



Philomath School District 17J

2023-2024 ***Adopted Budget***

1620 Applegate Street
Philomath, OR 97370

philomathsd.net

Table of Contents

INTRODUCTION	Page Number
Budget Message	7
Budget Committee/Administrative Team	9
Budget Calendar	10
Financial Reporting and Budgeting Process	13
How the Budget is Adopted	15
Historical Voting Data	16
Revenue Functions Overview	18
Expenditure Function Descriptions	21
GENERAL FUND	
General Fund Resources Summary	27
General Fund Resources by Object	28
General Fund Expenses Summary	29
General Fund Expenses by Function:	30
1111: Primary - Grades K-5	31
1113: Elementary Extra- Curricular	31
1121: Middle/Junior High Programs	31
1122: Middle/Junior High School Extra- Curricular	32
1131: High School Programs	32
1132: High School Extra-Curricular	32
1210: Programs for the Talented and Gifted	32
1221: Learning Centers - Structured & Intensive	33
1223: Community Transition Centers	33
1250: Less Restrictive Programs for Students with Disabilities	33
1272: Title IA	34
1280: Alternative Education	34
1281: Enhanced Diploma	34
1283: Philomath Alternative Academy	34
1288: Charter Schools	34
1291: English Second Language Programs	34
1299: Other Programs Direction	35
1460: Special Programs - Summer School	35
2110: Attendance & Social Work Services	35
2115: Student Safety	35
2120: Guidance Services	35
2130: Health Services	36
2150: Speech Pathology & Audiology Services	36
2190: Service Direction - Student Support Services	36
2210: Improvement of Instruction Services	36
2220: Educational Media Services	37
2230: Assessment & Testing	37
2240: Instructional Staff Development	37
2310: Board of Education Services	37
2321: Office of the Superintendent Services	38

2410: Office of the Principal Services	38
2520: Fiscal Services	38
2542: Care & Upkeep of the Buildings	39
2543: Care & Upkeep of the Grounds	39
2550: Student Transportation	39
2640: Staff Services	39
2662: Systems Analysis Services	40
3120: Food Preparation & Dispensing Services	40
5200: Transfer of Funds	40
6110: Operating Contingency	40
7000: Unappropriated Ending Fund Balance	40
Transfers and Contingency Summary	41
SPECIAL REVENUE FUNDS	
200 - Special Revenue Fund	43
203 - TAP Grant – Seismic Assessment	44
204 - TAP Grant – Environmental Hazard Assessment	44
205 - Emergency Connectivity Fund (USAC)	44
210 and 211 - Title I-A	45
214 and 215 - IDEA Grant, Section 611	46
218 - IDEA, Section 619	47
219 - Covid-19	48
220 - ARP-HCY II	50
221 - CSFRF Transition Services	50
225 and 226 - Title II A - Teacher Quality	51
232 - AVID - Miller Foundation	52
233 and 234- Title III - EI Outcomes	52
240 - Title Iv-A Student Support & Academic Enrichment	53
242 - Carl Perkins	53
250 - Student Investment Account (Sia)	54
251 and 252 - MTSS Lea Coaches - Yr 1	56
253 - LBLESD - Extended Assessment	56
254 - Kindergarten Partnership & Innovation Funds	57
257 - Farm to School, Botany	57
258 - Terry Selby Memorial	57
261 - OEA Choice Trust	57
262 - My Future, My Choice	58
264 - MDA Grant	58
265 - CTE Revitalization Grant	58
270 - HS Grad and College and Career Readiness Fund -M98	59
271 - Public Purpose Fund - Energy Efficiency Projects	61
272 - State Summer Programs Grant	61
277 - Forestry Related Grants	61
284 - Pes-Student Body Funds	62
285 - PMS-Student Body Funds	63
286 - PHS-Student Body Funds	64
288 - Drivers Ed	65
289 - Outdoor School	65
292 - Food Service - Flow Through	66

293 - Inspired	67
295 - Pool Operations Fund	68
DEBT SERVICE FUNDS	
314 - Debt Service - 2010 Construction Bonds	69
350 - Debt Service - PERS UAL Bonds	69
CAPITAL IMPROVEMENT FUNDS	
400 - Capital Projects Funds	71
405 - Technology Replacement Fund	71
407 - Vehicle Replacement Fund	71
411 - Facility Improvement Fund (Kings Valley School)	72
414 - Facility Grant Funds 2013	72
495 - Clemens Pool Renovations	78
INTERNAL SERVICE FUNDS	
600 - Internal Service Funds	73
TRUST & AGENCY FUNDS	
705 - Supplemental Retirement	75
720 - Classified Employee Professional Development Fund	76
730 - Licensed Employee Insurance Fund	77
Total Budgeted Resources & Expenses	79
APPENDIX	
Affadavit of Budget Committee Meetings	81
Notice of Budget Committee Meetings	82
ED-1 Notice of Budget Hearing	83
Resolution 2223-04: Adopting the Budget	85
Resolution 2223-05: Imposing & Categorizing the Tax	86
ED-50 Imposing the Tax for Benton and Polk Counties	87



Philomath School District 17J

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

June 28, 2023

To the Members of the Philomath School District Community:

As predicted, this updated budget message brings at least some levels of certainty. The Oregon Legislature approved the State School Fund (SSF) budget on Sunday, June 25, 2023—the final day of the Legislative session. As we continue to realize and come together with these recent decisions, the rising costs for staff and services, and a lack of large contingency funds, the District will face making some difficult decisions. We remain committed to balancing promises made during our request to renew the Local Option Levy with needs to balance our budget. Our biggest commitment is always to make our decisions based on the needs of our students.

The Oregon Legislature approved a \$10.2 Billion SSF for K-12 education for the 2023-25 biennium. While not the \$10.3 Billion requested by most school districts throughout Oregon or the \$11.9 Billion suggested by the Quality Education Model (QEM), the approved allocation is better than originally anticipated. These SSF funds (approximately \$14 million for Philomath), along with local property taxes and the generosity of Philomath residents through passage of the Local Option Levy this past fall, constitute the bulk of resources the district needs for their general operations. Over the past two years, the District has tapped into reserve funds in order to meet our obligations without sacrificing offerings to students or staffing levels. It remains our commitment to be diligent stewards of the resources allocated to our District.

New in the 2023-2024 school year, the District will be resuming oversight for Student Food and Nutrition Services. Following an almost thirty year working agreement with the Corvallis School District, the time has come to modify this arrangement. While funding for this program is dedicated in a special revenue fund, any possible deficits will need to be supported with general funds.

As approved during the 2019 Oregon Legislative session, the District continues to receive some additional funds that supplement the general fund to support student learning. These funds are not designed to replace or make up the difference in reduced SSF funding. Unlike the prior two school years, Oregon was not able to provide Summer Learning funds. Aside from opportunities provided throughout the summer, these funds have been traditionally used for Kindergarten Jump Start activities, held just prior to the start of the school year. Non-recurring Federal Stimulus (ESSER) Funds, provided during the height of the pandemic, have been used appropriately for needs over these prior school years, with only a small amount remaining for 2023-2024.

In summary, this letter could not possibly detail all the great things our district has done. We will strive to continue this work to the best of our abilities within this budget. Our goal always is to maintain transparency in everything we do, including the use of our resources toward achieving our goals and reaching our vision. I know that this community is passionate about high quality education for all students, assisting students to reach into the future that calls to each. I pledge to continue that effort for many years to come with your continued support!

Always learning together-

A handwritten signature in black ink that reads "Susan Halliday".

Susan Halliday
Superintendent



Budget Committee

Elected School Board Members	Term Expires	Appointed Budget Committee Members	Term Expires
Rick Wells, Chair	6/30/2025	Carol Leach	6/30/2023
Joe Dealy, Vice-Chair	6/30/2025	Woodros Wolford	6/30/2025
Christopher McMorran	6/30/2023	Kimberly Lopez	6/30/2023
Erin Gudge	6/30/2025	Craig McDaniel	6/30/2025
Karen Skinkis	6/30/2023	Shelly Brown	6/30/2023
		<i>Alternate: Sandi Hering</i>	

Administrative Staff	
Susan Halliday	Superintendent
Abby Couture	Principal – Clemens Primary School
Bryan Traylor	Principal – Philomath Elementary
(Eric Beasely new for 2023-24)	/Blodgett Elementary
Steve Bell	Principal – Philomath Middle School
Mark Henderson	Principal – Philomath High School
Dan Johnson	Principal – Philomath Academy
Cynthia Barthuly	Director of Student Services
Jennifer Griffith	Business Manager
Joey DiGiovannangelo	Director of Facilities



PHILOMATH SCHOOL DISTRICT 17J
Philomath, Oregon

2023-2024 BUDGET PREPARATION CALENDAR

- October 20, 2022 * Board selects and fills by Appointment all Budget Committee Vacancies **(vacancy extended to November 30, 2022. Board to appoint last committee member at December 12th board meeting)
- December 8, 2022 * Fall Informational Meeting: DO Board Room, Thursday, 5:30 pm
- Ongoing * Review of Enrollment/Staffing/Budget Issues by District and Site Staff
- January 19, 2023 * Adoption of the Budget Calendar by the Board of Directors**
- March 9, 2023 * Budget Work Session #1: ~~DO Board Room~~ High School Community Conference Room, Thursday, 6:00 pm**
- April 13, 2023 * Budget Work Session #2: DO Board Room, Thursday, 6:00 pm (only if necessary)**
- April 27, 2023 * Publication of first public notice of Budget Committee meeting (not more than 30 days before the meeting)
- May 4, 2023 * Early Release of Draft Budget Document (7 days prior to Budget Meeting)
- May 11, 2023 * First Budget Committee Meeting: Present proposed budget and budget message; DO Board Room, Thursday 6:00 p.m. - includes Community Listening Session & Budget Approval**
- May 25, 2023 * Second Budget Committee Meeting: DO Board Room, Thursday 6:00 p.m. (only if necessary)**
- June 1, 2023 * Publication of Notice of Budget Hearing, Financial Summary and Fund Summaries (not more than 30 days nor less than 5 days prior to the hearing)
- June 15, 2023 * Regular Board Meeting & Public Budget Hearing on budget as approved by Budget Committee: DO Board Room, Thursday 7:00 p.m.**
- Adopt final budget and make appropriations. The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing.**
- July 1, 2023 * Levy Certified to Assessor (No later than July 15, 2023)
- December 2023 (TBD) *Follow Up Meeting to Discuss Results/Begin Discussion on FY 2024-25 Budget



PHILOMATH SCHOOL DISTRICT 17J
Philomath, Oregon
(amended for additional Board meeting to adopt budget)

2023-2024 BUDGET PREPARATION CALENDAR

October 20, 2022	* Board selects and fills by Appointment all Budget Committee Vacancies ** (vacancy extended to November 30, 2022. Board to appoint last committee member at December 12 th board meeting)
December 8, 2022	* Fall Informational Meeting: DO Board Room, Thursday, 5:30 pm
Ongoing	* Review of Enrollment/Staffing/Budget Issues by District and Site Staff
January 19, 2023	* Adoption of the Budget Calendar by the Board of Directors
March 9, 2023	* Budget Work Session #1: DO Board Room High School Community Conference Room, Thursday, 6:00 pm
April 13, 2023	* Budget Work Session #2: DO Board Room, Thursday, 6:00 pm (only if necessary)
April 27, 2023	* Publication of first public notice of Budget Committee meeting (not more than 30 days before the meeting)
May 4, 2023	* Early Release of Draft Budget Document (7 days prior to Budget Meeting)
May 11, 2023	* First Budget Committee Meeting: Present proposed budget and budget message; DO Board Room, Thursday 6:00 p.m. - includes Community Listening Session & Budget Approval
May 25, 2023	* Second Budget Committee Meeting: DO Board Room, Thursday 6:00 p.m. (only if necessary)
June 1, 2023	* Publication of Notice of Budget Hearing, Financial Summary and Fund Summaries (not more than 30 days nor less than 5 days prior to the hearing)
June 15, 2023	* Regular Board Meeting & Public Budget Hearing on budget as approved by Budget Committee: DO Board Room, Thursday 7:00 p.m. Adopt final budget and make appropriations. The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing.
**June 23, 2023	* Special Board Meeting to Adopt budget and make appropriations. <i>(Board did not adopt the approved budget at the June 15, 2023 meeting)</i>
July 1, 2023	* Levy Certified to Assessor (No later than July 15, 2023)
December 2023 (TBD)	*Follow Up Meeting to Discuss Results/Begin Discussion on FY 2024-25 Budget



PHILOMATH SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

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

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

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

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

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

Revenues generally come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 80% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: special education, English Language Learners, poverty, foster care and pregnant and parenting.

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically in the classroom. In 2018 and 2023, voters approved five-year renewals of that levy. The levy comprises 5.5% of all General Fund revenue.

Other Funds include:

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

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

Nutrition Services Fund – Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and breakfast programs received through the State of Oregon. The District will be bringing the nutrition services in house, after the agreement with Corvallis School District ends for 2022-23.

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

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

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

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

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

HOW THE BUDGET IS ADOPTED

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

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

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

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

HISTORICAL VOTING DATA

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Philomath voters passed a 5-year local option levy May 21, 2013 election for a \$1.50/\$1,000 of assessed value of property. On May 15, 2018, voters renewed the local option levy for another 5-year period. Once again in November of 2022, Philomath voters proved their dedication to the education of our students by renewing the local option levy for another 5-year period.

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

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

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

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

PHILOMATH SCHOOL DISTRICT REVENUE FUNCTIONS OVERVIEW

Source: ODE Program Budgeting & Accounting Manual

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

The SSF for the 2023-25 was approved by the Oregon legislature in June 2023 at a \$10.2 Billion level. Estimated funding in the proposed budget is based on the \$10.2 billion, with a 49%/51% split.

LOCAL REVENUE – 1000

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

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

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

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

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

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

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

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

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

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

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

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

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

INTERMEDIATE REVENUE – 2000

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

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

STATE REVENUE – 3000

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

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

FEDERAL REVENUE – 4000

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

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

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

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

OTHER REVENUE – 5000

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

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

5400 Resources - Beginning Fund Balance.

PHILOMATH SCHOOL DISTRICT EXPENDITURE FUNCTION DESCRIPTIONS

Source: ODE Program Budgeting & Accounting Manual

INSTRUCTION – 1000 - Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the District in connection with teaching assignments are considered costs of instruction.

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

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

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

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

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

1220 Restrictive Programs - Special learning experiences for students with disabilities who spend one half or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills. (Includes Function 1221 - Life Skills and 1223 - Community Transition Centers).

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

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

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

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

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

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

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

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

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

SUPPORT SERVICES – 2000 - Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

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

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

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

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

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

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

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

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

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

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

2310 Board of Education Services - Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policymaking. Holds expenditures that are for items and services that directly relate to Board responsibilities (ie. Legal fees, Audit Services, Board Training)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4000 - Facilities Acquisition and Construction - Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here.

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

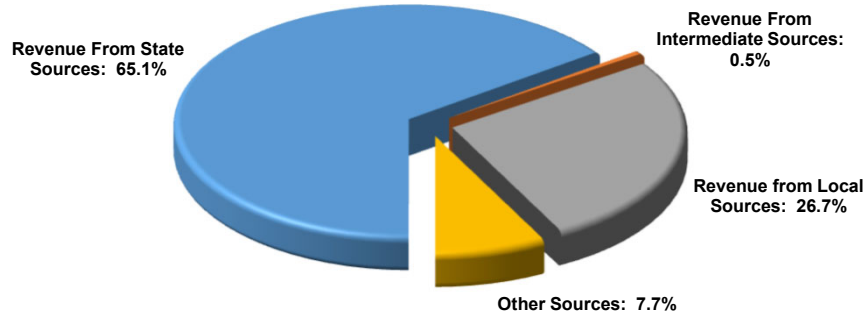
5200 Transfer of Funds – Transactions that withdraw money from one fund and place it in another without recourse.

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

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

General Fund Resources

Philomath School District 17J



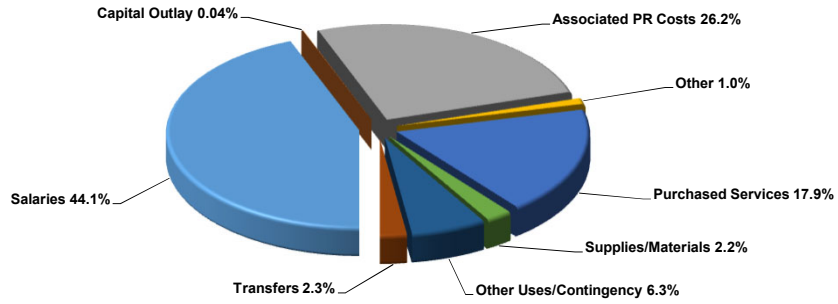
2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	1000 - Revenue from Local Sources	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
5,195,926	5,509,549	5,759,224	1000 - Revenue from Local Sources	6,417,877	6,417,877	6,417,877
129,773	131,710	118,000	2000 - Revenue From Intermediate Sources	118,000	118,000	118,000
13,486,492	13,999,298	14,649,672	3000 - Revenue From State Sources	15,636,407	15,636,407	15,636,407
12,150	38,323	30,000	4000 - Revenue From Federal Sources	-	-	-
2,743,643	2,514,838	2,514,539	5000 - Other Sources	1,839,574	1,839,574	1,839,574
21,567,985	22,193,718	23,071,435	Total Object:	24,011,858	24,011,858	24,011,858

General Fund Resources
Philomath School District 17J

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	General Fund Resources	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
3,890,135	4,101,588	4,299,947	1111 - Current Year's Taxes	4,583,600	4,583,600	4,583,600
23,311	51,226	50,677	1112 - Prior Year's Taxes	50,677	50,677	50,677
1,300	1,545	-	1114 - Payments In Lieu of Property Taxes	-	-	-
990,703	1,059,969	881,000	1121 - Current Year's Local Option Taxes	1,327,000	1,327,000	1,327,000
5,093	12,502	50,100	1122 - Prior Years Local Option Taxes	20,100	20,100	20,100
2,810	2,385	1,000	1123 - Penalties & Interest On Local Option Taxes	1,000	1,000	1,000
10,447	9,371	10,000	1190 - Penalties and Interest On Taxes	10,000	10,000	10,000
75	-	-	1331 - Tuition From Individuals	-	-	-
64,845	45,213	75,000	1510 - Interest On Investments	125,000	125,000	125,000
26,983	-	90,000	1741 - Sports Participation Fees	25,000	25,000	25,000
3,670	12,550	15,000	1910 - Rentals	20,000	20,000	20,000
4,167	7,860	61,000	1920 - Contrib/Donation Private Source	30,000	30,000	30,000
132,502	141,440	145,000	1943 - Services Provided Charter Schools	145,000	145,000	145,000
-	-	500	1960 - Recovery of Prior Years' Expenditure	500	500	500
9,643	8,431	10,000	1980 - Fees Charged to Grants	10,000	10,000	10,000
30,242	55,469	60,000	1990 - Miscellaneous	60,000	60,000	60,000
-	-	10,000	1991 - Misc. Erate	10,000	10,000	10,000
18,887	39,771	30,000	2101 - County School Funds	30,000	30,000	30,000
108,672	90,286	88,000	2197 - Intellectual Disability Reimbursement	88,000	88,000	88,000
2,215	1,654	-	2200 - Restricted Revenue	-	-	-
12,633,134	13,022,638	13,497,453	3101 - State School Fund - General Support	14,500,000	14,500,000	14,500,000
238,373	253,341	170,812	3103 - Common School Fund	305,000	305,000	305,000
8	-	300,000	3104 - State Managed County Timber	50,000	50,000	50,000
514,472	539,935	500,000	3199 - Other Unrestricted Grants-In-Aid	600,000	600,000	600,000
100,505	183,384	181,407	3299 - Other Restricted Grants-In-Aid	181,407	181,407	181,407
1,033	6,066	-	4200 - Unrestricted Revenue From the Federal Government T	-	-	-
11,116	32,245	30,000	4202 - Medicaid Reimbursement (Ages 5-21) - Eff 7.1.20	-	-	-
-	11	-	4801 - Federal Forest Fees	-	-	-
2,743,643	2,514,838	2,514,539	5400 - Resources - Beginning Fund Balance	1,839,574	1,839,574	1,839,574
21,567,985	22,193,718	23,071,435	Total Object:	24,011,858	24,011,858	24,011,858

General Fund Expenses

Philomath School District 17J



2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	General Fund Expenses		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$			\$		\$		\$	
9,115,573	9,930,029	10,208,469	168.25	100 - Salaries	10,588,559	164.46	10,588,559	164.46	10,588,559	164.46
5,333,477	5,451,705	6,118,986		200 - Associated Payroll Costs	6,285,765		6,285,765		6,285,765	
3,756,718	4,064,925	4,170,153		300 - Purchased Services	4,312,036		4,312,036		4,312,036	
360,848	514,759	490,821		400 - Supplies and Materials	528,008		528,008		528,008	
2,663	16,637	8,800		500 - Capital Outlay	8,800		8,800		8,800	
189,175	232,657	231,520		600 - Other Objects	236,820		236,820		236,820	
294,692	293,692	475,000		700 - Transfers	540,000		540,000		540,000	
-	-	1,367,686		800 - Other Uses of Funds	1,511,870		1,511,870		1,511,870	
19,053,147	20,504,404	23,071,435	168.25	Total Object:	24,011,858	164.46	24,011,858	164.46	24,011,858	164.46

General Fund Expenses By Function

Philomath School District 17J

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		General Fund Expenses By Function	2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$			\$		\$		\$	
3,250,731	3,307,830	3,402,168	36.98	1111 - Primary, K-5	3,537,018	35.08	3,537,018	35.08	3,537,018	35.08
3,315	2,829	2,800		1113 - Elementary Extra Curricular	2,857		2,857		2,857	
1,711,984	1,760,146	1,831,558	17.01	1121 - Middle/Junior High Programs, 6-8	1,840,415	15.71	1,840,415	15.71	1,840,415	15.71
19,690	45,264	67,829		1122 - Middle/Junior High School Extra Curricular	57,871		57,871		57,871	
2,332,106	2,529,489	2,607,951	21.79	1131 - High School Programs, 9-12	2,651,467	21.95	2,651,467	21.95	2,651,467	21.95
215,890	206,754	269,912		1132 - High School Extra Curricular	271,843		271,843		271,843	
5,124	5,629	6,933		1210 - Programs for the Talented and Gifted	5,843		5,843		5,843	
746,276	820,961	855,458	11.97	1221 - Learning Centers - Structured and Intensive	907,990	13.31	907,990	13.31	907,990	13.31
96,548	97,994	101,027	1.00	1223 - Community Transition Centers	106,505	1.00	106,505	1.00	106,505	1.00
1,240,239	1,138,436	1,272,303	16.97	1250 - Less Rest. Programs for Students With Disabilities	1,311,147	16.06	1,311,147	16.06	1,311,147	16.06
56,079	155,316	47,108	0.66	1272 - Title I	85,597	1.35	85,597	1.35	85,597	1.35
24,764	-	-		1280 - Alternative Education	-		-		-	
11,727	13,421	12,000		1281 - Enhanced Diploma	12,000		12,000		12,000	
390,867	534,683	534,458	4.81	1283 - Philomath Alternative Academy	343,953	3.31	343,953	3.31	343,953	3.31
2,392,922	2,494,397	2,419,877		1288 - Charter Schools	2,541,000		2,541,000		2,541,000	
148,108	125,211	121,179	1.44	1291 - English Language Learner Programs	138,124	1.44	138,124	1.44	138,124	1.44
49,529	36,951	85,725	0.50	1299 - Other Programs	94,740	0.50	94,740	0.50	94,740	0.50
7,500	415	-		1460 - Special Programs, Summer School	5,032		5,032		5,032	
221,133	254,947	277,825	4.59	2110 - Attendance and Social Work Services	300,353	4.47	300,353	4.47	300,353	4.47
-	-	3,000		2115 - Student Safety	3,000		3,000		3,000	
563,435	622,660	639,256	6.00	2120 - Guidance Services	700,424	6.00	700,424	6.00	700,424	6.00
94,468	137,415	147,223	1.50	2130 - Health Services	206,430	2.00	206,430	2.00	206,430	2.00
122,273	45,392	53,050		2150 - Speech Pathology and Audiology Services	101,219	1.00	101,219	1.00	101,219	1.00
224,937	197,512	274,398	2.65	2190 - Service Direction, Student Support Services	285,956	2.50	285,956	2.50	285,956	2.50
9,815	9,910	9,633		2210 - Improvement of Instruction Service	-		-		-	
105,500	259,846	263,526	3.31	2220 - Educational Media Services	252,133	3.31	252,133	3.31	252,133	3.31
6,474	6,947	8,699		2230 - Assessment and Testing	6,199		6,199		6,199	
13,220	11,741	35,684		2240 - Instructional Staff Development	23,787		23,787		23,787	
74,751	61,017	55,250		2310 - Board of Education Services	80,250		80,250		80,250	
301,132	313,058	331,746	1.90	2321 - Office of the Superintendent Services	345,349	1.90	345,349	1.90	345,349	1.90
1,309,086	1,518,715	1,772,076	12.45	2410 - Office of the Principal Services	1,841,080	12.45	1,841,080	12.45	1,841,080	12.45
415,235	420,060	410,301	4.00	2520 - Fiscal Services	428,629	3.96	428,629	3.96	428,629	3.96
1,530,545	1,818,323	1,910,364	14.44	2542 - Care and Upkeep of Buildings Services	2,163,483	13.00	2,163,483	13.00	2,163,483	13.00
52,583	101,694	54,745		2543 - Care and Upkeep of Grounds Services	62,305		62,305		62,305	
507,751	647,186	836,400	0.15	2550 - Student Transportation Services	736,360	0.15	736,360	0.15	736,360	0.15
3,833	7,092	5,000		2640 - Staff Services	7,500		7,500		7,500	
496,463	494,987	498,576	4.00	2662 - Systems Analysis Services	502,129	4.00	502,129	4.00	502,129	4.00
2,423	2,483	3,711	0.14	3120 - Food Preparation and Dispensing Services	-		-		-	
-	3,999	-		3320 - Community Recreation Services	-		-		-	
294,692	293,692	475,000		5200 - Transfers of Funds	540,000		540,000		540,000	
-	-	288,979		6110 - Operating Contingency	325,000		325,000		325,000	
-	-	1,078,707		7000 - Unappropriated Ending Fund Balance	1,186,870		1,186,870		1,186,870	
19,053,147	20,504,404	23,071,435	168.25	Total Function:	24,011,858	164.46	24,011,858	164.46	24,011,858	164.46

General Fund Expenses

Philomath School District 17J

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$			\$		\$		\$	
1,715,578	1,713,806	1,744,068	28.10	1111 - Primary, K-5						
186,477	211,165	221,068	8.88	111 - Licensed Salaries	1,840,135	27.90	1,840,135	27.90	1,840,135	27.90
62,681	70,175	45,950		112 - Classified Salaries	202,438	7.18	202,438	7.18	202,438	7.18
8,083	51,403	26,000		121 - Substitutes - Licensed	58,500		58,500		58,500	
7,105	-	-		122 - Substitutes - Classified	36,000		36,000		36,000	
448	611	-		141 - Additional Salary	-		-		-	
23,081	19,264	36,450		142 - Comp Time	-		-		-	
10,518	13,199	9,075		143 - Insurance Opt Out	19,710		19,710		19,710	
550	775	1,025		154 - Extra Duty	9,151		9,151		9,151	
4,777	1,119	1,000		159 - Student Teaching Stipend	-		-		-	
3,225	2,770	3,925		165 - Vacation Payoff	1,000		1,000		1,000	
2,292	-	-		166 - Sick Leave Incentive	-		-		-	
-	12,568	12,820		167 - Longevity	2,400		2,400		2,400	
357,444	310,816	331,106		168 - Experience Stipend	12,820		12,820		12,820	
115,705	115,227	122,841		210 - Public Employees Retirement System	343,482		343,482		343,482	
166,083	164,710	174,023		212 - Employee Contribution Pick-Up	131,225		131,225		131,225	
148,079	155,706	161,741		213 - PERS Bond 1	185,898		185,898		185,898	
4,164	9,646	10,830		220 - Social Security Administration	167,914		167,914		167,914	
-	-	8,465		231 - Worker's Compensation	11,240		11,240		11,240	
340,884	375,283	404,696		234 - or Paid Fmli	8,782		8,782		8,782	
1,116	1,118	1,364		241 - Medical Insurance	419,238		419,238		419,238	
5,995	6,071	5,515		243 - Life Insurance	1,364		1,364		1,364	
520	407	532		244 - LTD Insurance	5,515		5,515		5,515	
6,648	6,712	7,274		245 - Employee Assistance Programs	532		532		532	
21,873	20,248	19,700		247 - STD Insurance	7,274		7,274		7,274	
1,453	507	4,100		249 - Retirement Benefits	19,700		19,700		19,700	
5,594	3,584	5,000		322 - Repairs and Maintenance Services	4,100		4,100		4,100	
11	28	600		324 - Rentals	5,000		5,000		5,000	
32,431	32,329	29,900		340 - Travel	600		600		600	
538	3,445	7,000		410 - Consumable Supplies and Materials	29,900		29,900		29,900	
2,072	2,170	1,050		420 - Textbooks	7,000		7,000		7,000	
1,276	-	-		460 - Non-Consumable Items	1,050		1,050		1,050	
2,823	2,914	4,750		465 - Technology Supplies	-		-		-	
1,807	-	-		470 - Computer Software	4,750		4,750		4,750	
9,401	55	300		540 - Depreciable Equipment	-		-		-	
3,250,731	3,307,830	3,402,168	36.98	640 - Dues and Fees	300		300		300	
				Total Function:	3,537,018	35.08	3,537,018	35.08	3,537,018	35.08
				1113 - Elementary Extra Curricular						
2,402	2,060	2,030		154 - Extra Duty	2,060		2,060		2,060	
379	306	302		210 - Public Employees Retirement System	322		322		322	
144	124	122		212 - Employee Contribution Pick-Up	124		124		124	
204	175	173		213 - PERS Bond 1	175		175		175	
179	155	155		220 - Social Security Administration	158		158		158	
6	9	10		231 - Worker's Compensation	10		10		10	
-	-	8		234 - or Paid Fmli	8		8		8	
3,315	2,829	2,800		Total Function:	2,857		2,857		2,857	
				1121 - Middle/Junior High Programs, 6-8						
1,054,681	1,069,962	1,061,272	17.01	111 - Licensed Salaries	1,064,305	15.71	1,064,305	15.71	1,064,305	15.71
10,502	49,684	20,000		121 - Substitutes - Licensed	25,000		25,000		25,000	
2,999	3,635	2,000		122 - Substitutes - Classified	6,000		6,000		6,000	
3,600	10,500	13,941		143 - Insurance Opt Out	11,700		11,700		11,700	
348	2,779	-		154 - Extra Duty	-		-		-	
875	275	1,175		159 - Student Teaching Stipend	-		-		-	
3,175	869	3,175		166 - Sick Leave Incentive	-		-		-	
-	7,249	7,396		168 - Experience Stipend	7,396		7,396		7,396	
194,751	177,562	181,704		210 - Public Employees Retirement System	173,792		173,792		173,792	
63,707	61,949	66,105		212 - Employee Contribution Pick-Up	66,161		66,161		66,161	
90,318	88,381	93,648		213 - PERS Bond 1	93,730		93,730		93,730	
79,140	84,701	85,390		220 - Social Security Administration	85,693		85,693		85,693	
2,264	5,192	5,286		231 - Worker's Compensation	5,219		5,219		5,219	
-	-	4,474		234 - or Paid Fmli	4,480		4,480		4,480	
171,513	159,972	188,522		241 - Medical Insurance	202,727		202,727		202,727	
572	554	581		243 - Life Insurance	581		581		581	
3,307	3,242	2,470		244 - LTD Insurance	2,470		2,470		2,470	
245	187	240		245 - Employee Assistance Programs	240		240		240	
3,776	3,672	2,746		247 - STD Insurance	2,746		2,746		2,746	
7,212	7,209	8,500		249 - Retirement Benefits	8,500		8,500		8,500	
-	50	200		311 - Instruction Services	200		200		200	
1,689	1,966	3,500		322 - Repairs and Maintenance Services	3,500		3,500		3,500	
1,459	1,459	1,500		324 - Rentals	1,500		1,500		1,500	
-	148	-		340 - Travel	-		-		-	
5,688	12,602	13,250		410 - Consumable Supplies and Materials	14,000		14,000		14,000	
2,749	2,259	4,000		420 - Textbooks	4,000		4,000		4,000	
-	-	50,000		421 - District Textbook Adoption	50,000		50,000		50,000	
2,558	659	6,000		440 - Periodicals	2,200		2,200		2,200	
77	660	1,000		465 - Technology Supplies	1,000		1,000		1,000	
78	2,266	1,708		470 - Computer Software	1,500		1,500		1,500	
4,703	205	525		640 - Dues and Fees	525		525		525	
-	300	1,250		641 - Student Dues & Fees	1,250		1,250		1,250	
1,711,984	1,760,146	1,831,558	17.01	Total Function:	1,840,415	15.71	1,840,415	15.71	1,840,415	15.71

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			1122 - Middle/Junior High School Extra Curricular			
-	503	-	121 - Substitutes - Licensed	-	-	-
8,201	19,255	27,488	150 - Coaching/Athletics	28,717	28,717	28,717
-	2,141	1,803	152 - Athletic Supervision	1,803	1,803	1,803
5,177	7,777	15,558	154 - Extra Duty	9,380	9,380	9,380
2,671	2,393	6,169	210 - Public Employees Retirement System	3,488	3,488	3,488
872	1,257	2,065	212 - Employee Contribution Pick-Up	1,291	1,291	1,291
1,235	1,805	2,925	213 - PERS Bond 1	1,831	1,831	1,831
1,111	2,624	3,431	220 - Social Security Administration	3,055	3,055	3,055
35	202	210	231 - Worker's Compensation	146	146	146
-	-	180	234 - or Paid Fmli	160	160	160
-	24	-	241 - Medical Insurance	-	-	-
-	4,005	4,000	319 - Other Instructional, Professional and Technical S	4,000	4,000	4,000
388	982	1,000	410 - Consumable Supplies and Materials	1,000	1,000	1,000
-	2,160	3,000	413 - Uniforms	3,000	3,000	3,000
-	137	-	640 - Dues and Fees	-	-	-
19,690	45,264	67,829	Total Function:	57,871	57,871	57,871
			1131 - High School Programs, 9-12			
1,428,070	1,497,385	1,530,663	111 - Licensed Salaries	1,581,841	1,581,841	1,581,841
5,447	76,597	35,500	121 - Substitutes - Licensed	35,500	35,500	35,500
159	9,370	1,500	122 - Substitutes - Classified	1,500	1,500	1,500
300	360	360	133 - Cell Phone Stipend	-	-	-
17,562	23,325	22,062	143 - Insurance Opt Out	21,300	21,300	21,300
13,773	15,223	13,155	154 - Extra Duty	7,083	7,083	7,083
500	400	475	159 - Student Teaching Stipend	-	-	-
2,903	1,101	2,756	166 - Sick Leave Incentive	-	-	-
-	15,709	15,710	168 - Experience Stipend	15,710	15,710	15,710
283,250	262,664	278,105	210 - Public Employees Retirement System	266,248	266,248	266,248
87,762	91,846	98,106	212 - Employee Contribution Pick-Up	98,923	98,923	98,923
123,071	130,652	138,978	213 - PERS Bond 1	140,147	140,147	140,147
108,867	122,389	125,340	220 - Social Security Administration	128,429	128,429	128,429
2,954	7,407	7,773	231 - Worker's Compensation	7,807	7,807	7,807
-	-	6,555	234 - or Paid Fmli	6,713	6,713	6,713
185,759	197,596	231,309	241 - Medical Insurance	240,362	240,362	240,362
709	784	890	243 - Life Insurance	890	890	890
4,098	4,589	4,275	244 - LTD Insurance	4,275	4,275	4,275
304	262	318	245 - Employee Assistance Programs	318	318	318
4,873	5,288	4,361	247 - STD Insurance	4,361	4,361	4,361
29,617	22,785	25,560	249 - Retirement Benefits	25,560	25,560	25,560
4,204	11,069	12,000	311 - Instruction Services	12,000	12,000	12,000
1,641	1,032	4,600	322 - Repairs and Maintenance Services	4,400	4,400	4,400
1,367	-	1,500	324 - Rentals	1,500	1,500	1,500
152	882	1,300	340 - Travel	1,300	1,300	1,300
716	-	1,000	355 - Printing and Binding	1,000	1,000	1,000
500	-	-	389 - Other Non Instruction, Prof.	-	-	-
16,213	28,120	31,650	410 - Consumable Supplies and Materials	32,150	32,150	32,150
1,040	791	4,000	420 - Textbooks	4,000	4,000	4,000
-	-	1,750	460 - Non-Consumable Items	1,750	1,750	1,750
211	-	750	465 - Technology Supplies	750	750	750
-	-	400	470 - Computer Software	400	400	400
-	-	2,500	540 - Depreciable Equipment	2,500	2,500	2,500
6,085	1,790	2,500	640 - Dues and Fees	2,500	2,500	2,500
-	73	250	641 - Student Dues & Fees	250	250	250
2,332,106	2,529,489	2,607,951	Total Function:	2,651,467	2,651,467	2,651,467
			1132 - High School Extra Curricular			
-	1,572	-	121 - Substitutes - Licensed	-	-	-
-	10,674	-	125 - Pool/Lifeguard	-	-	-
139,664	98,028	153,993	150 - Coaching/Athletics	157,536	157,536	157,536
1,373	7,142	5,329	152 - Athletic Supervision	5,409	5,409	5,409
14,040	14,969	19,046	154 - Extra Duty	11,848	11,848	11,848
12,667	9,737	9,257	210 - Public Employees Retirement System	7,434	7,434	7,434
2,974	2,755	3,532	212 - Employee Contribution Pick-Up	2,839	2,839	2,839
5,172	5,135	5,003	213 - PERS Bond 1	4,019	4,019	4,019
11,804	11,453	13,641	220 - Social Security Administration	13,369	13,369	13,369
403	817	995	231 - Worker's Compensation	889	889	889
-	-	716	234 - or Paid Fmli	700	700	700
95	9,114	10,000	322 - Repairs and Maintenance Services	12,000	12,000	12,000
-	2,203	2,500	324 - Rentals	2,500	2,500	2,500
2,062	3,818	3,500	340 - Travel	5,000	5,000	5,000
6,718	1,359	18,000	389 - Other Non Instruction, Prof.	18,000	18,000	18,000
6,089	9,098	10,800	410 - Consumable Supplies and Materials	10,800	10,800	10,800
1,407	1,036	2,500	411 - Training Supplies	3,500	3,500	3,500
663	6,925	600	412 - Technology Parts	1,500	1,500	1,500
4,852	4,998	6,500	413 - Uniforms	6,500	6,500	6,500
2,575	10	1,000	460 - Non-Consumable Items	5,000	5,000	5,000
3,332	5,913	3,000	640 - Dues and Fees	3,000	3,000	3,000
215,890	206,754	269,912	Total Function:	271,843	271,843	271,843
			1210 - Programs for the Talented and Gifted			
3,451	3,505	5,178	154 - Extra Duty	4,378	4,378	4,378
545	521	512	210 - Public Employees Retirement System	411	411	411
207	210	208	212 - Employee Contribution Pick-Up	158	158	158
293	298	294	213 - PERS Bond 1	223	223	223
261	263	396	220 - Social Security Administration	335	335	335
7	16	24	231 - Worker's Compensation	20	20	20
-	-	21	234 - or Paid Fmli	18	18	18
-	417	-	340 - Travel	-	-	-
360	399	300	410 - Consumable Supplies and Materials	300	300	300
5,124	5,629	6,933	Total Function:	5,843	5,843	5,843

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$			\$		\$		\$	
235,149	242,873	250,168	3.50	1221 - Learning Centers - Structured and Intensive	222,417	3.50	222,417	3.50	222,417	3.50
199,961	242,341	236,718	8.47	111 - Licensed Salaries	282,665	9.81	282,665	9.81	282,665	9.81
504	582	-		112 - Classified Salaries	-		-		-	
4,425	4,125	6,975		122 - Substitutes - Classified	-		-		-	
233	-	-		143 - Insurance Opt Out	-		-		-	
1,133	1,106	-		144 - Salary In Lieu of Sect 125	-		-		-	
2,850	1,618	1,995		154 - Extra Duty	-		-		-	
-	100	-		165 - Vacation Payoff	1,995		1,995		1,995	
930	945	949		166 - Sick Leave Incentive	-		-		-	
-	2,264	2,310		167 - Longevity	1,382		1,382		1,382	
76,243	73,776	84,760		168 - Experience Stipend	2,310		2,310		2,310	
25,317	27,512	29,936		210 - Public Employees Retirement System	78,069		78,069		78,069	
35,893	39,004	42,411		212 - Employee Contribution Pick-Up	29,446		29,446		29,446	
32,631	36,333	38,358		213 - PERS Bond 1	41,715		41,715		41,715	
978	2,310	2,748		220 - Social Security Administration	39,166		39,166		39,166	
-	-	2,006		231 - Worker's Compensation	3,761		3,761		3,761	
122,106	137,030	150,330		234 - or Paid Fmli	2,050		2,050		2,050	
305	330	-		241 - Medical Insurance	197,220		197,220		197,220	
1,231	1,347	-		243 - Life Insurance	-		-		-	
182	156	-		244 - LTD Insurance	-		-		-	
1,555	1,691	-		245 - Employee Assistance Programs	-		-		-	
3,958	3,976	3,980		247 - STD Insurance	-		-		-	
-	200	-		249 - Retirement Benefits	3,980		3,980		3,980	
692	1,103	1,100		340 - Travel	-		-		-	
-	241	714		410 - Consumable Supplies and Materials	1,100		1,100		1,100	
746,276	820,961	855,458	11.97	460 - Non-Consumable Items	714		714		714	
				Total Function:	907,990	13.31	907,990	13.31	907,990	13.31
				1223 - Community Transition Centers						
37,101	37,968	35,823	1.00	111 - Licensed Salaries	38,991	1.00	38,991	1.00	38,991	1.00
-	-	500		112 - Classified Salaries	500		500		500	
2,201	2,966	1,663		122 - Substitutes - Classified	1,663		1,663		1,663	
339	351	360		165 - Vacation Payoff	1,175		1,175		1,175	
5,916	5,694	6,730		167 - Longevity	6,528		6,528		6,528	
2,246	2,299	2,301		210 - Public Employees Retirement System	2,540		2,540		2,540	
3,182	3,257	3,260		212 - Employee Contribution Pick-Up	3,598		3,598		3,598	
2,895	3,026	2,933		213 - PERS Bond 1	3,238		3,238		3,238	
80	180	182		220 - Social Security Administration	201		201		201	
-	-	154		231 - Worker's Compensation	170		170		170	
12,441	12,916	13,020		234 - or Paid Fmli	13,800		13,800		13,800	
20	20	24		241 - Medical Insurance	24		24		24	
99	106	100		243 - Life Insurance	100		100		100	
14	11	14		244 - LTD Insurance	14		14		14	
121	127	50		245 - Employee Assistance Programs	50		50		50	
-	-	120		247 - STD Insurance	120		120		120	
-	-	1,000		249 - Retirement Benefits	1,000		1,000		1,000	
50	354	1,232		318 - Professional and Improvement Costs for Non-Instruc	1,232		1,232		1,232	
418	418	430		340 - Travel	430		430		430	
26,267	26,696	27,136		351 - Telephone	27,136		27,136		27,136	
146	-	1,000		390 - Other General Professional and Technological Servi	1,000		1,000		1,000	
460	-	-		410 - Consumable Supplies and Materials	-		-		-	
2,552	1,604	2,995		465 - Technology Supplies	2,995		2,995		2,995	
96,548	97,994	101,027	1.00	690 - Grant Indirect Charges	-		-		-	
				Total Function:	106,505	1.00	106,505	1.00	106,505	1.00
				1250 - Less Rest. Programs for Students With Disabilities						
403,515	422,627	442,390	6.50	111 - Licensed Salaries	470,546	6.50	470,546	6.50	470,546	6.50
313,986	234,188	272,958	10.47	112 - Classified Salaries	281,432	9.56	281,432	9.56	281,432	9.56
379	4,913	8,000		121 - Substitutes - Licensed	8,000		8,000		8,000	
1,013	1,182	8,000		122 - Substitutes - Classified	-		-		-	
314	579	-		142 - Comp Time	900		900		900	
-	675	900		143 - Insurance Opt Out	-		-		-	
2,141	9,166	-		154 - Extra Duty	7,062		7,062		7,062	
9,589	12,820	7,062		165 - Vacation Payoff	-		-		-	
640	240	830		166 - Sick Leave Incentive	247		247		247	
5,841	5,800	5,801		167 - Longevity	4,515		4,515		4,515	
-	4,425	4,515		168 - Experience Stipend	122,665		122,665		122,665	
122,128	102,218	121,998		210 - Public Employees Retirement System	47,042		47,042		47,042	
43,128	39,491	45,247		212 - Employee Contribution Pick-Up	66,641		66,641		66,641	
61,098	56,243	64,101		213 - PERS Bond 1	60,072		60,072		60,072	
53,864	51,933	57,754		220 - Social Security Administration	4,129		4,129		4,129	
1,577	3,176	4,765		231 - Worker's Compensation	3,140		3,140		3,140	
-	-	3,018		234 - or Paid Fmli	206,920		206,920		206,920	
208,558	180,692	205,128		241 - Medical Insurance	700		700		700	
494	443	700		243 - Life Insurance	1,200		1,200		1,200	
2,074	1,937	1,200		244 - LTD Insurance	600		600		600	
286	200	600		245 - Employee Assistance Programs	1,650		1,650		1,650	
2,509	2,361	1,650		247 - STD Insurance	936		936		936	
838	526	936		249 - Retirement Benefits	3,000		3,000		3,000	
400	-	3,000		319 - Other Instructional, Professional and Technical S	-		-		-	
320	-	-		322 - Repairs and Maintenance Services	1,500		1,500		1,500	
-	164	1,500		340 - Travel	1,000		1,000		1,000	
-	-	1,000		389 - Other Non Instruction, Prof.	4,000		4,000		4,000	
326	197	4,000		410 - Consumable Supplies and Materials	1,500		1,500		1,500	
-	-	1,500		460 - Non-Consumable Items	3,000		3,000		3,000	
5,222	2,240	3,000		470 - Computer Software	750		750		750	
-	-	750		640 - Dues and Fees	-		-		-	
1,240,239	1,138,436	1,272,303	16.97	Total Function:	1,311,147	16.06	1,311,147	16.06	1,311,147	16.06

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
-	7,853	8,010	0.10	1272 - Title I		
27,890	72,883	16,898	0.56	111 - Licensed Salaries	8,330	0.10
-	7,212	-		112 - Classified Salaries	38,578	1.25
29	-	-		141 - Additional Salary	-	-
1,715	2,438	813		154 - Extra Duty	-	-
761	1,546	1,546		165 - Vacation Payoff	813	813
6,459	14,883	4,833		167 - Longevity	1,546	1,546
1,824	5,476	1,637		210 - Public Employees Retirement System	7,850	7,850
2,584	7,757	2,318		212 - Employee Contribution Pick-Up	2,863	2,863
2,325	6,783	2,086		213 - PERS Bond 1	4,056	4,056
72	422	130		220 - Social Security Administration	3,769	3,769
-	-	109		231 - Worker's Compensation	494	494
11,861	27,081	8,391		234 - or Paid Fmli	196	196
20	67	23		241 - Medical Insurance	16,765	16,765
74	234	100		243 - Life Insurance	23	23
14	36	-		244 - LTD Insurance	100	100
90	286	94		245 - Employee Assistance Programs	-	-
360	360	120		247 - STD Insurance	94	94
56,079	155,316	47,108	0.66	249 - Retirement Benefits	120	120
				Total Function:	85,597	1.35
					85,597	1.35
				1280 - Alternative Education		
22,774	-	-		374 - Other Tuition	-	-
400	-	-		389 - Other Non Instruction, Prof.	-	-
1,590	-	-		410 - Consumable Supplies and Materials	-	-
24,764	-	-		Total Function:	-	-
					-	-
				1281 - Enhanced Diploma		
10,470	12,814	10,000		374 - Other Tuition	10,000	10,000
1,257	606	2,000		420 - Textbooks	2,000	2,000
11,727	13,421	12,000		Total Function:	12,000	12,000
					12,000	12,000
				1283 - Philomath Alternative Academy		
71,001	145,030	153,966	2.00	111 - Licensed Salaries	160,124	2.00
41,748	48,672	55,615	1.81	112 - Classified Salaries	38,761	1.31
56,621	105,491	110,499	1.00	113 - Administrators	-	-
-	783	-		121 - Substitutes - Licensed	-	-
-	2,644	-		122 - Substitutes - Classified	-	-
780	-	-		133 - Cell Phone Stipend	-	-
75	225	-		143 - Insurance Opt Out	-	-
253	295	-		154 - Extra Duty	-	-
-	240	-		166 - Sick Leave Incentive	-	-
-	2,264	2,310		168 - Experience Stipend	2,310	2,310
33,213	51,762	56,182		210 - Public Employees Retirement System	33,816	33,816
9,901	17,678	19,483		212 - Employee Contribution Pick-Up	12,211	12,211
14,026	25,111	27,598		213 - PERS Bond 1	17,298	17,298
13,148	22,193	24,839		220 - Social Security Administration	15,569	15,569
175	1,388	1,529		231 - Worker's Compensation	958	958
-	-	1,297		234 - or Paid Fmli	814	814
31,734	45,524	65,640		241 - Medical Insurance	46,592	46,592
124	159	-		243 - Life Insurance	-	-
438	682	-		244 - LTD Insurance	-	-
47	51	-		245 - Employee Assistance Programs	-	-
706	1,039	-		247 - STD Insurance	-	-
8,584	13,844	14,000		249 - Retirement Benefits	8,000	8,000
95,480	38,646	-		311 - Instruction Services	-	-
-	314	-		353 - Postage	-	-
6,260	7,729	1,500		410 - Consumable Supplies and Materials	7,500	7,500
750	35	-		470 - Computer Software	-	-
3,742	-	-		480 - Computer Hardware	-	-
2,060	2,883	-		640 - Dues and Fees	-	-
390,867	534,683	534,458	4.81	Total Function:	343,953	3.31
					343,953	3.31
				1288 - Charter Schools		
1,864,158	1,885,807	1,825,532		360 - Charter School Payments, Adm	1,890,000	1,890,000
500,208	567,052	551,345		361 - Charter School, Remote Elementary	605,000	605,000
37,128	40,628	43,000		362 - Charter School, Levy	46,000	46,000
(8,572)	910	-		363 - Charter School, Prior Year Adjustment	-	-
2,392,922	2,494,397	2,419,877		Total Function:	2,541,000	2,541,000
					2,541,000	2,541,000
				1291 - English Language Learner Programs		
48,607	51,563	54,698	1.00	111 - Licensed Salaries	56,886	1.00
30,100	14,461	15,877	0.44	112 - Classified Salaries	17,624	0.44
-	-	1,700		121 - Substitutes - Licensed	1,700	1,700
-	-	100		122 - Substitutes - Classified	100	100
5,334	7,212	-		141 - Additional Salary	7,212	7,212
446	852	-		144 - Salary In Lieu of Sect 125	-	-
2,665	3,588	-		154 - Extra Duty	-	-
13,863	11,543	10,692		210 - Public Employees Retirement System	12,986	12,986
5,264	4,661	4,343		212 - Employee Contribution Pick-Up	5,011	5,011
7,458	6,602	6,153		213 - PERS Bond 1	7,100	7,100
6,538	5,721	5,537		220 - Social Security Administration	6,389	6,389
199	355	343		231 - Worker's Compensation	395	395
-	-	290		234 - or Paid Fmli	333	333
26,857	17,345	18,896		241 - Medical Insurance	19,838	19,838
59	42	100		243 - Life Insurance	100	100
270	227	350		244 - LTD Insurance	350	350
32	16	100		245 - Employee Assistance Programs	100	100
275	229	100		247 - STD Insurance	100	100
-	-	450		319 - Other Instructional, Professional and Technical S	450	450
-	794	450		340 - Travel	450	450
141	-	500		410 - Consumable Supplies and Materials	500	500
-	-	500		420 - Textbooks	500	500
148,108	125,211	121,179	1.44	Total Function:	138,124	1.44
					138,124	1.44

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
29,255	27,171	55,715	0.50	61,759	61,759	61,759
1,125	-	-		-	-	-
293	-	-		-	-	-
5,976	4,896	9,984		10,363	10,363	10,363
2,269	-	3,343		3,706	3,706	3,706
3,215	-	4,736		5,250	5,250	5,250
2,854	2,079	4,262		4,725	4,725	4,725
37	121	262		290	290	290
-	-	223		247	247	247
4,300	-	7,200		8,400	8,400	8,400
20	20	-		-	-	-
58	60	-		-	-	-
4	2	-		-	-	-
-	2,520	-		-	-	-
122	82	-		-	-	-
49,529	36,951	85,725	0.50	94,740	94,740	94,740
-	295	-		4,636	4,636	4,636
-	53	-		-	-	-
-	18	-		-	-	-
-	25	-		-	-	-
-	23	-		355	355	355
-	1	-		22	22	22
-	-	-		19	19	19
7,500	-	-		-	-	-
7,500	415	-		5,032	5,032	5,032
128,067	147,424	159,479	4.59	179,294	179,294	179,294
2,556	3,979	4,100		4,100	4,100	4,100
560	1,942	50		50	50	50
1,950	1,575	900		1,800	1,800	1,800
1	-	-		-	-	-
84	145	-		-	-	-
4,382	2,892	3,209		3,209	3,209	3,209
70	429	429		539	539	539
20,706	21,908	27,486		29,246	29,246	29,246
7,863	8,804	10,092		11,340	11,340	11,340
11,139	12,472	14,295		16,065	16,065	16,065
10,040	11,507	12,865		14,459	14,459	14,459
279	750	2,176		1,163	1,163	1,163
-	-	672		756	756	756
32,403	39,923	40,274		36,534	36,534	36,534
79	101	166		166	166	166
364	432	505		505	505	505
55	55	134		134	134	134
446	519	436		436	436	436
89	89	157		157	157	157
-	-	400		400	400	400
221,133	254,947	277,825	4.59	300,353	300,353	300,353
-	-	500		500	500	500
-	-	2,500		2,500	2,500	2,500
-	-	3,000		3,000	3,000	3,000
311,460	343,192	360,488	5.00	377,063	377,063	377,063
34,525	35,735	37,190	1.00	45,524	45,524	45,524
-	249	-		-	-	-
135	222	150		150	150	150
7,200	4,500	3,600		3,600	3,600	3,600
9,696	14,046	-		12,500	12,500	12,500
-	154	-		-	-	-
-	-	2,000		2,000	2,000	2,000
-	2,356	2,404		2,404	2,404	2,404
57,518	59,567	63,984		68,598	68,598	68,598
21,773	23,945	24,422		26,594	26,594	26,594
30,897	33,922	34,598		37,678	37,678	37,678
27,452	30,183	31,137		34,091	34,091	34,091
729	1,811	1,918		2,101	2,101	2,101
-	-	1,628		1,784	1,784	1,784
47,318	57,933	61,400		72,000	72,000	72,000
180	183	177		177	177	177
1,022	1,070	890		890	890	890
83	67	68		68	68	68
1,231	1,364	1,062		1,062	1,062	1,062
1,737	1,740	3,165		3,165	3,165	3,165
-	-	600		600	600	600
-	-	425		425	425	425
-	-	2,000		2,000	2,000	2,000
-	-	850		850	850	850
963	756	2,600		2,600	2,600	2,600
9,516	9,666	2,500		2,500	2,500	2,500
563,435	622,660	639,256	6.00	700,424	700,424	700,424

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
61,692	85,088	91,300	1.50	2130 - Health Services		
75	-	-		114 - Managerial - Classified	131,419	2.00
-	3,600	3,600		142 - Comp Time	-	-
-	1,214	-		143 - Insurance Opt Out	-	-
-	340	120		154 - Extra Duty	-	-
7,591	7,437	16,044		166 - Sick Leave Incentive	-	-
2,883	3,003	5,694		210 - Public Employees Retirement System	20,554	20,554
4,084	4,254	8,067		212 - Employee Contribution Pick-Up	7,886	7,886
4,210	6,588	7,268		213 - PERS Bond 1	11,171	11,171
122	412	447		220 - Social Security Administration	10,054	10,054
-	-	380		231 - Worker's Compensation	618	618
11,220	7,937	7,400		234 - or Paid Fmli	525	525
46	49	42		241 - Medical Insurance	17,300	17,300
265	289	200		243 - Life Insurance	42	42
19	17	16		244 - LTD Insurance	200	200
210	316	245		245 - Employee Assistance Programs	16	16
-	-	200		247 - STD Insurance	245	245
-	-	200		324 - Rentals	200	200
701	1,192	500		340 - Travel	200	200
600	-	-		351 - Telephone	500	500
750	15,267	1,500		389 - Other Non Instruction, Prof.	-	-
-	134	3,000		410 - Consumable Supplies and Materials	1,500	1,500
-	279	1,000		460 - Non-Consumable Items	3,000	3,000
94,468	137,415	147,223	1.50	640 - Dues and Fees	1,000	1,000
				Total Function:	206,430	2.00
					206,430	2.00
				2150 - Speech Pathology and Audiology Services		
71,001	-	-		111 - Licensed Salaries	76,824	1.00
2,094	4,330	-		154 - Extra Duty	-	-
11,549	643	-		210 - Public Employees Retirement System	-	-
4,386	260	-		212 - Employee Contribution Pick-Up	-	-
6,213	368	-		213 - PERS Bond 1	-	-
5,454	310	-		220 - Social Security Administration	5,877	5,877
58	19	-		231 - Worker's Compensation	361	361
-	-	-		234 - or Paid Fmli	307	307
10,016	-	-		241 - Medical Insurance	13,800	13,800
30	-	-		243 - Life Insurance	-	-
172	-	-		244 - LTD Insurance	-	-
9	-	-		245 - Employee Assistance Programs	-	-
235	-	-		247 - STD Insurance	-	-
-	200	1,000		340 - Travel	1,000	1,000
9,528	37,872	49,000		389 - Other Non Instruction, Prof.	-	-
527	261	1,550		410 - Consumable Supplies and Materials	1,550	1,550
1,001	1,129	1,500		640 - Dues and Fees	1,500	1,500
122,273	45,392	53,050		Total Function:	101,219	1.00
					101,219	1.00
				2190 - Service Direction, Student Support Services		
76,123	77,948	86,775	2.15	112 - Classified Salaries	45,525	1.00
43,201	32,243	55,715	0.50	113 - Administrators	61,759	0.50
-	-	-		114 - Managerial - Classified	50,338	1.00
1,125	-	-		131 - Travel Allowance	-	-
347	-	-		133 - Cell Phone Stipend	-	-
-	801	-		154 - Extra Duty	-	-
7,647	-	-		165 - Vacation Payoff	-	-
-	120	-		166 - Sick Leave Incentive	-	-
23,234	19,983	25,534		210 - Public Employees Retirement System	25,875	25,875
7,248	4,732	8,550		212 - Employee Contribution Pick-Up	9,458	9,458
10,268	6,704	12,112		213 - PERS Bond 1	13,398	13,398
9,606	8,322	10,900		220 - Social Security Administration	12,058	12,058
193	517	671		231 - Worker's Compensation	740	740
-	-	570		234 - or Paid Fmli	630	630
28,068	22,707	33,240		241 - Medical Insurance	36,600	36,600
64	62	75		243 - Life Insurance	75	75
289	294	300		244 - LTD Insurance	300	300
33	25	50		245 - Employee Assistance Programs	50	50
-	2,990	-		246 - District Paid Hsa	-	-
415	365	450		247 - STD Insurance	450	450
350	360	356		249 - Retirement Benefits	-	-
-	59	1,000		322 - Repairs and Maintenance Services	1,000	1,000
-	-	2,000		324 - Rentals	500	500
-	-	2,500		340 - Travel	2,200	2,200
910	852	-		355 - Printing and Binding	-	-
7,630	-	-		389 - Other Non Instruction, Prof.	-	-
5,489	13,428	30,000		390 - Other General Professional and Technological Servi	18,000	18,000
1,632	3,215	2,500		410 - Consumable Supplies and Materials	4,000	4,000
-	-	-		465 - Technology Supplies	1,000	1,000
1,065	1,786	1,100		640 - Dues and Fees	2,000	2,000
224,937	197,512	274,398	2.65	Total Function:	285,956	2.50
					285,956	2.50
				2210 - Improvement of Instruction Service		
7,105	7,212	7,000		141 - Additional Salary	-	-
-	-	200		154 - Extra Duty	-	-
1,123	1,072	797		210 - Public Employees Retirement System	-	-
426	433	420		212 - Employee Contribution Pick-Up	-	-
604	613	595		213 - PERS Bond 1	-	-
543	549	551		220 - Social Security Administration	-	-
14	33	41		231 - Worker's Compensation	-	-
-	-	29		234 - or Paid Fmli	-	-
9,815	9,910	9,633		Total Function:	-	-

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	2023/24 Approved	2023/24 Adopted		
\$	\$	\$		\$	\$	\$		
			<u>2220 - Educational Media Services</u>					
-	78,526	73,869	1.00	111 - Licensed Salaries	58,401	1.00	58,401	1.00
54,749	66,094	71,652	2.31	112 - Classified Salaries	76,646	2.31	76,646	2.31
-	1,002	200		122 - Substitutes - Classified	200		200	
-	-	4,060		130 - Additional Salary	-		-	
-	7,212	-		141 - Additional Salary	-		-	
525	900	1,725		143 - Insurance Opt Out	-		-	
799	57	-		154 - Extra Duty	-		-	
-	-	206		165 - Vacation Payoff	206		206	
-	-	1,295		167 - Longevity	-		-	
8,860	25,371	25,772		210 - Public Employees Retirement System	21,168		21,168	
3,364	9,167	9,104		212 - Employee Contribution Pick-Up	8,127		8,127	
4,766	12,987	12,895		213 - PERS Bond 1	11,513		11,513	
4,148	10,483	11,706		220 - Social Security Administration	10,363		10,363	
134	708	718		231 - Worker's Compensation	636		636	
-	-	612		234 - or Paid Fmli	542		542	
18,785	30,727	34,544		241 - Medical Insurance	49,163		49,163	
51	80	61		243 - Life Insurance	61		61	
160	366	250		244 - LTD Insurance	250		250	
35	38	30		245 - Employee Assistance Programs	30		30	
196	487	277		247 - STD Insurance	277		277	
-	-	600		322 - Repairs and Maintenance Services	600		600	
1,189	1,189	1,200		324 - Rentals	1,200		1,200	
-	-	450		340 - Travel	450		450	
1,725	7,431	3,500		410 - Consumable Supplies and Materials	3,500		3,500	
5,958	7,020	6,500		430 - Library Books	6,500		6,500	
-	-	550		440 - Periodicals	550		550	
56	-	1,000		460 - Non-Consumable Items	1,000		1,000	
-	-	450		465 - Technology Supplies	450		450	
-	-	300		550 - Depreciable Technology	300		300	
105,500	259,846	263,526	3.31	Total Function:	252,133	3.31	252,133	3.31
			<u>2230 - Assessment and Testing</u>					
-	-	100		121 - Substitutes - Licensed	100		100	
-	-	11		210 - Public Employees Retirement System	11		11	
-	-	6		212 - Employee Contribution Pick-Up	6		6	
-	-	9		213 - PERS Bond 1	9		9	
-	-	8		220 - Social Security Administration	8		8	
-	-	1		231 - Worker's Compensation	1		1	
-	-	10		243 - Life Insurance	10		10	
-	-	7		245 - Employee Assistance Programs	7		7	
-	-	47		247 - STD Insurance	47		47	
6,474	6,947	8,500		319 - Other Instructional, Professional and Technical S	6,000		6,000	
6,474	6,947	8,699		Total Function:	6,199		6,199	
			<u>2240 - Instructional Staff Development</u>					
-	-	10,000		121 - Substitutes - Licensed	4,500		4,500	
-	754	-		154 - Extra Duty	-		-	
-	114	1,140		210 - Public Employees Retirement System	513		513	
-	42	600		212 - Employee Contribution Pick-Up	270		270	
-	59	851		213 - PERS Bond 1	384		384	
-	57	766		220 - Social Security Administration	345		345	
-	3	57		231 - Worker's Compensation	27		27	
-	-	40		234 - or Paid Fmli	18		18	
1,680	8,880	15,000		248 - Tuition Reimbursement	12,000		12,000	
600	-	1,000		319 - Other Instructional, Professional and Technical S	1,000		1,000	
850	1,206	5,900		340 - Travel	4,400		4,400	
10,090	165	-		375 - Tuition Reimbursement	-		-	
-	269	-		410 - Consumable Supplies and Materials	-		-	
-	-	130		440 - Periodicals	130		130	
-	192	200		640 - Dues and Fees	200		200	
13,220	11,741	35,684		Total Function:	23,787		23,787	
			<u>2310 - Board of Education Services</u>					
30	-	5,000		340 - Travel	6,000		6,000	
3,770	217	1,000		354 - Advertising	1,000		1,000	
-	-	500		355 - Printing and Binding	500		500	
11,500	17,500	17,500		381 - Audit Services	18,000		18,000	
42,267	31,975	20,000		382 - Legal Services	40,000		40,000	
16	-	500		388 - Election Services	500		500	
2,561	-	500		389 - Other Non Instruction, Prof.	500		500	
288	458	1,000		410 - Consumable Supplies and Materials	1,000		1,000	
-	-	250		440 - Periodicals	250		250	
14,317	10,867	9,000		640 - Dues and Fees	12,500		12,500	
74,751	61,017	55,250		Total Function:	80,250		80,250	

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$			\$		\$		\$	
				<u>2321 - Office of the Superintendent Services</u>						
116,619	121,500	123,930	0.90	113 - Administrators	127,639	0.90	127,639	0.90	127,639	0.90
49,987	60,220	61,100	1.00	114 - Managerial - Classified	69,904	1.00	69,904	1.00	69,904	1.00
780	-	-		133 - Cell Phone Stipend	-		-		-	
228	455	600		142 - Comp Time	600		600		600	
3,395	1,390	2,400		165 - Vacation Payoff	2,400		2,400		2,400	
500	-	-		167 - Longevity	-		-		-	
33,282	30,782	33,499		210 - Public Employees Retirement System	33,490		33,490		33,490	
9,967	10,903	11,282		212 - Employee Contribution Pick-Up	12,032		12,032		12,032	
14,120	15,446	15,983		213 - PERS Bond 1	17,046		17,046		17,046	
13,087	14,035	14,423		220 - Social Security Administration	15,342		15,342		15,342	
236	818	888		231 - Worker's Compensation	946		946		946	
-	-	754		234 - or Paid Fmli	803		803		803	
21,259	19,759	27,360		241 - Medical Insurance	25,120		25,120		25,120	
90	90	679		243 - Life Insurance	679		679		679	
355	331	400		244 - LTD Insurance	400		400		400	
27	22	46		245 - Employee Assistance Programs	46		46		46	
539	528	752		247 - STD Insurance	752		752		752	
5,422	5,400	5,400		249 - Retirement Benefits	5,400		5,400		5,400	
-	-	500		322 - Repairs and Maintenance Services	500		500		500	
427	424	500		324 - Rentals	500		500		500	
580	169	500		340 - Travel	500		500		500	
-	-	500		354 - Advertising	500		500		500	
696	922	500		355 - Printing and Binding	500		500		500	
2,128	3,040	1,500		389 - Other Non Instruction, Prof.	1,500		1,500		1,500	
6,728	4,273	5,000		410 - Consumable Supplies and Materials	5,000		5,000		5,000	
-	-	250		440 - Periodicals	250		250		250	
-	-	500		460 - Non-Consumable Items	500		500		500	
17,748	18,498	19,500		465 - Technology Supplies	19,500		19,500		19,500	
2,930	4,051	3,000		640 - Dues and Fees	3,500		3,500		3,500	
301,132	313,058	331,746	1.90	Total Function:	345,349	1.90	345,349	1.90	345,349	1.90
				<u>2410 - Office of the Principal Services</u>						
146,023	154,717	160,810	4.50	112 - Classified Salaries	193,518	4.50	193,518	4.50	193,518	4.50
637,792	767,124	884,615	7.95	113 - Administrators	921,459	7.95	921,459	7.95	921,459	7.95
-	3,617	3,700		122 - Substitutes - Classified	2,500		2,500		2,500	
5,330	-	-		133 - Cell Phone Stipend	-		-		-	
-	125	1,500		142 - Comp Time	1,500		1,500		1,500	
-	-	1,725		143 - Insurance Opt Out	-		-		-	
318	648	-		154 - Extra Duty	-		-		-	
2,037	6,303	2,000		165 - Vacation Payoff	2,000		2,000		2,000	
-	140	-		166 - Sick Leave Incentive	-		-		-	
354	367	367		167 - Longevity	480		480		480	
149,748	155,159	182,470		210 - Public Employees Retirement System	160,147		160,147		160,147	
43,229	43,762	63,180		212 - Employee Contribution Pick-Up	59,863		59,863		59,863	
61,241	61,995	89,505		213 - PERS Bond 1	84,808		84,808		84,808	
58,802	69,266	80,684		220 - Social Security Administration	85,791		85,791		85,791	
1,194	4,192	4,966		231 - Worker's Compensation	6,908		6,908		6,908	
-	-	4,220		234 - or Paid Fmli	4,487		4,487		4,487	
77,343	102,771	149,020		241 - Medical Insurance	174,305		174,305		174,305	
520	494	553		243 - Life Insurance	553		553		553	
1,663	1,549	1,460		244 - LTD Insurance	1,460		1,460		1,460	
155	124	153		245 - Employee Assistance Programs	153		153		153	
7,325	13,975	11,250		246 - District Paid Hsa	11,250		11,250		11,250	
2,770	2,661	2,748		247 - STD Insurance	2,748		2,748		2,748	
57,672	47,881	52,200		249 - Retirement Benefits	52,200		52,200		52,200	
132	298	2,500		322 - Repairs and Maintenance Services	2,500		2,500		2,500	
20,123	22,125	22,500		324 - Rentals	22,500		22,500		22,500	
-	2,148	1,500		340 - Travel	1,500		1,500		1,500	
9,440	16,966	20,200		355 - Printing and Binding	20,200		20,200		20,200	
331	870	1,250		389 - Other Non Instruction, Prof.	1,250		1,250		1,250	
11,407	26,748	13,800		410 - Consumable Supplies and Materials	13,800		13,800		13,800	
2,206	2,808	3,500		412 - Technology Parts	3,500		3,500		3,500	
-	2,136	150		460 - Non-Consumable Items	150		150		150	
3,657	146	1,800		465 - Technology Supplies	1,800		1,800		1,800	
856	802	1,000		541 - Initial/ Add'l Equipment Purchase	1,000		1,000		1,000	
7,420	6,799	6,750		640 - Dues and Fees	6,750		6,750		6,750	
1,309,086	1,518,715	1,772,076	12.45	Total Function:	1,841,080	12.45	1,841,080	12.45	1,841,080	12.45
				<u>2520 - Fiscal Services</u>						
244,379	228,509	228,600	4.00	114 - Managerial - Classified	250,427	3.96	250,427	3.96	250,427	3.96
-	7,500	-		130 - Additional Salary	-		-		-	
360	-	-		133 - Cell Phone Stipend	-		-		-	
-	687	500		142 - Comp Time	500		500		500	
7,950	7,200	7,200		143 - Insurance Opt Out	7,200		7,200		7,200	
5,861	5,315	1,000		165 - Vacation Payoff	1,000		1,000		1,000	
800	240	800		166 - Sick Leave Incentive	-		-		-	
42,633	38,664	42,206		210 - Public Employees Retirement System	40,444		40,444		40,444	
15,156	14,648	14,238		212 - Employee Contribution Pick-Up	15,115		15,115		15,115	
21,471	20,752	20,171		213 - PERS Bond 1	21,414		21,414		21,414	
19,470	18,271	18,216		220 - Social Security Administration	19,823		19,823		19,823	
388	1,115	1,122		231 - Worker's Compensation	1,185		1,185		1,185	
11,299	-	-		232 - Unemployment Compensation	-		-		-	
-	-	953		234 - or Paid Fmli	1,035		1,035		1,035	
26,959	26,599	31,450		241 - Medical Insurance	34,246		34,246		34,246	
130	119	200		243 - Life Insurance	200		200		200	
745	634	1,100		244 - LTD Insurance	1,100		1,100		1,100	
56	43	85		245 - Employee Assistance Programs	85		85		85	
889	740	1,460		247 - STD Insurance	1,460		1,460		1,460	
6,667	3,262	-		249 - Retirement Benefits	-		-		-	
264	91	5,500		340 - Travel	5,500		5,500		5,500	
-	1,063	-		354 - Advertising	-		-		-	
328	85	500		355 - Printing and Binding	500		500		500	
2,561	2,759	4,500		389 - Other Non Instruction, Prof.	16,000		16,000		16,000	
2,199	2,717	1,000		410 - Consumable Supplies and Materials	1,495		1,495		1,495	
3,551	4,960	29,500		640 - Dues and Fees	9,900		9,900		9,900	
-	34,086	-		670 - Taxes and Licenses	-		-		-	
1,122	-	-		690 - Grant Indirect Charges	-		-		-	
415,235	420,060	410,301	4.00	Total Function:	428,629	3.96	428,629	3.96	428,629	3.96

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$			\$		\$		\$	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
367,925	394,986	464,128	12.44	112 - Classified Salaries	505,583	11.00	505,583	11.00	505,583	11.00
143,049	163,133	165,581	2.00	114 - Managerial - Classified	173,091	2.00	173,091	2.00	173,091	2.00
4,946	13,213	6,800		122 - Substitutes - Classified	6,800		6,800		6,800	
-	-	2,257		128 - Summer Crew	2,257		2,257		2,257	
1,140	-	-		133 - Cell Phone Stipend	-		-		-	
-	-	900		140 - Loss of Prep	900		900		900	
-	39	150		142 - Comp Time	150		150		150	
8,751	8,940	9,590		143 - Insurance Opt Out	7,648		7,648		7,648	
337	821	-		154 - Extra Duty	-		-		-	
2,064	6,037	1,325		165 - Vacation Payoff	1,325		1,325		1,325	
-	120	-		166 - Sick Leave Incentive	-		-		-	
1,832	408	408		167 - Longevity	533		533		533	
83,066	79,986	108,941		210 - Public Employees Retirement System	109,358		109,358		109,358	
28,376	30,238	39,042		212 - Employee Contribution Pick-Up	41,899		41,899		41,899	
40,200	42,837	55,310		213 - PERS Bond 1	59,355		59,355		59,355	
40,148	43,852	49,813		220 - Social Security Administration	53,421		53,421		53,421	
17,821	19,529	24,684		231 - Worker's Compensation	26,575		26,575		26,575	
-	-	2,605		234 - or Paid Fmli	2,793		2,793		2,793	
110,908	128,854	157,785		241 - Medical Insurance	164,500		164,500		164,500	
278	302	300		243 - Life Insurance	300		300		300	
1,439	1,505	1,200		244 - LTD Insurance	1,200		1,200		1,200	
176	154	120		245 - Employee Assistance Programs	120		120		120	
480	480	-		246 - District Paid Hsa	-		-		-	
1,819	1,946	1,455		247 - STD Insurance	1,455		1,455		1,455	
-	-	120		249 - Retirement Benefits	120		120		120	
47,575	71,305	63,900		322 - Repairs and Maintenance Services	78,500		78,500		78,500	
69	855	1,500		324 - Rentals	1,500		1,500		1,500	
195,554	242,098	236,000		325 - Electricity	268,500		268,500		268,500	
76,869	96,074	83,000		326 - Fuel	112,000		112,000		112,000	
53,389	79,743	76,300		327 - Water and Sewage	86,300		86,300		86,300	
19,889	25,383	27,000		328 - Garbage	33,100		33,100		33,100	
-	-	250		340 - Travel	250		250		250	
21,164	20,790	23,550		351 - Telephone	23,550		23,550		23,550	
44,139	52,880	16,250		389 - Other Non Instruction, Prof.	57,250		57,250		57,250	
66,150	89,036	68,000		410 - Consumable Supplies and Materials	103,050		103,050		103,050	
20,599	45,847	38,000		414 - Building Maintenance Supplies	38,000		38,000		38,000	
2,157	5,266	11,700		460 - Non-Consumable Items	9,700		9,700		9,700	
-	-	5,000		541 - Initial/ Add'l Equipment Purchase	5,000		5,000		5,000	
535	613	1,000		640 - Dues and Fees	1,000		1,000		1,000	
127,701	150,659	166,000		653 - Property Insurance Premiums	186,000		186,000		186,000	
-	394	400		670 - Taxes and Licenses	400		400		400	
1,530,545	1,818,323	1,910,364	14.44	Total Function:	2,163,483	13.00	2,163,483	13.00	2,163,483	13.00
				<u>2543 - Care and Upkeep of Grounds Services</u>						
-	-	5,000		128 - Summer Crew	5,000		5,000		5,000	
-	-	570		210 - Public Employees Retirement System	570		570		570	
-	-	300		212 - Employee Contribution Pick-Up	300		300		300	
-	-	425		213 - PERS Bond 1	425		425		425	
-	-	383		220 - Social Security Administration	383		383		383	
-	-	29		231 - Worker's Compensation	29		29		29	
-	-	20		234 - or Paid Fmli	20		20		20	
19,930	19,179	10,000		322 - Repairs and Maintenance Services	10,000		10,000		10,000	
774	1,211	2,000		324 - Rentals	2,000		2,000		2,000	
-	-	190		340 - Travel	190		190		190	
11,180	6,335	1,328		389 - Other Non Instruction, Prof.	16,888		16,888		16,888	
9,775	9,477	3,000		410 - Consumable Supplies and Materials	10,000		10,000		10,000	
9,362	37,286	30,000		414 - Building Maintenance Supplies	15,000		15,000		15,000	
920	10,889	1,500		460 - Non-Consumable Items	1,500		1,500		1,500	
-	10,335	-		540 - Depreciable Equipment	-		-		-	
-	5,501	-		541 - Initial/ Add'l Equipment Purchase	-		-		-	
640	1,482	-		640 - Dues and Fees	-		-		-	
52,583	101,694	54,745		Total Function:	62,305		62,305		62,305	
				<u>2550 - Student Transportation Services</u>						
14,680	17,964	18,528	0.15	113 - Administrators	19,106	0.15	19,106	0.15	19,106	0.15
-	-	700		122 - Substitutes - Classified	-		-		-	
2,906	3,089	3,401		210 - Public Employees Retirement System	3,150		3,150		3,150	
858	1,078	1,153		212 - Employee Contribution Pick-Up	1,146		1,146		1,146	
1,215	1,527	1,634		213 - PERS Bond 1	1,624		1,624		1,624	
1,120	1,346	1,471		220 - Social Security Administration	1,462		1,462		1,462	
20	80	91		231 - Worker's Compensation	90		90		90	
-	-	77		234 - or Paid Fmli	77		77		77	
886	1,691	2,160		241 - Medical Insurance	2,520		2,520		2,520	
8	10	13		243 - Life Insurance	13		13		13	
24	26	-		244 - LTD Insurance	-		-		-	
2	2	3		245 - Employee Assistance Programs	3		3		3	
47	51	65		247 - STD Insurance	65		65		65	
1,202	716	1,290		249 - Retirement Benefits	1,290		1,290		1,290	
460,599	580,395	768,385		331 - Reimbursable Student Transportation	668,385		668,385		668,385	
23,767	38,602	36,800		332 - Non-reimbursable Student Transport.	36,800		36,800		36,800	
359	-	-		389 - Other Non Instruction, Prof.	-		-		-	
56	610	629		410 - Consumable Supplies and Materials	629		629		629	
507,751	647,186	836,400	0.15	Total Function:	736,360	0.15	736,360	0.15	736,360	0.15
				<u>2640 - Staff Services</u>						
3,833	7,092	5,000		389 - Other Non Instruction, Prof.	7,500		7,500		7,500	

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			2662 - Systems Analysis Services			
64,956	91,960	89,128	2.00	112 - Classified Salaries	99,294	2.00
164,405	141,060	143,176	2.00	114 - Managerial - Classified	130,995	2.00
1,260	180	-		133 - Cell Phone Stipend	-	-
-	-	200		142 - Comp Time	200	200
3,600	4,125	4,500		143 - Insurance Opt Out	-	-
-	3,326	1,600		165 - Vacation Payoff	1,600	1,600
-	-	100		166 - Sick Leave Incentive	-	-
37,007	31,969	38,149		210 - Public Employees Retirement System	36,222	36,222
14,053	12,908	14,316		212 - Employee Contribution Pick-Up	13,925	13,925
19,909	18,287	20,282		213 - PERS Bond 1	19,728	19,728
16,744	18,162	18,261		220 - Social Security Administration	17,755	17,755
881	2,336	2,721		231 - Worker's Compensation	1,092	1,092
-	-	953		234 - or Paid Fmli	928	928
37,799	35,405	37,400		241 - Medical Insurance	52,600	52,600
107	108	-		243 - Life Insurance	-	-
634	599	-		244 - LTD Insurance	-	-
54	46	-		245 - Employee Assistance Programs	-	-
753	759	-		247 - STD Insurance	-	-
5,185	-	5,000		322 - Repairs and Maintenance Services	5,000	5,000
-	841	-		324 - Rentals	-	-
531	898	850		340 - Travel	850	850
40,978	40,978	55,600		359 - Other Communication Services	55,600	55,600
5,055	69	2,000		389 - Other Non Instruction, Prof.	2,000	2,000
9,839	5,651	4,500		410 - Consumable Supplies and Materials	4,500	4,500
25,230	19,259	24,340		465 - Technology Supplies	24,340	24,340
40,270	50,483	25,000		470 - Computer Software	25,000	25,000
6,455	13,178	10,000		480 - Computer Hardware	10,000	10,000
760	2,400	500		640 - Dues and Fees	500	500
496,463	494,987	498,576	4.00	Total Function:	502,129	4.00
			3120 - Food Preparation and Dispensing Services			
1,457	2,236	2,804	0.14	112 - Classified Salaries	-	-
199	-	300		122 - Substitutes - Classified	-	-
134	-	21		165 - Vacation Payoff	-	-
233	-	37		210 - Public Employees Retirement System	-	-
87	-	19		212 - Employee Contribution Pick-Up	-	-
125	-	27		213 - PERS Bond 1	-	-
137	171	240		220 - Social Security Administration	-	-
50	76	100		231 - Worker's Compensation	-	-
-	-	12		234 - or Paid Fmli	-	-
-	-	5		243 - Life Insurance	-	-
-	-	10		244 - LTD Insurance	-	-
-	-	4		245 - Employee Assistance Programs	-	-
-	-	12		247 - STD Insurance	-	-
-	-	120		249 - Retirement Benefits	-	-
2,423	2,483	3,711	0.14	Total Function:	-	-
			3320 - Community Recreation Services			
-	3,665	-		125 - Pool/Lifeguard	-	-
-	280	-		220 - Social Security Administration	-	-
-	53	-		231 - Worker's Compensation	-	-
-	3,999	-		Total Function:	-	-
			5200 - Transfers of Funds			
294,692	293,692	475,000		710 - Fund Modifications	540,000	540,000
			6110 - Operating Contingency			
-	-	288,979		810 - Planned Reserve	325,000	325,000
			7000 - Unappropriated Ending Fund Balance			
-	-	1,011,337		820 - Reserved for Next Year	1,119,500	1,119,500
-	-	67,370		822 - Reserved for Future Expenditures	67,370	67,370
-	-	1,078,707		Total Function:	1,186,870	1,186,870
19,053,147	20,504,404	23,071,435	168.25	Total Object:	24,011,858	164.46



Function 5200: Transfers

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

- Fund 292 - Food Service: \$7,500
- Fund 295 - Pool Operations Fund: \$75,000
- Fund 400 – Capital Projects Fund \$312,500
- Fund 405 - Technology Replacement Fund: \$65,000
- Fund 407 - Vehicle Replacement Fund: \$5,000
- Fund 600 - Internal Service (Unemployment fund): \$5,000
- Fund 720 - Classified Employee Professional Development: \$20,000
- Fund 730 – Licensed Employee Insurance Pool: \$50,000

Function 6100 Contingency & 7000 Unappropriated Ending Fund Balance

Board Policy requires maintaining an ending fund cash balance of 4.5% of the total adopted budget revenues. Total budgeted revenues for fiscal year 2023-2024 are \$47,196,364. A minimum of 1% of the total revenue must be budgeted into contingency. A minimum of 3.5% of the total revenue must be budgeted into the Unappropriated Ending Fund Balance. The required reserves are reduced by the amount of fund balances included in Revenues, except for the General Fund, as the purpose of the unappropriated fund balance is to protect the district against the ability to not meet obligations if incoming revenues are unavailable.

Special Revenue Fund
Total: \$250,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	200 - Special Revenue Fund	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	-	50,000	1920 - Contrib/Donation Private Source	50,000	50,000	50,000
-	-	50,000	2200 - Restricted Revenue	50,000	50,000	50,000
-	-	50,000	3299 - Other Restricted Grants-In-Aid	75,000	75,000	75,000
-	-	50,000	4500 - Restrict. Rev. From Fed. Government	75,000	75,000	75,000
-	-	200,000	<i>Total Function:</i>	250,000	250,000	250,000
-	-	200,000	<i>Total Resources:</i>	250,000	250,000	250,000
			Requirements			
			<u>1131 - High School Programs, 9-12</u>			
-	-	60,000	410 - Consumable Supplies and Materials	60,000	60,000	60,000
			<u>2120 - Guidance Services</u>			
-	-	110,000	410 - Consumable Supplies and Materials	110,000	110,000	110,000
			<u>3300 - Community Services</u>			
-	-	30,000	410 - Consumable Supplies and Materials	80,000	80,000	80,000
-	-	200,000	<i>Total Requirements:</i>	250,000	250,000	250,000
-	-	-	<i>Total Fund:</i>	-	-	-

2019 TAP Grant - Seismic Assessment

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	203 - 2019 TAP Grant - Seismic Assessment	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
20,000	-	-	3299 - Other Restricted Grants-In-Aid	-	-	-
20,000	-	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>2624 - Planning Services</u>			
20,000	-	-	389 - Other Non Instruction, Prof.	-	-	-
20,000	-	-	<i>Total Requirements:</i>	-	-	-
-	-	-	<i>Total Fund:</i>	-	-	-

2019 TAP Grant - Environmental Hazard Assessment

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	204 - 2019 TAP Grant - Environmental Hazard Assessment	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
10,900	3,250	-	3299 - Other Restricted Grants-In-Aid	-	-	-
(6,500)	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
4,400	3,250	-	<i>Total Function:</i>	-	-	-
4,400	3,250	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>2624 - Planning Services</u>			
-	3,250	-	389 - Other Non Instruction, Prof.	-	-	-
4,400	-	-	690 - Grant Indirect Charges	-	-	-
4,400	3,250	-	<i>Total Function:</i>	-	-	-
4,400	3,250	-	<i>Total Requirements:</i>	-	-	-
-	-	-	<i>Total Fund:</i>	-	-	-

Emergency Connectivity Fund Grant (USAC)

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	205 - Emergency Connectivity Fund Grant (USAC)	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	206,746	-	4300 - Restricted Revenue Direct From the Federal Governm	-	-	-
-	206,746	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>2662 - Systems Analysis Services</u>			
-	206,746	-	480 - Computer Hardware	-	-	-
-	206,746	-	<i>Total Requirements:</i>	-	-	-
-	-	-	<i>Total Fund:</i>	-	-	-

Title I - YR. 1

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	210 - Title I - YR. 1		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$			\$	\$	\$
				Resources			
				<u>000 - Undesignated</u>			
166,245	-	201,171		4500 - Restrict. Rev. From Fed. Government	-	-	-
166,245	-	201,171		Total Resources:	-	-	-
				Requirements			
				<u>1272 - Title I</u>			
76,986	-	80,097	1.00	111 - Licensed Salaries	-	-	-
22,382	-	35,674	1.19	112 - Classified Salaries	-	-	-
3,000	-	3,000		154 - Extra Duty	-	-	-
-	-	1,546		167 - Longevity	-	-	-
17,394	-	19,017		210 - Public Employees Retirement System	-	-	-
6,142	-	7,219		212 - Employee Contribution Pick-Up	-	-	-
8,701	-	10,226		213 - PERS Bond 1	-	-	-
7,500	-	9,204		220 - Social Security Administration	-	-	-
206	-	565		231 - Worker's Compensation	-	-	-
-	-	481		234 - or Paid Fmli	-	-	-
21,988	-	28,449		241 - Medical Insurance	-	-	-
53	-	-		243 - Life Insurance	-	-	-
260	-	-		244 - LTD Insurance	-	-	-
28	-	-		245 - Employee Assistance Programs	-	-	-
367	-	-		247 - STD Insurance	-	-	-
249	-	1,993		410 - Consumable Supplies and Materials	-	-	-
-	-	1,200		430 - Library Books	-	-	-
690	-	-		470 - Computer Software	-	-	-
165,945	-	198,671	2.19	Total Function:	-	-	-
				<u>2240 - Instructional Staff Development</u>			
-	-	1,500		340 - Travel	-	-	-
				<u>3360 - Welfare Activities Services</u>			
300	-	1,000		410 - Consumable Supplies and Materials	-	-	-
166,245	-	201,171	2.19	Total Requirements:	-	-	-
-	-	-	2.19	Total Fund:	-	-	-

Title I - YR. 2

Total: \$203,966

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	211 - Title I - YR. 2		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$			\$	\$	\$
				Resources			
				<u>000 - Undesignated</u>			
-	163,729	-		4500 - Restrict. Rev. From Fed. Government	203,966	203,966	203,966
-	163,729	-		Total Resources:	203,966	203,966	203,966
				Requirements			
				<u>1272 - Title I</u>			
-	78,526	-		111 - Licensed Salaries	83,300	83,300	83,300
-	20,204	-		112 - Classified Salaries	37,196	37,196	37,196
-	-	-		141 - Additional Salary	7,212	7,212	7,212
-	3,000	-		154 - Extra Duty	3,000	3,000	3,000
-	15,866	-		210 - Public Employees Retirement System	19,973	19,973	19,973
-	6,144	-		212 - Employee Contribution Pick-Up	7,663	7,663	7,663
-	8,704	-		213 - PERS Bond 1	10,855	10,855	10,855
-	7,578	-		220 - Social Security Administration	10,000	10,000	10,000
-	463	-		231 - Worker's Compensation	1,029	1,029	1,029
-	-	-		234 - or Paid Fmli	523	523	523
-	21,568	-		241 - Medical Insurance	23,215	23,215	23,215
-	49	-		243 - Life Insurance	-	-	-
-	253	-		244 - LTD Insurance	-	-	-
-	20	-		245 - Employee Assistance Programs	-	-	-
-	353	-		247 - STD Insurance	-	-	-
-	162,729	-		Total Function:	203,966	203,966	203,966
				<u>3360 - Welfare Activities Services</u>			
-	1,000	-		410 - Consumable Supplies and Materials	-	-	-
-	163,729	-		Total Requirements:	203,966	203,966	203,966
-	-	-		Total Fund:	-	-	-

IDEA Grant, Section 611

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	214 - IDEA Grant Yr 1, Section 611		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$			\$	\$	\$
				Resources			
				<u>000 - Undesignated</u>			
227,882	-	249,082		4500 - Restrict. Rev. From Fed. Government	-	-	-
227,882	-	249,082		Total Resources:	-	-	-
				Requirements			
				<u>2150 - Speech Pathology and Audiology Services</u>			
126,498	-	140,119	2.20	111 - Licensed Salaries	-	-	-
4,320	-	4,320		143 - Insurance Opt Out	-	-	-
16,582	-	23,257		210 - Public Employees Retirement System	-	-	-
6,297	-	8,666		212 - Employee Contribution Pick-Up	-	-	-
8,921	-	12,278		213 - PERS Bond 1	-	-	-
10,008	-	11,050		220 - Social Security Administration	-	-	-
271	-	679		231 - Worker's Compensation	-	-	-
-	-	578		234 - or Paid Fmli	-	-	-
14,367	-	14,800		241 - Medical Insurance	-	-	-
100	-	-		243 - Life Insurance	-	-	-
577	-	-		244 - LTD Insurance	-	-	-
42	-	-		245 - Employee Assistance Programs	-	-	-
469	-	-		247 - STD Insurance	-	-	-
12,972	-	33,335		389 - Other Non Instruction, Prof.	-	-	-
201,421	-	249,082	2.20	Total Function:	-	-	-
				<u>2190 - Service Direction, Student Support Services</u>			
17,475	-	-		113 - Administrators	-	-	-
140	-	-		133 - Cell Phone Stipend	-	-	-
2,783	-	-		210 - Public Employees Retirement System	-	-	-
1,057	-	-		212 - Employee Contribution Pick-Up	-	-	-
1,497	-	-		213 - PERS Bond 1	-	-	-
1,329	-	-		220 - Social Security Administration	-	-	-
18	-	-		231 - Worker's Compensation	-	-	-
2,063	-	-		241 - Medical Insurance	-	-	-
10	-	-		243 - Life Insurance	-	-	-
28	-	-		244 - LTD Insurance	-	-	-
2	-	-		245 - Employee Assistance Programs	-	-	-
59	-	-		247 - STD Insurance	-	-	-
26,461	-	-	-	Total Function:	-	-	-
227,882	-	249,082	2.20	Total Requirements:	-	-	-
-	-	-	2.20	Total Fund:	-	-	-

IDEA Grant, Section 611
Total: \$250,574

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	215 - IDEA Grant Yr 2, Section 611		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$			\$	\$	\$
				Resources			
				<u>000 - Undesignated</u>			
-	258,990	-		4500 - Restrict. Rev. From Fed. Government	250,574	250,574	250,574
-	258,990	-		Total Resources:	250,574	250,574	250,574
				Requirements			
				<u>1111 - Primary, K-5</u>			
-	2,664	-		410 - Consumable Supplies and Materials	-	-	-
				<u>2150 - Speech Pathology and Audiology Services</u>			
-	133,978	-		111 - Licensed Salaries	153,384	153,384	153,384
-	4,320	-		143 - Insurance Opt Out	4,500	4,500	4,500
-	20,551	-		210 - Public Employees Retirement System	24,983	24,983	24,983
-	8,298	-		212 - Employee Contribution Pick-Up	9,311	9,311	9,311
-	11,755	-		213 - PERS Bond 1	13,190	13,190	13,190
-	10,250	-		220 - Social Security Administration	12,079	12,079	12,079
-	626	-		231 - Worker's Compensation	730	730	730
-	-	-		234 - or Paid Fmli	632	632	632
-	13,660	-		241 - Medical Insurance	31,050	31,050	31,050
-	98	-		243 - Life Insurance	-	-	-
-	571	-		244 - LTD Insurance	-	-	-
-	33	-		245 - Employee Assistance Programs	-	-	-
-	480	-		247 - STD Insurance	-	-	-
-	18,947	-		389 - Other Non Instruction, Prof.	715	715	715
-	223,568	-	-	Total Function:	250,574	250,574	250,574
				<u>2190 - Service Direction, Student Support Services</u>			
-	13,042	-		113 - Administrators	-	-	-
-	1,226	-		121 - Substitutes - Licensed	-	-	-
-	3,400	-		154 - Extra Duty	-	-	-
-	3,029	-		210 - Public Employees Retirement System	-	-	-
-	180	-		212 - Employee Contribution Pick-Up	-	-	-
-	255	-		213 - PERS Bond 1	-	-	-
-	1,348	-		220 - Social Security Administration	-	-	-
-	81	-		231 - Worker's Compensation	-	-	-
-	10	-		243 - Life Insurance	-	-	-
-	29	-		244 - LTD Insurance	-	-	-
-	1	-		245 - Employee Assistance Programs	-	-	-
-	1,210	-		246 - District Paid Hsa	-	-	-
-	39	-		247 - STD Insurance	-	-	-
-	8,661	-		410 - Consumable Supplies and Materials	-	-	-
-	32,510	-	-	Total Function:	-	-	-
				<u>2240 - Instructional Staff Development</u>			
-	249	-		340 - Travel	-	-	-
-	258,990	-	-	Total Requirements:	250,574	250,574	250,574
-	-	-	-	Total Fund:	-	-	-

Idea, Section 619

Total: \$3,237

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	218 - Idea, Section 619	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
4,908	1,105	3,214	4500 - Restrict. Rev. From Fed. Government	3,237	3,237	3,237
1	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
4,909	1,105	3,214	<i>Total Function:</i>	3,237	3,237	3,237
4,909	1,105	3,214	<i>Total Resources:</i>	3,237	3,237	3,237
			Requirements			
			<u>1221 - Learning Centers - Structured and Intensive</u>			
1,372	-	-	112 - Classified Salaries	-	-	-
218	-	-	210 - Public Employees Retirement System	-	-	-
83	-	-	212 - Employee Contribution Pick-Up	-	-	-
117	-	-	213 - PERS Bond 1	-	-	-
102	-	-	220 - Social Security Administration	-	-	-
3	-	-	231 - Worker's Compensation	-	-	-
531	-	-	241 - Medical Insurance	-	-	-
1	-	-	243 - Life Insurance	-	-	-
4	-	-	244 - LTD Insurance	-	-	-
1	-	-	245 - Employee Assistance Programs	-	-	-
5	-	-	247 - STD Insurance	-	-	-
18	-	-	249 - Retirement Benefits	-	-	-
2,454	-	-	<i>Total Function:</i>	-	-	-
			<u>1250 - Less Rest. Programs for Students With Disabilities</u>			
1,375	1,105	-	112 - Classified Salaries	-	-	-
217	-	-	210 - Public Employees Retirement System	-	-	-
82	-	-	212 - Employee Contribution Pick-Up	-	-	-
117	-	-	213 - PERS Bond 1	-	-	-
102	-	-	220 - Social Security Administration	-	-	-
3	-	-	231 - Worker's Compensation	-	-	-
530	-	-	241 - Medical Insurance	-	-	-
1	-	-	243 - Life Insurance	-	-	-
4	-	-	244 - LTD Insurance	-	-	-
1	-	-	245 - Employee Assistance Programs	-	-	-
5	-	-	247 - STD Insurance	-	-	-
18	-	-	249 - Retirement Benefits	-	-	-
-	-	3,214	410 - Consumable Supplies and Materials	3,237	3,237	3,237
2,455	1,105	3,214	<i>Total Function:</i>	3,237	3,237	3,237
4,909	1,105	3,214	<i>Total Requirements:</i>	3,237	3,237	3,237
-	-	-	<i>Total Fund:</i>	-	-	-

COVID-19 - Esser
Total: \$440,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	219 - COVID-19 - Esser	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
578,538	603,880	935,800	4500 - Restrict. Rev. From Fed. Government	440,000	440,000	440,000
(37,644)	56,846	-	5400 - Resources - Beginning Fund Balance	-	-	-
540,894	660,727	935,800	<i>Total Function:</i>	440,000	440,000	440,000
540,894	660,727	935,800	<i>Total Resources:</i>	440,000	440,000	440,000
			Requirements			
			<u>1111 - Primary, K-5</u>			
284	4,204	15,000	121 - Substitutes - Licensed	-	-	-
-	617	5,000	122 - Substitutes - Classified	-	-	-
-	256	-	154 - Extra Duty	-	-	-
-	470	10,000	158 - Tutoring	-	-	-
-	543	3,418	210 - Public Employees Retirement System	-	-	-
-	52	2,400	212 - Employee Contribution Pick-Up	-	-	-
-	309	2,550	213 - PERS Bond 1	-	-	-
22	423	2,296	220 - Social Security Administration	-	-	-
1	27	172	231 - Worker's Compensation	-	-	-
-	-	280	234 - or Paid Fmli	-	-	-
2,811	12,732	150,000	410 - Consumable Supplies and Materials	-	-	-
-	74,242	-	421 - District Textbook Adoption	-	-	-
3,118	93,876	191,116	<i>Total Function:</i>	-	-	-
			<u>1121 - Middle/Junior High Programs, 6-8</u>			
-	9,082	-	121 - Substitutes - Licensed	-	-	-
-	42	5,000	154 - Extra Duty	-	-	-
-	6	570	210 - Public Employees Retirement System	-	-	-
-	3	300	212 - Employee Contribution Pick-Up	-	-	-
-	4	425	213 - PERS Bond 1	-	-	-
-	698	383	220 - Social Security Administration	-	-	-
-	43	29	231 - Worker's Compensation	-	-	-
-	-	20	234 - or Paid Fmli	-	-	-
-	54,896	-	421 - District Textbook Adoption	-	-	-
-	64,774	6,727	<i>Total Function:</i>	-	-	-
			<u>1131 - High School Programs, 9-12</u>			
4,726	24,550	10,000	111 - Licensed Salaries	-	-	-
-	1,102	10,000	121 - Substitutes - Licensed	-	-	-
-	206	5,000	122 - Substitutes - Classified	-	-	-
747	4,267	2,848	210 - Public Employees Retirement System	-	-	-
284	1,473	2,700	212 - Employee Contribution Pick-Up	-	-	-
402	2,104	2,125	213 - PERS Bond 1	-	-	-
209	1,966	1,913	220 - Social Security Administration	-	-	-
3	117	143	231 - Worker's Compensation	-	-	-
-	-	180	234 - or Paid Fmli	-	-	-
-	986	-	241 - Medical Insurance	-	-	-
-	11	-	243 - Life Insurance	-	-	-
-	66	-	244 - LTD Insurance	-	-	-
-	4	-	245 - Employee Assistance Programs	-	-	-
-	63	-	247 - STD Insurance	-	-	-
-	179	-	249 - Retirement Benefits	-	-	-
-	15,797	-	410 - Consumable Supplies and Materials	-	-	-
6,370	52,891	34,909	<i>Total Function:</i>	-	-	-
			<u>1132 - High School Extra Curricular</u>			
2,336	532	-	152 - Athletic Supervision	-	-	-
369	79	-	210 - Public Employees Retirement System	-	-	-
140	32	-	212 - Employee Contribution Pick-Up	-	-	-
199	45	-	213 - PERS Bond 1	-	-	-
170	38	-	220 - Social Security Administration	-	-	-
7	3	-	231 - Worker's Compensation	-	-	-
18,169	108	-	410 - Consumable Supplies and Materials	-	-	-
21,390	837	-	<i>Total Function:</i>	-	-	-
			<u>1283 - Philomath Alternative Academy</u>			
-	353	-	122 - Substitutes - Classified	-	-	-
-	2,632	-	158 - Tutoring	-	-	-
-	474	-	210 - Public Employees Retirement System	-	-	-
-	228	-	220 - Social Security Administration	-	-	-
-	14	-	231 - Worker's Compensation	-	-	-
-	2,860	-	410 - Consumable Supplies and Materials	-	-	-
-	4,832	-	470 - Computer Software	-	-	-
-	11,393	-	<i>Total Function:</i>	-	-	-
			<u>1288 - Charter Schools</u>			
-	2,348	-	460 - Non-Consumable Items	-	-	-
			<u>1400 - Summer School Programs</u>			
-	410	-	121 - Substitutes - Licensed	-	-	-
-	114	-	122 - Substitutes - Classified	-	-	-
-	16,957	10,000	154 - Extra Duty	-	-	-
-	2,357	1,139	210 - Public Employees Retirement System	-	-	-
-	910	600	212 - Employee Contribution Pick-Up	-	-	-
-	1,315	850	213 - PERS Bond 1	-	-	-
-	1,328	765	220 - Social Security Administration	-	-	-
-	82	57	231 - Worker's Compensation	-	-	-
-	-	40	234 - or Paid Fmli	-	-	-
-	23,473	13,451	<i>Total Function:</i>	-	-	-
			<u>2120 - Guidance Services</u>			
747	1,518	-	153 - Extended Contract	-	-	-
159	226	-	210 - Public Employees Retirement System	-	-	-
45	91	-	212 - Employee Contribution Pick-Up	-	-	-
64	129	-	213 - PERS Bond 1	-	-	-
57	116	-	220 - Social Security Administration	-	-	-
3	7	-	231 - Worker's Compensation	-	-	-
1,075	2,087	-	<i>Total Function:</i>	-	-	-

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	219 - COVID-19 - Esser (cont.)		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$			\$	\$	\$
-	30,492	29,055	0.50	<u>2130 - Health Services</u>			
8,651	943	-		114 - Managerial - Classified	-	-	-
383	4,318	4,318		154 - Extra Duty	-	-	-
145	1,743	1,743		210 - Public Employees Retirement System	-	-	-
206	2,470	2,470		212 - Employee Contribution Pick-Up	-	-	-
640	2,093	2,223		213 - PERS Bond 1	-	-	-
21	143	137		220 - Social Security Administration	-	-	-
-	-	116		231 - Worker's Compensation	-	-	-
-	7,937	7,200		234 - or Paid Fmli	-	-	-
-	18	-		241 - Medical Insurance	-	-	-
-	108	-		243 - Life Insurance	-	-	-
-	6	-		244 - LTD Insurance	-	-	-
-	119	-		245 - Employee Assistance Programs	-	-	-
10,046	50,390	47,262	0.50	247 - STD Insurance	-	-	-
				Total Function:	-	-	-
				<u>2210 - Improvement of Instruction Service</u>			
1,089	2,252	7,500		121 - Substitutes - Licensed	-	-	-
1,212	54	7,500		122 - Substitutes - Classified	-	-	-
2,656	289	-		154 - Extra Duty	-	-	-
764	466	1,710		210 - Public Employees Retirement System	-	-	-
159	17	2,100		212 - Employee Contribution Pick-Up	-	-	-
240	29	1,275		213 - PERS Bond 1	-	-	-
378	196	1,149		220 - Social Security Administration	-	-	-
28	12	87		231 - Worker's Compensation	-	-	-
-	-	304		234 - or Paid Fmli	-	-	-
6,527	3,316	21,625		Total Function:	-	-	-
				<u>2220 - Educational Media Services</u>			
-	3,006	-		430 - Library Books	-	-	-
				<u>2240 - Instructional Staff Development</u>			
-	3,853	25,000		640 - Dues and Fees	-	-	-
				<u>2320 - Executive Administration Services</u>			
-	1,097	-		410 - Consumable Supplies and Materials	-	-	-
				<u>2321 - Office of the Superintendent Services</u>			
-	1,200	5,000		410 - Consumable Supplies and Materials	3,488	3,488	3,488
				<u>2410 - Office of the Principal Services</u>			
12,262	-	-		154 - Extra Duty	-	-	-
2,330	-	-		210 - Public Employees Retirement System	-	-	-
736	-	-		212 - Employee Contribution Pick-Up	-	-	-
1,042	-	-		213 - PERS Bond 1	-	-	-
925	-	-		220 - Social Security Administration	-	-	-
10	-	-		231 - Worker's Compensation	-	-	-
17,305	-	-		Total Function:	-	-	-
				<u>2542 - Care and Upkeep of Buildings Services</u>			
17,030	19,365	35,558	1.00	112 - Classified Salaries	40,628	40,628	40,628
-	2,878	5,284		210 - Public Employees Retirement System	6,354	6,354	6,354
-	1,162	2,133		212 - Employee Contribution Pick-Up	2,438	2,438	2,438
-	1,646	3,022		213 - PERS Bond 1	3,453	3,453	3,453
1,303	1,481	2,720		220 - Social Security Administration	3,108	3,108	3,108
580	656	1,373		231 - Worker's Compensation	1,568	1,568	1,568
-	-	142		234 - or Paid Fmli	163	163	163
-	5,806	10,500		241 - Medical Insurance	13,800	13,800	13,800
-	12	-		243 - Life Insurance	-	-	-
-	57	-		244 - LTD Insurance	-	-	-
-	6	-		245 - Employee Assistance Programs	-	-	-
-	70	-		247 - STD Insurance	-	-	-
-	338	-		389 - Other Non Instruction, Prof.	-	-	-
138,784	219,151	99,978		410 - Consumable Supplies and Materials	-	-	-
157,696	252,629	160,710	1.00	Total Function:	71,512	71,512	71,512
				<u>2662 - Systems Analysis Services</u>			
-	1,377	-		112 - Classified Salaries	-	-	-
-	105	-		220 - Social Security Administration	-	-	-
-	7	-		231 - Worker's Compensation	-	-	-
175,400	74,192	25,000		465 - Technology Supplies	-	-	-
79,440	8,934	30,000		480 - Computer Hardware	-	-	-
2,862	-	-		540 - Depreciable Equipment	-	-	-
257,702	84,616	55,000		Total Function:	-	-	-
				<u>4150 - Building Acquisition, Construction, and Improvem</u>			
2,820	8,942	375,000		530 - Improvements Other Than Buildings	365,000	365,000	365,000
484,048	660,727	935,800	1.50	Total Requirements:	440,000	440,000	440,000
(56,846)	-	-	1.50	Total Fund:	-	-	-

Arp-HCY II
Total: \$5,900

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	220 - Arp-HCY II		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$			\$	\$	\$
-	2,550	-	Resources				
-	2,550	-	<u>000 - Undesignated</u>				
			4500 - Restrict. Rev. From Fed. Government		5,900	5,900	5,900
			<i>Total Resources:</i>		5,900	5,900	5,900
			Requirements				
			<u>3360 - Welfare Activities Services</u>				
-	2,550	-	410 - Consumable Supplies and Materials		5,900	5,900	5,900
-	2,550	-	<i>Total Requirements:</i>		5,900	5,900	5,900
-	-	-	<i>Total Fund:</i>		-	-	-

CSFRF Transition Services
Total: \$137,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	221 - CSFRF Transition Services		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$			\$	\$	\$
-	175,000	-	Resources				
-	-	175,000	<u>000 - Undesignated</u>				
-	175,000	175,000	4500 - Restrict. Rev. From Fed. Government		-	-	-
-	175,000	175,000	5400 - Resources - Beginning Fund Balance		137,000	137,000	137,000
			<i>Total Function:</i>		137,000	137,000	137,000
			<i>Total Resources:</i>		137,000	137,000	137,000
			Requirements				
			<u>1223 - Community Transition Centers</u>				
-	-	26,448	112 - Classified Salaries		26,453	26,453	26,453
-	-	2,000	122 - Substitutes - Classified		5,000	5,000	5,000
-	-	4,967	210 - Public Employees Retirement System		4,707	4,707	4,707
-	-	1,707	212 - Employee Contribution Pick-Up		1,887	1,887	1,887
-	-	2,418	213 - PERS Bond 1		2,674	2,674	2,674
-	-	2,176	220 - Social Security Administration		2,407	2,407	2,407
-	-	135	231 - Worker's Compensation		153	153	153
-	-	114	234 - or Paid Fmli		126	126	126
-	-	13,020	241 - Medical Insurance		13,800	13,800	13,800
-	-	19,515	330 - Student Transportation Services		19,515	19,515	19,515
-	-	15,000	410 - Consumable Supplies and Materials		60,278	60,278	60,278
-	-	87,500	821 - Ending Balance		-	-	-
-	-	175,000	<i>Total Function:</i>		137,000	137,000	137,000
-	-	175,000	<i>Total Requirements:</i>		137,000	137,000	137,000
-	(175,000)	-	<i>Total Fund:</i>		-	0.88	0.88

Title II A - Teacher Quality

Total: \$34,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	225 - Title II A - Teacher Quality	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
12,445	19,782	-	4500 - Restrict. Rev. From Fed. Government	34,000	34,000	34,000
10,579	13,039	-	5400 - Resources - Beginning Fund Balance	-	-	-
23,024	32,821	-	<i>Total Function:</i>	34,000	34,000	34,000
23,024	32,821	-	<i>Total Resources:</i>	34,000	34,000	34,000
			Requirements			
			<u>2240 - Instructional Staff Development</u>			
-	1,156	-	154 - Extra Duty	-	-	-
-	180	-	210 - Public Employees Retirement System	-	-	-
-	69	-	212 - Employee Contribution Pick-Up	-	-	-
-	98	-	213 - PERS Bond 1	-	-	-
-	88	-	220 - Social Security Administration	-	-	-
-	5	-	231 - Worker's Compensation	-	-	-
-	2,800	-	247 - STD Insurance	-	-	-
-	5,999	-	248 - Tuition Reimbursement	-	-	-
3,499	4,894	-	340 - Travel	34,000	34,000	34,000
4,896	1,704	-	375 - Tuition Reimbursement	-	-	-
1,590	3,535	-	390 - Other General Professional and Technological Servi	-	-	-
-	354	-	410 - Consumable Supplies and Materials	-	-	-
9,985	20,882	-	<i>Total Function:</i>	34,000	34,000	34,000
9,985	20,882	-	<i>Total Requirements:</i>	34,000	34,000	34,000
(13,039)	(11,939)	-	<i>Total Fund:</i>	-	-	-

Title II A - Teacher Quality

Total: \$16,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	226 - Title II A (carryover)- Teacher Quality	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
11,238	2,983	41,517	4500 - Restrict. Rev. From Fed. Government	16,000	16,000	16,000
11,238	2,983	41,517	<i>Total Resources:</i>	16,000	16,000	16,000
			Requirements			
			<u>2240 - Instructional Staff Development</u>			
-	-	10,000	121 - Substitutes - Licensed	-	-	-
-	-	2,500	122 - Substitutes - Classified	-	-	-
108	-	5,000	154 - Extra Duty	-	-	-
23	-	1,994	210 - Public Employees Retirement System	-	-	-
7	-	1,050	212 - Employee Contribution Pick-Up	-	-	-
9	-	1,488	213 - PERS Bond 1	-	-	-
7	-	1,339	220 - Social Security Administration	-	-	-
1	-	100	231 - Worker's Compensation	-	-	-
-	-	70	234 - or Paid Fmli	-	-	-
-	2,983	-	248 - Tuition Reimbursement	4,000	4,000	4,000
824	-	-	319 - Other Instructional, Professional and Technical S	-	-	-
-	-	17,976	340 - Travel	12,000	12,000	12,000
7,391	-	-	375 - Tuition Reimbursement	-	-	-
467	-	-	390 - Other General Professional and Technological Servi	-	-	-
2,000	-	-	410 - Consumable Supplies and Materials	-	-	-
402	-	-	640 - Dues and Fees	-	-	-
11,238	2,983	41,517	<i>Total Function:</i>	16,000	16,000	16,000
11,238	2,983	41,517	<i>Total Requirements:</i>	16,000	16,000	16,000
-	-	-	<i>Total Fund:</i>	-	-	-

AVID

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	232 - AVID	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
2,550	6,500	6,500	3299 - Other Restricted Grants-In-Aid	-	-	-
2,550	6,500	6,500	Total Resources:	-	-	-
			Requirements			
			<u>2240 - Instructional Staff Development</u>			
-	2,286	-	340 - Travel	-	-	-
-	3,115	6,500	410 - Consumable Supplies and Materials	-	-	-
2,550	-	-	640 - Dues and Fees	-	-	-
2,550	5,400	6,500	Total Function:	-	-	-
2,550	5,400	6,500	Total Requirements:	-	-	-
-	(1,100)	-	Total Fund:	-	-	-

Title III - EI Outcomes

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	233 - Title III - EI Outcomes	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
8,392	-	-	3299 - Other Restricted Grants-In-Aid	-	-	-
8,392	-	-	Total Resources:	-	-	-
			Requirements			
			<u>1291 - English Language Learner Programs</u>			
3,000	-	-	112 - Classified Salaries	-	-	-
1,771	-	-	141 - Additional Salary	-	-	-
661	-	-	210 - Public Employees Retirement System	-	-	-
251	-	-	212 - Employee Contribution Pick-Up	-	-	-
356	-	-	213 - PERS Bond 1	-	-	-
319	-	-	220 - Social Security Administration	-	-	-
6	-	-	231 - Worker's Compensation	-	-	-
2,002	-	-	241 - Medical Insurance	-	-	-
3	-	-	243 - Life Insurance	-	-	-
9	-	-	244 - LTD Insurance	-	-	-
2	-	-	245 - Employee Assistance Programs	-	-	-
11	-	-	247 - STD Insurance	-	-	-
8,392	-	-	Total Function:	-	-	-
8,392	-	-	Total Requirements:	-	-	-
-	-	-	Total Fund:	-	-	-

Title III - EI Outcomes

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	234 - Title III - EI Outcomes	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
7,150	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
7,150	-	-	Total Resources:	-	-	-
			Requirements			
			<u>1299 - Other Programs</u>			
7,150	-	-	113 - Administrators	-	-	-
7,150	-	-	Total Requirements:	-	-	-
-	-	-	Total Fund:	-	-	-

Title IV-A Student Support & Academic Enrichment
Total: \$27,760

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	240 - Title IV-A Student Support & Academic Enrichment	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
3,336	5,760	11,834	4500 - Restrict. Rev. From Fed. Government	27,760	27,760	27,760
3,336	5,760	11,834	Total Resources:	27,760	27,760	27,760
			Requirements			
			<u>1111 - Primary, K-5</u>			
-	1,200	-	460 - Non-Consumable Items	9,356	9,356	9,356
-	-	4,644	470 - Computer Software	4,644	4,644	4,644
-	1,200	4,644	Total Function:	14,000	14,000	14,000
			<u>1121 - Middle/Junior High Programs, 6-8</u>			
455	-	-	410 - Consumable Supplies and Materials	-	-	-
858	2,760	4,500	460 - Non-Consumable Items	13,760	13,760	13,760
1,313	2,760	4,500	Total Function:	13,760	13,760	13,760
			<u>1131 - High School Programs, 9-12</u>			
2,023	-	-	460 - Non-Consumable Items	-	-	-
			<u>2220 - Educational Media Services</u>			
-	1,309	2,000	111 - Licensed Salaries	-	-	-
-	195	228	210 - Public Employees Retirement System	-	-	-
-	79	120	212 - Employee Contribution Pick-Up	-	-	-
-	111	170	213 - PERS Bond 1	-	-	-
-	100	153	220 - Social Security Administration	-	-	-
-	6	11	231 - Worker's Compensation	-	-	-
-	-	8	234 - or Paid Fmli	-	-	-
-	1,800	2,690	Total Function:	-	-	-
3,336	5,760	11,834	Total Requirements:	27,760	27,760	27,760
-	-	-	Total Fund:	-	-	-

Carl Perkins
Total: \$15,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	242 - Carl Perkins	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
21,483	7,688	15,000	4700 - Grants-In-Aid From the Federal Government Through	15,000	15,000	15,000
21,483	7,688	15,000	Total Resources:	15,000	15,000	15,000
			Requirements			
			<u>1131 - High School Programs, 9-12</u>			
-	-	1,900	121 - Substitutes - Licensed	1,900	1,900	1,900
-	-	216	210 - Public Employees Retirement System	216	216	216
-	-	114	212 - Employee Contribution Pick-Up	114	114	114
-	-	162	213 - PERS Bond 1	162	162	162
-	-	144	220 - Social Security Administration	144	144	144
-	-	11	231 - Worker's Compensation	11	11	11
-	-	8	234 - or Paid Fmli	8	8	8
-	-	1,021	340 - Travel	1,021	1,021	1,021
11,435	6,096	11,424	410 - Consumable Supplies and Materials	11,424	11,424	11,424
-	1,592	-	460 - Non-Consumable Items	-	-	-
10,048	-	-	541 - Initial/ Add'l Equipment Purchase	-	-	-
21,483	7,688	15,000	Total Function:	15,000	15,000	15,000
21,483	7,688	15,000	Total Requirements:	15,000	15,000	15,000
-	-	-	Total Fund:	-	-	-

Student Investment Account (SIA)

Total: \$1,212,484

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	250 - Student Investment Account (SIA)		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$			\$	\$	\$
				Resources			
				<u>000 - Undesignated</u>			
422,847	1,228,304	1,275,157		3299 - Other Restricted Grants-In-Aid	1,212,484	1,212,484	1,212,484
422,847	1,228,304	1,275,157		Total Resources:	1,212,484	1,212,484	1,212,484
				Requirements			
				<u>1111 - Primary, K-5</u>			
46,442	66,249	77,784	2.56	112 - Classified Salaries	76,318	76,318	76,318
525	1,118	900		143 - Insurance Opt Out	900	900	900
-	69	-		154 - Extra Duty	-	-	-
3,910	5,653	12,624		210 - Public Employees Retirement System	12,171	12,171	12,171
1,485	2,282	4,721		212 - Employee Contribution Pick-Up	4,579	4,579	4,579
2,103	3,233	6,689		213 - PERS Bond 1	6,487	6,487	6,487
3,534	5,159	6,019		220 - Social Security Administration	5,907	5,907	5,907
127	323	369		231 - Worker's Compensation	359	359	359
-	-	315		234 - or Paid Fmli	309	309	309
9,444	17,862	27,040		241 - Medical Insurance	34,800	34,800	34,800
52	58	-		243 - Life Insurance	-	-	-
108	211	-		244 - LTD Insurance	-	-	-
35	30	-		245 - Employee Assistance Programs	-	-	-
132	255	-		247 - STD Insurance	-	-	-
-	-	5,000		319 - Other Instructional, Professional and Technical S	5,000	5,000	5,000
604	29,880	21,000		410 - Consumable Supplies and Materials	34,712	34,712	34,712
-	9,375	-		640 - Dues and Fees	-	-	-
68,501	141,757	162,461	2.56	Total Function:	181,542	181,542	181,542
				<u>1113 - Elementary Extra Curricular</u>			
-	-	9,000		156 - Extra Duty - Committees	-	-	-
-	-	1,025		210 - Public Employees Retirement System	-	-	-
-	-	540		212 - Employee Contribution Pick-Up	-	-	-
-	-	765		213 - PERS Bond 1	-	-	-
-	-	689		220 - Social Security Administration	-	-	-
-	-	51		231 - Worker's Compensation	-	-	-
-	-	36		234 - or Paid Fmli	-	-	-
-	-	1,000		410 - Consumable Supplies and Materials	-	-	-
-	-	13,106		Total Function:	-	-	-
				<u>1121 - Middle/Junior High Programs, 6-8</u>			
-	134,774	162,657	2.50	111 - Licensed Salaries	182,258	182,258	182,258
13,536	18,555	19,870	0.81	112 - Classified Salaries	20,597	20,597	20,597
-	14,424	14,424		141 - Additional Salary	14,424	14,424	14,424
-	2,700	-		143 - Insurance Opt Out	-	-	-
-	5,811	-		154 - Extra Duty	-	-	-
1,025	23,973	32,813		210 - Public Employees Retirement System	35,329	35,329	35,329
389	10,486	11,817		212 - Employee Contribution Pick-Up	13,038	13,038	13,038
552	16,853	16,741		213 - PERS Bond 1	18,469	18,469	18,469
1,036	13,443	15,067		220 - Social Security Administration	16,622	16,622	16,622
51	807	925		231 - Worker's Compensation	1,021	1,021	1,021
-	-	787		234 - or Paid Fmli	868	868	868
10,218	21,037	37,150		241 - Medical Insurance	33,884	33,884	33,884
22	112	-		243 - Life Insurance	-	-	-
56	449	-		244 - LTD Insurance	-	-	-
15	40	-		245 - Employee Assistance Programs	-	-	-
68	638	-		247 - STD Insurance	-	-	-
-	-	2,500		319 - Other Instructional, Professional and Technical S	2,500	2,500	2,500
-	12,435	10,000		410 - Consumable Supplies and Materials	17,000	17,000	17,000
-	4,679	-		640 - Dues and Fees	-	-	-
26,967	281,217	324,751	3.31	Total Function:	356,010	356,010	356,010
				<u>1122 - Middle/Junior High School Extra Curricular</u>			
-	14,255	-		150 - Coaching/Athletics	-	-	-
-	5,094	-		154 - Extra Duty	7,000	7,000	7,000
-	554	-		210 - Public Employees Retirement System	797	797	797
-	201	-		212 - Employee Contribution Pick-Up	420	420	420
-	285	-		213 - PERS Bond 1	595	595	595
-	390	-		220 - Social Security Administration	536	536	536
-	24	-		231 - Worker's Compensation	40	40	40
-	-	-		234 - or Paid Fmli	28	28	28
-	4,534	-		240 - Contractual Employee Benefits	-	-	-
-	-	15,000		640 - Dues and Fees	15,000	15,000	15,000
-	-	5,000		641 - Student Dues & Fees	5,000	5,000	5,000
-	25,335	20,000		Total Function:	29,416	29,416	29,416
				<u>1131 - High School Programs, 9-12</u>			
15,128	-	-		112 - Classified Salaries	-	-	-
462	-	-		213 - PERS Bond 1	-	-	-
1,153	-	-		220 - Social Security Administration	-	-	-
47	-	-		231 - Worker's Compensation	-	-	-
4,203	-	-		241 - Medical Insurance	-	-	-
15	-	-		243 - Life Insurance	-	-	-
29	-	-		244 - LTD Insurance	-	-	-
10	-	-		245 - Employee Assistance Programs	-	-	-
35	-	-		247 - STD Insurance	-	-	-
-	-	2,500		319 - Other Instructional, Professional and Technical S	-	-	-
-	454	10,000		410 - Consumable Supplies and Materials	5,000	5,000	5,000
-	4,679	-		640 - Dues and Fees	-	-	-
21,083	5,133	12,500		Total Function:	5,000	5,000	5,000
				<u>1132 - High School Extra Curricular</u>			
-	51,349	-		150 - Coaching/Athletics	-	-	-
-	8,362	-		240 - Contractual Employee Benefits	-	-	-
-	-	50,000		640 - Dues and Fees	50,000	50,000	50,000
-	59,711	50,000		Total Function:	50,000	50,000	50,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	250 - Student Investment Account (SIA) (cont.)		2023/24 Proposed	2023/24 Approved	2023/24 Adopted		
\$	\$	\$			\$		\$		\$
-	119,182	126,428	2.00	<u>1272 - Title I</u>	134,118	2.00	134,118	2.00	134,118
-	-	43,800	1.63	111 - Licensed Salaries	-	-	-	-	-
-	14,424	14,424		112 - Classified Salaries	-	-	-	-	-
-	-	900		141 - Additional Salary	14,424	14,424	14,424	14,424	14,424
-	2,478	-		143 - Insurance Opt Out	-	-	-	-	-
-	20,222	28,306		154 - Extra Duty	-	-	-	-	-
-	8,165	11,133		210 - Public Employees Retirement System	23,232	23,232	23,232	23,232	23,232
-	11,567	15,772		212 - Employee Contribution Pick-Up	8,913	8,913	8,913	8,913	8,913
-	10,275	14,195		213 - PERS Bond 1	12,626	12,626	12,626	12,626	12,626
-	614	871		220 - Social Security Administration	11,363	11,363	11,363	11,363	11,363
-	-	742		231 - Worker's Compensation	699	699	699	699	699
-	14,387	25,520		234 - or Paid Fmli	595	595	595	595	595
-	65	-		241 - Medical Insurance	14,800	14,800	14,800	14,800	14,800
-	381	-		243 - Life Insurance	-	-	-	-	-
-	22	-		244 - LTD Insurance	-	-	-	-	-
-	423	-		245 - Employee Assistance Programs	-	-	-	-	-
-	-	-		247 - STD Insurance	-	-	-	-	-
-	202,205	282,091	3.63	410 - Consumable Supplies and Materials	7,500	7,500	7,500	7,500	7,500
-	-	-		<i>Total Function:</i>	228,270	2.00	228,270	2.00	228,270
-	12,231	-		<u>1283 - Philomath Alternative Academy</u>	-	-	-	-	-
-	1,818	-		111 - Licensed Salaries	-	-	-	-	-
-	734	-		210 - Public Employees Retirement System	-	-	-	-	-
-	1,040	-		212 - Employee Contribution Pick-Up	-	-	-	-	-
-	936	-		213 - PERS Bond 1	-	-	-	-	-
-	57	-		220 - Social Security Administration	-	-	-	-	-
-	236	-		231 - Worker's Compensation	-	-	-	-	-
-	6	-		241 - Medical Insurance	-	-	-	-	-
-	38	-		243 - Life Insurance	-	-	-	-	-
-	2	-		244 - LTD Insurance	-	-	-	-	-
-	16	-		245 - Employee Assistance Programs	-	-	-	-	-
-	17,113	-		247 - STD Insurance	-	-	-	-	-
-	-	-		<i>Total Function:</i>	-	-	-	-	-
58,882	172,008	150,062		<u>1288 - Charter Schools</u>	-	-	-	-	-
-	-	5,843		410 - Consumable Supplies and Materials	150,062	150,062	150,062	150,062	150,062
58,882	172,008	155,905		690 - Grant Indirect Charges	5,843	5,843	5,843	5,843	5,843
-	-	-		<i>Total Function:</i>	155,905	155,905	155,905	155,905	155,905
-	20,455	23,452	0.81	<u>1291 - English Language Learner Programs</u>	-	-	-	-	-
-	3,040	4,203		112 - Classified Salaries	25,033	0.81	25,033	0.81	25,033
-	1,227	1,407		210 - Public Employees Retirement System	3,915	3,915	3,915	3,915	3,915
-	1,739	1,993		212 - Employee Contribution Pick-Up	1,502	1,502	1,502	1,502	1,502
-	1,565	1,794		213 - PERS Bond 1	2,128	2,128	2,128	2,128	2,128
-	100	110		220 - Social Security Administration	1,915	1,915	1,915	1,915	1,915
-	-	94		231 - Worker's Compensation	118	118	118	118	118
-	11,824	13,020		234 - or Paid Fmli	100	100	100	100	100
-	20	-		241 - Medical Insurance	13,800	13,800	13,800	13,800	13,800
-	61	-		243 - Life Insurance	-	-	-	-	-
-	11	-		244 - LTD Insurance	-	-	-	-	-
-	74	-		245 - Employee Assistance Programs	-	-	-	-	-
-	8,545	-		247 - STD Insurance	-	-	-	-	-
-	48,660	46,073	0.81	421 - District Textbook Adoption	-	-	-	-	-
-	-	-		<i>Total Function:</i>	48,511	0.81	48,511	0.81	48,511
-	-	123,072	1.00	<u>2190 - Service Direction, Student Support Services</u>	-	-	-	-	-
-	-	22,055		113 - Administrators	63,690	0.50	63,690	0.50	63,690
-	-	7,384		210 - Public Employees Retirement System	10,687	10,687	10,687	10,687	10,687
-	-	10,461		212 - Employee Contribution Pick-Up	3,821	3,821	3,821	3,821	3,821
-	-	9,415		213 - PERS Bond 1	5,414	5,414	5,414	5,414	5,414
-	-	578		220 - Social Security Administration	4,872	4,872	4,872	4,872	4,872
-	-	492		231 - Worker's Compensation	299	299	299	299	299
-	-	14,400		234 - or Paid Fmli	255	255	255	255	255
92,070	53,660	-		241 - Medical Insurance	8,400	8,400	8,400	8,400	8,400
92,070	53,660	187,857	1.00	389 - Other Non Instruction, Prof.	15,000	15,000	15,000	15,000	15,000
-	-	-		<i>Total Function:</i>	112,438	0.50	112,438	0.50	112,438
-	71,213	-		<u>2210 - Improvement of Instruction Service</u>	-	-	-	-	-
-	12,787	-		111 - Licensed Salaries	-	-	-	-	-
-	4,269	-		210 - Public Employees Retirement System	-	-	-	-	-
-	6,048	-		212 - Employee Contribution Pick-Up	-	-	-	-	-
-	5,444	-		213 - PERS Bond 1	-	-	-	-	-
-	316	-		220 - Social Security Administration	-	-	-	-	-
-	37	-		231 - Worker's Compensation	-	-	-	-	-
-	112	-		243 - Life Insurance	-	-	-	-	-
-	6	-		244 - LTD Insurance	-	-	-	-	-
-	236	-		245 - Employee Assistance Programs	-	-	-	-	-
-	9,474	-		247 - STD Insurance	-	-	-	-	-
-	4,751	10,000		249 - Retirement Benefits	-	-	-	-	-
-	1,320	10,413		340 - Travel	-	-	-	-	-
-	1,335	-		410 - Consumable Supplies and Materials	12,500	12,500	12,500	12,500	12,500
-	117,350	20,413		470 - Computer Software	-	-	-	-	-
-	-	-		<i>Total Function:</i>	12,500	12,500	12,500	12,500	12,500
-	110	-		<u>2240 - Instructional Staff Development</u>	-	-	-	-	-
-	979	-		112 - Classified Salaries	-	-	-	-	-
-	1,159	-		121 - Substitutes - Licensed	-	-	-	-	-
-	188	-		154 - Extra Duty	-	-	-	-	-
-	52	-		210 - Public Employees Retirement System	-	-	-	-	-
-	107	-		212 - Employee Contribution Pick-Up	-	-	-	-	-
-	171	-		213 - PERS Bond 1	-	-	-	-	-
-	11	-		220 - Social Security Administration	-	-	-	-	-
-	344	-		231 - Worker's Compensation	-	-	-	-	-
-	3,122	-		410 - Consumable Supplies and Materials	28,261	28,261	28,261	28,261	28,261
-	-	-		<i>Total Function:</i>	28,261	28,261	28,261	28,261	28,261
4,922	4,584	-		<u>2662 - Systems Analysis Services</u>	-	-	-	-	-
32,525	-	-		465 - Technology Supplies	4,631	4,631	4,631	4,631	4,631
114,489	96,449	-		480 - Computer Hardware	-	-	-	-	-
3,406	-	-		530 - Improvements Other Than Buildings	-	-	-	-	-
155,343	101,033	-		540 - Depreciable Equipment	-	-	-	-	-
422,847	1,228,304	1,275,157	11.31	<i>Total Function:</i>	4,631	4,631	4,631	4,631	4,631
-	-	-		<i>Total Requirements:</i>	1,212,484	9.31	1,212,484	9.31	1,212,484
-	(0)	-	11.31	<i>Total Fund:</i>	-	9.31	-	9.31	-

MTSS Lea Coaches - YR 1

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	251 - MTSS Lea Coaches - YR 1	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
(0)	-	-	3299 - Other Restricted Grants-In-Aid	-	-	-
19,872	-	-	4500 - Restrict. Rev. From Fed. Government	-	-	-
(19,872)	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
-	-	-	<i>Total Function:</i>	-	-	-
-	-	-	<i>Total Resources:</i>	-	-	-
-	-	-	<i>Total Fund:</i>	-	-	-

MTSS Lea Coaches - YR 2

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	252 - MTSS Lea Coaches - YR 2	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
0	-	-	3299 - Other Restricted Grants-In-Aid	-	-	-
33,800	-	-	4500 - Restrict. Rev. From Fed. Government	-	-	-
(11,636)	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
22,164	-	-	<i>Total Function:</i>	-	-	-
22,164	-	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>1111 - Primary, K-5</u>			
7,105	-	-	141 - Additional Salary	-	-	-
2,841	-	-	154 - Extra Duty	-	-	-
1,571	-	-	210 - Public Employees Retirement System	-	-	-
597	-	-	212 - Employee Contribution Pick-Up	-	-	-
845	-	-	213 - PERS Bond 1	-	-	-
761	-	-	220 - Social Security Administration	-	-	-
22	-	-	231 - Worker's Compensation	-	-	-
13,742	-	-	<i>Total Function:</i>	-	-	-
			<u>2120 - Guidance Services</u>			
734	-	-	154 - Extra Duty	-	-	-
116	-	-	210 - Public Employees Retirement System	-	-	-
44	-	-	212 - Employee Contribution Pick-Up	-	-	-
10	-	-	213 - PERS Bond 1	-	-	-
56	-	-	220 - Social Security Administration	-	-	-
1	-	-	231 - Worker's Compensation	-	-	-
961	-	-	<i>Total Function:</i>	-	-	-
			<u>2240 - Instructional Staff Development</u>			
2,151	-	-	154 - Extra Duty	-	-	-
363	-	-	210 - Public Employees Retirement System	-	-	-
129	-	-	212 - Employee Contribution Pick-Up	-	-	-
183	-	-	213 - PERS Bond 1	-	-	-
155	-	-	220 - Social Security Administration	-	-	-
8	-	-	231 - Worker's Compensation	-	-	-
920	-	-	340 - Travel	-	-	-
2,604	-	-	375 - Tuition Reimbursement	-	-	-
949	-	-	410 - Consumable Supplies and Materials	-	-	-
7,461	-	-	<i>Total Function:</i>	-	-	-
22,164	-	-	<i>Total Requirements:</i>	-	-	-
-	-	-	<i>Total Fund:</i>	-	-	-

LBLESD - Extended Assessment
Total: \$1,935

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	253 - LBLESD - Extended Assessment	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	-	650	3299 - Other Restricted Grants-In-Aid	650	650	650
-	-	1,285	5400 - Resources - Beginning Fund Balance	1,285	1,285	1,285
-	-	1,935	<i>Total Function:</i>	1,935	1,935	1,935
-	-	1,935	<i>Total Resources:</i>	1,935	1,935	1,935
			Requirements			
			<u>2230 - Assessment and Testing</u>			
-	-	1,935	410 - Consumable Supplies and Materials	1,935	1,935	1,935
-	-	1,935	<i>Total Requirements:</i>	1,935	1,935	1,935
-	-	-	<i>Total Fund:</i>	-	-	-

Kindergarten Partnership & Innovation Funds

Total: \$16,887

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	254 - Kindergarten Partnership & Innovation Funds	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
45,820	9,320	16,887	3199 - Other Unrestricted Grants-In-Aid	16,887	16,887	16,887
45,820	9,320	16,887	Total Resources:	16,887	16,887	16,887
			Requirements			
			<u>1140 - Pre-Kindergarten Programs</u>			
3,500	-	-	130 - Additional Salary	-	-	-
553	-	-	210 - Public Employees Retirement System	-	-	-
210	-	-	212 - Employee Contribution Pick-Up	-	-	-
297	-	-	213 - PERS Bond 1	-	-	-
268	-	-	220 - Social Security Administration	-	-	-
5	-	-	231 - Worker's Compensation	-	-	-
-	-	500	355 - Printing and Binding	500	500	500
38,295	38,955	11,561	374 - Other Tuition	11,561	11,561	11,561
-	101	4,826	410 - Consumable Supplies and Materials	4,826	4,826	4,826
2,692	2,803	-	690 - Grant Indirect Charges	-	-	-
45,820	41,858	16,887	Total Function:	16,887	16,887	16,887
			<u>1400 - Summer School Programs</u>			
-	1,456	-	154 - Extra Duty	-	-	-
-	224	-	210 - Public Employees Retirement System	-	-	-
-	87	-	212 - Employee Contribution Pick-Up	-	-	-
-	124	-	213 - PERS Bond 1	-	-	-
-	108	-	220 - Social Security Administration	-	-	-
-	7	-	231 - Worker's Compensation	-	-	-
-	2,007	-	Total Function:	-	-	-
45,820	43,865	16,887	Total Requirements:	16,887	16,887	16,887
-	34,545	-	Total Fund:	-	-	-

Farm to School, Botany

Total: \$9,139

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	257 - Farm to School, Botany	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
9,139	-	9,139	3299 - Other Restricted Grants-In-Aid	9,139	9,139	9,139
9,139	-	9,139	Total Resources:	9,139	9,139	9,139
			Requirements			
			<u>3120 - Food Preparation and Dispensing Services</u>			
9,139	-	9,139	410 - Consumable Supplies and Materials	9,139	9,139	9,139
9,139	-	9,139	Total Requirements:	9,139	9,139	9,139
-	-	-	Total Fund:	-	-	-

Terry Selby Memorial

Total: \$1,500

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	258 - Terry Selby Memorial	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
1,556	1,998	1,500	1920 - Contrib/Donation Private Source	1,500	1,500	1,500
1,338	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
2,894	1,998	1,500	Total Function:	1,500	1,500	1,500
2,894	1,998	1,500	Total Resources:	1,500	1,500	1,500
			Requirements			
			<u>1131 - High School Programs, 9-12</u>			
1,562	1,422	750	410 - Consumable Supplies and Materials	750	750	750
1,332	-	750	460 - Non-Consumable Items	750	750	750
2,894	1,422	1,500	Total Function:	1,500	1,500	1,500
2,894	1,422	1,500	Total Requirements:	1,500	1,500	1,500
-	(576)	-	Total Fund:	-	-	-

OEA Choice Trust

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	261 - OEA Choice Trust	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	10,000	-	2200 - Restricted Revenue	-	-	-
-	-	5,000	5400 - Resources - Beginning Fund Balance	-	-	-
-	10,000	5,000	Total Function:	-	-	-
-	10,000	5,000	Total Resources:	-	-	-
			Requirements			
			<u>2130 - Health Services</u>			
-	2,576	5,000	410 - Consumable Supplies and Materials	-	-	-
-	2,576	5,000	Total Requirements:	-	-	-
-	(7,424)	-	Total Fund:	-	-	-

MY Future, MY Choice

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	262 - MY Future, MY Choice	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
-	-	5,000	Resources			
-	-	5,000	<u>000 - Undesignated</u>			
			2200 - Restricted Revenue	-	-	-
			<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>1131 - High School Programs, 9-12</u>			
-	-	300	121 - Substitutes - Licensed	-	-	-
-	-	34	210 - Public Employees Retirement System	-	-	-
-	-	18	212 - Employee Contribution Pick-Up	-	-	-
-	-	26	213 - PERS Bond 1	-	-	-
-	-	23	220 - Social Security Administration	-	-	-
-	-	2	231 - Worker's Compensation	-	-	-
-	-	1	234 - or Paid Fmli	-	-	-
-	-	1,000	340 - Travel	-	-	-
-	-	2,923	410 - Consumable Supplies and Materials	-	-	-
-	-	4,327	<i>Total Function:</i>	-	-	-
			<u>2240 - Instructional Staff Development</u>			
-	-	500	121 - Substitutes - Licensed	-	-	-
-	-	57	210 - Public Employees Retirement System	-	-	-
-	-	30	212 - Employee Contribution Pick-Up	-	-	-
-	-	43	213 - PERS Bond 1	-	-	-
-	-	38	220 - Social Security Administration	-	-	-
-	-	3	231 - Worker's Compensation	-	-	-
-	-	2	234 - or Paid Fmli	-	-	-
-	-	673	<i>Total Function:</i>	-	-	-
-	-	5,000	<i>Total Requirements:</i>	-	-	-
-	-	-	<i>Total Fund:</i>	-	-	-

Mda Grant Total: \$4,414

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	264 - Mda Grant	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
-	1,666	-	Resources			
-	1,666	-	<u>000 - Undesignated</u>			
			3299 - Other Restricted Grants-In-Aid	4,414	4,414	4,414
			<i>Total Resources:</i>	4,414	4,414	4,414
			Requirements			
			<u>2542 - Care and Upkeep of Buildings Services</u>			
-	1,666	-	410 - Consumable Supplies and Materials	4,414	4,414	4,414
-	1,666	-	<i>Total Requirements:</i>	4,414	4,414	4,414
-	-	-	<i>Total Fund:</i>	-	-	-

CTE Revitalization Grant (History) Total: \$8,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	265 - CTE Revitalization Grant (History)	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
14,939	2,969	14,938	Resources			
14,939	2,969	14,938	<u>000 - Undesignated</u>			
			3299 - Other Restricted Grants-In-Aid	8,000	8,000	8,000
			<i>Total Resources:</i>	8,000	8,000	8,000
			Requirements			
			<u>1131 - High School Programs, 9-12</u>			
12,933	2,969	12,932	410 - Consumable Supplies and Materials	6,000	6,000	6,000
2,006	-	2,006	541 - Initial/ Add'l Equipment Purchase	2,000	2,000	2,000
14,939	2,969	14,938	<i>Total Function:</i>	8,000	8,000	8,000
14,939	2,969	14,938	<i>Total Requirements:</i>	8,000	8,000	8,000
-	-	-	<i>Total Fund:</i>	-	-	-

HS Grad and College and Career Readiness Fund -M98

Total: \$420,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	270 - HS Grad and College and Career Readiness Fund -M98		2023/24 Proposed	2023/24 Approved		2023/24 Adopted
\$	\$	\$			\$		\$	\$
				Resources				
				000 - Undesignated				
13	-	-		1990 - Miscellaneous	-		-	-
450,600	312,503	443,217		3299 - Other Restricted Grants-In-Aid	420,000		420,000	420,000
(13)	-	-		5400 - Resources - Beginning Fund Balance	-		-	-
450,600	312,503	443,217		Total Function:	420,000		420,000	420,000
450,600	312,503	443,217		Total Resources:	420,000		420,000	420,000
				Requirements				
				1121 - Middle/Junior High Programs, 6-8				
-	23,552	28,585	0.50	111 - Licensed Salaries	40,557	0.50	40,557	0.50
-	-	3,600		143 - Insurance Opt Out	-		-	-
-	5,490	5,657		210 - Public Employees Retirement System	6,658		6,658	6,658
-	1,410	1,931		212 - Employee Contribution Pick-Up	2,434		2,434	2,434
-	-	2,736		213 - PERS Bond 1	3,447		3,447	3,447
-	1,798	2,462		220 - Social Security Administration	3,103		3,103	3,103
-	105	151		231 - Worker's Compensation	191		191	191
-	-	128		234 - or Paid Fmli	162		162	162
-	-	250		241 - Medical Insurance	5,584		5,584	5,584
-	146	-		244 - LTD Insurance	-		-	-
-	-	3,000		410 - Consumable Supplies and Materials	-		-	-
-	32,500	48,500	0.50	Total Function:	62,136	0.50	62,136	0.50
				1131 - High School Programs, 9-12				
23,330	19,035	54,010	0.90	111 - Licensed Salaries	50,855	0.75	50,855	0.75
-	-	-		112 - Classified Salaries	26,565	0.81	26,565	0.81
-	-	-		167 - Longevity	2,400		2,400	2,400
3,686	2,829	9,339		210 - Public Employees Retirement System	12,814		12,814	12,814
1,400	1,142	3,240		212 - Employee Contribution Pick-Up	4,790		4,790	4,790
1,983	1,618	4,591		213 - PERS Bond 1	6,785		6,785	6,785
1,782	1,451	4,132		220 - Social Security Administration	6,106		6,106	6,106
49	87	254		231 - Worker's Compensation	376		376	376
-	-	216		234 - or Paid Fmli	320		320	320
4,486	3,180	14,709		241 - Medical Insurance	21,350		21,350	21,350
16	11	-		243 - Life Insurance	-		-	-
91	67	-		244 - LTD Insurance	-		-	-
7	4	-		245 - Employee Assistance Programs	-		-	-
84	66	-		247 - STD Insurance	-		-	-
-	-	-		311 - Instruction Services	6,750		6,750	6,750
-	682	-		374 - Other Tuition	-		-	-
52,032	8,234	36,805		410 - Consumable Supplies and Materials	2,876		2,876	2,876
1,196	-	24,375		460 - Non-Consumable Items	3,500		3,500	3,500
-	-	-		465 - Technology Supplies	500		500	500
1,500	-	-		470 - Computer Software	-		-	-
113,045	2,630	5,000		480 - Computer Hardware	23,000		23,000	23,000
40,902	-	-		530 - Improvements Other Than Buildings	-		-	-
245,588	41,035	156,671	0.90	Total Function:	168,987	1.56	168,987	1.56
				1132 - High School Extra Curricular				
-	7,000	-		154 - Extra Duty	4,121		4,121	4,121
-	1,040	-		210 - Public Employees Retirement System	645		645	645
-	420	-		212 - Employee Contribution Pick-Up	247		247	247
-	595	-		213 - PERS Bond 1	350		350	350
-	570	-		220 - Social Security Administration	315		315	315
-	31	-		231 - Worker's Compensation	19		19	19
-	-	-		234 - or Paid Fmli	16		16	16
-	9,657	-		Total Function:	5,713		5,713	5,713
				1283 - Philomath Alternative Academy				
37,876	89,641	81,449	1.40	111 - Licensed Salaries	94,546	1.50	94,546	1.50
47,080	-	-		113 - Administrators	-		-	-
1,110	3,465	5,040		143 - Insurance Opt Out	3,600		3,600	3,600
12,848	14,962	12,852		210 - Public Employees Retirement System	15,789		15,789	15,789
4,068	5,586	5,189		212 - Employee Contribution Pick-Up	5,889		5,889	5,889
5,764	7,914	7,352		213 - PERS Bond 1	8,343		8,343	8,343
6,383	7,122	6,617		220 - Social Security Administration	7,509		7,509	7,509
291	421	407		231 - Worker's Compensation	462		462	462
-	-	346		234 - or Paid Fmli	393		393	393
3,969	6,395	13,700		241 - Medical Insurance	6,000		6,000	6,000
37	57	-		243 - Life Insurance	-		-	-
216	334	-		244 - LTD Insurance	-		-	-
16	19	-		245 - Employee Assistance Programs	-		-	-
120	315	-		247 - STD Insurance	-		-	-
119,777	136,233	132,952	1.40	Total Function:	142,531	1.50	142,531	1.50
				1400 - Summer School Programs				
-	2,867	3,438		154 - Extra Duty	16,000		16,000	16,000
-	480	569		210 - Public Employees Retirement System	1,822		1,822	1,822
-	170	208		212 - Employee Contribution Pick-Up	960		960	960
-	241	292		213 - PERS Bond 1	1,360		1,360	1,360
-	215	264		220 - Social Security Administration	1,224		1,224	1,224
-	13	16		231 - Worker's Compensation	91		91	91
-	-	15		234 - or Paid Fmli	64		64	64
-	230	2,500		410 - Consumable Supplies and Materials	4,000		4,000	4,000
-	4,217	7,302		Total Function:	25,521		25,521	25,521

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	270 - HS Grad and College and Career Readiness Fund -M98 (cont.)		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$			\$	\$	\$
55,798	59,188	62,789	0.85	<u>2210 - Improvement of Instruction Service</u>	-	-	-
217	-	-		111 - Licensed Salaries	-	-	-
8,856	8,795	9,330		154 - Extra Duty	-	-	-
3,361	3,551	3,767		210 - Public Employees Retirement System	-	-	-
4,761	5,031	5,337		212 - Employee Contribution Pick-Up	-	-	-
4,281	4,502	4,803		213 - PERS Bond 1	-	-	-
113	266	295		220 - Social Security Administration	-	-	-
-	-	251		231 - Worker's Compensation	-	-	-
7,447	7,126	11,220		234 - or Paid Fmli	-	-	-
28	28	-		241 - Medical Insurance	-	-	-
160	162	-		243 - Life Insurance	-	-	-
12	9	-		244 - LTD Insurance	-	-	-
201	201	-		245 - Employee Assistance Programs	-	-	-
85,235	88,860	97,792	0.85	247 - STD Insurance	-	-	-
				<i>Total Function:</i>	-	-	-
-	-	-		<u>2240 - Instructional Staff Development</u>			
-	-	-		121 - Substitutes - Licensed	3,800	3,800	3,800
-	-	-		210 - Public Employees Retirement System	433	433	433
-	-	-		212 - Employee Contribution Pick-Up	228	228	228
-	-	-		213 - PERS Bond 1	323	323	323
-	-	-		220 - Social Security Administration	291	291	291
-	-	-		231 - Worker's Compensation	22	22	22
-	-	-		234 - or Paid Fmli	15	15	15
-	-	-		340 - Travel	10,000	10,000	10,000
-	-	-		<i>Total Function:</i>	15,112	15,112	15,112
450,600	312,503	443,217	3.65	<i>Total Requirements:</i>	420,000	420,000	420,000
-	-	-	3.65	<i>Total Fund:</i>	-	3.56	-
						3.56	3.56

Public Purpose Fund - Energy Efficiency Projects

Total: \$128,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		271 - Public Purpose Fund - Energy Efficiency Projects	2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$			\$		\$		\$	
				Resources						
				<u>000 - Undesignated</u>						
32,191	38,816	35,000		1990 - Miscellaneous	35,000		35,000		35,000	
276,077	308,268	333,500		5400 - Resources - Beginning Fund Balance	93,000		93,000		93,000	
308,268	347,084	368,500		Total Function:	128,000		128,000		128,000	
308,268	347,084	368,500		Total Resources:	128,000		128,000		128,000	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	3,535	42,500		322 - Repairs and Maintenance Services	42,000		42,000		42,000	
-	-	2,000		324 - Rentals	2,000		2,000		2,000	
-	8,368	36,500		410 - Consumable Supplies and Materials	36,500		36,500		36,500	
-	-	245,000		460 - Non-Consumable Items	5,000		5,000		5,000	
-	11,903	326,000		Total Function:	85,500		85,500		85,500	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	3,371	42,500		460 - Non-Consumable Items	42,500		42,500		42,500	
-	15,274	368,500		Total Requirements:	128,000		128,000		128,000	
(308,268)	(331,811)	-		Total Fund:	-		-		-	

State Summer Programs Grant

Total: \$55,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		272 - State Summer Programs Grant	2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$			\$		\$		\$	
				Resources						
				<u>000 - Undesignated</u>						
-	196,680	279,478		3299 - Other Restricted Grants-In-Aid	55,000		55,000		55,000	
-	196,680	279,478		Total Resources:	55,000		55,000		55,000	
				Requirements						
				<u>1111 - Primary, K-5</u>						
-	725	-		154 - Extra Duty	-		-		-	
-	113	-		210 - Public Employees Retirement System	-		-		-	
-	43	-		212 - Employee Contribution Pick-Up	-		-		-	
-	62	-		213 - PERS Bond 1	-		-		-	
-	51	-		220 - Social Security Administration	-		-		-	
-	3	-		231 - Worker's Compensation	-		-		-	
-	45,475	-		374 - Other Tuition	-		-		-	
-	30,575	186,978		410 - Consumable Supplies and Materials	49,287		49,287		49,287	
-	2,475	-		690 - Grant Indirect Charges	-		-		-	
-	79,523	186,978		Total Function:	49,287		49,287		49,287	
				<u>1131 - High School Programs, 9-12</u>						
-	946	78,106		410 - Consumable Supplies and Materials	-		-		-	
				<u>1283 - Philomath Alternative Academy</u>						
-	12,491	-		470 - Computer Software	-		-		-	
				<u>1288 - Charter Schools</u>						
-	7,043	-		460 - Non-Consumable Items	-		-		-	
				<u>1400 - Summer School Programs</u>						
-	955	-		121 - Substitutes - Licensed	-		-		-	
-	327	-		122 - Substitutes - Classified	-		-		-	
-	57,106	10,313		154 - Extra Duty	4,121		4,121		4,121	
-	8,167	1,705		210 - Public Employees Retirement System	645		645		645	
-	3,110	620		212 - Employee Contribution Pick-Up	247		247		247	
-	4,461	876		213 - PERS Bond 1	350		350		350	
-	4,424	788		220 - Social Security Administration	315		315		315	
-	272	49		231 - Worker's Compensation	19		19		19	
-	-	43		234 - or Paid Fmli	16		16		16	
-	78,822	14,394		Total Function:	5,713		5,713		5,713	
				<u>2550 - Student Transportation Services</u>						
-	27,796	-		331 - Reimbursable Student Transportation	-		-		-	
-	206,621	279,478		Total Requirements:	55,000		55,000		55,000	
-	9,941	-		Total Fund:	-		-		-	

Forestry Related Grants

Total: \$44,188

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		277 - Forestry Related Grants	2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$			\$		\$		\$	
				Resources						
				<u>000 - Undesignated</u>						
44,188	44,188	44,188		5400 - Resources - Beginning Fund Balance	44,188		44,188		44,188	
44,188	44,188	44,188		Total Resources:	44,188		44,188		44,188	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
-	-	28,305	1.00	112 - Classified Salaries	28,300		28,300		28,300	
-	-	2,165		220 - Social Security Administration	2,165		2,165		2,165	
-	-	133		231 - Worker's Compensation	161		161		161	
-	-	113		234 - or Paid Fmli	113		113		113	
-	-	13,020		241 - Medical Insurance	13,200		13,200		13,200	
-	-	452		410 - Consumable Supplies and Materials	249		249		249	
-	-	44,188	1.00	Total Function:	44,188		44,188		44,188	
-	-	44,188	1.00	Total Requirements:	44,188		44,188		44,188	
(44,188)	(44,188)	-	1.00	Total Fund:	-		-		-	

Pes-Student Body Funds
Total: (35,218)

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	284 - Pes-Student Body Funds	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
1,257	900	2,000	1920 - Contrib/Donation Private Source	2,000	2,000	2,000
16,599	12,868	11,015	1990 - Miscellaneous	17,315	17,315	17,315
46,646	45,687	78,828	9701 - Begining Fund Balance Student Activities	70,436	70,436	70,436
64,502	59,455	91,843	<i>Total Function:</i>	89,751	89,751	89,751
64,502	59,455	91,843	<i>Total Resources:</i>	89,751	89,751	89,751
			Requirements			
			<u>1111 - Primary, K-5</u>			
669	1,215	1,316	410 - Consumable Supplies and Materials	-	-	-
			<u>1113 - Elementary Extra Curricular</u>			
-	704	1,000	340 - Travel	1,000	1,000	1,000
21,231	22,725	50,073	410 - Consumable Supplies and Materials	53,493	53,493	53,493
-	-	40	640 - Dues and Fees	40	40	40
21,231	23,429	51,113	<i>Total Function:</i>	54,533	54,533	54,533
21,899	24,644	52,429	<i>Total Requirements:</i>	54,533	54,533	54,533
(42,603)	(34,811)	(39,414)	<i>Total Fund:</i>	(35,218)	(35,218)	(35,218)

PMS-Student Body Funds

Total: (84,057)

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	285 - PMS-Student Body Funds	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
581	1,695	2,200	1740 - Fees	2,200	2,200	2,200
55	115	-	1741 - Sports Participation Fees	-	-	-
300	104	8,000	1920 - Contrib/Donation Private Source	8,000	8,000	8,000
1,459	19,668	34,750	1990 - Miscellaneous	24,750	24,750	24,750
109,510	84,793	172,158	9701 - Beginning Fund Balance Student Activities	168,114	168,114	168,114
111,905	106,376	217,108	<i>Total Function:</i>	203,064	203,064	203,064
111,905	106,376	217,108	<i>Total Resources:</i>	203,064	203,064	203,064
			Requirements			
			<u>1122 - Middle/Junior High School Extra Curricular</u>			
-	-	7,500	310 - Instruct., Prof. and Tech. Service	6,750	6,750	6,750
-	-	150	319 - Other Instructional, Professional and Technical S	150	150	150
-	-	500	324 - Rentals	500	500	500
-	-	1,800	389 - Other Non Instruction, Prof.	1,800	1,800	1,800
-	-	1,404	390 - Other General Professional and Technological Servi	1,404	1,404	1,404
27,182	23,634	118,875	410 - Consumable Supplies and Materials	107,603	107,603	107,603
-	-	100	460 - Non-Consumable Items	100	100	100
(10)	1,767	700	641 - Student Dues & Fees	700	700	700
27,172	25,401	131,029	<i>Total Function:</i>	119,007	119,007	119,007
27,172	25,401	131,029	<i>Total Requirements:</i>	119,007	119,007	119,007
(84,733)	(80,974)	(86,079)	<i>Total Fund:</i>	(84,057)	(84,057)	(84,057)

PHS-Student Body Funds

Total: (179,192)

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	286 - PHS-Student Body Funds	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
113	97	120	1510 - Interest On Investments	120	120	120
21,378	37,326	60,650	1740 - Fees	60,650	60,650	60,650
26,988	1,798	70,000	1741 - Sports Participation Fees	70,000	70,000	70,000
276	-	-	1920 - Contrib/Donation Private Source	-	-	-
37,460	231,754	323,253	1990 - Miscellaneous	323,253	323,253	323,253
-	5,115	-	2200 - Restricted Revenue	-	-	-
228,573	209,788	358,384	9701 - Begining Fund Balance Student Activities	358,384	358,384	358,384
314,787	485,879	812,407	<i>Total Function:</i>	812,407	812,407	812,407
314,787	485,879	812,407	<i>Total Resources:</i>	812,407	812,407	812,407
			Requirements			
			<u>1132 - High School Extra Curricular</u>			
-	3,461	7,740	310 - Instruct., Prof. and Tech. Service	7,740	7,740	7,740
-	-	1,000	322 - Repairs and Maintenance Services	1,000	1,000	1,000
-	1,870	3,949	324 - Rentals	3,949	3,949	3,949
-	-	2,000	340 - Travel	2,000	2,000	2,000
(15,500)	9,140	50,000	342 - Travel, Out of District	50,000	50,000	50,000
1,745	-	21,500	389 - Other Non Instruction, Prof.	21,500	21,500	21,500
115,284	256,154	508,180	410 - Consumable Supplies and Materials	508,180	508,180	508,180
455	5,381	22,380	413 - Uniforms	22,380	22,380	22,380
250	214	9,500	460 - Non-Consumable Items	9,500	9,500	9,500
1,800	-	-	541 - Initial/ Add'l Equipment Purchase	-	-	-
965	507	6,966	641 - Student Dues & Fees	6,966	6,966	6,966
104,999	276,727	633,215	<i>Total Function:</i>	633,215	633,215	633,215
104,999	276,727	633,215	<i>Total Requirements:</i>	633,215	633,215	633,215
(209,788)	(209,151)	(179,192)	<i>Total Fund:</i>	(179,192)	(179,192)	(179,192)

Drivers Ed
Total: \$28,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	288 - Drivers Ed	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
12,175	12,841	14,500	1742 - Driver's Ed Fees	14,500	14,500	14,500
8,355	8,942	13,500	3204 - Driver Education	13,500	13,500	13,500
1,927	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
22,457	21,783	28,000	<i>Total Function:</i>	28,000	28,000	28,000
22,457	21,783	28,000	<i>Total Resources:</i>	28,000	28,000	28,000
			Requirements			
			<u>1131 - High School Programs, 9-12</u>			
14,135	14,785	17,000	154 - Extra Duty	17,000	17,000	17,000
2,586	2,436	1,937	210 - Public Employees Retirement System	1,937	1,937	1,937
848	885	1,020	212 - Employee Contribution Pick-Up	1,020	1,020	1,020
1,201	1,253	1,445	213 - PERS Bond 1	1,445	1,445	1,445
1,056	1,088	1,301	220 - Social Security Administration	1,301	1,301	1,301
37	68	97	231 - Worker's Compensation	97	97	97
-	-	68	234 - or Paid Fmli	68	68	68
302	49	-	322 - Repairs and Maintenance Services	-	-	-
1,514	2,941	3,132	324 - Rentals	3,132	3,132	3,132
606	2,511	2,000	410 - Consumable Supplies and Materials	2,000	2,000	2,000
170	150	-	640 - Dues and Fees	-	-	-
22,457	26,165	28,000	<i>Total Function:</i>	28,000	28,000	28,000
22,457	26,165	28,000	<i>Total Requirements:</i>	28,000	28,000	28,000
-	4,382	-	<i>Total Fund:</i>	-	-	-

Outdoor School
Total: \$59,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	289 - Outdoor School	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
71,187	61,056	57,131	3299 - Other Restricted Grants-In-Aid	59,000	59,000	59,000
(1,029)	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
70,158	61,056	57,131	<i>Total Function:</i>	59,000	59,000	59,000
70,158	61,056	57,131	<i>Total Resources:</i>	59,000	59,000	59,000
			Requirements			
			<u>1121 - Middle/Junior High Programs, 6-8</u>			
-	-	1,000	121 - Substitutes - Licensed	1,000	1,000	1,000
1,726	2,030	-	154 - Extra Duty	1,751	1,751	1,751
352	362	114	210 - Public Employees Retirement System	408	408	408
99	118	60	212 - Employee Contribution Pick-Up	165	165	165
141	167	85	213 - PERS Bond 1	234	234	234
127	155	77	220 - Social Security Administration	211	211	211
3	9	6	231 - Worker's Compensation	14	14	14
-	-	4	234 - or Paid Fmli	11	11	11
66,420	50,642	54,285	389 - Other Non Instruction, Prof.	53,500	53,500	53,500
68,867	53,484	55,631	<i>Total Function:</i>	57,294	57,294	57,294
			<u>2550 - Student Transportation Services</u>			
-	3,052	1,500	331 - Reimbursable Student Transportation	1,500	1,500	1,500
			<u>3320 - Community Recreation Services</u>			
1,292	849	-	410 - Consumable Supplies and Materials	206	206	206
70,158	57,385	57,131	<i>Total Requirements:</i>	59,000	59,000	59,000
-	(3,671)	-	<i>Total Fund:</i>	-	-	-

Food Service - Flow Through

Total: \$669,719

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	292 - Food Service - Flow Through	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	-	-	1611 - Breakfast	18,500	18,500	18,500
-	-	-	1612 - Lunch	58,000	58,000	58,000
-	-	-	1613 - Special Milk Program	2,000	2,000	2,000
8,362	789	13,000	3299 - Other Restricted Grants-In-Aid	126,719	126,719	126,719
-	803,414	430,000	4500 - Restrict. Rev. From Fed. Government	390,000	390,000	390,000
8,775	33,047	30,000	4901 - Federal Commodities	30,000	30,000	30,000
3,692	3,692	5,000	5200 - Interfund Transfers	7,500	7,500	7,500
21,265	31,435	32,600	5400 - Resources - Beginning Fund Balance	37,000	37,000	37,000
42,095	872,378	510,600	<i>Total Function:</i>	669,719	669,719	669,719
42,095	872,378	510,600	<i>Total Resources:</i>	669,719	669,719	669,719
			Requirements			
			<u>2190 - Service Direction, Student Support Services</u>			
-	-	-	113 - Administrators	63,690	63,690	63,690
-	-	-	210 - Public Employees Retirement System	10,687	10,687	10,687
-	-	-	212 - Employee Contribution Pick-Up	3,821	3,821	3,821
-	-	-	213 - PERS Bond 1	5,414	5,414	5,414
-	-	-	220 - Social Security Administration	4,872	4,872	4,872
-	-	-	231 - Worker's Compensation	299	299	299
-	-	-	234 - or Paid Fmli	255	255	255
-	-	-	241 - Medical Insurance	8,400	8,400	8,400
-	-	-	<i>Total Function:</i>	97,438	97,438	97,438
			<u>2520 - Fiscal Services</u>			
-	614	-	640 - Dues and Fees	-	-	-
			<u>3120 - Food Preparation and Dispensing Services</u>			
-	-	-	112 - Classified Salaries	126,215	126,215	126,215
-	-	-	210 - Public Employees Retirement System	20,641	20,641	20,641
-	-	-	212 - Employee Contribution Pick-Up	7,382	7,382	7,382
-	-	-	213 - PERS Bond 1	10,457	10,457	10,457
-	-	-	220 - Social Security Administration	9,655	9,655	9,655
-	-	-	231 - Worker's Compensation	4,417	4,417	4,417
-	-	-	234 - or Paid Fmli	505	505	505
-	-	-	241 - Medical Insurance	60,509	60,509	60,509
1,884	770,552	439,000	390 - Other General Professional and Technological Servi	312,500	312,500	312,500
-	33,037	36,600	410 - Consumable Supplies and Materials	15,000	15,000	15,000
8,775	33,047	30,000	451 - Federal Commodities	-	-	-
-	-	5,000	460 - Non-Consumable Items	5,000	5,000	5,000
10,659	836,636	510,600	<i>Total Function:</i>	572,281	572,281	572,281
10,659	837,250	510,600	<i>Total Requirements:</i>	669,719	669,719	669,719
(31,435)	(35,127)	-	<i>Total Fund:</i>	-	-	-

Inspired
Total: \$12,833

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	293 - Inspired	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
750	600	2,000	1920 - Contrib/Donation Private Source	2,000	2,000	2,000
10,443	10,533	10,833	5400 - Resources - Beginning Fund Balance	10,833	10,833	10,833
11,193	11,133	12,833	<i>Total Function:</i>	12,833	12,833	12,833
11,193	11,133	12,833	<i>Total Resources:</i>	12,833	12,833	12,833
			Requirements			
			<u>2210 - Improvement of Instruction Service</u>			
-	-	10,000	390 - Other General Professional and Technological Servi	10,000	10,000	10,000
661	300	2,833	410 - Consumable Supplies and Materials	2,833	2,833	2,833
661	300	12,833	<i>Total Function:</i>	12,833	12,833	12,833
661	300	12,833	<i>Total Requirements:</i>	12,833	12,833	12,833
(10,533)	(10,833)	-	<i>Total Fund:</i>	-	-	-

Pool Operations Fund
Total: \$174,500

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	295 - Pool Operations Fund		2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$			\$	\$	\$
				Resources			
				000 - Undesignated			
1,870	-	-		1510 - Interest On Investments	-	-	-
74	75	2,000		1800 - Community Services Activities	2,000	2,000	2,000
4,315	9,735	10,000		1801 - Pool: Swimming Lessons	16,000	16,000	16,000
-	-	1,300		1802 - Pool: Aerobics Classes	1,300	1,300	1,300
148	4,886	5,000		1803 - Pool: Memberships	5,000	5,000	5,000
4,498	9,005	7,000		1804 - Pool: Multiple Swim Passes	8,000	8,000	8,000
1,805	1,995	5,200		1805 - Pool: Rentals	5,200	5,200	5,200
-	-	7,000		1806 - Pool: Dolphins Fees	7,000	7,000	7,000
-	-	500		1808 - Pool: Special/Events	500	500	500
137	644	2,000		1809 - Acquafit Membership	2,000	2,000	2,000
2,079	4,352	2,500		1810 - Acquafit Multi Pass	2,500	2,500	2,500
350	1,705	-		1811 - Pool: Lifeguard Certification	-	-	-
42,642	45,366	50,000		1920 - Contrib/Donation Private Source	50,000	50,000	50,000
63	(63)	-		1990 - Miscellaneous	-	-	-
50,000	50,000	50,000		5200 - Interfund Transfers	75,000	75,000	75,000
21,005	31,038	18,000		5400 - Resources - Beginning Fund Balance	-	-	-
128,985	158,736	160,500		Total Function:	174,500	174,500	174,500
128,985	158,736	160,500		Total Resources:	174,500	174,500	174,500
				Requirements			
				1131 - High School Programs, 9-12			
7,728	11,444	11,221	0.20	114 - Managerial - Classified	8,341	0.16	8,341
470	706	706		143 - Insurance Opt Out	-	-	-
179	1,805	1,772		210 - Public Employees Retirement System	1,305	1,305	1,305
68	729	716		212 - Employee Contribution Pick-Up	500	500	500
96	1,033	1,014		213 - PERS Bond 1	709	709	709
627	930	912		220 - Social Security Administration	638	638	638
15	56	56		231 - Worker's Compensation	39	39	39
-	-	48		234 - or Paid Fmli	33	33	33
5	7	13		243 - Life Insurance	13	13	13
27	39	75		244 - LTD Insurance	75	75	75
2	2	5		245 - Employee Assistance Programs	5	5	5
23	43	34		247 - STD Insurance	34	34	34
9,239	16,793	16,572	0.20	Total Function:	11,692	0.16	11,692
				2542 - Care and Upkeep of Buildings Services			
5,250	7,984	8,062	0.25	112 - Classified Salaries	-	-	-
-	617	1,445		210 - Public Employees Retirement System	-	-	-
-	249	484		212 - Employee Contribution Pick-Up	-	-	-
-	353	685		213 - PERS Bond 1	-	-	-
297	605	617		220 - Social Security Administration	-	-	-
178	271	311		231 - Worker's Compensation	-	-	-
-	-	32		234 - or Paid Fmli	-	-	-
2,085	2,528	3,255		241 - Medical Insurance	-	-	-
3	5	-		243 - Life Insurance	-	-	-
10	18	-		244 - LTD Insurance	-	-	-
2	3	-		245 - Employee Assistance Programs	-	-	-
13	21	-		247 - STD Insurance	-	-	-
7,839	12,654	14,891	0.25	Total Function:	-	-	-
				3320 - Community Recreation Services			
16,660	23,660	23,195	0.40	114 - Managerial - Classified	29,633	0.61	29,633
9,132	21,832	15,000		125 - Pool/Lifeguard	30,000	30,000	30,000
763	5,934	7,500		126 - Pool/Instructor	4,000	4,000	4,000
2,689	33,677	15,000		127 - Pool/Supervisor	28,000	28,000	28,000
970	1,454	1,454		143 - Insurance Opt Out	-	-	-
-	1,620	-		165 - Vacation Payoff	-	-	-
927	5,873	7,934		210 - Public Employees Retirement System	11,697	11,697	11,697
182	1,507	3,729		212 - Employee Contribution Pick-Up	5,498	5,498	5,498
469	3,359	5,283		213 - PERS Bond 1	7,789	7,789	7,789
2,311	6,746	4,755		220 - Social Security Administration	7,010	7,010	7,010
80	303	330		231 - Worker's Compensation	492	492	492
-	-	249		234 - or Paid Fmli	367	367	367
10	14	26		243 - Life Insurance	26	26	26
55	80	70		244 - LTD Insurance	70	70	70
4	5	9		245 - Employee Assistance Programs	9	9	9
47	89	69		247 - STD Insurance	69	69	69
19,321	9,614	10,000		322 - Repairs and Maintenance Services	8,442	8,442	8,442
9,146	11,355	10,000		325 - Electricity	10,000	10,000	10,000
2,236	3,600	3,000		326 - Fuel	3,789	3,789	3,789
3,839	3,267	10,000		327 - Water and Sewage	5,000	5,000	5,000
592	287	600		389 - Other Non Instruction, Prof.	600	600	600
7,231	2,574	5,500		410 - Consumable Supplies and Materials	7,515	7,515	7,515
3,531	4,702	4,532		460 - Non-Consumable Items	2,000	2,000	2,000
-	351	-		470 - Computer Software	-	-	-
303	1,780	700		640 - Dues and Fees	700	700	700
373	-	102		670 - Taxes and Licenses	102	102	102
80,869	143,682	129,037	0.40	Total Function:	162,808	0.61	162,808
97,947	173,129	160,500	0.85	Total Requirements:	174,500	0.77	174,500
(31,038)	14,393	-	0.85	Total Fund:	-	0.77	0.77

Debt Service - 2010 Construction Bonds
Total: \$14,257,700

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	314 - Debt Service - 2010 Construction Bonds	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
2,045,308	2,079,397	2,065,000	1111 - Current Year's Taxes	2,353,500	2,353,500	2,353,500
12,934	27,112	5,000	1112 - Prior Year's Taxes	11,000	11,000	11,000
5,300	4,954	3,500	1190 - Penalties and Interest On Taxes	3,500	3,500	3,500
1,052,704	1,052,516	1,122,000	1510 - Interest On Investments	1,172,000	1,172,000	1,172,000
4,581,678	6,603,527	8,674,918	5400 - Resources - Beginning Fund Balance	10,717,700	10,717,700	10,717,700
7,697,924	9,767,506	11,870,418	<i>Total Function:</i>	14,257,700	14,257,700	14,257,700
7,697,924	9,767,506	11,870,418	<i>Total Resources:</i>	14,257,700	14,257,700	14,257,700
			Requirements			
			<u>5110 - Long-Term Debt Service</u>			
1,094,397	1,094,398	1,094,400	621 - Regular Interest	1,094,400	1,094,400	1,094,400
-	-	10,776,018	<u>7001 - Ending Balance</u>			
1,094,397	1,094,398	11,870,418	820 - Reserved for Next Year	13,163,300	13,163,300	13,163,300
			<i>Total Requirements:</i>	14,257,700	14,257,700	14,257,700
(6,603,527)	(8,673,108)	-	<i>Total Fund:</i>	-	-	-

Debt Service - PERS UAL Bonds
Total: \$2,599,300

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	350 - Debt Service - PERS UAL Bonds	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
28	38	-	1510 - Interest On Investments	-	-	-
780,823	859,145	834,000	1970 - Services Provided Other Funds	834,000	834,000	834,000
1,268,753	1,419,505	1,610,170	5400 - Resources - Beginning Fund Balance	1,765,300	1,765,300	1,765,300
2,049,603	2,278,689	2,444,170	<i>Total Function:</i>	2,599,300	2,599,300	2,599,300
2,049,603	2,278,689	2,444,170	<i>Total Resources:</i>	2,599,300	2,599,300	2,599,300
			Requirements			
			<u>5100 - Debt Service</u>			
400,000	430,000	485,000	610 - Redemption of Principal	545,000	545,000	545,000
230,098	213,638	190,074	621 - Regular Interest	163,448	163,448	163,448
630,098	643,638	675,074	<i>Total Function:</i>	708,448	708,448	708,448
			<u>7001 - Ending Balance</u>			
-	-	1,769,096	821 - Ending Balance	1,890,852	1,890,852	1,890,852
630,098	643,638	2,444,170	<i>Total Requirements:</i>	2,599,300	2,599,300	2,599,300
(1,419,505)	(1,635,051)	-	<i>Total Fund:</i>	-	-	-

Capital Projects Funds

Total: \$371,500

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	400 - Capital Projects Funds	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	50,000	300,000	5200 - Interfund Transfers	312,500	312,500	312,500
132,556	54,770	59,000	5400 - Resources - Beginning Fund Balance	59,000	59,000	59,000
132,556	104,770	359,000	<i>Total Function:</i>	371,500	371,500	371,500
132,556	104,770	359,000	<i>Total Resources:</i>	371,500	371,500	371,500
			Requirements			
			<u>2542 - Care and Upkeep of Buildings Services</u>			
25,575	18,930	309,000	322 - Repairs and Maintenance Services	237,500	237,500	237,500
-	2,100	-	389 - Other Non Instruction, Prof.	84,000	84,000	84,000
-	530	-	410 - Consumable Supplies and Materials	-	-	-
25,575	21,560	309,000	<i>Total Function:</i>	321,500	321,500	321,500
			<u>4120 - Site Acquisition and Development Services</u>			
-	12,250	-	530 - Improvements Other Than Buildings	-	-	-
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
8,000	11,724	-	322 - Repairs and Maintenance Services	-	-	-
44,210	-	50,000	530 - Improvements Other Than Buildings	50,000	50,000	50,000
52,210	11,724	50,000	<i>Total Function:</i>	50,000	50,000	50,000
77,785	45,534	359,000	<i>Total Requirements:</i>	371,500	371,500	371,500
(54,770)	(59,237)	-	<i>Total Fund:</i>	-	-	-

Technology Replacement Fund

Total: \$90,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	405 - Technology Replacement Fund	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
165,000	100,000	50,000	5200 - Interfund Transfers	65,000	65,000	65,000
39,411	6,709	36,000	5400 - Resources - Beginning Fund Balance	25,000	25,000	25,000
204,411	106,709	86,000	<i>Total Function:</i>	90,000	90,000	90,000
204,411	106,709	86,000	<i>Total Resources:</i>	90,000	90,000	90,000
			Requirements			
			<u>1121 - Middle/Junior High Programs, 6-8</u>			
11,115	11,115	11,116	465 - Technology Supplies	11,116	11,116	11,116
			<u>1131 - High School Programs, 9-12</u>			
11,346	11,346	11,347	465 - Technology Supplies	11,347	11,347	11,347
			<u>2662 - Systems Analysis Services</u>			
144,698	53,879	40,607	465 - Technology Supplies	40,607	40,607	40,607
30,543	-	22,930	480 - Computer Hardware	26,930	26,930	26,930
175,241	53,879	63,537	<i>Total Function:</i>	67,537	67,537	67,537
197,703	76,340	86,000	<i>Total Requirements:</i>	90,000	90,000	90,000
(6,709)	(30,369)	-	<i>Total Fund:</i>	-	-	-

Vehicle Replacement Fund

Total: \$5,784

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	407 - Vehicle Replacement Fund	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
1,000	-	-	5200 - Interfund Transfers	5,000	5,000	5,000
5,691	784	-	5400 - Resources - Beginning Fund Balance	784	784	784
6,691	784	-	<i>Total Function:</i>	5,784	5,784	5,784
6,691	784	-	<i>Total Resources:</i>	5,784	5,784	5,784
			Requirements			
			<u>2542 - Care and Upkeep of Buildings Services</u>			
-	-	-	322 - Repairs and Maintenance Services	5,000	5,000	5,000
			<u>5110 - Long-Term Debt Service</u>			
5,784	-	-	610 - Redemption of Principal	-	-	-
124	-	-	621 - Regular Interest	-	-	-
5,908	-	-	<i>Total Function:</i>	-	-	-
			<u>7001 - Ending Balance</u>			
-	-	-	821 - Ending Balance	784	784	784
5,908	-	-	<i>Total Requirements:</i>	5,784	5,784	5,784
(784)	(784)	-	<i>Total Fund:</i>	-	-	-

Facility Improvement Fund (Kings Valley School)

Total: \$374,317

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	411 - Facility Improvement Fund (Kings Valley School)	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
121	130	150	1510 - Interest On Investments	150	150	150
45,667	45,667	45,667	5300 - Sale of or Compensation for Loss of Fixed Assets	45,667	45,667	45,667
191,091	236,878	282,674	5400 - Resources - Beginning Fund Balance	328,500	328,500	328,500
236,878	282,675	328,491	<i>Total Function:</i>	374,317	374,317	374,317
236,878	282,675	328,491	<i>Total Resources:</i>	374,317	374,317	374,317
			Requirements			
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	-	328,491	520 - Buildings Acquisition	374,317	374,317	374,317
-	-	328,491	<i>Total Requirements:</i>	374,317	374,317	374,317
(236,878)	(282,675)	-	<i>Total Fund:</i>	-	-	-

Facility Grant Funds 2013

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	414 - Facility Grant Funds 2013	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
31,323	13,051	-	5400 - Resources - Beginning Fund Balance	-	-	-
31,323	13,051	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>2543 - Care and Upkeep of Grounds Services</u>			
18,272	12,347	-	540 - Depreciable Equipment	-	-	-
18,272	12,347	-	<i>Total Requirements:</i>	-	-	-
(13,051)	(704)	-	<i>Total Fund:</i>	-	-	-

Clemens Pool Renovations

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	495 - Clemens Pool Renovations	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	-	1,870	5400 - Resources - Beginning Fund Balance	-	-	-
-	-	1,870	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	-	1,870	530 - Improvements Other Than Buildings	-	-	-
-	-	1,870	<i>Total Requirements:</i>	-	-	-
-	-	-	<i>Total Fund:</i>	-	-	-

Internal Service Funds
Total: \$13,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	600 - Internal Service Funds	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	15,000	-	5200 - Interfund Transfers	5,000	5,000	5,000
773	153	14,000	5400 - Resources - Beginning Fund Balance	8,000	8,000	8,000
773	15,153	14,000	<i>Total Function:</i>	13,000	13,000	13,000
773	15,153	14,000	<i>Total Resources:</i>	13,000	13,000	13,000
			Requirements			
			<u>2520 - Fiscal Services</u>			
-	136	13,100	232 - Unemployment Compensation	12,050	12,050	12,050
620	840	900	389 - Other Non Instruction, Prof.	950	950	950
620	976	14,000	<i>Total Function:</i>	13,000	13,000	13,000
620	976	14,000	<i>Total Requirements:</i>	13,000	13,000	13,000
(153)	(14,177)	-	<i>Total Fund:</i>	-	-	-

Supplemental Retirement

Total: \$323,464

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	705 - Supplemental Retirement	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
7,400	10,494	7,500	1990 - Miscellaneous	7,500	7,500	7,500
602,764	475,599	386,380	5400 - Resources - Beginning Fund Balance	315,964	315,964	315,964
610,163	486,093	393,880	<i>Total Function:</i>	323,464	323,464	323,464
610,163	486,093	393,880	<i>Total Resources:</i>	323,464	323,464	323,464
			Requirements			
			<u>2700 - Supplemental Retirement Program</u>			
134,371	98,882	99,430	270 - Post Employment Retirement Benefits	81,000	81,000	81,000
193	174	-	640 - Dues and Fees	-	-	-
134,564	99,057	99,430	<i>Total Function:</i>	81,000	81,000	81,000
			<u>7001 - Ending Balance</u>			
-	-	294,450	821 - Ending Balance	242,464	242,464	242,464
134,564	99,057	393,880	<i>Total Requirements:</i>	323,464	323,464	323,464
(475,599)	(387,036)	-	<i>Total Fund:</i>	-	-	-

Classified Employee Professional Development Fund
Total: \$63,650

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	720 - Classified Employee Professional Development Fund	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
25,000	25,000	20,000	5200 - Interfund Transfers	20,000	20,000	20,000
77,528	65,110	53,800	5400 - Resources - Beginning Fund Balance	43,650	43,650	43,650
102,528	90,110	73,800	<i>Total Function:</i>	63,650	63,650	63,650
102,528	90,110	73,800	<i>Total Resources:</i>	63,650	63,650	63,650
			Requirements			
			<u>1111 - Primary, K-5</u>			
5,547	3,541	3,600	241 - Medical Insurance	3,700	3,700	3,700
500	500	-	246 - District Paid Hsa	-	-	-
6,047	4,041	3,600	<i>Total Function:</i>	3,700	3,700	3,700
			<u>1131 - High School Programs, 9-12</u>			
400	-	1,200	241 - Medical Insurance	2,050	2,050	2,050
			<u>1221 - Learning Centers - Structured and Intensive</u>			
4,418	2,160	2,400	241 - Medical Insurance	3,700	3,700	3,700
500	-	2,000	246 - District Paid Hsa	2,000	2,000	2,000
4,918	2,160	4,400	<i>Total Function:</i>	5,700	5,700	5,700
			<u>1223 - Community Transition Centers</u>			
1,200	1,200	1,200	241 - Medical Insurance	1,200	1,200	1,200
			<u>1250 - Less Rest. Programs for Students With Disabilities</u>			
3,560	3,599	3,600	241 - Medical Insurance	2,500	2,500	2,500
-	500	1,000	246 - District Paid Hsa	1,000	1,000	1,000
3,560	4,099	4,600	<i>Total Function:</i>	3,500	3,500	3,500
			<u>1272 - Title I</u>			
1,200	2,400	1,200	241 - Medical Insurance	1,200	1,200	1,200
500	500	-	246 - District Paid Hsa	-	-	-
1,700	2,900	1,200	<i>Total Function:</i>	1,200	1,200	1,200
			<u>1283 - Philomath Alternative Academy</u>			
1,100	1,200	1,200	241 - Medical Insurance	1,200	1,200	1,200
500	-	-	246 - District Paid Hsa	-	-	-
1,600	1,200	1,200	<i>Total Function:</i>	1,200	1,200	1,200
			<u>1291 - English Language Learner Programs</u>			
569	580	600	241 - Medical Insurance	1,200	1,200	1,200
500	500	-	246 - District Paid Hsa	-	-	-
1,069	1,080	600	<i>Total Function:</i>	1,200	1,200	1,200
			<u>2110 - Attendance and Social Work Services</u>			
2,373	2,889	2,400	241 - Medical Insurance	2,700	2,700	2,700
500	1,000	2,000	246 - District Paid Hsa	2,000	2,000	2,000
2,873	3,889	4,400	<i>Total Function:</i>	4,700	4,700	4,700
			<u>2190 - Service Direction, Student Support Services</u>			
1,200	1,200	1,200	241 - Medical Insurance	1,200	1,200	1,200
			<u>2220 - Educational Media Services</u>			
631	620	-	241 - Medical Insurance	-	-	-
			<u>2240 - Instructional Staff Development</u>			
-	-	37,200	340 - Travel	25,000	25,000	25,000
-	2,250	-	410 - Consumable Supplies and Materials	-	-	-
-	2,250	37,200	<i>Total Function:</i>	25,000	25,000	25,000
			<u>2410 - Office of the Principal Services</u>			
3,293	2,400	3,600	241 - Medical Insurance	3,600	3,600	3,600
1,000	1,000	1,000	246 - District Paid Hsa	1,000	1,000	1,000
4,293	3,400	4,600	<i>Total Function:</i>	4,600	4,600	4,600
			<u>2542 - Care and Upkeep of Buildings Services</u>			
6,227	6,490	8,400	241 - Medical Insurance	8,400	8,400	8,400
			<u>2662 - Systems Analysis Services</u>			
1,200	422	-	241 - Medical Insurance	-	-	-
500	500	-	246 - District Paid Hsa	-	-	-
1,700	922	-	<i>Total Function:</i>	-	-	-
37,418	35,451	73,800	<i>Total Requirements:</i>	63,650	63,650	63,650
(65,110)	(54,659)	-	<i>Total Fund:</i>	-	-	-

Licensed Employee Insurance Fund
Total: \$50,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	730 - Licensed Employee Insurance Fund	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
50,000	50,000	50,000	5200 - Interfund Transfers	50,000	50,000	50,000
961	852	-	5400 - Resources - Beginning Fund Balance	-	-	-
50,961	50,852	50,000	<i>Total Function:</i>	50,000	50,000	50,000
50,961	50,852	50,000	<i>Total Resources:</i>	50,000	50,000	50,000
			Requirements			
			<u>1111 - Primary, K-5</u>			
17,717	15,000	13,100	241 - Medical Insurance	13,500	13,500	13,500
			<u>1121 - Middle/Junior High Programs, 6-8</u>			
8,571	7,472	8,300	241 - Medical Insurance	6,000	6,000	6,000
			<u>1131 - High School Programs, 9-12</u>			
12,704	10,400	10,700	241 - Medical Insurance	12,500	12,500	12,500
			<u>1221 - Learning Centers - Structured and Intensive</u>			
5,605	5,823	6,400	241 - Medical Insurance	3,500	3,500	3,500
			<u>1250 - Less Rest. Programs for Students With Disabilities</u>			
4,778	4,884	5,500	241 - Medical Insurance	8,500	8,500	8,500
			<u>1272 - Title I</u>			
-	829	-	241 - Medical Insurance	-	-	-
			<u>1283 - Philomath Alternative Academy</u>			
-	4,046	5,000	241 - Medical Insurance	3,500	3,500	3,500
			<u>2120 - Guidance Services</u>			
735	1,124	1,000	241 - Medical Insurance	2,500	2,500	2,500
			<u>2220 - Educational Media Services</u>			
-	283	-	241 - Medical Insurance	-	-	-
50,110	49,860	50,000	<i>Total Requirements:</i>	50,000	50,000	50,000
(852)	(992)	-	<i>Total Fund:</i>	-	-	-

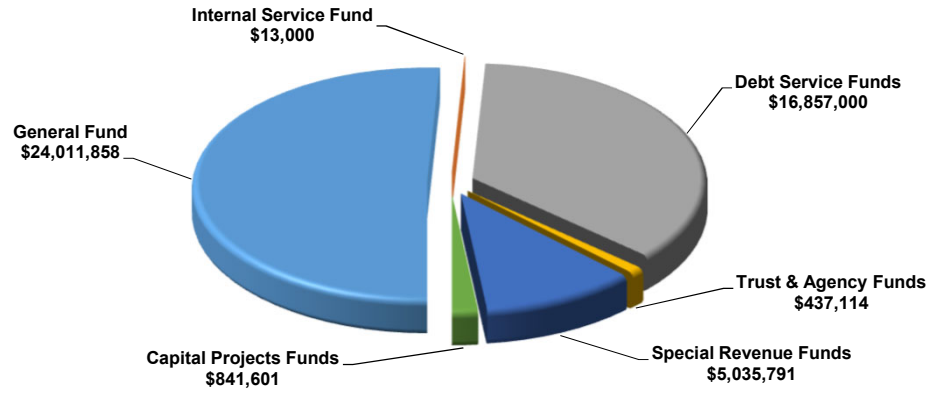
Budget Resources

Philomath School District 17J

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	Budget Resources	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
21,567,985	22,193,718	23,071,435	100 - General Fund	24,011,858	24,011,858	24,011,858
3,128,445	5,459,354	5,889,794	200 - Special Revenue Funds	5,035,791	5,035,791	5,035,791
9,747,527	12,046,194	14,314,588	300 - Debt Service Funds	16,857,000	16,857,000	16,857,000
611,860	507,989	775,361	400 - Capital Projects Funds	841,601	841,601	841,601
773	15,153	14,000	600 - Internal Service Funds	13,000	13,000	13,000
763,653	627,054	517,680	700 - Trust and Agency Funds	437,114	437,114	437,114
35,820,242	40,849,463	44,582,858	Total Fund:	47,196,364	47,196,364	47,196,364

Budget Expenses by Fund

Philomath School District 17J



2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	Budget Expenses by Fund	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
19,053,147	20,504,404	23,071,435	100 - General Fund	24,011,858	24,011,858	24,011,858
2,295,973	4,576,010	5,889,794	200 - Special Revenue Funds	5,035,791	5,035,791	5,035,791
1,724,495	1,738,036	14,314,588	300 - Debt Service Funds	16,857,000	16,857,000	16,857,000
299,668	134,221	775,361	400 - Capital Projects Funds	841,601	841,601	841,601
620	976	14,000	600 - Internal Service Funds	13,000	13,000	13,000
222,092	184,367	517,680	700 - Trust and Agency Funds	437,114	437,114	437,114
23,595,995	27,138,015	44,582,858	Total Fund:	47,196,364	47,196,364	47,196,364

*** Proof of Publication ***

State of Oregon
ss)
County of Linn and Benton

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Philomath School District 17J, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held in person at the Philomath School District's Main Office located at 1620 Applegate St, Philomath, Oregon. The first meeting will take place on Thursday, May 11, 2023 at 6:00 p.m. and the second will take place on Thursday, May 25 2022 at 6:00 p.m. if the Budget Committee deems it necessary to meet for the second time.

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

A copy of the budget document may be inspected or obtained on or after May 4, 2023 by visiting the Business Office section of the District's website at <http://www.philomathsd.net> or at the Philomath District Office, 1620 Applegate Street, between the hours of 8:00 a.m. and 4:00 p.m.

PHILOMATH SCHOOL DISTRICT 17J-Legals

1620 APPLGATE ST
PHILOMATH, OR 97370

ORDER NUMBER 152996

#152996

PUBLISH: 4/27/2023

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

Section: Public Notices

Category: 990 Public Notice


PUBLISHED ON: 04/27/2023

TOTAL AD COST: 258.80

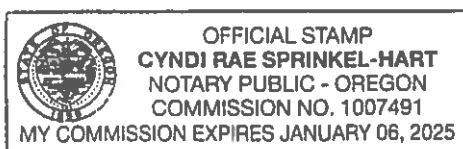
FILED ON: 4/27/2023



Monica Hampton
Legal Clerk



Subscribed and sworn to before me on April 27, 2023
Cyndi Rae Sprinkel-Hart, Notary



NOTICE OF BUDGET HEARING

A public meeting of the Philomath School District Board of Directors will be held on June 15, 2023 at 7:00 pm. This meeting will be held during the regularly scheduled School Board Meeting at the Philomath School District Office, 1620 Applegate St. Philomath, OR 97370.

The purpose of the meeting is to adopt the budget for the fiscal year beginning July 1, 2023 as approved by the Philomath School District Budget Committee. A copy of the budget may be inspected or obtained at 1620 Applegate St. Philomath, Oregon between the hours of 8:00 am and 4:00 pm, or online at www.philomathsd.net after June 8, 2023. 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.

Comments or questions can be submitted by email to Jennifer.griffith@philomath.k12.or.us or by phoning 541-929-3169 up until 4:00 pm the day of the meeting.

NOTICE OF BUDGET HEARING

Oregon Department of Revenue

A public meeting of the Philomath School District 17J will be held on June 23, 2023 at 7:00 ☐ a.m. at ☒ p.m.
(Governing body) (Date)

1620 Applegate St., Philomath
(Location)

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

budget for the fiscal year beginning July 1, 20 23 as approved by the Philomath School District Budget Committee.
(District name)

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

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

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

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

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

FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20 21 –20 22	Adopted Budget This Year: 20 22 –20 23	Approved Budget Next Year: 20 23 –20 24
1. Beginning Fund Balance	11,887,124	14,558,442	15,725,245
2. Current Year Property Taxes, other than Local Option Taxes	6,275,194	6,434,124	7,012,277
3. Current Year Local Option Property Taxes	1,074,856	932,100	1,348,100
4. Other Revenue from Local Sources	2,631,563	3,137,638	3,228,438
5. Revenue from Intermediate Sources	146,826	175,427	168,000
6. Revenue from State Sources.....	15,831,276	16,828,952	17,637,200
7. Revenue from Federal Sources	2,322,997	1,995,508	1,491,437
8. Interfund Transfers.....	293,692	475,000	540,000
9. All Other Budget Resources	45,667	45,667	45,667
10. Total Resources	40,509,195	44,582,858	47,196,364

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries	11,256,185	11,667,864	12,074,389
12. Other Associated Payroll Costs.....	6,252,623	7,125,402	7,344,468
13. Purchased Services.....	5,179,110	5,308,221	5,333,304
14. Supplies & Materials	2,006,229	2,835,109	2,170,797
15. Capital Outlay	146,625	766,167	800,117
16. Other Objects (except debt service & interfund transfers).....	265,513	340,871	321,171
17. Debt Service*	1,738,036	1,769,474	1,802,848
18. Interfund Transfers*	293,692	475,000	540,000
19. Operating Contingency.....	0	288,979	325,000
20. Unappropriated Ending Fund Balance & Reserves	0	14,005,771	16,484,270
21. Total Requirements.....	27,138,013	44,582,858	47,196,364

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

Function			
FTE for Function			
1000 Instruction	15,618,136	17,125,487	16,938,936
FTE	132.28	130.62	125.37
2000 Support Services	8,460,665	9,524,299	9,443,159
FTE	56.16	60.79	58.99

3000 Enterprise & Community Service	991,200	683,487	830,334
FTE	.40	0.54	4.75
4000 Facility Acquisition & Construction	36,286	797,861	831,817
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	1,738,036	1,769,474	1,802,848
5200 Interfund Transfers*	293,692	475,000	540,000
6000 Contingency	0.00	288,979.00	325,000.00
7000 Unappropriated Ending Fund Balance	0	13,918,271	16,484,270
Total Requirements	27,138,013	44,582,858	47,196,364
Total FTE	188.85	191.95	189.11

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

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

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

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy(Rate Limit 4.8664 ____ Per \$1000)	4.8664	4.8664	4.8664
Local Option Levy	1.5000	1.5000	1.5000
Levy for General Obligation Bonds	2,181,192	2,273,504	2,387,282

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	24,218,268	0
Other Bonds	2,945,000	0
Other Borrowings	0	0
Total	27,163,268	0

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

RESOLUTION No. 2223-04

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Philomath School District 17J
hereby adopts the budget for fiscal year 2023-24 in the total amount of \$47,196,364.*
This budget is now on file at 1620 Applegate Street in Philomath, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning
July 1, 2023, for the following purposes:

General Fund 100

Instruction.....	13,913,402
Support Services.....	8,046,586
Transfers.....	540,000
Contingency.....	325,000
Total.....	\$22,824,988

Local/State/Federal Programs Funds 200s

Instruction.....	2,117,374
Support Services.....	862,136
Enterprise & Comm....	667,526
Facilities Acquisition	407,500
Total.....	\$4,054,536

Assoc. Student Body Funds 284-286

Instruction.....	806,755
Total.....	\$806,755

Pool Operation Fund 295

Instruction.....	11,692
Enterprise & Comm....	162,808
Total.....	\$174,500

Debt Service Fund 300s

Debt Service	1,802,848
Total.....	\$1,802,848

Capital Projects Fund 400s

Instruction.....	22,463
Support Services.....	394,037
Facilities Acquisition	424,317
Total.....	\$840,817

Unemployment Fund 600s

Support Services.....	13,000
Total.....	\$13,000

Trust & Agency Funds 700s

Instruction.....	67,250
Support Services.....	127,400
Total.....	\$194,650

Total APPROPRIATIONS, All Funds . . .	\$30,712,094
Total Unappropriated and Reserve Amounts, All Funds . . .	16,484,270
TOTAL ADOPTED BUDGET . . .	\$47,196,364 *

(* amounts with asterisks must match)


Rick Wells, Board Chair

X 
Susan Halliday, Superintendent

RESOLUTION No. 2223-05

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 2023- 2024:

- (1) At the rate of \$ 4.8664 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$ 1.50 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$2,387,282 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax.....\$ 4.8664/\$1000
Local Option Tax.....\$ 1.50/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 2,387,282

The above resolution statements were approved and declared adopted on June 23, 2023 .

X 
Rick Wells, Board Chair

X 
Susan Halliday, Superintendent

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

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

FORM OR-ED-50
2023–2024

To assessor of Benton & Polk County

☐ Check here if this is
an amended form.

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

The Philomath Sch Dist 17J has the responsibility and authority to place the following property tax, fee, charge, or assessment
on the tax roll of Benton & Polk County. The property tax, fee, charge, or assessment is categorized as stated by this form.

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

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	4.8664	Excluded from Measure 5 Limits
2. Local option operating tax	2	1.50	Dollar Amount of Bond Levy
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....	4a		0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b		2,387,282
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		2,387,282

PART II: RATE LIMIT CERTIFICATION

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	November 8, 2022	2023-24	2028-29	\$1.5000

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.