



# WOODBURN SCHOOL DISTRICT

2022 – 2023 ADOPTED BUDGET

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DIRECTOR OF BUSINESS  
1390 Meridian Drive, Woodburn, Oregon 97071



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Dear Woodburn School Community,

Over the years the Woodburn School District has modeled itself as a leading student centered learning organization. The creation of the English Transition Program in 1996 was a student centered decision that began our cornerstone dual language program. Now, many years later, we continue to see the outcomes of that new opportunity with our students graduating not only with high levels of knowledge and skills in English, but with high levels of proficiency in a second language as well. That's an example of Woodburn's pioneering dedication to closing the opportunity gap for students and year upon year, we look to continue closing the opportunity gap by investing in a robust and diverse range of opportunities for students and families.

Our investments are guided by our mission, vision, values, goals, and objectives. Collectively they form our strategic plan and they provide us with a roadmap for investment in our students and the promise we make to them to engage, inspire, and prepare them to learn, lead and contribute towards a just community both local and global. Annually, our budget development provides us an opportunity to reflect on our investments against our strategic plan in order to maximize services for our students.

This year, as we develop and present this budget, we do so still wrestling with the impacts of the pandemic. We recognize that while the pandemic is fading, many impacts of the last two years still remain. The pandemic brought constant changes that required us to adjust, adapt and find new ground on which to build on. While we're optimistic that conditions are stabilizing, we continue to face uncertainties with our student enrollment and the impact on our State School Fund. Title and grant revenues are also impacted due in part to a changing student population. Similar to districts across our nation, our enrollment has decreased. While it has been a slower decline than the rate for the State of Oregon, we have to be mindful and cautious of our enrollment having dropped and the impact this has on our funding.

In building this budget, we again make student centered decisions to add opportunities for closing the opportunity gap while establishing sustainable levels of staffing amid our enrollment drop and funding uncertainty. Through strategic investment, we will maintain our outstanding staff and plan for sustainable levels of services for our students, families, staff, and community in alignment with our strategic plan, our values, goals and objectives. We are confident that through the strategic investments presented in this budget will meet the remaining demands of the pandemic and enhance the educational experiences of our children.

Our priority is to protect the instructional core, that's the relationship between the student, teacher, and the content. We will do so optimizing staffing levels for our current student enrollment while continuing to sustainably invest towards the priorities identified by our community. These include priorities of addressing mental, behavioral and safety needs, effective class size and support services, extending learning time, support for bridging transitions, providing well rounded and culturally responsive education, and strengthening early literacy and mathematics. This year, examples of investing toward these priorities and closing the opportunity gap include additional counselors, art teachers, career technical education teachers, and physical education teachers. Coupled with our strategic plan, these strategies reflect the priorities of our community and serve to further guide our ongoing investments and budgeting.

To the Budget Committee, thank you for your service, leadership and for being a part of strengthening our stewardship of public resources and community trust. We are proud and grateful to be a part of such an amazing, dedicated student centered community.

Respectfully submitted,

Juan Larios  
Superintendent



Woodburn School District is the 27th largest of 197 districts in Oregon. The District is projected to serve approximately 5,301 students in the 2022 – 23 school year. Woodburn School District is comprised of five high schools, including one alternative high school, two middle schools and four elementary schools.

The District is located between Salem and Wilsonville on the I-5 corridor. The community, first settled in the 1850's, is supportive of its school and many community members are active in school organizations. The major employers include state and local government, education, healthcare providers, and other area businesses. The economy is based primarily on government, agriculture, food processing, wood and paper products and light manufacturing.

### **BUDGET PRESENTATION**

The Woodburn School District is proud to publish and provide budget information to the Budget Committee and our community.

The District's goal is to present the budget data in a manner that provides a clear, accurate account of the District's education programs and services for the 2022-23 fiscal year. The information contained in this budget document has been developed, in part, from a combination of District staff and community feedback.

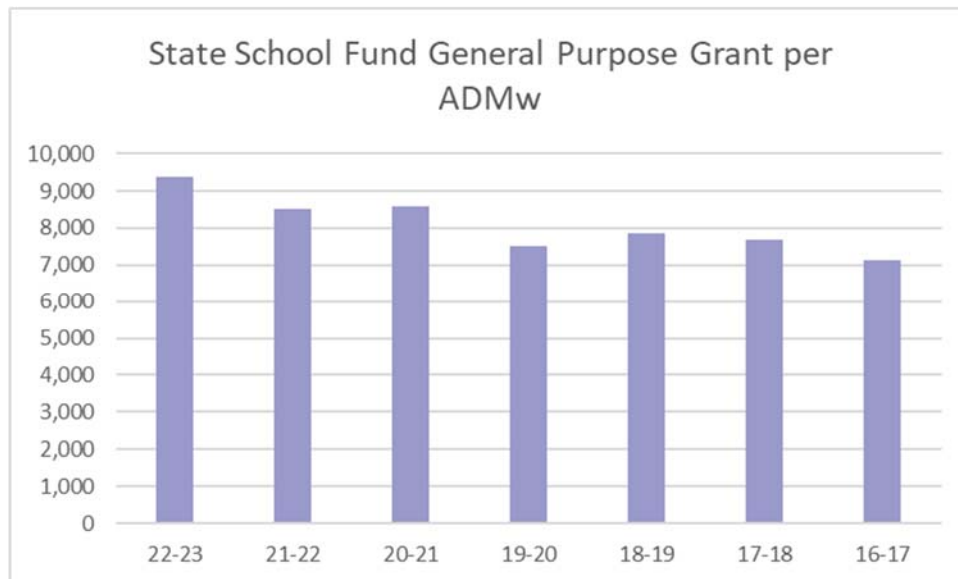
We welcome the opportunity to discuss any financial information or to answer questions regarding the data presented in this report.



## STATE FUNDING OF K-12 EDUCATION

During the 1990's, Oregon voters approved a property tax limitation that shifted major responsibility for funding K-12 programs from local property taxes to Oregon's General Fund. The measures approved by the voters required the Oregon Legislature to replace these property taxes. As property taxes were reduced, the reliance on the State General Fund increased. As one of the few states that does not have a sales tax, the State of Oregon's primary revenue sources are the state income tax and lottery revenues. Therefore, the funding for K-12 education statewide are significantly affected by fluctuations in the economic climate. In addition, prior to 2007, Oregon's Kicker Law required the state to return any income tax collections in excess of two percent of projections to tax payers. This effectively kept the state from being able to "save" during the good times in anticipation of economic downturns. During the 2007 legislative session, a bill was passed that allowed the state to create a Rainy Day Fund – a first attempt to stabilize school funding.

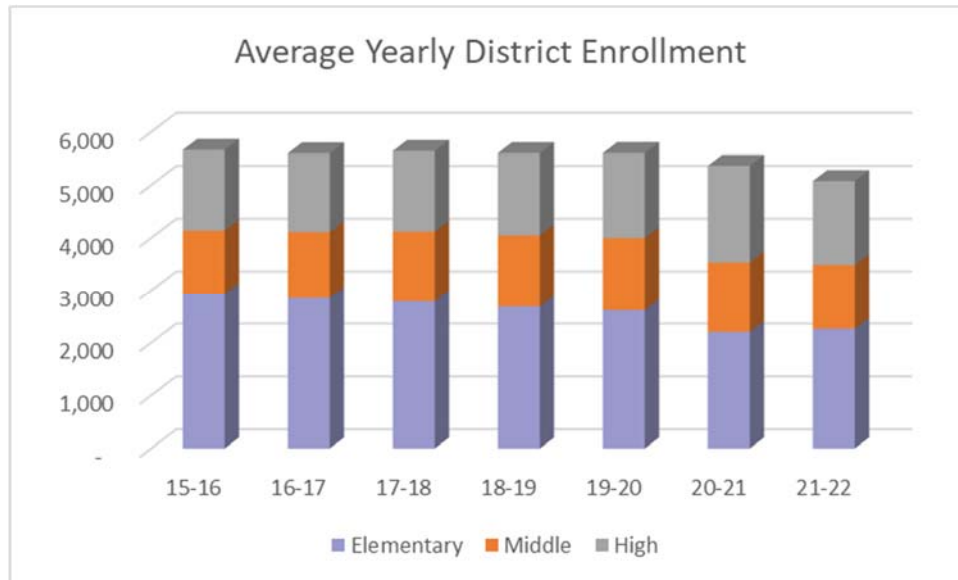
The State School Fund (SSF) allocated funding for each attending student in Oregon through a weighted distribution system. A seven year historical review of SSF dollars per ADMw (Average Daily Membership weighted) is shown in the chart below.





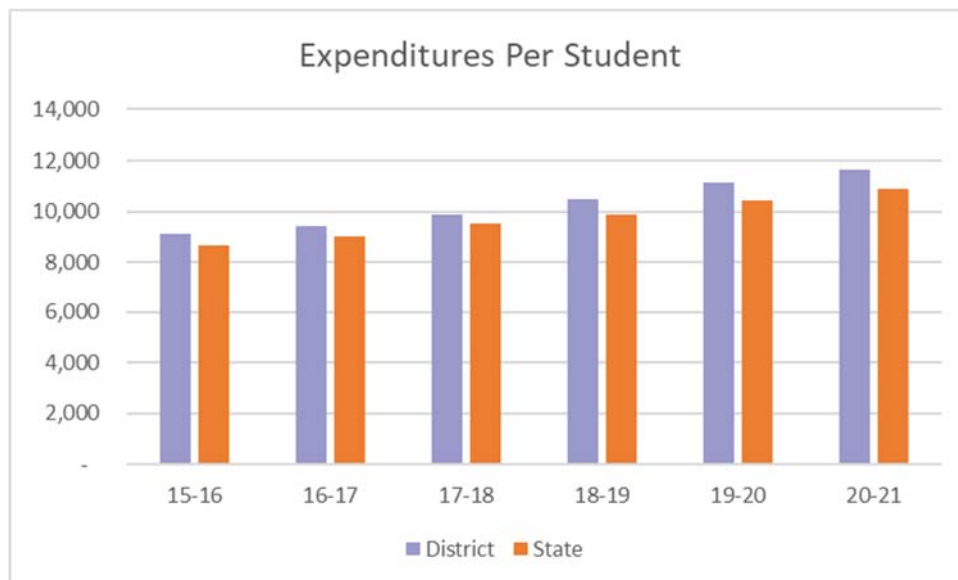
## ENROLLMENT CHANGES

Since the 2015 – 2016 school year, student enrollment in the Woodburn School District has decreased by 361 students. The District is projecting a student population of 5,301 for October 1, 2022, compared with 5,662 students in the 2015 - 2016 school year.



## EXPENDITURES PER STUDENT

Below is a depiction of the Woodburn School District’s expenditure per student. Expenditures per student have continued to increase year over year, with the District spending more per student than the statewide average.



## 2022 – 2023 BUDGET AT A GLANCE

- The 2022-23 school year is the second year of the 2021-2023 biennium.
- The General Fund budget was anticipated to increase by \$3,892,856 or 4.64 percent.
- Employee insurance cap increases and cost of living increases were included in the budget for all employee groups.
- Woodburn School District’s PERS rate will be 26.86 percent for Tier One and Tier Two employees and 23.72 percent for OPSRP.

### 2022-23 Budget - All Funds

| Fund                    | FY 2021-22         | FY 2022-23         | Change         |
|-------------------------|--------------------|--------------------|----------------|
| General                 | 80,067,107         | 83,959,963         | 4.64%          |
| Special Revenue         | 37,315,200         | 30,517,232         | -22.28%        |
| Debt Service            | 6,287,126          | 4,789,547          | -31.27%        |
| Nutrition Svices        | 4,415,968          | 4,167,418          | -5.96%         |
| Facilities              | 13,920,000         | 2,520,000          | -452.38%       |
| Construction Excise Tax | 1,505,000          | 1,105,000          | -36.20%        |
| Athletics Reserve       | 106,000            | 315,000            | 66.35%         |
| <b>Total All Funds</b>  | <b>143,616,401</b> | <b>127,374,160</b> | <b>-12.75%</b> |





## ORGANIZATION OVERVIEW

### BOARD OF DIRECTORS

The Board of Directors is comprised of five elected members serving four-year terms. Board members are community volunteers and do not receive compensation for their work. Board members establish policy, based on Oregon and Federal laws governing schools. The Boards regular meetings are generally held on the third Tuesday of each month. Regular sessions, special sessions, work sessions and Budget Committee meetings are open to the public. Executive sessions are held as needed for specific purposes as provided by state law. Notices of all meetings are posted on the District website.

### SUPERINTENDENT

Superintendent Juan Larios, was appointed by the Board to serve as the Chief Executive Officer of the District. The Superintendent is a professional educator employed to advise the Board on all matters concerning management of the schools, and to administer laws, regulations, and policies adopted by the Board.

As the leader for Teaching and Learning in Woodburn School District, the Superintendent is responsible for guiding the development of the curriculum and education programs that address the needs of students, and providing leadership and advocacy for education. The Superintendent is accountable for the fiscal management of the District, guiding the direction of employees, and ensuring their ongoing professional development.

### DIRECTOR OF BUSINESS

Director of Business, Sarah Bishop, is responsible to the Board and administration for all financial operations.





## STRATEGIC PLAN

### OUR MISSION

Our promise is to engage, inspire, and prepare all students to learn, lead, and contribute toward a just community, both local and global.

### OUR VISION

Woodburn School District is an exceptional, equitable, and multilingual district, where all students are motivated, empowered, and prepared to succeed.

### OUR VALUES

- Accountability
- Civic Responsibility
- Cultural Diversity
- Equity
- Family and Community Partnerships
- Learning
- Multilingualism
- Safety

### GOALS AND OBJECTIVES

All students will graduate ready to pursue college, career options, and success in life.

- All students will be proficient in skills that serve them for success in life
- All students will be proficient in reading, writing, and math
- All students will have the opportunity to achieve bi-literacy
- All students will have pathways to complete post-secondary level course work prior to graduation
- All students will have pathways to complete career and technical education course work, aligned with entry level certification prior to graduation
- All students are empowered and prepared through experience to successfully apply learning to civic challenges

Strengthen our culture of engagement, centered in equity

- All students will practice ownership of their social, emotional, and educational growth through cultivating relationships
- All staff will foster positive and supportive relationships to facilitate student growth and provide meaningful and equitable opportunities for learning for all students
- All families and community members will have opportunities to engage meaningfully to support social, emotional, and educational growth of students
- All students will have access to resources to support their (academic, life) goals

Further strengthen our stewardship of public resources and community trust

- WSD will improve and maximize support services
- WSD will ensure quality district facilities for current enrollment and anticipated future growth
- WSD will be a leader in hiring, developing, and retaining quality staff, reflective and supporting of our student community

## BOARD OF DIRECTORS

Woodburn School District is governed by a Board of Directors, comprising five elected members serving four-year terms. Board members are community volunteers and do not receive compensation for their work. The Board elects a chairperson and a vice-chairperson from the five members. The Board has legal authority for all public schools in the Woodburn School District, within the framework set by the Oregon Legislature and the State Board of Education. The Board establishes policy, based on Oregon and federal laws governing schools. The Board acts to interpret the educational needs of the District, then meets those needs with policies and facilities that motivate students and stimulate the learning process. The Board is also responsible for employing the Superintendent to administer the District.

The ongoing duties of the Board include allocating resources, formulating policy, and interacting with the community in support of the District's mission. The Board of Directors supports the District's efforts to achieve the objectives of the Strategic Plan by setting annual Board goals that align with the main strategic areas, and by holding staff accountable to show measurable progress toward identified outcomes. The Board members and their terms are as follows:

**POSITION ONE** – Gustavo Vela-Moreno, Director  
Term ends June 30, 2023



**POSITION TWO** – Noemi Legaspi, Director  
Term ends June 30, 2025



**POSITION THREE** – Anthony Medina, Chair  
Term ends June 30, 2025



**POSITION FOUR** – Eric Swenson, Director  
Term ends June 30, 2023



**POSITION FIVE** – Laura Isiordia, Director  
Term ends June 30, 2025





## BUDGET COMMITTEE

The Woodburn School District’s Budget Committee comprises all five Board members and an equal number of community members who are appointed by the Board. No staff members are allowed to serve on the Budget Committee. The appointed Budget Committee members are appointed for three-year terms. The terms are staggered so that, as near as practicable, one third of the appointive members’ terms end each year.

Budget Committee Membership:

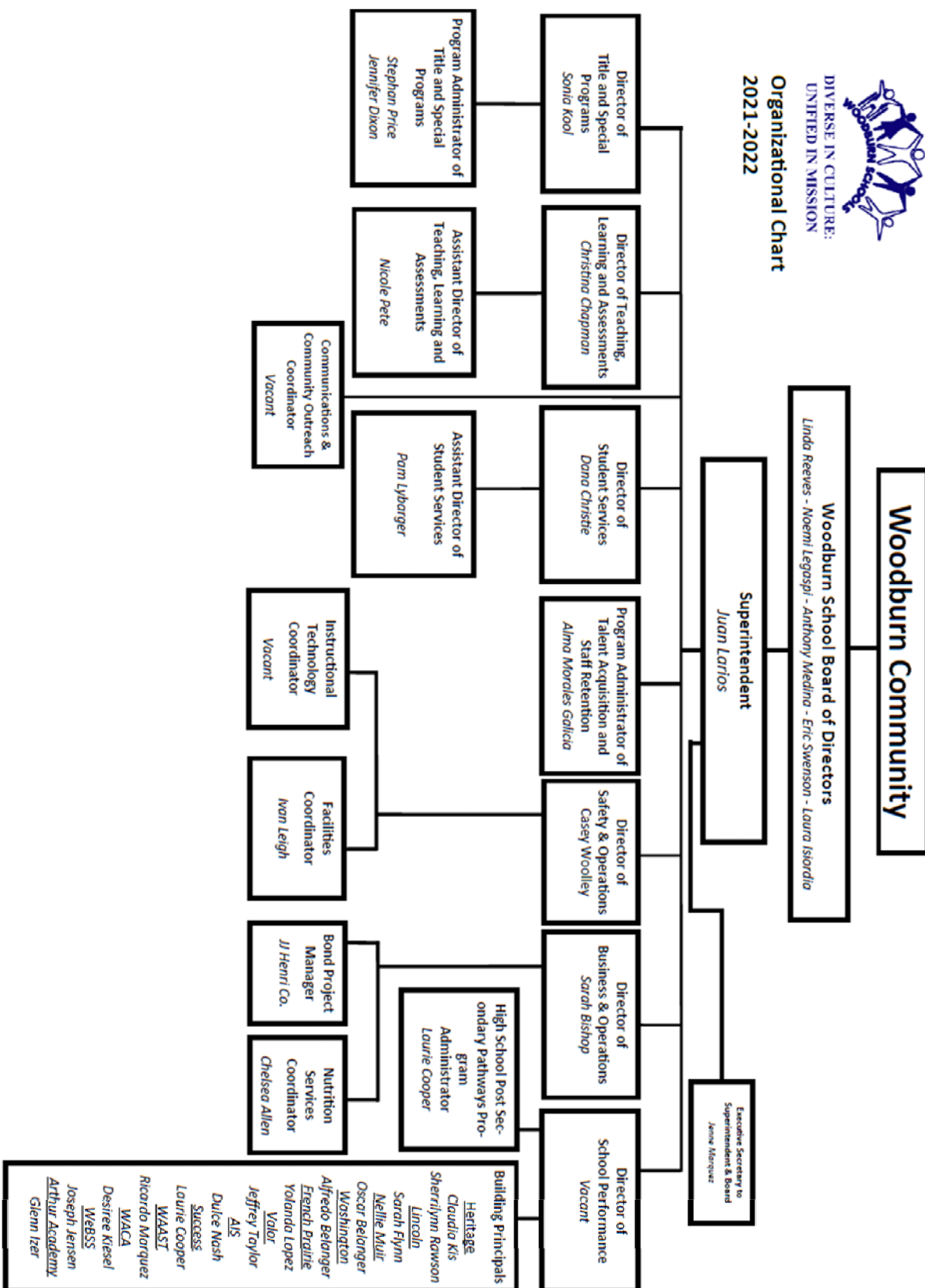
| Name                | Expiration    |
|---------------------|---------------|
| Gustavo Vela-Moreno | June 30, 2023 |
| Noemi Legaspi       | June 30, 2025 |
| Anthony Medina      | June 30, 2025 |
| Eric Swenson        | June 30, 2023 |
| Laura Isiordia      | June 30, 2025 |
| John Rivas          | June 30, 2025 |
| Matt Lesh           | June 30, 2022 |
| Patricia Hyatt      | June 30, 2023 |
| Michael Vasquez     | June 30, 2023 |
| Elena Kalugin       | June 30, 2023 |





DIVERSE IN CULTURE:  
UNIFIED IN MISSION

## Organizational Chart 2021-2022







## ADOPTED BUDGET CALENDAR

|   |                       |
|---|-----------------------|
| 1. Appoint Budget Officer                                     | July 27, 2021         |
| 2. Appoint Budget Committee                                   | July 27, 2021         |
| 3. Prepared Proposed Budget                                   | January through April |
| 4. Publish 1 <sup>st</sup> Notice of Budget Committee Meeting | April 2022            |
| 5. Publish 2 <sup>nd</sup> Notice of Budget Committee Meeting | April 2022            |
| 6. Budget Work Session  | April 19, 2022        |
| 7. Budget Committee Meeting                                   | April 19, 2022        |
| 8. Subsequent Budget Committee Meeting (if needed)            | May 31, 2022          |
| 9. Publish Notice of Budget Hearing                           | June 2022             |
| 10. Hold Budget Hearing                                       | June 28, 2022         |
| 11. Enact Resolutions to Adopt                                | June 28, 2022         |
| 12. Submit Tax Certification Documents                        | By July 15*           |
| 13. Send Copy of all Budget Documents to County Clerk         | By September 30*      |

\*ORS 305.820(2) states that if any deadline that needs to be filed to tax collector or county falls on a weekend or holiday, then the deadline is extended to the next business day.





## GENERAL FUND REVENUES

The General Fund is used to account for all transactions related to the District’s operation, except those required to be accounted for in other funds. Major Revenue sources include local property taxes and the State School Fund.

General Fund expenditures encompass the day-to-day operations of the District, except for those expenditures related to programs funded by federal, state, and local sources for designated purposes, such as payment of bonded debt, capital facility acquisition and construction, food service, internal services, and trust and agency.

General Fund expenditures are subject to appropriation. Year-end unreserved fund balances are carried forward to the following year as Beginning Fund Balances.





## CURRENT YEAR'S TAXES

The current tax levy is one of the main sources of revenue for funding the operation of the Woodburn School District. It is based on the assessed valuation of all taxable property within the District. It is collected by the Marion County treasurer and includes current taxes, prior year taxes, and any penalties or interest paid.

The tax amount remains stable due to property tax limitation Ballot Measures 5, 47 and 50. The current rate is 4.5247 per \$1,000 of assessed value to support the General Fund.

### Current Year Taxes

| 2019-20 Actuals | 2020-21 Actuals | 2021-22 Adopted | 2022-23 Adopted |
|-----------------|-----------------|-----------------|-----------------|
| 8,196,793       | 8,534,167       | 8,400,000       | 8,800,000       |

## INTEREST ON INVESTMENTS

Interest on investments is interest earned from the investment of District revenue. Currently, the District only invests General Fund monies in the Local Government Investment Pool.

### Interest on Investments

| 2019-20 Actuals | 2020-21 Actuals | 2021-22 Adopted | 2022-23 Adopted |
|-----------------|-----------------|-----------------|-----------------|
| 590,481         | 157,034         | 125,000         | 75,000          |

## COUNTY SCHOOL FUND

An act of Congress granted roughly 6 percent of acquired state lands for the support of K – 12 education. Revenue comes from state leasing rights, unclaimed property, forest management and gifts. The funds are invested and the earnings are distributed to K – 12 districts.

### County School Fund

| 2019-20 Actuals | 2020-21 Actuals | 2021-22 Adopted | 2022-23 Adopted |
|-----------------|-----------------|-----------------|-----------------|
| 154,795         | 48,334          | 75,000          | 75,000          |

## STATE SOURCES

State sources make up approximately 70.30 percent of all revenue received in the General Fund. The State School Fund, Common School Fund, state timber taxes, and transportation reimbursement comprise state sources. The Oregon Department of Education is required to provide Districts with estimates of State School Support in March of each year. The current estimate is based on a \$9.3 billion K – 12 allocation for the 2021-2023 biennium.

### State Sources

| 2019-20 Actuals | 2020-21 Actuals | 2021-22 Adopted | 2022-23 Adopted |
|-----------------|-----------------|-----------------|-----------------|
| 56,884,895      | 58,686,252      | 57,048,032      | 59,023,968      |



## BEGINNING FUND BALANCE

The Beginning Fund Balance is rolled over from the Ending Fund balance of the prior year and is used to provide revenue until tax revenues are received in November. The 22-23 Beginning Fund Balance of \$14,597,495 is 17.39 percent of the total revenues.

Beginning Fund Balance

| 2019-20 Actuals | 2020-21 Actuals | 2021-22 Adopted | 2022-23 Adopted |
|-----------------|-----------------|-----------------|-----------------|
| 13,715,940      | 12,449,145      | 13,033,325      | 14,597,495      |

## TOTAL REVENUES

Total Revenues

| 2019-20 Actuals | 2020-21 Actuals | 2021-22 Adopted | 2022-23 Adopted |
|-----------------|-----------------|-----------------|-----------------|
| 80,460,809      | 84,906,001      | 80,067,107      | 83,959,963      |

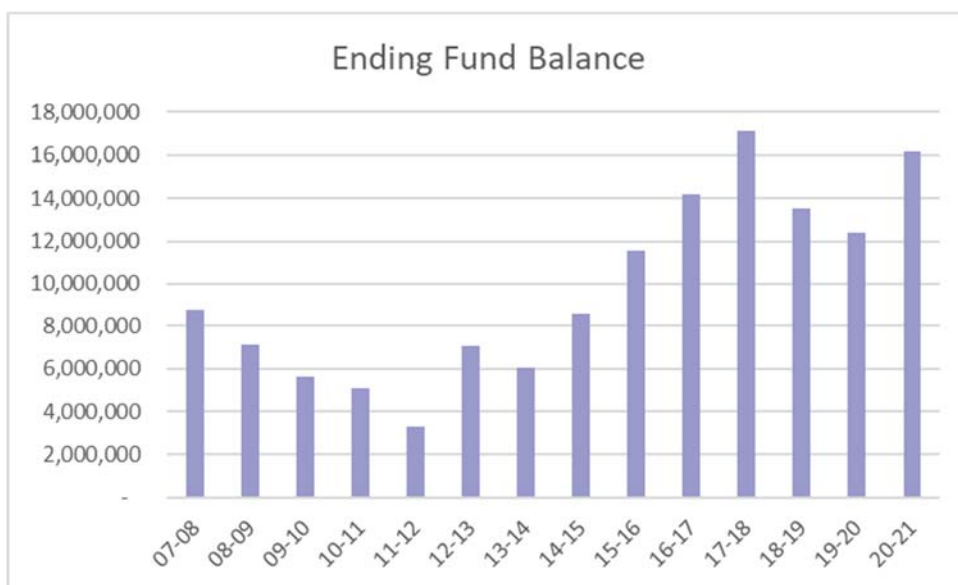




## BEGINNING FUND BALANCE AND FINANCIAL STABILITY

With the uncertainty in state funding, an important element in maintaining sustainability from one year to another is the Beginning Fund Balance. The Beginning Fund Balance is used to maintain a positive cash flow until tax revenues are received in November, and to smooth out unexpected shortages of revenues.

Board Policy DBDB outlines the need to maintain a fund cash balance of between 5 and 10 percent of the total adopted general fund revenues.







## GENERAL FUND REVENUE SUMMARY

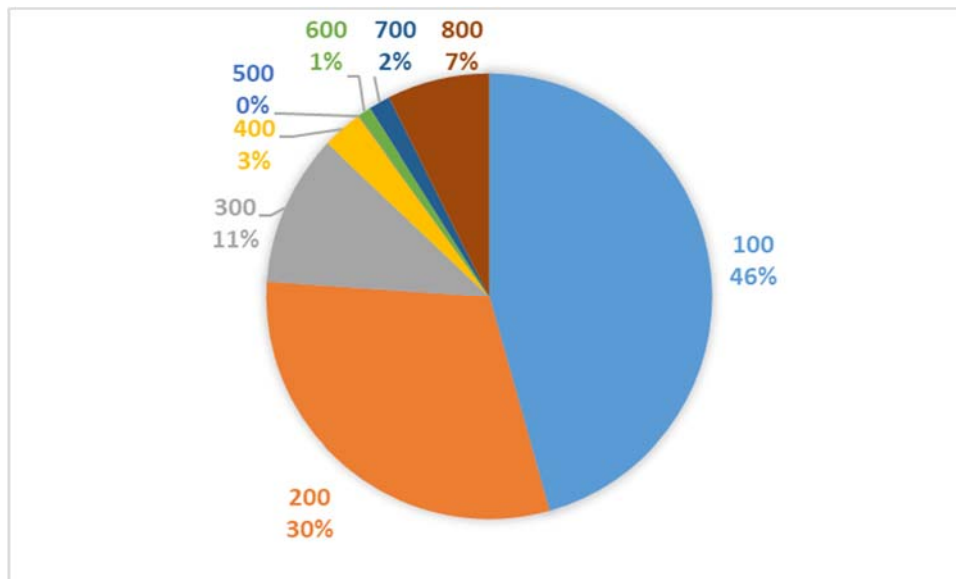
| Account                           | Description                                      | Actuals 1920      | Actuals 2021      | Adopted 2122      | Adopted 2223      |
|-----------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| 100.0000.1111                     | Current Year's Taxes                             | 8,196,793         | 8,534,168         | 8,400,000         | 8,800,000         |
| 100.0000.1112                     | Prior Year's Taxes                               | 150,317           | 158,561           | 150,000           | 150,000           |
| 100.0000.1312                     | Tuition From Other Districts Within the State    | 94,806            | 37,000            | 50,000            | 35,000            |
| 100.0000.1324                     | Tuition for Community Services                   | 29,412            | 4,483             | 2,500             | 2,500             |
| 100.0000.1510                     | Interest on Investments                          | 590,480           | 157,034           | 125,000           | 75,000            |
| 100.0000.1910                     | Rentals  | 20,458            | 10,451            | 20,000            | 20,000            |
| 100.0000.1920                     | Contributions and Donations From Private Sources | -                 | 510               | -                 | -                 |
| 100.0000.1960                     | Recovery of Prior Years' Expenditure             | 26,233            | 1,458             | -                 | -                 |
| 100.0000.1980                     | Fees Charged to Grants                           | 286,695           | 466,356           | 475,000           | 475,000           |
| 100.0000.1990                     | Miscellaneous                                    | 287,699           | 240,969           | 175,000           | 200,000           |
| <b>TOTAL LOCAL REVENUE</b>        |  | <b>9,682,893</b>  | <b>9,610,990</b>  | <b>9,397,500</b>  | <b>9,757,500</b>  |
| 100.0000.2101                     | County School Funds                              | 154,795           | 48,334            | 75,000            | 75,000            |
| 100.0000.2102                     | Education Service District Apportionment         | -                 | 1,782,737         | 500,000           | 500,000           |
| <b>TOTAL INTERMEDIATE REVENUE</b> |  | <b>154,795</b>    | <b>1,831,071</b>  | <b>575,000</b>    | <b>575,000</b>    |
| 100.0000.3101                     | State School Fund - General Support              | 56,279,503        | 58,116,482        | 56,453,624        | 58,400,284        |
| 100.0000.3103                     | Common School Fund                               | 571,861           | 567,843           | 566,908           | 621,184           |
| 100.0000.3199                     | Other Unrestricted Grants-In-Aid                 | 33,532            | 1,926             | 27,500            | 2,500             |
| <b>TOTAL STATE SOURCES</b>        |  | <b>56,884,896</b> | <b>58,686,251</b> | <b>57,048,032</b> | <b>59,023,968</b> |
| 100.0000.4500                     | Restricted Rev From Fed Gov't Through State      | -                 | 2,312,303         | -                 | -                 |
| 100.0000.4510                     | Federal Child Care Reimbursement from CLC        | 11,998            | -                 | 7,500             | -                 |
| 100.0000.4900                     | Foster Student Transportation                    | 862               | -                 | 1,250             | 1,000             |
| <b>TOTAL FEDERAL SOURCES</b>      |  | <b>12,860</b>     | <b>2,312,303</b>  | <b>8,750</b>      | <b>1,000</b>      |
| 100.0000.5300                     | Sale of or Compensation of Fixed Assets          | 9,425             | 16,241            | 4,500             | 5,000             |
| 100.0000.5400                     | Resources - Beginning Fund Balance               | 13,715,940        | 12,449,145        | 13,033,325        | 14,597,495        |
| <b>TOTAL OTHER SOURCES</b>        |  | <b>13,725,365</b> | <b>12,465,386</b> | <b>13,037,825</b> | <b>14,602,495</b> |
| <b>TOTAL REVENUE</b>              |  | <b>80,460,809</b> | <b>84,906,001</b> | <b>80,067,107</b> | <b>83,959,963</b> |





## GENERAL FUND EXPENDITURE BY OBJECT SUMMARY

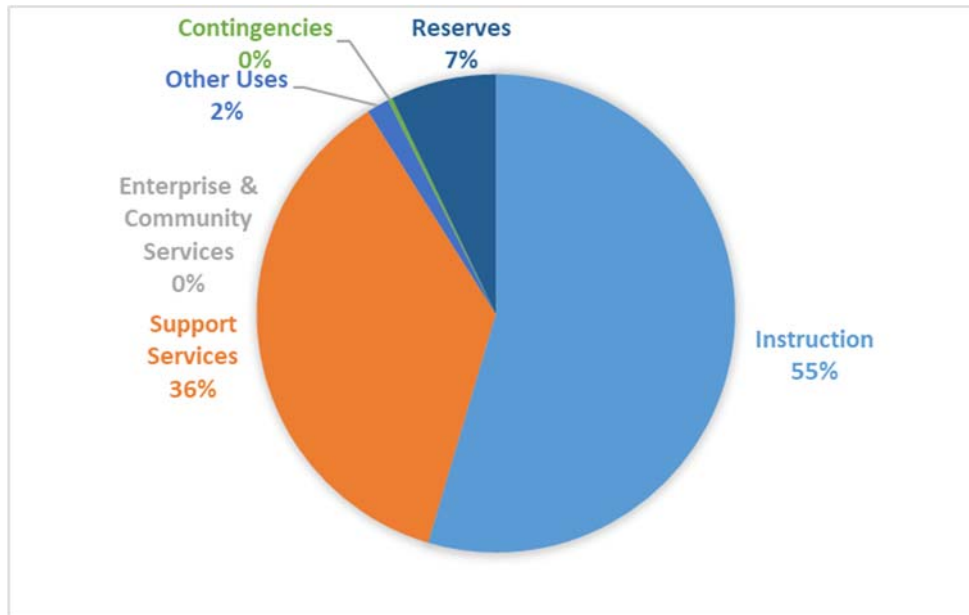
| Object                       | Description   | Actuals 1920      | Actuals 2021      | Adopted 2122      | Adopted 2223      | Change from Prior Year |
|------------------------------|---|-------------------|-------------------|-------------------|-------------------|------------------------|
| 100 - Salaries               | All salaries including negotiated increases           | 32,506,386        | 33,053,043        | 36,516,814        | 38,319,447        | 4.70%                  |
| 200 - Benefits               | Associated payroll costs, PERS, health insurance caps | 23,009,485        | 23,273,802        | 24,596,070        | 25,578,116        | 3.84%                  |
| 300 - Purchased Services     | Utilities, printing, contracted services              | 7,975,018         | 7,561,024         | 8,490,659         | 9,208,564         | 7.80%                  |
| 400 - Supplies and Materials | Supplies, textbooks, computer hardware                | 2,522,303         | 1,930,555         | 2,408,174         | 2,462,528         | 2.21%                  |
| 500 - Capital Expenditures   | New and replacement equipment                         | 53,411            | 1,522,364         | 48,000            | 32,000            | -50.00%                |
| 600 - Other Expenditures     | Dues and fees, property insurance                     | 543,762           | 658,405           | 650,490           | 823,609           | 21.02%                 |
| 700 - Transfers              | Transfers to other funds                              | 1,401,300         | 561,600           | 1,106,900         | 1,285,700         | 13.91%                 |
| 800 - Contingencies and EFB  | Contingency and Reserve for next year                 | -                 | -                 | 6,250,000         | 6,250,000         | 0.00%                  |
|                              |   | <b>68,011,665</b> | <b>68,560,794</b> | <b>80,067,107</b> | <b>83,959,963</b> | <b>4.64%</b>           |





## GENERAL FUND EXPENDITURE BY FUNCTION SUMMARY

| Function                               | Description   | Actuals 1920      | Actuals 2021      | Adopted 2122      | Adopted 2223      | Change from Prior Year |
|--|---|-------------------|-------------------|-------------------|-------------------|------------------------|
| 1000 - Instruction                     | Direct Classroom Support  | 40,853,956        | 40,721,933        | 44,093,229        | 45,826,470        | 3.78%                  |
| 2000 - Support Services                | Counselors, media, assessment, central administration, facilities, transportation             | 25,750,082        | 27,277,034        | 28,607,978        | 30,589,793        | 6.48%                  |
| 3000 - Enterprise & Community Services | Activities not directly related to education, such as the care of children, community welfare | 6,327             | 228               | 9,000             | 8,000             | -12.50%                |
| 5000-Other Uses                        | Debt Service, Transfers   | 1,401,300         | 561,600           | 1,106,900         | 1,285,700         | 13.91%                 |
| Contingencies                          | Unexpected expenditures   | -                 | -                 | 250,000           | 250,000           | 0.00%                  |
| Reserves                               | Next year's reserve   | -                 | -                 | 6,000,000         | 6,000,000         | 0.00%                  |
|  |   | <b>68,011,665</b> | <b>68,560,794</b> | <b>80,067,107</b> | <b>83,959,963</b> | <b>4.64%</b>           |





## GENERAL FUND - Function Summary

| Function | Description                              | Actuals 1920  | Actuals 2021  | Adopted 2122 | Adopted  |               | Proposed |               | Adopted      |          |
|----------|--|---------------|---------------|--------------|----------|---------------|----------|---------------|--------------|----------|
|          |  |               |               |              | 2122 FTE | Proposed 2223 | 2223 FTE | Approved 2223 | Adopted 2223 | 2223 FTE |
| 1111     | Elementary, K-5                          | 4,573,707.84  | 4,829,499.92  | 5,117,610    | 47.00    | 5,226,972     | 51.50    | 5,226,972     | 5,226,972    | 51.50    |
| 1114     | IB Elementary                            | 19,825.73     | 8,770.00      | 42,300       | -        | 42,300        | -        | 42,300        | 42,300       | -        |
| 1121     | Middle School Programs                   | 5,886,333.83  | 6,081,784.68  | 6,548,996    | 55.84    | 6,694,173     | 56.84    | 6,694,173     | 6,694,173    | 56.84    |
| 1122     | Middle School Extra-Curricular           | 226,441.68    | 32,529.70     | 131,264      | -        | 164,309       | -        | 164,309       | 164,309      | -        |
| 1131     | High School Programs                     | 8,399,951.12  | 8,213,612.09  | 8,649,502    | 72.10    | 9,569,154     | 73.60    | 9,569,154     | 9,569,154    | 73.60    |
| 1132     | High School Extra-Curricular             | 727,773.99    | 519,848.79    | 767,040      | 1.00     | 850,369       | 1.00     | 850,369       | 850,369      | 1.00     |
| 1133     | IB & Adv Placement                       | 191,969.29    | 140,981.73    | 232,721      | 0.70     | 197,858       | 0.70     | 197,858       | 197,858      | 0.70     |
| 1134     | Academic/Athletic Intramurals            | 4,738.43      | -             | 5,500        | -        | -             | -        | -             | -            | -        |
| 1140     | Pre-Kindergarten                         | 290,682.29    | 71,950.63     | 90,286       | 1.00     | 202,486       | 2.50     | 202,486       | 202,486      | 2.50     |
| 1210     | Talented & Gifted                        | 379,809.86    | 453,934.79    | 445,720      | 3.30     | 323,513       | 2.30     | 323,513       | 323,513      | 2.30     |
| 1220     | Restr Program Students with Disabilities | 1,040,057.31  | 949,501.51    | 1,028,382    | 14.00    | 1,409,248     | 19.00    | 1,409,248     | 1,409,248    | 19.00    |
| 1223     | Bridges Program                          | 340,371.12    | 370,181.14    | 374,467      | 6.00     | 413,901       | 5.00     | 413,901       | 413,901      | 5.00     |
| 1224     | Life Skills Program                      | 1,007,486.78  | 1,022,712.77  | 1,100,241    | 16.00    | 1,069,394     | 15.00    | 1,069,394     | 1,069,394    | 15.00    |
| 1225     | Out of District Programs                 | 126,896.92    | 38,211.85     | 90,000       | -        | 90,000        | -        | 90,000        | 90,000       | -        |
| 1250     | Resource Room                            | 3,631,669.33  | 4,015,940.75  | 4,415,748    | 55.00    | 4,492,535     | 55.00    | 4,492,535     | 4,492,535    | 55.00    |
| 1260     | Early Intervention                       | -             | 50.31         | 1,000        | -        | 1,000         | -        | 1,000         | 1,000        | -        |
| 1280     | Alternative Education                    | 450,795.81    | 631,668.75    | 597,790      | 5.00     | 721,203       | 6.00     | 721,203       | 721,203      | 6.00     |
| 1281     | Public Alternative Programs              | 93,895.00     | -             | -            | -        | 95,000        | -        | 95,000        | 95,000       | -        |
| 1288     | Charter Schools                          | 1,372,096.91  | 1,377,901.46  | 1,375,000    | -        | 1,385,000     | -        | 1,385,000     | 1,385,000    | -        |
| 1291     | ESL                                      | 12,089,452.30 | 11,962,851.71 | 13,079,662   | 130.65   | 12,878,054    | 122.56   | 12,878,054    | 12,878,054   | 122.56   |
| 2112     | Attendance Services                      | 539,174.31    | 230,641.22    | 628,839      | 9.00     | 651,827       | 9.00     | 651,827       | 651,827      | 9.00     |
| 2114     | Student Accounting Services              | 444,259.22    | 278,002.97    | 377,110      | 2.00     | 374,324       | 2.00     | 374,324       | 374,324      | 2.00     |
| 2115     | Student Safety                           | 246,051.71    | 183,044.56    | 300,268      | 3.00     | 298,473       | 3.00     | 298,473       | 298,473      | 3.00     |
| 2122     | Counseling                               | 1,703,574.67  | 1,820,420.98  | 2,094,247    | 18.00    | 2,024,059     | 18.00    | 2,024,059     | 2,024,059    | 18.00    |
| 2126     | Placement Services                       | 304,241.25    | 389,054.33    | 395,926      | 4.00     | 454,043       | 4.50     | 454,043       | 454,043      | 4.50     |
| 2134     | Nurse Services                           | 190,268.36    | 181,973.54    | 174,888      | 2.00     | 141,812       | 1.00     | 141,812       | 141,812      | 1.00     |
| 2135     | MAC Monies                               | 2,677.46      | 9,361.49      | 2,000        | -        | 25,000        | -        | 25,000        | 25,000       | -        |
| 2139     | Other Health Services                    | -             | -             | 2,000        | -        | 2,000         | -        | 2,000         | 2,000        | -        |
| 2142     | Psychological Testing Services           | 415,967.20    | 224,866.12    | 327,111      | 2.25     | 641,955       | 5.50     | 641,955       | 641,955      | 5.50     |
| 2143     | Psychological Counseling Services        | 64,850.14     | 51,266.53     | 115,985      | 1.50     | 154,182       | 1.00     | 154,182       | 154,182      | 1.00     |
| 2150     | Speech Pathology and Audiology Services  | 713,484.14    | 845,025.83    | 899,905      | 8.00     | 888,137       | 8.00     | 888,137       | 888,137      | 8.00     |
| 2160     | Other Student Treatment Services         | 29,995.42     | 32,787.58     | 39,000       | -        | 40,000        | -        | 40,000        | 40,000       | -        |
| 2190     | Service Direction, Student Support Serv  | 1,384,758.46  | 1,403,430.26  | 1,640,070    | 11.15    | 1,611,672     | 9.90     | 1,611,672     | 1,611,672    | 9.90     |
| 2210     | Improvement of Instruction Services      | 673,762.13    | 174,861.57    | 265,300      | 1.25     | 189,792       | 0.50     | 189,792       | 189,792      | 0.50     |
| 2211     | Service Area Direction                   | 442,647.16    | 442,582.11    | 491,996      | 3.00     | 495,899       | 3.00     | 495,899       | 495,899      | 3.00     |
| 2219     | Other Improvement of Instruction Service | -             | 19,347.94     | 36,152       | -        | 32,930        | -        | 32,930        | 32,930       | -        |
| 2222     | Library/Media Center                     | 1,030,349.26  | 818,831.68    | 1,082,147    | 8.50     | 979,194       | 8.00     | 979,194       | 979,194      | 8.00     |
| 2223     | Multimedia Services                      | 4,796.98      | 2,167.96      | 4,400        | -        | 3,000         | -        | 3,000         | 3,000        | -        |
| 2230     | Assessment and Testing                   | 129,416.40    | 16,563.82     | 132,829      | -        | 90,711        | -        | 90,711        | 90,711       | -        |
| 2240     | Instructional Staff Development          | 344,636.70    | 237,799.85    | 224,036      | -        | 326,634       | 0.50     | 326,634       | 326,634      | 0.50     |
| 2311     | Board of Ed.                             | 200,618.94    | 231,149.40    | 263,900      | -        | 318,900       | -        | 318,900       | 318,900      | -        |



# General Fund Expenditures

| Function     | Description                                | Actuals 1920         | Actuals 2021         | Adopted           |               | Proposed          |               | Adopted           |                   |               |
|--------------|--|----------------------|----------------------|-------------------|---------------|-------------------|---------------|-------------------|-------------------|---------------|
|              |  |                      |                      | Adopted 2122      | 2122 FTE      | Proposed 2223     | 2223 FTE      | Approved 2223     | Adopted 2223      | 2223 FTE      |
| 2314         | Election Services                          | 7,974.95             | -                    | -                 | -             | 8,000             | -             | 8,000             | 8,000             | -             |
| 2315         | Legal Services                             | 56,027.62            | 119,219.05           | 95,000            | -             | 120,000           | -             | 120,000           | 120,000           | -             |
| 2317         | Audit Services                             | 48,600.00            | 53,000.00            | 56,000            | -             | 56,000            | -             | 56,000            | 56,000            | -             |
| 2320         | Executive Administration Services          | 371,831.09           | 539,289.76           | 498,418           | 2.50          | 469,332           | 2.00          | 469,332           | 469,332           | 2.00          |
| 2329         | Other Executive Administration Services    | 11,137.54            | 12,171.23            | 29,789            | -             | 27,000            | -             | 27,000            | 27,000            | -             |
| 2410         | Office of the Principal Services           | 5,090,276.23         | 5,363,094.39         | 5,350,208         | 43.45         | 5,715,457         | 42.53         | 5,715,457         | 5,715,457         | 42.53         |
| 2520         | Fiscal Services                            | 694,555.38           | 731,858.98           | 808,438           | 4.95          | 861,954           | 4.95          | 861,954           | 861,954           | 4.95          |
| 2528         | Risk Management Services                   | -                    | 162,336.11           | 335,959           | 2.00          | 367,919           | 2.00          | 367,919           | 367,919           | 2.00          |
| 2529         | Other Fiscal Services                      | 80,197.15            | 156,825.18           | 132,000           | -             | 149,000           | -             | 149,000           | 149,000           | -             |
| 2541         | Service Area Direction                     | 509,953.61           | 454,545.95           | 505,889           | 3.00          | 500,936           | 3.00          | 500,936           | 500,936           | 3.00          |
| 2542         | Care and Upkeep of Buildings Services      | 3,435,829.04         | 3,745,520.83         | 4,128,337         | 31.00         | 4,359,727         | 30.00         | 4,359,727         | 4,359,727         | 30.00         |
| 2543         | Care and Upkeep of Grounds Services        | 480,287.46           | 670,909.85           | 552,457           | 5.00          | 731,472           | 6.00          | 731,472           | 731,472           | 6.00          |
| 2544         | Maintenance                                | 768,966.13           | 1,720,873.04         | 803,201           | 3.00          | 1,241,665         | 3.00          | 1,241,665         | 1,241,665         | 3.00          |
| 2545         | Purchase/Repair of Maintenance Vehicle:    | 16,235.50            | 20,207.70            | 24,000            | -             | 29,000            | -             | 29,000            | 29,000            | -             |
| 2546         | Security Services                          | 2,694.00             | 2,859.00             | 5,388             | -             | 6,000             | -             | 6,000             | 6,000             | -             |
| 2550         | Student Transportation Services            | 37.26                | -                    | -                 | -             | -                 | -             | -                 | -                 | -             |
| 2552         | Vehicle Operation Services                 | 2,108,973.56         | 1,899,408.73         | 2,446,960         | 0.10          | 2,510,904         | 0.10          | 2,510,904         | 2,510,904         | 0.10          |
| 2554         | Student Transportation Repair & Mainten    | 5,067.81             | 4,107.21             | 8,300             | -             | 14,800            | -             | 14,800            | 14,800            | -             |
| 2558         | Special Education Transportation Services: | 917,746.00           | 935,629.07           | 855,924           | 0.50          | 954,302           | -             | 954,302           | 954,302           | -             |
| 2572         | Purchasing Services                        | 26,153.76            | 25,419.98            | 30,850            | -             | 30,850            | -             | 30,850            | 30,850            | -             |
| 2573         | Warehousing and Distributing Services      | 9,337.30             | 10,840.10            | 11,719            | 0.30          | 12,071            | 0.30          | 12,071            | 12,071            | 0.30          |
| 2630         | Information Services                       | 34,300.58            | 16,194.36            | 14,600            | -             | 14,600            | -             | 14,600            | 14,600            | -             |
| 2633         | Public Information Services                | 97,744.49            | 99,702.37            | 136,593           | 1.00          | 146,152           | 1.00          | 146,152           | 146,152           | 1.00          |
| 2640         | Staff Services                             | 584,291.15           | 451,173.68           | 502,167           | 3.00          | 589,321           | 3.00          | 589,321           | 589,321           | 3.00          |
| 2645         | Staff Health Services                      | 13,180.89            | 13,608.81            | 17,500            | -             | 17,500            | -             | 17,500            | 17,500            | -             |
| 2646         | Safety                                     | 1,096.70             | -                    | 6,000             | -             | 6,000             | -             | 6,000             | 6,000             | -             |
| 2649         | Other Staff Services                       | 28,203.34            | 29,614.44            | 30,298            | 0.21          | 31,207            | 0.21          | 31,207            | 31,207            | 0.21          |
| 2660         | Technology Services                        | 1,417,352.19         | 2,376,273.75         | 1,611,999         | 10.00         | 1,762,206         | 10.00         | 1,762,206         | 1,762,206         | 10.00         |
| 2669         | Other Technology Services                  | 66,501.00            | 69,170.53            | 111,875           | -             | 111,875           | -             | 111,875           | 111,875           | -             |
| 3300         | Community Services                         | 6,327.05             | 227.94               | 9,000             | -             | 8,000             | -             | 8,000             | 8,000             | -             |
| 5200         | Transfers of Funds                         | 1,401,300.00         | 561,600.00           | 1,106,900         | -             | 1,285,700         | -             | 1,285,700         | 1,285,700         | -             |
| 6110         | Operating Contingency                      | -                    | -                    | 250,000           | -             | 250,000           | -             | 250,000           | 250,000           | -             |
| 7000         | Unappropriated Ending Fund Balance         | -                    | -                    | 6,000,000         | -             | 6,000,000         | -             | 6,000,000         | 6,000,000         | -             |
| <b>TOTAL</b> |  | <b>68,011,664.23</b> | <b>68,560,794.36</b> | <b>80,067,107</b> | <b>591.25</b> | <b>83,959,963</b> | <b>592.99</b> | <b>83,959,963</b> | <b>83,959,963</b> | <b>592.99</b> |





## GENERAL FUND - Object Summary

| Object | Description                            | Actuals 1920  | Actuals 2021  | Adopted 2122 | Adopted  |               | Proposed |               | Adopted 2223 |        |
|--------|--|---------------|---------------|--------------|----------|---------------|----------|---------------|--------------|--------|
|        |  |               |               |              | 2122 FTE | Proposed 2223 | 2223     | Approved 2223 |              |        |
| 111    | Licensed Salaries                      | 20,598,022.37 | 21,310,874.42 | 24,049,802   | 339.49   | 24,450,290    | 331.71   | 24,450,290    | 24,450,290   | 331.71 |
| 112    | Classified Salaries                    | 6,785,478.91  | 6,596,981.54  | 7,545,909    | 217.86   | 8,621,789     | 228.38   | 8,621,789     | 8,621,789    | 228.38 |
| 113    | Administrator Salaries                 | 3,056,817.30  | 3,219,236.06  | 3,472,455    | 28.90    | 3,798,420     | 28.90    | 3,798,420     | 3,798,420    | 28.90  |
| 114    | Managerial Salaries                    | 263,096.55    | 287,984.25    | 347,910      | 5.00     | 305,724       | 4.00     | 305,724       | 305,724      | 4.00   |
| 121    | Substitutes - Licensed                 | 73.90         | 92.60         | -            | -        | -             | -        | -             | -            | -      |
| 122    | Substitutes - Classified               | 70.92         | -             | -            | -        | -             | -        | -             | -            | -      |
| 123    | Temporary - Licensed                   | 719,687.66    | 728,669.62    | -            | -        | -             | -        | -             | -            | -      |
| 124    | Temporary - Classified                 | 32,889.64     | 48,134.87     | 20,000       | -        | -             | -        | -             | -            | -      |
| 125    | In-District Subs (Licensed)            | 28,457.96     | 3,303.69      | 27,100       | -        | 22,000        | -        | 22,000        | 22,000       | -      |
| 130    | Ext Hrs - Licensed/Other               | 278,760.41    | 373,738.97    | 336,840      | -        | 344,377       | -        | 344,377       | 344,377      | -      |
| 131    | Ext Hrs - Classified                   | 93,333.89     | 63,780.32     | 99,579       | -        | 106,800       | -        | 106,800       | 106,800      | -      |
| 132    | Ext Hrs                                | -             | -             | 800          | -        | -             | -        | -             | -            | -      |
| 133    | Ext Hrs - Translations                 | 53,003.54     | 18,738.59     | 65,790       | -        | 45,190        | -        | 45,190        | 45,190       | -      |
| 134    | Ext Hrs - Sports/Act Supv              | 440,554.74    | 302,812.56    | 437,504      | -        | 462,506       | -        | 462,506       | 462,506      | -      |
| 135    | Ext Hrs - Student Workers              | 28.13         | -             | 350          | -        | -             | -        | -             | -            | -      |
| 142    | Cell Phone Stipend                     | 50,360.52     | 63,827.44     | 63,530       | -        | 53,452        | -        | 53,452        | 53,452       | -      |
| 160    | Ext Hrs - Custodians                   | 66,408.14     | 18,505.49     | 28,000       | -        | 80,600        | -        | 80,600        | 80,600       | -      |
| 161    | Ext Hrs - Facility Use (Out)           | 2,763.19      | 3,082.00      | -            | -        | 2,100         | -        | 2,100         | 2,100        | -      |
| 162    | Ext Hrs - Grounds/Maintenance          | 21,527.34     | 8,441.02      | 10,500       | -        | 13,600        | -        | 13,600        | 13,600       | -      |
| 163    | Ext Hrs - Sonitrol/Security            | 13,053.61     | 4,839.49      | 8,500        | -        | 12,600        | -        | 12,600        | 12,600       | -      |
| 164    | Ext Hrs - Facility Use (P&R)           | 1,994.71      | -             | -            | -        | -             | -        | -             | -            | -      |
| 210    | PERS                                   | (6,293.78)    | (17,914.88)   | -            | -        | -             | -        | -             | -            | -      |
| 211    | PERS - Employer Contribution           | 8,994,232.42  | 9,420,482.02  | 8,760,206    | -        | 9,210,094     | -        | 9,210,094     | 9,210,094    | -      |
| 212    | PERS Pick-Up - Employee Contribution   | 1,879,979.38  | 1,981,019.80  | 2,161,731    | -        | 2,324,320     | -        | 2,324,320     | 2,324,320    | -      |
| 220    | FICA (SS & Medicare)                   | 2,469,257.56  | 2,525,100.77  | 2,788,047    | -        | 2,890,475     | -        | 2,890,475     | 2,890,475    | -      |
| 231    | Worker's Compensation                  | 195,040.42    | 187,395.50    | 416,690      | -        | 200,477       | -        | 200,477       | 200,477      | -      |
| 232    | Unemployment Compensation              | 12,887.76     | 103,294.69    | 53,000       | -        | 70,000        | -        | 70,000        | 70,000       | -      |
| 241    | Deferred Compensation                  | 15,048.00     | -             | -            | -        | -             | -        | -             | -            | -      |
| 242    | OEBB Licensed Insurance                | 5,325,605.49  | 5,241,763.26  | 6,004,542    | -        | 5,891,744     | -        | 5,891,744     | 5,891,744    | -      |
| 243    | OEBB Admin Insurance                   | 727,409.93    | 757,247.12    | 873,082      | -        | 869,084       | -        | 869,084       | 869,084      | -      |
| 245    | Supt Mileage Stipend                   | 12,875.00     | 9,200.00      | 6,800        | -        | 10,094        | -        | 10,094        | 10,094       | -      |
| 248    | OEBB Standard AD&D                     | 3,205,022.21  | 2,910,897.25  | 3,384,457    | -        | 3,881,828     | -        | 3,881,828     | 3,881,828    | -      |
| 290    | Tuition Reimbursement - ESOL No Slot   | 12,002.00     | -             | -            | -        | -             | -        | -             | -            | -      |
| 291    | Tuition Reimbursement - Classified     | 1,417.00      | 4,870.00      | 2,500        | -        | 5,000         | -        | 5,000         | 5,000        | -      |
| 292    | Tuition Reimbursement - Admin          | 55,616.00     | 19,599.00     | -            | -        | 75,000        | -        | 75,000        | 75,000       | -      |
| 293    | Tuition Reimbursement - Licensed       | 86,145.00     | 121,684.00    | 120,000      | -        | 125,000       | -        | 125,000       | 125,000      | -      |
| 294    | Tuition Reimbursement - Supt           | 3,674.00      | -             | -            | -        | -             | -        | -             | -            | -      |
| 295    | Tuition Reimb - Lic \$600              | 19,567.04     | 9,163.89      | 25,000       | -        | 25,000        | -        | 25,000        | 25,000       | -      |
| 311    | Instruction Services                   | 7.79          | -             | -            | -        | -             | -        | -             | -            | -      |
| 312    | Instructional Programs Improvement Ser | 2,407.57      | 1,470.00      | -            | -        | 2,000         | -        | 2,000         | 2,000        | -      |
| 316    | Data Processing Services               | 53,554.44     | 61,503.09     | 70,000       | -        | 70,000        | -        | 70,000        | 70,000       | -      |
| 322    | Repair & Maintenance                   | 614,676.22    | 1,058,082.91  | 738,425      | -        | 1,085,900     | -        | 1,085,900     | 1,085,900    | -      |
| 324    | Rentals                                | 363,969.21    | 329,667.23    | 211,000      | -        | 235,350       | -        | 235,350       | 235,350      | -      |
| 325    | Electricity                            | 530,447.57    | 512,913.61    | 695,291      | -        | 734,090       | -        | 734,090       | 734,090      | -      |
| 326    | Fuel                                   | 125,951.72    | 151,598.33    | 222,500      | -        | 238,100       | -        | 238,100       | 238,100      | -      |
| 327    | Water and Sewage                       | 116,601.11    | 99,540.56     | 137,418      | -        | 101,200       | -        | 101,200       | 101,200      | -      |



# General Fund Expenditures

| Object       | Description                               | Actuals 1920         | Actuals 2021         | Adopted           |               | Proposed          |               | Adopted           |                   |               |
|--------------|---|----------------------|----------------------|-------------------|---------------|-------------------|---------------|-------------------|-------------------|---------------|
|              |   |                      |                      | 2022              | 2023          | 2023              | 2023          | 2023              | 2023              |               |
| 328          | Garbage                                   | 166,367.42           | 108,180.60           | 202,606           | -             | 217,500           | -             | 217,500           | 217,500           | -             |
| 329          | Other Property Services                   | -                    | 1,343.25             | -                 | -             | -                 | -             | -                 | -                 | -             |
| 331          | Reimbursable Student Transportation       | 2,925,164.71         | 2,755,445.32         | 3,134,900         | -             | 3,343,578         | -             | 3,343,578         | 3,343,578         | -             |
| 332          | Non-Reimbursable Student Transportation   | 53,258.08            | 20,670.05            | 99,200            | -             | 103,600           | -             | 103,600           | 103,600           | -             |
| 340          | Travel                                    | -                    | 357.72               | -                 | -             | 1,000             | -             | 1,000             | 1,000             | -             |
| 341          | Travel - Local in District                | (2,529.43)           | 7,479.49             | 4,660             | -             | 8,075             | -             | 8,075             | 8,075             | -             |
| 342          | Travel - Out of District                  | 133,755.62           | 16,820.24            | 207,971           | -             | 184,300           | -             | 184,300           | 184,300           | -             |
| 343          | Travel - Student Out of District          | 14,649.92            | 200.00               | 24,450            | -             | 25,858            | -             | 25,858            | 25,858            | -             |
| 350          | Communication                             | -                    | -                    | 200               | -             | 200               | -             | 200               | 200               | -             |
| 351          | Telephone                                 | 18,558.61            | 7,807.22             | 14,800            | -             | 16,900            | -             | 16,900            | 16,900            | -             |
| 353          | Postage                                   | 63,055.53            | 75,682.77            | 91,325            | -             | 66,900            | -             | 66,900            | 66,900            | -             |
| 354          | Advertising                               | 864.00               | 1,855.00             | 3,200             | -             | 3,200             | -             | 3,200             | 3,200             | -             |
| 355          | Printing & Binding                        | 47,565.31            | 15,096.12            | 62,100            | -             | 66,075            | -             | 66,075            | 66,075            | -             |
| 359          | Other Communication Services              | 41,477.90            | 62,473.25            | 81,500            | -             | 81,500            | -             | 81,500            | 81,500            | -             |
| 360          | Charter School Payments                   | 1,372,096.91         | 1,377,901.46         | 1,375,000         | -             | 1,385,000         | -             | 1,385,000         | 1,385,000         | -             |
| 371          | Tuition - OR Districts                    | 227,861.00           | 163,522.85           | 120,000           | -             | 219,500           | -             | 219,500           | 219,500           | -             |
| 374          | Other Tuition                             | -                    | -                    | 15,000            | -             | 15,000            | -             | 15,000            | 15,000            | -             |
| 380          | Non-Instructional Prof & Tech Services    | 7,538.37             | -                    | -                 | -             | -                 | -             | -                 | -                 | -             |
| 381          | Audit Services                            | 48,600.00            | 53,000.00            | 56,000            | -             | 56,000            | -             | 56,000            | 56,000            | -             |
| 382          | Legal Services                            | 52,737.12            | 120,594.04           | 103,500           | -             | 132,000           | -             | 132,000           | 132,000           | -             |
| 384          | Negotiation Services                      | 2,767.50             | 41,574.98            | 40,000            | -             | 40,000            | -             | 40,000            | 40,000            | -             |
| 388          | Election Services                         | 7,974.95             | -                    | -                 | -             | 8,000             | -             | 8,000             | 8,000             | -             |
| 390          | Other Purchased Services                  | 985,639.25           | 516,243.98           | 779,613           | -             | 767,738           | -             | 767,738           | 767,738           | -             |
| 410          | Consumable Supplies                       | 869,809.72           | 971,578.94           | 966,342           | -             | 1,143,316         | -             | 1,143,316         | 1,143,316         | -             |
| 411          | Gasoline                                  | 16,310.95            | 16,377.54            | 23,000            | -             | 29,000            | -             | 29,000            | 29,000            | -             |
| 412          | Tire Repair                               | 151.69               | 763.77               | 1,800             | -             | 1,800             | -             | 1,800             | 1,800             | -             |
| 413          | Parts & Service                           | -                    | -                    | 1,000             | -             | -                 | -             | -                 | -                 | -             |
| 420          | Textbooks                                 | 39,892.09            | 13,190.07            | 104,750           | -             | 83,050            | -             | 83,050            | 83,050            | -             |
| 430          | Library Books                             | 21,589.96            | 17,150.25            | 27,650            | -             | 28,830            | -             | 28,830            | 28,830            | -             |
| 440          | Periodicals                               | 8,479.44             | 8,949.61             | 13,900            | -             | 9,650             | -             | 9,650             | 9,650             | -             |
| 460          | Non-Consumable Supplies                   | 227,990.19           | 159,699.97           | 283,258           | -             | 212,400           | -             | 212,400           | 212,400           | -             |
| 470          | Computer Software                         | 1,209,999.12         | 418,083.93           | 624,206           | -             | 626,082           | -             | 626,082           | 626,082           | -             |
| 480          | Computer Hardware                         | 128,080.05           | 324,761.20           | 364,528           | -             | 328,400           | -             | 328,400           | 328,400           | -             |
| 520          | Buildings Acquisition                     | -                    | 1,340,647.23         | -                 | -             | -                 | -             | -                 | -                 | -             |
| 541          | Initial and Additional Equipment Purchase | 40,799.99            | 45,552.19            | 34,000            | -             | 32,000            | -             | 32,000            | 32,000            | -             |
| 542          | Replacement Equipment Purchase            | 12,611.65            | 136,164.99           | 14,000            | -             | -                 | -             | -                 | -                 | -             |
| 640          | Dues and Fees                             | 200,060.52           | 221,944.44           | 256,690           | -             | 268,809           | -             | 268,809           | 268,809           | -             |
| 651          | Liability Insurance                       | 125,886.00           | 153,041.50           | 150,000           | -             | 205,000           | -             | 205,000           | 205,000           | -             |
| 653          | Property Insurance Premiums               | 211,931.00           | 278,851.50           | 241,000           | -             | 347,000           | -             | 347,000           | 347,000           | -             |
| 655          | Judgments & Settlements                   | 5,543.00             | -                    | -                 | -             | -                 | -             | -                 | -                 | -             |
| 670          | Taxes and Licenses                        | 341.60               | 4,567.81             | 2,800             | -             | 2,800             | -             | 2,800             | 2,800             | -             |
| 710          | Fund Modifications                        | 1,401,300.00         | 561,600.00           | 1,106,900         | -             | 1,285,700         | -             | 1,285,700         | 1,285,700         | -             |
| 810          | Contingency                               | -                    | -                    | 250,000           | -             | 250,000           | -             | 250,000           | 250,000           | -             |
| 820          | Reserved for Next Year                    | -                    | -                    | 6,000,000         | -             | 6,000,000         | -             | 6,000,000         | 6,000,000         | -             |
| <b>TOTAL</b> |   | <b>68,011,664.23</b> | <b>68,560,794.36</b> | <b>80,067,107</b> | <b>591.25</b> | <b>83,959,963</b> | <b>592.99</b> | <b>83,959,963</b> | <b>83,959,963</b> | <b>592.99</b> |



### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific revenues from federal, state and local sources that are legally restricted for specified purposes.

As a general rule, revenue projections are based up what was received in the prior fiscal year or what the specific granting organization has indicated the District will receive. In many instances, a grant is budgeted for; however, the District may not know if it will be receiving funds for the grant until well into the year. It is also common to receive a grant in the middle of the year that was not accounted for during the budget process.

The budget expenditures related to most grants are for staffing, purchased services or supplies. A few of the larger grants are listed below:

#### **TITLE I-A**

Title I-A is intended to help ensure that all children have the opportunity to obtain a high quality education and reach proficiency on challenging state academic standards and assessments. Title I-A provides flexible funding that may be used to provide additional instructional staff, professional development, extended-time programs, and other strategies for raising student achievement in high poverty schools. The program focuses on promoting school wide reform in high-poverty schools and ensuring students' access to evidence-based instructional strategies and challenging academic content.

#### **TITLE II-A**

The purpose of Title II-A is to improve teacher and leader quality and focuses on preparing, training, and recruiting high-quality teachers and principals. The Title II-A program is designed, among other things to provide students from low-income families and minority students with greater access to effective educators. In general, Title II funds can be used to provide supplemental strategies and activities that strengthen the quality and effectiveness of teachers, principals, and other school leaders.

#### **IDEA PART B**

IDEA Part B revenue is from the federal government, passed through ODE. The projected revenue is based upon amounts received in the current year and historical trends. IDEA funds support Special Education.

#### **HIGH SCHOOL SUCCESS (MEASURE 98)**

High School Success is a fund initiated by ballot Measure 98 in November 2016. The spirit of the measure was to provide funding to establish or expand programs in three specific areas: dropout prevention, career and technical education and college level education opportunities.

#### **TITLE I-C**

The general purpose of the Migrant Education Program (MEP) is to ensure that migrant children fully benefit from the same free public education provided to other children. To achieve this purpose, the MEP helps State Educational Agencies and local operating agencies address the unique educational needs of migrant children to better enable migrant children to succeed academically.

#### **TITLE III**

The primary purpose of the English Language Acquisition page is to assist English Language Learners (ELLs) to develop English Language skills, succeed academically, and overcome barriers that impede their academic success.

### 21<sup>ST</sup> CENTURY COMMUNITY LEARNING CENTERS

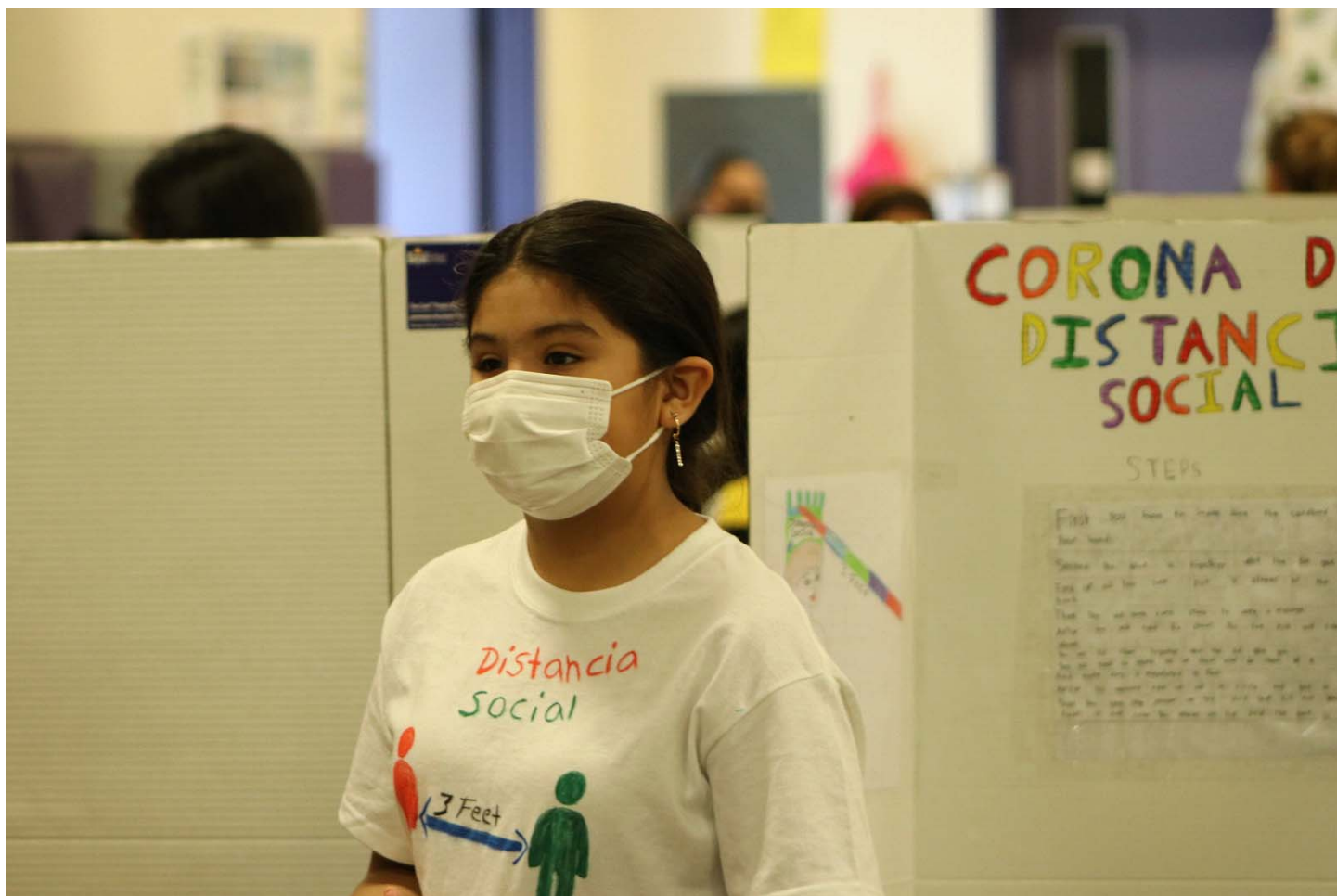
The 21st Century Community Learning Center (CCLC) grant is a competitive grant authorized under Title IV, Part B of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESSA) of 2015. The 22st CCLC grant is administered by the Oregon Department of Education (ODE) and provides funding for the establishment of community learning centers to provide before and after school, weekend, and/or summer school academic enrichment opportunities for students attending high priority and low-income schools to help them meet local and state academic standards in subjects such as reading and mathematics.

### STUDENT INVESTMENT ACCOUNT

The Student Success Act is a grant passed by the Oregon legislature during 2019. The Student Success Act is distributed into three accounts: the Early Learning Account, the Student Investment Account and the Statewide Education Initiatives Account. The goal of the act is to invest \$2 billion in Oregon education every two years and is funded through a corporate activities tax.

### CHILD NUTRITION PROGRAM

This Fund accounts for the meals that are served throughout the District. It is supported mainly by federal reimbursement for meals served. The expenses budgeted to this fund are mainly for staffing and the purchase of commodities.





### DEBT SERVICE FUND

The Debt Service Fund is designated for repayment of long- or short-term debt from the sale of bonds used to finance capital construction. The primary revenue source is property taxes that fall outside the limits set for operation. The tax levy for debt service is determined by dividing the bonded debt by the assessed value of the District. The voters passed a construction levy in May 2015.

The District collects tax revenues for the outstanding bond issue. The total outstanding debt of as of June 30, 2021, is \$64,525,000. This includes bonded debt and a full faith and credit obligation as shown below.

| Debt                            | Balance at        |           |                    | Balance at<br>June 30, 2022 | Due Within<br>One Year |
|---------------------------------|-------------------|-----------|--------------------|-----------------------------|------------------------|
|                                 | June 30, 2021     | Additions | Reductions         |                             |                        |
| 2015 GO Bond                    | 54,370,000        | -         | (2,010,000)        | 52,360,000                  | 1,455,000              |
| 2019 GO Bond                    | 1,570,000         | -         | (480,000)          | 1,090,000                   | 525,000                |
| Full Faith and<br>Credit - 2019 | 11,670,000        | -         | (595,000)          | 11,075,000                  | 595,000                |
| <b>Total</b>                    | <b>67,610,000</b> | <b>-</b>  | <b>(3,085,000)</b> | <b>64,525,000</b>           | <b>2,575,000</b>       |





## CAPITAL CONSTRUCTION FUNDS

Capital Construction Funds account for financial resources used to acquire or construct major capital facilities.

### FACILITIES ACQUISITION & CONSTRUCTION FUND

The proceeds in this fund are from the 2015 Bond Sale and are being used for current capital improvements. The Fund also houses the District’s Major Maintenance Fund which is supported by a yearly transfer from the General Fund.

### CONSTRUCTION EXCISE TAX FUND

In 2007, the Oregon State Legislature passed Senate Bill 1036 allowing School Districts to impose a construction excise tax. This tax is on improvements to certain real property that result in a new structure or additional square footage in an existing structure. Revenues in this fund can only be used for capital improvement purposes.

|                                 | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted 2223 |
|---------------------------------|--------------|--------------|--------------|--------------|
| Construction Excise Tax Revenue | 147,528      | 707,089      | 500,000      | 1,000,000    |

### ATHLETICS RESERVE

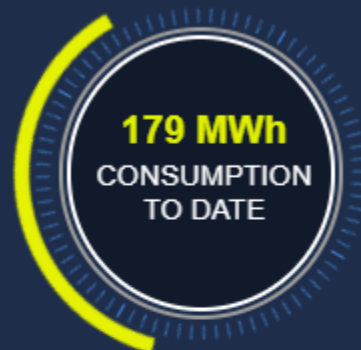
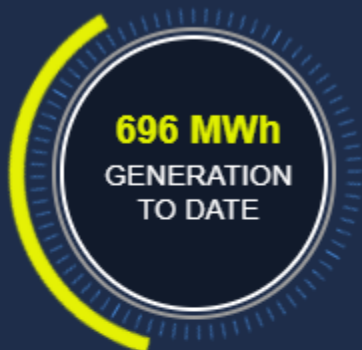
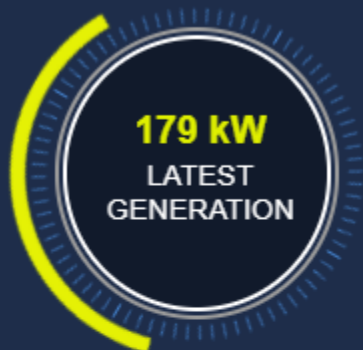
This fund was established to provide a means to save and plan for future athletic capital needs.

### HIGH SCHOOL SUCCESS PROJECT FUND

This fund is used to fund the construction of the High School CTE expansion project.



## CURRENT GENERATION



## ENVIRONMENTAL BENEFITS

### LIFETIME



**974,638.8 Lbs.**

CARBON OFFSET



**468.7 Trees**

TREES SAVED



**409.5 Barrels**

BARRELS OF OIL



**1111** – Elementary, K-5 or K-6. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

**1114** – Elementary IB

**1122** – Middle/Junior High Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

**1122** – Middle/Junior High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to Chapter 3 — Accounting Program Structure 41 provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate.

**1131** – High School Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

**1132** – High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

**1133** – IB & Advanced Placement

**1134** – Other High School Programs

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

**1210** – Programs for the Talented and Gifted. Special learning experiences for students identified as gifted or talented.

**1220** – Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

**1223** – Community Transition Centers.

**1224** - Life Skills with Nursing.

**1225** - Out of District Programs.

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



**1260** – Treatment and Habilitation. Services designed to address a child’s developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education.

**1271** – Remediation. Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also use for instructional expenses related to historically underserved students.

**1280** – Alternative Education. Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.

**1288** – Charter Schools. Expenditures related to an Oregon public charter school.

**1289** - Other Alternative Programs. Other alternative learning experiences that cannot be classified above.

**1291** – English Language Learner (ELL) – As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language.

**1299** – Other Programs.

**1400** – Summer School programs. Instructional activities carried on during the period between the end of the regular school terms and the beginning of the next regular school term.

**2210** – Attendance and Social Work Services. Activities which are designed to improve student attendance at school and which attempt to prevent or solve students’ problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

**2212** – Attendance Services. Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.

**2213** – Social Work Services. Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student’s school problem(s).

**2214** – Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

**2215** – Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.



**2222** – Counseling Services. Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

**2226** – Placement Services. Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

**2234** – Nurse Services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

**2235** – MAC Monies for Medicaid Administrative Claims contracted through Multnomah ESD

**2239** – Other Health Services. Other health services not classified above.

**2242** – Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

**2243** - Psychological Counseling Services. Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

**2250** – Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

**2260** – Other Student Treatment Services. Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

**2290** – Service Direction, Student Support Services. Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs.

**2220** – Improvement of Instruction Services. Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Use for internal training attended by instructional staff.

**2221** – Service Area Direction. Activities associated with directing and managing the improvement of instruction services.

**2223** – Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

**2229** – Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.





**2222** – Library/Media Center. Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center materials; and instruction of students in the use of media center materials and equipment.

**2223** – Multimedia Services. Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.

**2230** – Assessment and Testing. Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

**2240** – Instructional Staff Development. Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.

**2311** – Board of Education Services. Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

**2314** – Election Services provides appropriations for WSD share of ballot expenses.

**2315** – Legal Services includes consultations with the district's attorneys.

**2317** – Audit Services provides annual independent audit of the district's financial records.

**2320** – Executive Administration Services. Activities associated with the overall general administrative or executive responsibility for the entire district.

**2329** – Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding areas of responsibility.

**2410** – Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

**2520** – Fiscal Services. Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

**2529** – Other Fiscal Services. Fiscal services which cannot be classified under the preceding functions. Including unemployment.

**2541** – Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.



**2542** – Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating, lighting, and ventilating systems; and rental and lease of buildings.

**2543** – Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

**2544** – Maintenance. Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

**2545** – Purchase/Repair of Maint. Vehicles

**2546** – Security Services. Activities concerned with maintaining security and safety of school property.

**2552** – Vehicle Operation Services. Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.

**2554** – Student Transp Repair & Maint of Vehicles

**2558** –Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation.

**2559** – Other Student Transportation Services. Student transportation services which cannot be classified under the preceding functions.

**2572** – Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation.

**2573** – Warehousing and Distributing Services. The operation of the system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.

**2626** – Grant Writing. Activities concerned with seeking, writing and submitting grants for the district.

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

**2633** – Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

**2640** – Staff Services. Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.

**2644** – Para-Professional Testing.



**2645** –Health Services. Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.

**2649** – Other Staff Services. Staff services which cannot be classified under the preceding functions.

**2660** –Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

**2669** – Other Technology Services.

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

**3300** – Community Services. Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

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

**5200** – Transfers of Funds. These are transactions which withdraw money from one fund and place it in another without recourse.

**6110** – Operating Contingency. Budgeted amount to be transferred by school board resolution to the proper expenditure code.

**7000** – Unappropriated Ending Fund Balance.

## General Fund

|               |  | Resources            |                      |                   |                   |                   |                   |
|---------------|--|----------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| Account       | Description                                      | Actuals 1920         | Actuals 2021         | Adopted 2122      | Proposed 2223     | Approved 2223     | Adopted 2223      |
| 100.0000.1111 | Current Year's Taxes                             | 8,196,793.01         | 8,534,167.84         | 8,400,000         | 8,800,000         | 8,800,000         | 8,800,000         |
| 100.0000.1112 | Prior Year's Taxes                               | 150,316.93           | 158,560.90           | 150,000           | 150,000           | 150,000           | 150,000           |
| 100.0000.1312 | Tuition From Other Districts Within the State    | 94,806.04            | 37,000.00            | 50,000            | 35,000            | 35,000            | 35,000            |
| 100.0000.1324 | Tuition for Community Services                   | 29,412.00            | 4,483.00             | 2,500             | 2,500             | 2,500             | 2,500             |
| 100.0000.1510 | Interest on Investments                          | 590,480.96           | 157,034.13           | 125,000           | 75,000            | 75,000            | 75,000            |
| 100.0000.1910 | Rentals  | 20,457.50            | 10,451.00            | 20,000            | 20,000            | 20,000            | 20,000            |
| 100.0000.1920 | Contributions and Donations From Private Sources | -                    | 510.00               | -                 | -                 | -                 | -                 |
| 100.0000.1960 | Recovery of Prior Years' Expenditure             | 26,233.44            | 1,457.72             | -                 | -                 | -                 | -                 |
| 100.0000.1980 | Fees Charged to Grants                           | 286,694.80           | 466,356.34           | 475,000           | 475,000           | 475,000           | 475,000           |
| 100.0000.1990 | Miscellaneous                                    | 287,699.06           | 240,968.72           | 175,000           | 200,000           | 200,000           | 200,000           |
| 100.0000.2101 | County School Funds                              | 154,795.06           | 48,334.24            | 75,000            | 75,000            | 75,000            | 75,000            |
| 100.0000.2102 | Education Service District Apportionment         | -                    | 1,748,936.69         | 500,000           | 500,000           | 500,000           | 500,000           |
| 100.0000.2199 | Other Intermediate Sources                       | -                    | 33,800.06            | -                 | -                 | -                 | -                 |
| 100.0000.3101 | State School Fund - General Support              | 56,279,502.96        | 58,116,482.24        | 56,453,624        | 58,400,284        | 58,400,284        | 58,400,284        |
| 100.0000.3103 | Common School Fund                               | 571,860.59           | 567,843.23           | 566,908           | 621,184           | 621,184           | 621,184           |
| 100.0000.3199 | Other Unrestricted Grants-In-Aid                 | 5,420.80             | 1,926.40             | 2,500             | 2,500             | 2,500             | 2,500             |
| 100.0000.3299 | Other Restricted Grants-In-Aid                   | 28,111.00            | -                    | 25,000            | -                 | -                 | -                 |
| 100.0000.4500 | Restricted Rev From Fed Gov't Through State      | -                    | 2,312,302.68         | -                 | -                 | -                 | -                 |
| 100.0000.4510 | Federal Child Care Reimbursement from CLC        | 11,998.00            | -                    | 7,500             | -                 | -                 | -                 |
| 100.0000.4900 | Foster Student Transportation                    | 861.90               | -                    | 1,250             | 1,000             | 1,000             | 1,000             |
| 100.0000.5300 | Sale of or Compensation of Fixed Assets          | 9,425.00             | 16,241.00            | 4,500             | 5,000             | 5,000             | 5,000             |
| 100.0000.5400 | Resources - Beginning Fund Balance               | 13,715,940.07        | 12,449,144.89        | 13,033,325        | 14,597,495        | 14,597,495        | 14,597,495        |
| <b>TOTAL</b>  |  | <b>80,460,809.12</b> | <b>84,906,001.08</b> | <b>80,067,107</b> | <b>83,959,963</b> | <b>83,959,963</b> | <b>83,959,963</b> |





Requirements

| Account                          | Description                          | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
|----------------------------------|--------------------------------------|--------------|--------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
| 100.1111.0111                    | Licensed Salaries                    | 2,209,010.56 | 2,439,805.86 | 2,687,924    | 38.00            | 2,515,785     | 35.00             | 2,515,785     | 2,515,785    | 35.00            |
| 100.1111.0112                    | Classified Salaries                  | 213,084.60   | 210,544.92   | 186,673      | 9.00             | 383,252       | 16.50             | 383,252       | 383,252      | 16.50            |
| 100.1111.0123                    | Temporary - Licensed                 | 83,652.70    | 101,391.20   | -            | -                | -             | -                 | -             | -            | -                |
| 100.1111.0124                    | Temporary - Classified               | 1,019.80     | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.1111.0125                    | In-District Subs (Licensed)          | 769.98       | 21.94        | 1,900        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.1111.0130                    | Ext Hrs - Licensed/Other             | 24,021.05    | 1,097.58     | 39,217       | -                | 56,383        | -                 | 56,383        | 56,383       | -                |
| 100.1111.0131                    | Ext Hrs - Classified                 | 7,502.13     | 1,797.53     | 4,100        | -                | 4,500         | -                 | 4,500         | 4,500        | -                |
| 100.1111.0133                    | Ext Hrs - Translations               | 22,279.68    | 6,586.09     | 30,000       | -                | -             | -                 | -             | -            | -                |
| 100.1111.0211                    | PERS - Employer Contribution         | 732,613.98   | 804,436.49   | 721,982      | -                | 730,146       | -                 | 730,146       | 730,146      | -                |
| 100.1111.0212                    | PERS Pick-Up - Employee Contribution | 150,133.22   | 165,531.26   | 172,773      | -                | 184,016       | -                 | 184,016       | 184,016      | -                |
| 100.1111.0220                    | FICA (SS & Medicare)                 | 194,712.92   | 209,372.94   | 225,603      | -                | 224,889       | -                 | 224,889       | 224,889      | -                |
| 100.1111.0231                    | Worker's Compensation                | 11,419.71    | 11,759.66    | 28,178       | -                | 10,379        | -                 | 10,379        | 10,379       | -                |
| 100.1111.0242                    | OEBB Licensed Insurance              | 600,558.50   | 593,883.68   | 684,363      | -                | 624,659       | -                 | 624,659       | 624,659      | -                |
| 100.1111.0248                    | OEBB Classified Insurance            | 147,618.92   | 140,496.87   | 129,288      | -                | 290,664       | -                 | 290,664       | 290,664      | -                |
| 100.1111.0322                    | Repair & Maintenance                 | 16,058.72    | 882.67       | 18,800       | -                | 13,000        | -                 | 13,000        | 13,000       | -                |
| 100.1111.0324                    | Rentals                              | 15,973.24    | 13,027.68    | 25,500       | -                | 36,200        | -                 | 36,200        | 36,200       | -                |
| 100.1111.0342                    | Travel - Out of District             | -            | -            | 396          | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.1111.0353                    | Postage                              | 8,248.35     | 14,134.11    | 13,500       | -                | 12,500        | -                 | 12,500        | 12,500       | -                |
| 100.1111.0355                    | Printing & Binding                   | 437.50       | -            | 5,150        | -                | 4,450         | -                 | 4,450         | 4,450        | -                |
| 100.1111.0390                    | Other Purchased Services             | 7,957.66     | 3,107.92     | 3,400        | -                | 4,200         | -                 | 4,200         | 4,200        | -                |
| 100.1111.0410                    | Consumable Supplies                  | 100,763.81   | 91,981.02    | 116,013      | -                | 116,000       | -                 | 116,000       | 116,000      | -                |
| 100.1111.0420                    | Textbooks                            | 12,029.75    | 23.84        | 2,250        | -                | 200           | -                 | 200           | 200          | -                |
| 100.1111.0440                    | Periodicals                          | 2,639.65     | 606.45       | 2,700        | -                | -             | -                 | -             | -            | -                |
| 100.1111.0460                    | Non-Consumable Supplies              | 1,862.31     | 3,883.49     | 3,000        | -                | 2,600         | -                 | 2,600         | 2,600        | -                |
| 100.1111.0470                    | Computer Software                    | 7,280.67     | 10,445.60    | 8,000        | -                | 7,500         | -                 | 7,500         | 7,500        | -                |
| 100.1111.0480                    | Computer Hardware                    | 1,908.43     | 4,635.12     | 6,750        | -                | 3,500         | -                 | 3,500         | 3,500        | -                |
| 100.1111.0640                    | Dues and Fees                        | 150.00       | 46.00        | 150          | -                | 149           | -                 | 149           | 149          | -                |
| FUNCTION: Elementary, K-5        |                                      | 4,573,707.84 | 4,829,499.92 | 5,117,610    | 47.00            | 5,226,972     | 51.50             | 5,226,972     | 5,226,972    | 51.50            |
| 100.1114.0130                    | Ext Hrs - Licensed/Other             | 137.04       | -            | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.1114.0211                    | PERS - Employer Contribution         | 43.91        | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.1114.0212                    | PERS Pick-Up - Employee Contribution | 8.24         | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.1114.0220                    | FICA (SS & Medicare)                 | 10.12        | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.1114.0231                    | Worker's Compensation                | 0.60         | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.1114.0342                    | Travel - Out of District             | 10,419.05    | -            | 30,800       | -                | 30,800        | -                 | 30,800        | 30,800       | -                |
| 100.1114.0390                    | Other Purchased Services             | 436.77       | 250.00       | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.1114.0640                    | Dues and Fees                        | 8,770.00     | 8,520.00     | 9,500        | -                | 9,500         | -                 | 9,500         | 9,500        | -                |
| FUNCTION: IB Elementary          |                                      | 19,825.73    | 8,770.00     | 42,300       | -                | 42,300        | -                 | 42,300        | 42,300       | -                |
| 100.1121.0111                    | Licensed Salaries                    | 2,793,791.29 | 3,174,564.62 | 3,743,222    | 52.37            | 3,782,346     | 50.84             | 3,782,346     | 3,782,346    | 50.84            |
| 100.1121.0112                    | Classified Salaries                  | 79,644.96    | 64,658.20    | 84,340       | 3.47             | 151,405       | 6.00              | 151,405       | 151,405      | 6.00             |
| 100.1121.0123                    | Temporary - Licensed                 | 266,932.53   | 323,090.08   | -            | -                | -             | -                 | -             | -            | -                |
| 100.1121.0125                    | In-District Subs (Licensed)          | 19,197.09    | 390.24       | 17,500       | -                | 21,000        | -                 | 21,000        | 21,000       | -                |
| 100.1121.0130                    | Ext Hrs - Licensed/Other             | 20,198.85    | 12,697.48    | 32,714       | -                | 30,281        | -                 | 30,281        | 30,281       | -                |
| 100.1121.0131                    | Ext Hrs - Classified                 | 930.83       | 4,407.01     | 2,800        | -                | 2,800         | -                 | 2,800         | 2,800        | -                |
| 100.1121.0133                    | Ext Hrs - Translations               | 574.61       | 475.65       | 15,800       | -                | 15,500        | -                 | 15,500        | 15,500       | -                |
| 100.1121.0211                    | PERS - Employer Contribution         | 906,024.57   | 1,017,093.05 | 928,105      | -                | 972,901       | -                 | 972,901       | 972,901      | -                |
| 100.1121.0212                    | PERS Pick-Up - Employee Contribution | 188,762.15   | 211,773.18   | 222,934      | -                | 243,695       | -                 | 243,695       | 243,695      | -                |
| 100.1121.0220                    | FICA (SS & Medicare)                 | 241,920.44   | 271,198.34   | 296,081      | -                | 301,468       | -                 | 301,468       | 301,468      | -                |
| 100.1121.0231                    | Worker's Compensation                | 14,094.21    | 15,091.92    | 36,430       | -                | 13,735        | -                 | 13,735        | 13,735       | -                |
| 100.1121.0242                    | OEBB Licensed Insurance              | 766,619.82   | 821,441.38   | 970,254      | -                | 952,355       | -                 | 952,355       | 952,355      | -                |
| 100.1121.0248                    | OEBB Classified Insurance            | 53,624.73    | 45,237.49    | 43,116       | -                | 57,586        | -                 | 57,586        | 57,586       | -                |
| 100.1121.0322                    | Repair & Maintenance                 | 9,385.96     | -            | 17,500       | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.1121.0324                    | Rentals                              | 40,887.26    | 34,905.41    | 31,000       | -                | 36,000        | -                 | 36,000        | 36,000       | -                |
| 100.1121.0341                    | Travel - Local in District           | 57.56        | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.1121.0353                    | Postage                              | 8,670.79     | 4,652.59     | 9,000        | -                | 10,000        | -                 | 10,000        | 10,000       | -                |
| 100.1121.0355                    | Printing & Binding                   | 4,585.62     | 1,003.00     | 5,200        | -                | 5,200         | -                 | 5,200         | 5,200        | -                |
| 100.1121.0390                    | Other Purchased Services             | 38,561.59    | -            | 1,200        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.1121.0410                    | Consumable Supplies                  | 67,882.23    | 54,422.89    | 57,950       | -                | 65,100        | -                 | 65,100        | 65,100       | -                |
| 100.1121.0420                    | Textbooks                            | 55.00        | 1,320.00     | 1,850        | -                | 1,800         | -                 | 1,800         | 1,800        | -                |
| 100.1121.0440                    | Periodicals                          | 3,492.08     | 7,127.77     | 5,600        | -                | 6,050         | -                 | 6,050         | 6,050        | -                |
| 100.1121.0460                    | Non-Consumable Supplies              | 3,796.78     | 4,431.37     | 6,950        | -                | 6,650         | -                 | 6,650         | 6,650        | -                |
| 100.1121.0470                    | Computer Software                    | 355,804.06   | 6,245.01     | 6,700        | -                | 5,800         | -                 | 5,800         | 5,800        | -                |
| 100.1121.0480                    | Computer Hardware                    | 773.82       | 5,558.00     | 12,650       | -                | 9,500         | -                 | 9,500         | 9,500        | -                |
| 100.1121.0640                    | Dues and Fees                        | 65.00        | -            | 100          | -                | -             | -                 | -             | -            | -                |
| FUNCTION: Middle School Programs |                                      | 5,886,333.83 | 6,081,784.68 | 6,548,996    | 55.84            | 6,694,173     | 56.84             | 6,694,173     | 6,694,173    | 56.84            |

**Requirements**

| Account   | Description                               | Actuals 1920        | Actuals 2021        | Adopted 2122     | Adopted      |                  | Proposed     |                  | Adopted 2223     | Adopted FTE 2223 |
|---|---|---------------------|---------------------|------------------|--------------|------------------|--------------|------------------|------------------|------------------|
|   |   |                     |                     |                  | FTE 2122     | Proposed 2223    | FTE 2223     | Approved 2223    |                  |                  |
| 100.1122.0130                                   | Ext Hrs - Licensed/Other                  | -                   | -                   | 500              | -            | 500              | -            | 500              | 500              | -                |
| 100.1122.0131                                   | Ext Hrs - Classified                      | 5,815.12            | -                   | 5,700            | -            | 7,700            | -            | 7,700            | 7,700            | -                |
| 100.1122.0134                                   | Ext Hrs - Sports/Act Supv                 | 114,867.53          | -                   | 80,629           | -            | 79,425           | -            | 79,425           | 79,425           | -                |
| 100.1122.0211                                   | PERS - Employer Contribution              | 22,191.60           | -                   | 9,917            | -            | 13,502           | -            | 13,502           | 13,502           | -                |
| 100.1122.0212                                   | PERS Pick-Up - Employee Contribution      | 4,876.45            | -                   | 2,432            | -            | 3,688            | -            | 3,688            | 3,688            | -                |
| 100.1122.0220                                   | FICA (SS & Medicare)                      | 9,147.74            | -                   | 5,875            | -            | 6,038            | -            | 6,038            | 6,038            | -                |
| 100.1122.0231                                   | Worker's Compensation                     | 619.79              | -                   | 711              | -            | 257              | -            | 257              | 257              | -                |
| 100.1122.0248                                   | OEBB Classified Insurance                 | 42.74               | -                   | -                | -            | -                | -            | -                | -                | -                |
| 100.1122.0342                                   | Travel - Out of District                  | -                   | -                   | 800              | -            | 1,000            | -            | 1,000            | 1,000            | -                |
| 100.1122.0390                                   | Other Purchased Services                  | 6,977.25            | 259.96              | 9,500            | -            | 11,500           | -            | 11,500           | 11,500           | -                |
| 100.1122.0410                                   | Consumable Supplies                       | 9,993.11            | 6,080.00            | 13,000           | -            | 14,000           | -            | 14,000           | 14,000           | -                |
| 100.1122.0460                                   | Non-Consumable Supplies                   | 2,671.85            | 17,892.00           | 2,000            | -            | 5,500            | -            | 5,500            | 5,500            | -                |
| 100.1122.0470                                   | Computer Software                         | -                   | -                   | 200              | -            | 200              | -            | 200              | 200              | -                |
| 100.1122.0541                                   | Initial and Additional Equipment Purchase | 40,000.00           | -                   | -                | -            | 10,000           | -            | 10,000           | 10,000           | -                |
| 100.1122.0640                                   | Dues and Fees                             | 9,238.50            | 8,297.74            | -                | -            | 11,000           | -            | 11,000           | 11,000           | -                |
| <b>FUNCTION: Middle School Extra-Curricular</b> |   | <b>226,441.68</b>   | <b>32,529.70</b>    | <b>131,264</b>   | <b>-</b>     | <b>164,309</b>   | <b>-</b>     | <b>164,309</b>   | <b>164,309</b>   | <b>-</b>         |
| 100.1131.0111                                   | Licensed Salaries                         | 4,396,032.79        | 4,653,358.58        | 5,070,434        | 71.10        | 5,635,419        | 72.60        | 5,635,419        | 5,635,419        | 72.60            |
| 100.1131.0112                                   | Classified Salaries                       | 24,630.08           | 26,856.77           | 27,563           | 1.00         | 31,622           | 1.00         | 31,622           | 31,622           | 1.00             |
| 100.1131.0122                                   | Substitutes - Classified                  | 70.92               | -                   | -                | -            | -                | -            | -                | -                | -                |
| 100.1131.0123                                   | Temporary - Licensed                      | 55,368.52           | 64,949.28           | -                | -            | -                | -            | -                | -                | -                |
| 100.1131.0125                                   | In-District Subs (Licensed)               | 6,867.24            | 2,803.14            | 4,200            | -            | -                | -            | -                | -                | -                |
| 100.1131.0130                                   | Ext Hrs - Licensed/Other                  | 23,613.68           | 25,786.62           | 37,075           | -            | 44,300           | -            | 44,300           | 44,300           | -                |
| 100.1131.0131                                   | Ext Hrs - Classified                      | 2,931.20            | 2,891.91            | 7,975            | -            | 10,000           | -            | 10,000           | 10,000           | -                |
| 100.1131.0132                                   | Ext Hrs                                   | -                   | -                   | 800              | -            | -                | -            | -                | -                | -                |
| 100.1131.0133                                   | Ext Hrs - Translations                    | 881.79              | 15.65               | 5,400            | -            | 15,000           | -            | 15,000           | 15,000           | -                |
| 100.1131.0135                                   | Ext Hrs - Student Workers                 | 28.13               | -                   | 350              | -            | -                | -            | -                | -                | -                |
| 100.1131.0142                                   | Cell Phone Stipend                        | 180.00              | 180.00              | 180              | -            | 180              | -            | 180              | 180              | -                |
| 100.1131.0211                                   | PERS - Employer Contribution              | 1,274,352.76        | 1,347,601.97        | 1,243,338        | -            | 1,395,135        | -            | 1,395,135        | 1,395,135        | -                |
| 100.1131.0212                                   | PERS Pick-Up - Employee Contribution      | 268,539.81          | 285,731.05          | 303,705          | -            | 347,775          | -            | 347,775          | 347,775          | -                |
| 100.1131.0220                                   | FICA (SS & Medicare)                      | 343,887.69          | 363,971.26          | 398,623          | -            | 433,529          | -            | 433,529          | 433,529          | -                |
| 100.1131.0231                                   | Worker's Compensation                     | 19,866.25           | 20,093.46           | 49,733           | -            | 19,634           | -            | 19,634           | 19,634           | -                |
| 100.1131.0242                                   | OEBB Licensed Insurance                   | 1,064,585.31        | 1,062,639.50        | 1,192,268        | -            | 1,278,453        | -            | 1,278,453        | 1,278,453        | -                |
| 100.1131.0243                                   | OEBB Admin Insurance                      | 723.07              | -                   | -                | -            | -                | -            | -                | -                | -                |
| 100.1131.0248                                   | OEBB Classified Insurance                 | 16,408.43           | 17,157.36           | 25,308           | -            | 27,607           | -            | 27,607           | 27,607           | -                |
| 100.1131.0311                                   | Instruction Services                      | 7.79                | -                   | -                | -            | -                | -            | -                | -                | -                |
| 100.1131.0322                                   | Repair & Maintenance                      | 7,393.36            | 3,048.10            | 13,750           | -            | 500              | -            | 500              | 500              | -                |
| 100.1131.0324                                   | Rentals                                   | 193,763.92          | 184,212.28          | 7,000            | -            | 15,000           | -            | 15,000           | 15,000           | -                |
| 100.1131.0342                                   | Travel - Out of District                  | (68.03)             | -                   | 4,500            | -            | -                | -            | -                | -                | -                |
| 100.1131.0343                                   | Travel - Student Out of District          | 1,456.24            | -                   | 4,900            | -            | 500              | -            | 500              | 500              | -                |
| 100.1131.0353                                   | Postage                                   | 19,803.58           | 18,161.94           | 14,125           | -            | -                | -            | -                | -                | -                |
| 100.1131.0355                                   | Printing & Binding                        | 4,502.81            | 2,102.98            | 5,900            | -            | -                | -            | -                | -                | -                |
| 100.1131.0371                                   | Tuition - OR Districts                    | 3,341.00            | 1,735.00            | -                | -            | -                | -            | -                | -                | -                |
| 100.1131.0390                                   | Other Purchased Services                  | 146,393.36          | 185.62              | 13,000           | -            | 102,400          | -            | 102,400          | 102,400          | -                |
| 100.1131.0410                                   | Consumable Supplies                       | 92,147.24           | 66,504.93           | 100,050          | -            | 193,800          | -            | 193,800          | 193,800          | -                |
| 100.1131.0420                                   | Textbooks                                 | 2,719.62            | 895.14              | 6,200            | -            | 6,500            | -            | 6,500            | 6,500            | -                |
| 100.1131.0440                                   | Periodicals                               | 543.57              | 445.59              | 200              | -            | -                | -            | -                | -                | -                |
| 100.1131.0460                                   | Non-Consumable Supplies                   | 20,092.52           | 9,191.70            | 49,875           | -            | 1,800            | -            | 1,800            | 1,800            | -                |
| 100.1131.0470                                   | Computer Software                         | 385,405.26          | 42,302.39           | 34,800           | -            | 1,000            | -            | 1,000            | 1,000            | -                |
| 100.1131.0480                                   | Computer Hardware                         | 21,981.92           | 1,848.00            | 18,500           | -            | 8,000            | -            | 8,000            | 8,000            | -                |
| 100.1131.0541                                   | Initial and Additional Equipment Purchase | -                   | -                   | 500              | -            | -                | -            | -                | -                | -                |
| 100.1131.0640                                   | Dues and Fees                             | 1,499.29            | 8,941.87            | 9,250            | -            | 1,000            | -            | 1,000            | 1,000            | -                |
| <b>FUNCTION: High School Programs</b>           |   | <b>8,399,951.12</b> | <b>8,213,612.09</b> | <b>8,649,502</b> | <b>72.10</b> | <b>9,569,154</b> | <b>73.60</b> | <b>9,569,154</b> | <b>9,569,154</b> | <b>73.60</b>     |

**Requirements**

| Account  | Description                             | Actuals 1920      | Actuals 2021      | Adopted 2122   | Adopted FTE 2122 | Proposed 2223  | Proposed FTE 2223 | Approved 2223  | Adopted 2223   | Adopted FTE 2223 |
|--|---|-------------------|-------------------|----------------|------------------|----------------|-------------------|----------------|----------------|------------------|
| 100.1132.0112                                  | Classified Salaries                     | 38,063.22         | (493.92)          | 39,550         | 1.00             | 41,935         | 1.00              | 41,935         | 41,935         | 1.00             |
| 100.1132.0130                                  | Ext Hrs - Licensed/Other                | 91.02             | 1,679.55          | -              | -                | -              | -                 | -              | -              | -                |
| 100.1132.0131                                  | Ext Hrs - Classified                    | 3,601.43          | 2,284.94          | 7,500          | -                | -              | -                 | -              | -              | -                |
| 100.1132.0133                                  | Ext Hrs - Translations                  | -                 | -                 | 200            | -                | -              | -                 | -              | -              | -                |
| 100.1132.0134                                  | Ext Hrs - Sports/Act Supv               | 325,687.21        | 302,812.56        | 356,875        | -                | 383,081        | -                 | 383,081        | 383,081        | -                |
| 100.1132.0142                                  | Cell Phone Stipend                      | 349.90            | 180.00            | 180            | -                | 803            | -                 | 803            | 803            | -                |
| 100.1132.0211                                  | PERS - Employer Contribution            | 82,667.11         | 60,619.80         | 69,874         | -                | 91,870         | -                 | 91,870         | 91,870         | -                |
| 100.1132.0212                                  | PERS Pick-Up - Employee Contribution    | 16,569.95         | 12,026.64         | 16,264         | -                | 17,853         | -                 | 17,853         | 17,853         | -                |
| 100.1132.0220                                  | FICA (SS & Medicare)                    | 28,023.94         | 23,357.66         | 30,855         | -                | 35,477         | -                 | 35,477         | 35,477         | -                |
| 100.1132.0231                                  | Worker's Compensation                   | 1,987.32          | 1,593.38          | 4,093          | -                | 1,546          | -                 | 1,546          | 1,546          | -                |
| 100.1132.0242                                  | OEBB Licensed Insurance                 | 2,097.47          | 1,624.20          | 2,179          | -                | 188            | -                 | 188            | 188            | -                |
| 100.1132.0243                                  | OEBB Admin Insurance                    | 10.77             | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.1132.0248                                  | OEBB Classified Insurance               | 18,039.24         | -                 | 11,220         | -                | 17,616         | -                 | 17,616         | 17,616         | -                |
| 100.1132.0322                                  | Repair & Maintenance                    | 12,327.30         | 3,191.01          | 5,600          | -                | -              | -                 | -              | -              | -                |
| 100.1132.0324                                  | Rentals                                 | 15,796.07         | 12,399.19         | 46,400         | -                | 20,000         | -                 | 20,000         | 20,000         | -                |
| 100.1132.0341                                  | Travel - Local in District              | -                 | -                 | 250            | -                | -              | -                 | -              | -              | -                |
| 100.1132.0342                                  | Travel - Out of District                | 3,253.92          | -                 | 5,000          | -                | -              | -                 | -              | -              | -                |
| 100.1132.0343                                  | Travel - Student Out of District        | 7,399.68          | -                 | 6,500          | -                | 20,000         | -                 | 20,000         | 20,000         | -                |
| 100.1132.0353                                  | Postage                                 | 500.00            | 1,500.00          | 2,500          | -                | -              | -                 | -              | -              | -                |
| 100.1132.0355                                  | Printing & Binding                      | 2,020.17          | 1,161.82          | 5,000          | -                | -              | -                 | -              | -              | -                |
| 100.1132.0390                                  | Other Purchased Services                | 45,941.77         | 26,141.36         | 44,500         | -                | 60,000         | -                 | 60,000         | 60,000         | -                |
| 100.1132.0410                                  | Consumable Supplies                     | 58,683.40         | 22,809.56         | 55,000         | -                | 80,000         | -                 | 80,000         | 80,000         | -                |
| 100.1132.0460                                  | Non-Consumable Supplies                 | 38,128.60         | 3,887.94          | 29,500         | -                | 40,000         | -                 | 40,000         | 40,000         | -                |
| 100.1132.0470                                  | Computer Software                       | 13,676.07         | 1,579.50          | 5,000          | -                | 20,000         | -                 | 20,000         | 20,000         | -                |
| 100.1132.0480                                  | Computer Hardware                       | 393.43            | -                 | 1,500          | -                | -              | -                 | -              | -              | -                |
| 100.1132.0520                                  | Buildings Acquisition                   | -                 | 33,867.50         | -              | -                | -              | -                 | -              | -              | -                |
| 100.1132.0640                                  | Dues and Fees                           | 12,465.00         | 7,626.10          | 21,500         | -                | 20,000         | -                 | 20,000         | 20,000         | -                |
| <b>FUNCTION: High School Extra-Curricular</b>  |   | <b>727,773.99</b> | <b>519,848.79</b> | <b>767,040</b> | <b>1.00</b>      | <b>850,369</b> | <b>1.00</b>       | <b>850,369</b> | <b>850,369</b> | <b>1.00</b>      |
| 100.1133.0111                                  | Licensed Salaries                       | 53,195.00         | 56,755.16         | 58,914         | 0.70             | 60,684         | 0.70              | 60,684         | 60,684         | 0.70             |
| 100.1133.0130                                  | Ext Hrs - Licensed/Other                | 4,146.64          | 1,172.45          | 5,500          | -                | 10,000         | -                 | 10,000         | 10,000         | -                |
| 100.1133.0131                                  | Ext Hrs - Classified                    | 327.02            | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.1133.0211                                  | PERS - Employer Contribution            | 18,318.13         | 18,544.05         | 15,807         | -                | 16,281         | -                 | 16,281         | 16,281         | -                |
| 100.1133.0212                                  | PERS Pick-Up - Employee Contribution    | 3,460.14          | 3,475.62          | 3,535          | -                | 3,641          | -                 | 3,641          | 3,641          | -                |
| 100.1133.0220                                  | FICA (SS & Medicare)                    | 4,409.45          | 4,431.45          | 4,666          | -                | 4,642          | -                 | 4,642          | 4,642          | -                |
| 100.1133.0231                                  | Worker's Compensation                   | 252.13            | 241.98            | 565            | -                | 209            | -                 | 209            | 209            | -                |
| 100.1133.0242                                  | OEBB Licensed Insurance                 | 12,857.27         | 13,113.96         | 12,384         | -                | -              | -                 | -              | -              | -                |
| 100.1133.0243                                  | OEBB Admin Insurance                    | -                 | -                 | -              | -                | 12,401         | -                 | 12,401         | 12,401         | -                |
| 100.1133.0324                                  | Rentals                                 | -                 | -                 | 1,000          | -                | -              | -                 | -              | -              | -                |
| 100.1133.0342                                  | Travel - Out of District                | 419.00            | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.1133.0343                                  | Travel - Student Out of District        | 2,586.00          | -                 | 7,500          | -                | -              | -                 | -              | -              | -                |
| 100.1133.0353                                  | Postage                                 | -                 | -                 | 1,000          | -                | -              | -                 | -              | -              | -                |
| 100.1133.0390                                  | Other Purchased Services                | 4,837.24          | 5,394.10          | 5,500          | -                | 10,000         | -                 | 10,000         | 10,000         | -                |
| 100.1133.0410                                  | Consumable Supplies                     | 4,175.74          | 422.35            | 9,000          | -                | -              | -                 | -              | -              | -                |
| 100.1133.0420                                  | Textbooks                               | 18,365.55         | 4,031.31          | 9,500          | -                | 20,000         | -                 | 20,000         | 20,000         | -                |
| 100.1133.0460                                  | Non-Consumable Supplies                 | 117.00            | 16.31             | 2,300          | -                | -              | -                 | -              | -              | -                |
| 100.1133.0480                                  | Computer Hardware                       | -                 | -                 | 4,000          | -                | -              | -                 | -              | -              | -                |
| 100.1133.0640                                  | Dues and Fees                           | 64,502.98         | 33,382.99         | 91,550         | -                | 60,000         | -                 | 60,000         | 60,000         | -                |
| <b>FUNCTION: IB &amp; Adv Placement</b>        |   | <b>191,969.29</b> | <b>140,981.73</b> | <b>232,721</b> | <b>0.70</b>      | <b>197,858</b> | <b>0.70</b>       | <b>197,858</b> | <b>197,858</b> | <b>0.70</b>      |
| 100.1134.0130                                  | Ext Hrs - Licensed/Other                | -                 | -                 | 500            | -                | -              | -                 | -              | -              | -                |
| 100.1134.0390                                  | Other Purchased Services                | 1,689.90          | -                 | 3,000          | -                | -              | -                 | -              | -              | -                |
| 100.1134.0410                                  | Consumable Supplies                     | 3,048.53          | -                 | 2,000          | -                | -              | -                 | -              | -              | -                |
| <b>FUNCTION: Academic/Athletic Intramurals</b> |   | <b>4,738.43</b>   | <b>-</b>          | <b>5,500</b>   | <b>-</b>         | <b>-</b>       | <b>-</b>          | <b>-</b>       | <b>-</b>       | <b>-</b>         |
| 100.1140.0112                                  | Classified Salaries                     | 144,104.21        | 37,304.29         | 40,628         | 1.00             | 105,633        | 2.50              | 105,633        | 105,633        | 2.50             |
| 100.1140.0130                                  | Ext Hrs - Licensed/Other                | -                 | -                 | -              | -                | 300            | -                 | 300            | 300            | -                |
| 100.1140.0131                                  | Ext Hrs - Classified                    | 417.19            | 180.27            | 330            | -                | 1,000          | -                 | 1,000          | 1,000          | -                |
| 100.1140.0211                                  | PERS - Employer Contribution            | 39,836.82         | 9,965.39          | 9,637          | -                | 17,958         | -                 | 17,958         | 17,958         | -                |
| 100.1140.0212                                  | PERS Pick-Up - Employee Contribution    | 8,683.37          | 2,249.10          | 2,438          | -                | 7,290          | -                 | 7,290          | 7,290          | -                |
| 100.1140.0220                                  | FICA (SS & Medicare)                    | 11,043.73         | 2,867.51          | 3,218          | -                | 9,295          | -                 | 9,295          | 9,295          | -                |
| 100.1140.0231                                  | Worker's Compensation                   | 682.67            | 166.48            | 427            | -                | 454            | -                 | 454            | 454            | -                |
| 100.1140.0242                                  | OEBB Licensed Insurance                 | -                 | -                 | -              | -                | 687            | -                 | 687            | 687            | -                |
| 100.1140.0243                                  | OEBB Admin Insurance                    | -                 | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.1140.0248                                  | OEBB Classified Insurance               | 79,250.93         | 10,694.16         | 17,808         | -                | 46,040         | -                 | 46,040         | 46,040         | -                |
| 100.1140.0322                                  | Repair & Maintenance                    | -                 | -                 | 500            | -                | 500            | -                 | 500            | 500            | -                |
| 100.1140.0332                                  | Non-Reimbursable Student Transportation | -                 | -                 | 1,100          | -                | 1,000          | -                 | 1,000          | 1,000          | -                |
| 100.1140.0342                                  | Travel - Out of District                | 1,357.26          | -                 | 2,700          | -                | 1,000          | -                 | 1,000          | 1,000          | -                |
| 100.1140.0410                                  | Consumable Supplies                     | 2,923.68          | 2,219.38          | 5,000          | -                | 4,000          | -                 | 4,000          | 4,000          | -                |
| 100.1140.0430                                  | Library Books                           | 288.00            | -                 | 750            | -                | 1,830          | -                 | 1,830          | 1,830          | -                |
| 100.1140.0460                                  | Non-Consumable Supplies                 | 1,855.23          | 3,514.05          | 5,000          | -                | 4,000          | -                 | 4,000          | 4,000          | -                |
| 100.1140.0470                                  | Computer Software                       | 239.20            | -                 | 500            | -                | 500            | -                 | 500            | 500            | -                |
| 100.1140.0640                                  | Dues and Fees                           | -                 | 2,790.00          | 250            | -                | 1,000          | -                 | 1,000          | 1,000          | -                |
| <b>FUNCTION: Pre-Kindergarten</b>              |   | <b>290,682.29</b> | <b>71,950.63</b>  | <b>90,286</b>  | <b>1.00</b>      | <b>202,486</b> | <b>2.50</b>       | <b>202,486</b> | <b>202,486</b> | <b>2.50</b>      |

**Requirements**

| Account   | Description                          | Requirements        |                     |                  | Proposed     |                  | Adopted      |                  |                  |              |
|---|--------------------------------------|---------------------|---------------------|------------------|--------------|------------------|--------------|------------------|------------------|--------------|
|   |                                      | Actuals 1920        | Actuals 2021        | Adopted 2122     | FTE 2122     | Proposed 2223    | FTE 2223     | Approved 2223    | Adopted 2223     | FTE 2223     |
| 100.1210.0111   | Licensed Salaries                    | 215,271.03          | 266,051.57          | 278,888          | 3.30         | 198,273          | 2.30         | 198,273          | 198,273          | 2.30         |
| 100.1210.0124   | Temporary - Classified               | 6,821.39            | -                   | -                | -            | -                | -            | -                | -                | -            |
| 100.1210.0131   | Ext Hrs - Classified                 | -                   | -                   | 100              | -            | -                | -            | -                | -                | -            |
| 100.1210.0211   | PERS - Employer Contribution         | 66,306.70           | 80,732.03           | 71,989           | -            | 49,137           | -            | 49,137           | 49,137           | -            |
| 100.1210.0212   | PERS Pick-Up - Employee Contribution | 12,916.35           | 15,984.17           | 16,710           | -            | 13,505           | -            | 13,505           | 13,505           | -            |
| 100.1210.0220   | FICA (SS & Medicare)                 | 16,729.90           | 20,203.65           | 21,893           | -            | 15,168           | -            | 15,168           | 15,168           | -            |
| 100.1210.0231   | Worker's Compensation                | 977.79              | 1,116.12            | 2,662            | -            | 683              | -            | 683              | 683              | -            |
| 100.1210.0242   | OEBB Licensed Insurance              | 54,017.84           | 65,993.01           | 49,578           | -            | 40,747           | -            | 40,747           | 40,747           | -            |
| 100.1210.0248   | OEBB Classified Insurance            | 4,450.59            | -                   | -                | -            | -                | -            | -                | -                | -            |
| 100.1210.0341   | Travel - Local in District           | 87.50               | -                   | -                | -            | -                | -            | -                | -                | -            |
| 100.1210.0343   | Travel - Student Out of District     | -                   | 200.00              | 750              | -            | 2,000            | -            | 2,000            | 2,000            | -            |
| 100.1210.0353   | Postage                              | -                   | -                   | 500              | -            | -                | -            | -                | -                | -            |
| 100.1210.0390   | Other Purchased Services             | -                   | -                   | 200              | -            | -                | -            | -                | -                | -            |
| 100.1210.0410   | Consumable Supplies                  | 2,153.83            | 3,169.80            | 2,000            | -            | 2,850            | -            | 2,850            | 2,850            | -            |
| 100.1210.0460   | Non-Consumable Supplies              | 41.94               | 309.44              | 100              | -            | 800              | -            | 800              | 800              | -            |
| 100.1210.0640   | Dues and Fees                        | 35.00               | 175.00              | 350              | -            | 350              | -            | 350              | 350              | -            |
| <b>FUNCTION: Talented &amp; Gifted</b>                    |                                      | <b>379,809.86</b>   | <b>453,934.79</b>   | <b>445,720</b>   | <b>3.30</b>  | <b>323,513</b>   | <b>2.30</b>  | <b>323,513</b>   | <b>323,513</b>   | <b>2.30</b>  |
| 100.1220.0111   | Licensed Salaries                    | 241,012.92          | 229,947.68          | 241,849          | 3.00         | 259,119          | 4.00         | 259,119          | 259,119          | 4.00         |
| 100.1220.0112   | Classified Salaries                  | 315,425.87          | 286,230.20          | 317,106          | 11.00        | 503,601          | 15.00        | 503,601          | 503,601          | 15.00        |
| 100.1220.0130   | Ext Hrs - Licensed/Other             | 2,187.66            | 35.80               | 5,000            | -            | 5,000            | -            | 5,000            | 5,000            | -            |
| 100.1220.0131   | Ext Hrs - Classified                 | 1,370.08            | -                   | 5,000            | -            | 5,000            | -            | 5,000            | 5,000            | -            |
| 100.1220.0133   | Ext Hrs - Translations               | 679.75              | -                   | 500              | -            | 1,000            | -            | 1,000            | 1,000            | -            |
| 100.1220.0142   | Cell Phone Stipend                   | 1,000.00            | 2,400.00            | 2,400            | -            | -                | -            | -                | -                | -            |
| 100.1220.0211   | PERS - Employer Contribution         | 148,674.74          | 147,104.51          | 130,931          | -            | 185,340          | -            | 185,340          | 185,340          | -            |
| 100.1220.0212   | PERS Pick-Up - Employee Contribution | 31,573.18           | 31,105.35           | 31,731           | -            | 46,348           | -            | 46,348           | 46,348           | -            |
| 100.1220.0220   | FICA (SS & Medicare)                 | 42,530.92           | 39,417.61           | 41,613           | -            | 58,348           | -            | 58,348           | 58,348           | -            |
| 100.1220.0231   | Worker's Compensation                | 2,582.98            | 2,269.82            | 5,300            | -            | 2,788            | -            | 2,788            | 2,788            | -            |
| 100.1220.0242   | OEBB Licensed Insurance              | 47,483.53           | 37,409.73           | 60,671           | -            | 70,464           | -            | 70,464           | 70,464           | -            |
| 100.1220.0248   | OEBB Classified Insurance            | 196,473.87          | 168,519.61          | 178,081          | -            | 264,240          | -            | 264,240          | 264,240          | -            |
| 100.1220.0342   | Travel - Out of District             | 366.00              | -                   | 600              | -            | 600              | -            | 600              | 600              | -            |
| 100.1220.0410   | Consumable Supplies                  | 1,338.01            | 686.20              | 2,000            | -            | 2,000            | -            | 2,000            | 2,000            | -            |
| 100.1220.0470   | Computer Software                    | 7,357.80            | 4,375.00            | 4,200            | -            | 5,000            | -            | 5,000            | 5,000            | -            |
| 100.1220.0480   | Computer Hardware                    | -                   | -                   | 1,400            | -            | 400              | -            | 400              | 400              | -            |
| <b>FUNCTION: Restr Program Students with Disabilities</b> |                                      | <b>1,040,057.31</b> | <b>949,501.51</b>   | <b>1,028,382</b> | <b>14.00</b> | <b>1,409,248</b> | <b>19.00</b> | <b>1,409,248</b> | <b>1,409,248</b> | <b>19.00</b> |
| 100.1223.0111   | Licensed Salaries                    | 79,214.20           | 84,185.84           | 87,160           | 1.00         | 85,651           | 1.00         | 85,651           | 85,651           | 1.00         |
| 100.1223.0112   | Classified Salaries                  | 107,923.83          | 117,887.82          | 123,256          | 5.00         | 143,707          | 4.00         | 143,707          | 143,707          | 4.00         |
| 100.1223.0130   | Ext Hrs - Licensed/Other             | -                   | -                   | 1,100            | -            | 1,100            | -            | 1,100            | 1,100            | -            |
| 100.1223.0131   | Ext Hrs - Classified                 | 281.93              | -                   | 1,100            | -            | 1,100            | -            | 1,100            | 1,100            | -            |
| 100.1223.0133   | Ext Hrs - Translations               | 23.61               | -                   | -                | -            | -                | -            | -                | -                | -            |
| 100.1223.0142   | Cell Phone Stipend                   | 735.00              | 705.00              | 705              | -            | -                | -            | -                | -                | -            |
| 100.1223.0211   | PERS - Employer Contribution         | 51,535.35           | 55,457.19           | 51,013           | -            | 54,184           | -            | 54,184           | 54,184           | -            |
| 100.1223.0212   | PERS Pick-Up - Employee Contribution | 11,297.90           | 12,166.78           | 12,667           | -            | 13,908           | -            | 13,908           | 13,908           | -            |
| 100.1223.0220   | FICA (SS & Medicare)                 | 14,057.96           | 15,105.99           | 16,296           | -            | 17,546           | -            | 17,546           | 17,546           | -            |
| 100.1223.0231   | Worker's Compensation                | 857.79              | 882.86              | 2,094            | -            | 826              | -            | 826              | 826              | -            |
| 100.1223.0242   | OEBB Licensed Insurance              | 22,703.28           | 22,093.61           | 17,660           | -            | 17,616           | -            | 17,616           | 17,616           | -            |
| 100.1223.0248   | OEBB Classified Insurance            | 50,874.36           | 57,482.94           | 53,616           | -            | 70,464           | -            | 70,464           | 70,464           | -            |
| 100.1223.0342   | Travel - Out of District             | 366.93              | -                   | 600              | -            | 600              | -            | 600              | 600              | -            |
| 100.1223.0355   | Printing & Binding                   | -                   | -                   | 200              | -            | 200              | -            | 200              | 200              | -            |
| 100.1223.0410   | Consumable Supplies                  | 498.98              | 3,306.11            | 5,000            | -            | 5,000            | -            | 5,000            | 5,000            | -            |
| 100.1223.0460   | Non-Consumable Supplies              | -                   | -                   | 300              | -            | 300              | -            | 300              | 300              | -            |
| 100.1223.0470   | Computer Software                    | -                   | 907.00              | 1,700            | -            | 1,700            | -            | 1,700            | 1,700            | -            |
| <b>FUNCTION: Bridges Program</b>                          |                                      | <b>340,371.12</b>   | <b>370,181.14</b>   | <b>374,467</b>   | <b>6.00</b>  | <b>413,901</b>   | <b>5.00</b>  | <b>413,901</b>   | <b>413,901</b>   | <b>5.00</b>  |
| 100.1224.0111   | Licensed Salaries                    | 258,837.92          | 259,228.94          | 283,868          | 4.00         | 151,720          | 2.00         | 151,720          | 151,720          | 2.00         |
| 100.1224.0112   | Classified Salaries                  | 274,340.27          | 278,389.34          | 329,989          | 12.00        | 418,229          | 13.00        | 418,229          | 418,229          | 13.00        |
| 100.1224.0130   | Ext Hrs - Licensed/Other             | 507.32              | 9,510.42            | 1,461            | -            | 1,500            | -            | 1,500            | 1,500            | -            |
| 100.1224.0131   | Ext Hrs - Classified                 | 1,839.16            | -                   | 3,000            | -            | 3,000            | -            | 3,000            | 3,000            | -            |
| 100.1224.0133   | Ext Hrs - Translations               | 2,399.71            | 365.94              | 500              | -            | 500              | -            | 500              | 500              | -            |
| 100.1224.0142   | Cell Phone Stipend                   | 1,345.00            | 2,010.00            | 2,010            | -            | 927              | -            | 927              | 927              | -            |
| 100.1224.0211   | PERS - Employer Contribution         | 145,618.53          | 150,678.35          | 138,521          | -            | 138,573          | -            | 138,573          | 138,573          | -            |
| 100.1224.0212   | PERS Pick-Up - Employee Contribution | 31,594.81           | 32,566.17           | 34,561           | -            | 34,545           | -            | 34,545           | 34,545           | -            |
| 100.1224.0220   | FICA (SS & Medicare)                 | 40,908.01           | 41,643.43           | 45,121           | -            | 43,672           | -            | 43,672           | 43,672           | -            |
| 100.1224.0231   | Worker's Compensation                | 2,469.85            | 2,391.44            | 5,966            | -            | 2,088            | -            | 2,088            | 2,088            | -            |
| 100.1224.0242   | OEBB Licensed Insurance              | 83,530.42           | 65,029.54           | 71,346           | -            | 35,232           | -            | 35,232           | 35,232           | -            |
| 100.1224.0248   | OEBB Classified Insurance            | 161,308.39          | 164,605.25          | 175,798          | -            | 229,008          | -            | 229,008          | 229,008          | -            |
| 100.1224.0341   | Travel - Local in District           | -                   | -                   | 200              | -            | 200              | -            | 200              | 200              | -            |
| 100.1224.0342   | Travel - Out of District             | (227.42)            | -                   | 200              | -            | 200              | -            | 200              | 200              | -            |
| 100.1224.0410   | Consumable Supplies                  | 2,777.23            | 1,662.93            | 4,000            | -            | 4,000            | -            | 4,000            | 4,000            | -            |
| 100.1224.0460   | Non-Consumable Supplies              | -                   | 310.00              | -                | -            | -                | -            | -                | -                | -            |
| 100.1224.0470   | Computer Software                    | 237.58              | 13,731.00           | 1,700            | -            | 6,000            | -            | 6,000            | 6,000            | -            |
| 100.1224.0480   | Computer Hardware                    | -                   | 590.02              | 2,000            | -            | -                | -            | -                | -                | -            |
| <b>FUNCTION: Life Skills Program</b>                      |                                      | <b>1,007,486.78</b> | <b>1,022,712.77</b> | <b>1,100,241</b> | <b>16.00</b> | <b>1,069,394</b> | <b>15.00</b> | <b>1,069,394</b> | <b>1,069,394</b> | <b>15.00</b> |

**Requirements**

| Account                                      | Description                               | Actuals 1920        | Actuals 2021        | Adopted 2122     | Adopted FTE 2122 | Proposed 2223    | Proposed FTE 2223 | Approved 2223    | Adopted 2223     | Adopted FTE 2223 |
|--|---|---------------------|---------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| 100.1225.0130                                | Ext Hrs - Licensed/Other                  | 9.49                | -                   | -                | -                | -                | -                 | -                | -                | -                |
| 100.1225.0211                                | PERS - Employer Contribution              | 2.53                | -                   | -                | -                | -                | -                 | -                | -                | -                |
| 100.1225.0212                                | PERS Pick-Up - Employee Contribution      | 0.56                | -                   | -                | -                | -                | -                 | -                | -                | -                |
| 100.1225.0220                                | FICA (SS & Medicare)                      | 0.73                | -                   | -                | -                | -                | -                 | -                | -                | -                |
| 100.1225.0231                                | Worker's Compensation                     | 0.05                | -                   | -                | -                | -                | -                 | -                | -                | -                |
| 100.1225.0342                                | Travel - Out of District                  | 39.56               | -                   | -                | -                | -                | -                 | -                | -                | -                |
| 100.1225.0371                                | Tuition - OR Districts                    | 126,844.00          | 38,211.85           | 75,000           | -                | 75,000           | -                 | 75,000           | 75,000           | -                |
| 100.1225.0374                                | Other Tuition                             | -                   | -                   | 15,000           | -                | 15,000           | -                 | 15,000           | 15,000           | -                |
| <b>FUNCTION: Out of District Programs</b>    |   | <b>126,896.92</b>   | <b>38,211.85</b>    | <b>90,000</b>    | <b>-</b>         | <b>90,000</b>    | <b>-</b>          | <b>90,000</b>    | <b>90,000</b>    | <b>-</b>         |
| 100.1250.0111                                | Licensed Salaries                         | 1,221,747.04        | 1,320,107.25        | 1,326,737        | 20.00            | 1,473,941        | 22.00             | 1,473,941        | 1,473,941        | 22.00            |
| 100.1250.0112                                | Classified Salaries                       | 785,884.05          | 879,903.16          | 981,810          | 35.00            | 1,045,407        | 33.00             | 1,045,407        | 1,045,407        | 33.00            |
| 100.1250.0121                                | Substitutes - Licensed                    | 73.90               | 92.60               | -                | -                | -                | -                 | -                | -                | -                |
| 100.1250.0124                                | Temporary - Classified                    | 23,039.10           | 25,377.75           | -                | -                | -                | -                 | -                | -                | -                |
| 100.1250.0125                                | In-District Subs (Licensed)               | 201.65              | -                   | 3,500            | -                | -                | -                 | -                | -                | -                |
| 100.1250.0130                                | Ext Hrs - Licensed/Other                  | 4,966.90            | 7,019.31            | 3,603            | -                | 5,000            | -                 | 5,000            | 5,000            | -                |
| 100.1250.0131                                | Ext Hrs - Classified                      | 8,214.58            | 1,193.46            | 2,050            | -                | 2,050            | -                 | 2,050            | 2,050            | -                |
| 100.1250.0133                                | Ext Hrs - Translations                    | 17,708.17           | 3,097.02            | 3,200            | -                | 3,500            | -                 | 3,500            | 3,500            | -                |
| 100.1250.0142                                | Cell Phone Stipend                        | 4,800.00            | 10,850.00           | 11,300           | -                | 1,854            | -                 | 1,854            | 1,854            | -                |
| 100.1250.0211                                | PERS - Employer Contribution              | 521,386.84          | 622,599.85          | 589,375          | -                | 615,330          | -                 | 615,330          | 615,330          | -                |
| 100.1250.0212                                | PERS Pick-Up - Employee Contribution      | 112,280.30          | 134,822.44          | 145,902          | -                | 152,589          | -                 | 152,589          | 152,589          | -                |
| 100.1250.0220                                | FICA (SS & Medicare)                      | 156,431.78          | 170,027.04          | 190,462          | -                | 192,872          | -                 | 192,872          | 192,872          | -                |
| 100.1250.0231                                | Worker's Compensation                     | 9,396.73            | 9,759.85            | 24,339           | -                | 9,062            | -                 | 9,062            | 9,062            | -                |
| 100.1250.0242                                | OEBB Licensed Insurance                   | 264,205.94          | 301,236.43          | 357,625          | -                | 387,552          | -                 | 387,552          | 387,552          | -                |
| 100.1250.0248                                | OEBB Classified Insurance                 | 491,867.10          | 478,713.42          | 599,095          | -                | 581,328          | -                 | 581,328          | 581,328          | -                |
| 100.1250.0341                                | Travel - Local in District                | -                   | -                   | 300              | -                | 300              | -                 | 300              | 300              | -                |
| 100.1250.0342                                | Travel - Out of District                  | 41.53               | -                   | -                | -                | -                | -                 | -                | -                | -                |
| 100.1250.0355                                | Printing & Binding                        | -                   | -                   | 300              | -                | 300              | -                 | 300              | 300              | -                |
| 100.1250.0390                                | Other Purchased Services                  | -                   | 41,455.88           | 150,000          | -                | -                | -                 | -                | -                | -                |
| 100.1250.0410                                | Consumable Supplies                       | 5,082.84            | 4,661.22            | 12,150           | -                | 8,650            | -                 | 8,650            | 8,650            | -                |
| 100.1250.0420                                | Textbooks                                 | -                   | -                   | 800              | -                | 350              | -                 | 350              | 350              | -                |
| 100.1250.0460                                | Non-Consumable Supplies                   | 1,220.89            | 1,386.97            | 1,750            | -                | 750              | -                 | 750              | 750              | -                |
| 100.1250.0470                                | Computer Software                         | 3,119.99            | 3,585.97            | 6,300            | -                | 6,700            | -                 | 6,700            | 6,700            | -                |
| 100.1250.0480                                | Computer Hardware                         | -                   | 51.13               | 5,000            | -                | 5,000            | -                 | 5,000            | 5,000            | -                |
| 100.1250.0640                                | Dues and Fees                             | -                   | -                   | 150              | -                | -                | -                 | -                | -                | -                |
| <b>FUNCTION: Resource Room</b>               |   | <b>3,631,669.33</b> | <b>4,015,940.75</b> | <b>4,415,748</b> | <b>55.00</b>     | <b>4,492,535</b> | <b>55.00</b>      | <b>4,492,535</b> | <b>4,492,535</b> | <b>55.00</b>     |
| 100.1260.0130                                | Ext Hrs - Licensed/Other                  | -                   | 35.80               | -                | -                | -                | -                 | -                | -                | -                |
| 100.1260.0211                                | PERS - Employer Contribution              | -                   | 9.52                | -                | -                | -                | -                 | -                | -                | -                |
| 100.1260.0212                                | PERS Pick-Up - Employee Contribution      | -                   | 2.15                | -                | -                | -                | -                 | -                | -                | -                |
| 100.1260.0220                                | FICA (SS & Medicare)                      | -                   | 2.69                | -                | -                | -                | -                 | -                | -                | -                |
| 100.1260.0231                                | Worker's Compensation                     | -                   | 0.15                | -                | -                | -                | -                 | -                | -                | -                |
| 100.1260.0410                                | Consumable Supplies                       | -                   | -                   | 1,000            | -                | 1,000            | -                 | 1,000            | 1,000            | -                |
| <b>FUNCTION: Early Intervention</b>          |   | <b>-</b>            | <b>50.31</b>        | <b>1,000</b>     | <b>-</b>         | <b>1,000</b>     | <b>-</b>          | <b>1,000</b>     | <b>1,000</b>     | <b>-</b>         |
| 100.1280.0111                                | Licensed Salaries                         | 270,373.29          | 295,733.36          | 314,196          | 5.00             | 375,659          | 5.00              | 375,659          | 375,659          | 5.00             |
| 100.1280.0112                                | Classified Salaries                       | -                   | -                   | -                | -                | 25,391           | 1.00              | 25,391           | 25,391           | 1.00             |
| 100.1280.0125                                | In-District Subs (Licensed)               | -                   | 62.19               | -                | -                | -                | -                 | -                | -                | -                |
| 100.1280.0130                                | Ext Hrs - Licensed/Other                  | 239.82              | 62.19               | -                | -                | -                | -                 | -                | -                | -                |
| 100.1280.0131                                | Ext Hrs - Classified                      | 1,552.90            | 596.42              | 600              | -                | -                | -                 | -                | -                | -                |
| 100.1280.0211                                | PERS - Employer Contribution              | 57,076.00           | 82,909.84           | 76,967           | -                | 100,789          | -                 | 100,789          | 100,789          | -                |
| 100.1280.0212                                | PERS Pick-Up - Employee Contribution      | 12,011.73           | 17,787.27           | 18,852           | -                | 22,540           | -                 | 22,540           | 22,540           | -                |
| 100.1280.0220                                | FICA (SS & Medicare)                      | 20,704.31           | 22,499.10           | 24,657           | -                | 28,738           | -                 | 28,738           | 28,738           | -                |
| 100.1280.0231                                | Worker's Compensation                     | 1,211.64            | 1,260.13            | 3,037            | -                | 1,564            | -                 | 1,564            | 1,564            | -                |
| 100.1280.0242                                | OEBB Licensed Insurance                   | 70,986.54           | 73,714.09           | 95,956           | -                | 88,080           | -                 | 88,080           | 88,080           | -                |
| 100.1280.0248                                | OEBB Classified Insurance                 | 20.03               | -                   | -                | -                | 17,616           | -                 | 17,616           | 17,616           | -                |
| 100.1280.0322                                | Repair & Maintenance                      | 292.65              | -                   | 1,500            | -                | 1,000            | -                 | 1,000            | 1,000            | -                |
| 100.1280.0324                                | Rentals                                   | 719.40              | 1,222.42            | -                | -                | -                | -                 | -                | -                | -                |
| 100.1280.0342                                | Travel - Out of District                  | -                   | -                   | 300              | -                | 300              | -                 | 300              | 300              | -                |
| 100.1280.0343                                | Travel - Student Out of District          | 1,008.00            | -                   | 3,300            | -                | 2,800            | -                 | 2,800            | 2,800            | -                |
| 100.1280.0353                                | Postage                                   | 382.20              | 29.90               | 500              | -                | 500              | -                 | 500              | 500              | -                |
| 100.1280.0355                                | Printing & Binding                        | 208.50              | 95.00               | 600              | -                | 600              | -                 | 600              | 600              | -                |
| 100.1280.0371                                | Tuition - OR Districts                    | 4,269.00            | 123,576.00          | 45,000           | -                | 45,000           | -                 | 45,000           | 45,000           | -                |
| 100.1280.0390                                | Other Purchased Services                  | 303.50              | 79.50               | 525              | -                | 525              | -                 | 525              | 525              | -                |
| 100.1280.0410                                | Consumable Supplies                       | 5,561.15            | 3,967.31            | 4,800            | -                | 4,300            | -                 | 4,300            | 4,300            | -                |
| 100.1280.0420                                | Textbooks                                 | 231.30              | 4,285.50            | 600              | -                | 600              | -                 | 600              | 600              | -                |
| 100.1280.0460                                | Non-Consumable Supplies                   | 2,184.00            | -                   | 2,700            | -                | 2,200            | -                 | 2,200            | 2,200            | -                |
| 100.1280.0470                                | Computer Software                         | -                   | 1,069.68            | -                | -                | -                | -                 | -                | -                | -                |
| 100.1280.0480                                | Computer Hardware                         | -                   | -                   | 1,200            | -                | 1,000            | -                 | 1,000            | 1,000            | -                |
| 100.1280.0541                                | Initial and Additional Equipment Purchase | -                   | -                   | 2,500            | -                | 2,000            | -                 | 2,000            | 2,000            | -                |
| 100.1280.0640                                | Dues and Fees                             | 1,459.85            | 2,718.85            | -                | -                | -                | -                 | -                | -                | -                |
| <b>FUNCTION: Alternative Education</b>       |   | <b>450,795.81</b>   | <b>631,668.75</b>   | <b>597,790</b>   | <b>5.00</b>      | <b>721,203</b>   | <b>6.00</b>       | <b>721,203</b>   | <b>721,203</b>   | <b>6.00</b>      |
| 100.1281.0371                                | Tuition - OR Districts                    | 93,407.00           | -                   | -                | -                | 95,000           | -                 | 95,000           | 95,000           | -                |
| 100.1281.0410                                | Consumable Supplies                       | 488.00              | -                   | -                | -                | -                | -                 | -                | -                | -                |
| <b>FUNCTION: Public Alternative Programs</b> |   | <b>93,895.00</b>    | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>95,000</b>    | <b>-</b>          | <b>95,000</b>    | <b>95,000</b>    | <b>-</b>         |
| 100.1288.0360                                | Charter School Payments                   | 1,372,096.91        | 1,377,901.46        | 1,375,000        | -                | 1,385,000        | -                 | 1,385,000        | 1,385,000        | -                |
| <b>FUNCTION: Charter Schools</b>             |   | <b>1,372,096.91</b> | <b>1,377,901.46</b> | <b>1,375,000</b> | <b>-</b>         | <b>1,385,000</b> | <b>-</b>          | <b>1,385,000</b> | <b>1,385,000</b> | <b>-</b>         |



|                                       |   | Requirements  |               |              |                  |               |                   |               |              |                  |
|---------------------------------------|---|---------------|---------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
| Account                               | Description                                 | Actuals 1920  | Actuals 2021  | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
| 100.1291.0111                         | Licensed Salaries                           | 6,111,941.62  | 6,125,468.07  | 6,876,871    | 100.06           | 6,695,394     | 92.56             | 6,695,394     | 6,695,394    | 92.56            |
| 100.1291.0112                         | Classified Salaries                         | 774,285.94    | 693,419.59    | 727,480      | 30.59            | 857,863       | 30.00             | 857,863       | 857,863      | 30.00            |
| 100.1291.0123                         | Temporary - Licensed                        | 96,150.59     | 68,714.99     | -            | -                | -             | -                 | -             | -            | -                |
| 100.1291.0125                         | In-District Subs (Licensed)                 | 1,422.00      | 26.18         | -            | -                | -             | -                 | -             | -            | -                |
| 100.1291.0130                         | Ext Hrs - Licensed/Other                    | 8,671.65      | 8,257.40      | 13,572       | -                | 5,900         | -                 | 5,900         | 5,900        | -                |
| 100.1291.0131                         | Ext Hrs - Classified                        | 6,137.69      | 263.61        | 4,450        | -                | 4,000         | -                 | 4,000         | 4,000        | -                |
| 100.1291.0133                         | Ext Hrs - Translations                      | 34.26         | -             | 500          | -                | 500           | -                 | 500           | 500          | -                |
| 100.1291.0211                         | PERS - Employer Contribution                | 1,933,377.73  | 2,025,020.11  | 1,860,900    | -                | 1,829,281     | -                 | 1,829,281     | 1,829,281    | -                |
| 100.1291.0212                         | PERS Pick-Up - Employee Contribution        | 407,182.79    | 427,087.30    | 453,087      | -                | 475,910       | -                 | 475,910       | 475,910      | -                |
| 100.1291.0220                         | FICA (SS & Medicare)                        | 529,916.61    | 539,361.37    | 591,158      | -                | 578,250       | -                 | 578,250       | 578,250      | -                |
| 100.1291.0231                         | Worker's Compensation                       | 31,206.69     | 30,368.99     | 74,441       | -                | 26,556        | -                 | 26,556        | 26,556       | -                |
| 100.1291.0242                         | OEBB Licensed Insurance                     | 1,559,499.29  | 1,521,496.70  | 1,788,088    | -                | 1,636,372     | -                 | 1,636,372     | 1,636,372    | -                |
| 100.1291.0248                         | OEBB Classified Insurance                   | 514,596.59    | 461,449.27    | 470,982      | -                | 528,480       | -                 | 528,480       | 528,480      | -                |
| 100.1291.0312                         | Instructional Programs Improvement Services | 2,407.57      | 1,470.00      | -            | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.1291.0322                         | Repair & Maintenance                        | 5,005.80      | -             | 21,000       | -                | 5,500         | -                 | 5,500         | 5,500        | -                |
| 100.1291.0324                         | Rentals                                     | 26,662.63     | 19,215.10     | 24,600       | -                | 26,750        | -                 | 26,750        | 26,750       | -                |
| 100.1291.0342                         | Travel - Out of District                    | 1,665.99      | -             | 2,000        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.1291.0353                         | Postage                                     | 2,553.46      | 3,422.60      | 7,500        | -                | 8,200         | -                 | 8,200         | 8,200        | -                |
| 100.1291.0355                         | Printing & Binding                          | 476.50        | -             | 1,000        | -                | 500           | -                 | 500           | 500          | -                |
| 100.1291.0390                         | Other Purchased Services                    | 5,681.35      | 850.92        | 12,500       | -                | 3,500         | -                 | 3,500         | 3,500        | -                |
| 100.1291.0410                         | Consumable Supplies                         | 43,652.39     | 23,262.92     | 41,250       | -                | 54,000        | -                 | 54,000        | 54,000       | -                |
| 100.1291.0420                         | Textbooks                                   | 6,411.94      | 1,140.35      | 81,750       | -                | 52,000        | -                 | 52,000        | 52,000       | -                |
| 100.1291.0440                         | Periodicals                                 | 456.98        | -             | 450          | -                | 450           | -                 | 450           | 450          | -                |
| 100.1291.0460                         | Non-Consumable Supplies                     | 6,785.54      | -             | 8,683        | -                | 5,650         | -                 | 5,650         | 5,650        | -                |
| 100.1291.0470                         | Computer Software                           | 10,619.53     | 9,624.48      | 12,150       | -                | 78,500        | -                 | 78,500        | 78,500       | -                |
| 100.1291.0480                         | Computer Hardware                           | 2,649.17      | 2,931.76      | 5,250        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| FUNCTION: ESL                         |   | 12,089,452.30 | 11,962,851.71 | 13,079,662   | 130.65           | 12,878,054    | 122.56            | 12,878,054    | 12,878,054   | 122.56           |
| 100.2112.0112                         | Classified Salaries                         | 279,830.65    | 120,966.60    | 314,633      | 9.00             | 346,816       | 9.00              | 346,816       | 346,816      | 9.00             |
| 100.2112.0130                         | Ext Hrs - Licensed/Other                    | 111.35        | -             | -            | -                | -             | -                 | -             | -            | -                |
| 100.2112.0131                         | Ext Hrs - Classified                        | 598.81        | 217.80        | 2,950        | -                | 2,850         | -                 | 2,850         | 2,850        | -                |
| 100.2112.0142                         | Cell Phone Stipend                          | 180.00        | 595.00        | 1,185        | -                | 1,545         | -                 | 1,545         | 1,545        | -                |
| 100.2112.0211                         | PERS - Employer Contribution                | 82,402.08     | 35,438.18     | 79,700       | -                | 87,424        | -                 | 87,424        | 87,424       | -                |
| 100.2112.0212                         | PERS Pick-Up - Employee Contribution        | 16,868.75     | 7,306.76      | 18,949       | -                | 21,145        | -                 | 21,145        | 21,145       | -                |
| 100.2112.0220                         | FICA (SS & Medicare)                        | 21,214.10     | 9,185.45      | 24,642       | -                | 26,650        | -                 | 26,650        | 26,650       | -                |
| 100.2112.0231                         | Worker's Compensation                       | 1,279.18      | 517.42        | 3,133        | -                | 1,278         | -                 | 1,278         | 1,278        | -                |
| 100.2112.0248                         | OEBB Classified Insurance                   | 132,340.23    | 55,916.52     | 175,272      | -                | 159,444       | -                 | 159,444       | 159,444      | -                |
| 100.2112.0341                         | Travel - Local in District                  | 46.36         | 194.49        | 600          | -                | 600           | -                 | 600           | 600          | -                |
| 100.2112.0342                         | Travel - Out of District                    | 53.00         | -             | 1,075        | -                | 1,075         | -                 | 1,075         | 1,075        | -                |
| 100.2112.0355                         | Printing & Binding                          | 2,576.00      | -             | 3,200        | -                | 500           | -                 | 500           | 500          | -                |
| 100.2112.0410                         | Consumable Supplies                         | 1,673.80      | 303.00        | 3,500        | -                | 2,500         | -                 | 2,500         | 2,500        | -                |
| FUNCTION: Attendance Services         |   | 539,174.31    | 230,641.22    | 628,839      | 9.00             | 651,827       | 9.00              | 651,827       | 651,827      | 9.00             |
| 100.2114.0112                         | Classified Salaries                         | 112,670.40    | 117,124.32    | 124,280      | 2.00             | 138,225       | 2.00              | 138,225       | 138,225      | 2.00             |
| 100.2114.0113                         | Administrator Salaries                      | 56,472.10     | 3,681.27      | -            | -                | -             | -                 | -             | -            | -                |
| 100.2114.0131                         | Ext Hrs - Classified                        | 797.76        | 159.36        | -            | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2114.0142                         | Cell Phone Stipend                          | -             | 105.00        | 105          | -                | 185           | -                 | 185           | 185          | -                |
| 100.2114.0211                         | PERS - Employer Contribution                | 51,615.29     | 35,965.31     | 31,531       | -                | 35,058        | -                 | 35,058        | 35,058       | -                |
| 100.2114.0212                         | PERS Pick-Up - Employee Contribution        | 10,198.18     | 7,292.55      | 7,463        | -                | 8,334         | -                 | 8,334         | 8,334        | -                |
| 100.2114.0220                         | FICA (SS & Medicare)                        | 12,601.34     | 9,146.02      | 9,716        | -                | 10,588        | -                 | 10,588        | 10,588       | -                |
| 100.2114.0231                         | Worker's Compensation                       | 762.24        | 523.92        | 1,209        | -                | 494           | -                 | 494           | 494          | -                |
| 100.2114.0242                         | OEBB Licensed Insurance                     | -             | -             | -            | -                | -             | -                 | -             | -            | -                |
| 100.2114.0243                         | OEBB Admin Insurance                        | 11,882.90     | 998.14        | -            | -                | -             | -                 | -             | -            | -                |
| 100.2114.0248                         | OEBB Classified Insurance                   | 37,709.00     | 31,340.66     | 34,760       | -                | 35,432        | -                 | 35,432        | 35,432       | -                |
| 100.2114.0342                         | Travel - Out of District                    | 8,493.65      | (231.96)      | 9,200        | -                | 8,000         | -                 | 8,000         | 8,000        | -                |
| 100.2114.0390                         | Other Purchased Services                    | 78,511.30     | 11,599.10     | 1,600        | -                | 1,600         | -                 | 1,600         | 1,600        | -                |
| 100.2114.0410                         | Consumable Supplies                         | 828.00        | 253.62        | -            | -                | -             | -                 | -             | -            | -                |
| 100.2114.0470                         | Computer Software                           | 61,717.06     | 60,045.66     | 157,246      | -                | 135,407       | -                 | 135,407       | 135,407      | -                |
| FUNCTION: Student Accounting Services |   | 444,259.22    | 278,002.97    | 377,110      | 2.00             | 374,324       | 2.00              | 374,324       | 374,324      | 2.00             |
| 100.2115.0112                         | Classified Salaries                         | 85,781.98     | 88,653.68     | 92,632       | 3.00             | 85,258        | 3.00              | 85,258        | 85,258       | 3.00             |
| 100.2115.0142                         | Cell Phone Stipend                          | -             | -             | -            | -                | 556           | -                 | 556           | 556          | -                |
| 100.2115.0211                         | PERS - Employer Contribution                | 21,685.54     | 26,966.11     | 23,971       | -                | 21,890        | -                 | 21,890        | 21,890       | -                |
| 100.2115.0212                         | PERS Pick-Up - Employee Contribution        | 4,168.98      | 5,319.23      | 5,558        | -                | 5,237         | -                 | 5,237         | 5,237        | -                |
| 100.2115.0220                         | FICA (SS & Medicare)                        | 6,308.30      | 6,782.16      | 7,337        | -                | 6,565         | -                 | 6,565         | 6,565        | -                |
| 100.2115.0231                         | Worker's Compensation                       | 1,149.07      | 1,254.16      | 1,962        | -                | 319           | -                 | 319           | 319          | -                |
| 100.2115.0248                         | OEBB Classified Insurance                   | 26,975.93     | 27,347.42     | 43,308       | -                | 53,148        | -                 | 53,148        | 53,148       | -                |
| 100.2115.0322                         | Repair & Maintenance                        | 7,403.07      | -             | -            | -                | -             | -                 | -             | -            | -                |
| 100.2115.0390                         | Other Purchased Services                    | 82,720.34     | 3,899.53      | 115,000      | -                | 115,000       | -                 | 115,000       | 115,000      | -                |
| 100.2115.0410                         | Consumable Supplies                         | 1,469.39      | 1,632.50      | 2,000        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2115.0460                         | Non-Consumable Supplies                     | 6,536.85      | 1,949.25      | 7,500        | -                | 7,500         | -                 | 7,500         | 7,500        | -                |
| 100.2115.0470                         | Computer Software                           | 468.00        | -             | -            | -                | -             | -                 | -             | -            | -                |
| 100.2115.0541                         | Initial and Additional Equipment Purchase   | -             | 18,288.02     | -            | -                | -             | -                 | -             | -            | -                |
| 100.2115.0640                         | Dues and Fees                               | 1,384.26      | 952.50        | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| FUNCTION: Student Safety              |   | 246,051.71    | 183,044.56    | 300,268      | 3.00             | 298,473       | 3.00              | 298,473       | 298,473      | 3.00             |

| Requirements                 |                                      |              |              |              |                  |               |                   |               |              |                  |
|------------------------------|--------------------------------------|--------------|--------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
| Account                      | Description                          | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
| 100.2122.0111                | Licensed Salaries                    | 854,316.90   | 924,225.63   | 1,265,967    | 18.00            | 1,228,168     | 18.00             | 1,228,168     | 1,228,168    | 18.00            |
| 100.2122.0123                | Temporary - Licensed                 | 122,027.74   | 133,509.07   | -            | -                | -             | -                 | -             | -            | -                |
| 100.2122.0130                | Ext Hrs - Licensed/Other             | 1,568.42     | 2,550.57     | 2,603        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2122.0131                | Ext Hrs - Classified                 | 709.22       | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2122.0211                | PERS - Employer Contribution         | 275,905.94   | 303,010.36   | 305,930      | -                | 302,506       | -                 | 302,506       | 302,506      | -                |
| 100.2122.0212                | PERS Pick-Up - Employee Contribution | 58,988.22    | 64,761.83    | 75,515       | -                | 74,129        | -                 | 74,129        | 74,129       | -                |
| 100.2122.0220                | FICA (SS & Medicare)                 | 74,779.86    | 82,130.51    | 99,063       | -                | 93,955        | -                 | 93,955        | 93,955       | -                |
| 100.2122.0231                | Worker's Compensation                | 4,342.83     | 4,550.21     | 12,609       | -                | 4,280         | -                 | 4,280         | 4,280        | -                |
| 100.2122.0242                | OEBB Licensed Insurance              | 302,603.39   | 297,274.98   | 310,250      | -                | 301,172       | -                 | 301,172       | 301,172      | -                |
| 100.2122.0342                | Travel - Out of District             | 163.10       | -            | 1,000        | -                | 2,500         | -                 | 2,500         | 2,500        | -                |
| 100.2122.0355                | Printing & Binding                   | 2,261.95     | 45.00        | 3,800        | -                | 2,700         | -                 | 2,700         | 2,700        | -                |
| 100.2122.0390                | Other Purchased Services             | 108.00       | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2122.0410                | Consumable Supplies                  | 4,884.93     | 4,973.73     | 9,950        | -                | 6,650         | -                 | 6,650         | 6,650        | -                |
| 100.2122.0420                | Textbooks                            | 68.93        | 100.09       | 300          | -                | 600           | -                 | 600           | 600          | -                |
| 100.2122.0440                | Periodicals                          | -            | -            | 200          | -                | 200           | -                 | 200           | 200          | -                |
| 100.2122.0460                | Non-Consumable Supplies              | 52.01        | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2122.0470                | Computer Software                    | -            | 3,110.00     | 5,710        | -                | 3,700         | -                 | 3,700         | 3,700        | -                |
| 100.2122.0480                | Computer Hardware                    | 614.23       | -            | 500          | -                | 500           | -                 | 500           | 500          | -                |
| 100.2122.0640                | Dues and Fees                        | 179.00       | 179.00       | 850          | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| FUNCTION: Counseling         |                                      | 1,703,574.67 | 1,820,420.98 | 2,094,247    | 18.00            | 2,024,059     | 18.00             | 2,024,059     | 2,024,059    | 18.00            |
| 100.2126.0112                | Classified Salaries                  | 135,010.06   | 167,312.53   | 175,634      | 4.00             | 220,395       | 4.50              | 220,395       | 220,395      | 4.50             |
| 100.2126.0130                | Ext Hrs - Licensed/Other             | 2,593.03     | -            | 3,500        | -                | 3,500         | -                 | 3,500         | 3,500        | -                |
| 100.2126.0131                | Ext Hrs - Classified                 | 10,367.41    | 19,904.03    | 2,000        | -                | 12,000        | -                 | 12,000        | 12,000       | -                |
| 100.2126.0133                | Ext Hrs - Translations               | 1,157.94     | 201.34       | 1,500        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2126.0142                | Cell Phone Stipend                   | 585.00       | 810.00       | 690          | -                | 1,298         | -                 | 1,298         | 1,298        | -                |
| 100.2126.0211                | PERS - Employer Contribution         | 41,755.23    | 55,214.56    | 44,593       | -                | 53,888        | -                 | 53,888        | 53,888       | -                |
| 100.2126.0212                | PERS Pick-Up - Employee Contribution | 8,349.15     | 11,293.19    | 10,580       | -                | 13,506        | -                 | 13,506        | 13,506       | -                |
| 100.2126.0220                | FICA (SS & Medicare)                 | 11,266.85    | 14,034.42    | 13,552       | -                | 16,959        | -                 | 16,959        | 16,959       | -                |
| 100.2126.0231                | Worker's Compensation                | 687.16       | 825.56       | 1,744        | -                | 817           | -                 | 817           | 817          | -                |
| 100.2126.0242                | OEBB Licensed Insurance              | -            | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2126.0248                | OEBB Classified Insurance            | 54,155.31    | 59,679.98    | 78,733       | -                | 79,722        | -                 | 79,722        | 79,722       | -                |
| 100.2126.0322                | Repair & Maintenance                 | -            | 4,795.00     | 6,000        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2126.0324                | Rentals                              | 4,203.92     | 5,006.30     | 6,000        | -                | 6,000         | -                 | 6,000         | 6,000        | -                |
| 100.2126.0341                | Travel - Local in District           | 86.47        | -            | 500          | -                | 400           | -                 | 400           | 400          | -                |
| 100.2126.0342                | Travel - Out of District             | 1,044.90     | 102.04       | 1,000        | -                | 500           | -                 | 500           | 500          | -                |
| 100.2126.0343                | Travel - Student Out of District     | -            | -            | 1,000        | -                | 558           | -                 | 558           | 558          | -                |
| 100.2126.0351                | Telephone                            | -            | -            | 800          | -                | 800           | -                 | 800           | 800          | -                |
| 100.2126.0353                | Postage                              | 1.10         | 27.90        | 500          | -                | 500           | -                 | 500           | 500          | -                |
| 100.2126.0354                | Advertising                          | -            | -            | 800          | -                | 800           | -                 | 800           | 800          | -                |
| 100.2126.0355                | Printing & Binding                   | 5,368.89     | 1,295.11     | 2,000        | -                | 7,000         | -                 | 7,000         | 7,000        | -                |
| 100.2126.0390                | Other Purchased Services             | 762.29       | 1,317.09     | 2,000        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2126.0410                | Consumable Supplies                  | 12,479.04    | 16,386.16    | 17,000       | -                | 6,300         | -                 | 6,300         | 6,300        | -                |
| 100.2126.0440                | Periodicals                          | -            | -            | 300          | -                | 100           | -                 | 100           | 100          | -                |
| 100.2126.0460                | Non-Consumable Supplies              | 425.97       | 18,196.26    | 20,000       | -                | 16,000        | -                 | 16,000        | 16,000       | -                |
| 100.2126.0470                | Computer Software                    | 5,520.00     | 537.28       | 1,400        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2126.0480                | Computer Hardware                    | 5,436.53     | 8,633.58     | 3,000        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2126.0640                | Dues and Fees                        | 2,985.00     | 3,482.00     | 1,100        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| FUNCTION: Placement Services |                                      | 304,241.25   | 389,054.33   | 395,926      | 4.00             | 454,043       | 4.50              | 454,043       | 454,043      | 4.50             |
| 100.2134.0114                | Managerial Salaries                  | 59,104.72    | 73,070.31    | 118,535      | 2.00             | 65,333        | 1.00              | 65,333        | 65,333       | 1.00             |
| 100.2134.0123                | Temporary - Licensed                 | 73,012.50    | 37,015.00    | -            | -                | -             | -                 | -             | -            | -                |
| 100.2134.0131                | Ext Hrs - Classified                 | 75.98        | 39.70        | -            | -                | -             | -                 | -             | -            | -                |
| 100.2134.0142                | Cell Phone Stipend                   | -            | 60.00        | -            | -                | 185           | -                 | 185           | 185          | -                |
| 100.2134.0211                | PERS - Employer Contribution         | 19,640.63    | 33,567.39    | 15,504       | -                | 15,497        | -                 | 15,497        | 15,497       | -                |
| 100.2134.0212                | PERS Pick-Up - Employee Contribution | 3,574.60     | 6,070.25     | 3,922        | -                | 3,960         | -                 | 3,960         | 3,960        | -                |
| 100.2134.0220                | FICA (SS & Medicare)                 | 9,929.38     | 8,230.79     | 5,045        | -                | 5,012         | -                 | 5,012         | 5,012        | -                |
| 100.2134.0231                | Worker's Compensation                | 580.62       | 465.19       | 626          | -                | 230           | -                 | 230           | 230          | -                |
| 100.2134.0243                | OEBB Admin Insurance                 | 16,867.20    | 20,745.94    | 18,156       | -                | 25,644        | -                 | 25,644        | 25,644       | -                |
| 100.2134.0324                | Rentals                              | 72.00        | 74.86        | -            | -                | 500           | -                 | 500           | 500          | -                |
| 100.2134.0341                | Travel - Local in District           | -            | -            | 200          | -                | 200           | -                 | 200           | 200          | -                |
| 100.2134.0342                | Travel - Out of District             | -            | -            | 500          | -                | 500           | -                 | 500           | 500          | -                |
| 100.2134.0353                | Postage                              | 120.75       | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2134.0355                | Printing & Binding                   | -            | -            | 300          | -                | 300           | -                 | 300           | 300          | -                |
| 100.2134.0390                | Other Purchased Services             | -            | -            | -            | -                | 15,000        | -                 | 15,000        | 15,000       | -                |
| 100.2134.0410                | Consumable Supplies                  | 5,181.45     | 2,219.22     | 7,600        | -                | 5,450         | -                 | 5,450         | 5,450        | -                |
| 100.2134.0460                | Non-Consumable Supplies              | 1,969.03     | 119.99       | 2,500        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2134.0470                | Computer Software                    | -            | 15.90        | -            | -                | -             | -                 | -             | -            | -                |
| 100.2134.0480                | Computer Hardware                    | -            | -            | 1,500        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2134.0640                | Dues and Fees                        | 139.50       | 279.00       | 500          | -                | 500           | -                 | 500           | 500          | -                |
| FUNCTION: Nurse Services     |                                      | 190,268.36   | 181,973.54   | 174,888      | 2.00             | 141,812       | 1.00              | 141,812       | 141,812      | 1.00             |
| 100.2135.0130                | Ext Hrs - Licensed/Other             | 192.12       | 125.30       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2135.0131                | Ext Hrs - Classified                 | 43.24        | 498.99       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2135.0211                | PERS - Employer Contribution         | 69.12        | 175.19       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2135.0212                | PERS Pick-Up - Employee Contribution | 14.14        | 37.43        | -            | -                | -             | -                 | -             | -            | -                |
| 100.2135.0220                | FICA (SS & Medicare)                 | 17.77        | 46.91        | -            | -                | -             | -                 | -             | -            | -                |
| 100.2135.0231                | Worker's Compensation                | 1.07         | 2.67         | -            | -                | -             | -                 | -             | -            | -                |
| 100.2135.0640                | Dues and Fees                        | 2,340.00     | 8,475.00     | 2,000        | -                | 25,000        | -                 | 25,000        | 25,000       | -                |
| FUNCTION: MAC Monies         |                                      | 2,677.46     | 9,361.49     | 2,000        | -                | 25,000        | -                 | 25,000        | 25,000       | -                |

|   |                                      | Requirements |              |              |                  |               |                   |               |              |                  |
|---|--------------------------------------|--------------|--------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
| Account   | Description                          | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
| 100.2139.0410                                     | Consumable Supplies                  | -            | -            | 2,000        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| FUNCTION: Other Health Services                   |                                      | -            | -            | 2,000        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2142.0111                                     | Licensed Salaries                    | 244,631.05   | 116,404.41   | 178,484      | 2.25             | 406,498       | 5.50              | 406,498       | 406,498      | 5.50             |
| 100.2142.0124                                     | Temporary - Classified               | -            | 20,000.00    | 20,000       | -                | -             | -                 | -             | -            | -                |
| 100.2142.0130                                     | Ext Hrs - Licensed/Other             | 291.21       | 107.40       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2142.0133                                     | Ext Hrs - Translations               | 1,277.02     | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2142.0142                                     | Cell Phone Stipend                   | 562.50       | 800.00       | 765          | -                | -             | -                 | -             | -            | -                |
| 100.2142.0211                                     | PERS - Employer Contribution         | 65,764.07    | 33,285.30    | 43,058       | -                | 69,105        | -                 | 69,105        | 69,105       | -                |
| 100.2142.0212                                     | PERS Pick-Up - Employee Contribution | 14,837.02    | 7,513.61     | 11,824       | -                | 24,390        | -                 | 24,390        | 24,390       | -                |
| 100.2142.0220                                     | FICA (SS & Medicare)                 | 18,543.57    | 10,172.10    | 15,076       | -                | 31,097        | -                 | 31,097        | 31,097       | -                |
| 100.2142.0231                                     | Worker's Compensation                | 1,085.74     | 586.01       | 2,503        | -                | 3,278         | -                 | 3,278         | 3,278        | -                |
| 100.2142.0242                                     | OEBB Licensed Insurance              | 44,206.60    | 32,451.94    | 48,301       | -                | 96,888        | -                 | 96,888        | 96,888       | -                |
| 100.2142.0341                                     | Travel - Local in District           | 36.90        | -            | 300          | -                | 300           | -                 | 300           | 300          | -                |
| 100.2142.0342                                     | Travel - Out of District             | 14,571.96    | 167.00       | 400          | -                | -             | -                 | -             | -            | -                |
| 100.2142.0390                                     | Other Purchased Services             | -            | -            | 3,100        | -                | 3,100         | -                 | 3,100         | 3,100        | -                |
| 100.2142.0410                                     | Consumable Supplies                  | 9,909.56     | 2,537.35     | 2,500        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2142.0470                                     | Computer Software                    | 250.00       | 621.00       | -            | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2142.0640                                     | Dues and Fees                        | -            | 220.00       | 800          | -                | 800           | -                 | 800           | 800          | -                |
| FUNCTION: Psychological Testing Services          |                                      | 415,967.20   | 224,866.12   | 327,111      | 2.25             | 641,955       | 5.50              | 641,955       | 641,955      | 5.50             |
| 100.2143.0111                                     | Licensed Salaries                    | 38,741.72    | 17,725.56    | 43,482       | 0.50             | 89,569        | 1.00              | 89,569        | 89,569       | 1.00             |
| 100.2143.0112                                     | Classified Salaries                  | -            | 15,053.41    | 24,739       | 1.00             | -             | -                 | -             | -            | -                |
| 100.2143.0130                                     | Ext Hrs - Licensed/Other             | 402.56       | 26.85        | -            | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2143.0131                                     | Ext Hrs - Classified                 | 275.57       | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2143.0142                                     | Cell Phone Stipend                   | 90.00        | 37.50        | 90           | -                | 185           | -                 | 185           | 185          | -                |
| 100.2143.0211                                     | PERS - Employer Contribution         | 10,514.51    | 8,673.92     | 14,781       | -                | 21,026        | -                 | 21,026        | 21,026       | -                |
| 100.2143.0212                                     | PERS Pick-Up - Employee Contribution | 2,370.62     | 1,958.02     | 4,098        | -                | 5,561         | -                 | 5,561         | 5,561        | -                |
| 100.2143.0220                                     | FICA (SS & Medicare)                 | 3,022.54     | 2,512.48     | 5,344        | -                | 6,866         | -                 | 6,866         | 6,866        | -                |
| 100.2143.0231                                     | Worker's Compensation                | 172.11       | 141.99       | 885          | -                | 308           | -                 | 308           | 308          | -                |
| 100.2143.0242                                     | OEBB Licensed Insurance              | 8,946.64     | 3,835.40     | 8,846        | -                | 17,716        | -                 | 17,716        | 17,716       | -                |
| 100.2143.0248                                     | OEBB Classified Insurance            | -            | 61.40        | 11,220       | -                | -             | -                 | -             | -            | -                |
| 100.2143.0341                                     | Travel - Local in District           | 306.10       | -            | 500          | -                | 800           | -                 | 800           | 800          | -                |
| 100.2143.0342                                     | Travel - Out of District             | 7.77         | 1,090.00     | 1,000        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2143.0410                                     | Consumable Supplies                  | -            | -            | 1,000        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2143.0640                                     | Dues and Fees                        | -            | 150.00       | -            | -                | 150           | -                 | 150           | 150          | -                |
| FUNCTION: Psychological Counseling Services       |                                      | 64,850.14    | 51,266.53    | 115,985      | 1.50             | 154,182       | 1.00              | 154,182       | 154,182      | 1.00             |
| 100.2150.0111                                     | Licensed Salaries                    | 388,504.90   | 478,417.64   | 507,041      | 7.00             | 512,534       | 7.00              | 512,534       | 512,534      | 7.00             |
| 100.2150.0112                                     | Classified Salaries                  | 29,159.44    | 22,088.46    | 23,060       | 1.00             | 20,130        | 1.00              | 20,130        | 20,130       | 1.00             |
| 100.2150.0130                                     | Ext Hrs - Licensed/Other             | 1,027.05     | -            | 2,000        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2150.0131                                     | Ext Hrs - Classified                 | 92.25        | 159.15       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2150.0142                                     | Cell Phone Stipend                   | 1,500.00     | 3,600.00     | 3,600        | -                | -             | -                 | -             | -            | -                |
| 100.2150.0211                                     | PERS - Employer Contribution         | 104,755.90   | 126,669.02   | 126,594      | -                | 129,689       | -                 | 129,689       | 129,689      | -                |
| 100.2150.0212                                     | PERS Pick-Up - Employee Contribution | 23,646.99    | 28,593.29    | 32,022       | -                | 32,252        | -                 | 32,252        | 32,252       | -                |
| 100.2150.0220                                     | FICA (SS & Medicare)                 | 32,081.58    | 38,510.95    | 42,101       | -                | 40,749        | -                 | 40,749        | 40,749       | -                |
| 100.2150.0231                                     | Worker's Compensation                | 1,860.50     | 2,129.22     | 5,176        | -                | 1,856         | -                 | 1,856         | 1,856        | -                |
| 100.2150.0242                                     | OEBB Licensed Insurance              | 105,467.84   | 120,050.01   | 131,050      | -                | 123,312       | -                 | 123,312       | 123,312      | -                |
| 100.2150.0248                                     | OEBB Classified Insurance            | 18,135.48    | 18,637.56    | 19,361       | -                | 17,616        | -                 | 17,616        | 17,616       | -                |
| 100.2150.0322                                     | Repair & Maintenance                 | 321.76       | 400.00       | 300          | -                | 400           | -                 | 400           | 400          | -                |
| 100.2150.0341                                     | Travel - Local in District           | 84.03        | 14.90        | 200          | -                | 200           | -                 | 200           | 200          | -                |
| 100.2150.0342                                     | Travel - Out of District             | 628.80       | -            | 400          | -                | 400           | -                 | 400           | 400          | -                |
| 100.2150.0390                                     | Other Purchased Services             | 3,565.42     | 993.64       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2150.0410                                     | Consumable Supplies                  | 1,210.20     | 2,009.04     | 4,000        | -                | 4,000         | -                 | 4,000         | 4,000        | -                |
| 100.2150.0470                                     | Computer Software                    | -            | 1,970.05     | 600          | -                | 600           | -                 | 600           | 600          | -                |
| 100.2150.0480                                     | Computer Hardware                    | -            | -            | 1,400        | -                | 1,400         | -                 | 1,400         | 1,400        | -                |
| 100.2150.0640                                     | Dues and Fees                        | 1,442.00     | 782.90       | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| FUNCTION: Speech Pathology and Audiology Services |                                      | 713,484.14   | 845,025.83   | 899,905      | 8.00             | 888,137       | 8.00              | 888,137       | 888,137      | 8.00             |
| 100.2160.0390                                     | Other Purchased Services             | 29,995.42    | 32,787.58    | 39,000       | -                | 40,000        | -                 | 40,000        | 40,000       | -                |
| FUNCTION: Other Student Treatment Services        |                                      | 29,995.42    | 32,787.58    | 39,000       | -                | 40,000        | -                 | 40,000        | 40,000       | -                |

**Requirements**

| Account   | Description                             | Requirements |              |              |                  |               |                   |               |              |                  |
|---|---|--------------|--------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
|   |   | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
| 100.2190.0111   | Licensed Salaries                       | 244,059.14   | 345,558.29   | 387,743      | 4.75             | 345,507       | 4.00              | 345,507       | 345,507      | 4.00             |
| 100.2190.0112   | Classified Salaries                     | 45,807.90    | 77,130.87    | 106,744      | 2.50             | 114,131       | 2.00              | 114,131       | 114,131      | 2.00             |
| 100.2190.0113   | Administrator Salaries                  | 399,189.38   | 379,517.51   | 463,001      | 3.90             | 479,087       | 3.90              | 479,087       | 479,087      | 3.90             |
| 100.2190.0123   | Temporary - Licensed                    | 22,543.08    | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2190.0124   | Temporary - Classified                  | 1,894.04     | 2,757.12     | -            | -                | -             | -                 | -             | -            | -                |
| 100.2190.0130   | Ext Hrs - Licensed/Other                | 678.88       | 415.62       | 308          | -                | 400           | -                 | 400           | 400          | -                |
| 100.2190.0131   | Ext Hrs - Classified                    | 1,526.26     | 4,954.58     | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2190.0133   | Ext Hrs - Translations                  | 358.50       | 107.40       | 100          | -                | 100           | -                 | 100           | 100          | -                |
| 100.2190.0142   | Cell Phone Stipend                      | 3,548.71     | 2,897.10     | 3,360        | -                | 4,326         | -                 | 4,326         | 4,326        | -                |
| 100.2190.0211   | PERS - Employer Contribution            | 196,487.50   | 236,470.23   | 234,156      | -                | 237,112       | -                 | 237,112       | 237,112      | -                |
| 100.2190.0212   | PERS Pick-Up - Employee Contribution    | 41,185.99    | 47,946.35    | 55,302       | -                | 57,851        | -                 | 57,851        | 57,851       | -                |
| 100.2190.0220   | FICA (SS & Medicare)                    | 55,229.23    | 61,032.75    | 74,636       | -                | 72,143        | -                 | 72,143        | 72,143       | -                |
| 100.2190.0231   | Worker's Compensation                   | 3,208.59     | 3,407.53     | 9,184        | -                | 3,291         | -                 | 3,291         | 3,291        | -                |
| 100.2190.0242   | OEBB Licensed Insurance                 | 79,725.70    | 83,719.99    | 73,819       | -                | 70,464        | -                 | 70,464        | 70,464       | -                |
| 100.2190.0243   | OEBB Admin Insurance                    | 84,882.82    | 67,953.21    | 92,580       | -                | 68,702        | -                 | 68,702        | 68,702       | -                |
| 100.2190.0248   | OEBB Classified Insurance               | 15,908.11    | 27,904.20    | 37,962       | -                | 35,232        | -                 | 35,232        | 35,232       | -                |
| 100.2190.0340   | Travel                                  | -            | 357.72       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2190.0341   | Travel - Local in District              | -            | 243.86       | 300          | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2190.0342   | Travel - Out of District                | 8,809.07     | 1,412.00     | 6,000        | -                | 4,000         | -                 | 4,000         | 4,000        | -                |
| 100.2190.0355   | Printing & Binding                      | 8,235.00     | -            | 1,000        | -                | 17,300        | -                 | 17,300        | 17,300       | -                |
| 100.2190.0371   | Tuition - OR Districts                  | -            | -            | -            | -                | 4,500         | -                 | 4,500         | 4,500        | -                |
| 100.2190.0382   | Legal Services                          | 2,252.50     | 1,374.99     | 7,000        | -                | 7,000         | -                 | 7,000         | 7,000        | -                |
| 100.2190.0390   | Other Purchased Services                | 145,014.17   | 27,734.04    | 66,000       | -                | 54,500        | -                 | 54,500        | 54,500       | -                |
| 100.2190.0410   | Consumable Supplies                     | 3,851.55     | 1,959.37     | 1,700        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2190.0440   | Periodicals                             | -            | 100.00       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2190.0460   | Non-Consumable Supplies                 | -            | 6,476.84     | 1,500        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2190.0470   | Computer Software                       | 20,362.34    | 21,535.69    | 15,000       | -                | 28,025        | -                 | 28,025        | 28,025       | -                |
| 100.2190.0640   | Dues and Fees                           | -            | 463.00       | 1,675        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| FUNCTION: Service Direction, Student Support Services |   | 1,384,758.46 | 1,403,430.26 | 1,640,070    | 11.15            | 1,611,672     | 9.90              | 1,611,672     | 1,611,672    | 9.90             |
| 100.2210.0111   | Licensed Salaries                       | 245,609.94   | 84,567.85    | 110,209      | 1.25             | 36,822        | 0.50              | 36,822        | 36,822       | 0.50             |
| 100.2210.0130   | Ext Hrs - Licensed/Other                | 56,714.54    | 7,653.77     | 83,816       | -                | 27,065        | -                 | 27,065        | 27,065       | -                |
| 100.2210.0131   | Ext Hrs - Classified                    | 4,474.32     | 254.18       | 4,000        | -                | 4,000         | -                 | 4,000         | 4,000        | -                |
| 100.2210.0133   | Ext Hrs - Translations                  | 3,668.20     | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2210.0142   | Cell Phone Stipend                      | 243.75       | 375.00       | 450          | -                | 185           | -                 | 185           | 185          | -                |
| 100.2210.0211   | PERS - Employer Contribution            | 94,378.33    | 26,165.57    | 27,753       | -                | 8,514         | -                 | 8,514         | 8,514        | -                |
| 100.2210.0212   | PERS Pick-Up - Employee Contribution    | 18,607.11    | 5,560.89     | 6,658        | -                | 2,396         | -                 | 2,396         | 2,396        | -                |
| 100.2210.0220   | FICA (SS & Medicare)                    | 23,628.56    | 7,028.08     | 8,693        | -                | 2,831         | -                 | 2,831         | 2,831        | -                |
| 100.2210.0231   | Worker's Compensation                   | 1,368.82     | 388.54       | 1,064        | -                | 129           | -                 | 129           | 129          | -                |
| 100.2210.0242   | OEBB Licensed Insurance                 | 66,323.31    | 22,851.96    | 22,157       | -                | 8,858         | -                 | 8,858         | 8,858        | -                |
| 100.2210.0248   | OEBB Classified Insurance               | 49.94        | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2210.0292   | Tuition Reimbursement - Admin           | 55,616.00    | 19,599.00    | -            | -                | 75,000        | -                 | 75,000        | 75,000       | -                |
| 100.2210.0342   | Travel - Out of District                | -            | 215.44       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2210.0390   | Other Purchased Services                | 99,000.00    | -            | 500          | -                | 23,992        | -                 | 23,992        | 23,992       | -                |
| 100.2210.0410   | Consumable Supplies                     | 1,263.74     | 201.29       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2210.0460   | Non-Consumable Supplies                 | 1,268.98     | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2210.0470   | Computer Software                       | 289.95       | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2210.0480   | Computer Hardware                       | 1,256.64     | -            | -            | -                | -             | -                 | -             | -            | -                |
| FUNCTION: Improvement of Instruction Services         |   | 673,762.13   | 174,861.57   | 265,300      | 1.25             | 189,792       | 0.50              | 189,792       | 189,792      | 0.50             |
| 100.2211.0112   | Classified Salaries                     | 39,925.92    | 40,583.20    | 42,243       | 1.00             | 45,578        | 1.00              | 45,578        | 45,578       | 1.00             |
| 100.2211.0113   | Administrator Salaries                  | 209,513.26   | 226,866.19   | 239,413      | 2.00             | 254,523       | 2.00              | 254,523       | 254,523      | 2.00             |
| 100.2211.0130   | Ext Hrs - Licensed/Other                | 233.88       | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2211.0131   | Ext Hrs - Classified                    | 1,909.09     | -            | -            | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2211.0142   | Cell Phone Stipend                      | 898.08       | 898.20       | 900          | -                | -             | -                 | -             | -            | -                |
| 100.2211.0211   | PERS - Employer Contribution            | 77,991.27    | 74,166.42    | 68,661       | -                | 72,601        | -                 | 72,601        | 72,601       | -                |
| 100.2211.0212   | PERS Pick-Up - Employee Contribution    | 15,613.38    | 16,108.56    | 17,027       | -                | 18,006        | -                 | 18,006        | 18,006       | -                |
| 100.2211.0220   | FICA (SS & Medicare)                    | 19,707.60    | 20,425.41    | 21,311       | -                | 22,958        | -                 | 22,958        | 22,958       | -                |
| 100.2211.0231   | Worker's Compensation                   | 1,117.37     | 1,130.11     | 2,720        | -                | 1,042         | -                 | 1,042         | 1,042        | -                |
| 100.2211.0242   | OEBB Licensed Insurance                 | -            | -            | -            | -                | 219           | -                 | 219           | 219          | -                |
| 100.2211.0243   | OEBB Admin Insurance                    | 37,900.24    | 39,980.55    | 47,453       | -                | 17,616        | -                 | 17,616        | 17,616       | -                |
| 100.2211.0248   | OEBB Classified Insurance               | 13,223.37    | 13,468.32    | 25,308       | -                | 35,232        | -                 | 35,232        | 35,232       | -                |
| 100.2211.0332   | Non-Reimbursable Student Transportation | 122.69       | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2211.0341   | Travel - Local in District              | 353.06       | -            | 110          | -                | 325           | -                 | 325           | 325          | -                |
| 100.2211.0342   | Travel - Out of District                | 8,099.79     | 1,626.00     | 12,850       | -                | 12,800        | -                 | 12,800        | 12,800       | -                |
| 100.2211.0353   | Postage                                 | 8.20         | -            | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2211.0355   | Printing & Binding                      | -            | -            | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2211.0390   | Other Purchased Services                | 4,420.00     | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2211.0410   | Consumable Supplies                     | 4,248.27     | 2,114.84     | 6,000        | -                | 6,000         | -                 | 6,000         | 6,000        | -                |
| 100.2211.0440   | Periodicals                             | -            | -            | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2211.0460   | Non-Consumable Supplies                 | 5,247.04     | 1,814.53     | -            | -                | -             | -                 | -             | -            | -                |
| 100.2211.0470   | Computer Software                       | (161.52)     | -            | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2211.0480   | Computer Hardware                       | 614.23       | 2,209.78     | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2211.0640   | Dues and Fees                           | 1,661.94     | 1,190.00     | 3,000        | -                | 3,000         | -                 | 3,000         | 3,000        | -                |
| FUNCTION: Service Area Direction                      |   | 442,647.16   | 442,582.11   | 491,996      | 3.00             | 495,899       | 3.00              | 495,899       | 495,899      | 3.00             |

| Requirements  |   |              |              |              |                  |               |                   |               |              |                  |
|---|---|--------------|--------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
| Account   | Description                               | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
| 100.2219.0130                                       | Ext Hrs - Licensed/Other                  | -            | 2,079.36     | 36,152       | -                | 32,930        | -                 | 32,930        | 32,930       | -                |
| 100.2219.0211                                       | PERS - Employer Contribution              | -            | 514.59       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2219.0212                                       | PERS Pick-Up - Employee Contribution      | -            | 116.26       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2219.0220                                       | FICA (SS & Medicare)                      | -            | 158.65       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2219.0231                                       | Worker's Compensation                     | -            | 9.08         | -            | -                | -             | -                 | -             | -            | -                |
| 100.2219.0390                                       | Other Purchased Services                  | -            | 16,470.00    | -            | -                | -             | -                 | -             | -            | -                |
| FUNCTION: Other Improvement of Instruction Services |   | -            | 19,347.94    | 36,152       | -                | 32,930        | -                 | 32,930        | 32,930       | -                |
| 100.2222.0111                                       | Licensed Salaries                         | 523,537.94   | 413,105.26   | 563,801      | 7.00             | 529,415       | 7.00              | 529,415       | 529,415      | 7.00             |
| 100.2222.0112                                       | Classified Salaries                       | 36,807.42    | 39,151.81    | 40,824       | 1.50             | 31,159        | 1.00              | 31,159        | 31,159       | 1.00             |
| 100.2222.0130                                       | Ext Hrs - Licensed/Other                  | 342.60       | -            | 300          | -                | 500           | -                 | 500           | 500          | -                |
| 100.2222.0133                                       | Ext Hrs - Translations                    | 34.26        | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2222.0211                                       | PERS - Employer Contribution              | 167,507.90   | 131,717.78   | 181,386      | -                | 137,942       | -                 | 137,942       | 137,942      | -                |
| 100.2222.0212                                       | PERS Pick-Up - Employee Contribution      | 33,650.81    | 27,135.53    | 36,228       | -                | 34,366        | -                 | 34,366        | 34,366       | -                |
| 100.2222.0220                                       | FICA (SS & Medicare)                      | 42,435.57    | 34,185.99    | 45,903       | -                | 42,884        | -                 | 42,884        | 42,884       | -                |
| 100.2222.0231                                       | Worker's Compensation                     | 2,463.03     | 1,910.72     | 7,172        | -                | 1,955         | -                 | 1,955         | 1,955        | -                |
| 100.2222.0242                                       | OEBB Licensed Insurance                   | 126,719.53   | 95,549.18    | 103,856      | -                | 123,312       | -                 | 123,312       | 123,312      | -                |
| 100.2222.0248                                       | OEBB Classified Insurance                 | 29,656.11    | 29,042.21    | 26,712       | -                | 17,616        | -                 | 17,616        | 17,616       | -                |
| 100.2222.0322                                       | Repair & Maintenance                      | -            | 47.73        | 200          | -                | 2,725         | -                 | 2,725         | 2,725        | -                |
| 100.2222.0342                                       | Travel - Out of District                  | -            | -            | 500          | -                | -             | -                 | -             | -            | -                |
| 100.2222.0343                                       | Travel - Student Out of District          | -            | -            | 500          | -                | -             | -                 | -             | -            | -                |
| 100.2222.0355                                       | Printing & Binding                        | -            | 188.61       | 500          | -                | 2,725         | -                 | 2,725         | 2,725        | -                |
| 100.2222.0390                                       | Other Purchased Services                  | 65.00        | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2222.0410                                       | Consumable Supplies                       | 5,836.92     | 1,455.73     | 11,400       | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2222.0420                                       | Textbooks                                 | -            | 305.85       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2222.0430                                       | Library Books                             | 21,301.96    | 17,150.25    | 26,900       | -                | 27,000        | -                 | 27,000        | 27,000       | -                |
| 100.2222.0440                                       | Periodicals                               | 119.00       | -            | 800          | -                | -             | -                 | -             | -            | -                |
| 100.2222.0460                                       | Non-Consumable Supplies                   | 9,202.38     | 392.01       | 7,000        | -                | 2,500         | -                 | 2,500         | 2,500        | -                |
| 100.2222.0470                                       | Computer Software                         | 27,264.83    | 27,444.02    | 23,300       | -                | 15,800        | -                 | 15,800        | 15,800       | -                |
| 100.2222.0480                                       | Computer Hardware                         | 1,170.17     | -            | 3,500        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2222.0541                                       | Initial and Additional Equipment Purchase | -            | -            | 1,000        | -                | -             | -                 | -             | -            | -                |
| 100.2222.0640                                       | Dues and Fees                             | 2,233.83     | 49.00        | 365          | -                | 2,794         | -                 | 2,794         | 2,794        | -                |
| FUNCTION: Library/Media Center                      |   | 1,030,349.26 | 818,831.68   | 1,082,147    | 8.50             | 979,194       | 8.00              | 979,194       | 979,194      | 8.00             |
| 100.2223.0322                                       | Repair & Maintenance                      | 725.00       | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2223.0410                                       | Consumable Supplies                       | -            | -            | 400          | -                | 500           | -                 | 500           | 500          | -                |
| 100.2223.0460                                       | Non-Consumable Supplies                   | 3,571.98     | 1,667.96     | 3,500        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2223.0470                                       | Computer Software                         | 500.00       | 500.00       | 500          | -                | 500           | -                 | 500           | 500          | -                |
| FUNCTION: Multimedia Services                       |   | 4,796.98     | 2,167.96     | 4,400        | -                | 3,000         | -                 | 3,000         | 3,000        | -                |
| 100.2230.0111                                       | Licensed Salaries                         | 38,391.75    | 5,243.32     | 3,600        | -                | 3,708         | -                 | 3,708         | 3,708        | -                |
| 100.2230.0130                                       | Ext Hrs - Licensed/Other                  | 659.51       | -            | 16,940       | -                | 6,200         | -                 | 6,200         | 6,200        | -                |
| 100.2230.0211                                       | PERS - Employer Contribution              | 10,727.60    | 1,442.73     | 880          | -                | -             | -                 | -             | -            | -                |
| 100.2230.0212                                       | PERS Pick-Up - Employee Contribution      | 2,300.25     | 314.60       | 216          | -                | 808           | -                 | 808           | 808          | -                |
| 100.2230.0220                                       | FICA (SS & Medicare)                      | 2,875.69     | 394.88       | 281          | -                | 284           | -                 | 284           | 284          | -                |
| 100.2230.0231                                       | Worker's Compensation                     | 168.22       | 21.94        | 36           | -                | 12            | -                 | 12            | 12           | -                |
| 100.2230.0242                                       | OEBB Licensed Insurance                   | 5,856.93     | 334.65       | 176          | -                | -             | -                 | -             | -            | -                |
| 100.2230.0390                                       | Other Purchased Services                  | 20,567.45    | 250.00       | 150          | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2230.0410                                       | Consumable Supplies                       | 1,694.00     | 735.30       | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2230.0470                                       | Computer Software                         | 46,175.00    | 7,826.40     | 109,550      | -                | 76,700        | -                 | 76,700        | 76,700       | -                |
| FUNCTION: Assessment and Testing                    |   | 129,416.40   | 16,563.82    | 132,829      | -                | 90,711        | -                 | 90,711        | 90,711       | -                |
| 100.2240.0111                                       | Licensed Salaries                         | 563.77       | -            | -            | -                | 45,463        | 0.50              | 45,463        | 45,463       | 0.50             |
| 100.2240.0130                                       | Ext Hrs - Licensed/Other                  | 92,951.91    | 26,932.91    | 16,304       | -                | 49,010        | -                 | 49,010        | 49,010       | -                |
| 100.2240.0131                                       | Ext Hrs - Classified                      | 121.68       | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2240.0211                                       | PERS - Employer Contribution              | 21,636.06    | 11,174.87    | 3,147        | -                | 10,784        | -                 | 10,784        | 10,784       | -                |
| 100.2240.0212                                       | PERS Pick-Up - Employee Contribution      | 4,628.79     | 2,251.48     | 704          | -                | 2,728         | -                 | 2,728         | 2,728        | -                |
| 100.2240.0220                                       | FICA (SS & Medicare)                      | 8,020.51     | 2,814.52     | 929          | -                | 3,478         | -                 | 3,478         | 3,478        | -                |
| 100.2240.0231                                       | Worker's Compensation                     | 442.25       | 83.12        | 2            | -                | 156           | -                 | 156           | 156          | -                |
| 100.2240.0242                                       | OEBB Licensed Insurance                   | 85.38        | -            | -            | -                | 8,858         | -                 | 8,858         | 8,858        | -                |
| 100.2240.0248                                       | OEBB Classified Insurance                 | 2.08         | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2240.0290                                       | Tuition Reimbursement - ESOL No Slot      | 12,002.00    | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2240.0291                                       | Tuition Reimbursement - Classified        | 1,417.00     | 4,870.00     | 2,500        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2240.0293                                       | Tuition Reimbursement - Licensed          | 86,145.00    | 121,684.00   | 120,000      | -                | 125,000       | -                 | 125,000       | 125,000      | -                |
| 100.2240.0294                                       | Tuition Reimbursement - Supt              | 3,674.00     | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2240.0295                                       | Tuition Reimb - Lic \$600                 | 19,567.04    | 9,163.89     | 25,000       | -                | 25,000        | -                 | 25,000        | 25,000       | -                |
| 100.2240.0340                                       | Travel                                    | -            | -            | -            | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2240.0341                                       | Travel - Local in District                | -            | 3,300.00     | -            | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2240.0342                                       | Travel - Out of District                  | 29,216.35    | 4,926.00     | 26,900       | -                | 11,475        | -                 | 11,475        | 11,475       | -                |
| 100.2240.0390                                       | Other Purchased Services                  | 50,520.15    | 48,910.00    | 24,600       | -                | 32,216        | -                 | 32,216        | 32,216       | -                |
| 100.2240.0410                                       | Consumable Supplies                       | 12,832.73    | 1,089.06     | 3,450        | -                | 4,400         | -                 | 4,400         | 4,400        | -                |
| 100.2240.0420                                       | Textbooks                                 | 10.00        | -            | 500          | -                | -             | -                 | -             | -            | -                |
| 100.2240.0470                                       | Computer Software                         | -            | 600.00       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2240.0640                                       | Dues and Fees                             | 800.00       | -            | -            | -                | 66            | -                 | 66            | 66           | -                |
| FUNCTION: Instructional Staff Development           |   | 344,636.70   | 237,799.85   | 224,036      | -                | 326,634       | 0.50              | 326,634       | 326,634      | 0.50             |

| Requirements                                      |                                      |              |              |              |                  |               |                   |               |              |                  |
|---|--------------------------------------|--------------|--------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
| Account   | Description                          | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
| 100.2311.0124                                     | Temporary - Classified               | 115.31       | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2311.0131                                     | Ext Hrs - Classified                 | 5,911.80     | 3,267.20     | 5,000        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2311.0133                                     | Ext Hrs - Translations               | 50.89        | -            | 250          | -                | 250           | -                 | 250           | 250          | -                |
| 100.2311.0211                                     | PERS - Employer Contribution         | 1,594.60     | 868.43       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2311.0212                                     | PERS Pick-Up - Employee Contribution | 357.74       | 196.02       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2311.0220                                     | FICA (SS & Medicare)                 | 451.12       | 244.54       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2311.0231                                     | Worker's Compensation                | 26.47        | 13.78        | -            | -                | -             | -                 | -             | -            | -                |
| 100.2311.0342                                     | Travel - Out of District             | 11,886.97    | 290.00       | 15,000       | -                | 15,000        | -                 | 15,000        | 15,000       | -                |
| 100.2311.0354                                     | Advertising                          | 799.00       | 555.00       | 800          | -                | 800           | -                 | 800           | 800          | -                |
| 100.2311.0355                                     | Printing & Binding                   | 665.00       | -            | 2,000        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2311.0384                                     | Negotiation Services                 | 2,767.50     | 41,574.98    | 40,000       | -                | 40,000        | -                 | 40,000        | 40,000       | -                |
| 100.2311.0390                                     | Other Purchased Services             | 26,970.46    | 9,210.00     | 25,000       | -                | 25,000        | -                 | 25,000        | 25,000       | -                |
| 100.2311.0410                                     | Consumable Supplies                  | 6,300.65     | 5,356.52     | 7,000        | -                | 7,000         | -                 | 7,000         | 7,000        | -                |
| 100.2311.0460                                     | Non-Consumable Supplies              | 304.00       | -            | 350          | -                | 350           | -                 | 350           | 350          | -                |
| 100.2311.0470                                     | Computer Software                    | 2,500.00     | 2,500.00     | 2,500        | -                | 2,500         | -                 | 2,500         | 2,500        | -                |
| 100.2311.0480                                     | Computer Hardware                    | -            | -            | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2311.0640                                     | Dues and Fees                        | 14,031.43    | 14,031.43    | 15,000       | -                | 15,000        | -                 | 15,000        | 15,000       | -                |
| 100.2311.0651                                     | Liability Insurance                  | 125,886.00   | 153,041.50   | 150,000      | -                | 205,000       | -                 | 205,000       | 205,000      | -                |
| FUNCTION: Board of Ed.                            |                                      | 200,618.94   | 231,149.40   | 263,900      | -                | 318,900       | -                 | 318,900       | 318,900      | -                |
| 100.2314.0388                                     | Election Services                    | 7,974.95     | -            | -            | -                | 8,000         | -                 | 8,000         | 8,000        | -                |
| FUNCTION: Election Services                       |                                      | 7,974.95     | -            | -            | -                | 8,000         | -                 | 8,000         | 8,000        | -                |
| 100.2315.0382                                     | Legal Services                       | 50,484.62    | 119,219.05   | 95,000       | -                | 120,000       | -                 | 120,000       | 120,000      | -                |
| 100.2315.0655                                     | Judgments & Settlements              | 5,543.00     | -            | -            | -                | -             | -                 | -             | -            | -                |
| FUNCTION: Legal Services                          |                                      | 56,027.62    | 119,219.05   | 95,000       | -                | 120,000       | -                 | 120,000       | 120,000      | -                |
| 100.2317.0381                                     | Audit Services                       | 48,600.00    | 53,000.00    | 56,000       | -                | 56,000        | -                 | 56,000        | 56,000       | -                |
| FUNCTION: Audit Services                          |                                      | 48,600.00    | 53,000.00    | 56,000       | -                | 56,000        | -                 | 56,000        | 56,000       | -                |
| 100.2320.0112                                     | Classified Salaries                  | 61,914.36    | 81,912.32    | 88,918       | 1.50             | 76,312        | 1.00              | 76,312        | 76,312       | 1.00             |
| 100.2320.0113                                     | Administrator Salaries               | 176,173.41   | 234,834.87   | 177,995      | 1.00             | 188,231       | 1.00              | 188,231       | 188,231      | 1.00             |
| 100.2320.0130                                     | Ext Hrs - Licensed/Other             | 68.52        | -            | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2320.0131                                     | Ext Hrs - Classified                 | 2,953.23     | 3,030.06     | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2320.0133                                     | Ext Hrs - Translations               | 1,147.72     | 5,590.53     | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2320.0142                                     | Cell Phone Stipend                   | 1,799.82     | 900.00       | 900          | -                | 1,854         | -                 | 1,854         | 1,854        | -                |
| 100.2320.0211                                     | PERS - Employer Contribution         | 52,022.50    | 98,717.08    | 80,074       | -                | 66,860        | -                 | 66,860        | 66,860       | -                |
| 100.2320.0212                                     | PERS Pick-Up - Employee Contribution | 4,885.23     | 19,400.79    | 16,015       | -                | 23,302        | -                 | 23,302        | 23,302       | -                |
| 100.2320.0220                                     | FICA (SS & Medicare)                 | 18,956.97    | 24,478.30    | 17,349       | -                | 20,379        | -                 | 20,379        | 20,379       | -                |
| 100.2320.0231                                     | Worker's Compensation                | 1,077.23     | 1,345.92     | 4,357        | -                | 912           | -                 | 912           | 912          | -                |
| 100.2320.0241                                     | Deferred Compensation                | 15,048.00    | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2320.0243                                     | OEBB Admin Insurance                 | 10,375.80    | 26,052.79    | 47,656       | -                | 17,616        | -                 | 17,616        | 17,616       | -                |
| 100.2320.0245                                     | Supt Mileage Stipend                 | 6,075.00     | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2320.0248                                     | OEBB Classified Insurance            | 0.97         | 8,627.79     | 8,904        | -                | 17,616        | -                 | 17,616        | 17,616       | -                |
| 100.2320.0324                                     | Rentals                              | -            | -            | 3,000        | -                | 3,000         | -                 | 3,000         | 3,000        | -                |
| 100.2320.0342                                     | Travel - Out of District             | 5,017.59     | 399.00       | 12,000       | -                | 12,000        | -                 | 12,000        | 12,000       | -                |
| 100.2320.0354                                     | Advertising                          | -            | 200.00       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2320.0355                                     | Printing & Binding                   | 42.00        | 742.60       | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2320.0390                                     | Other Purchased Services             | 3,170.00     | 23,200.00    | 20,000       | -                | 20,000        | -                 | 20,000        | 20,000       | -                |
| 100.2320.0410                                     | Consumable Supplies                  | 5,034.26     | 4,919.25     | 5,500        | -                | 5,500         | -                 | 5,500         | 5,500        | -                |
| 100.2320.0440                                     | Periodicals                          | 283.00       | -            | 750          | -                | 750           | -                 | 750           | 750          | -                |
| 100.2320.0460                                     | Non-Consumable Supplies              | 942.49       | 825.83       | 1,500        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2320.0470                                     | Computer Software                    | 89.99        | -            | 1,500        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2320.0480                                     | Computer Hardware                    | 1,699.00     | 260.91       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2320.0640                                     | Dues and Fees                        | 3,054.00     | 3,851.72     | 8,000        | -                | 8,000         | -                 | 8,000         | 8,000        | -                |
| FUNCTION: Executive Administration Services       |                                      | 371,831.09   | 539,289.76   | 498,418      | 2.50             | 469,332       | 2.00              | 469,332       | 469,332      | 2.00             |
| 100.2329.0130                                     | Ext Hrs - Licensed/Other             | 5,356.42     | 6,430.44     | 6,000        | -                | 6,000         | -                 | 6,000         | 6,000        | -                |
| 100.2329.0131                                     | Ext Hrs - Classified                 | 1,000.00     | 1,000.00     | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2329.0211                                     | PERS - Employer Contribution         | 1,770.24     | 2,138.33     | 1,754        | -                | -             | -                 | -             | -            | -                |
| 100.2329.0212                                     | PERS Pick-Up - Employee Contribution | 369.82       | 445.77       | 420          | -                | -             | -                 | -             | -            | -                |
| 100.2329.0220                                     | FICA (SS & Medicare)                 | 464.97       | 562.11       | 548          | -                | -             | -                 | -             | -            | -                |
| 100.2329.0231                                     | Worker's Compensation                | 26.97        | 31.08        | 67           | -                | -             | -                 | -             | -            | -                |
| 100.2329.0390                                     | Other Purchased Services             | 525.00       | 1,563.50     | -            | -                | -             | -                 | -             | -            | -                |
| 100.2329.0410                                     | Consumable Supplies                  | 1,624.12     | -            | 20,000       | -                | 20,000        | -                 | 20,000        | 20,000       | -                |
| FUNCTION: Other Executive Administration Services |                                      | 11,137.54    | 12,171.23    | 29,789       | -                | 27,000        | -                 | 27,000        | 27,000       | -                |



| Requirements                               |                                      |              |              |              |                  |               |                   |               |              |                  |
|--|--------------------------------------|--------------|--------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
| Account                                    | Description                          | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
| 100.2410.0111                              | Licensed Salaries                    | 152,846.00   | 3,124.52     | 1,339        | -                | -             | -                 | -             | -            | -                |
| 100.2410.0112                              | Classified Salaries                  | 820,150.07   | 832,153.89   | 903,327      | 25.45            | 960,025       | 24.53             | 960,025       | 960,025      | 24.53            |
| 100.2410.0113                              | Administrator Salaries               | 1,879,272.85 | 1,959,352.28 | 2,127,067    | 18.00            | 2,355,335     | 18.00             | 2,355,335     | 2,355,335    | 18.00            |
| 100.2410.0130                              | Ext Hrs - Licensed/Other             | 22,109.59    | 256,890.75   | 13,175       | -                | 37,008        | -                 | 37,008        | 37,008       | -                |
| 100.2410.0131                              | Ext Hrs - Classified                 | 7,137.80     | 8,174.97     | 15,250       | -                | 9,500         | -                 | 9,500         | 9,500        | -                |
| 100.2410.0133                              | Ext Hrs - Translations               | 233.89       | 531.61       | 1,000        | -                | 500           | -                 | 500           | 500          | -                |
| 100.2410.0142                              | Cell Phone Stipend                   | 13,428.74    | 13,716.57    | 13,815       | -                | 13,163        | -                 | 13,163        | 13,163       | -                |
| 100.2410.0211                              | PERS - Employer Contribution         | 832,110.15   | 889,825.41   | 767,815      | -                | 841,389       | -                 | 841,389       | 841,389      | -                |
| 100.2410.0212                              | PERS Pick-Up - Employee Contribution | 171,229.53   | 183,288.19   | 182,987      | -                | 202,641       | -                 | 202,641       | 202,641      | -                |
| 100.2410.0220                              | FICA (SS & Medicare)                 | 218,289.90   | 232,827.86   | 235,818      | -                | 254,931       | -                 | 254,931       | 254,931      | -                |
| 100.2410.0231                              | Worker's Compensation                | 12,940.69    | 14,752.98    | 29,811       | -                | 11,697        | -                 | 11,697        | 11,697       | -                |
| 100.2410.0242                              | OEBB Licensed Insurance              | 32,245.94    | 1,645.80     | -            | -                | 4,714         | -                 | 4,714         | 4,714        | -                |
| 100.2410.0243                              | OEBB Admin Insurance                 | 327,758.91   | 342,668.63   | 375,861      | -                | 394,704       | -                 | 394,704       | 394,704      | -                |
| 100.2410.0245                              | Supt Mileage Stipend                 | 3,800.00     | 3,800.00     | 3,800        | -                | 3,914         | -                 | 3,914         | 3,914        | -                |
| 100.2410.0248                              | OEBB Classified Insurance            | 432,259.45   | 422,228.02   | 419,486      | -                | 432,120       | -                 | 432,120       | 432,120      | -                |
| 100.2410.0322                              | Repair & Maintenance                 | 4,166.61     | 303.49       | 6,700        | -                | 3,200         | -                 | 3,200         | 3,200        | -                |
| 100.2410.0324                              | Rentals                              | 39,646.94    | 38,080.04    | 42,000       | -                | 35,000        | -                 | 35,000        | 35,000       | -                |
| 100.2410.0329                              | Other Property Services              | -            | 1,343.25     | -            | -                | -             | -                 | -             | -            | -                |
| 100.2410.0341                              | Travel - Local in District           | 24.02        | 215.44       | 100          | -                | -             | -                 | -             | -            | -                |
| 100.2410.0342                              | Travel - Out of District             | 11,096.68    | 702.83       | 25,450       | -                | 22,900        | -                 | 22,900        | 22,900       | -                |
| 100.2410.0343                              | Travel - Student Out of District     | 2,200.00     | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2410.0353                              | Postage                              | 18,936.18    | 26,488.71    | 29,600       | -                | 20,500        | -                 | 20,500        | 20,500       | -                |
| 100.2410.0355                              | Printing & Binding                   | 6,059.37     | 1,527.00     | 7,250        | -                | 4,050         | -                 | 4,050         | 4,050        | -                |
| 100.2410.0390                              | Other Purchased Services             | 3,441.71     | 9,181.65     | 12,250       | -                | 9,700         | -                 | 9,700         | 9,700        | -                |
| 100.2410.0410                              | Consumable Supplies                  | 31,975.99    | 52,043.72    | 49,529       | -                | 29,216        | -                 | 29,216        | 29,216       | -                |
| 100.2410.0420                              | Textbooks                            | -            | 1,087.99     | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2410.0440                              | Periodicals                          | 358.00       | 580.00       | 1,200        | -                | 400           | -                 | 400           | 400          | -                |
| 100.2410.0460                              | Non-Consumable Supplies              | 18,024.31    | 16,971.51    | 35,950       | -                | 18,000        | -                 | 18,000        | 18,000       | -                |
| 100.2410.0470                              | Computer Software                    | 869.84       | 5,318.64     | 1,950        | -                | 1,250         | -                 | 1,250         | 1,250        | -                |
| 100.2410.0480                              | Computer Hardware                    | 8,756.78     | 15,853.41    | 25,978       | -                | 25,700        | -                 | 25,700        | 25,700       | -                |
| 100.2410.0640                              | Dues and Fees                        | 18,906.29    | 28,415.23    | 20,700       | -                | 22,900        | -                 | 22,900        | 22,900       | -                |
| FUNCTION: Office of the Principal Services |                                      | 5,090,276.23 | 5,363,094.39 | 5,350,208    | 43.45            | 5,715,457     | 42.53             | 5,715,457     | 5,715,457    | 42.53            |
| 100.2520.0112                              | Classified Salaries                  | 228,690.86   | 241,234.31   | 266,569      | 4.00             | 288,647       | 4.00              | 288,647       | 288,647      | 4.00             |
| 100.2520.0113                              | Administrator Salaries               | 110,609.56   | 116,790.68   | 123,416      | 0.95             | 128,896       | 0.95              | 128,896       | 128,896      | 0.95             |
| 100.2520.0131                              | Ext Hrs - Classified                 | 3,279.27     | 359.18       | 2,500        | -                | 3,000         | -                 | 3,000         | 3,000        | -                |
| 100.2520.0133                              | Ext Hrs - Translations               | -            | 17.90        | -            | -                | -             | -                 | -             | -            | -                |
| 100.2520.0142                              | Cell Phone Stipend                   | 1,109.64     | 1,559.64     | 1,560        | -                | 1,669         | -                 | 1,669         | 1,669        | -                |
| 100.2520.0211                              | PERS - Employer Contribution         | 98,180.37    | 102,684.89   | 95,232       | -                | 103,647       | -                 | 103,647       | 103,647      | -                |
| 100.2520.0212                              | PERS Pick-Up - Employee Contribution | 20,624.21    | 21,600.74    | 23,043       | -                | 25,416        | -                 | 25,416        | 25,416       | -                |
| 100.2520.0220                              | FICA (SS & Medicare)                 | 26,009.48    | 27,186.35    | 30,007       | -                | 32,070        | -                 | 32,070        | 32,070       | -                |
| 100.2520.0231                              | Worker's Compensation                | 1,539.95     | 1,537.00     | 3,709        | -                | 1,477         | -                 | 1,477         | 1,477        | -                |
| 100.2520.0243                              | OEBB Admin Insurance                 | 107,709.10   | 115,187.13   | 129,202      | -                | 127,033       | -                 | 127,033       | 127,033      | -                |
| 100.2520.0316                              | Data Processing Services             | 53,554.44    | 61,503.09    | 70,000       | -                | 70,000        | -                 | 70,000        | 70,000       | -                |
| 100.2520.0322                              | Repair & Maintenance                 | -            | -            | 400          | -                | 400           | -                 | 400           | 400          | -                |
| 100.2520.0341                              | Travel - Local in District           | -            | 3,574.00     | 100          | -                | 100           | -                 | 100           | 100          | -                |
| 100.2520.0342                              | Travel - Out of District             | 3,749.29     | -            | 13,000       | -                | 15,000        | -                 | 15,000        | 15,000       | -                |
| 100.2520.0353                              | Postage                              | -            | 10.90        | -            | -                | 100           | -                 | 100           | 100          | -                |
| 100.2520.0355                              | Printing & Binding                   | -            | 1,085.00     | 200          | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2520.0390                              | Other Purchased Services             | 2,000.00     | 1,643.75     | 2,000        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2520.0410                              | Consumable Supplies                  | 7,076.53     | 8,754.74     | 7,500        | -                | 10,000        | -                 | 10,000        | 10,000       | -                |
| 100.2520.0460                              | Non-Consumable Supplies              | 946.59       | 2,276.30     | 7,500        | -                | 7,500         | -                 | 7,500         | 7,500        | -                |
| 100.2520.0470                              | Computer Software                    | 15,006.95    | 79.50        | 15,000       | -                | 15,000        | -                 | 15,000        | 15,000       | -                |
| 100.2520.0480                              | Computer Hardware                    | 2,742.18     | 1,160.97     | 2,000        | -                | 3,000         | -                 | 3,000         | 3,000        | -                |
| 100.2520.0640                              | Dues and Fees                        | 11,385.36    | 23,261.50    | 15,000       | -                | 25,000        | -                 | 25,000        | 25,000       | -                |
| 100.2520.0670                              | Taxes and Licenses                   | 341.60       | 351.41       | 500          | -                | 500           | -                 | 500           | 500          | -                |
| FUNCTION: Fiscal Services                  |                                      | 694,555.38   | 731,858.98   | 808,438      | 4.95             | 861,954       | 4.95              | 861,954       | 861,954      | 4.95             |
| 100.2528.0112                              | Classified Salaries                  | -            | 49,480.20    | 62,410       | 1.00             | 68,984        | 1.00              | 68,984        | 68,984       | 1.00             |
| 100.2528.0113                              | Administrator Salaries               | -            | 47,236.88    | 131,727      | 1.00             | 135,680       | 1.00              | 135,680       | 135,680      | 1.00             |
| 100.2528.0130                              | Ext Hrs - Licensed/Other             | -            | -            | 5,000        | -                | 3,000         | -                 | 3,000         | 3,000        | -                |
| 100.2528.0131                              | Ext Hrs - Classified                 | -            | 112.20       | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2528.0142                              | Cell Phone Stipend                   | -            | 480.00       | 450          | -                | 1,112         | -                 | 1,112         | 1,112        | -                |
| 100.2528.0211                              | PERS - Employer Contribution         | -            | 29,240.07    | 52,417       | -                | 52,766        | -                 | 52,766        | 52,766       | -                |
| 100.2528.0212                              | PERS Pick-Up - Employee Contribution | -            | 5,983.96     | 11,648       | -                | 13,195        | -                 | 13,195        | 13,195       | -                |
| 100.2528.0220                              | FICA (SS & Medicare)                 | -            | 7,567.20     | 12,619       | -                | 15,978        | -                 | 15,978        | 15,978       | -                |
| 100.2528.0231                              | Worker's Compensation                | -            | 422.14       | 1,213        | -                | 725           | -                 | 725           | 725          | -                |
| 100.2528.0243                              | OEBB Admin Insurance                 | -            | 16,689.16    | 38,475       | -                | 51,388        | -                 | 51,388        | 51,388       | -                |
| 100.2528.0245                              | Supt Mileage Stipend                 | -            | 2,400.00     | -            | -                | 3,090         | -                 | 3,090         | 3,090        | -                |
| 100.2528.0342                              | Travel - Out of District             | -            | 2,330.80     | 5,000        | -                | 7,000         | -                 | 7,000         | 7,000        | -                |
| 100.2528.0390                              | Other Purchased Services             | -            | -            | 5,000        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2528.0410                              | Consumable Supplies                  | -            | 96.00        | 3,500        | -                | 3,500         | -                 | 3,500         | 3,500        | -                |
| 100.2528.0480                              | Computer Hardware                    | -            | -            | 3,500        | -                | 3,500         | -                 | 3,500         | 3,500        | -                |
| 100.2528.0640                              | Dues and Fees                        | -            | 297.50       | 2,000        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| FUNCTION: Risk Management Services         |                                      | -            | 162,336.11   | 335,959      | 2.00             | 367,919       | 2.00              | 367,919       | 367,919      | 2.00             |

| Requirements                                    |   |              |              |              |                  |               |                   |               |              |                  |
|---|---|--------------|--------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
| Account   | Description                               | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
| 100.2529.0210                                   | PERS                                      | (6,293.78)   | (17,914.88)  | -            | -                | -             | -                 | -             | -            | -                |
| 100.2529.0232                                   | Unemployment Compensation                 | 11,687.76    | 102,364.69   | 53,000       | -                | 70,000        | -                 | 70,000        | 70,000       | -                |
| 100.2529.0390                                   | Other Purchased Services                  | 31,669.00    | 32,619.00    | 35,000       | -                | 35,000        | -                 | 35,000        | 35,000       | -                |
| 100.2529.0470                                   | Computer Software                         | 2,640.00     | 3,465.60     | 2,500        | -                | 2,500         | -                 | 2,500         | 2,500        | -                |
| 100.2529.0480                                   | Computer Hardware                         | 4,111.00     | -            | 2,500        | -                | 2,500         | -                 | 2,500         | 2,500        | -                |
| 100.2529.0640                                   | Dues and Fees                             | 36,383.17    | 36,290.77    | 39,000       | -                | 39,000        | -                 | 39,000        | 39,000       | -                |
| FUNCTION: Other Fiscal Services                 |   | 80,197.15    | 156,825.18   | 132,000      | -                | 149,000       | -                 | 149,000       | 149,000      | -                |
| 100.2541.0112                                   | Classified Salaries                       | 76,244.16    | 43,129.44    | 41,626       | 1.00             | 45,970        | 1.00              | 45,970        | 45,970       | 1.00             |
| 100.2541.0113                                   | Administrator Salaries                    | -            | 47,236.97    | -            | -                | -             | -                 | -             | -            | -                |
| 100.2541.0114                                   | Managerial Salaries                       | 145,496.83   | 153,618.95   | 164,489      | 2.00             | 173,587       | 2.00              | 173,587       | 173,587      | 2.00             |
| 100.2541.0131                                   | Ext Hrs - Classified                      | 289.80       | 410.00       | 1,374        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2541.0142                                   | Cell Phone Stipend                        | 1,843.74     | 2,542.58     | 2,550        | -                | 2,472         | -                 | 2,472         | 2,472        | -                |
| 100.2541.0211                                   | PERS - Employer Contribution              | 60,486.72    | 68,957.30    | 67,715       | -                | 52,079        | -                 | 52,079        | 52,079       | -                |
| 100.2541.0212                                   | PERS Pick-Up - Employee Contribution      | 13,653.91    | 14,912.37    | 16,618       | -                | 14,385        | -                 | 14,385        | 14,385       | -                |
| 100.2541.0220                                   | FICA (SS & Medicare)                      | 17,342.88    | 19,041.71    | 21,850       | -                | 17,222        | -                 | 17,222        | 17,222       | -                |
| 100.2541.0231                                   | Worker's Compensation                     | 2,457.46     | 2,654.62     | 4,809        | -                | 799           | -                 | 799           | 799          | -                |
| 100.2541.0243                                   | OEBB Admin Insurance                      | 39,378.20    | 47,459.67    | 45,300       | -                | 25,116        | -                 | 25,116        | 25,116       | -                |
| 100.2541.0245                                   | Supt Mileage Stipend                      | 3,000.00     | 3,000.00     | 3,000        | -                | 3,090         | -                 | 3,090         | 3,090        | -                |
| 100.2541.0248                                   | OEBB Classified Insurance                 | 37,005.44    | 19,045.52    | 17,808       | -                | 17,616        | -                 | 17,616        | 17,616       | -                |
| 100.2541.0322                                   | Repair & Maintenance                      | 89,824.95    | -            | 75,000       | -                | 100,000       | -                 | 100,000       | 100,000      | -                |
| 100.2541.0328                                   | Garbage                                   | 1,015.65     | -            | -            | -                | 2,100         | -                 | 2,100         | 2,100        | -                |
| 100.2541.0342                                   | Travel - Out of District                  | 185.00       | -            | 500          | -                | 500           | -                 | 500           | 500          | -                |
| 100.2541.0355                                   | Printing & Binding                        | 58.00        | -            | 750          | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2541.0382                                   | Legal Services                            | -            | -            | 1,500        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2541.0390                                   | Other Purchased Services                  | -            | 15,980.00    | -            | -                | 7,000         | -                 | 7,000         | 7,000        | -                |
| 100.2541.0410                                   | Consumable Supplies                       | 7,056.26     | 1,284.73     | 4,000        | -                | 4,000         | -                 | 4,000         | 4,000        | -                |
| 100.2541.0460                                   | Non-Consumable Supplies                   | -            | -            | 1,500        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2541.0470                                   | Computer Software                         | 12,692.94    | 14,534.59    | 15,000       | -                | 16,000        | -                 | 16,000        | 16,000       | -                |
| 100.2541.0480                                   | Computer Hardware                         | 1,487.67     | -            | 5,000        | -                | 6,000         | -                 | 6,000         | 6,000        | -                |
| 100.2541.0541                                   | Initial and Additional Equipment Purchase | -            | -            | 15,000       | -                | -             | -                 | -             | -            | -                |
| 100.2541.0640                                   | Dues and Fees                             | 434.00       | 737.50       | 500          | -                | 500           | -                 | 500           | 500          | -                |
| FUNCTION: Service Area Direction                |   | 509,953.61   | 454,545.95   | 505,889      | 3.00             | 500,936       | 3.00              | 500,936       | 500,936      | 3.00             |
| 100.2542.0112                                   | Classified Salaries                       | 1,046,356.15 | 1,051,706.86 | 1,326,818    | 31.00            | 1,316,308     | 30.00             | 1,316,308     | 1,316,308    | 30.00            |
| 100.2542.0142                                   | Cell Phone Stipend                        | 3,035.00     | 3,985.00     | 3,750        | -                | 5,995         | -                 | 5,995         | 5,995        | -                |
| 100.2542.0160                                   | Ext Hrs - Custodians                      | 66,408.14    | 17,707.49    | 28,000       | -                | 80,400        | -                 | 80,400        | 80,400       | -                |
| 100.2542.0161                                   | Ext Hrs - Facility Use (Out)              | 2,763.19     | 3,082.00     | -            | -                | 2,100         | -                 | 2,100         | 2,100        | -                |
| 100.2542.0162                                   | Ext Hrs - Grounds/Maintenance             | 127.14       | 244.30       | 1,000        | -                | 1,100         | -                 | 1,100         | 1,100        | -                |
| 100.2542.0163                                   | Ext Hrs - Sonitrol/Security               | 70.86        | 87.25        | -            | -                | 2,100         | -                 | 2,100         | 2,100        | -                |
| 100.2542.0164                                   | Ext Hrs - Facility Use (P&R)              | 1,994.71     | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2542.0211                                   | PERS - Employer Contribution              | 310,190.32   | 297,491.67   | 279,584      | -                | 317,704       | -                 | 317,704       | 317,704      | -                |
| 100.2542.0212                                   | PERS Pick-Up - Employee Contribution      | 66,756.77    | 64,291.64    | 114,181      | -                | 80,284        | -                 | 80,284        | 80,284       | -                |
| 100.2542.0220                                   | FICA (SS & Medicare)                      | 85,872.75    | 81,956.48    | 104,652      | -                | 101,156       | -                 | 101,156       | 101,156      | -                |
| 100.2542.0231                                   | Worker's Compensation                     | 41,886.47    | 34,862.89    | 59,519       | -                | 60,709        | -                 | 60,709        | 60,709       | -                |
| 100.2542.0232                                   | Unemployment Compensation                 | 1,200.00     | 930.00       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2542.0242                                   | OEBB Licensed Insurance                   | -            | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2542.0248                                   | OEBB Classified Insurance                 | 377,769.02   | 345,070.26   | 496,518      | -                | 531,480       | -                 | 531,480       | 531,480      | -                |
| 100.2542.0322                                   | Repair & Maintenance                      | 21,048.05    | 230,456.79   | 30,000       | -                | 30,000        | -                 | 30,000        | 30,000       | -                |
| 100.2542.0324                                   | Rentals                                   | 7,921.56     | 3,921.40     | 2,500        | -                | 24,200        | -                 | 24,200        | 24,200       | -                |
| 100.2542.0325                                   | Electricity                               | 530,447.57   | 512,913.61   | 695,291      | -                | 734,090       | -                 | 734,090       | 734,090      | -                |
| 100.2542.0326                                   | Fuel                                      | 125,951.72   | 151,598.33   | 222,500      | -                | 238,100       | -                 | 238,100       | 238,100      | -                |
| 100.2542.0327                                   | Water and Sewage                          | 116,601.11   | 99,540.56    | 137,418      | -                | 101,200       | -                 | 101,200       | 101,200      | -                |
| 100.2542.0328                                   | Garbage                                   | 165,351.77   | 107,650.64   | 202,606      | -                | 215,400       | -                 | 215,400       | 215,400      | -                |
| 100.2542.0351                                   | Telephone                                 | 18,558.61    | 7,807.22     | 14,000       | -                | 16,100        | -                 | 16,100        | 16,100       | -                |
| 100.2542.0390                                   | Other Purchased Services                  | 50,805.97    | 125,489.75   | 50,000       | -                | 52,300        | -                 | 52,300        | 52,300       | -                |
| 100.2542.0410                                   | Consumable Supplies                       | 193,759.16   | 269,450.93   | 130,000      | -                | 134,000       | -                 | 134,000       | 134,000      | -                |
| 100.2542.0520                                   | Buildings Acquisition                     | -            | 66,752.26    | -            | -                | -             | -                 | -             | -            | -                |
| 100.2542.0653                                   | Property Insurance Premiums               | 200,953.00   | 268,523.50   | 230,000      | -                | 315,000       | -                 | 315,000       | 315,000      | -                |
| FUNCTION: Care and Upkeep of Buildings Services |   | 3,435,829.04 | 3,745,520.83 | 4,128,337    | 31.00            | 4,359,727     | 30.00             | 4,359,727     | 4,359,727    | 30.00            |

|   |   | Requirements |              |              |                  |               |                   |               |              |                  |
|---|---|--------------|--------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
| Account   | Description                               | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
| 100.2543.0112                                     | Classified Salaries                       | 218,257.58   | 245,002.48   | 230,243      | 5.00             | 304,276       | 6.00              | 304,276       | 304,276      | 6.00             |
| 100.2543.0133                                     | Ext Hrs - Translations                    | 48.79        | 339.95       | 340          | -                | 340           | -                 | 340           | 340          | -                |
| 100.2543.0142                                     | Cell Phone Stipend                        | 2,000.00     | 3,190.00     | 3,000        | -                | 5,253         | -                 | 5,253         | 5,253        | -                |
| 100.2543.0160                                     | Ext Hrs - Custodians                      | -            | 798.00       | -            | -                | 200           | -                 | 200           | 200          | -                |
| 100.2543.0162                                     | Ext Hrs - Grounds/Maintenance             | 8,339.52     | 2,339.19     | 2,000        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2543.0163                                     | Ext Hrs - Sonitrol/Security               | -            | 339.79       | 1,000        | -                | 3,000         | -                 | 3,000         | 3,000        | -                |
| 100.2543.0211                                     | PERS - Employer Contribution              | 59,245.18    | 66,065.60    | 56,865       | -                | 73,917        | -                 | 73,917        | 73,917       | -                |
| 100.2543.0212                                     | PERS Pick-Up - Employee Contribution      | 12,789.22    | 14,315.31    | 13,995       | -                | 19,401        | -                 | 19,401        | 19,401       | -                |
| 100.2543.0220                                     | FICA (SS & Medicare)                      | 17,284.98    | 19,040.50    | 18,214       | -                | 23,679        | -                 | 23,679        | 23,679       | -                |
| 100.2543.0231                                     | Worker's Compensation                     | 6,920.88     | 7,926.90     | 9,959        | -                | 10,111        | -                 | 10,111        | 10,111       | -                |
| 100.2543.0242                                     | OEBB Licensed Insurance                   | -            | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2543.0248                                     | OEBB Classified Insurance                 | 70,371.86    | 86,600.63    | 89,041       | -                | 106,296       | -                 | 106,296       | 106,296      | -                |
| 100.2543.0322                                     | Repair & Maintenance                      | 32,796.50    | 57,545.25    | 41,500       | -                | 96,500        | -                 | 96,500        | 96,500       | -                |
| 100.2543.0324                                     | Rentals                                   | 346.12       | 488.09       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2543.0342                                     | Travel - Out of District                  | 1,111.00     | -            | 1,800        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2543.0390                                     | Other Purchased Services                  | -            | 226.56       | 15,000       | -                | -             | -                 | -             | -            | -                |
| 100.2543.0410                                     | Consumable Supplies                       | 37,012.50    | 28,983.28    | 40,000       | -                | 60,000        | -                 | 60,000        | 60,000       | -                |
| 100.2543.0412                                     | Tire Repair                               | 151.69       | 443.33       | 500          | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2543.0541                                     | Initial and Additional Equipment Purchase | 799.99       | -            | 15,000       | -                | 20,000        | -                 | 20,000        | 20,000       | -                |
| 100.2543.0542                                     | Replacement Equipment Purchase            | 12,611.65    | 136,164.99   | 14,000       | -                | -             | -                 | -             | -            | -                |
| 100.2543.0640                                     | Dues and Fees                             | 200.00       | 1,100.00     | -            | -                | -             | -                 | -             | -            | -                |
| FUNCTION: Care and Upkeep of Grounds Services     |   | 480,287.46   | 670,909.85   | 552,457      | 5.00             | 731,472       | 6.00              | 731,472       | 731,472      | 6.00             |
| 100.2544.0112                                     | Classified Salaries                       | 144,598.08   | 130,820.50   | 162,030      | 3.00             | 168,872       | 3.00              | 168,872       | 168,872      | 3.00             |
| 100.2544.0131                                     | Ext Hrs - Classified                      | -            | 192.64       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2544.0133                                     | Ext Hrs - Translations                    | -            | 71.60        | -            | -                | -             | -                 | -             | -            | -                |
| 100.2544.0142                                     | Cell Phone Stipend                        | 1,500.00     | 1,400.00     | 1,200        | -                | 2,039         | -                 | 2,039         | 2,039        | -                |
| 100.2544.0162                                     | Ext Hrs - Grounds/Maintenance             | 13,060.68    | 5,857.53     | 7,500        | -                | 7,500         | -                 | 7,500         | 7,500        | -                |
| 100.2544.0163                                     | Ext Hrs - Sonitrol/Security               | 12,982.75    | 4,412.45     | 7,500        | -                | 7,500         | -                 | 7,500         | 7,500        | -                |
| 100.2544.0211                                     | PERS - Employer Contribution              | 45,758.96    | 37,860.87    | 38,718       | -                | 40,056        | -                 | 40,056        | 40,056       | -                |
| 100.2544.0212                                     | PERS Pick-Up - Employee Contribution      | 10,328.55    | 8,545.65     | 9,794        | -                | 10,576        | -                 | 10,576        | 10,576       | -                |
| 100.2544.0220                                     | FICA (SS & Medicare)                      | 13,100.50    | 10,847.50    | 12,861       | -                | 13,075        | -                 | 13,075        | 13,075       | -                |
| 100.2544.0231                                     | Worker's Compensation                     | 5,104.66     | 4,530.63     | 6,960        | -                | 623           | -                 | 623           | 623          | -                |
| 100.2544.0248                                     | OEBB Classified Insurance                 | 52,613.48    | 47,984.14    | 39,738       | -                | 53,148        | -                 | 53,148        | 53,148       | -                |
| 100.2544.0322                                     | Repair & Maintenance                      | 393,598.91   | 737,700.58   | 432,500      | -                | 750,000       | -                 | 750,000       | 750,000      | -                |
| 100.2544.0324                                     | Rentals                                   | 7,678.40     | 9,265.50     | 8,300        | -                | 19,000        | -                 | 19,000        | 19,000       | -                |
| 100.2544.0328                                     | Garbage                                   | -            | 529.96       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2544.0390                                     | Other Purchased Services                  | 1,237.50     | 5,116.02     | 1,500        | -                | 5,475         | -                 | 5,475         | 5,475        | -                |
| 100.2544.0410                                     | Consumable Supplies                       | 52,595.54    | 177,613.23   | 57,000       | -                | 125,000       | -                 | 125,000       | 125,000      | -                |
| 100.2544.0460                                     | Non-Consumable Supplies                   | 3,413.00     | -            | 3,800        | -                | 3,800         | -                 | 3,800         | 3,800        | -                |
| 100.2544.0520                                     | Buildings Acquisition                     | -            | 473,052.83   | -            | -                | -             | -                 | -             | -            | -                |
| 100.2544.0541                                     | Initial and Additional Equipment Purchase | -            | 27,264.17    | -            | -                | -             | -                 | -             | -            | -                |
| 100.2544.0640                                     | Dues and Fees                             | 417.12       | 23,262.84    | 500          | -                | 700           | -                 | 700           | 700          | -                |
| 100.2544.0653                                     | Property Insurance Premiums               | 10,978.00    | 10,328.00    | 11,000       | -                | 32,000        | -                 | 32,000        | 32,000       | -                |
| 100.2544.0670                                     | Taxes and Licenses                        | -            | 4,216.40     | 2,300        | -                | 2,300         | -                 | 2,300         | 2,300        | -                |
| FUNCTION: Maintenance                             |   | 768,966.13   | 1,720,873.04 | 803,201      | 3.00             | 1,241,665     | 3.00              | 1,241,665     | 1,241,665    | 3.00             |
| 100.2545.0322                                     | Repair & Maintenance                      | 1,972.41     | 4,980.70     | 6,000        | -                | 9,000         | -                 | 9,000         | 9,000        | -                |
| 100.2545.0410                                     | Consumable Supplies                       | 835.10       | -            | 500          | -                | -             | -                 | -             | -            | -                |
| 100.2545.0411                                     | Gasoline                                  | 13,427.99    | 14,906.56    | 15,500       | -                | 20,000        | -                 | 20,000        | 20,000       | -                |
| 100.2545.0412                                     | Tire Repair                               | -            | 320.44       | 1,000        | -                | -             | -                 | -             | -            | -                |
| 100.2545.0413                                     | Parts & Service                           | -            | -            | 1,000        | -                | -             | -                 | -             | -            | -                |
| FUNCTION: Purchase/Repair of Maintenance Vehicles |   | 16,235.50    | 20,207.70    | 24,000       | -                | 29,000        | -                 | 29,000        | 29,000       | -                |
| 100.2546.0390                                     | Other Purchased Services                  | 2,694.00     | 2,859.00     | 5,388        | -                | 6,000         | -                 | 6,000         | 6,000        | -                |
| FUNCTION: Security Services                       |   | 2,694.00     | 2,859.00     | 5,388        | -                | 6,000         | -                 | 6,000         | 6,000        | -                |
| 100.2550.0341                                     | Travel - Local in District                | 11.73        | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2550.0342                                     | Travel - Out of District                  | 25.53        | -            | -            | -                | -             | -                 | -             | -            | -                |
| FUNCTION: Student Transportation Services         |   | 37.26        | -            | -            | -                | -             | -                 | -             | -            | -                |
| 100.2552.0112                                     | Classified Salaries                       | -            | 1,745.58     | 1,980        | 0.05             | 2,039         | 0.05              | 2,039         | 2,039        | 0.05             |
| 100.2552.0113                                     | Administrator Salaries                    | 5,821.61     | 6,147.00     | 6,496        | 0.05             | 6,784         | 0.05              | 6,784         | 6,784        | 0.05             |
| 100.2552.0133                                     | Ext Hrs - Translations                    | -            | 23.77        | -            | -                | -             | -                 | -             | -            | -                |
| 100.2552.0142                                     | Cell Phone Stipend                        | 44.95        | 45.00        | 45           | -                | -             | -                 | -             | -            | -                |
| 100.2552.0211                                     | PERS - Employer Contribution              | 1,560.01     | 2,114.21     | 2,011        | -                | 2,071         | -                 | 2,071         | 2,071        | -                |
| 100.2552.0212                                     | PERS Pick-Up - Employee Contribution      | 352.14       | 476.85       | 509          | -                | 524           | -                 | 524           | 524          | -                |
| 100.2552.0220                                     | FICA (SS & Medicare)                      | 447.61       | 601.94       | 665          | -                | 685           | -                 | 685           | 685          | -                |
| 100.2552.0231                                     | Worker's Compensation                     | 25.69        | 33.73        | 81           | -                | 83            | -                 | 83            | 83           | -                |
| 100.2552.0243                                     | OEBB Admin Insurance                      | 1,145.60     | 1,175.32     | 1,283        | -                | 1,321         | -                 | 1,321         | 1,321        | -                |
| 100.2552.0248                                     | OEBB Classified Insurance                 | -            | 862.75       | 890          | -                | 917           | -                 | 917           | 917          | -                |
| 100.2552.0331                                     | Reimbursable Student Transportation       | 2,046,358.33 | 1,865,450.40 | 2,334,900    | -                | 2,393,578     | -                 | 2,393,578     | 2,393,578    | -                |
| 100.2552.0332                                     | Non-Reimbursable Student Transportation   | 53,135.39    | 20,670.05    | 98,100       | -                | 102,600       | -                 | 102,600       | 102,600      | -                |
| 100.2552.0341                                     | Travel - Local in District                | 6.67         | 44.79        | -            | -                | 150           | -                 | 150           | 150          | -                |
| 100.2552.0342                                     | Travel - Out of District                  | 75.56        | 17.34        | -            | -                | 150           | -                 | 150           | 150          | -                |
| FUNCTION: Vehicle Operation Services              |   | 2,108,973.56 | 1,899,408.73 | 2,446,960    | 0.10             | 2,510,904     | 0.10              | 2,510,904     | 2,510,904    | 0.10             |

**Requirements**

| Account  | Description                          | Requirements |              |              |                  |               |                   |               |              |                  |
|--|--------------------------------------|--------------|--------------|--------------|------------------|---------------|-------------------|---------------|--------------|------------------|
|  |                                      | Actuals 1920 | Actuals 2021 | Adopted 2122 | Adopted FTE 2122 | Proposed 2223 | Proposed FTE 2223 | Approved 2223 | Adopted 2223 | Adopted FTE 2223 |
| 100.2554.0322  | Repair & Maintenance                 | 2,095.62     | 2,636.23     | -            | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2554.0410  | Consumable Supplies                  | 89.23        | -            | 500          | -                | 500           | -                 | 500           | 500          | -                |
| 100.2554.0411  | Gasoline                             | 2,882.96     | 1,470.98     | 7,500        | -                | 9,000         | -                 | 9,000         | 9,000        | -                |
| 100.2554.0412  | Tire Repair                          | -            | -            | 300          | -                | 300           | -                 | 300           | 300          | -                |
| FUNCTION: Student Transportation Repair & Maintenance of Veh |                                      | 5,067.81     | 4,107.21     | 8,300        | -                | 14,800        | -                 | 14,800        | 14,800       | -                |
| 100.2558.0112  | Classified Salaries                  | 21,720.02    | 26,023.24    | 28,405       | 0.50             | -             | -                 | -             | -            | -                |
| 100.2558.0131  | Ext Hrs - Classified                 | 140.40       | -            | 500          | -                | 500           | -                 | 500           | 500          | -                |
| 100.2558.0142  | Cell Phone Stipend                   | 247.50       | 300.00       | 300          | -                | 618           | -                 | 618           | 618          | -                |
| 100.2558.0211  | PERS - Employer Contribution         | 5,876.28     | 6,996.74     | 6,809        | -                | -             | -                 | -             | -            | -                |
| 100.2558.0212  | PERS Pick-Up - Employee Contribution | 1,326.49     | 1,579.35     | 1,722        | -                | 135           | -                 | 135           | 135          | -                |
| 100.2558.0220  | FICA (SS & Medicare)                 | 1,670.56     | 1,993.33     | 2,254        | -                | 47            | -                 | 47            | 47           | -                |
| 100.2558.0231  | Worker's Compensation                | 102.03       | 115.41       | 280          | -                | 2             | -                 | 2             | 2            | -                |
| 100.2558.0248  | OEBB Classified Insurance            | 7,856.34     | 8,626.08     | 12,654       | -                | -             | -                 | -             | -            | -                |
| 100.2558.0331  | Reimbursable Student Transportation  | 878,806.38   | 889,994.92   | 800,000      | -                | 950,000       | -                 | 950,000       | 950,000      | -                |
| 100.2558.0410  | Consumable Supplies                  | -            | -            | 3,000        | -                | 3,000         | -                 | 3,000         | 3,000        | -                |
| FUNCTION: Special Education Transportation Services          |                                      | 917,746.00   | 935,629.07   | 855,924      | 0.50             | 954,302       | -                 | 954,302       | 954,302      | -                |
| 100.2572.0322  | Repair & Maintenance                 | 1,745.87     | 1,927.86     | 1,500        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| 100.2572.0324  | Rentals                              | 8,284.86     | 5,965.92     | 7,500        | -                | 7,500         | -                 | 7,500         | 7,500        | -                |
| 100.2572.0353  | Postage                              | 3,823.52     | 7,254.12     | 8,000        | -                | 10,000        | -                 | 10,000        | 10,000       | -                |
| 100.2572.0355  | Printing & Binding                   | 9,390.00     | 5,288.00     | 10,000       | -                | 8,000         | -                 | 8,000         | 8,000        | -                |
| 100.2572.0410  | Consumable Supplies                  | 543.41       | 1,044.78     | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2572.0440  | Periodicals                          | 587.16       | 89.80        | 600          | -                | 600           | -                 | 600           | 600          | -                |
| 100.2572.0460  | Non-Consumable Supplies              | 245.94       | 3,337.50     | 500          | -                | 500           | -                 | 500           | 500          | -                |
| 100.2572.0640  | Dues and Fees                        | 1,533.00     | 512.00       | 1,750        | -                | 1,750         | -                 | 1,750         | 1,750        | -                |
| FUNCTION: Purchasing Services                                |                                      | 26,153.76    | 25,419.98    | 30,850       | -                | 30,850        | -                 | 30,850        | 30,850       | -                |
| 100.2573.0112  | Classified Salaries                  | 6,355.18     | 7,134.52     | 8,241        | 0.30             | 8,488         | 0.30              | 8,488         | 8,488        | 0.30             |
| 100.2573.0131  | Ext Hrs - Classified                 | 105.79       | 424.04       | -            | -                | -             | -                 | -             | -            | -                |
| 100.2573.0211  | PERS - Employer Contribution         | 1,717.32     | 1,935.19     | 1,955        | -                | 2,014         | -                 | 2,014         | 2,014        | -                |
| 100.2573.0212  | PERS Pick-Up - Employee Contribution | 387.66       | 436.86       | 494          | -                | 509           | -                 | 509           | 509          | -                |
| 100.2573.0220  | FICA (SS & Medicare)                 | 494.26       | 578.25       | 653          | -                | 673           | -                 | 673           | 673          | -                |
| 100.2573.0231  | Worker's Compensation                | 277.09       | 331.24       | 376          | -                | 387           | -                 | 387           | 387          | -                |
| FUNCTION: Warehousing and Distributing Services              |                                      | 9,337.30     | 10,840.10    | 11,719       | 0.30             | 12,071        | 0.30              | 12,071        | 12,071       | 0.30             |
| 100.2630.0130  | Ext Hrs - Licensed/Other             | -            | -            | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2630.0131  | Ext Hrs - Classified                 | -            | -            | 2,500        | -                | 2,500         | -                 | 2,500         | 2,500        | -                |
| 100.2630.0353  | Postage                              | -            | -            | 3,500        | -                | 3,500         | -                 | 3,500         | 3,500        | -                |
| 100.2630.0354  | Advertising                          | -            | 1,100.00     | 600          | -                | 600           | -                 | 600           | 600          | -                |
| 100.2630.0355  | Printing & Binding                   | -            | 51.00        | 5,000        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2630.0390  | Other Purchased Services             | 34,300.58    | 15,043.36    | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2630.0410  | Consumable Supplies                  | -            | -            | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| FUNCTION: Information Services                               |                                      | 34,300.58    | 16,194.36    | 14,600       | -                | 14,600        | -                 | 14,600        | 14,600       | -                |
| 100.2633.0114  | Managerial Salaries                  | 58,495.00    | 61,294.99    | 64,886       | 1.00             | 66,803        | 1.00              | 66,803        | 66,803       | 1.00             |
| 100.2633.0133  | Ext Hrs - Translations               | -            | -            | 5,000        | -                | 5,000         | -                 | 5,000         | 5,000        | -                |
| 100.2633.0211  | PERS - Employer Contribution         | 17,984.00    | 16,322.53    | 15,391       | -                | 15,846        | -                 | 15,846        | 15,846       | -                |
| 100.2633.0212  | PERS Pick-Up - Employee Contribution | 4,059.66     | 3,684.54     | 3,893        | -                | 4,008         | -                 | 4,008         | 4,008        | -                |
| 100.2633.0220  | FICA (SS & Medicare)                 | 5,175.93     | 4,697.78     | 5,139        | -                | 5,110         | -                 | 5,110         | 5,110        | -                |
| 100.2633.0231  | Worker's Compensation                | 266.26       | 265.10       | 628          | -                | 240           | -                 | 240           | 240          | -                |
| 100.2633.0243  | OEBB Admin Insurance                 | 9,278.62     | 9,161.66     | 18,156       | -                | 25,644        | -                 | 25,644        | 25,644       | -                |
| 100.2633.0342  | Travel - Out of District             | -            | -            | 1,000        | -                | 1,000         | -                 | 1,000         | 1,000        | -                |
| 100.2633.0390  | Other Purchased Services             | -            | 420.00       | 15,000       | -                | 15,000        | -                 | 15,000        | 15,000       | -                |
| 100.2633.0410  | Consumable Supplies                  | 229.03       | 843.97       | 500          | -                | 500           | -                 | 500           | 500          | -                |
| 100.2633.0460  | Non-Consumable Supplies              | 1,751.99     | 2,191.95     | 3,500        | -                | 3,500         | -                 | 3,500         | 3,500        | -                |
| 100.2633.0470  | Computer Software                    | 420.00       | 819.85       | 2,000        | -                | 2,000         | -                 | 2,000         | 2,000        | -                |
| 100.2633.0640  | Dues and Fees                        | 84.00        | -            | 1,500        | -                | 1,500         | -                 | 1,500         | 1,500        | -                |
| FUNCTION: Public Information Services                        |                                      | 97,744.49    | 99,702.37    | 136,593      | 1.00             | 146,152       | 1.00              | 146,152       | 146,152      | 1.00             |

**Requirements**

| Account                                | Description                          | Requirements      |                   |                |                  |                |                   |                |                |                  |
|--|--------------------------------------|-------------------|-------------------|----------------|------------------|----------------|-------------------|----------------|----------------|------------------|
|  |                                      | Actuals 1920      | Actuals 2021      | Adopted 2122   | Adopted FTE 2122 | Proposed 2223  | Proposed FTE 2223 | Approved 2223  | Adopted 2223   | Adopted FTE 2223 |
| 100.2640.0112                          | Classified Salaries                  | 182,209.47        | 131,351.89        | 126,943        | 2.00             | 141,771        | 2.00              | 141,771        | 141,771        | 2.00             |
| 100.2640.0113                          | Administrator Salaries               | 118,771.81        | 104,525.36        | 97,274         | 1.00             | 134,298        | 1.00              | 134,298        | 134,298        | 1.00             |
| 100.2640.0130                          | Ext Hrs - Licensed/Other             | 462.26            | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.2640.0131                          | Ext Hrs - Classified                 | 4,407.58          | 303.32            | 5,000          | -                | 10,000         | -                 | 10,000         | 10,000         | -                |
| 100.2640.0133                          | Ext Hrs - Translations               | 161.06            | -                 | 500            | -                | 500            | -                 | 500            | 500            | -                |
| 100.2640.0142                          | Cell Phone Stipend                   | 1,409.39          | 1,106.65          | 1,140          | -                | 1,298          | -                 | 1,298          | 1,298          | -                |
| 100.2640.0211                          | PERS - Employer Contribution         | 95,266.67         | 68,149.68         | 56,142         | -                | 67,786         | -                 | 67,786         | 67,786         | -                |
| 100.2640.0212                          | PERS Pick-Up - Employee Contribution | 18,425.08         | 14,111.25         | 13,676         | -                | 16,847         | -                 | 16,847         | 16,847         | -                |
| 100.2640.0220                          | FICA (SS & Medicare)                 | 23,037.14         | 17,796.57         | 17,729         | -                | 21,219         | -                 | 21,219         | 21,219         | -                |
| 100.2640.0231                          | Worker's Compensation                | 1,368.13          | 1,010.72          | 2,203          | -                | 970            | -                 | 970            | 970            | -                |
| 100.2640.0243                          | OEBB Admin Insurance                 | 62,780.52         | 55,788.32         | 58,960         | -                | 77,032         | -                 | 77,032         | 77,032         | -                |
| 100.2640.0322                          | Repair & Maintenance                 | -                 | -                 | 600            | -                | 600            | -                 | 600            | 600            | -                |
| 100.2640.0341                          | Travel - Local in District           | (3,922.07)        | (249.00)          | -              | -                | -              | -                 | -              | -              | -                |
| 100.2640.0342                          | Travel - Out of District             | 11,829.37         | 3,719.00          | 20,000         | -                | 20,000         | -                 | 20,000         | 20,000         | -                |
| 100.2640.0354                          | Advertising                          | -                 | -                 | 1,000          | -                | 1,000          | -                 | 1,000          | 1,000          | -                |
| 100.2640.0355                          | Printing & Binding                   | 636.00            | 385.00            | 500            | -                | 500            | -                 | 500            | 500            | -                |
| 100.2640.0390                          | Other Purchased Services             | 26,325.10         | 24,105.15         | 25,000         | -                | 30,000         | -                 | 30,000         | 30,000         | -                |
| 100.2640.0410                          | Consumable Supplies                  | 3,716.48          | 3,039.79          | 4,500          | -                | 4,500          | -                 | 4,500          | 4,500          | -                |
| 100.2640.0460                          | Non-Consumable Supplies              | -                 | 4,918.71          | 10,000         | -                | 6,000          | -                 | 6,000          | 6,000          | -                |
| 100.2640.0470                          | Computer Software                    | 31,327.16         | 17,949.27         | 50,000         | -                | 50,000         | -                 | 50,000         | 50,000         | -                |
| 100.2640.0480                          | Computer Hardware                    | 3,799.00          | 1,699.00          | 5,000          | -                | -              | -                 | -              | -              | -                |
| 100.2640.0640                          | Dues and Fees                        | 2,281.00          | 1,463.00          | 6,000          | -                | 5,000          | -                 | 5,000          | 5,000          | -                |
| <b>FUNCTION: Staff Services</b>        |                                      | <b>584,291.15</b> | <b>451,173.68</b> | <b>502,167</b> | <b>3.00</b>      | <b>589,321</b> | <b>3.00</b>       | <b>589,321</b> | <b>589,321</b> | <b>3.00</b>      |
| 100.2645.0130                          | Ext Hrs - Licensed/Other             | 3,708.67          | 3,171.40          | 5,500          | -                | 5,500          | -                 | 5,500          | 5,500          | -                |
| 100.2645.0131                          | Ext Hrs - Classified                 | 2,499.49          | 3,702.73          | 4,500          | -                | 4,500          | -                 | 4,500          | 4,500          | -                |
| 100.2645.0211                          | PERS - Employer Contribution         | 1,646.14          | 1,871.12          | -              | -                | -              | -                 | -              | -              | -                |
| 100.2645.0212                          | PERS Pick-Up - Employee Contribution | 347.89            | 398.78            | -              | -                | -              | -                 | -              | -              | -                |
| 100.2645.0220                          | FICA (SS & Medicare)                 | 466.88            | 519.72            | -              | -                | -              | -                 | -              | -              | -                |
| 100.2645.0231                          | Worker's Compensation                | 41.81             | 45.06             | -              | -                | -              | -                 | -              | -              | -                |
| 100.2645.0248                          | OEBB Classified Insurance            | 0.01              | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.2645.0390                          | Other Purchased Services             | 4,470.00          | 3,900.00          | 7,500          | -                | 7,500          | -                 | 7,500          | 7,500          | -                |
| <b>FUNCTION: Staff Health Services</b> |                                      | <b>13,180.89</b>  | <b>13,608.81</b>  | <b>17,500</b>  | <b>-</b>         | <b>17,500</b>  | <b>-</b>          | <b>17,500</b>  | <b>17,500</b>  | <b>-</b>         |
| 100.2646.0130                          | Ext Hrs - Licensed/Other             | 496.77            | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.2646.0131                          | Ext Hrs - Classified                 | 15.08             | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.2646.0211                          | PERS - Employer Contribution         | 139.77            | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.2646.0212                          | PERS Pick-Up - Employee Contribution | 30.72             | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.2646.0220                          | FICA (SS & Medicare)                 | 39.09             | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.2646.0231                          | Worker's Compensation                | 2.27              | -                 | -              | -                | -              | -                 | -              | -              | -                |
| 100.2646.0410                          | Consumable Supplies                  | 373.00            | -                 | 6,000          | -                | 6,000          | -                 | 6,000          | 6,000          | -                |
| <b>FUNCTION: Safety</b>                |                                      | <b>1,096.70</b>   | <b>-</b>          | <b>6,000</b>   | <b>-</b>         | <b>6,000</b>   | <b>-</b>          | <b>6,000</b>   | <b>6,000</b>   | <b>-</b>         |
| 100.2649.0111                          | Licensed Salaries                    | 16,391.60         | 17,295.01         | 18,073         | 0.21             | 18,615         | 0.21              | 18,615         | 18,615         | 0.21             |
| 100.2649.0211                          | PERS - Employer Contribution         | 5,250.20          | 5,539.56          | 4,849          | -                | 4,994          | -                 | 4,994          | 4,994          | -                |
| 100.2649.0212                          | PERS Pick-Up - Employee Contribution | 983.49            | 1,037.66          | 1,084          | -                | 1,117          | -                 | 1,117          | 1,117          | -                |
| 100.2649.0220                          | FICA (SS & Medicare)                 | 1,227.66          | 1,296.64          | 1,404          | -                | 1,446          | -                 | 1,446          | 1,446          | -                |
| 100.2649.0231                          | Worker's Compensation                | 71.37             | 72.05             | 173            | -                | 178            | -                 | 178            | 178            | -                |
| 100.2649.0242                          | OEBB Licensed Insurance              | 4,279.02          | 4,373.52          | 3,715          | -                | 3,826          | -                 | 3,826          | 3,826          | -                |
| 100.2649.0390                          | Other Purchased Services             | -                 | -                 | 1,000          | -                | 1,030          | -                 | 1,030          | 1,030          | -                |
| <b>FUNCTION: Other Staff Services</b>  |                                      | <b>28,203.34</b>  | <b>29,614.44</b>  | <b>30,298</b>  | <b>0.21</b>      | <b>31,207</b>  | <b>0.21</b>       | <b>31,207</b>  | <b>31,207</b>  | <b>0.21</b>      |

**Requirements**

| Account   | Description                            | Requirements         |                      |                      | Adopted       |                   | Proposed      |                   | Adopted           |               |
|---|--|----------------------|----------------------|----------------------|---------------|-------------------|---------------|-------------------|-------------------|---------------|
|   |  | Actuals 1920         | Actuals 2021         | Adopted 2122         | FTE 2122      | Proposed 2223     | FTE 2223      | Approved 2223     | Adopted 2223      | FTE 2223      |
| 100.2660.0112                                       | Classified Salaries                    | 456,602.18           | 472,521.06           | 495,215              | 9.00          | 530,360           | 9.00          | 530,360           | 530,360           | 9.00          |
| 100.2660.0113                                       | Administrator Salaries                 | 100,993.32           | 93,047.05            | 106,066              | 1.00          | 115,586           | 1.00          | 115,586           | 115,586           | 1.00          |
| 100.2660.0131                                       | Ext Hrs - Classified                   | 3,680.80             | 3,001.04             | 3,300                | -             | 3,300             | -             | 3,300             | 3,300             | -             |
| 100.2660.0133                                       | Ext Hrs - Translations                 | 283.69               | 1,314.14             | -                    | -             | -                 | -             | -                 | -                 | -             |
| 100.2660.0142                                       | Cell Phone Stipend                     | 7,923.80             | 8,099.20             | 6,900                | -             | 5,747             | -             | 5,747             | 5,747             | -             |
| 100.2660.0211                                       | PERS - Employer Contribution           | 160,568.72           | 160,313.66           | 112,874              | -             | 155,501           | -             | 155,501           | 155,501           | -             |
| 100.2660.0212                                       | PERS Pick-Up - Employee Contribution   | 34,177.34            | 34,425.76            | 27,995               | -             | 40,009            | -             | 40,009            | 40,009            | -             |
| 100.2660.0220                                       | FICA (SS & Medicare)                   | 42,826.18            | 43,611.88            | 36,535               | -             | 49,854            | -             | 49,854            | 49,854            | -             |
| 100.2660.0231                                       | Worker's Compensation                  | 2,589.99             | 2,500.62             | 4,544                | -             | 2,339             | -             | 2,339             | 2,339             | -             |
| 100.2660.0242                                       | OEBB Licensed Insurance                | -                    | -                    | -                    | -             | -                 | -             | -                 | -                 | -             |
| 100.2660.0243                                       | OEBB Admin Insurance                   | 16,716.18            | 13,386.60            | -                    | -             | 24,866            | -             | 24,866            | 24,866            | -             |
| 100.2660.0248                                       | OEBB Classified Insurance              | 164,414.16           | 164,097.42           | 142,470              | -             | 158,544           | -             | 158,544           | 158,544           | -             |
| 100.2660.0322                                       | Repair & Maintenance                   | 3,368.93             | 10,167.50            | 53,900               | -             | 53,900            | -             | 53,900            | 53,900            | -             |
| 100.2660.0324                                       | Rentals                                | 2,012.89             | 1,883.04             | 5,700                | -             | 5,700             | -             | 5,700             | 5,700             | -             |
| 100.2660.0341                                       | Travel - Local in District             | 292.24               | 141.01               | 1,000                | -             | 1,000             | -             | 1,000             | 1,000             | -             |
| 100.2660.0342                                       | Travel - Out of District               | -                    | 54.75                | 5,500                | -             | 5,500             | -             | 5,500             | 5,500             | -             |
| 100.2660.0350                                       | Communication                          | -                    | -                    | 200                  | -             | 200               | -             | 200               | 200               | -             |
| 100.2660.0353                                       | Postage                                | 7.40                 | -                    | 100                  | -             | 100               | -             | 100               | 100               | -             |
| 100.2660.0354                                       | Advertising                            | 65.00                | -                    | -                    | -             | -                 | -             | -                 | -                 | -             |
| 100.2660.0355                                       | Printing & Binding                     | 42.00                | 126.00               | 250                  | -             | 250               | -             | 250               | 250               | -             |
| 100.2660.0359                                       | Other Communication Services           | -                    | 378.35               | 24,000               | -             | 24,000            | -             | 24,000            | 24,000            | -             |
| 100.2660.0380                                       | Non-Instructional Prof & Tech Services | 7,538.37             | -                    | -                    | -             | -                 | -             | -                 | -                 | -             |
| 100.2660.0390                                       | Other Purchased Services               | 24,000.00            | 24,000.00            | 62,700               | -             | 62,700            | -             | 62,700            | 62,700            | -             |
| 100.2660.0410                                       | Consumable Supplies                    | 51,784.11            | 94,893.23            | 113,000              | -             | 113,000           | -             | 113,000           | 113,000           | -             |
| 100.2660.0440                                       | Periodicals                            | -                    | -                    | 100                  | -             | 100               | -             | 100               | 100               | -             |
| 100.2660.0460                                       | Non-Consumable Supplies                | 84,416.28            | 46,662.43            | 53,000               | -             | 53,000            | -             | 53,000            | 53,000            | -             |
| 100.2660.0470                                       | Computer Software                      | 184,362.76           | 155,344.85           | 130,000              | -             | 130,000           | -             | 130,000           | 130,000           | -             |
| 100.2660.0480                                       | Computer Hardware                      | 68,685.85            | 279,329.52           | 225,000              | -             | 225,000           | -             | 225,000           | 225,000           | -             |
| 100.2660.0520                                       | Buildings Acquisition                  | -                    | 766,974.64           | -                    | -             | -                 | -             | -                 | -                 | -             |
| 100.2660.0640                                       | Dues and Fees                          | -                    | -                    | 1,650                | -             | 1,650             | -             | 1,650             | 1,650             | -             |
| <b>FUNCTION: Technology Services</b>                |  | <b>1,417,352.19</b>  | <b>2,376,273.75</b>  | <b>1,611,999</b>     | <b>10.00</b>  | <b>1,762,206</b>  | <b>10.00</b>  | <b>1,762,206</b>  | <b>1,762,206</b>  | <b>10.00</b>  |
| 100.2669.0322                                       | Repair & Maintenance                   | 5,144.75             | -                    | 5,175                | -             | 5,175             | -             | 5,175             | 5,175             | -             |
| 100.2669.0359                                       | Other Communication Services           | 41,477.90            | 62,094.90            | 57,500               | -             | 57,500            | -             | 57,500            | 57,500            | -             |
| 100.2669.0410                                       | Consumable Supplies                    | -                    | -                    | 4,100                | -             | 4,100             | -             | 4,100             | 4,100             | -             |
| 100.2669.0460                                       | Non-Consumable Supplies                | 10,914.69            | 7,075.63             | 11,500               | -             | 11,500            | -             | 11,500            | 11,500            | -             |
| 100.2669.0470                                       | Computer Software                      | 8,963.66             | -                    | 8,200                | -             | 8,200             | -             | 8,200             | 8,200             | -             |
| 100.2669.0480                                       | Computer Hardware                      | -                    | -                    | 25,400               | -             | 25,400            | -             | 25,400            | 25,400            | -             |
| <b>FUNCTION: Other Technology Services</b>          |  | <b>66,501.00</b>     | <b>69,170.53</b>     | <b>111,875</b>       | <b>-</b>      | <b>111,875</b>    | <b>-</b>      | <b>111,875</b>    | <b>111,875</b>    | <b>-</b>      |
| 100.3300.0130                                       | Ext Hrs - Licensed/Other               | -                    | -                    | 2,000                | -             | 1,000             | -             | 1,000             | 1,000             | -             |
| 100.3300.0131                                       | Ext Hrs - Classified                   | -                    | -                    | 2,000                | -             | 1,000             | -             | 1,000             | 1,000             | -             |
| 100.3300.0324                                       | Rentals                                | -                    | -                    | 500                  | -             | 500               | -             | 500               | 500               | -             |
| 100.3300.0342                                       | Travel - Out of District               | 56.45                | -                    | -                    | -             | -                 | -             | -                 | -                 | -             |
| 100.3300.0410                                       | Consumable Supplies                    | 1,270.60             | 227.94               | 4,500                | -             | 2,000             | -             | 2,000             | 2,000             | -             |
| 100.3300.0470                                       | Computer Software                      | 5,000.00             | -                    | -                    | -             | -                 | -             | -                 | -                 | -             |
| 100.3300.0640                                       | Dues and Fees                          | -                    | -                    | -                    | -             | 3,500             | -             | 3,500             | 3,500             | -             |
| <b>FUNCTION: Community Services</b>                 |  | <b>6,327.05</b>      | <b>227.94</b>        | <b>9,000</b>         | <b>-</b>      | <b>8,000</b>      | <b>-</b>      | <b>8,000</b>      | <b>8,000</b>      | <b>-</b>      |
| 100.5200.0710                                       | Fund Modifications                     | 1,401,300.00         | 561,600.00           | 1,106,900            | -             | 1,285,700         | -             | 1,285,700         | 1,285,700         | -             |
| <b>FUNCTION: Transfers of Funds</b>                 |  | <b>1,401,300.00</b>  | <b>561,600.00</b>    | <b>1,106,900</b>     | <b>-</b>      | <b>1,285,700</b>  | <b>-</b>      | <b>1,285,700</b>  | <b>1,285,700</b>  | <b>-</b>      |
| 100.6110.0810                                       | Contingency                            | -                    | -                    | 250,000              | -             | 250,000           | -             | 250,000           | 250,000           | -             |
| <b>FUNCTION: Operating Contingency</b>              |  | <b>-</b>             | <b>-</b>             | <b>250,000</b>       | <b>-</b>      | <b>250,000</b>    | <b>-</b>      | <b>250,000</b>    | <b>250,000</b>    | <b>-</b>      |
| 100.7000.0820                                       | Reserved for Next Year                 | -                    | -                    | 6,000,000            | -             | 6,000,000         | -             | 6,000,000         | 6,000,000         | -             |
| <b>FUNCTION: Unappropriated Ending Fund Balance</b> |  | <b>-</b>             | <b>-</b>             | <b>6,000,000</b>     | <b>-</b>      | <b>6,000,000</b>  | <b>-</b>      | <b>6,000,000</b>  | <b>6,000,000</b>  | <b>-</b>      |
| <b>TOTAL</b>  |  | <b>68,011,664.23</b> | <b>68,560,794.36</b> | <b>80,067,107.00</b> | <b>591.25</b> | <b>83,959,963</b> | <b>592.99</b> | <b>83,959,963</b> | <b>83,959,963</b> | <b>592.99</b> |





## Special Revenue

|               |  | Resources             |                        |                   |                   |                   |                   |
|---------------|--|-----------------------|------------------------|-------------------|-------------------|-------------------|-------------------|
| Account       | Description                                      | Actuals 1920          | Actuals 2021           | Adopted 2122      | Proposed 2223     | Approved 2223     | Adopted 2223      |
| 200.0000.1700 | Extra-Curricular Activities                      | 213,835.75            | 20,773.10              | 450,000           | 450,000           | 450,000           | 450,000           |
| 200.0000.1920 | Contributions and Donations From Private Sources | 1,773.44              | 17,806.27              | 10,000            | 10,000            | 10,000            | 10,000            |
| 200.0000.1960 | Recovery of Prior Years' Expenditure             | 490.35                | 535.00                 | -                 | -                 | -                 | -                 |
| 200.0000.1990 | Miscellaneous                                    | 2,319,892.38          | 130,486.36             | 600,000           | 500,000           | 500,000           | 500,000           |
| 200.0000.2200 | Restricted Revenue                               | 61,967.54             | 18,843.30              | 250,000           | 250,000           | 250,000           | 250,000           |
| 200.0000.3299 | Other Restricted Grants-In-Aid                   | 67,222.86             | 3,563,980.56           | 12,500,000        | 7,385,398         | 7,385,398         | 7,385,398         |
| 200.0000.4500 | Restricted Rev From Fed Gov't Through State      | 8,654,426.58          | 6,133,128.98           | 25,000,000        | 23,416,634        | 23,416,634        | 23,416,634        |
| 200.0000.5200 | Interfund Transfers                              | 5,200.00              | 5,200.00               | 5,200             | 5,200             | 5,200             | 5,200             |
| 200.0000.5400 | Resources - Beginning Fund Balance               | (3,033,487.28)        | 772,873.11             | (1,500,000)       | (1,500,000)       | (1,500,000)       | (1,500,000)       |
| <b>TOTAL</b>  |  | <b>\$8,291,321.62</b> | <b>\$10,663,626.68</b> | <b>37,315,200</b> | <b>30,517,232</b> | <b>30,517,232</b> | <b>30,517,232</b> |



**Requirements**

| Account                                  | Description                          | Actuals 1920 | Actuals 2021 | Adopted   |          | Proposed  | Approved | Adopted   |           |          |
|--|--------------------------------------|--------------|--------------|-----------|----------|-----------|----------|-----------|-----------|----------|
|  |                                      |              |              | 20122     | FTE 2122 | 20223     | FTE 2223 | 20223     | 20223     | FTE 2223 |
| 200.1111.0111                            | Licensed Salaries                    | -            | -            | -         | -        | 539,400   | 5.50     | 539,400   | 539,400   | 5.50     |
| 200.1111.0112                            | Classified Salaries                  | -            | -            | 252,856   | 9.00     | 136,591   | 6.00     | 136,591   | 136,591   | 6.00     |
| 200.1111.0130                            | Ext Hrs - Licensed/Other             | 10,200.00    | 9,241.58     | 50,000    | -        | -         | -        | -         | -         | -        |
| 200.1111.0131                            | Ext Hrs - Classified                 | -            | 665.57       | -         | -        | -         | -        | -         | -         | -        |
| 200.1111.0211                            | PERS - Employer Contribution         | -            | 878.92       | 115,498   | -        | 182,250   | -        | 182,250   | 182,250   | -        |
| 200.1111.0212                            | PERS Pick-Up - Employee Contribution | -            | 184.11       | 37,544    | -        | 40,500    | -        | 40,500    | 40,500    | -        |
| 200.1111.0220                            | FICA (SS & Medicare)                 | -            | 232.24       | 16,436    | -        | 51,638    | -        | 51,638    | 51,638    | -        |
| 200.1111.0231                            | Worker's Compensation                | -            | 13.38        | 750       | -        | 13,500    | -        | 13,500    | 13,500    | -        |
| 200.1111.0242                            | OEBB Licensed Insurance              | -            | -            | -         | -        | 96,888    | -        | 96,888    | 96,888    | -        |
| 200.1111.0248                            | OEBB Classified Insurance            | -            | -            | 154,350   | -        | 105,696   | -        | 105,696   | 105,696   | -        |
| 200.1111.0342                            | Travel - Out of District             | 130.64       | -            | -         | -        | -         | -        | -         | -         | -        |
| 200.1111.0390                            | Other Purchased Services             | 234.89       | 171,155.32   | -         | -        | -         | -        | -         | -         | -        |
| 200.1111.0410                            | Consumable Supplies                  | 7,097.02     | 131,799.26   | 700,000   | -        | 700,000   | -        | 700,000   | 700,000   | -        |
| 200.1111.0420                            | Textbooks                            | -            | 177,208.69   | -         | -        | -         | -        | -         | -         | -        |
| 200.1111.0460                            | Non-Consumable Supplies              | -            | 33,965.30    | 500,000   | -        | 500,000   | -        | 500,000   | 500,000   | -        |
| 200.1111.0470                            | Computer Software                    | -            | 27,079.13    | -         | -        | -         | -        | -         | -         | -        |
| 200.1111.0480                            | Computer Hardware                    | -            | 127,226.66   | -         | -        | -         | -        | -         | -         | -        |
| FUNCTION: Elementary, K-5                |                                      | 17,662.55    | 679,650.16   | 1,827,434 | 9.00     | 2,366,462 | 11.50    | 2,366,462 | 2,366,462 | 11.50    |
| 200.1113.0322                            | Repair & Maintenance                 | 240.00       | -            | 250       | -        | 250       | -        | 250       | 250       | -        |
| 200.1113.0342                            | Travel - Out of District             | 201.50       | -            | 200       | -        | 200       | -        | 200       | 200       | -        |
| 200.1113.0343                            | Travel - Student Out of District     | 8,996.59     | 495.00       | 10,000    | -        | 10,000    | -        | 10,000    | 10,000    | -        |
| 200.1113.0390                            | Other Purchased Services             | 150.00       | -            | 150       | -        | 150       | -        | 150       | 150       | -        |
| 200.1113.0410                            | Consumable Supplies                  | 20,842.61    | 6,409.37     | 25,000    | -        | 25,000    | -        | 25,000    | 25,000    | -        |
| 200.1113.0420                            | Textbooks                            | -            | 15.00        | -         | -        | -         | -        | -         | -         | -        |
| 200.1113.0430                            | Library Books                        | 36.80        | -            | 40        | -        | 40        | -        | 40        | 40        | -        |
| 200.1113.0460                            | Non-Consumable Supplies              | 705.79       | -            | 800       | -        | 800       | -        | 800       | 800       | -        |
| 200.1113.0640                            | Dues and Fees                        | 828.00       | -            | 900       | -        | 900       | -        | 900       | 900       | -        |
| FUNCTION: Elementary Extra-Curricular    |                                      | 32,001.29    | 6,919.37     | 37,340    | -        | 37,340    | -        | 37,340    | 37,340    | -        |
| 200.1114.0342                            | Travel - Out of District             | -            | -            | 12,000    | -        | -         | -        | -         | -         | -        |
| 200.1114.0390                            | Other Purchased Services             | -            | -            | 2,000     | -        | -         | -        | -         | -         | -        |
| FUNCTION: IB Elementary                  |                                      | -            | -            | 14,000    | -        | -         | -        | -         | -         | -        |
| 200.1121.0111                            | Licensed Salaries                    | 5,787.42     | -            | -         | -        | 49,554    | 1.00     | 49,554    | 49,554    | 1.00     |
| 200.1121.0112                            | Classified Salaries                  | -            | -            | -         | -        | 104,950   | 4.00     | 104,950   | 104,950   | 4.00     |
| 200.1121.0130                            | Ext Hrs - Licensed/Other             | 5,100.00     | 5,520.65     | 100,000   | -        | 100,000   | -        | 100,000   | 100,000   | -        |
| 200.1121.0131                            | Ext Hrs - Classified                 | 1,700.00     | 1,770.78     | -         | -        | -         | -        | -         | -         | -        |
| 200.1121.0211                            | PERS - Employer Contribution         | 1,538.31     | 148.18       | 35,000    | -        | 36,748    | -        | 36,748    | 36,748    | -        |
| 200.1121.0212                            | PERS Pick-Up - Employee Contribution | 347.25       | 29.49        | 6,000     | -        | 9,270     | -        | 9,270     | 9,270     | -        |
| 200.1121.0220                            | FICA (SS & Medicare)                 | 442.74       | 37.19        | 6,500     | -        | 11,820    | -        | 11,820    | 11,820    | -        |
| 200.1121.0231                            | Worker's Compensation                | 26.01        | 2.11         | 750       | -        | 582       | -        | 582       | 582       | -        |
| 200.1121.0242                            | OEBB Licensed Insurance              | 2,167.23     | -            | -         | -        | 17,616    | -        | 17,616    | 17,616    | -        |
| 200.1121.0248                            | OEBB Classified Insurance            | -            | -            | -         | -        | 70,464    | -        | 70,464    | 70,464    | -        |
| 200.1121.0324                            | Rentals                              | 1,111.52     | -            | -         | -        | -         | -        | -         | -         | -        |
| 200.1121.0342                            | Travel - Out of District             | 327.92       | -            | -         | -        | -         | -        | -         | -         | -        |
| 200.1121.0343                            | Travel - Student Out of District     | 448.00       | -            | -         | -        | -         | -        | -         | -         | -        |
| 200.1121.0390                            | Other Purchased Services             | 44,296.51    | 55,880.64    | -         | -        | -         | -        | -         | -         | -        |
| 200.1121.0410                            | Consumable Supplies                  | 11,054.31    | 113,638.28   | 500,000   | -        | 500,000   | -        | 500,000   | 500,000   | -        |
| 200.1121.0420                            | Textbooks                            | -            | 42,944.72    | -         | -        | -         | -        | -         | -         | -        |
| 200.1121.0460                            | Non-Consumable Supplies              | 1,351.22     | 34,398.36    | 500,000   | -        | 500,000   | -        | 500,000   | 500,000   | -        |
| 200.1121.0470                            | Computer Software                    | 4,832.02     | 33,623.42    | -         | -        | -         | -        | -         | -         | -        |
| 200.1121.0480                            | Computer Hardware                    | 21,888.58    | 108,347.36   | -         | -        | -         | -        | -         | -         | -        |
| FUNCTION: Middle School Programs         |                                      | 102,419.04   | 396,341.18   | 1,148,250 | -        | 1,401,004 | 5.00     | 1,401,004 | 1,401,004 | 5.00     |
| 200.1122.0322                            | Repair & Maintenance                 | -            | 530.00       | -         | -        | -         | -        | -         | -         | -        |
| 200.1122.0390                            | Other Purchased Services             | 12,199.90    | 20,508.00    | 15,000    | -        | 15,000    | -        | 15,000    | 15,000    | -        |
| 200.1122.0410                            | Consumable Supplies                  | 9,317.64     | 4,001.81     | 25,000    | -        | 25,000    | -        | 25,000    | 25,000    | -        |
| 200.1122.0640                            | Dues and Fees                        | 84.01        | -            | 1,500     | -        | 1,500     | -        | 1,500     | 1,500     | -        |
| FUNCTION: Middle School Extra-Curricular |                                      | 21,601.55    | 25,039.81    | 41,500    | -        | 41,500    | -        | 41,500    | 41,500    | -        |

**Requirements**

| Account                                | Description                                       | Actuals 1920 | Actuals 2021 | Adopted   |          | Proposed  | Approved | Adopted   |           |       |
|--|---|--------------|--------------|-----------|----------|-----------|----------|-----------|-----------|-------|
|  |   |              |              | 2022      | FTE 2122 | FTE 2223  | 2023     | 2023      | FTE 2223  |       |
| 200.1131.0111                          | Licensed Salaries                                 | 67,149.91    | 75,172.64    | 80,357    | 1.00     | 364,585   | 5.00     | 364,585   | 364,585   | 5.00  |
| 200.1131.0130                          | Ext Hrs - Licensed/Other                          | 13,510.40    | 18,287.34    | 75,000    | -        | -         | -        | -         | -         | -     |
| 200.1131.0131                          | Ext Hrs - Classified                              | 1,847.90     | 494.24       | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0133                          | Ext Hrs - Translations                            | 479.12       | -            | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0211                          | PERS - Employer Contribution                      | 21,160.68    | 21,679.57    | 30,000    | -        | 93,084    | -        | 93,084    | 93,084    | -     |
| 200.1131.0212                          | PERS Pick-Up - Employee Contribution              | 4,746.30     | 4,880.47     | 6,000     | -        | 21,875    | -        | 21,875    | 21,875    | -     |
| 200.1131.0220                          | FICA (SS & Medicare)                              | 5,805.46     | 5,996.50     | 7,500     | -        | 27,891    | -        | 27,891    | 27,891    | -     |
| 200.1131.0231                          | Worker's Compensation                             | 349.58       | 341.65       | 900       | -        | 1,268     | -        | 1,268     | 1,268     | -     |
| 200.1131.0242                          | OEBB Licensed Insurance                           | 23,517.98    | 24,110.16    | 17,691    | -        | 88,580    | -        | 88,580    | 88,580    | -     |
| 200.1131.0248                          | OEBB Classified Insurance                         | 35.20        | -            | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0310                          | Instructional, Professional and Technical Service | 665.00       | -            | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0341                          | Travel - Local in District                        | -            | 2,550.00     | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0342                          | Travel - Out of District                          | 372.94       | -            | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0343                          | Travel - Student Out of District                  | 1,050.00     | -            | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0390                          | Other Purchased Services                          | 29,085.70    | 22,515.36    | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0410                          | Consumable Supplies                               | 20,136.54    | 19,085.51    | 500,000   | -        | 500,000   | -        | 500,000   | 500,000   | -     |
| 200.1131.0420                          | Textbooks   | 56,895.00    | 65,617.52    | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0440                          | Periodicals                                       | -            | 1,160.00     | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0460                          | Non-Consumable Supplies                           | 14,501.86    | 34,833.50    | 500,000   | -        | 500,000   | -        | 500,000   | 500,000   | -     |
| 200.1131.0470                          | Computer Software                                 | 9,215.44     | 25,807.37    | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0480                          | Computer Hardware                                 | 56,083.69    | 99,623.28    | -         | -        | -         | -        | -         | -         | -     |
| 200.1131.0640                          | Dues and Fees                                     | -            | 8,198.00     | -         | -        | -         | -        | -         | -         | -     |
| FUNCTION: High School Programs         |   | 326,608.70   | 430,353.11   | 1,217,448 | 1.00     | 1,597,282 | 5.00     | 1,597,282 | 1,597,282 | 5.00  |
| 200.1132.0322                          | Repair & Maintenance                              | 1,309.60     | -            | 1,000     | -        | 1,000     | -        | 1,000     | 1,000     | -     |
| 200.1132.0324                          | Rentals   | -            | -            | 3,000     | -        | 3,000     | -        | 3,000     | 3,000     | -     |
| 200.1132.0342                          | Travel - Out of District                          | 1,345.00     | -            | -         | -        | -         | -        | -         | -         | -     |
| 200.1132.0343                          | Travel - Student Out of District                  | 1,412.35     | 437.00       | 45,000    | -        | 45,000    | -        | 45,000    | 45,000    | -     |
| 200.1132.0355                          | Printing & Binding                                | 271.00       | -            | -         | -        | -         | -        | -         | -         | -     |
| 200.1132.0390                          | Other Purchased Services                          | 925.00       | -            | 82,500    | -        | 82,500    | -        | 82,500    | 82,500    | -     |
| 200.1132.0410                          | Consumable Supplies                               | 187,512.34   | 18,532.49    | 165,000   | -        | 165,000   | -        | 165,000   | 165,000   | -     |
| 200.1132.0430                          | Library Books                                     | -            | 1,068.59     | -         | -        | -         | -        | -         | -         | -     |
| 200.1132.0460                          | Non-Consumable Supplies                           | 2,251.87     | 107.42       | -         | -        | -         | -        | -         | -         | -     |
| 200.1132.0640                          | Dues and Fees                                     | 17,325.32    | 504.00       | 16,500    | -        | 16,500    | -        | 16,500    | 16,500    | -     |
| FUNCTION: High School Extra-Curricular |   | 212,352.48   | 20,649.50    | 313,000   | -        | 313,000   | -        | 313,000   | 313,000   | -     |
| 200.1140.0112                          | Classified Salaries                               | 98,545.69    | 183,150.47   | 165,128   | 5.56     | 321,595   | 10.40    | 321,595   | 321,595   | 10.40 |
| 200.1140.0124                          | Temporary - Classified                            | 35,612.55    | 31,086.52    | -         | -        | -         | -        | -         | -         | -     |
| 200.1140.0130                          | Ext Hrs - Licensed/Other                          | 1,365.23     | 1,181.40     | -         | -        | -         | -        | -         | -         | -     |
| 200.1140.0131                          | Ext Hrs - Classified                              | 23,042.56    | 22,008.32    | 55,000    | -        | -         | -        | -         | -         | -     |
| 200.1140.0142                          | Cell Phone Stipend                                | -            | 45.00        | -         | -        | -         | -        | -         | -         | -     |
| 200.1140.0211                          | PERS - Employer Contribution                      | 41,205.37    | 63,187.50    | 37,216    | -        | 76,282    | -        | 76,282    | 76,282    | -     |
| 200.1140.0212                          | PERS Pick-Up - Employee Contribution              | 9,123.68     | 14,248.59    | 9,908     | -        | 19,296    | -        | 19,296    | 19,296    | -     |
| 200.1140.0220                          | FICA (SS & Medicare)                              | 12,043.37    | 18,117.62    | 12,906    | -        | 24,602    | -        | 24,602    | 24,602    | -     |
| 200.1140.0231                          | Worker's Compensation                             | 736.96       | 1,068.32     | 2,404     | -        | 1,201     | -        | 1,201     | 1,201     | -     |
| 200.1140.0242                          | OEBB Licensed Insurance                           | -            | -            | -         | -        | 1,927     | -        | 1,927     | 1,927     | -     |
| 200.1140.0248                          | OEBB Classified Insurance                         | 76,596.52    | 112,685.15   | 82,388    | -        | 184,246   | -        | 184,246   | 184,246   | -     |
| 200.1140.0319                          | Other Instructional, Professional and Technical S | 46.84        | 527.67       | -         | -        | -         | -        | -         | -         | -     |
| 200.1140.0322                          | Repair & Maintenance                              | -            | 980.00       | -         | -        | -         | -        | -         | -         | -     |
| 200.1140.0324                          | Rentals   | 67,299.45    | 92,706.63    | 85,000    | -        | 85,000    | -        | 85,000    | 85,000    | -     |
| 200.1140.0332                          | Non-Reimbursable Student Transportation           | -            | -            | 15,000    | -        | 15,000    | -        | 15,000    | 15,000    | -     |
| 200.1140.0340                          | Travel  | (2,928.80)   | -            | -         | -        | -         | -        | -         | -         | -     |
| 200.1140.0341                          | Travel - Local in District                        | -            | 10.60        | -         | -        | -         | -        | -         | -         | -     |
| 200.1140.0342                          | Travel - Out of District                          | 489.26       | -            | 5,000     | -        | -         | -        | -         | -         | -     |
| 200.1140.0343                          | Travel - Student Out of District                  | 31,976.35    | -            | 45,000    | -        | -         | -        | -         | -         | -     |
| 200.1140.0350                          | Communication                                     | -            | -            | 7,500     | -        | -         | -        | -         | -         | -     |
| 200.1140.0353                          | Postage   | 360.25       | 124.80       | 450       | -        | -         | -        | -         | -         | -     |
| 200.1140.0355                          | Printing & Binding                                | 2,515.68     | 1,032.14     | 2,500     | -        | 2,500     | -        | 2,500     | 2,500     | -     |
| 200.1140.0374                          | Other Tuition                                     | 586.00       | -            | 1,000     | -        | 1,500     | -        | 1,500     | 1,500     | -     |
| 200.1140.0390                          | Other Purchased Services                          | 15,894.04    | 2,905.99     | 100,000   | -        | 20,000    | -        | 20,000    | 20,000    | -     |
| 200.1140.0410                          | Consumable Supplies                               | 16,495.37    | 26,985.65    | 250,000   | -        | 30,000    | -        | 30,000    | 30,000    | -     |
| 200.1140.0460                          | Non-Consumable Supplies                           | 422.84       | 16,690.35    | 75,000    | -        | 20,000    | -        | 20,000    | 20,000    | -     |
| 200.1140.0470                          | Computer Software                                 | -            | 6,387.18     | 25,000    | -        | 15,000    | -        | 15,000    | 15,000    | -     |
| 200.1140.0480                          | Computer Hardware                                 | 614.23       | 37,374.00    | 45,000    | -        | 45,000    | -        | 45,000    | 45,000    | -     |
| 200.1140.0640                          | Dues and Fees                                     | 160.50       | 90.00        | 5,000     | -        | 4,500     | -        | 4,500     | 4,500     | -     |
| 200.1140.0670                          | Taxes and Licenses                                | -            | -            | 1,000     | -        | 1,000     | -        | 1,000     | 1,000     | -     |
| FUNCTION: Pre-Kindergarten             |   | 432,203.94   | 632,593.90   | 1,027,400 | 5.56     | 868,649   | 10.40    | 868,649   | 868,649   | 10.40 |

**Requirements**

| Account   | Description                          | Actuals 1920     | Actuals 2021     | Adopted 2122   | Adopted     |                | Proposed    |                | Approved       |             |
|---|--------------------------------------|------------------|------------------|----------------|-------------|----------------|-------------|----------------|----------------|-------------|
|   |                                      |                  |                  |                | FTE 2122    | Proposed 2223  | FTE 2223    | 2223           | Adopted 2223   | FTE 2223    |
| 200.1220.0111   | Licensed Salaries                    | 2,000.00         | 450.00           | 450            | -           | -              | -           | -              | -              | -           |
| 200.1220.0112   | Classified Salaries                  | 2,203.09         | -                | 70,354         | 1.00        | 71,269         | 1.00        | 71,269         | 71,269         | 1.00        |
| 200.1220.0130   | Ext Hrs - Licensed/Other             | 1,922.06         | 3,043.00         | -              | -           | -              | -           | -              | -              | -           |
| 200.1220.0131   | Ext Hrs - Classified                 | 279.98           | -                | -              | -           | -              | -           | -              | -              | -           |
| 200.1220.0211   | PERS - Employer Contribution         | 1,025.81         | 963.97           | 24,624         | -           | 24,944         | -           | 24,944         | 24,944         | -           |
| 200.1220.0212   | PERS Pick-Up - Employee Contribution | 226.69           | 209.57           | 4,221          | -           | 4,276          | -           | 4,276          | 4,276          | -           |
| 200.1220.0220   | FICA (SS & Medicare)                 | 285.19           | 265.77           | 5,382          | -           | 5,452          | -           | 5,452          | 5,452          | -           |
| 200.1220.0231   | Worker's Compensation                | 18.18            | 15.31            | 100            | -           | 101            | -           | 101            | 101            | -           |
| 200.1220.0242   | OEBB Licensed Insurance              | 0.52             | 80.61            | -              | -           | -              | -           | -              | -              | -           |
| 200.1220.0248   | OEBB Classified Insurance            | 800.86           | -                | 17,500         | -           | 17,616         | -           | 17,616         | 17,616         | -           |
| 200.1220.0340   | Travel                               | -                | 50.00            | -              | -           | -              | -           | -              | -              | -           |
| 200.1220.0342   | Travel - Out of District             | 26.10            | -                | 5,000          | -           | 6,000          | -           | 6,000          | 6,000          | -           |
| 200.1220.0390   | Other Purchased Services             | 26,427.88        | -                | 1,000          | -           | 2,000          | -           | 2,000          | 2,000          | -           |
| 200.1220.0410   | Consumable Supplies                  | 1,653.01         | -                | 10,000         | -           | 15,000         | -           | 15,000         | 15,000         | -           |
| 200.1220.0470   | Computer Software                    | 250.00           | -                | -              | -           | -              | -           | -              | -              | -           |
| <b>FUNCTION: Restr Program Students with Disabilities</b> |                                      | <b>37,119.37</b> | <b>5,078.23</b>  | <b>138,631</b> | <b>1.00</b> | <b>146,658</b> | <b>1.00</b> | <b>146,658</b> | <b>146,658</b> | <b>1.00</b> |
| 200.1223.0111   | Licensed Salaries                    | 500.00           | 150.00           | 166,832        | 2.00        | -              | -           | -              | -              | -           |
| 200.1223.0130   | Ext Hrs - Licensed/Other             | 941.47           | 716.00           | -              | -           | -              | -           | -              | -              | -           |
| 200.1223.0211   | PERS - Employer Contribution         | 103.48           | 230.17           | 58,391         | -           | -              | -           | -              | -              | -           |
| 200.1223.0212   | PERS Pick-Up - Employee Contribution | 23.36            | 51.96            | 10,010         | -           | -              | -           | -              | -              | -           |
| 200.1223.0220   | FICA (SS & Medicare)                 | 28.71            | 64.48            | 10,844         | -           | -              | -           | -              | -              | -           |
| 200.1223.0231   | Worker's Compensation                | 1.68             | 3.71             | 100            | -           | -              | -           | -              | -              | -           |
| 200.1223.0242   | OEBB Licensed Insurance              | -                | 41.23            | 35,000         | -           | -              | -           | -              | -              | -           |
| 200.1223.0322   | Repair & Maintenance                 | -                | -                | 5,000          | -           | -              | -           | -              | -              | -           |
| 200.1223.0342   | Travel - Out of District             | -                | 692.68           | 500            | -           | -              | -           | -              | -              | -           |
| 200.1223.0390   | Other Purchased Services             | -                | -                | 5,000          | -           | -              | -           | -              | -              | -           |
| 200.1223.0410   | Consumable Supplies                  | 618.95           | -                | 4,500          | -           | -              | -           | -              | -              | -           |
| 200.1223.0460   | Non-Consumable Supplies              | -                | -                | 7,500          | -           | -              | -           | -              | -              | -           |
| 200.1223.0470   | Computer Software                    | -                | -                | 5,000          | -           | -              | -           | -              | -              | -           |
| <b>FUNCTION: Bridges Program</b>                          |                                      | <b>2,217.65</b>  | <b>1,950.23</b>  | <b>308,677</b> | <b>2.00</b> | <b>-</b>       | <b>-</b>    | <b>-</b>       | <b>-</b>       | <b>-</b>    |
| 200.1224.0111   | Licensed Salaries                    | 2,000.00         | 600.00           | -              | -           | -              | -           | -              | -              | -           |
| 200.1224.0130   | Ext Hrs - Licensed/Other             | 2,226.34         | 966.60           | 600            | -           | -              | -           | -              | -              | -           |
| 200.1224.0131   | Ext Hrs - Classified                 | 89.30            | -                | -              | -           | -              | -           | -              | -              | -           |
| 200.1224.0211   | PERS - Employer Contribution         | 491.45           | 451.91           | 147            | -           | -              | -           | -              | -              | -           |
| 200.1224.0212   | PERS Pick-Up - Employee Contribution | 106.13           | 93.99            | 36             | -           | -              | -           | -              | -              | -           |
| 200.1224.0220   | FICA (SS & Medicare)                 | 127.24           | 119.44           | 47             | -           | -              | -           | -              | -              | -           |
| 200.1224.0231   | Worker's Compensation                | 7.26             | 6.75             | 6              | -           | -              | -           | -              | -              | -           |
| 200.1224.0242   | OEBB Licensed Insurance              | -                | 149.30           | -              | -           | -              | -           | -              | -              | -           |
| 200.1224.0248   | OEBB Classified Insurance            | 56.54            | -                | -              | -           | -              | -           | -              | -              | -           |
| 200.1224.0340   | Travel                               | -                | 50.00            | -              | -           | -              | -           | -              | -              | -           |
| 200.1224.0342   | Travel - Out of District             | 598.34           | -                | -              | -           | -              | -           | -              | -              | -           |
| 200.1224.0390   | Other Purchased Services             | 7,061.91         | -                | -              | -           | -              | -           | -              | -              | -           |
| 200.1224.0410   | Consumable Supplies                  | 11,828.49        | 279.79           | 18,000         | -           | -              | -           | -              | -              | -           |
| 200.1224.0460   | Non-Consumable Supplies              | -                | -                | 1,500          | -           | -              | -           | -              | -              | -           |
| 200.1224.0470   | Computer Software                    | 3,934.25         | 598.00           | 1,500          | -           | -              | -           | -              | -              | -           |
| 200.1224.0480   | Computer Hardware                    | -                | 10,940.00        | 6,000          | -           | -              | -           | -              | -              | -           |
| <b>FUNCTION: Life Skills Program</b>                      |                                      | <b>28,527.25</b> | <b>14,255.78</b> | <b>27,836</b>  | <b>-</b>    | <b>-</b>       | <b>-</b>    | <b>-</b>       | <b>-</b>       | <b>-</b>    |
| 200.1250.0111   | Licensed Salaries                    | 10,000.00        | 3,000.00         | -              | -           | 95,006         | 2.00        | 95,006         | 95,006         | 2.00        |
| 200.1250.0112   | Classified Salaries                  | -                | -                | 226,877        | 7.00        | -              | -           | -              | -              | -           |
| 200.1250.0130   | Ext Hrs - Licensed/Other             | 7,840.08         | 10,364.10        | 1,700          | -           | -              | -           | -              | -              | -           |
| 200.1250.0131   | Ext Hrs - Classified                 | 2,801.01         | -                | 1,700          | -           | -              | -           | -              | -              | -           |
| 200.1250.0133   | Ext Hrs - Translations               | -                | -                | 500            | -           | -              | -           | -              | -              | -           |
| 200.1250.0211   | PERS - Employer Contribution         | 4,814.50         | 3,662.58         | 132,477        | -           | 22,535         | -           | 22,535         | 22,535         | -           |
| 200.1250.0212   | PERS Pick-Up - Employee Contribution | 1,055.61         | 801.81           | 44,000         | -           | 5,700          | -           | 5,700          | 5,700          | -           |
| 200.1250.0220   | FICA (SS & Medicare)                 | 1,441.66         | 1,010.36         | 63,248         | -           | 7,268          | -           | 7,268          | 7,268          | -           |
| 200.1250.0231   | Worker's Compensation                | 85.65            | 58.17            | 4,500          | -           | 342            | -           | 342            | 342            | -           |
| 200.1250.0242   | OEBB Licensed Insurance              | -                | 692.63           | -              | -           | 35,432         | -           | 35,432         | 35,432         | -           |
| 200.1250.0248   | OEBB Classified Insurance            | 11.77            | -                | 210,000        | -           | -              | -           | -              | -              | -           |
| 200.1250.0342   | Travel - Out of District             | 4,403.27         | -                | 15,000         | -           | 25,000         | -           | 25,000         | 25,000         | -           |
| 200.1250.0390   | Other Purchased Services             | 15,017.93        | 4,664.88         | 30,000         | -           | 80,000         | -           | 80,000         | 80,000         | -           |
| 200.1250.0410   | Consumable Supplies                  | 6,597.42         | 412.66           | 45,000         | -           | 75,000         | -           | 75,000         | 75,000         | -           |
| 200.1250.0460   | Non-Consumable Supplies              | 768.80           | 2,817.48         | 1,000          | -           | 15,000         | -           | 15,000         | 15,000         | -           |
| 200.1250.0470   | Computer Software                    | 26,326.18        | -                | 500            | -           | 5,000          | -           | 5,000          | 5,000          | -           |
| 200.1250.0480   | Computer Hardware                    | 4,160.00         | -                | 8,500          | -           | 15,000         | -           | 15,000         | 15,000         | -           |
| <b>FUNCTION: Resource Room</b>                            |                                      | <b>85,323.88</b> | <b>27,484.67</b> | <b>785,002</b> | <b>7.00</b> | <b>381,283</b> | <b>2.00</b> | <b>381,283</b> | <b>381,283</b> | <b>2.00</b> |



**Requirements**

| Account                               | Description                               | Actuals 1920 | Actuals 2021 | Adopted   |          | Proposed  | Approved | Adopted   |           |
|---------------------------------------|---|--------------|--------------|-----------|----------|-----------|----------|-----------|-----------|
|                                       |   |              |              | 20122     | FTE 2122 | 20223     | FTE 2223 | 20223     | 20223     |
| 200.1271.0112                         | Classified Salaries                       | 1,148.13     | -            | -         | -        | -         | -        | -         | -         |
| 200.1271.0130                         | Ext Hrs - Licensed/Other                  | 60,222.61    | 33,393.99    | 5,000     | -        | 500,000   | -        | 500,000   | 500,000   |
| 200.1271.0131                         | Ext Hrs - Classified                      | 3,549.08     | 2,411.46     | 3,000     | -        | -         | -        | -         | -         |
| 200.1271.0211                         | PERS - Employer Contribution              | 17,126.82    | 9,532.65     | 1,850     | -        | 130,000   | -        | 130,000   | 130,000   |
| 200.1271.0212                         | PERS Pick-Up - Employee Contribution      | 3,600.96     | 2,148.32     | 550       | -        | 30,000    | -        | 30,000    | 30,000    |
| 200.1271.0220                         | FICA (SS & Medicare)                      | 4,932.79     | 2,736.73     | 600       | -        | 38,250    | -        | 38,250    | 38,250    |
| 200.1271.0231                         | Worker's Compensation                     | 290.94       | 153.31       | 42        | -        | 5,000     | -        | 5,000     | 5,000     |
| 200.1271.0242                         | OEBB Licensed Insurance                   | 263.51       | -            | -         | -        | -         | -        | -         | -         |
| 200.1271.0390                         | Other Purchased Services                  | -            | -            | 2,000     | -        | 250,000   | -        | 250,000   | 250,000   |
| FUNCTION: Remediation                 |   | 91,134.84    | 50,376.46    | 13,042    | -        | 953,250   | -        | 953,250   | 953,250   |
| 200.1272.0111                         | Licensed Salaries                         | 443,349.31   | 488,272.25   | 520,860   | 6.29     | 493,806   | 6.00     | 493,806   | 493,806   |
| 200.1272.0112                         | Classified Salaries                       | 8,642.38     | 320.63       | -         | -        | 36,071    | 1.00     | 36,071    | 36,071    |
| 200.1272.0130                         | Ext Hrs - Licensed/Other                  | 75,406.53    | 29,464.12    | 180,000   | -        | 6,044     | -        | 6,044     | 6,044     |
| 200.1272.0131                         | Ext Hrs - Classified                      | 11,056.74    | 1,223.99     | 50,000    | -        | -         | -        | -         | -         |
| 200.1272.0133                         | Ext Hrs - Translations                    | -            | 62.65        | 2,000     | -        | -         | -        | -         | -         |
| 200.1272.0211                         | PERS - Employer Contribution              | 153,794.00   | 156,415.67   | 133,718   | -        | 135,270   | -        | 135,270   | 135,270   |
| 200.1272.0212                         | PERS Pick-Up - Employee Contribution      | 31,423.70    | 31,160.49    | 31,026    | -        | 33,624    | -        | 33,624    | 33,624    |
| 200.1272.0220                         | FICA (SS & Medicare)                      | 40,338.29    | 39,390.01    | 40,610    | -        | 40,998    | -        | 40,998    | 40,998    |
| 200.1272.0231                         | Worker's Compensation                     | 2,354.03     | 2,174.24     | 4,959     | -        | 1,858     | -        | 1,858     | 1,858     |
| 200.1272.0242                         | OEBB Licensed Insurance                   | 111,994.64   | 131,626.86   | 118,777   | -        | 105,696   | -        | 105,696   | 105,696   |
| 200.1272.0248                         | OEBB Classified Insurance                 | 6,279.27     | -            | -         | -        | 17,616    | -        | 17,616    | 17,616    |
| 200.1272.0341                         | Travel - Local in District                | 17.66        | 258.26       | -         | -        | -         | -        | -         | -         |
| 200.1272.0342                         | Travel - Out of District                  | 702.50       | 725.00       | -         | -        | -         | -        | -         | -         |
| 200.1272.0343                         | Travel - Student Out of District          | 991.00       | -            | -         | -        | -         | -        | -         | -         |
| 200.1272.0374                         | Other Tuition                             | 3,196.80     | -            | -         | -        | -         | -        | -         | -         |
| 200.1272.0390                         | Other Purchased Services                  | 15,016.04    | 3,024.42     | 25,000    | -        | 25,000    | -        | 25,000    | 25,000    |
| 200.1272.0410                         | Consumable Supplies                       | 110,801.64   | 73,648.77    | 125,000   | -        | 125,000   | -        | 125,000   | 125,000   |
| 200.1272.0420                         | Textbooks                                 | 1,756.49     | 5,008.43     | 5,750     | -        | 5,750     | -        | 5,750     | 5,750     |
| 200.1272.0460                         | Non-Consumable Supplies                   | -            | -            | 7,000     | -        | 7,000     | -        | 7,000     | 7,000     |
| 200.1272.0470                         | Computer Software                         | 109,129.00   | 85,950.79    | 175,000   | -        | 175,000   | -        | 175,000   | 175,000   |
| 200.1272.0480                         | Computer Hardware                         | 67,575.00    | 9,096.00     | 100,000   | -        | 100,000   | -        | 100,000   | 100,000   |
| 200.1272.0640                         | Dues and Fees                             | 29.00        | 150.00       | -         | -        | -         | -        | -         | -         |
| FUNCTION: Title I                     |   | 1,193,854.02 | 1,057,972.58 | 1,519,700 | 6.29     | 1,308,733 | 7.00     | 1,308,733 | 1,308,733 |
| 200.1280.0111                         | Licensed Salaries                         | 28,124.28    | 51,794.56    | 55,632    | 1.00     | 57,301    | 1.00     | 57,301    | 57,301    |
| 200.1280.0130                         | Ext Hrs - Licensed/Other                  | -            | 143.20       | -         | -        | -         | -        | -         | -         |
| 200.1280.0131                         | Ext Hrs - Classified                      | 1,200.71     | -            | -         | -        | -         | -        | -         | -         |
| 200.1280.0211                         | PERS - Employer Contribution              | 7,695.07     | 13,808.94    | 13,196    | -        | 13,592    | -        | 13,592    | 13,592    |
| 200.1280.0212                         | PERS Pick-Up - Employee Contribution      | 1,737.04     | 3,116.26     | 3,338     | -        | 3,438     | -        | 3,438     | 3,438     |
| 200.1280.0220                         | FICA (SS & Medicare)                      | 2,238.51     | 3,973.09     | 4,406     | -        | 4,538     | -        | 4,538     | 4,538     |
| 200.1280.0231                         | Worker's Compensation                     | 132.20       | 222.82       | 540       | -        | 556       | -        | 556       | 556       |
| 200.1280.0242                         | OEBB Licensed Insurance                   | 17,052.03    | 16,783.56    | 17,691    | -        | 18,222    | -        | 18,222    | 18,222    |
| 200.1280.0342                         | Travel - Out of District                  | -            | -            | 1,500     | -        | 1,500     | -        | 1,500     | 1,500     |
| 200.1280.0343                         | Travel - Student Out of District          | (70.00)      | -            | 3,500     | -        | 3,500     | -        | 3,500     | 3,500     |
| 200.1280.0390                         | Other Purchased Services                  | -            | -            | 1,750     | -        | 1,750     | -        | 1,750     | 1,750     |
| 200.1280.0410                         | Consumable Supplies                       | -            | 925.50       | 2,000     | -        | 2,000     | -        | 2,000     | 2,000     |
| 200.1280.0470                         | Computer Software                         | -            | -            | 3,000     | -        | 3,000     | -        | 3,000     | 3,000     |
| 200.1280.0480                         | Computer Hardware                         | -            | -            | 37,800    | -        | 37,800    | -        | 37,800    | 37,800    |
| 200.1280.0541                         | Initial and Additional Equipment Purchase | -            | -            | 32,000    | -        | 32,000    | -        | 32,000    | 32,000    |
| FUNCTION: Alternative Education       |   | 58,109.84    | 90,767.93    | 176,353   | 1.00     | 179,197   | 1.00     | 179,197   | 179,197   |
| 200.1281.0371                         | Tuition - OR Districts                    | -            | 24,538.00    | -         | -        | -         | -        | -         | -         |
| FUNCTION: Public Alternative Programs |   | -            | 24,538.00    | -         | -        | -         | -        | -         | -         |
| 200.1288.0360                         | Charter School Payments                   | -            | 29,315.89    | -         | -        | 500,000   | -        | 500,000   | 500,000   |
| FUNCTION: Charter Schools             |   | -            | 29,315.89    | -         | -        | 500,000   | -        | 500,000   | 500,000   |
| 200.1291.0111                         | Licensed Salaries                         | -            | 241,191.59   | 455,000   | 3.25     | 167,976   | 2.00     | 167,976   | 167,976   |
| 200.1291.0112                         | Classified Salaries                       | -            | -            | 307,900   | 9.00     | 24,638    | 1.00     | 24,638    | 24,638    |
| 200.1291.0130                         | Ext Hrs - Licensed/Other                  | 11,106.29    | 11,396.84    | 6,700     | -        | -         | -        | -         | -         |
| 200.1291.0211                         | PERS - Employer Contribution              | 4,297.56     | 3,248.80     | 228,870   | -        | 48,418    | -        | 48,418    | 48,418    |
| 200.1291.0212                         | PERS Pick-Up - Employee Contribution      | 807.14       | 683.81       | 45,774    | -        | 11,557    | -        | 11,557    | 11,557    |
| 200.1291.0220                         | FICA (SS & Medicare)                      | 1,024.79     | 871.86       | 49,588    | -        | 14,735    | -        | 14,735    | 14,735    |
| 200.1291.0231                         | Worker's Compensation                     | 59.82        | 48.38        | 4,367     | -        | 669       | -        | 669       | 669       |
| 200.1291.0242                         | OEBB Licensed Insurance                   | 43.73        | -            | 51,450    | -        | 35,232    | -        | 35,232    | 35,232    |
| 200.1291.0248                         | OEBB Classified Insurance                 | 38.89        | -            | 154,350   | -        | 17,616    | -        | 17,616    | 17,616    |
| 200.1291.0341                         | Travel - Local in District                | -            | -            | 5,000     | -        | 5,000     | -        | 5,000     | 5,000     |
| 200.1291.0342                         | Travel - Out of District                  | -            | -            | 5,000     | -        | 5,000     | -        | 5,000     | 5,000     |
| 200.1291.0355                         | Printing & Binding                        | -            | -            | 1,000     | -        | 1,000     | -        | 1,000     | 1,000     |
| 200.1291.0390                         | Other Purchased Services                  | -            | -            | 1,000     | -        | 1,000     | -        | 1,000     | 1,000     |
| 200.1291.0410                         | Consumable Supplies                       | 13,250.37    | 2,461.95     | 15,000    | -        | 15,000    | -        | 15,000    | 15,000    |
| 200.1291.0470                         | Computer Software                         | 36,474.63    | 9,938.00     | 5,500     | -        | 5,500     | -        | 5,500     | 5,500     |
| FUNCTION: ESL                         |   | 67,103.22    | 269,841.23   | 1,336,499 | 12.25    | 353,341   | 3.00     | 353,341   | 353,341   |

**Requirements**

| Account                                       | Description                                       | Requirements      |                   | Adopted          |             | Proposed         |             | Approved         |                  | Adopted          |             |
|---|---|-------------------|-------------------|------------------|-------------|------------------|-------------|------------------|------------------|------------------|-------------|
|   |   | Actuals 1920      | Actuals 2021      | Adopted 2122     | FTE 2122    | Proposed 2223    | FTE 2223    | 2223             | Adopted 2223     | FTE 2223         |             |
| 200.1293.0111                                 | Licensed Salaries                                 | 63,042.12         | 86,260.99         | 73,549           | 1.00        | 78,889           | 1.00        | 78,889           | 78,889           | 78,889           | 1.00        |
| 200.1293.0112                                 | Classified Salaries                               | 45,322.26         | 47,316.52         | 66,749           | 2.00        | 137,503          | 4.00        | 137,503          | 137,503          | 137,503          | 4.00        |
| 200.1293.0123                                 | Temporary - Licensed                              | -                 | 286.40            | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1293.0124                                 | Temporary - Classified                            | -                 | 13,497.34         | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1293.0126                                 | Incidental Work (Ind Contractors)                 | 4,519.06          | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1293.0130                                 | Ext Hrs - Licensed/Other                          | 87,962.76         | 91,201.92         | 2,500            | -           | 2,500            | -           | 2,500            | 2,500            | -                | -           |
| 200.1293.0131                                 | Ext Hrs - Classified                              | 39,590.43         | 25,658.22         | 25,000           | -           | 45,000           | -           | 45,000           | 45,000           | -                | -           |
| 200.1293.0142                                 | Cell Phone Stipend                                | -                 | 270.00            | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1293.0211                                 | PERS - Employer Contribution                      | 68,023.37         | 73,456.47         | 30,815           | -           | 58,590           | -           | 58,590           | 58,590           | -                | -           |
| 200.1293.0212                                 | PERS Pick-Up - Employee Contribution              | 13,842.56         | 15,213.55         | 7,267            | -           | 13,020           | -           | 13,020           | 13,020           | -                | -           |
| 200.1293.0220                                 | FICA (SS & Medicare)                              | 18,353.79         | 19,756.10         | 9,539            | -           | 16,601           | -           | 16,601           | 16,601           | -                | -           |
| 200.1293.0231                                 | Worker's Compensation                             | 1,077.54          | 1,147.83          | 1,256            | -           | 6,510            | -           | 6,510            | 6,510            | -                | -           |
| 200.1293.0242                                 | OEBB Licensed Insurance                           | 14,667.44         | 16,016.81         | 17,691           | -           | 18,222           | -           | 18,222           | 18,222           | -                | -           |
| 200.1293.0248                                 | OEBB Classified Insurance                         | 28,182.47         | 40,459.92         | 36,528           | -           | 70,464           | -           | 70,464           | 70,464           | -                | -           |
| 200.1293.0310                                 | Instructional, Professional and Technical Service | -                 | 6,900.00          | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1293.0322                                 | Repair & Maintenance                              | 508.27            | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1293.0324                                 | Rentals   | 33,396.08         | 16,123.73         | 38,000           | -           | 95,000           | -           | 95,000           | 95,000           | -                | -           |
| 200.1293.0332                                 | Non-Reimbursable Student Transportation           | 130.12            | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1293.0340                                 | Travel  | -                 | 1,750.00          | 1,500            | -           | 1,500            | -           | 1,500            | 1,500            | -                | -           |
| 200.1293.0341                                 | Travel - Local in District                        | 57.23             | 397.07            | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1293.0342                                 | Travel - Out of District                          | 7,247.99          | 74.61             | 5,500            | -           | 5,500            | -           | 5,500            | 5,500            | -                | -           |
| 200.1293.0343                                 | Travel - Student Out of District                  | -                 | 138.18            | 33,000           | -           | 33,000           | -           | 33,000           | 33,000           | -                | -           |
| 200.1293.0355                                 | Printing & Binding                                | -                 | 1,980.68          | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1293.0374                                 | Other Tuition                                     | 30,088.00         | -                 | 8,800            | -           | 8,800            | -           | 8,800            | 8,800            | -                | -           |
| 200.1293.0390                                 | Other Purchased Services                          | 387.96            | 5,429.39          | 11,000           | -           | 11,000           | -           | 11,000           | 11,000           | -                | -           |
| 200.1293.0410                                 | Consumable Supplies                               | 20,948.90         | 20,440.08         | 25,000           | -           | 25,000           | -           | 25,000           | 25,000           | -                | -           |
| 200.1293.0470                                 | Computer Software                                 | 3,900.00          | 41,235.76         | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1293.0480                                 | Computer Hardware                                 | 6,043.98          | 3,790.00          | 15,000           | -           | 15,000           | -           | 15,000           | 15,000           | -                | -           |
| 200.1293.0640                                 | Dues and Fees                                     | -                 | 65.00             | -                | -           | -                | -           | -                | -                | -                | -           |
| <b>FUNCTION: Migrant Education</b>            |   | <b>487,292.33</b> | <b>528,866.57</b> | <b>408,694</b>   | <b>3.00</b> | <b>642,098</b>   | <b>5.00</b> | <b>642,098</b>   | <b>642,098</b>   | <b>642,098</b>   | <b>5.00</b> |
| 200.1299.0112                                 | Classified Salaries                               | 74,223.09         | 98,505.13         | 131,668          | 4.39        | 115,105          | 3.87        | 115,105          | 115,105          | 115,105          | 3.87        |
| 200.1299.0113                                 | Administrator Salaries                            | 79,321.52         | 97,058.10         | 117,604          | 3.00        | 129,479          | 2.56        | 129,479          | 129,479          | 129,479          | 2.56        |
| 200.1299.0124                                 | Temporary - Classified                            | 203,759.23        | 61,527.98         | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1299.0126                                 | Incidental Work (Ind Contractors)                 | 3,174.00          | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1299.0130                                 | Ext Hrs - Licensed/Other                          | 14,534.97         | 984.50            | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1299.0131                                 | Ext Hrs - Classified                              | 51,632.99         | 16,122.96         | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1299.0142                                 | Cell Phone Stipend                                | 1,050.00          | 2,605.00          | 2,675            | -           | 5,068            | -           | 5,068            | 5,068            | -                | -           |
| 200.1299.0211                                 | PERS - Employer Contribution                      | 73,122.44         | 59,259.42         | 50,302           | -           | 58,015           | -           | 58,015           | 58,015           | -                | -           |
| 200.1299.0212                                 | PERS Pick-Up - Employee Contribution              | 13,703.02         | 12,293.26         | 12,719           | -           | 15,779           | -           | 15,779           | 15,779           | -                | -           |
| 200.1299.0220                                 | FICA (SS & Medicare)                              | 28,373.29         | 20,226.69         | 17,887           | -           | 19,098           | -           | 19,098           | 19,098           | -                | -           |
| 200.1299.0231                                 | Worker's Compensation                             | 2,148.35          | 1,271.36          | 2,246            | -           | 926              | -           | 926              | 926              | -                | -           |
| 200.1299.0243                                 | OEBB Admin Insurance                              | 28,477.78         | 41,053.87         | 66,029           | -           | 93,174           | -           | 93,174           | 93,174           | -                | -           |
| 200.1299.0248                                 | OEBB Classified Insurance                         | 44,781.16         | 79,514.41         | 88,204           | -           | 45,097           | -           | 45,097           | 45,097           | -                | -           |
| 200.1299.0322                                 | Repair & Maintenance                              | 508.26            | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1299.0332                                 | Non-Reimbursable Student Transportation           | 5,648.53          | -                 | 15,000           | -           | 15,000           | -           | 15,000           | 15,000           | -                | -           |
| 200.1299.0340                                 | Travel  | 148.90            | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1299.0341                                 | Travel - Local in District                        | 68.42             | 80.75             | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1299.0342                                 | Travel - Out of District                          | 322.70            | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1299.0343                                 | Travel - Student Out of District                  | 9,750.56          | -                 | 15,000           | -           | 15,000           | -           | 15,000           | 15,000           | -                | -           |
| 200.1299.0390                                 | Other Purchased Services                          | 54,563.71         | 18,925.43         | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1299.0410                                 | Consumable Supplies                               | 16,827.88         | 16,528.39         | 55,000           | -           | 55,000           | -           | 55,000           | 55,000           | -                | -           |
| <b>FUNCTION: Other Programs</b>               |   | <b>706,140.80</b> | <b>525,957.25</b> | <b>574,334</b>   | <b>7.39</b> | <b>566,741</b>   | <b>6.44</b> | <b>566,741</b>   | <b>566,741</b>   | <b>566,741</b>   | <b>6.44</b> |
| 200.1400.0410                                 | Consumable Supplies                               | -                 | 188.92            | -                | -           | -                | -           | -                | -                | -                | -           |
| <b>FUNCTION: Summer School Programs</b>       |   | <b>-</b>          | <b>188.92</b>     | <b>-</b>         | <b>-</b>    | <b>-</b>         | <b>-</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>    |
| 200.1410.0112                                 | Classified Salaries                               | -                 | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1410.0130                                 | Ext Hrs - Licensed/Other                          | -                 | 14,509.78         | 750,000          | -           | 500,000          | -           | 500,000          | 500,000          | -                | -           |
| 200.1410.0131                                 | Ext Hrs - Classified                              | 4,179.80          | 5,946.55          | 500,000          | -           | 250,000          | -           | 250,000          | 250,000          | -                | -           |
| 200.1410.0211                                 | PERS - Employer Contribution                      | 1,111.01          | 5,809.85          | 375,000          | -           | 202,500          | -           | 202,500          | 202,500          | -                | -           |
| 200.1410.0212                                 | PERS Pick-Up - Employee Contribution              | 250.80            | 1,219.22          | 165,000          | -           | 45,000           | -           | 45,000           | 45,000           | -                | -           |
| 200.1410.0220                                 | FICA (SS & Medicare)                              | 319.68            | 1,544.79          | 178,750          | -           | 57,375           | -           | 57,375           | 57,375           | -                | -           |
| 200.1410.0231                                 | Worker's Compensation                             | 19.70             | 88.79             | 15,000           | -           | 15,000           | -           | 15,000           | 15,000           | -                | -           |
| 200.1410.0242                                 | OEBB Licensed Insurance                           | -                 | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1410.0243                                 | OEBB Admin Insurance                              | -                 | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1410.0248                                 | OEBB Classified Insurance                         | 74.37             | -                 | -                | -           | -                | -           | -                | -                | -                | -           |
| 200.1410.0390                                 | Other Purchased Services                          | 2,102.64          | 712.75            | 500,000          | -           | 500,000          | -           | 500,000          | 500,000          | -                | -           |
| 200.1410.0410                                 | Consumable Supplies                               | -                 | 213,936.19        | 500,000          | -           | 500,000          | -           | 500,000          | 500,000          | -                | -           |
| 200.1410.0470                                 | Computer Software                                 | -                 | 150.00            | -                | -           | -                | -           | -                | -                | -                | -           |
| <b>FUNCTION: Summer School - Intermediate</b> |   | <b>8,058.00</b>   | <b>243,917.92</b> | <b>2,983,750</b> | <b>-</b>    | <b>2,069,875</b> | <b>-</b>    | <b>2,069,875</b> | <b>2,069,875</b> | <b>2,069,875</b> | <b>-</b>    |

**Requirements**

| Account   | Description                          | Actuals 1920     | Actuals 2021      | Adopted          |             | Proposed       | Approved      | Adopted        |                |              |
|---|--------------------------------------|------------------|-------------------|------------------|-------------|----------------|---------------|----------------|----------------|--------------|
|   |                                      |                  |                   | 2022             | 2023        | FTE 2122       | Proposed 2223 | FTE 2223       | 2223           | Adopted 2223 |
| 200.1420.0130   | Ext Hrs - Licensed/Other             | -                | 2,289.11          | 750,000          | -           | 400,000        | -             | 400,000        | 400,000        | -            |
| 200.1420.0131   | Ext Hrs - Classified                 | -                | 1,961.52          | 500,000          | -           | 150,000        | -             | 150,000        | 150,000        | -            |
| 200.1420.0211   | PERS - Employer Contribution         | -                | 1,100.77          | 375,000          | -           | 148,500        | -             | 148,500        | 148,500        | -            |
| 200.1420.0212   | PERS Pick-Up - Employee Contribution | -                | 247.35            | 165,000          | -           | 33,000         | -             | 33,000         | 33,000         | -            |
| 200.1420.0220   | FICA (SS & Medicare)                 | -                | 314.78            | 178,750          | -           | 42,075         | -             | 42,075         | 42,075         | -            |
| 200.1420.0231   | Worker's Compensation                | -                | 16.27             | 15,000           | -           | 11,000         | -             | 11,000         | 11,000         | -            |
| 200.1420.0410   | Consumable Supplies                  | -                | 4,357.02          | 500,000          | -           | 100,000        | -             | 100,000        | 100,000        | -            |
| 200.1420.0470   | Computer Software                    | -                | 420.00            | -                | -           | -              | -             | -              | -              | -            |
| <b>FUNCTION: Middle School Summer School Programs</b>               |                                      | -                | <b>10,706.82</b>  | <b>2,483,750</b> | -           | <b>884,575</b> | -             | <b>884,575</b> | <b>884,575</b> | -            |
| 200.1430.0130   | Ext Hrs - Licensed/Other             | -                | 21,067.29         | 750,000          | -           | 300,000        | -             | 300,000        | 300,000        | -            |
| 200.1430.0131   | Ext Hrs - Classified                 | -                | 43.22             | 500,000          | -           | 50,000         | -             | 50,000         | 50,000         | -            |
| 200.1430.0211   | PERS - Employer Contribution         | -                | 5,800.43          | 375,000          | -           | 94,500         | -             | 94,500         | 94,500         | -            |
| 200.1430.0212   | PERS Pick-Up - Employee Contribution | -                | 1,264.04          | 165,000          | -           | 21,000         | -             | 21,000         | 21,000         | -            |
| 200.1430.0220   | FICA (SS & Medicare)                 | -                | 1,603.28          | 178,750          | -           | 26,775         | -             | 26,775         | 26,775         | -            |
| 200.1430.0231   | Worker's Compensation                | -                | 87.76             | 15,000           | -           | 7,000          | -             | 7,000          | 7,000          | -            |
| 200.1430.0410   | Consumable Supplies                  | -                | 36,763.79         | 500,000          | -           | 100,000        | -             | 100,000        | 100,000        | -            |
| <b>FUNCTION: High School Summer School Programs</b>                 |                                      | -                | <b>66,629.81</b>  | <b>2,483,750</b> | -           | <b>599,275</b> | -             | <b>599,275</b> | <b>599,275</b> | -            |
| 200.2112.0112   | Classified Salaries                  | 42,933.60        | 243,849.84        | 78,804           | 2.00        | 107,502        | 2.50          | 107,502        | 107,502        | 2.50         |
| 200.2112.0131   | Ext Hrs - Classified                 | -                | 225.10            | -                | -           | -              | -             | -              | -              | -            |
| 200.2112.0142   | Cell Phone Stipend                   | -                | 815.00            | -                | -           | 185            | -             | 185            | 185            | -            |
| 200.2112.0211   | PERS - Employer Contribution         | 13,751.66        | 72,463.70         | 19,869           | -           | 27,119         | -             | 27,119         | 27,119         | -            |
| 200.2112.0212   | PERS Pick-Up - Employee Contribution | 2,576.09         | 14,677.75         | 4,667            | -           | 6,490          | -             | 6,490          | 6,490          | -            |
| 200.2112.0220   | FICA (SS & Medicare)                 | 3,196.91         | 18,447.84         | 6,062            | -           | 8,238          | -             | 8,238          | 8,238          | -            |
| 200.2112.0231   | Worker's Compensation                | 194.09           | 1,095.81          | 769              | -           | 395            | -             | 395            | 395            | -            |
| 200.2112.0242   | OEBB Licensed Insurance              | -                | -                 | -                | -           | 604            | -             | 604            | 604            | -            |
| 200.2112.0248   | OEBB Classified Insurance            | 19,527.75        | 119,604.11        | 32,086           | -           | 44,290         | -             | 44,290         | 44,290         | -            |
| 200.2112.0390   | Other Purchased Services             | -                | 86.55             | -                | -           | -              | -             | -              | -              | -            |
| 200.2112.0410   | Consumable Supplies                  | 204.94           | 749.50            | 7,500            | -           | 25,000         | -             | 25,000         | 25,000         | -            |
| <b>FUNCTION: Attendance Services</b>                                |                                      | <b>82,385.04</b> | <b>472,015.20</b> | <b>149,757</b>   | <b>2.00</b> | <b>219,823</b> | <b>2.50</b>   | <b>219,823</b> | <b>219,823</b> | <b>2.50</b>  |
| 200.2113.0111   | Licensed Salaries                    | -                | -                 | 560,000          | 4.00        | 576,800        | 4.00          | 576,800        | 576,800        | 4.00         |
| 200.2113.0131   | Ext Hrs - Classified                 | 3,796.58         | 1,162.26          | -                | -           | -              | -             | -              | -              | -            |
| 200.2113.0211   | PERS - Employer Contribution         | 1,135.49         | 362.49            | 168,000          | -           | 173,040        | -             | 173,040        | 173,040        | -            |
| 200.2113.0212   | PERS Pick-Up - Employee Contribution | 218.03           | 68.67             | 33,600           | -           | 34,608         | -             | 34,608         | 34,608         | -            |
| 200.2113.0220   | FICA (SS & Medicare)                 | 285.51           | 85.72             | 33,600           | -           | 34,608         | -             | 34,608         | 34,608         | -            |
| 200.2113.0231   | Worker's Compensation                | 16.69            | 4.93              | 1,500            | -           | 1,545          | -             | 1,545          | 1,545          | -            |
| 200.2113.0248   | OEBB Classified Insurance            | 0.76             | -                 | 70,000           | -           | 72,100         | -             | 72,100         | 72,100         | -            |
| 200.2113.0341   | Travel - Local in District           | 6.52             | 53.28             | -                | -           | -              | -             | -              | -              | -            |
| 200.2113.0342   | Travel - Out of District             | 33.22            | 46.17             | 5,000            | -           | 10,000         | -             | 10,000         | 10,000         | -            |
| 200.2113.0410   | Consumable Supplies                  | -                | -                 | 10,000           | -           | 15,000         | -             | 15,000         | 15,000         | -            |
| <b>FUNCTION: Social Work Services</b>                               |                                      | <b>5,492.80</b>  | <b>1,783.52</b>   | <b>881,700</b>   | <b>4.00</b> | <b>917,701</b> | <b>4.00</b>   | <b>917,701</b> | <b>917,701</b> | <b>4.00</b>  |
| 200.2114.0470   | Computer Software                    | -                | 16,770.00         | -                | -           | -              | -             | -              | -              | -            |
| <b>FUNCTION: Student Accounting Services</b>                        |                                      | -                | <b>16,770.00</b>  | -                | -           | -              | -             | -              | -              | -            |
| 200.2115.0112   | Classified Salaries                  | -                | -                 | -                | -           | 33,766         | 1.00          | 33,766         | 33,766         | 1.00         |
| 200.2115.0142   | Cell Phone Stipend                   | -                | -                 | -                | -           | 371            | -             | 371            | 371            | -            |
| 200.2115.0211   | PERS - Employer Contribution         | -                | -                 | -                | -           | 8,009          | -             | 8,009          | 8,009          | -            |
| 200.2115.0212   | PERS Pick-Up - Employee Contribution | -                | -                 | -                | -           | 2,107          | -             | 2,107          | 2,107          | -            |
| 200.2115.0220   | FICA (SS & Medicare)                 | -                | -                 | -                | -           | 2,611          | -             | 2,611          | 2,611          | -            |
| 200.2115.0231   | Worker's Compensation                | -                | -                 | -                | -           | 127            | -             | 127            | 127            | -            |
| 200.2115.0248   | OEBB Classified Insurance            | -                | -                 | -                | -           | 17,716         | -             | 17,716         | 17,716         | -            |
| <b>FUNCTION: Student Safety</b>                                     |                                      | -                | -                 | -                | -           | <b>64,708</b>  | <b>1.00</b>   | <b>64,708</b>  | <b>64,708</b>  | <b>1.00</b>  |
| 200.2117.0112   | Classified Salaries                  | 42,922.84        | 78,461.03         | 360,483          | 5.00        | 130,150        | 3.00          | 130,150        | 130,150        | 3.00         |
| 200.2117.0131   | Ext Hrs - Classified                 | 5,417.33         | 496.91            | 7,500            | -           | -              | -             | -              | -              | -            |
| 200.2117.0142   | Cell Phone Stipend                   | 225.00           | 210.00            | 500              | -           | 185            | -             | 185            | 185            | -            |
| 200.2117.0211   | PERS - Employer Contribution         | 15,465.76        | 22,809.22         | 108,145          | -           | 32,545         | -             | 32,545         | 32,545         | -            |
| 200.2117.0212   | PERS Pick-Up - Employee Contribution | 2,907.91         | 4,586.04          | 21,629           | -           | 7,849          | -             | 7,849          | 7,849          | -            |
| 200.2117.0220   | FICA (SS & Medicare)                 | 3,650.68         | 5,988.70          | 23,431           | -           | 9,971          | -             | 9,971          | 9,971          | -            |
| 200.2117.0231   | Worker's Compensation                | 221.06           | 351.37            | 2,500            | -           | 481            | -             | 481            | 481            | -            |
| 200.2117.0248   | OEBB Classified Insurance            | 12,952.01        | 24,469.23         | 87,500           | -           | 53,148         | -             | 53,148         | 53,148         | -            |
| 200.2117.0340   | Travel                               | 974.95           | -                 | -                | -           | -              | -             | -              | -              | -            |
| 200.2117.0341   | Travel - Local in District           | 43.15            | 26.62             | 7,500            | -           | -              | -             | -              | -              | -            |
| 200.2117.0342   | Travel - Out of District             | 607.80           | 18.63             | 12,500           | -           | -              | -             | -              | -              | -            |
| 200.2117.0410   | Consumable Supplies                  | 48.80            | -                 | 25,000           | -           | -              | -             | -              | -              | -            |
| <b>FUNCTION: Identification and Recruitment of Migrant Children</b> |                                      | <b>85,437.29</b> | <b>137,417.75</b> | <b>656,688</b>   | <b>5.00</b> | <b>234,330</b> | <b>3.00</b>   | <b>234,330</b> | <b>234,330</b> | <b>3.00</b>  |

**Requirements**

| Account                                  | Description                                       | Actuals 1920 | Actuals 2021 | Adopted |          | Proposed | Approved | Adopted    |            |      |
|--|---|--------------|--------------|---------|----------|----------|----------|------------|------------|------|
|  |   |              |              | 2022    | FTE 2122 | FTE 2223 | 2022     | 2022       | FTE 2223   |      |
| 200.2120.0112                            | Classified Salaries                               | 40,620.37    | 29,835.00    | 64,539  | 2.00     | 37,003   | 1.00     | 37,003     | 37,003     | 1.00 |
| 200.2120.0142                            | Cell Phone Stipend                                | -            | 120.00       | -       | -        | 185      | -        | 185        | 185        | -    |
| 200.2120.0211                            | PERS - Employer Contribution                      | 10,735.83    | 7,962.05     | 14,863  | -        | 8,777    | -        | 8,777      | 8,777      | -    |
| 200.2120.0212                            | PERS Pick-Up - Employee Contribution              | 2,423.46     | 1,797.30     | 3,873   | -        | 2,261    | -        | 2,261      | 2,261      | -    |
| 200.2120.0220                            | FICA (SS & Medicare)                              | 3,073.48     | 2,291.57     | 4,938   | -        | 2,845    | -        | 2,845      | 2,845      | -    |
| 200.2120.0231                            | Worker's Compensation                             | 185.10       | 134.69       | 791     | -        | 137      | -        | 137        | 137        | -    |
| 200.2120.0248                            | OEBB Classified Insurance                         | 26,669.60    | 26,351.45    | 29,671  | -        | 17,716   | -        | 17,716     | 17,716     | -    |
| FUNCTION: Guidance Services              |   | 83,707.84    | 68,492.06    | 118,675 | 2.00     | 68,924   | 1.00     | 68,924     | 68,924     | 1.00 |
| 200.2122.0111                            | Licensed Salaries                                 | -            | 23,700.78    | 280,000 | 2.00     | 576,800  | 4.00     | 576,800.00 | 576,800.00 | 4.00 |
| 200.2122.0211                            | PERS - Employer Contribution                      | -            | 6,299.66     | -       | -        | 149,968  | -        | 149,968.00 | 149,968.00 | -    |
| 200.2122.0212                            | PERS Pick-Up - Employee Contribution              | -            | 1,422.05     | 84,000  | -        | 34,608   | -        | 34,608.00  | 34,608.00  | -    |
| 200.2122.0220                            | FICA (SS & Medicare)                              | -            | 1,783.03     | 18,200  | -        | 44,125   | -        | 44,125.20  | 44,125.20  | -    |
| 200.2122.0231                            | Worker's Compensation                             | -            | 102.73       | 1,500   | -        | 11,536   | -        | 11,536.00  | 11,536.00  | -    |
| 200.2122.0242                            | OEBB Licensed Insurance                           | -            | 5,356.96     | 35,000  | -        | 4,404    | -        | 4,404.00   | 4,404.00   | -    |
| 200.2122.0319                            | Other Instructional, Professional and Technical S | -            | -            | 15,000  | -        | 15,000   | -        | 15,000.00  | 15,000.00  | -    |
| 200.2122.0342                            | Travel - Out of District                          | -            | -            | 15,000  | -        | 15,000   | -        | 15,000.00  | 15,000.00  | -    |
| 200.2122.0410                            | Consumable Supplies                               | 514.67       | -            | 55,000  | -        | 55,000   | -        | 55,000.00  | 55,000.00  | -    |
| 200.2122.0470                            | Computer Software                                 | -            | -            | 10,000  | -        | 10,000   | -        | 10,000.00  | 10,000.00  | -    |
| 200.2122.0541                            | Initial and Additional Equipment Purchase         | -            | -            | 55,000  | -        | 55,000   | -        | 55,000.00  | 55,000.00  | -    |
| FUNCTION: Counseling                     |   | 514.67       | 38,665.21    | 568,700 | 2.00     | 971,441  | 4.00     | 971,441    | 971,441    | 4.00 |
| 200.2126.0112                            | Classified Salaries                               | 33,540.37    | 29,961.86    | 33,562  | 1.00     | 39,143   | 1.00     | 39,143     | 39,143     | 1.00 |
| 200.2126.0131                            | Ext Hrs - Classified                              | 3,916.09     | 3,002.80     | -       | -        | -        | -        | -          | -          | -    |
| 200.2126.0142                            | Cell Phone Stipend                                | 180.00       | 180.00       | 180     | -        | 185      | -        | 185        | 185        | -    |
| 200.2126.0211                            | PERS - Employer Contribution                      | 11,713.18    | 10,548.14    | 9,053   | -        | 10,502   | -        | 10,502     | 10,502     | -    |
| 200.2126.0212                            | PERS Pick-Up - Employee Contribution              | 2,258.18     | 1,988.64     | 2,025   | -        | 2,389    | -        | 2,389      | 2,389      | -    |
| 200.2126.0220                            | FICA (SS & Medicare)                              | 2,869.70     | 2,535.55     | 2,672   | -        | 3,009    | -        | 3,009      | 3,009      | -    |
| 200.2126.0231                            | Worker's Compensation                             | 176.09       | 147.29       | 334     | -        | 143      | -        | 143        | 143        | -    |
| 200.2126.0248                            | OEBB Classified Insurance                         | 19,812.65    | 18,724.08    | 17,808  | -        | 17,716   | -        | 17,716     | 17,716     | -    |
| 200.2126.0342                            | Travel - Out of District                          | 471.98       | 200.86       | 2,200   | -        | 2,200    | -        | 2,200      | 2,200      | -    |
| 200.2126.0351                            | Telephone   | -            | -            | 1,320   | -        | 1,320    | -        | 1,320      | 1,320      | -    |
| 200.2126.0355                            | Printing & Binding                                | -            | -            | 1,100   | -        | 1,100    | -        | 1,100      | 1,100      | -    |
| 200.2126.0410                            | Consumable Supplies                               | 1,325.26     | 417.84       | 2,200   | -        | 2,200    | -        | 2,200      | 2,200      | -    |
| 200.2126.0460                            | Non-Consumable Supplies                           | 347.81       | -            | -       | -        | -        | -        | -          | -          | -    |
| 200.2126.0470                            | Computer Software                                 | -            | -            | 1,100   | -        | 1,100    | -        | 1,100      | 1,100      | -    |
| 200.2126.0480                            | Computer Hardware                                 | -            | 5,548.99     | 2,200   | -        | 2,200    | -        | 2,200      | 2,200      | -    |
| FUNCTION: Placement Services             |   | 76,611.31    | 73,256.05    | 75,754  | 1.00     | 83,208   | 1.00     | 83,208     | 83,208     | 1.00 |
| 200.2134.0112                            | Classified Salaries                               | 66,345.36    | 70,129.12    | 72,800  | 2.00     | 76,383   | 2.00     | 76,383     | 76,383     | 2.00 |
| 200.2134.0142                            | Cell Phone Stipend                                | 360.00       | 360.00       | 360     | -        | 371      | -        | 371        | 371        | -    |
| 200.2134.0211                            | PERS - Employer Contribution                      | 17,730.32    | 18,735.99    | 17,353  | -        | 18,118   | -        | 18,118     | 18,118     | -    |
| 200.2134.0212                            | PERS Pick-Up - Employee Contribution              | 4,002.32     | 4,229.37     | 4,390   | -        | 4,664    | -        | 4,664      | 4,664      | -    |
| 200.2134.0220                            | FICA (SS & Medicare)                              | 4,895.19     | 5,180.02     | 5,571   | -        | 5,872    | -        | 5,872      | 5,872      | -    |
| 200.2134.0231                            | Worker's Compensation                             | 311.47       | 313.43       | 725     | -        | 281      | -        | 281        | 281        | -    |
| 200.2134.0242                            | OEBB Licensed Insurance                           | -            | -            | -       | -        | 386      | -        | 386        | 386        | -    |
| 200.2134.0248                            | OEBB Classified Insurance                         | 43,046.10    | 43,354.56    | 35,616  | -        | 35,432   | -        | 35,432     | 35,432     | -    |
| FUNCTION: Nurse Services                 |   | 136,690.76   | 142,302.49   | 136,815 | 2.00     | 141,507  | 2.00     | 141,507    | 141,507    | 2.00 |
| 200.2135.0130                            | Ext Hrs - Licensed/Other                          | 68.52        | -            | 75      | -        | -        | -        | -          | -          | -    |
| 200.2135.0131                            | Ext Hrs - Classified                              | 24.15        | -            | 28      | -        | -        | -        | -          | -          | -    |
| 200.2135.0211                            | PERS - Employer Contribution                      | 27.81        | -            | 35      | -        | -        | -        | -          | -          | -    |
| 200.2135.0212                            | PERS Pick-Up - Employee Contribution              | 5.57         | -            | 7       | -        | -        | -        | -          | -          | -    |
| 200.2135.0220                            | FICA (SS & Medicare)                              | 7.00         | -            | 7       | -        | -        | -        | -          | -          | -    |
| 200.2135.0231                            | Worker's Compensation                             | 0.44         | -            | 2       | -        | -        | -        | -          | -          | -    |
| 200.2135.0390                            | Other Purchased Services                          | 5,420.80     | 4,857.60     | 7,500   | -        | -        | -        | -          | -          | -    |
| FUNCTION: MAC Monies                     |   | 5,554.29     | 4,857.60     | 7,654   | -        | -        | -        | -          | -          | -    |
| 200.2139.0390                            | Other Purchased Services                          | 31,448.00    | 33,616.00    | 65,000  | -        | -        | -        | -          | -          | -    |
| FUNCTION: Other Health Services          |   | 31,448.00    | 33,616.00    | 65,000  | -        | -        | -        | -          | -          | -    |
| 200.2142.0111                            | Licensed Salaries                                 | 38,037.04    | 175,862.39   | 194,409 | 2.75     | -        | -        | -          | -          | -    |
| 200.2142.0130                            | Ext Hrs - Licensed/Other                          | 427.17       | 948.70       | -       | -        | -        | -        | -          | -          | -    |
| 200.2142.0142                            | Cell Phone Stipend                                | 687.50       | 1,650.00     | 1,695   | -        | -        | -        | -          | -          | -    |
| 200.2142.0211                            | PERS - Employer Contribution                      | 10,154.58    | 47,434.98    | 45,252  | -        | -        | -        | -          | -          | -    |
| 200.2142.0212                            | PERS Pick-Up - Employee Contribution              | 2,292.23     | 10,707.69    | 11,447  | -        | -        | -        | -          | -          | -    |
| 200.2142.0220                            | FICA (SS & Medicare)                              | 2,862.92     | 13,500.52    | 14,914  | -        | -        | -        | -          | -          | -    |
| 200.2142.0231                            | Worker's Compensation                             | 168.91       | 751.59       | 1,836   | -        | -        | -        | -          | -          | -    |
| 200.2142.0242                            | OEBB Licensed Insurance                           | 41,188.93    | 54,260.16    | 54,276  | -        | -        | -        | -          | -          | -    |
| 200.2142.0410                            | Consumable Supplies                               | 1,446.69     | -            | 8,500   | -        | -        | -        | -          | -          | -    |
| 200.2142.0460                            | Non-Consumable Supplies                           | 183.39       | -            | 8,500   | -        | -        | -        | -          | -          | -    |
| 200.2142.0480                            | Computer Hardware                                 | 614.22       | -            | 10,000  | -        | -        | -        | -          | -          | -    |
| 200.2142.0640                            | Dues and Fees                                     | -            | 440.00       | -       | -        | -        | -        | -          | -          | -    |
| FUNCTION: Psychological Testing Services |   | 98,063.58    | 305,556.03   | 350,829 | 2.75     | -        | -        | -          | -          | -    |

**Requirements**

| Account   | Description                          | Actuals 1920 | Actuals 2021 | Adopted      |          | Proposed      |          | Approved  |              | Adopted  |   |
|---|--------------------------------------|--------------|--------------|--------------|----------|---------------|----------|-----------|--------------|----------|---|
|   |                                      |              |              | Adopted 2122 | FTE 2122 | Proposed 2223 | FTE 2223 | 2223      | Adopted 2223 | FTE 2223 |   |
| 200.2143.0111   | Licensed Salaries                    | 38,177.96    | 66,099.28    | 630,000      | 4.50     | 238,298       | 3.00     | 238,298   | 238,298      | 3.00     | - |
| 200.2143.0112   | Classified Salaries                  | 38,745.78    | -            | -            | -        | -             | -        | -         | -            | -        | - |
| 200.2143.0130   | Ext Hrs - Licensed/Other             | -            | 1,933.20     | -            | -        | -             | -        | -         | -            | -        | - |
| 200.2143.0142   | Cell Phone Stipend                   | 150.00       | 142.50       | 750          | -        | 185           | -        | 185       | 185          | -        | - |
| 200.2143.0211   | PERS - Employer Contribution         | 20,486.14    | 18,120.86    | 189,000      | -        | 61,013        | -        | 61,013    | 61,013       | -        | - |
| 200.2143.0212   | PERS Pick-Up - Employee Contribution | 4,624.42     | 4,090.47     | 37,800       | -        | 14,777        | -        | 14,777    | 14,777       | -        | - |
| 200.2143.0220   | FICA (SS & Medicare)                 | 5,862.47     | 5,215.42     | 40,950       | -        | 18,244        | -        | 18,244    | 18,244       | -        | - |
| 200.2143.0231   | Worker's Compensation                | 351.91       | 285.43       | 1,500        | -        | 825           | -        | 825       | 825          | -        | - |
| 200.2143.0242   | OEBB Licensed Insurance              | 8,946.64     | 14,574.28    | 78,750       | -        | -             | -        | -         | -            | -        | - |
| 200.2143.0243   | OEBB Admin Insurance                 | -            | -            | -            | -        | 53,148        | -        | 53,148    | 53,148       | -        | - |
| 200.2143.0248   | OEBB Classified Insurance            | 14,046.55    | -            | -            | -        | -             | -        | -         | -            | -        | - |
| 200.2143.0342   | Travel - Out of District             | 731.00       | -            | 25,000       | -        | -             | -        | -         | -            | -        | - |
| 200.2143.0640   | Dues and Fees                        | 150.00       | -            | 15,000       | -        | -             | -        | -         | -            | -        | - |
| FUNCTION: Psychological Counseling Services           |                                      | 132,272.87   | 110,461.44   | 1,018,750    | 4.50     | 386,489       | 3.00     | 386,489   | 386,489      | 3.00     | - |
| 200.2150.0111   | Licensed Salaries                    | 3,000.00     | 1,050.00     | 82,279       | 1.00     | -             | -        | -         | -            | -        | - |
| 200.2150.0130   | Ext Hrs - Licensed/Other             | 3,295.58     | 2,756.60     | 1,567        | -        | -             | -        | -         | -            | -        | - |
| 200.2150.0211   | PERS - Employer Contribution         | 627.33       | 838.67       | 19,267       | -        | -             | -        | -         | -            | -        | - |
| 200.2150.0212   | PERS Pick-Up - Employee Contribution | 141.63       | 189.32       | 6,042        | -        | -             | -        | -         | -            | -        | - |
| 200.2150.0220   | FICA (SS & Medicare)                 | 431.07       | 290.22       | 7,901        | -        | -             | -        | -         | -            | -        | - |
| 200.2150.0231   | Worker's Compensation                | 25.35        | 16.45        | 527          | -        | -             | -        | -         | -            | -        | - |
| 200.2150.0242   | OEBB Licensed Insurance              | -            | 269.19       | 18,234       | -        | -             | -        | -         | -            | -        | - |
| 200.2150.0342   | Travel - Out of District             | 92.35        | -            | 500          | -        | -             | -        | -         | -            | -        | - |
| 200.2150.0390   | Other Purchased Services             | -            | 18,356.40    | -            | -        | 350,000       | -        | 350,000   | 350,000      | -        | - |
| 200.2150.0410   | Consumable Supplies                  | 2,276.64     | 497.00       | 7,500        | -        | -             | -        | -         | -            | -        | - |
| FUNCTION: Speech Pathology and Audiology Services     |                                      | 9,889.95     | 24,263.85    | 143,817      | 1.00     | 350,000       | -        | 350,000   | 350,000      | -        | - |
| 200.2160.0390   | Other Purchased Services             | 7,004.26     | -            | -            | -        | -             | -        | -         | -            | -        | - |
| FUNCTION: Other Student Treatment Services            |                                      | 7,004.26     | -            | -            | -        | -             | -        | -         | -            | -        | - |
| 200.2190.0111   | Licensed Salaries                    | 191,141.72   | 238,328.45   | 595,000      | 4.25     | 291,137       | 3.50     | 291,137   | 291,137      | 3.50     | - |
| 200.2190.0112   | Classified Salaries                  | 15,331.70    | -            | 150,345      | 2.00     | 43,663        | 1.00     | 43,663    | 43,663       | 1.00     | - |
| 200.2190.0113   | Administrator Salaries               | 106,320.34   | 303,085.04   | 79,161       | 0.60     | 146,600       | 1.10     | 146,600   | 146,600      | 1.10     | - |
| 200.2190.0124   | Temporary - Classified               | 36,178.87    | 42,093.43    | -            | -        | -             | -        | -         | -            | -        | - |
| 200.2190.0130   | Ext Hrs - Licensed/Other             | -            | 5,757.73     | 7,500        | -        | -             | -        | -         | -            | -        | - |
| 200.2190.0131   | Ext Hrs - Classified                 | 1,166.76     | 572.80       | 25,000       | -        | -             | -        | -         | -            | -        | - |
| 200.2190.0133   | Ext Hrs - Translations               | -            | -            | 15,000       | -        | -             | -        | -         | -            | -        | - |
| 200.2190.0142   | Cell Phone Stipend                   | 939.90       | 1,115.00     | 690          | -        | -             | -        | -         | -            | -        | - |
| 200.2190.0211   | PERS - Employer Contribution         | 98,384.95    | 172,276.25   | 138,084      | -        | 118,747       | -        | 118,747   | 118,747      | -        | - |
| 200.2190.0212   | PERS Pick-Up - Employee Contribution | 21,003.06    | 35,103.61    | 32,553       | -        | 28,884        | -        | 28,884    | 28,884       | -        | - |
| 200.2190.0220   | FICA (SS & Medicare)                 | 26,600.13    | 44,120.10    | 42,405       | -        | 36,827        | -        | 36,827    | 36,827       | -        | - |
| 200.2190.0231   | Worker's Compensation                | 1,533.87     | 2,445.00     | 5,197        | -        | 1,686         | -        | 1,686     | 1,686        | -        | - |
| 200.2190.0242   | OEBB Licensed Insurance              | 45,305.17    | 52,769.20    | 48,794       | -        | 61,656        | -        | 61,656    | 61,656       | -        | - |
| 200.2190.0243   | OEBB Admin Insurance                 | 40,243.19    | 72,619.21    | 63,987       | -        | 32,866        | -        | 32,866    | 32,866       | -        | - |
| 200.2190.0248   | OEBB Classified Insurance            | 650.72       | -            | 35,000       | -        | 17,616        | -        | 17,616    | 17,616       | -        | - |
| 200.2190.0340   | Travel                               | 180.80       | -            | -            | -        | -             | -        | -         | -            | -        | - |
| 200.2190.0341   | Travel - Local in District           | -            | 223.45       | 500          | -        | 500           | -        | 500       | 500          | -        | - |
| 200.2190.0342   | Travel - Out of District             | 8,157.26     | 2,008.92     | 47,000       | -        | 47,000        | -        | 47,000    | 47,000       | -        | - |
| 200.2190.0355   | Printing & Binding                   | 787.00       | -            | -            | -        | -             | -        | -         | -            | -        | - |
| 200.2190.0390   | Other Purchased Services             | 24,000.00    | -            | 45,000       | -        | 250,000       | -        | 250,000   | 250,000      | -        | - |
| 200.2190.0410   | Consumable Supplies                  | 5,757.01     | 4,952.02     | 22,000       | -        | 22,000        | -        | 22,000    | 22,000       | -        | - |
| 200.2190.0460   | Non-Consumable Supplies              | -            | -            | 1,500        | -        | 1,500         | -        | 1,500     | 1,500        | -        | - |
| 200.2190.0470   | Computer Software                    | 27,646.04    | -            | -            | -        | -             | -        | -         | -            | -        | - |
| 200.2190.0480   | Computer Hardware                    | 767.63       | 16,826.03    | -            | -        | -             | -        | -         | -            | -        | - |
| 200.2190.0640   | Dues and Fees                        | 336.23       | -            | 7,500        | -        | 7,500         | -        | 7,500     | 7,500        | -        | - |
| FUNCTION: Service Direction, Student Support Services |                                      | 658,190.08   | 989,048.66   | 1,362,216    | 6.85     | 1,108,182     | 5.60     | 1,108,182 | 1,108,182    | 5.60     | - |
| 200.2210.0111   | Licensed Salaries                    | 569.92       | 798,647.63   | 827,664      | 9.75     | 250,464       | 2.75     | 250,464   | 250,464      | 2.75     | - |
| 200.2210.0130   | Ext Hrs - Licensed/Other             | 5,473.04     | 4,430.38     | -            | -        | -             | -        | -         | -            | -        | - |
| 200.2210.0211   | PERS - Employer Contribution         | 1,856.21     | 231,737.07   | 206,683      | -        | 61,910        | -        | 61,910    | 61,910       | -        | - |
| 200.2210.0212   | PERS Pick-Up - Employee Contribution | 382.35       | 48,143.93    | 49,660       | -        | 16,052        | -        | 16,052    | 16,052       | -        | - |
| 200.2210.0220   | FICA (SS & Medicare)                 | 485.19       | 60,765.64    | 65,007       | -        | 19,161        | -        | 19,161    | 19,161       | -        | - |
| 200.2210.0231   | Worker's Compensation                | 28.09        | 3,348.76     | 7,931        | -        | 861           | -        | 861       | 861          | -        | - |
| 200.2210.0242   | OEBB Licensed Insurance              | 28.79        | 157,914.14   | 143,454      | -        | 48,719        | -        | 48,719    | 48,719       | -        | - |
| 200.2210.0342   | Travel - Out of District             | 1,380.54     | -            | 15,000       | -        | -             | -        | -         | -            | -        | - |
| 200.2210.0390   | Other Purchased Services             | 3,335.99     | -            | 25,000       | -        | -             | -        | -         | -            | -        | - |
| FUNCTION: Improvement of Instruction Services         |                                      | 13,540.12    | 1,304,987.55 | 1,340,399    | 9.75     | 397,166       | 2.75     | 397,166   | 397,166      | 2.75     | - |

**Requirements**

| Account   | Description                                       | Actuals 1920 | Actuals 2021 | Adopted   |               | Proposed  | Approved | Adopted      |           |
|---|---|--------------|--------------|-----------|---------------|-----------|----------|--------------|-----------|
|   |   |              |              | FTE 2122  | Proposed 2223 | FTE 2223  | 2223     | Adopted 2223 | FTE 2223  |
| 200.2219.0112                                       | Classified Salaries                               | 32,365.53    | 2,576.51     | 80,218    | 2.19          | -         | -        | -            | -         |
| 200.2219.0114                                       | Managerial Salaries                               | 45.00        | 66.00        | -         | -             | -         | -        | -            | -         |
| 200.2219.0124                                       | Temporary - Classified                            | 22,936.24    | 1,315.50     | -         | -             | -         | -        | -            | -         |
| 200.2219.0130                                       | Ext Hrs - Licensed/Other                          | 17,855.57    | 2,477.36     | -         | -             | -         | -        | -            | -         |
| 200.2219.0131                                       | Ext Hrs - Classified                              | 23,995.18    | 6,993.84     | -         | -             | -         | -        | -            | -         |
| 200.2219.0133                                       | Ext Hrs - Translations                            | 120.54       | -            | -         | -             | -         | -        | -            | -         |
| 200.2219.0142                                       | Cell Phone Stipend                                | 1,465.00     | 179.76       | 180       | -             | -         | -        | -            | -         |
| 200.2219.0211                                       | PERS - Employer Contribution                      | 16,516.27    | 3,223.92     | 20,055    | -             | -         | -        | -            | -         |
| 200.2219.0212                                       | PERS Pick-Up - Employee Contribution              | 3,485.53     | 716.27       | 4,813     | -             | -         | -        | -            | -         |
| 200.2219.0220                                       | FICA (SS & Medicare)                              | 5,599.45     | 945.28       | 5,214     | -             | -         | -        | -            | -         |
| 200.2219.0231                                       | Worker's Compensation                             | 400.14       | 60.75        | 125       | -             | -         | -        | -            | -         |
| 200.2219.0243                                       | OEBB Admin Insurance                              | -            | 54.66        | -         | -             | -         | -        | -            | -         |
| 200.2219.0248                                       | OEBB Classified Insurance                         | 24,186.58    | -            | 36,015    | -             | -         | -        | -            | -         |
| 200.2219.0324                                       | Rentals   | -            | 4,037.93     | -         | -             | -         | -        | -            | -         |
| 200.2219.0341                                       | Travel - Local in District                        | 875.79       | -            | 800       | -             | -         | -        | -            | -         |
| 200.2219.0342                                       | Travel - Out of District                          | 6,831.47     | -            | 7,500     | -             | -         | -        | -            | -         |
| 200.2219.0355                                       | Printing & Binding                                | 3,617.84     | 1,126.80     | 5,000     | -             | -         | -        | -            | -         |
| 200.2219.0390                                       | Other Purchased Services                          | 53,859.96    | 17,475.49    | 60,000    | -             | 75,000    | -        | 75,000       | 75,000    |
| 200.2219.0410                                       | Consumable Supplies                               | 7,038.09     | 5,086.78     | 15,000    | -             | 25,000    | -        | 25,000       | 25,000    |
| 200.2219.0460                                       | Non-Consumable Supplies                           | 1,675.07     | 1,518.09     | -         | -             | -         | -        | -            | -         |
| 200.2219.0470                                       | Computer Software                                 | 445.52       | -            | 1,500     | -             | 1,500     | -        | 1,500        | 1,500     |
| 200.2219.0480                                       | Computer Hardware                                 | 5,226.99     | 402.35       | 15,000    | -             | 15,000    | -        | 15,000       | 15,000    |
| FUNCTION: Other Improvement of Instruction Services |   | 228,541.76   | 48,257.29    | 251,420   | 2.19          | 116,500   | -        | 116,500      | 116,500   |
| 200.2222.0430                                       | Library Books                                     | 4,325.68     | 5,246.31     | 25,000    | -             | 75,000    | -        | 75,000       | 75,000    |
| FUNCTION: Library/Media Center                      |   | 4,325.68     | 5,246.31     | 25,000    | -             | 75,000    | -        | 75,000       | 75,000    |
| 200.2230.0470                                       | Computer Software                                 | -            | 53,253.85    | -         | -             | 55,000    | -        | 55,000       | 55,000    |
| FUNCTION: Assessment and Testing                    |   | -            | 53,253.85    | -         | -             | 55,000    | -        | 55,000       | 55,000    |
| 200.2240.0111                                       | Licensed Salaries                                 | 998,591.72   | 272,091.39   | 1,295,000 | 9.25          | 816,370   | 9.25     | 816,370      | 816,370   |
| 200.2240.0130                                       | Ext Hrs - Licensed/Other                          | 62,948.09    | 39,635.44    | 150,000   | -             | -         | -        | -            | -         |
| 200.2240.0131                                       | Ext Hrs - Classified                              | 10,344.74    | 519.97       | 10,000    | -             | -         | -        | -            | -         |
| 200.2240.0211                                       | PERS - Employer Contribution                      | 312,466.77   | 101,750.79   | 323,750   | -             | 203,605   | -        | 203,605      | 203,605   |
| 200.2240.0212                                       | PERS Pick-Up - Employee Contribution              | 63,988.58    | 19,407.29    | 77,700    | -             | 50,445    | -        | 50,445       | 50,445    |
| 200.2240.0220                                       | FICA (SS & Medicare)                              | 80,575.99    | 24,533.95    | 84,175    | -             | 62,452    | -        | 62,452       | 62,452    |
| 200.2240.0231                                       | Worker's Compensation                             | 4,678.10     | 1,361.26     | 2,796     | -             | 2,810     | -        | 2,810        | 2,810     |
| 200.2240.0242                                       | OEBB Licensed Insurance                           | 227,396.33   | 77,975.04    | 158,638   | -             | 163,873   | -        | 163,873      | 163,873   |
| 200.2240.0248                                       | OEBB Classified Insurance                         | 27.11        | -            | -         | -             | -         | -        | -            | -         |
| 200.2240.0310                                       | Instructional, Professional and Technical Service | 125.00       | 1,550.00     | 1,700     | -             | 1,700     | -        | 1,700        | 1,700     |
| 200.2240.0319                                       | Other Instructional, Professional and Technical S | -            | -            | 1,500     | -             | 1,500     | -        | 1,500        | 1,500     |
| 200.2240.0324                                       | Rentals   | 229.00       | -            | -         | -             | -         | -        | -            | -         |
| 200.2240.0340                                       | Travel  | -            | 12,600.00    | 2,500     | -             | 2,500     | -        | 2,500        | 2,500     |
| 200.2240.0341                                       | Travel - Local in District                        | 4.26         | 14,918.00    | -         | -             | -         | -        | -            | -         |
| 200.2240.0342                                       | Travel - Out of District                          | 96,295.00    | 14,856.88    | 140,000   | -             | 140,000   | -        | 140,000      | 140,000   |
| 200.2240.0390                                       | Other Purchased Services                          | 128,920.61   | 52,870.52    | 375,000   | -             | 375,000   | -        | 375,000      | 375,000   |
| 200.2240.0410                                       | Consumable Supplies                               | 34,403.64    | 10,879.16    | 100,000   | -             | 100,000   | -        | 100,000      | 100,000   |
| 200.2240.0420                                       | Textbooks   | -            | 678.60       | -         | -             | -         | -        | -            | -         |
| 200.2240.0640                                       | Dues and Fees                                     | 7,482.00     | -            | -         | -             | -         | -        | -            | -         |
| FUNCTION: Instructional Staff Development           |   | 2,028,476.94 | 645,628.29   | 2,722,759 | 9.25          | 1,920,255 | 9.25     | 1,920,255    | 1,920,255 |
| 200.2320.0133                                       | Ext Hrs - Translations                            | -            | 17.90        | -         | -             | -         | -        | -            | -         |
| 200.2320.0211                                       | PERS - Employer Contribution                      | -            | 4.42         | -         | -             | -         | -        | -            | -         |
| 200.2320.0212                                       | PERS Pick-Up - Employee Contribution              | -            | 1.00         | -         | -             | -         | -        | -            | -         |
| 200.2320.0220                                       | FICA (SS & Medicare)                              | -            | 1.27         | -         | -             | -         | -        | -            | -         |
| 200.2320.0231                                       | Worker's Compensation                             | -            | 0.06         | -         | -             | -         | -        | -            | -         |
| FUNCTION: Executive Administration Services         |   | -            | 24.65        | -         | -             | -         | -        | -            | -         |
| 200.2329.0130                                       | Ext Hrs - Licensed/Other                          | 5,356.58     | 6,431.16     | 6,000     | -             | -         | -        | -            | -         |
| 200.2329.0131                                       | Ext Hrs - Classified                              | 1,000.00     | 1,000.00     | 1,000     | -             | -         | -        | -            | -         |
| 200.2329.0211                                       | PERS - Employer Contribution                      | 1,770.51     | 2,138.53     | 1,754     | -             | -         | -        | -            | -         |
| 200.2329.0212                                       | PERS Pick-Up - Employee Contribution              | 369.90       | 446.04       | 420       | -             | -         | -        | -            | -         |
| 200.2329.0220                                       | FICA (SS & Medicare)                              | 465.03       | 561.98       | 548       | -             | -         | -        | -            | -         |
| 200.2329.0231                                       | Worker's Compensation                             | 26.79        | 30.54        | 67        | -             | -         | -        | -            | -         |
| 200.2329.0390                                       | Other Purchased Services                          | 525.00       | 1,563.50     | 500       | -             | -         | -        | -            | -         |
| 200.2329.0410                                       | Consumable Supplies                               | 2,913.85     | 1,000.00     | 2,900     | -             | -         | -        | -            | -         |
| 200.2329.0640                                       | Dues and Fees                                     | 17,572.34    | 16,828.25    | 15,000    | -             | -         | -        | -            | -         |
| FUNCTION: Other Executive Administration Services   |   | 30,000.00    | 30,000.00    | 28,189    | -             | -         | -        | -            | -         |



**Requirements**

| Account   | Description                             | Actuals 1920      | Actuals 2021      | Adopted          |          | Proposed         | Approved | Adopted          |                  |
|---|---|-------------------|-------------------|------------------|----------|------------------|----------|------------------|------------------|
|   |   |                   |                   | 2022             | 2023     | FTE 2122         | FTE 2223 | 2022             | 2023             |
| 200.2410.0113   | Administrator Salaries                  | 8,019.85          | -                 | -                | -        | -                | -        | -                | -                |
| 200.2410.0125   | In-District Subs (Licensed)             | 159.72            | -                 | -                | -        | -                | -        | -                | -                |
| 200.2410.0130   | Ext Hrs - Licensed/Other                | 37,609.10         | 38,521.71         | 60,000           | -        | 60,000           | -        | 60,000           | 60,000           |
| 200.2410.0131   | Ext Hrs - Classified                    | 318.61            | 122.06            | 40,000           | -        | 40,000           | -        | 40,000           | 40,000           |
| 200.2410.0133   | Ext Hrs - Translations                  | 165.56            | -                 | 25,000           | -        | 25,000           | -        | 25,000           | 25,000           |
| 200.2410.0210   | PERS                                    | -                 | -                 | 19,500           | -        | 19,500           | -        | 19,500           | 19,500           |
| 200.2410.0211   | PERS - Employer Contribution            | 13,120.95         | 10,458.66         | -                | -        | -                | -        | -                | -                |
| 200.2410.0212   | PERS Pick-Up - Employee Contribution    | 2,318.54          | 2,290.82          | 7,500            | -        | 7,500            | -        | 7,500            | 7,500            |
| 200.2410.0220   | FICA (SS & Medicare)                    | 3,670.60          | 2,895.34          | 7,500            | -        | 7,500            | -        | 7,500            | 7,500            |
| 200.2410.0231   | Worker's Compensation                   | 205.18            | 161.85            | 2,500            | -        | 2,500            | -        | 2,500            | 2,500            |
| 200.2410.0242   | OEBB Licensed Insurance                 | 17.94             | -                 | -                | -        | -                | -        | -                | -                |
| 200.2410.0243   | OEBB Admin Insurance                    | 291.67            | -                 | -                | -        | -                | -        | -                | -                |
| 200.2410.0248   | OEBB Classified Insurance               | 2.34              | -                 | -                | -        | -                | -        | -                | -                |
| 200.2410.0340   | Travel                                  | -                 | 3,237.02          | -                | -        | -                | -        | -                | -                |
| 200.2410.0341   | Travel - Local in District              | -                 | 3,248.22          | -                | -        | -                | -        | -                | -                |
| 200.2410.0342   | Travel - Out of District                | 5,029.87          | 10,744.53         | 25,000           | -        | 25,000           | -        | 25,000           | 25,000           |
| 200.2410.0390   | Other Purchased Services                | 13,299.10         | 15,035.00         | 250,000          | -        | 250,000          | -        | 250,000          | 250,000          |
| 200.2410.0410   | Consumable Supplies                     | 26,355.91         | 7,270.53          | 250,000          | -        | 250,000          | -        | 250,000          | 250,000          |
| 200.2410.0420   | Textbooks                               | -                 | -                 | 250,000          | -        | 250,000          | -        | 250,000          | 250,000          |
| 200.2410.0460   | Non-Consumable Supplies                 | -                 | 4,838.98          | -                | -        | -                | -        | -                | -                |
| 200.2410.0470   | Computer Software                       | -                 | 17,600.00         | -                | -        | -                | -        | -                | -                |
| 200.2410.0480   | Computer Hardware                       | -                 | -                 | 250,000          | -        | 250,000          | -        | 250,000          | 250,000          |
| 200.2410.0590   | Other Capital Outlay                    | -                 | -                 | 250,000          | -        | 250,000          | -        | 250,000          | 250,000          |
| 200.2410.0640   | Dues and Fees                           | -                 | -                 | 1,500            | -        | 1,500            | -        | 1,500            | 1,500            |
| <b>FUNCTION: Office of the Principal Services</b>             |   | <b>110,584.94</b> | <b>116,424.72</b> | <b>1,438,500</b> | <b>-</b> | <b>1,438,500</b> | <b>-</b> | <b>1,438,500</b> | <b>1,438,500</b> |
| 200.2490.0340   | Travel                                  | 2,875.00          | -                 | -                | -        | -                | -        | -                | -                |
| 200.2490.0341   | Travel - Local in District              | -                 | 107.72            | -                | -        | -                | -        | -                | -                |
| 200.2490.0342   | Travel - Out of District                | 17.69             | -                 | -                | -        | -                | -        | -                | -                |
| 200.2490.0640   | Dues and Fees                           | -                 | 853.61            | -                | -        | -                | -        | -                | -                |
| <b>FUNCTION: Other Support Services-School Administration</b> |   | <b>2,892.69</b>   | <b>961.33</b>     | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b>         |
| 200.2520.0131   | Ext Hrs - Classified                    | -                 | 968.00            | -                | -        | -                | -        | -                | -                |
| 200.2520.0220   | FICA (SS & Medicare)                    | -                 | 74.06             | -                | -        | -                | -        | -                | -                |
| 200.2520.0231   | Worker's Compensation                   | -                 | 4.33              | -                | -        | -                | -        | -                | -                |
| 200.2520.0690   | Grant Indirect Charges                  | 286,694.80        | 466,356.34        | 522,499          | -        | 475,000          | -        | 475,000          | 475,000          |
| <b>FUNCTION: Fiscal Services</b>                              |   | <b>286,694.80</b> | <b>467,402.73</b> | <b>522,499</b>   | <b>-</b> | <b>475,000</b>   | <b>-</b> | <b>475,000</b>   | <b>475,000</b>   |
| 200.2528.0133   | Ext Hrs - Translations                  | -                 | 252.45            | -                | -        | -                | -        | -                | -                |
| 200.2528.0211   | PERS - Employer Contribution            | -                 | 67.09             | -                | -        | -                | -        | -                | -                |
| 200.2528.0212   | PERS Pick-Up - Employee Contribution    | -                 | 15.15             | -                | -        | -                | -        | -                | -                |
| 200.2528.0220   | FICA (SS & Medicare)                    | -                 | 19.18             | -                | -        | -                | -        | -                | -                |
| 200.2528.0231   | Worker's Compensation                   | -                 | 1.06              | -                | -        | -                | -        | -                | -                |
| <b>FUNCTION: Risk Management Services</b>                     |   | <b>-</b>          | <b>354.93</b>     | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b>         |
| 200.2541.0114   | Managerial Salaries                     | -                 | 2,270.64          | -                | -        | -                | -        | -                | -                |
| 200.2541.0211   | PERS - Employer Contribution            | -                 | 974.25            | -                | -        | -                | -        | -                | -                |
| 200.2541.0212   | PERS Pick-Up - Employee Contribution    | -                 | 286.60            | -                | -        | -                | -        | -                | -                |
| 200.2541.0220   | FICA (SS & Medicare)                    | -                 | 265.11            | -                | -        | -                | -        | -                | -                |
| 200.2541.0231   | Worker's Compensation                   | -                 | 153.17            | -                | -        | -                | -        | -                | -                |
| 200.2541.0243   | OEBB Admin Insurance                    | -                 | 1,100.23          | -                | -        | -                | -        | -                | -                |
| 200.2541.0322   | Repair & Maintenance                    | -                 | -                 | 4,000,000        | -        | 4,000,000        | -        | 4,000,000        | 4,000,000        |
| 200.2541.0640   | Dues and Fees                           | 19,950.00         | -                 | -                | -        | -                | -        | -                | -                |
| <b>FUNCTION: Service Area Direction</b>                       |   | <b>19,950.00</b>  | <b>5,050.00</b>   | <b>4,000,000</b> | <b>-</b> | <b>4,000,000</b> | <b>-</b> | <b>4,000,000</b> | <b>4,000,000</b> |
| 200.2542.0160   | Ext Hrs - Custodians                    | -                 | 1,580.43          | -                | -        | -                | -        | -                | -                |
| 200.2542.0211   | PERS - Employer Contribution            | -                 | 391.65            | -                | -        | -                | -        | -                | -                |
| 200.2542.0212   | PERS Pick-Up - Employee Contribution    | -                 | 87.52             | -                | -        | -                | -        | -                | -                |
| 200.2542.0220   | FICA (SS & Medicare)                    | -                 | 111.29            | -                | -        | -                | -        | -                | -                |
| 200.2542.0231   | Worker's Compensation                   | -                 | 45.03             | -                | -        | -                | -        | -                | -                |
| 200.2542.0390   | Other Purchased Services                | -                 | 36,115.00         | -                | -        | -                | -        | -                | -                |
| 200.2542.0520   | Buildings Acquisition                   | -                 | 152,751.38        | -                | -        | -                | -        | -                | -                |
| <b>FUNCTION: Care and Upkeep of Buildings Services</b>        |   | <b>-</b>          | <b>191,082.30</b> | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b>         |
| 200.2544.0322   | Repair & Maintenance                    | -                 | 31,512.48         | -                | -        | -                | -        | -                | -                |
| 200.2544.0410   | Consumable Supplies                     | -                 | 1,287.98          | -                | -        | -                | -        | -                | -                |
| 200.2544.0460   | Non-Consumable Supplies                 | -                 | 14,409.01         | -                | -        | -                | -        | -                | -                |
| <b>FUNCTION: Maintenance</b>                                  |   | <b>-</b>          | <b>47,209.47</b>  | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b>         |
| 200.2550.0332   | Non-Reimbursable Student Transportation | 12.77             | -                 | -                | -        | -                | -        | -                | -                |
| 200.2550.0341   | Travel - Local in District              | 2.88              | -                 | -                | -        | -                | -        | -                | -                |
| <b>FUNCTION: Student Transportation Services</b>              |   | <b>15.65</b>      | <b>-</b>          | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b>         |

**Requirements**

| Account  | Description                                       | Requirements        |                      |                   |                  |                   |                   |                   |                   |                  |
|--|---|---------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|
|  |   | Actuals 1920        | Actuals 2021         | Adopted 2122      | Adopted FTE 2122 | Proposed 2223     | Proposed FTE 2223 | Approved 2223     | Adopted 2223      | Adopted FTE 2223 |
| 200.2552.0332  | Non-Reimbursable Student Transportation           | 3,048.56            | -                    | 50,000            | -                | -                 | -                 | -                 | -                 | -                |
| 200.2552.0541  | Initial and Additional Equipment Purchase         | 108.00              | -                    | 75,000            | -                | -                 | -                 | -                 | -                 | -                |
| FUNCTION: Vehicle Operation Services                       |   | 3,156.56            | -                    | 125,000           | -                | -                 | -                 | -                 | -                 | -                |
| 200.2558.0541  | Initial and Additional Equipment Purchase         | -                   | -                    | 130,000           | -                | -                 | -                 | -                 | -                 | -                |
| FUNCTION: Special Education Transportation Services        |   | -                   | -                    | 130,000           | -                | -                 | -                 | -                 | -                 | -                |
| 200.2573.0131  | Ext Hrs - Classified                              | -                   | 44.31                | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.2573.0211  | PERS - Employer Contribution                      | -                   | 11.79                | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.2573.0212  | PERS Pick-Up - Employee Contribution              | -                   | 2.66                 | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.2573.0220  | FICA (SS & Medicare)                              | -                   | 3.39                 | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.2573.0231  | Worker's Compensation                             | -                   | 2.01                 | -                 | -                | -                 | -                 | -                 | -                 | -                |
| FUNCTION: Warehousing and Distributing Services            |   | -                   | 64.16                | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.2660.0359  | Other Communication Services                      | -                   | 295.52               | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.2660.0470  | Computer Software                                 | -                   | 132,480.00           | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.2660.0480  | Computer Hardware                                 | -                   | 217,206.07           | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.2660.0520  | Buildings Acquisition                             | -                   | 95,805.55            | -                 | -                | -                 | -                 | -                 | -                 | -                |
| FUNCTION: Technology Services                              |   | -                   | 445,787.14           | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0112  | Classified Salaries                               | 35,184.24           | 14,873.28            | 36,744            | 1.00             | 41,447            | 1.00              | 41,447            | 41,447            | 1.00             |
| 200.3300.0122  | Substitutes - Classified                          | 88.10               | -                    | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0123  | Temporary - Licensed                              | 1,631.25            | -                    | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0124  | Temporary - Classified                            | 1,520.05            | 1,515.19             | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0130  | Ext Hrs - Licensed/Other                          | 21,101.58           | 10,846.02            | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0131  | Ext Hrs - Classified                              | 34,469.65           | 6,197.54             | 60,000            | -                | 50,000            | -                 | 50,000            | 50,000            | -                |
| 200.3300.0133  | Ext Hrs - Translations                            | 302.24              | 100.12               | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0142  | Cell Phone Stipend                                | -                   | 75.00                | -                 | -                | 185               | -                 | 185               | 185               | -                |
| 200.3300.0211  | PERS - Employer Contribution                      | 20,717.26           | 5,059.26             | 29,023            | -                | 9,831             | -                 | 9,831             | 9,831             | -                |
| 200.3300.0212  | PERS Pick-Up - Employee Contribution              | 4,310.26            | 917.46               | 5,805             | -                | 2,527             | -                 | 2,527             | 2,527             | -                |
| 200.3300.0220  | FICA (SS & Medicare)                              | 7,107.22            | 2,530.42             | 10,576            | -                | 3,185             | -                 | 3,185             | 3,185             | -                |
| 200.3300.0231  | Worker's Compensation                             | 478.59              | 146.68               | 652               | -                | 152               | -                 | 152               | 152               | -                |
| 200.3300.0242  | OEBB Licensed Insurance                           | -                   | -                    | -                 | -                | 184               | -                 | 184               | 184               | -                |
| 200.3300.0248  | OEBB Classified Insurance                         | 10,411.72           | 12,138.15            | 10,967            | -                | 17,716            | -                 | 17,716            | 17,716            | -                |
| 200.3300.0310  | Instructional, Professional and Technical Service | 5,266.80            | -                    | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0340  | Travel  | 2,743.16            | -                    | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0341  | Travel - Local in District                        | 22.09               | 48.79                | 500               | -                | 500               | -                 | 500               | 500               | -                |
| 200.3300.0342  | Travel - Out of District                          | 2,059.78            | -                    | 17,000            | -                | 17,000            | -                 | 17,000            | 17,000            | -                |
| 200.3300.0349  | Other Travel                                      | 2,883.08            | -                    | 15,000            | -                | 15,000            | -                 | 15,000            | 15,000            | -                |
| 200.3300.0353  | Postage   | 292.00              | -                    | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0355  | Printing & Binding                                | 2,420.30            | 2,107.01             | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0390  | Other Purchased Services                          | 6,641.79            | 5,243.70             | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3300.0410  | Consumable Supplies                               | 45,112.36           | 46,994.38            | 74,000            | -                | 74,000            | -                 | 74,000            | 74,000            | -                |
| 200.3300.0470  | Computer Software                                 | -                   | 28,782.26            | 5,500             | -                | 5,500             | -                 | 5,500             | 5,500             | -                |
| 200.3300.0480  | Computer Hardware                                 | 650.00              | -                    | -                 | -                | -                 | -                 | -                 | -                 | -                |
| FUNCTION: Community Services                               |   | 205,413.52          | 137,575.26           | 265,767           | 1.00             | 237,228           | 1.00              | 237,228           | 237,228           | 1.00             |
| 200.3301.0341  | Travel - Local in District                        | -                   | 689.00               | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3301.0342  | Travel - Out of District                          | 4,099.00            | (3,000.00)           | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3301.0390  | Other Purchased Services                          | -                   | 37,806.01            | 25,000            | -                | 75,000            | -                 | 75,000            | 75,000            | -                |
| 200.3301.0410  | Consumable Supplies                               | 20,533.17           | 21,544.38            | 15,000            | -                | 15,000            | -                 | 15,000            | 15,000            | -                |
| 200.3301.0470  | Computer Software                                 | 1,904.85            | 4,785.00             | 20,000            | -                | 20,000            | -                 | 20,000            | 20,000            | -                |
| 200.3301.0480  | Computer Hardware                                 | 630.56              | 9,995.00             | -                 | -                | -                 | -                 | -                 | -                 | -                |
| FUNCTION: St. Lukes  |   | 27,167.58           | 71,819.39            | 60,000            | -                | 110,000           | -                 | 110,000           | 110,000           | -                |
| 200.3330.0131  | Ext Hrs - Classified                              | -                   | 377.29               | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3330.0211  | PERS - Employer Contribution                      | -                   | 100.24               | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3330.0212  | PERS Pick-Up - Employee Contribution              | -                   | 22.66                | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3330.0220  | FICA (SS & Medicare)                              | -                   | 28.83                | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3330.0231  | Worker's Compensation                             | -                   | 1.71                 | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.3330.0248  | OEBB Classified Insurance                         | -                   | 457.19               | -                 | -                | -                 | -                 | -                 | -                 | -                |
| FUNCTION: Civic Services                                   |   | -                   | 987.92               | -                 | -                | -                 | -                 | -                 | -                 | -                |
| 200.4150.0520  | Buildings Acquisition                             | 158,312.72          | 86,067.99            | 1,409,422         | -                | 1,400,307         | -                 | 1,400,307         | 1,400,307         | -                |
| FUNCTION: Building Acquisition, Construction, and Improvem |   | 158,312.72          | 86,067.99            | 1,409,422         | -                | 1,400,307         | -                 | 1,400,307         | 1,400,307         | -                |
| 200.5200.0710  | Fund Modifications                                | 428,500.00          | 536,400.00           | 428,500           | -                | 535,700           | -                 | 535,700           | 535,700           | -                |
| FUNCTION: Transfers of Funds                               |   | 428,500.00          | 536,400.00           | 428,500           | -                | 535,700           | -                 | 535,700           | 535,700           | -                |
| <b>TOTAL</b>   |   | <b>8,870,566.45</b> | <b>11,752,486.46</b> | <b>37,150,200</b> | <b>110.78</b>    | <b>30,517,232</b> | <b>97.44</b>      | <b>30,517,232</b> | <b>30,517,232</b> | <b>97.44</b>     |



**NUTRITION SERVICES**

| Resources   |  |                     |                     |                     |                  |                  |                   |                  |                  |                  |
|---|--|---------------------|---------------------|---------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| Account   | Description                                      | Actuals 1920        | Actuals 2021        | Adopted 2122        | Adopted FTE 2122 | Proposed 2223    | Proposed FTE 2223 | Approved 2223    | Adopted 2223     | Adopted FTE 2223 |
| 205.0000.1620.                                      | Daily Sales - Non reimbursable Program           | 7,431.60            | 97.52               | 8,500               | -                | 8,500            | -                 | 8,500            | 8,500            | -                |
| 205.0000.1630.                                      | Special Functions                                | 16,074.50           | 4,498.61            | 16,000              | -                | 1,600            | -                 | 1,600            | 1,600            | -                |
| 205.0000.1910.                                      | Rentals  | -                   | -                   | 100                 | -                | 100              | -                 | 100              | 100              | -                |
| 205.0000.1920.                                      | Contributions and Donations From Private Sources | 1,500.00            | 3,000.00            | -                   | -                | -                | -                 | -                | -                | -                |
| 205.0000.1990.                                      | Miscellaneous                                    | 9,459.61            | 4,048.79            | 10,000              | -                | 10,000           | -                 | 10,000           | 10,000           | -                |
| 205.0000.3102.                                      | State School Fund - School Lunch Match           | 35,741.97           | 35,741.97           | 35,200              | -                | 35,200           | -                 | 35,200           | 35,200           | -                |
| 205.0000.4505.                                      | NSLP Lunch                                       | 1,591,882.06        | -                   | 2,100,000           | -                | 2,100,000        | -                 | 2,100,000        | 2,100,000        | -                |
| 205.0000.4506.                                      | NSLP Breakfast                                   | 523,209.72          | -                   | 745,000             | -                | 745,000          | -                 | 745,000          | 745,000          | -                |
| 205.0000.4507.                                      | NSLP Summer                                      | 901,412.82          | 1,321,055.89        | 78,000              | -                | 200,000          | -                 | 200,000          | 200,000          | -                |
| 205.0000.4508.                                      | CACFP CIL  | 11,839.38           | 16,963.82           | 8,500               | -                | 12,000           | -                 | 12,000           | 12,000           | -                |
| 205.0000.4509.                                      | CACFP After School Program                       | 209,435.09          | 30,072.54           | 130,000             | -                | 215,000          | -                 | 215,000          | 215,000          | -                |
| 205.0000.4910.                                      | Donated Commodities                              | -                   | -                   | 273,690             | -                | 280,165          | -                 | 280,165          | 280,165          | -                |
| 205.0000.5400.                                      | Resources - Beginning Fund Balance               | 3,866,396.47        | 3,997,966.37        | 1,010,978           | -                | 559,853          | -                 | 559,853          | 559,853          | -                |
| <b>TOTAL RESOURCES</b>                              |  | <b>7,174,383.22</b> | <b>5,413,445.51</b> | <b>4,415,968</b>    | <b>-</b>         | <b>4,167,418</b> | <b>-</b>          | <b>4,167,418</b> | <b>4,167,418</b> | <b>-</b>         |
| Requirements  |  |                     |                     |                     |                  |                  |                   |                  |                  |                  |
| 205.3100.0112.                                      | Classified Salaries                              | 547,506.66          | 556,869.09          | 720,097             | 29.50            | 797,718          | 29.50             | 797,718          | 797,718          | 29.50            |
| 205.3100.0114.                                      | Managerial Salaries                              | 63,142.06           | 69,002.56           | 80,980              | 1.00             | 84,181           | 1.00              | 84,181           | 84,181           | 1.00             |
| 205.3100.0124.                                      | Temporary - Classified Tutors                    | 2,400.83            | 2,026.03            | -                   | -                | -                | -                 | -                | -                | -                |
| 205.3100.0131.                                      | Ext Hrs - Classified                             | 66,557.26           | 53,894.64           | 42,000              | -                | 42,000           | -                 | 42,000           | 42,000           | -                |
| 205.3100.0133.                                      | Ext Hrs - Translations                           | 429.86              | -                   | 500                 | -                | 500              | -                 | 500              | 500              | -                |
| 205.3100.0135.                                      | Ext Hrs - Student Workers                        | 3,701.13            | 1,662.67            | 4,000               | -                | 4,000            | -                 | 4,000            | 4,000            | -                |
| 205.3100.0142.                                      | Cell Phone Stipend                               | 990.00              | 1,079.57            | 1,080               | -                | 4,521            | -                 | 4,521            | 4,521            | -                |
| 205.3100.0211.                                      | PERS - Employer Contribution                     | 189,362.13          | 196,916.97          | 186,382             | -                | 213,613          | -                 | 213,613          | 213,613          | -                |
| 205.3100.0212.                                      | PERS Pick-Up - Employee Contribution             | 40,772.52           | 42,737.37           | 50,224              | -                | 52,914           | -                 | 52,914           | 52,914           | -                |
| 205.3100.0220.                                      | FICA (SS & Medicare)                             | 54,005.20           | 54,290.75           | 60,709              | -                | 67,465           | -                 | 67,465           | 67,465           | -                |
| 205.3100.0231.                                      | Worker's Compensation                            | 19,299.70           | 20,938.78           | 31,387              | -                | 3,329            | -                 | 3,329            | 3,329            | -                |
| 205.3100.0243.                                      | OEBB Admin Insurance                             | 17,617.77           | 24,534.98           | 25,657              | -                | 25,644           | -                 | 25,644           | 25,644           | -                |
| 205.3100.0248.                                      | OEBB Classified Insurance                        | 468,922.20          | 457,999.90          | 584,512             | -                | 507,209          | -                 | 507,209          | 507,209          | -                |
| 205.3100.0322.                                      | Repair & Maintenance                             | 54,739.00           | 30,362.37           | 40,000              | -                | 40,000           | -                 | 40,000           | 40,000           | -                |
| 205.3100.0324.                                      | Rentals  | 7,741.19            | 9,215.09            | 9,500               | -                | 9,500            | -                 | 9,500            | 9,500            | -                |
| 205.3100.0325.                                      | Electricity                                      | 9,365.25            | 12,100.38           | 12,000              | -                | 18,000           | -                 | 18,000           | 18,000           | -                |
| 205.3100.0341.                                      | Travel - Local in District                       | 139.00              | 7.82                | 250                 | -                | 250              | -                 | 250              | 250              | -                |
| 205.3100.0342.                                      | Travel - Out of District                         | 278.00              | -                   | 14,000              | -                | 14,000           | -                 | 14,000           | 14,000           | -                |
| 205.3100.0353.                                      | Postage  | -                   | -                   | 100                 | -                | 100              | -                 | 100              | 100              | -                |
| 205.3100.0355.                                      | Printing & Binding                               | -                   | -                   | 600                 | -                | 600              | -                 | 600              | 600              | -                |
| 205.3100.0390.                                      | Other Purchased Services                         | 35,151.04           | 1,096.20            | 100,000             | -                | 40,000           | -                 | 40,000           | 40,000           | -                |
| 205.3100.0410.                                      | Consumable Supplies                              | 35,669.02           | 249,416.00          | 25,000              | -                | 50,000           | -                 | 50,000           | 50,000           | -                |
| 205.3100.0411.                                      | Gasoline   | 588.00              | 246.44              | 1,000               | -                | 1,200            | -                 | 1,200            | 1,200            | -                |
| 205.3100.0414.                                      | Dish Chemicals                                   | 6,678.30            | 1,839.90            | 10,000              | -                | 10,000           | -                 | 10,000           | 10,000           | -                |
| 205.3100.0415.                                      | Office Supplies                                  | 9,844.93            | 8,550.56            | 7,500               | -                | 7,500            | -                 | 7,500            | 7,500            | -                |
| 205.3100.0416.                                      | Catering Expenses                                | 8,421.56            | 1,726.57            | 15,000              | -                | 15,000           | -                 | 15,000           | 15,000           | -                |
| 205.3100.0417.                                      | Donated Commodities                              | -                   | -                   | 273,690             | -                | 280,165          | -                 | 280,165          | 280,165          | -                |
| 205.3100.0450.                                      | Food - Food Service Only                         | 1,371,787.97        | 437,088.24          | 1,460,000           | -                | 1,460,000        | -                 | 1,460,000        | 1,460,000        | -                |
| 205.3100.0460.                                      | Non-Consumable Supplies                          | 1,169.18            | 530.98              | 5,000               | -                | 5,000            | -                 | 5,000            | 5,000            | -                |
| 205.3100.0470.                                      | Computer Software                                | 8,680.41            | 7,316.00            | 6,000               | -                | 6,000            | -                 | 6,000            | 6,000            | -                |
| 205.3100.0480.                                      | Computer Hardware                                | 2,313.67            | 1,599.50            | 5,000               | -                | 5,000            | -                 | 5,000            | 5,000            | -                |
| 205.3100.0541.                                      | Initial and Additional Equipment Purchase        | 123,596.30          | 8,060.00            | 100,000             | -                | 75,000           | -                 | 75,000           | 75,000           | -                |
| 205.3100.0542.                                      | Replacement Equipment Purchase                   | -                   | 7,271.00            | 20,000              | -                | 20,000           | -                 | 20,000           | 20,000           | -                |
| 205.3100.0640.                                      | Dues and Fees                                    | 25,546.71           | 18,847.98           | 22,000              | -                | 22,000           | -                 | 22,000           | 22,000           | -                |
| 205.3100.0641.                                      | Dues & Fees - Other                              | -                   | -                   | 1,800               | -                | 1,800            | -                 | 1,800            | 1,800            | -                |
| <b>FUNCTION: Food Services</b>                      |  | <b>3,176,416.85</b> | <b>2,277,228.34</b> | <b>3,915,968</b>    | <b>30.50</b>     | <b>3,884,209</b> | <b>30.50</b>      | <b>3,884,209</b> | <b>3,884,209</b> | <b>30.50</b>     |
| 205.7000.0820.                                      | Reserved for Next Year                           | -                   | -                   | 500,000.00          | -                | 283,209          | -                 | 283,209          | 283,209          | -                |
| <b>FUNCTION: Unappropriated Ending Fund Balance</b> |  | <b>-</b>            | <b>-</b>            | <b>500,000.00</b>   | <b>-</b>         | <b>283,209</b>   | <b>-</b>          | <b>283,209</b>   | <b>283,209</b>   | <b>-</b>         |
| <b>GRAND TOTAL</b>                                  |  | <b>3,176,416.85</b> | <b>2,277,228.34</b> | <b>4,415,968.00</b> | <b>30.50</b>     | <b>4,167,418</b> | <b>30.50</b>      | <b>4,167,418</b> | <b>4,167,418</b> | <b>30.50</b>     |



## DEBT SERVICE FUNDS

### Fund 301 - Supplemental Bond & Interest

|   |                                    | Resources           |              |              |               |               |              |
|---|------------------------------------|---------------------|--------------|--------------|---------------|---------------|--------------|
| Account   | Description                        | Actuals 1920        | Actuals 2021 | Adopted 2122 | Proposed 2223 | Approved 2223 | Adopted 2223 |
| 301.0000.1990.                                      | Miscellaneous                      | (121,490.00)        | -            | -            | -             | -             | -            |
| 301.0000.5400.                                      | Resources - Beginning Fund Balance | (185,551.00)        | -            | -            | -             | -             | -            |
| <b>FUND: Supplemental Bond &amp; Interest - 301</b> |                                    | <b>(307,041.00)</b> | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>      | <b>-</b>     |

### Fund 304 - Energy Loans

|                        |                                    | Resources         |                   |              |               |               |              |
|------------------------|------------------------------------|-------------------|-------------------|--------------|---------------|---------------|--------------|
| Account                | Description                        | Actuals 1920      | Actuals 2021      | Adopted 2122 | Proposed 2223 | Approved 2223 | Adopted 2223 |
| 304.0000.1990.         | Miscellaneous                      | 117,761.07        | 116,194.12        | -            | -             | -             | -            |
| 304.0000.5400.         | Resources - Beginning Fund Balance | 8,971.59          | -                 | -            | -             | -             | -            |
| <b>TOTAL RESOURCES</b> |                                    | <b>126,732.66</b> | <b>116,194.12</b> | <b>-</b>     | <b>-</b>      | <b>-</b>      | <b>-</b>     |

#### Requirements

|   |                         |                   |          |          |          |          |          |
|---|-------------------------|-------------------|----------|----------|----------|----------|----------|
| 304.5110.0610.                          | Redemption of Principal | 67,926.00         | -        | -        | -        | -        | -        |
| 304.5110.0621.                          | Regular Interest        | 72,162.26         | -        | -        | -        | -        | -        |
| <b>FUNCTION: Long-Term Debt Service</b> |                         | <b>140,088.26</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

### Fund 314 - Bond 2015

|                        |                                    | Resources           |                     |                  |                  |                  |                  |
|------------------------|------------------------------------|---------------------|---------------------|------------------|------------------|------------------|------------------|
| Account                | Description                        | Actuals 1920        | Actuals 2021        | Adopted 2122     | Proposed 2223    | Approved 2223    | Adopted 2223     |
| 314.0000.1111.         | Current Year's Taxes               | 4,642,711.06        | 4,722,613.23        | 4,994,926        | 5,104,247        | 5,104,247        | 5,104,247        |
| 314.0000.1112.         | Prior Year's Taxes                 | 60,182.53           | 70,025.83           | 35,000           | -                | -                | -                |
| 314.0000.1510.         | Interest on Investments            | 11,678.68           | -                   | 2,000            | 1,000            | 1,000            | 1,000            |
| 314.0000.5400.         | Resources - Beginning Fund Balance | 176,579.00          | -                   | 175,000          | 400,000          | 400,000          | 400,000          |
| <b>TOTAL RESOURCES</b> |                                    | <b>4,891,151.27</b> | <b>4,792,639.06</b> | <b>5,206,926</b> | <b>5,505,247</b> | <b>5,505,247</b> | <b>5,505,247</b> |

#### Requirements

|   |                         |                     |                     |                  |                  |                  |                  |
|---|-------------------------|---------------------|---------------------|------------------|------------------|------------------|------------------|
| 314.5110.0610.                          | Redemption of Principal | 1,589,504.72        | 1,795,000.00        | 2,490,000        | 4,215,000        | 4,215,000        | 4,215,000        |
| 314.5110.0621.                          | Regular Interest        | 2,823,375.00        | 2,743,868.11        | 2,716,926        | 1,290,247        | 1,290,247        | 1,290,247        |
| <b>FUNCTION: Long-Term Debt Service</b> |                         | <b>4,412,879.72</b> | <b>4,538,868.11</b> | <b>5,206,926</b> | <b>5,505,247</b> | <b>5,505,247</b> | <b>5,505,247</b> |

### Fund 316 - Full Faith & Credit 2019

|                        |                     | Resources           |                     |                  |                  |                  |                  |
|------------------------|---------------------|---------------------|---------------------|------------------|------------------|------------------|------------------|
| Account                | Description         | Actuals 1920        | Actuals 2021        | Adopted 2122     | Proposed 2223    | Approved 2223    | Adopted 2223     |
| 316.0000.5200.         | Interfund Transfers | 1,074,600.00        | 1,072,800.00        | 1,080,200        | 1,071,400        | 1,071,400        | 1,071,400        |
| <b>TOTAL RESOURCES</b> |                     | <b>1,074,600.00</b> | <b>1,072,800.00</b> | <b>1,080,200</b> | <b>1,071,400</b> | <b>1,071,400</b> | <b>1,071,400</b> |

#### Requirements

|   |                         |                     |                     |                  |                  |                  |                  |
|---|-------------------------|---------------------|---------------------|------------------|------------------|------------------|------------------|
| 316.5110.0610.                          | Redemption of Principal | 924,994.51          | 1,010,000.00        | 595,000          | 610,000          | 610,000          | 610,000          |
| 316.5110.0621.                          | Regular Interest        | 656,002.77          | 588,399.02          | 485,200          | 461,400          | 461,400          | 461,400          |
| <b>FUNCTION: Long-Term Debt Service</b> |                         | <b>1,580,997.28</b> | <b>1,598,399.02</b> | <b>1,080,200</b> | <b>1,071,400</b> | <b>1,071,400</b> | <b>1,071,400</b> |





**CAPITAL PROJECTS FUNDS**

**Fund 405 - Major Maintenance**

**Resources**

| Account                | Description                        | Actuals 1920      | Actuals 2021     | Adopted 2122   | Proposed 2223  | Approved 2223  | Adopted 22-23  |
|------------------------|------------------------------------|-------------------|------------------|----------------|----------------|----------------|----------------|
| 405.0000.1510          | Interest on Investments            | 37,160.45         | 3,622.11         | 5,000          | 5,000          | 5,000          | 5,000          |
| 405.0000.5200          | Interfund Transfers                | 750,000.00        | 10,000.00        | 400,000        | 500,000        | 500,000        | 500,000        |
| 405.0000.5400          | Resources - Beginning Fund Balance | -                 | -                | 15,000         | 15,000         | 15,000         | 15,000         |
| <b>TOTAL RESOURCES</b> |                                    | <b>787,160.45</b> | <b>13,622.11</b> | <b>420,000</b> | <b>520,000</b> | <b>520,000</b> | <b>520,000</b> |

**Requirements**

|                           |               |      |      |   |   |   |   |
|---------------------------|---------------|------|------|---|---|---|---|
| 405.2520.0640             | Dues and Fees | 0.05 | 0.05 | - | - | - | - |
| FUNCTION: Fiscal Services |               | 0.05 | 0.05 | - | - | - | - |

|                       |                      |           |            |         |         |         |         |
|-----------------------|----------------------|-----------|------------|---------|---------|---------|---------|
| 405.2544.0322         | Repair & Maintenance | 20,522.30 | 120,043.21 | 210,000 | 450,000 | 450,000 | 450,000 |
| FUNCTION: Maintenance |                      | 20,522.30 | 120,043.21 | 210,000 | 450,000 | 450,000 | 450,000 |

|  |                       |              |            |         |        |        |        |
|--|-----------------------|--------------|------------|---------|--------|--------|--------|
| 405.4150.0520  | Buildings Acquisition | 1,860,000.00 | 240,000.00 | 210,000 | 70,000 | 70,000 | 70,000 |
| FUNCTION: Building Acquisition, Construction and Improvement |                       | 1,860,000.00 | 240,000.00 | 210,000 | 70,000 | 70,000 | 70,000 |

|  |  |                     |                   |                |                |                |                |
|--|--|---------------------|-------------------|----------------|----------------|----------------|----------------|
| <b>GRANT TOTAL - MAJOR MAINTENANCE</b> |  | <b>1,880,522.35</b> | <b>360,043.26</b> | <b>420,000</b> | <b>520,000</b> | <b>520,000</b> | <b>520,000</b> |
|--|--|---------------------|-------------------|----------------|----------------|----------------|----------------|

**410 - Construction Excise Tax**

**Resources**

| Account                | Description                        | Actuals 1920      | Actuals 2021      | Adopted 2122     | Proposed 2223    | Approved 2223    | Adopted 22-23    |
|------------------------|------------------------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|
| 410.0000.1130          | Construction Excise Tax            | 147,528.43        | 707,089.31        | 500,000          | 1,000,000        | 1,000,000        | 1,000,000        |
| 410.0000.1510          | Interest on Investments            | 14,569.72         | 4,859.28          | 5,000            | 5,000            | 5,000            | 5,000            |
| 410.0000.5400          | Resources - Beginning Fund Balance | -                 | -                 | 1,000,000        | 100,000          | 100,000          | 100,000          |
| <b>TOTAL RESOURCES</b> |                                    | <b>162,098.15</b> | <b>711,948.59</b> | <b>1,505,000</b> | <b>1,105,000</b> | <b>1,105,000</b> | <b>1,105,000</b> |

**Requirements**

|   |                  |           |   |   |   |   |   |
|---|------------------|-----------|---|---|---|---|---|
| 410.4120.0510                                       | Land Acquisition | 32,500.00 | - | - | - | - | - |
| FUNCTION: Site Acquisition and Development Services |                  | 32,500.00 | - | - | - | - | - |

|  |                             |           |              |           |           |           |           |
|--|-----------------------------|-----------|--------------|-----------|-----------|-----------|-----------|
| 410.4150.0382  | Legal Services              | 30,045.00 | 9,544.34     | -         | -         | -         | -         |
| 410.4150.0383  | Architect/Engineer Services | 41,703.50 | 376,545.88   | -         | -         | -         | -         |
| 410.4150.0510  | Land Acquisition            | -         | 468,616.06   | -         | -         | -         | -         |
| 410.4150.0520  | Buildings Acquisition       | -         | 280,137.72   | 1,505,000 | 1,105,000 | 1,105,000 | 1,105,000 |
| 410.4150.0640  | Dues and Fees               | -         | 156.00       | -         | -         | -         | -         |
| FUNCTION: Building Acquisition, Construction and Improvement |                             | 71,748.50 | 1,135,000.00 | 1,505,000 | 1,105,000 | 1,105,000 | 1,105,000 |

|  |  |                   |                     |                  |                  |                  |                  |
|--|--|-------------------|---------------------|------------------|------------------|------------------|------------------|
| <b>GRAND TOTAL - MAJOR MAINTENANCE</b> |  | <b>104,248.50</b> | <b>1,135,000.00</b> | <b>1,505,000</b> | <b>1,105,000</b> | <b>1,105,000</b> | <b>1,105,000</b> |
|--|--|-------------------|---------------------|------------------|------------------|------------------|------------------|

**414 - Bond Fund 2015**

**Resources**

| Account                | Description                        | Actuals 1920      | Actuals 2021      | Adopted 2122     | Proposed 2223    | Approved 2223    | Adopted 22-23    |
|------------------------|------------------------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|
| 414.0000.1510          | Interest on Investments            | 568,516.36        | 269,150.27        | -                | -                | -                | -                |
| 414.0000.1990          | Miscellaneous                      | 5,688.22          | 48,028.18         | -                | -                | -                | -                |
| 414.0000.5130          | Adjust Investments to MV           | (62,602.00)       | -                 | -                | -                | -                | -                |
| 414.0000.5400          | Resources - Beginning Fund Balance | -                 | -                 | 7,500,000        | 1,000,000        | 1,000,000        | 1,000,000        |
| <b>TOTAL RESOURCES</b> |                                    | <b>511,602.58</b> | <b>317,178.45</b> | <b>7,500,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> |

**Requirements**

|                           |                          |          |   |        |        |        |        |
|---------------------------|--------------------------|----------|---|--------|--------|--------|--------|
| 414.2520.0390             | Other Purchased Services | 4,258.35 | - | -      | -      | -      | -      |
| 414.2520.0410             | Consumable Supplies      | 3,026.40 | - | -      | -      | -      | -      |
| 414.2520.0640             | Dues and Fees            | 0.05     | - | 10,000 | 10,000 | 10,000 | 10,000 |
| FUNCTION: Fiscal Services |                          | 7,284.80 | - | 10,000 | 10,000 | 10,000 | 10,000 |

|  |                             |               |               |           |         |         |         |
|--|-----------------------------|---------------|---------------|-----------|---------|---------|---------|
| 414.4150.0322  | Repair & Maintenance        | 172,056.55    | -             | -         | -       | -       | -       |
| 414.4150.0354  | Advertising                 | 331.54        | -             | -         | -       | -       | -       |
| 414.4150.0355  | Printing & Binding          | 10,525.50     | -             | -         | -       | -       | -       |
| 414.4150.0382  | Legal Services              | 27,575.84     | -             | -         | -       | -       | -       |
| 414.4150.0383  | Architect/Engineer Services | 1,392,962.51  | 1,140,242.48  | -         | -       | -       | -       |
| 414.4150.0390  | Other Purchased Services    | 715,558.29    | 514,474.19    | -         | -       | -       | -       |
| 414.4150.0410  | Consumable Supplies         | 133.86        | -             | -         | -       | -       | -       |
| 414.4150.0520  | Buildings Acquisition       | 15,691,928.72 | 17,295,838.51 | 7,490,000 | 990,000 | 990,000 | 990,000 |
| 414.4150.0640  | Dues and Fees               | 779,043.60    | -             | -         | -       | -       | -       |
| FUNCTION: Building Acquisition, Construction and Improvement |                             | 18,790,116.41 | 18,950,555.18 | 7,490,000 | 990,000 | 990,000 | 990,000 |

|                                     |  |                      |                      |                  |                  |                  |                  |
|-------------------------------------|--|----------------------|----------------------|------------------|------------------|------------------|------------------|
| <b>GRAND TOTAL - BOND FUND 2015</b> |  | <b>18,797,401.21</b> | <b>18,950,555.18</b> | <b>7,500,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> |
|-------------------------------------|--|----------------------|----------------------|------------------|------------------|------------------|------------------|

**Fund 420 - Athletic Reserve**

**Resources**

| Account                | Description                                      | Actuals 1920     | Actuals 2021     | Adopted 2122   | Proposed 2223  | Approved 2223  | Adopted 22-23  |
|------------------------|--|------------------|------------------|----------------|----------------|----------------|----------------|
| 420.0000.1920          | Contributions and Donations From Private Sources | 60,000.00        | -                | -              | -              | -              | -              |
| 420.0000.5200          | Interfund Transfers                              | -                | 10,000.00        | 50,000         | 250,000        | 250,000        | 250,000        |
| 420.0000.5400          | Resources - Beginning Fund Balance               | -                | -                | 56,000         | 65,000         | 65,000         | 65,000         |
| <b>TOTAL RESOURCES</b> |  | <b>60,000.00</b> | <b>10,000.00</b> | <b>106,000</b> | <b>315,000</b> | <b>315,000</b> | <b>315,000</b> |

**Requirements**

|  |   |           |          |        |        |        |        |
|--|---|-----------|----------|--------|--------|--------|--------|
| 420.1132.0390                          | Other Purchased Services                  | -         | -        | 50,000 | 50,000 | 50,000 | 50,000 |
| 420.1132.0410                          | Consumable Supplies                       | 7,438.39  | -        | -      | -      | -      | -      |
| 420.1132.0460                          | Non-Consumable Supplies                   | 9,041.76  | -        | -      | -      | -      | -      |
| 420.1132.0541                          | Initial and Additional Equipment Purchase | -         | 9,950.00 | -      | -      | -      | -      |
| FUNCTION: High School Extra-Curricular |   | 16,480.15 | 9,950.00 | 50,000 | 50,000 | 50,000 | 50,000 |

|  |                                   |            |           |        |         |         |         |
|--|-----------------------------------|------------|-----------|--------|---------|---------|---------|
| 420.4150.0520  | Buildings Acquisition             | -          | -         | 56,000 | 265,000 | 265,000 | 265,000 |
| 420.4150.0530  | Improvements Other Than Buildings | 242,479.90 | 30,354.00 | -      | -       | -       | -       |
| FUNCTION: Building Acquisition, Construction and Improvement |                                   | 242,479.90 | 30,354.00 | 56,000 | 265,000 | 265,000 | 265,000 |

|                                       |  |                   |                  |                |                |                |                |
|---------------------------------------|--|-------------------|------------------|----------------|----------------|----------------|----------------|
| <b>GRAND TOTAL - ATHLETIC RESERVE</b> |  | <b>258,960.05</b> | <b>40,304.00</b> | <b>106,000</b> | <b>315,000</b> | <b>315,000</b> | <b>315,000</b> |
|---------------------------------------|--|-------------------|------------------|----------------|----------------|----------------|----------------|

**Fund 426 - High School Success Building**

**Resources**

| Account                | Description                        | Actuals 1920      | Actuals 2021      | Adopted 2122     | Proposed 2223    | Approved 2223    | Adopted 22-23    |
|------------------------|------------------------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|
| 426.0000.1510          | Interest on Investments            | 273,119.56        | 99,720.97         | -                | -                | -                | -                |
| 426.0000.1990          | Miscellaneous                      | 2,500.00          | 30,929.46         | -                | -                | -                | -                |
| 426.0000.5400          | Resources - Beginning Fund Balance | -                 | -                 | 6,000,000        | 1,000,000        | 1,000,000        | 1,000,000        |
| <b>TOTAL RESOURCES</b> |                                    | <b>275,619.56</b> | <b>130,650.43</b> | <b>6,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> |

**Requirements**

|                           |               |      |   |        |        |        |        |
|---------------------------|---------------|------|---|--------|--------|--------|--------|
| 426.2520.0640             | Dues and Fees | 0.05 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| FUNCTION: Fiscal Services |               | 0.05 | - | 10,000 | 10,000 | 10,000 | 10,000 |

|  |                             |              |               |           |         |         |         |
|--|-----------------------------|--------------|---------------|-----------|---------|---------|---------|
| 426.4150.0355  | Printing & Binding          | 155.00       | -             | -         | -       | -       | -       |
| 426.4150.0382  | Legal Services              | 525.00       | -             | -         | -       | -       | -       |
| 426.4150.0383  | Architect/Engineer Services | 1,100,576.16 | -             | -         | -       | -       | -       |
| 426.4150.0520  | Buildings Acquisition       | 73,539.47    | 11,428,315.33 | 5,990,000 | 990,000 | 990,000 | 990,000 |
| 426.4150.0640  | Dues and Fees               | 243,044.19   | -             | -         | -       | -       | -       |
| FUNCTION: Building Acquisition, Construction and Improvement |                             | 1,417,839.82 | 11,428,315.33 | 5,990,000 | 990,000 | 990,000 | 990,000 |

|   |  |                     |                      |                  |                  |                  |                  |
|---|--|---------------------|----------------------|------------------|------------------|------------------|------------------|
| <b>GRAND TOTAL - HIGH SCHOOL SUCCESS BUILDING</b> |  | <b>1,417,839.87</b> | <b>11,428,315.33</b> | <b>6,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> |
|---|--|---------------------|----------------------|------------------|------------------|------------------|------------------|

**RESOLUTION No. 22-006**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Woodburn School District hereby adopts the budget for fiscal year 2022-2023 in the total amount of \$129,161,260.\* This budget is now on file at 1390 Meridian Drive in Woodburn, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

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

|   |                     |   |                         |
|---|---------------------|---|-------------------------|
| <b><u>General Fund</u></b>  |                     | <b><u>Special Revenue Fund</u></b>                        |                         |
| Instruction.....  | 45,826,470          | Instruction.....  | 15,210,263              |
| Support Services.....   | 30,589,793          | Support Services.....                                     | 13,023,734              |
| Enterprise & Community Services                                       | 8,000               | Enterprise & Comm.....                                    | 347,228                 |
| Transfers.....  | 1,285,700           | Facilities Acquisition.....                               | 1,400,307               |
| Contingency.....  | 250,000             | Transfers.....  | 535,700                 |
| <b>Total.....</b>   | <b>\$77,959,963</b> | <b>Total.....</b>   | <b>\$30,517,232</b>     |
| <b><u>Debt Service Fund 314, 316</u></b>                              |                     | <b><u>Nutrition Services Fund 205</u></b>                 |                         |
| Debt Service  | 6,576,647           | Enterprise & Comm.....                                    | 3,884,209               |
| <b>Total.....</b>   | <b>\$6,576,647</b>  | <b>Total.....</b>   | <b>\$3,884,209</b>      |
| <b><u>Facilities Acquisition &amp; Constr. Fund 405, 414, 426</u></b> |                     | <b><u>Construction Excise Tax Fund 410</u></b>            |                         |
| Support Services.....   | 470,000             | Facilities Acquisition.....                               | 1,105,000               |
| Facilities Acquisition.....   | 2,050,000           | <b>Total.....</b>   | <b>\$1,105,000</b>      |
| <b>Total.....</b>   | <b>\$2,520,000</b>  |   |                         |
|   |                     | <b><u>Athletic Reserve Fund 420</u></b>                   |                         |
|   |                     | Instruction.....  | 50,000                  |
|   |                     | Facilities Acquisition.....                               | 265,000                 |
|   |                     | <b>Total.....</b>   | <b>\$315,000</b>        |
|   |                     | <b>Total APPROPRIATIONS, All Funds . . .</b>              | <b>\$ 122,878,051</b>   |
|   |                     | Total Unappropriated and Reserve Amounts, All Funds . . . | 6,283,209               |
|   |                     | <b>TOTAL ADOPTED BUDGET . . .</b>                         | <b>\$ 129,161,260 *</b> |

(\* amounts with asterisks must match)

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2022- 2023 :

- (1) At the rate of \$ 4.5247 per \$1000 of assessed value for permanent rate tax;
- (3) In the amount of \$5,794,567 for debt service on general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the Education Limitation**

Permanent Rate Tax.....\$ 4.5247/\$1000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$5,794,567

**ENDING FUND BALANCE COMMITMENTS AND POLICIES**

**Ending Fund Balance Assignments**

BE IT RESOLVED that in compliance with GASB 54 the authority to classify portions of the ending fund balance be granted to the Superintendent and the Director of Business

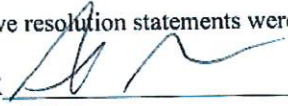
**Spending As It Relates to Ending Fund Balance Policy**

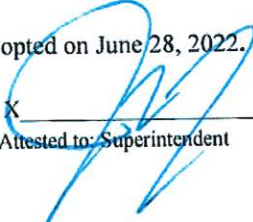
The Board of Directors considers the spending of the restricted classification of fund balance on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classification of fund balances are spent, the Board will consider that committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.

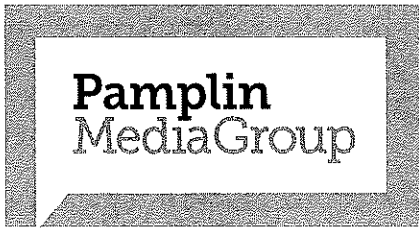
**Authority**

The Board of Directors reserves the authority to establish and modify commitments of ending fund balance.

The above resolution statements were approved and declared adopted on June 28, 2022.

X   
\_\_\_\_\_  
Board Chair

X   
\_\_\_\_\_  
Attested to: Superintendent



6605 SE Lake Road, Portland, OR 97222  
PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: legals@commnewspapers.com

**AFFIDAVIT OF PUBLICATION**


State of Oregon, County of Marion, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the Woodburn Independent, a newspaper of general circulation, published at , in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Ad#: 237508**  
**Owner: Woodburn School District**  
**Description: NOTICE OF BUDGET COMMITTEE MEETING**

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:  
**04/06/2022**

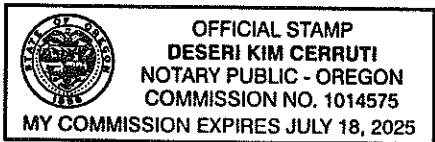
  
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
04/06/2022

  
NOTARY PUBLIC FOR OREGON


Acct #: 111287  
**Attn: Jenne Marquez**  
WOODBURN SCHOOL DISTRICT  
1390 MERIDIAN DR  
WOODBURN, OR 97071

**NOTICE OF BUDGET COMMITTEE MEETING**  
A public meeting of the Budget Committee of the Woodburn School District No 103, Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held at Woodburn School District No 103 District Office 1390 Meridian Drive, Woodburn. The meeting will take place on April 19, 2022 at 5:45 pm.  
If needed, a second meeting will be held on May 31, 2022 at 5:45 pm.  
The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.  
This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. If you wish to provide public comment, please contact Jenne Marquez at 503-981-2701.  
A copy of the budget document may be inspected or obtained on or after April 15, 2022 at Woodburn School District No 103 District Office 1390 Meridian Drive, Woodburn, between the hours of 8:00am and 4:00pm  
Published April 6, 2022.  
WI237508





# WOODBURN SCHOOL DISTRICT

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## Business Office

### NOTICE OF BUDGET COMMITTEE MEETING

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A copy of the budget document may be inspected or obtained on or after April 15, 2022 at Woodburn

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[Directions](#)

School District No 103 District Office: 1390 Meridian Drive, Woodburn, between the hours of 8:00am and 4:00pm.

150-504-073-1 (Rev 12-13)

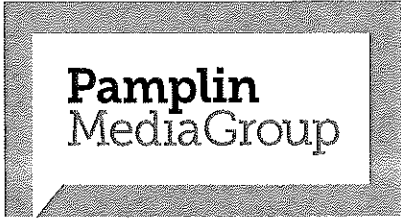
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PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: legals@commnewspapers.com

**AFFIDAVIT OF PUBLICATION**

State of Oregon, County of Marion, SS I,  
Charlotte Allsop, being the first duly sworn,  
depose and say that I am the Accounting  
Manager of the Woodburn Independent, a  
newspaper of general circulation, published  
at , in the aforesaid county and state, as de-  
fined by ORS 193.010 and 193.020, that

**SEE EXHIBIT A**

**Ad#: 243483**  
**Owner: Woodburn School District**  
**Description: NOTICE OF BUDGET HEARING**  
**FORM OR-ED-1**

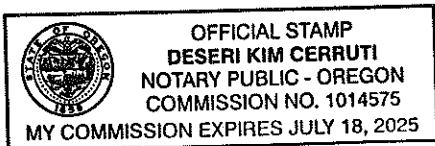
A copy of which is hereto annexed, was  
published in the entire issue of said  
newspaper for 1 week(s) in the  
following issue:  
**06/08/2022**

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
06/08/2022

  
NOTARY PUBLIC FOR OREGON

Acct #: 111287  
**Attn: Jenne Marquez**  
WOODBURN SCHOOL DISTRICT  
1390 MERIDIAN DR  
WOODBURN, OR 97071



# EXHIBIT A

## NOTICE OF BUDGET HEARING

FORM OR-ED-1

A public meeting of the Woodburn School District No. 103 will be held on June 28, 2022 at 5:45 pm at 1390 Meridian Drive, Woodburn, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Woodburn School District No. 103 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1390 Meridian Drive, Woodburn, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at www.woodburnsd.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Sarah Bishop

Telephone: 503-981-2703

Email: sbishop@woodburnsd.org

| FINANCIAL SUMMARY - RESOURCES                              |                                      |                                       |  |
|--|--------------------------------------|---------------------------------------|--|
| TOTAL OF ALL FUNDS   | Actual Amount<br>Last Year 2020-2021 | Adopted Budget<br>This Year 2021-2022 | Approved Budget<br>Next Year 2022-2023 |
| Beginning Fund Balance                                     | \$17,219,984                         | \$27,290,303                          | \$16,237,948                           |
| Current Year Property Taxes, other than Local Option Taxes | 13,256,781                           | 13,394,926                            | 13,904,247                             |
| Other Revenue from Local Sources                           | 2,607,687                            | 2,639,100                             | 2,948,700                              |
| Revenue from Intermediate Sources                          | 1,849,914                            | 825,000                               | 825,000                                |
| Revenue from State Sources                                 | 62,285,974                           | 69,583,232                            | 66,444,566                             |
| Revenue from Federal Sources                               | 9,813,524                            | 28,343,940                            | 26,969,799                             |
| Interfund Transfers  | 1,098,000                            | 1,535,400                             | 1,826,600                              |
| All Other Budget Resources                                 | 16,241                               | 4,500                                 | 5,000                                  |
| <b>Total Resources</b>                                     | <b>\$108,148,106</b>                 | <b>\$143,616,401</b>                  | <b>\$129,161,260</b>                   |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION |                      |                      |                      |
|---|----------------------|----------------------|----------------------|
| Salaries  | \$38,085,064         | \$50,202,694         | \$48,067,077         |
| Other Associated Payroll Costs                            | 26,934,999           | 33,261,086           | 31,634,545           |
| Purchased Services  | 10,586,531           | 15,361,830           | 17,373,984           |
| Supplies & Materials                                      | 5,003,707            | 11,567,154           | 10,494,283           |
| Capital Outlay  | 31,625,532           | 17,370,422           | 5,284,307            |
| Other Objects (except debt service & interfund transfers) | 1,170,894            | 1,280,689            | 1,375,809            |
| Debt Service*   | 6,137,267            | 6,287,126            | 6,576,647            |
| Interfund Transfers*                                      | 1,098,000            | 1,535,400            | 1,821,400            |
| Operating Contingency                                     |                      | 250,000              | 250,000              |
| Unappropriated Ending Fund Balance & Reserves             |                      | 6,500,000            | 6,283,209            |
| <b>Total Requirements</b>                                 | <b>\$120,641,994</b> | <b>\$143,616,401</b> | <b>\$129,161,260</b> |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION |                      |                      |                      |
|---|----------------------|----------------------|----------------------|
| 1000 Instruction  | \$45,871,278         | \$63,009,619         | \$61,086,733         |
| FTE   | 394.54               | 463.09               | 468.34               |
| 2000 Support Services   | 33,177,318           | 44,958,099           | 44,083,526           |
| FTE   | 193.65               | 239.95               | 221.09               |
| 3000 Enterprise & Community Service   | 2,487,839            | 4,415,735            | 4,239,437            |
| FTE   | 24.85                | 31.5                 | 31.5                 |
| 4000 Facility Acquisition & Construction  | 31,870,293           | 16,660,422           | 4,820,307            |
| FTE   |                      |                      |                      |
| 5000 Other Uses   |                      |                      |                      |
| 5100 Debt Service*  | 6,137,267            | 6,287,126            | 6,576,647            |
| 5200 Interfund Transfers*   | 1,098,000            | 1,535,400            | 1,821,400            |
| 6000 Contingency  |                      | 250,000              | 250,000              |
| 7000 Unappropriated Ending Fund Balance   |                      | 6,500,000            | 6,283,209            |
| <b>Total Requirements</b>   | <b>\$120,641,994</b> | <b>\$143,616,401</b> | <b>\$129,161,260</b> |
| <b>Total FTE</b>  | <b>613.04</b>        | <b>734.54</b>        | <b>720.93</b>        |

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

| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING ** |
|--|
| None   |

| PROPERTY TAX LEVIES                                 |                        |                        |                         |
|---|------------------------|------------------------|-------------------------|
|   | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
| Permanent Rate Levy (Rate Limit 4.5247 per \$1,000) | 4.5247                 | 4.5247                 | 4.5247                  |
| Local Option Levy                                   | 0                      | 0                      | 0                       |
| Levy For General Obligation Bonds                   | \$4,968,600            | \$5,294,000            | \$5,794,567             |

| STATEMENT OF INDEBTEDNESS |   |  |
|---------------------------|---|--|
| LONG TERM DEBT            | Estimated Debt Outstanding<br>on July 1 | Estimated Debt Authorized, But<br>Not Incurred on July 1 |
| General Obligation Bonds  | \$53,450,000                            | \$0  |
| Other Bonds               | \$11,075,000                            | \$0  |
| Other Borrowings          |   | \$0  |
| <b>Total</b>              | <b>\$64,525,000</b>                     | <b>\$0</b>   |

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

# FORM OR-ED-50 2022-2023

To assessor of Marion County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Woodburn School District No 103 has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

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

County Name

|                             |                             |                     |                               |                 |
|-----------------------------|-----------------------------|---------------------|-------------------------------|-----------------|
| <u>1390 Meridian Drive</u>  | <u>Woodburn</u>             | <u>OR</u>           | <u>97071</u>                  | <u>7/7/2022</u> |
| Mailing Address of District | City                        | State               | Zip                           | Date Submitted  |
| <u>Sarah Bishop</u>         | <u>Director of Business</u> | <u>503-981-2703</u> | <u>sbishop@woodburnsd.org</u> |                 |
| Contact Person              | Title                       | Daytime Telephone   | Contact Person E-mail         |                 |

**CERTIFICATION** - You **must** check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

|  |     | <b>Subject to<br/>Education Limits</b> |   |
|--|-----|--|---|
|  |     | Rate -or- Dollar Amount                |   |
| 1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .                        | 1   | 4.5247                                 | <b>Excluded from<br/>Measure 5 Limits</b><br>Amount of Levy |
| 2. Local option operating tax . . . . .  | 2   |  |   |
| 3. Local option capital project tax . . . . .  | 3   |  |   |
| 4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .   | 4a. |  |   |
| 4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .      | 4b. |  | \$5,794,567   |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . . | 4c. |  | <b>\$5,794,567</b>  |

**PART II: RATE LIMIT CERTIFICATION**

|  |   |        |
|--|---|--------|
| 5. Permanent rate limit in dollars and cents per \$1,000 . . . . .   | 5 | 4.5247 |
| 6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . . | 6 |        |
| 7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .                      | 7 |        |

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

| Purpose<br>(operating, capital project, or mixed) | Date voters approved<br>local option ballot measure | First tax year<br>levied | Final tax year<br>to be levied | Tax amount -or- rate<br>authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
|   |   |                          |                                |   |
|   |   |                          |                                |   |
|   |   |                          |                                |   |

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

