermediate										
111	Licensed Salaries	0.00	2,640.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	94.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	219.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	763.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	279.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	11.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1420 Middle/Junior High										
111	Licensed Salaries	0.00	720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	46.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	180.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	59.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	64.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1430 High School										
111	Licensed Salaries	0.00	1,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	480.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators	0.00	180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	31.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	133.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	513.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	179.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	7.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1460 Special Programs, Summer School										
111	Licensed Salaries	0.00	440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 201 School Improvement Fund										
Function 1460 Special Programs, Summer School										
212	Employee Contribution Pick-Up	0.00	76.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	296.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	97.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	4.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2110 Attendance & Social Work Services										
112	Classified Salaries	0.00	21,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	0.00	3,921.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	575.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	2,221.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	1,881.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	81.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	72.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122 Counseling Services										
111	Licensed Salaries	0.00	43,279.87	73,017.00	1.00	38,699.00	0.50	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	2,596.80	4,381.00	0.00	2,322.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	10,019.29	16,903.00	0.00	9,450.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	3,225.32	5,587.00	0.00	2,960.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	137.35	412.00	0.00	140.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	14,988.40	16,452.00	0.00	8,466.00	0.00	0.00	0.00	0.00
690	Grant Indirect Charges	0.00	4,978.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2126 Placement Services										
112	Classified Salaries	15,296.52	27,938.05	30,699.00	0.75	31,476.00	0.75	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	587.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	3,930.90	7,413.18	8,062.00	0.00	8,620.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	749.21	1,505.48	1,842.00	0.00	1,889.00	0.00	0.00	0.00	0.00
220	Social Security Administration	907.13	1,821.01	2,348.00	0.00	2,408.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	45.07	84.60	196.00	0.00	201.00	0.00	0.00	0.00	0.00
241	Classified Medical	3,608.06	8,027.82	11,493.00	0.00	11,583.00	0.00	0.00	0.00	0.00
690	Grant Indirect Charges	0.00	3,342.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2140 Psychological Services										
111	Licensed Salaries	0.00	20,165.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 201 School Improvement Fund										
Function 2140 Psychological Services										
212	Employee Contribution Pick-Up	0.00	1,209.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	4,668.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	1,499.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	62.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	5,683.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	41,981.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2190 Service Direction, Student Sup Srvs										
113	Administrators	0.00	20,859.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	0.00	2,294.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	1,398.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	7,136.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	1,782.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	72.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	66.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410 Office of the Principal Services										
113	Administrators	36,417.94	39,641.22	42,500.00	0.50	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	300.00	300.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	0.00	4,593.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,328.00	2,672.09	2,568.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	10,099.56	10,309.68	9,908.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	2,586.95	3,406.85	3,274.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	131.64	138.64	263.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	9,777.26	137.80	9,442.00	0.00	0.00	0.00	0.00	0.00	0.00
690	Grant Indirect Charges	0.00	5,419.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2554 Non Reimburse Transportation										
331	Reimbursable Student Transportation	0.00	2,379.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 201 School Improvement Fund		265,045.78	767,909.34	850,000.00	10.44	771,800.00	9.44	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 204 Chintimini Grant										
Function 1210 Prgs for the Talented & Gifted										
130	Additional Salary	0.00	1,710.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	102.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	395.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	127.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	5.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374	Other Tuition	280.00	2,938.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660 Technology Services										
124	Student Worker	3,306.00	4,287.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	13.42	16.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 204	**Chintimini Grant**	3,599.42	9,582.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 206 Youth Transition Program Grant										
Function 2126 Placement Services										
112	Classified Salaries	10,846.08	7,630.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	378.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	3,533.57	2,081.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	650.77	628.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	816.35	802.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	40.62	37.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	3,177.17	2,472.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	1,097.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	464.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 206	**Youth Transition Program Grant**	19,543.28	15,213.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 211 Title I Grant										
Function 1272 Title I										
111	Licensed Salaries	62,131.00	63,824.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	36,173.79	37,433.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	2,154.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	610.33	423.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	5,898.35	6,075.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	25,588.80	23,440.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	7,202.54	7,395.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	352.48	342.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	22,607.16	23,015.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	17,142.12	17,427.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	33,857.51	9,084.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	156.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240 Instructional Staff Development										
112	Classified Salaries	0.00	7,623.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	4.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	10.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	37.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	14.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 3300 Community Services										
410	Consumable Supplies and Materials	0.00	716.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 211	**Title I Grant**	211,720.41	199,024.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 215 IDEA Grant										
Function 1229 Other										
310	Instructional, Professional and Technical Service	7,551.00	3,839.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250 Less Restrict Prg for Stu w/ Disabilities										
112	Classified Salaries	102,935.77	91,707.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	54.78	2,517.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Overtime - Classified	6.41	36.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	13,564.84	6,076.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	5,396.45	5,504.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	12,195.21	15,912.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	7,712.10	7,125.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	390.03	331.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	58,961.52	44,874.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1260 Early Intervention										
310	Instructional, Professional and Technical Service	0.00	4,169.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2113 Social Work Services										
119	Classified Additional Pay	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	5.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	1.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2190 Service Direction, Student Sup Srvs										
113	Administrators	6,525.37	20,671.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	1,398.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	3,652.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	1,782.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	72.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	66.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240 Instructional Staff Development										
112	Classified Salaries	0.00	190.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	22.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	11.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	23.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 215 IDEA Grant										
Function 2240 Instructional Staff Development										
220	Social Security Administration	0.00	14.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 215 IDEA Grant		215,321.50	210,001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 216	**Title IIA Grant**									
Function 1111	**Primary, K-6**									
410	Consumable Supplies and Materials	3,449.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	**Improvement of Instruction Srv**									
310	Instructional, Professional and Technical Service	0.00	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	0.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	4,128.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2227	**Parent Training**									
410	Consumable Supplies and Materials	716.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	**Instructional Staff Development**									
112	Classified Salaries	823.24	903.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	21.52	33.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	39.18	48.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	152.22	159.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	62.46	68.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	3.11	3.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	1,475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional, Professional and Technical S	7,461.25	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	3,927.90	17,987.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	944.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 216	**Title IIA Grant**	18,131.86	39,777.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 217 Perkins Grant										
Function 1131 High School Programs										
410	Consumable Supplies and Materials	160.00	858.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	2,412.47	2,583.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	627.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240 Instructional Staff Development										
341	Travel, Local in District	265.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 217 Perkins Grant		3,465.25	4,041.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 225 Family Resource Center Grant										
Function 3310 Direction of Community Srvs Act.										
112	Classified Salaries	473.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	28.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	123.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	36.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	1.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	221.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	599.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	199.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	706.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 225	**Family Resource Center Grant**	2,393.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 242 Oregon Community Foundation Grant										
Function 1111 Primary, K-6										
410	Consumable Supplies and Materials	441.60	453.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
410	Consumable Supplies and Materials	1,433.13	4,022.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 242	Oregon Community Foundation Grant	1,874.73	4,475.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 244		**Preschool Program Fund**									
Function 1140		**Pre-kindergarten Programs**									
112		Classified Salaries	22,638.56	32,867.85	36,107.00	1.22	37,200.00	1.22	0.00	0.00	0.00
122		Substitutes - Classified	2,051.41	1,210.51	922.00	0.00	950.00	0.00	0.00	0.00	0.00
140		Classified Opt out Payment	0.00	2,334.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212		Employee Contribution Pick-Up	1,358.35	2,112.16	2,167.00	0.00	2,289.00	0.00	0.00	0.00	0.00
216		OPSRP Tier III	5,892.82	8,149.45	8,359.00	0.00	9,316.00	0.00	0.00	0.00	0.00
220		Social Security Administration	1,888.81	2,785.64	2,833.00	0.00	2,919.00	0.00	0.00	0.00	0.00
231		Workers' Compensation	91.83	124.02	418.00	0.00	249.00	0.00	0.00	0.00	0.00
241		Classified Medical	0.00	8,837.40	18,384.00	0.00	19,000.00	0.00	0.00	0.00	0.00
247		OR PFMLI	0.00	0.00	0.00	0.00	153.00	0.00	0.00	0.00	0.00
353		Postage	31.05	21.07	50.00	0.00	50.00	0.00	0.00	0.00	0.00
410		Consumable Supplies and Materials	627.51	500.71	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00
460		Non-consumable Items	0.00	0.00	500.00	0.00	300.00	0.00	0.00	0.00	0.00
640		Dues and Fees	1,278.85	1,837.53	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
Total Fund 244		**Preschool Program Fund**	35,859.19	60,781.30	72,940.00	1.22	75,626.00	1.22	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 247 HS GRADUATION/COLLEGE AND CAREER READINESS ACT										
Function 1121 Middle/Junior High Programs										
111	Licensed Salaries	187.78	15,961.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	94.68	1,378.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	29.82	2,422.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	11.27	959.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	48.88	1,855.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	21.61	1,216.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.97	56.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	5,956.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
111	Licensed Salaries	147,380.71	126,076.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	473.40	8,111.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	14,335.21	24,013.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	8,842.77	6,399.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	26,608.43	15,959.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	10,761.26	11,762.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	512.67	519.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	42,983.76	57,214.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	(279.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2126 Placement Services										
112	Classified Salaries	9,677.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	3,930.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	749.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	907.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	44.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	3,608.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240 Instructional Staff Development										
121	Substitutes - Licensed	0.00	195.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	51.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	14.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 247	**HS GRADUATION/COLLEGE AND CAREER READINESS ACT**									
Function 2240	Instructional Staff Development									
342	Travel, Out of District	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150	Building Acquisition, Construction, Improvem									
530	Improvements Other Than Buildings	31,083.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 247	HS GRADUATION/COLLEGE AND CAREER READINESS ACT	302,015.29	280,227.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 248		**TITLE IV A Student Support & Academic Enrichment**									
Function 1111		Primary, K-6									
	410	Consumable Supplies and Materials	0.00	13,418.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2546		Security Services									
	410	Consumable Supplies and Materials	0.00	58.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-consumable Items	1,699.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660		Technology Services									
	112	Classified Salaries	3,844.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	211	Employer Contribution Tier I & Tier II	1,210.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	230.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	294.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers' Compensation	13.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	322	Repairs and Maintenance Services	6,282.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	357.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 248		**TITLE IV A Student Support & Academic Enrichment**	13,934.19	13,477.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 249 TAP Gants									
Function 2240 Instructional Staff Development									
341 Travel, Local in District	0.00	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2544 Maintenance									
322 Repairs and Maintenance Services	0.00	3,566.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342 Travel, Out of District	0.00	723.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389 Other Non-instructional Professional and Technical	37,500.00	3,370.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 249 TAP Gants	37,500.00	7,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 253	**ESSER/CARES Fund**										
Function 1111	**Primary, K-6**										
410	Consumable Supplies and Materials		0.00	39.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		18,100.00	23,665.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	**High School Programs**										
111	Licensed Salaries		0.00	28,761.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed		0.00	1,315.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		0.00	149.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		0.00	1,727.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		0.00	6,690.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		0.00	2,300.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		0.00	97.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical		0.00	9,980.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		34,935.49	19,038.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132	**HS Extra-curricular**										
410	Consumable Supplies and Materials		765.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250	**Less Restrict Prg for Stu w/ Disabilities**										
410	Consumable Supplies and Materials		0.00	411.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks		0.00	1,761.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		179.94	704.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		2,153.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware		248.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2110	**Attendance & Social Work Services**										
112	Classified Salaries		0.00	21,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment		0.00	3,921.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		0.00	575.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		0.00	2,221.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		0.00	1,881.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		0.00	81.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical		0.00	72.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2130	**Health Services**										
112	Classified Salaries		9,536.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		572.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 253 ESSER/CARES Fund										
Function 2130 Health Services										
216	OPSRP Tier III	2,482.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	729.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	34.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	2,703.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	2,334.32	3,062.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2134 Nurse Services										
114	Managerial - Classified	0.00	55,833.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	0.00	7,842.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	1,575.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	6,077.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	4,871.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	201.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	178.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2139 Other Health Services										
410	Consumable Supplies and Materials	5,587.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	206.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2140 Psychological Services										
389	Other Non-instructional Professional and Technical	0.00	41,981.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240 Instructional Staff Development										
121	Substitutes - Licensed	0.00	422.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	51.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	52.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	32.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	1.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2542 Care -Upkeep of Buildings Srvs										
410	Consumable Supplies and Materials	0.00	490.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	60,060.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2544 Maintenance										
322	Repairs and Maintenance Services	0.00	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 253		**ESSER/CARES Fund**									
Function 2544		**Maintenance**									
410		Consumable Supplies and Materials	3,886.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460		Non-consumable Items	6,431.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660		**Technology Services**									
112		Classified Salaries	2,094.40	33,620.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114		Managerial - Classified	0.00	7,667.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211		Employer Contribution Tier I & Tier II	0.00	2,013.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212		Employee Contribution Pick-Up	125.66	2,438.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216		OPSRP Tier III	545.18	7,631.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220		Social Security Administration	160.22	3,108.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231		Workers' Compensation	8.11	135.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241		Classified Medical	0.00	7,795.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243		Admin/Confidential Medical	0.00	1,089.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322		Repairs and Maintenance Services	2,535.40	18,543.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351		Telephone	17,869.19	10,218.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410		Consumable Supplies and Materials	744.47	2,156.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460		Non-consumable Items	2,220.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470		Computer Software	26,944.40	15,670.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480		Computer Hardware	91,964.73	75,788.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640		Dues and Fees	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150		**Building Acquisition, Construction, Improvem**									
530		Improvements Other Than Buildings	0.00	177,226.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 253		**ESSER/CARES Fund**	298,959.69	614,174.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 270 Student Activity Fund										
Function 1113 Elementary Extra-curricular										
319	Other Instructional, Professional and Technical S	0.00	299.00	12,500.00	0.00	12,500.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	1,403.39	1,287.31	12,500.00	0.00	12,500.00	0.00	0.00	0.00	0.00
Function 1122 Middle Schoo Extra-curricular										
319	Other Instructional, Professional and Technical S	0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
342	Travel, Out of District	0.00	0.00	0.00	0.00	11,000.00	0.00	0.00	0.00	0.00
Function 1132 HS Extra-curricular										
319	Other Instructional, Professional and Technical S	0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	64,565.14	132,145.44	300,000.00	0.00	300,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	2,291.87	0.00	51,400.00	0.00	51,000.00	0.00	0.00	0.00	0.00
790	Other Transfers	0.00	0.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Total Fund 270	**Student Activity Fund**	68,260.40	133,731.75	461,400.00	0.00	482,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 271	**Insurance/Benefit Reserve**									
Function 2524	**Payroll Services**									
211	Employer Contribution Tier I & Tier II	0.00	0.00	160,000.00	0.00	150,000.00	0.00	0.00	0.00	0.00
232	Unemployment Compensation	13,087.80	12,431.14	265,000.00	0.00	280,000.00	0.00	0.00	0.00	0.00
Total Fund 271	**Insurance/Benefit Reserve**	13,087.80	12,431.14	425,000.00	0.00	430,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 282 K-12 Enrichment Reserve (Beyond H.S. Connections)										
Function 1111 Primary, K-6										
319	Other Instructional, Professional and Technical S	2,100.00	0.00	12,000.00	0.00	13,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	487.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
319	Other Instructional, Professional and Technical S	0.00	0.00	6,500.00	0.00	40,000.00	0.00	0.00	0.00	0.00
Function 1210 Prgs for the Talented & Gifted										
640	Dues and Fees	0.00	930.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 282	**K-12 Enrichment Reserve (Beyond H.S. Connections)**	2,100.00	1,417.20	18,500.00	0.00	53,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 283 Equipment Repair and Repl. Reserve										
Function 1111 Primary, K-6										
460	Non-consumable Items	0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
460	Non-consumable Items	0.00	2,860.03	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Function 2130 Health Services										
460	Non-consumable Items	0.00	169.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410 Office of the Principal Services										
460	Non-consumable Items	0.00	162.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2520 Fiscal Services										
460	Non-consumable Items	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2542 Care -Upkeep of Buildings Srvs										
324	Rentals	0.00	135.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	5,000.00	35,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase	0.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
Function 2544 Maintenance										
460	Non-consumable Items	0.00	604.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2545 District Vehicles										
460	Non-consumable Items	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase	36,990.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660 Technology Services										
480	Computer Hardware	0.00	2,169.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 283	Equipment Repair and Repl. Reserve	36,990.00	12,301.19	175,000.00	0.00	170,000.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 284	**Maintenance Reserve**										
Function 2542	**Care -Upkeep of Buildings Srvs**										
322	Repairs and Maintenance Services		11,656.67	469.19	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
324	Rentals		0.00	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
383	Architect/Engineer Services		0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		0.00	481.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		1,750.00	4,631.27	50,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings		659.00	48,858.00	40,000.00	0.00	150,000.00	0.00	0.00	0.00	0.00
Function 2543	**Care - Upkeep of Grounds Srvs**										
322	Repairs and Maintenance Services		9,329.00	8,714.91	40,000.00	0.00	45,000.00	0.00	0.00	0.00	0.00
327	Water and Sewage		3,429.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		0.00	248.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings		0.00	7,305.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2544	**Maintenance**										
322	Repairs and Maintenance Services		33,974.19	36,940.47	50,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
327	Water and Sewage		1,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		0.00	0.00	40,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		3,787.51	5,878.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		10,334.06	19,109.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings		19,140.00	335.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	0.00	15,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Function 2660	**Technology Services**										
351	Telephone		472.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150	**Building Acquisition, Construction, Improvem**										
322	Repairs and Maintenance Services		11,179.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings		45,078.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4190	**Other Facilities Construction Services**										
530	Improvements Other Than Buildings		464.30	0.00	200,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00
Total Fund 284	**Maintenance Reserve**		153,545.61	132,973.90	510,000.00	0.00	880,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 286 Technology Reserve										
Function 2660 Technology Services										
121	Substitutes - Licensed	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	300.00	0.00	400.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	1,160.00	0.00	1,160.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	383.00	0.00	383.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	32.00	0.00	32.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	0.00	0.00	5,425.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	5,180.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
470	Computer Software	431.52	0.00	100,000.00	0.00	116,000.00	0.00	0.00	0.00	0.00
480	Computer Hardware	74,097.40	40,468.09	286,125.00	0.00	250,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	2,000.00	0.00	1,600.00	0.00	0.00	0.00	0.00
Total Fund 286 Technology Reserve		74,528.92	45,648.09	415,000.00	0.00	400,000.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 287	**Instructional Materials Reserve**										
Function 1111	**Primary, K-6**										
410	Consumable Supplies and Materials		199.13	939.47	40,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
420	Textbooks		2,900.00	113.08	200,000.00	0.00	115,000.00	0.00	0.00	0.00	0.00
470	Computer Software		2,965.50	0.00	25,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
Function 1121	**Middle/Junior High Programs**										
410	Consumable Supplies and Materials		0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00
420	Textbooks		2,586.88	3,632.19	25,000.00	0.00	125,000.00	0.00	0.00	0.00	0.00
470	Computer Software		0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00
Function 1131	**High School Programs**										
410	Consumable Supplies and Materials		28.74	888.96	25,000.00	0.00	45,000.00	0.00	0.00	0.00	0.00
420	Textbooks		228.59	33,688.66	275,000.00	0.00	120,000.00	0.00	0.00	0.00	0.00
470	Computer Software		2,208.60	2,926.80	45,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
Function 1250	**Less Restrict Prg for Stu w/ Disabilities**										
460	Non-consumable Items		779.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 287	**Instructional Materials Reserve**		11,897.41	42,189.16	635,000.00	0.00	600,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 289 Field Repair and Replacement Reserve										
Function 2543 Care - Upkeep of Grounds Srvs										
322	Repairs and Maintenance Services	0.00	1,644.40	325,000.00	0.00	395,000.00	0.00	0.00	0.00	0.00
324	Rentals	0.00	0.00	4,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	1,336.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 289	**Field Repair and Replacement Reserve**	0.00	2,981.08	329,000.00	0.00	400,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 290 PH Education Foundation Fund										
Function 1111 Primary, K-6										
342	Travel, Out of District	0.00	1,904.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	2,063.42	9,544.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	5,890.77	6,251.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	2,994.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	93.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121 Middle/Junior High Programs										
342	Travel, Out of District	0.00	345.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	1,082.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1122 Middle Schoo Extra-curricular										
410	Consumable Supplies and Materials	1,845.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
313	Student Services	190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	0.00	4,823.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	4,927.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	518.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	1,953.47	10,719.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	2,566.99	810.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	2,056.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	349.95	1,329.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	385.00	2,037.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132 HS Extra-curricular										
460	Non-consumable Items	1,155.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1140 Pre-kindergarten Programs										
342	Travel, Out of District	0.00	208.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	108.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250 Less Restrict Prg for Stu w/ Disabilities										
410	Consumable Supplies and Materials	0.00	1,474.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2542 Care -Upkeep of Buildings Srvs										
322	Repairs and Maintenance Services	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 290	**PH Education Foundation Fund**										
Function 2660	**Technology Services**										
410	Consumable Supplies and Materials		0.00	9,196.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		3,100.00	703.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		5,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware		3,237.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 290	**PH Education Foundation Fund**		35,288.00	56,278.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 299	**Nutrition Services Fund**										
Function 2520	**Fiscal Services**										
112	Classified Salaries		8,479.44	8,666.36	8,881.00	0.19	9,346.00	0.19	0.00	0.00	0.00
141	Admin Opt Out Payment		1,099.30	1,127.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		574.76	587.64	533.00	0.00	549.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		2,493.39	2,267.25	2,056.00	0.00	2,234.00	0.00	0.00	0.00	0.00
220	Social Security Administration		732.16	749.30	679.00	0.00	701.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		33.88	32.15	57.00	0.00	58.00	0.00	0.00	0.00	0.00
241	Classified Medical		0.00	0.00	2,969.00	0.00	3,438.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical		682.61	704.48	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Function 3100	**Food Services**										
112	Classified Salaries		92,547.41	104,628.36	112,979.00	4.13	140,655.00	4.13	0.00	0.00	0.00
122	Substitutes - Classified		3,717.97	4,779.37	8,000.00	0.00	14,000.00	0.00	0.00	0.00	0.00
132	Overtime - Classified		0.00	0.00	1,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment		2,396.16	2,321.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		5,535.84	4,698.05	7,319.00	0.00	8,450.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		24,016.29	18,126.44	28,241.00	0.00	33,375.00	0.00	0.00	0.00	0.00
220	Social Security Administration		7,161.31	8,169.21	9,331.00	0.00	11,300.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		2,539.01	1,992.99	5,340.00	0.00	5,942.00	0.00	0.00	0.00	0.00
241	Classified Medical		37,204.12	53,981.27	63,212.00	0.00	76,562.00	0.00	0.00	0.00	0.00
247	OR PFMLI		0.00	0.00	0.00	0.00	350.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services		5,731.68	2,537.80	4,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
328	Garbage		2,708.94	19,022.36	12,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
342	Travel, Out of District		0.00	687.21	1,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
353	Postage		133.94	27.03	750.00	0.00	6,000.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		0.00	0.00	1,500.00	0.00	2,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		9,043.03	14,161.60	11,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
450	Food - Food Service Only		134,544.55	233,567.87	274,000.00	0.00	300,000.00	0.00	0.00	0.00	0.00
451	Snack foods		0.00	1,414.81	8,500.00	0.00	10,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		1,454.29	1,125.76	4,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
470	Computer Software		1,237.00	1,926.00	2,800.00	0.00	15,000.00	0.00	0.00	0.00	0.00
480	Computer Hardware		0.00	2,107.27	2,400.00	0.00	5,000.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase		0.00	0.00	4,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		1,808.81	2,571.21	6,500.00	0.00	10,000.00	0.00	0.00	0.00	0.00

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 299 Nutrition Services Fund										
Function 3299 Other Restricted Grants-in-Aid										
450	Food - Food Service Only	1,630.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 299	**Nutrition Services Fund**	347,505.94	491,980.83	583,047.00	4.31	740,960.00	4.31	0.00	0.00	0.00

	Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Grand Totals:	2,172,568.51	3,158,517.95	7,682,835.00	31.78	8,091,965.00	32.22	0.00	0.00	0.00

Resources Report

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 300 Debt Service Fund										
1111	Current Year's Taxes	1,348,439.77	1,490,986.38	1,568,159.00	0.00	1,340,025.00	0.00	0.00	0.00	0.00
1112	Prior Year's Taxes	18,427.52	14,529.16	11,000.00	0.00	42,000.00	0.00	0.00	0.00	0.00
1190	Penalties and Interest on Taxes	5,137.54	3,669.18	3,500.00	0.00	3,000.00	0.00	0.00	0.00	0.00
1510	Interest on Investments	2,429.63	2,203.76	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	95,293.44	68,175.48	15,897.00	0.00	265,631.00	0.00	0.00	0.00	0.00
Total Fund 300	**Debt Service Fund**	1,469,727.90	1,579,563.96	1,603,056.00	0.00	1,650,656.00	0.00	0.00	0.00	0.00

Resources Report

	Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Grand Totals:	1,469,727.90	1,579,563.96	1,603,056.00	0.00	1,650,656.00	0.00	0.00	0.00	0.00

Requirements Report

		Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Fund 300 Debt Service Fund										
Function 5110 Long-Term Debt Service										
610	Redemption of Principal	1,180,000.00	1,245,000.00	1,310,000.00	0.00	1,410,000.00	0.00	0.00	0.00	0.00
621	Regular Interest	221,552.42	197,956.26	173,056.00	0.00	120,656.00	0.00	0.00	0.00	0.00
Function 7000 Unappropriated Ending Fund Bal										
820	Reserved for Next Year	0.00	0.00	120,000.00	0.00	120,000.00	0.00	0.00	0.00	0.00
Total Fund 300 Debt Service Fund		1,401,552.42	1,442,956.26	1,603,056.00	0.00	1,650,656.00	0.00	0.00	0.00	0.00

	Actual 2021	Actual 2122	Budget 2223	FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
Grand Totals:	1,401,552.42	1,442,956.26	1,603,056.00	0.00	1,650,656.00	0.00	0.00	0.00	0.00

Appendices

GLOSSARY

ADM (Average Daily Membership)

The year-to-date average of daily student enrollment

ADMw (Weighted Average Daily Membership)

Average daily membership increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for state funding purposes.

ADOPTED BUDGET

The financial plan that establishes authority to spend public money

AD VALOREM TAX

A property tax computed as a percentage of the value of taxable property. See "Assessed Value."

APPROPRIATION

Authorization for spending a specific amount of money for a specific purpose during a fiscal year. Based on the adopted budget, including any supplemental budgets, it is presented in a resolution or ordinance adopted by the governing body.

APPROVED BUDGET

The budget approved by the budget committee. The data from the approved budget is published in a Financial Summary before the budget hearing.

ASSESSED VALUE

The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

ASSETS

Resources owned or held by a government, which have monetary value.

BEGINNING FUND BALANCE

Funds carried forward from the current fiscal year to become a resource to support the appropriations for the next fiscal year.

BOND OR BOND ISSUE

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

BUDGET

Written report of the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

BUDGET COMMITTEE

Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district.

BUDGET MESSAGE

A written explanation of the budget and the local government's financial priorities, prepared and presented by the executive officer or chairperson of the governing body

BUDGET OFFICER

Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget

BUDGET TRANSFERS

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

CAPITAL OUTLAY

Expenditures for items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings

CERTIFIED EMPLOYEES

Includes teachers, counselors and speech therapists. Also referred to as licensed employees.

CLASSIFIED EMPLOYEES

Support staff, including educational assistants, clerical staff, custodians, maintenance and food service staff.

CONTINGENCY

An amount budgeted each year for unforeseen expenditures. The use of contingency funds requires board approval.

COMPRESSION

Reduction in taxes required by the Measure 5 property tax rate limits, expressed as $5 per $1,000 of real market value (RMV) for taxes to support public education and $10 per $1,000 of RMV to support local government other than public education. Compression is computed on a property-by-property basis.

COMPRESSION LOSS

Amount of taxes reduced due to compression, either for taxes to support public education or taxes to support local government other than public education. Computed by subtracting taxes imposed from taxes extended.

CURRENT RESOURCES

Resources available to meet current obligations, such as cash and transfers from other funds authorized but not received.

DEBT SERVICE

Funds needed to make periodic payments on the principal and interest on outstanding debt. Debt service is usually expressed as an annual amount.

DEFICIT

The excess of the liabilities over assets in a fund. Oregon school districts cannot carry deficits in any fund.

ENCUMBRANCE

A financial obligation for which part of an appropriation is reserved

ENDING FUND BALANCE

The difference between a fund's resources and requirements at year end

EQUALIZATION

A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per-student basis.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses which require the current of future use of net current assets, debt service and capital outlays.

FISCAL YEAR

The 12-month period to which an annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. The fiscal year for local governments is July 1 through June 30.

FIXED ASSETS

Long-term assets intended to continue to be held or used, such as land, buildings, improvements, machinery and equipment.

FTE

Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

FUNCTION

Expenditure classification identifying the activity or principal purpose for which expenditures are made.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

The fund equity of a government fund

GENERAL FUND

The fund used to account for district operations except for those activities required to be accounted for in another fund.

GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit

GENERAL OBLIGATION (G.O.) BOND

A bond that is secured by the pledge of a government's "full faith and credit." General obligation bonds issued by a jurisdiction are secured by the jurisdiction's ad valorem taxing power which is typically not subject to a constitutional limitation on the tax rate.

IDEA

The Individuals with Disabilities Education Act is Federal legislation which requires local districts

to provide a free and appropriate education in the least restrictive environment to students with disabilities.

IEP (Individualized Education Program)

A written statement of an educational program for a student receiving special education services. An IEP is required for each student receiving such services.

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly associated to one service.

INTERFUND LOANS

Loans made by one fund to another and authorized by resolution or ordinance.

LEVY

Amount of ad valorem tax certified by a local government for the support of the governmental activities.

LIABILITIES

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

MODIFIED ACCRUAL BASIS

All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures are recognized when the related fund liability is incurred.

OBJECT

A grouping of expenditures, such as personal services, materials and supplies, capital outlay, debt services, and other types of requirements.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the district are controlled. The use of an annual operating budget is required by state law.

PAYROLL EXPENSES

Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are group health insurance; contributions to the Public Employees Retirement System (PERS); social security (FICA); and workers' compensation.

PERMANENT RATE LIMIT

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

PERS (PUBLIC EMPLOYEES RETIREMENT SYSTEM)

This system covers employees hired prior to August 29, 2003. Employees hired since that date are covered by the Oregon Public Service Retirement Plan (OPSRP)

PROGRAM

A group of related activities to accomplish a major service or function for which the local government is responsible

PROPOSED BUDGET

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PUBLICATION

Public notice given by a publication in a newspaper of general circulation within the boundaries of the local government

REAL MARKET VALUE (RMV)

Real market value of all property, real and personal, as defined in ORS 308.205 is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

REQUIREMENT

An expenditure or net decrease to a fund's resources

RESERVE FUND

A fund established by board resolution to accumulate money from year to year for a specific purpose, such as purchase of new equipment

RESOURCE

Estimated beginning funds on hand plus anticipated receipts.

REVENUES

Monies received or anticipated by a local government from either tax or non-tax sources.

SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

STATE SCHOOL FUND

The major appropriation of state support for public schools. State School Fund grants are distributed to school district on a per-student basis. The State School Fund formula adopted by the legislature includes monies from the State School Fund plus local property taxes and some other local revenues.

SUPPLEMENTAL BUDGET

A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

TITLE I

Title I of the Elementary and Secondary Education Act is a federally funded program aimed at students who are behind academically or at risk of falling behind. Funding provides assistance to students who are economically disadvantaged.

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

An amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

STATE SCHOOL FUND GRANT

2023-2024

Based on $9.9 Billion Budget with a 49/51 split as of 2/22/2023

Lane County, Pleasant Hill SD 1 - 2081

2023-2024 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$3,513,505.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$144,593.06
County School Fund	=	$25,000.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$3,683,098.06**

2023-2024 Experience Adjustment

District Average Teacher Experience	=	9.39
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-2.51**

2023-2024 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$650,000.00
Transportation per ADMr Rank		34%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $455,000.00

2023-2024 Extended ADMw

2023-2024 ADMw 1,190.37 **2022-2023 ADMw** 1,192.16 **Extended ADMw** 1,192.16

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.51 by $25 then add $4500 to the result = $4,437.25
Then multiply $4,437.25 by the Extended ADMw 1192.1617 and then by the funding ratio 2.160205173097 = $11,427,311.48

2023-2024 Total Formula Revenue

Add the General Purpose Grant $11,427,311.48 to the Transportation Grant $455,000.00 = $11,882,311.48

2023-2024 State School Fund Grant

Subtract the Local Revenue $3,683,098.06 from the Total Formula Revenue $11,882,311.48 = $8,199,213.42

2023-2024 Rates per ADMw

General Purpose Grant per Extended ADMw = $9,585

Total Formula Revenue per Extended ADMw = $9,967

Charter Schools Rate(ORS 338.155) = $9,600

Payments

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

STATE SCHOOL FUND GRANT

2023-2024

As of 2/22/2023

Lane County, Pleasant Hill SD 1 District ID: 2081

2023-2024 Extended ADMw

Pleasant Hill SD 1: District total extended ADMw for funding calculations

	2023-2024				2022-2023		
ADMr:	1,000.00	X 1.00 =	1,000.00	999.47	X 1.00 =	999.47
Students in ESL programs:	2.00	X 0.50 =	1.00	3.88	X 0.50 =	1.94
Students in Pregnant and Parenting Programs:	0.00	X 1.00 =	0.00	1.44	X 1.00 =	1.44
149 IEP Students capped at 11% of District ADMr:	110.00	X 1.00 =	110.00	109.94	X 1.00 =	109.94
Students on IEP Above 11% of ADMr:	5.70	X 1.00 =	5.70	5.70	X 1.00 =	5.70
Students in Poverty:	128.00	X 0.25 =	32.00	128.00	X 0.25 =	32.00
Students in Foster Care and Neglected/Delinquent:	4.00	X 0.25 =	1.00	4.00	X 0.25 =	1.00
Remote Elementary School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Small High School Correction:	40.67	X 1.00 =	40.67	40.67	X 1.00 =	40.67
Post Graduate Scholars:	0.00	X-0.25 =	0.00	0.00	X-0.25 =	0.00
	2023-2024 ADMw		**1,190.37**	**2022-2023 ADMw**		**1,192.16**

Pleasant Hill SD 1 Extended ADMw **1,192.16**

Pleasant Hill SD 1 Extended ADMw **1,192.16**

Tell me and I forget.

Teach me and I remember.

Involve me and I learn.

- Benjamin Franklin