

Woodburn School District No. 103

Adopted Budget 2023 - 24

1390 Meridian Drive, Woodburn, OR 97071





WOODBURN SCHOOL DISTRICT

2023 – 2024 ADOPTED BUDGET

PREPARED BY: SARAH BISHOP
DIRECTOR OF BUSINESS
1390 Meridian Drive, Woodburn, Oregon 97071



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Dear Woodburn School Community,

Over the years, Woodburn School District has been known to be a leader in providing for the needs of multilingual students and families and for closing the achievement gap for students. We have consistently prided ourselves in the work we do on behalf of our community, and look forward to continuing this success in the future.

For the 2023-24 school year, we will be providing the largest percentage increase for employee salaries we have ever done, coupled with continued strategic investments in staff training and professional learning. Additionally, we will make necessary repairs and provide upkeep to buildings so that the community's investments will last longer and be more functional.

Our Board's mission and vision for the district in their strategic plan provides direction for the administration to develop the budget and the strategies to develop programs for our students, from dual language to career and technical education. We also use the feedback collected in prior years for the Student Investment Account (SIA) and other grants to supplement programs and provide additional services not possible through the general fund alone.

During much of this current school year, we had been planning on a significantly lower allocation from the State School Fund (SSF) of \$9.9B, which would have been a nearly \$4 million dollar shortfall to our rollup costs. In late May of this year, we learned to expect something near \$10.2B, which is much closer to the amount we needed to remain whole. Coupled with our strong ending fund balance (EFB) position, the district is in sound financial shape for the next several years.

Thank you for your service and commitment to helping make the Woodburn School District as strong as it can be. This budget reflects our hopes and our plans to continue the difficult work we do on behalf of students and their families, and we look forward to the opportunity to the impact this work will have on the Woodburn community at large.

Budget Assumptions:

- A State School Fund allocation of \$62,014,187 based on a \$10.2 billion state budget
- The investment of 49% of the biennial allocation
- Our ADMw (student enrollment) will remain relatively flat
- We will invest \$18,931,037 of our ending fund balance as a beginning fund balance
- Projected increase of nearly \$400,000 of interest on investments
- A reduction of \$500,000 in Title funds since the 2020-21 school year

Expenditure Assumptions

- We will honor negotiated contracts with licensed and classified staff, an increase of approximately \$7.04 million in wages and benefits for existing staff roll up
- Per student allocations at buildings will remain the same as the prior budget year
- \$6,750,000 will be allocated to contingency and reserve

Staffing and Program Assumptions

- We will sustain our current investments in high quality staff, programs, and services to students
- We will allocate additional staff and resources to support mental and behavioral and safety needs
- We will allocate staff to support strategic and effective class/group/caseload size
- We will allocate resources to support providing more well rounded education programs and partnerships (STEM, CTE, and college credit).

Respectfully submitted,

Dr. Joe Morelock

Superintendent



Woodburn School District is the 27th largest of 197 districts in Oregon. The District is projected to serve approximately 5,123 students in the 2023 – 24 school year. Woodburn School District is comprised of two high schools, including one alternative high school, two middle schools and four elementary schools.

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

BUDGET PRESENTATION

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

The District's goal is to present the budget data in a manner that provides a clear, accurate account of the District's education programs and services for the 2023-24 fiscal year. The information contained in this budget document has been developed, in part, from a combination of District staff and community feedback.

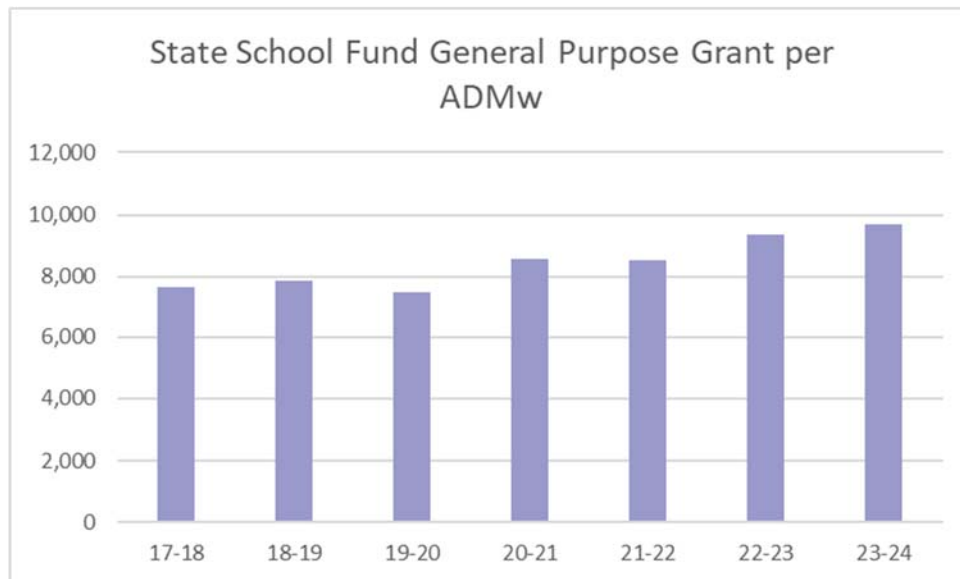
We welcome the opportunity to discuss any financial information or to answer questions regarding the data presented in this report.



STATE FUNDING OF K-12 EDUCATION

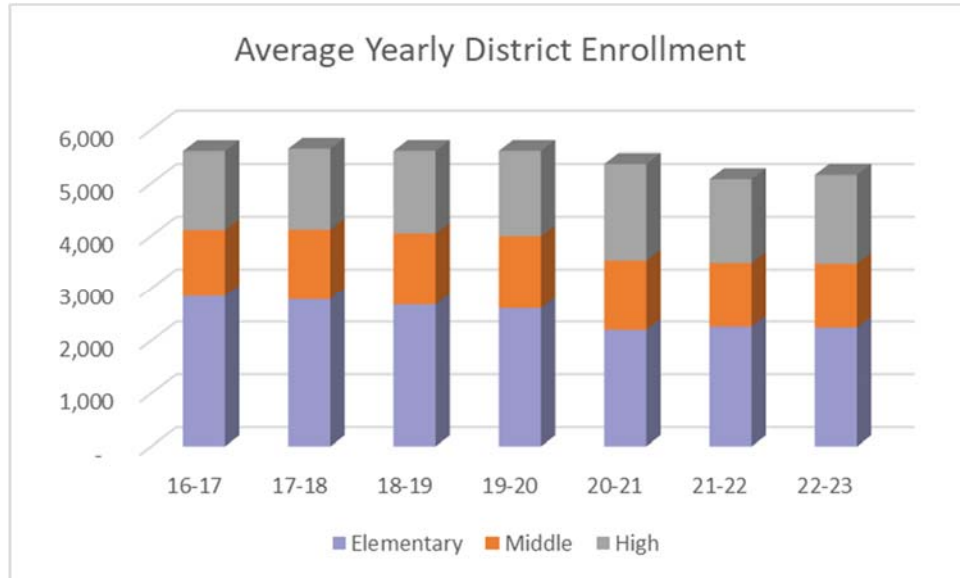
During the 1990's, Oregon voters approved a property tax limitation that shifted major responsibility for funding K-12 programs from local property taxes to Oregon's General Fund. The measures approved by the voters required the Oregon Legislature to replace these property taxes. As property taxes were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

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



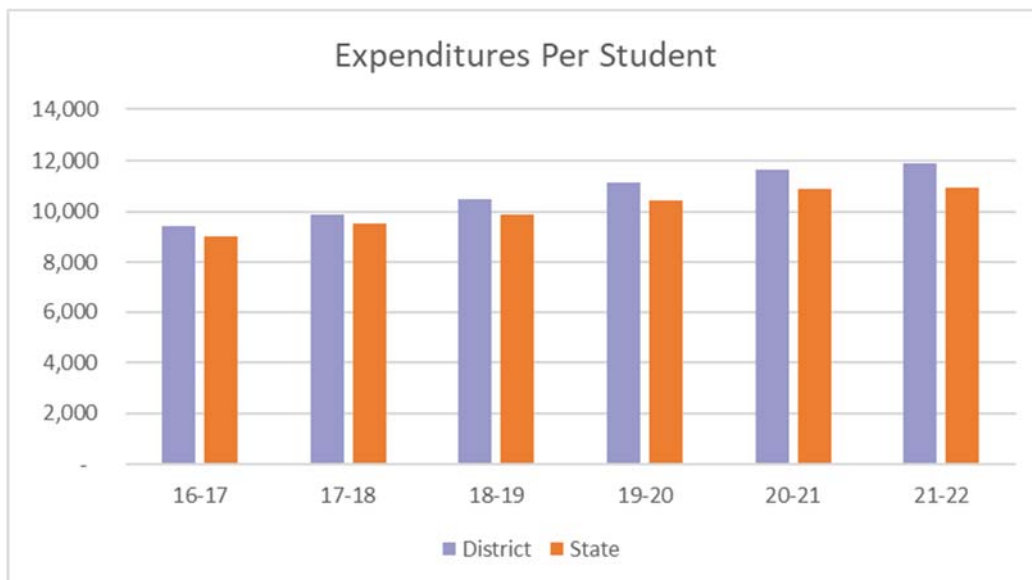
ENROLLMENT CHANGES

Since the 2015 – 2016 school year, student enrollment in the Woodburn School District has decreased by 361 students. The District is projecting a student population of 5,123 for October 1, 2023, compared with 5,662 students in the 2015 - 2016 school year.



EXPENDITURES PER STUDENT

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



2023 – 2024 BUDGET AT A GLANCE

- The 2023-24 school year is the first year of the 2023-2025 biennium.
- The General Fund budget was anticipated to increase by \$9,542,161 or 10.21 percent.
- Employee insurance cap increases and cost of living increases were included in the budget for all employee groups.
- Woodburn School District’s PERS rate will be 27.87 percent for Tier One and Tier Two employees and 25.03 percent for OPSRP.

2023-2024 Budget - All Funds

Fund	FY 2022-23	FY 2023-24	Change
General	83,959,963	93,502,124	10.21%
Special Revenue	30,517,232	28,573,189	-6.80%
Debt Service	4,789,547	6,874,936	30.33%
Nutrition Svices	4,167,418	5,587,669	25.42%
Facilities	520,000	1,255,000	58.57%
Construction Excise Tax	1,105,000	2,015,000	45.16%
Athletics Reserve	315,000	565,000	44.25%
Total All Funds	125,374,160	138,372,918	9.39%



ORGANIZATION OVERVIEW

BOARD OF DIRECTORS

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

SUPERINTENDENT

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

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

DIRECTOR OF BUSINESS

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





STRATEGIC PLAN

OUR MISSION

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

OUR VISION

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

OUR VALUES

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

GOALS AND OBJECTIVES

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

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

Strengthen our culture of engagement, centered in equity

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

Further strengthen our stewardship of public resources and community trust

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

BOARD OF DIRECTORS

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

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

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



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



POSITION THREE – Anthony Medina, Director
Term ends June 30, 2025



POSITION FOUR – Anabel Hernandez-Mejia, Director
Term ends June 30, 2023



POSITION FIVE – Laura Isiordia, Vice Chair
Term ends June 30, 2025



BUDGET COMMITTEE

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

Budget Committee Membership:

Name	Expiration
Gustavo Vela-Moreno	June 30, 2023
Noemi Legaspi	June 30, 2025
Anthony Medina	June 30, 2025
Anabel Hernandez-Mejia	June 30, 2023
Laura Isiordia	June 30, 2025
John Rivas	June 30, 2024
Kelley Jacobucci	June 30, 2025
Scott Trevor	June 30, 2023
Michael Vasquez	June 30, 2023
Elena Kalugin	June 30, 2023







ADOPTED BUDGET CALENDAR

1. Appoint Budget Officer	July 28, 2022
2. Appoint Budget Committee	July 28, 2022
3. Prepared Proposed Budget	January through May
4. Publish 1 st Notice of Budget Committee Meeting	May 2023
5. Publish 2 nd Notice of Budget Committee Meeting	May 2023
6. Budget Work Session	May 30, 2023
7. Budget Committee Meeting	May 30, 2023
8. Subsequent Budget Committee Meeting (if needed)	June 6, 2023
9. Publish Notice of Budget Hearing	June 2023
10. Hold Budget Hearing	June 27, 2023
11. Enact Resolutions to Adopt	June 27, 2023
12. Submit Tax Certification Documents	By July 15*
13. Send Copy of all Budget Documents to County Clerk	By September 30*

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





GENERAL FUND REVENUES

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

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

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





CURRENT YEAR'S TAXES

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

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

Current Year Taxes

2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2023-24 Adopted
8,534,167	8,978,359	8,800,000	9,797,811

INTEREST ON INVESTMENTS

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

Interest on Investments

2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2023-24 Adopted
157,034	91,723	75,000	500,000

COUNTY SCHOOL FUND

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

County School Fund

2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2023-24 Adopted
48,334	234,273	75,000	75,000

STATE SOURCES

State sources make up approximately 67.09 percent of all revenue received in the General Fund. The State School Fund, Common School Fund, state timber taxes, and transportation reimbursement comprise state sources. The Oregon Department of Education is required to provide Districts with estimates of State School Support in March of each year. The current estimate is based on a \$10.2 billion K – 12 allocation for the 2023-2025 biennium.

State Sources

2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2023-24 Adopted
58,686,252	60,191,028	59,023,968	62,733,276

BEGINNING FUND BALANCE

The Beginning Fund Balance is rolled over from the Ending Fund balance of the prior year and is used to provide revenue until tax revenues are received in November. The 23-24 Beginning Fund Balance of \$18,931,037 is 20.25 percent of the total revenues.

Beginning Fund Balance

2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2023-24 Adopted
12,449,145	16,176,457	14,597,495	18,931,037

TOTAL REVENUES

Total Revenues

2020-21 Actuals	2021-22 Actuals	2022-23 Adopted	2023-24 Adopted
84,906,001	88,153,928	83,959,963	93,502,124

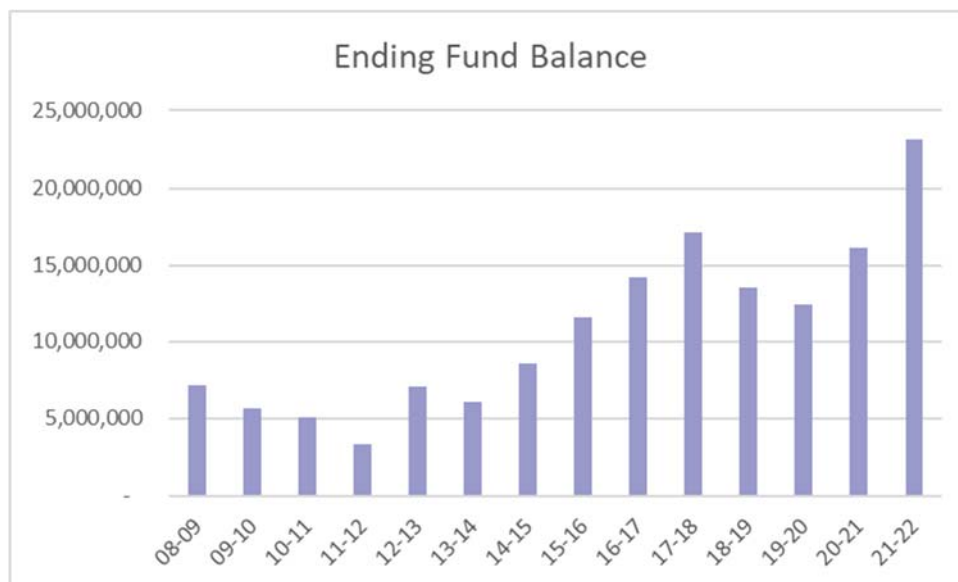




BEGINNING FUND BALANCE AND FINANCIAL STABILITY

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

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





General Fund Revenues

GENERAL FUND REVENUE SUMMARY

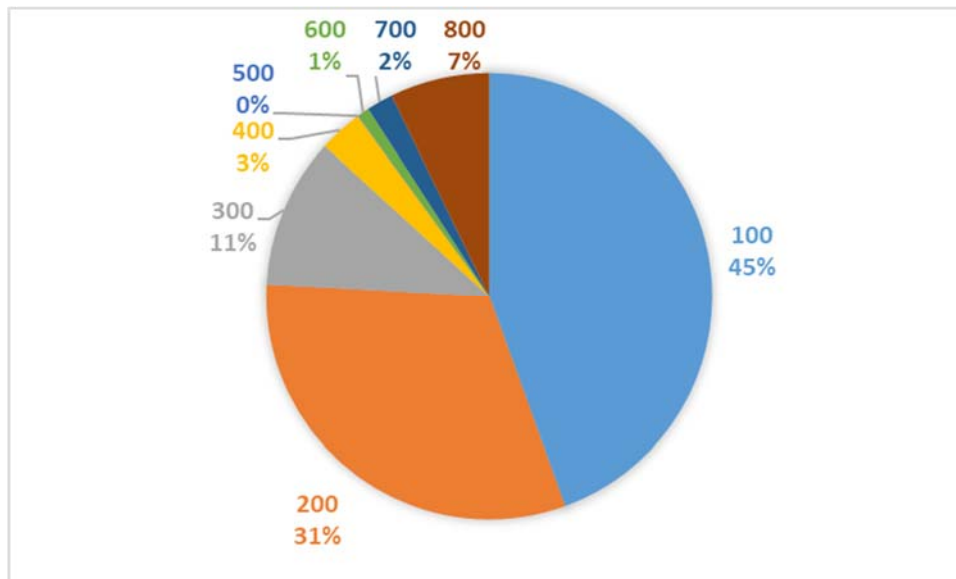
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted 2324
100.0000.1111	Current Year's Taxes	8,534,168	8,978,359	8,800,000	9,797,811
100.0000.1112	Prior Year's Taxes	158,561	174,820	150,000	200,000
100.0000.1312	Tuition From Other Districts Within the State	37,000	50,348	35,000	20,000
100.0000.1324	Tuition for Community Services	4,483	29,937	2,500	30,000
100.0000.1510	Interest on Investments	157,034	91,723	75,000	500,000
100.0000.1910	Rentals	10,451	26,885	20,000	25,000
100.0000.1920	Contributions and Donations From Private Sources	510	-	-	-
100.0000.1960	Recovery of Prior Years' Expenditure	1,458	150	-	-
100.0000.1980	Fees Charged to Grants	466,356	649,889	475,000	475,000
100.0000.1990	Miscellaneous	240,969	248,980	200,000	200,000
TOTAL LOCAL REVENUE		9,610,990	10,251,091	9,757,500	11,247,811
100.0000.2101	County School Funds	48,334	234,273	75,000	75,000
100.0000.2102	Education Service District Apportionment	1,748,936	1,259,621	500,000	500,000
100.0000.2199	Other Intermediate Sources	33,801	8,564	-	10,000
TOTAL INTERMEDIATE REVENUE		1,831,071	1,502,458	575,000	585,000
100.0000.3101	State School Fund - General Support	58,116,482	59,584,785	58,400,284	62,014,187
100.0000.3103	Common School Fund	567,843	606,244	621,184	719,089
100.0000.3199	Other Unrestricted Grants-In-Aid	1,926	-	2,500	-
TOTAL STATE SOURCES		58,686,251	60,191,029	59,023,968	62,733,276
100.0000.4500	Restricted Rev From Fed Gov't Through State	2,312,303	-	-	-
100.0000.4510	Federal Child Care Reimbursement from CLC	-	-	-	-
100.0000.4900	Foster Student Transportation	-	-	1,000	-
TOTAL FEDERAL SOURCES		2,312,303	-	1,000	-
100.0000.5300	Sale of or Compensation of Fixed Assets	16,241	32,893	5,000	5,000
100.0000.5400	Resources - Beginning Fund Balance	12,449,145	16,176,457	14,597,495	18,931,037
TOTAL OTHER SOURCES		12,465,386	16,209,350	14,602,495	18,936,037
TOTAL REVENUE		84,906,001	88,153,928	83,959,963	93,502,124





GENERAL FUND EXPENDITURE BY OBJECT SUMMARY

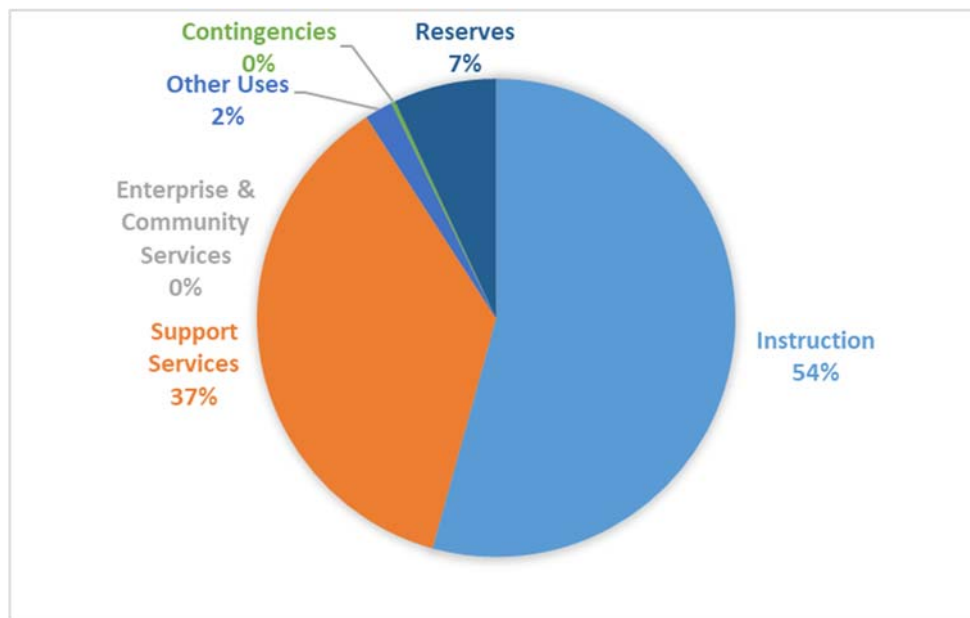
Object	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted 2324	Change from Prior Year
100 - Salaries	All salaries including negotiated increases	33,053,043	33,309,334	38,319,541	41,583,307	7.85%
200 - Benefits	Associated payroll costs, PERS, health insurance caps	23,273,802	22,255,461	25,578,116	29,359,828	12.88%
300 - Purchased Services	Utilities, printing, contracted services	7,561,024	7,588,746	9,373,468	10,200,535	8.11%
400 - Supplies and Materials	Supplies, textbooks, computer hardware	1,930,555	1,564,955	2,297,529	2,965,312	22.52%
500 - Capital Expenditures	New and replacement equipment	1,522,364	1,574,943	32,000	32,000	0.00%
600 - Other Expenditures	Dues and fees, property insurance	658,405	717,555	823,609	819,942	-0.45%
700 - Transfers	Transfers to other funds	561,600	1,107,700	1,285,700	1,791,200	28.22%
800 - Contingencies and EFB	Contingency and Reserve for next year	-	-	6,250,000	6,750,000	7.41%
		68,560,794	68,118,694	83,959,963	93,502,124	10.21%





GENERAL FUND EXPENDITURE BY FUNCTION SUMMARY

Function	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted 2324	Change from Prior Year
1000 - Instruction	Direct Classroom Support	40,721,933	39,310,971	45,826,470	50,771,530	9.74%
2000 - Support Services	Counselors, media, assessment, central administration, facilities, transportation	27,277,034	27,695,287	30,589,793	34,181,394	10.51%
3000 - Enterprise & Community Services	Activities not directly related to education, such as the care of children, community welfare	228	4,736	8,000	8,000	0.00%
5000-Other Uses	Debt Service, Transfers	561,600	1,101,700	1,285,700	1,791,200	28.22%
Contingencies	Unexpected expenditures	-	-	250,000	250,000	0.00%
Reserves	Next year's reserve	-	-	6,000,000	6,500,000	7.69%
		68,560,794	68,112,694	83,959,963	93,502,124	10.21%





GENERAL FUND - Function Summary

Function	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted 2324	Adopted FTE 2324
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
1111	Elementary, K-5	4,829,499.92	4,856,077.32	5,226,972	51.50	7,081,906	57.50	7,081,906	7,081,906	57.50
1114	IB Elementary	8,770.00	19,693.92	42,300	-	-	-	-	-	-
1121	Middle School Programs	6,081,784.68	6,277,882.81	6,694,173	56.84	7,396,039	55.50	7,396,039	7,396,039	55.50
1122	Middle School Extra-Curricular	32,529.70	189,521.88	164,308	-	298,626	-	298,626	298,626	-
1131	High School Programs	8,213,612.09	8,284,550.92	9,569,154	73.60	9,829,297	69.60	9,829,297	9,829,297	69.60
1132	High School Extra-Curricular	519,848.79	759,370.38	850,369	1.00	663,169	-	663,169	663,169	-
1133	IB & Adv Placement	140,981.73	147,431.26	197,858	0.70	167,931	0.70	167,931	167,931	0.70
1134	Academic/Athletic Intramurals	-	95.98	-	-	-	-	-	-	-
1140	Pre-Kindergarten	71,950.63	94,352.34	202,487	2.50	200,491	2.50	200,491	200,491	2.50
1210	Talented & Gifted	453,934.79	347,877.98	323,513	2.30	269,604	1.80	269,604	269,604	1.80
1220	Restr Program Students with Disabilities	949,501.51	1,118,127.89	1,409,248	19.00	1,514,180	18.00	1,514,180	1,514,180	18.00
1223	Bridges Program	370,181.14	351,431.57	413,902	5.00	460,679	5.00	460,679	460,679	5.00
1224	Life Skills Program	1,022,712.77	969,017.67	1,069,394	15.00	1,407,234	15.00	1,407,234	1,407,234	15.00
1225	Out of District Programs	38,211.85	35,903.00	90,000	-	90,000	-	90,000	90,000	-
1250	Resource Room	4,015,940.75	3,632,354.15	4,492,535	55.00	5,082,836	56.00	5,082,836	5,082,836	56.00
1260	Early Intervention	50.31	69.03	1,000	-	1,000	-	1,000	1,000	-
1280	Alternative Education	631,668.75	630,947.95	721,303	6.00	836,741	5.00	836,741	836,741	5.00
1281	Public Alternative Programs	-	-	95,000	-	75,000	-	75,000	75,000	-
1288	Charter Schools	1,377,901.46	1,359,046.80	1,385,000	-	1,425,000	-	1,425,000	1,425,000	-
1291	ESL	11,962,851.71	10,237,218.34	12,878,054	122.56	13,971,797	117.05	13,971,797	13,971,797	117.05
2112	Attendance Services	230,641.22	639,777.33	651,827	9.00	738,844	9.00	738,844	738,844	9.00
2114	Student Accounting Services	278,002.97	322,640.79	374,324	2.00	379,022	2.00	379,022	379,022	2.00
2115	Student Safety	183,044.56	210,227.48	298,472	3.00	359,705	3.00	359,705	359,705	3.00
2122	Counseling	1,820,420.98	1,974,814.99	2,024,061	18.00	2,423,523	19.00	2,423,523	2,423,523	19.00
2126	Placement Services	389,054.33	356,857.36	454,043	4.50	387,000	3.00	387,000	387,000	3.00
2134	Nurse Services	181,973.54	133,965.00	141,811	1.00	539,574	4.00	539,574	539,574	4.00
2135	MAC Monies	9,361.49	27,424.95	25,000	-	20,400	-	20,400	20,400	-
2139	Other Health Services	-	-	2,000	-	-	-	-	-	-
2142	Psychological Testing Services	224,866.12	554,250.80	641,956	5.50	698,203	5.00	698,203	698,203	5.00
2143	Psychological Counseling Services	51,266.53	9,723.68	154,181	1.00	90,978	0.50	90,978	90,978	0.50
2150	Speech Pathology and Audiology Services	845,025.83	1,030,775.20	888,138	8.00	1,365,293	9.80	1,365,293	1,365,293	9.80
2160	Other Student Treatment Services	32,787.58	41,020.99	40,000	-	45,000	-	45,000	45,000	-
2190	Service Direction, Student Support Serv	1,403,430.26	1,503,925.28	1,611,671	9.90	1,483,234	7.90	1,483,234	1,483,234	7.90
2210	Improvement of Instruction Services	174,861.57	94,170.25	189,792	0.50	76,617	0.50	76,617	76,617	0.50
2211	Service Area Direction	442,582.11	462,768.37	495,900	3.00	605,537	3.00	605,537	605,537	3.00
2219	Other Improvement of Instruction Serv	19,347.94	39,405.37	32,930	-	50,920	-	50,920	50,920	-
2222	Library/Media Center	818,831.68	929,808.89	979,194	8.00	1,004,901	7.50	1,004,901	1,004,901	7.50
2223	Multimedia Services	2,167.96	1,206.99	3,000	-	2,000	-	2,000	2,000	-
2230	Assessment and Testing	16,563.82	10,210.35	90,712	-	94,750	-	94,750	94,750	-
2240	Instructional Staff Development	237,799.85	184,236.31	326,634	0.50	286,525	-	286,525	286,525	-
2311	Board of Ed.	231,149.40	256,952.89	318,900	-	312,300	-	312,300	312,300	-



General Fund Expenditures

Function	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted	
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	FTE 2324
2314	Election Services	-	7,849.27	8,000	-	8,000	-	8,000	8,000	-
2315	Legal Services	119,219.05	50,344.25	120,000	-	75,000	-	75,000	75,000	-
2317	Audit Services	53,000.00	37,870.00	56,000	-	60,000	-	60,000	60,000	-
2320	Executive Administration Services	539,289.76	416,008.00	469,332	2.00	856,001	3.00	856,001	856,001	3.00
2329	Other Executive Administration Services	12,171.23	12,374.92	27,000	-	20,000	-	20,000	20,000	-
2410	Office of the Principal Services	5,363,094.39	5,189,343.40	5,715,460	42.53	5,987,804	42.00	5,987,804	5,987,804	42.00
2520	Fiscal Services	731,858.98	803,231.44	861,955	4.95	1,003,763	4.95	1,003,763	1,003,763	4.95
2528	Risk Management Services	162,336.11	332,816.61	367,918	2.00	375,488	1.45	375,488	375,488	1.45
2529	Other Fiscal Services	156,825.18	128,919.64	149,000	-	154,000	-	154,000	154,000	-
2541	Service Area Direction	454,545.95	432,251.20	500,936	3.00	464,488	3.00	464,488	464,488	3.00
2542	Care and Upkeep of Buildings Services	3,745,520.83	3,755,318.36	4,359,727	30.00	4,641,888	30.00	4,641,888	4,641,888	30.00
2543	Care and Upkeep of Grounds Services	670,909.85	616,847.59	731,473	6.00	789,599	6.00	789,599	789,599	6.00
2544	Maintenance	1,720,873.04	2,519,250.78	1,241,664	3.00	1,291,654	3.00	1,291,654	1,291,654	3.00
2545	Purchase/Repair of Maintenance Vehicle:	20,207.70	27,181.07	29,000	-	29,000	-	29,000	29,000	-
2546	Security Services	2,859.00	1,218.50	6,000	-	6,000	-	6,000	6,000	-
2552	Vehicle Operation Services	1,899,408.73	2,178,688.00	2,510,902	0.10	2,554,570	0.10	2,554,570	2,554,570	0.10
2554	Student Transportation Repair & Mainten	4,107.21	10,524.02	14,800	-	14,800	-	14,800	14,800	-
2558	Special Education Transportation Services	935,629.07	639,634.17	954,302	-	1,017,903	0.50	1,017,903	1,017,903	0.50
2572	Purchasing Services	25,419.98	31,506.93	30,850	-	34,850	-	34,850	34,850	-
2573	Warehousing and Distributing Services	10,840.10	52.08	12,071	0.30	-	-	-	-	-
2630	Information Services	16,194.36	736.61	14,600	-	14,600	-	14,600	14,600	-
2633	Public Information Services	99,702.37	64,562.07	146,151	1.00	173,595	1.00	173,595	173,595	1.00
2640	Staff Services	451,173.68	519,045.92	589,321	3.00	833,998	4.00	833,998	833,998	4.00
2645	Staff Health Services	13,608.81	14,436.44	17,500	-	17,500	-	17,500	17,500	-
2646	Safety	-	580.74	6,000	-	6,000	-	6,000	6,000	-
2649	Other Staff Services	29,614.44	9,843.32	31,207	0.21	54,903	0.35	54,903	54,903	0.35
2660	Technology Services	2,376,273.75	1,037,302.76	1,762,104	10.00	2,671,664	10.00	2,671,664	2,671,664	10.00
2669	Other Technology Services	69,170.53	73,385.77	111,875	-	60,000	-	60,000	60,000	-
3300	Community Services	227.94	4,736.04	8,000	-	8,000	-	8,000	8,000	-
5200	Transfers of Funds	561,600.00	1,101,700.00	1,285,700	-	1,791,200	-	1,791,200	1,791,200	-
6110	Operating Contingency	-	-	250,000	-	250,000	-	250,000	250,000	-
7000	Unappropriated Ending Fund Balance	-	-	6,000,000	-	6,500,000	-	6,500,000	6,500,000	-
TOTAL		68,560,794.36	68,112,694.36	83,959,963	592.99	93,502,124	587.20	93,502,124	93,502,124	587.20



GENERAL FUND - Object Summary

Object	Description	Actuals 2021	Actuals 2022	Adopted 2023	Adopted		Proposed		Adopted	
					FTE 2023	Proposed 2024	FTE 2024	Approved 2024	Adopted 2024	FTE 2024
111	Licensed Salaries	21,310,874.42	20,262,980.21	24,449,457	331.71	26,660,426	328.30	26,660,426	26,660,426	328.30
112	Classified Salaries	6,596,981.54	7,593,504.58	8,621,688	228.38	9,742,550	228.00	9,742,550	9,742,550	228.00
113	Administrator Salaries	3,219,236.06	3,265,956.14	3,798,421	28.90	3,914,882	27.90	3,914,882	3,914,882	27.90
114	Managerial Salaries	287,984.25	240,458.50	305,723	4.00	177,942	3.00	177,942	177,942	3.00
121	Substitutes - Licensed	92.60	622.76	-	-	-	-	-	-	-
123	Temporary - Licensed	728,669.62	921,605.36	927	-	-	-	-	-	-
124	Temporary - Classified	48,134.87	10,122.51	-	-	-	-	-	-	-
125	In-District Subs (Licensed)	3,303.69	95,469.02	22,000	-	11,990	-	11,990	11,990	-
130	Ext Hrs - Licensed/Other	373,738.97	202,684.41	344,378	-	324,225	-	324,225	324,225	-
131	Ext Hrs - Classified	63,780.32	119,926.42	106,803	-	104,290	-	104,290	104,290	-
133	Ext Hrs - Translations	18,738.59	23,344.70	45,190	-	74,440	-	74,440	74,440	-
134	Ext Hrs - Sports/Act Supv	302,812.56	448,957.11	462,506	-	513,954	-	513,954	513,954	-
142	Cell Phone Stipend	63,827.44	42,028.95	53,265	-	31,608	-	31,608	31,608	-
160	Ext Hrs - Custodians	18,505.49	50,194.92	80,600	-	2,000	-	2,000	2,000	-
161	Ext Hrs - Facility Use (Out)	3,082.00	4,608.66	2,100	-	-	-	-	-	-
162	Ext Hrs - Grounds/Maintenance	8,441.02	13,345.72	13,600	-	13,600	-	13,600	13,600	-
163	Ext Hrs - Sonitrol/Security	4,839.49	12,168.54	12,600	-	11,400	-	11,400	11,400	-
164	Ext Hrs - Facility Use (P&R)	-	1,355.05	-	-	-	-	-	-	-
210	PERS	(17,914.88)	(1,659.18)	-	-	-	-	-	-	-
211	PERS - Employer Contribution	9,420,482.02	8,366,882.22	9,196,588	-	10,666,339	-	10,666,339	10,666,339	-
212	PERS Pick-Up - Employee Contribution	1,981,019.80	2,025,627.85	2,337,821	-	2,464,217	-	2,464,217	2,464,217	-
220	FICA (SS & Medicare)	2,525,100.77	2,647,829.31	2,890,472	-	3,141,876	-	3,141,876	3,141,876	-
231	Worker's Compensation	187,395.50	167,518.53	200,660	-	1,406,386	-	1,406,386	1,406,386	-
232	Unemployment Compensation	103,294.69	51,514.55	70,000	-	70,000	-	70,000	70,000	-
242	OEBB Licensed Insurance	5,241,763.26	5,182,159.47	3,482,490	-	6,205,220	-	6,205,220	6,205,220	-
243	OEBB Admin Insurance	757,247.12	751,645.34	4,317,180	-	1,061,197	-	1,061,197	1,061,197	-
245	Supt Mileage Stipend	9,200.00	7,266.68	10,094	-	6,000	-	6,000	6,000	-
248	OEBB Classified Insurance	2,910,897.25	2,964,143.52	2,843,093	-	4,153,593	-	4,153,593	4,153,593	-
291	Tuition Reimbursement - Classified	4,870.00	500.00	5,000	-	5,000	-	5,000	5,000	-
292	Tuition Reimbursement - Admin	19,599.00	9,502.00	75,000	-	-	-	-	-	-
293	Tuition Reimbursement - Licensed	121,684.00	73,925.30	125,000	-	130,000	-	130,000	130,000	-
295	Tuition Reimb - Lic \$600	9,163.89	8,605.41	25,000	-	50,000	-	50,000	50,000	-
312	Instructional Programs Improvement Ser	1,470.00	3,001.25	2,000	-	-	-	-	-	-
316	Data Processing Services	61,503.09	63,959.94	70,000	-	70,000	-	70,000	70,000	-
322	Repair & Maintenance	1,058,082.91	731,656.78	1,085,900	-	1,387,835	-	1,387,835	1,387,835	-
324	Rentals	329,667.23	314,157.74	400,350	-	383,326	-	383,326	383,326	-
325	Electricity	512,913.61	631,992.31	734,090	-	789,990	-	789,990	789,990	-
326	Fuel	151,598.33	188,665.30	238,100	-	235,830	-	235,830	235,830	-
327	Water and Sewage	99,540.56	151,957.53	101,200	-	189,948	-	189,948	189,948	-
328	Garbage	108,180.60	213,894.65	217,500	-	268,087	-	268,087	268,087	-
329	Other Property Services	1,343.25	-	-	-	-	-	-	-	-
331	Reimbursable Student Transportation	2,755,445.32	2,683,003.58	3,343,578	-	3,420,000	-	3,420,000	3,420,000	-
332	Non-Reimbursable Student Transportatic	20,670.05	66,899.93	103,600	-	67,100	-	67,100	67,100	-
340	Travel	357.72	-	-	-	-	-	-	-	-
341	Travel - Local in District	7,479.49	10,540.37	8,075	-	10,675	-	10,675	10,675	-



General Fund Expenditures

Object	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted	
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	FTE 2324
342	Travel - Out of District	16,820.24	95,075.37	185,300	-	162,558	-	162,558	162,558	-
343	Travel - Student Out of District	200.00	5,756.66	25,858	-	24,858	-	24,858	24,858	-
350	Communication	-	-	200	-	500	-	500	500	-
351	Telephone	7,807.22	4,605.19	16,900	-	206,451	-	206,451	206,451	-
353	Postage	75,682.77	60,308.21	66,900	-	64,408	-	64,408	64,408	-
354	Advertising	1,855.00	1,460.58	3,200	-	3,450	-	3,450	3,450	-
355	Printing & Binding	15,096.12	53,404.89	65,979	-	116,257	-	116,257	116,257	-
359	Other Communication Services	62,473.25	73,385.77	81,500	-	110,000	-	110,000	110,000	-
360	Charter School Payments	1,377,901.46	1,359,046.80	1,385,000	-	1,425,000	-	1,425,000	1,425,000	-
371	Tuition - OR Districts	163,522.85	129,470.00	219,500	-	279,500	-	279,500	279,500	-
374	Other Tuition	-	-	15,000	-	15,000	-	15,000	15,000	-
381	Audit Services	53,000.00	37,870.00	56,000	-	60,000	-	60,000	60,000	-
382	Legal Services	120,594.04	54,874.00	132,000	-	87,000	-	87,000	87,000	-
383	Architect/Engineer Services	-	10,322.14	-	-	-	-	-	-	-
384	Negotiation Services	41,574.98	17,104.10	40,000	-	20,000	-	20,000	20,000	-
388	Election Services	-	7,849.27	8,000	-	8,000	-	8,000	8,000	-
390	Other Purchased Services	516,243.98	618,483.89	767,738	-	794,762	-	794,762	794,762	-
410	Consumable Supplies	971,578.94	914,323.51	978,316	-	1,075,619	-	1,075,619	1,075,619	-
411	Gasoline	16,377.54	30,459.43	29,000	-	29,000	-	29,000	29,000	-
412	Tire Repair	763.77	1,101.83	1,800	-	1,800	-	1,800	1,800	-
420	Textbooks	13,190.07	21,744.44	83,050	-	768,534	-	768,534	768,534	-
430	Library Books	17,150.25	21,235.48	28,830	-	31,246	-	31,246	31,246	-
440	Periodicals	8,949.61	5,274.53	9,650	-	8,496	-	8,496	8,496	-
460	Non-Consumable Supplies	159,699.97	64,780.25	212,400	-	178,980	-	178,980	178,980	-
470	Computer Software	418,083.93	394,363.90	626,083	-	499,701	-	499,701	499,701	-
480	Computer Hardware	324,761.20	111,671.90	328,400	-	371,936	-	371,936	371,936	-
520	Buildings Acquisition	1,340,647.23	1,541,069.46	-	-	-	-	-	-	-
541	Initial and Additional Equipment Purchas	45,552.19	33,874.03	32,000	-	32,000	-	32,000	32,000	-
542	Replacement Equipment Purchase	136,164.99	-	-	-	-	-	-	-	-
640	Dues and Fees	221,944.44	212,608.55	268,809	-	236,142	-	236,142	236,142	-
651	Liability Insurance	153,041.50	184,539.38	205,000	-	205,000	-	205,000	205,000	-
653	Property Insurance Premiums	278,851.50	319,500.00	347,000	-	376,000	-	376,000	376,000	-
670	Taxes and Licenses	4,567.81	906.86	2,800	-	2,800	-	2,800	2,800	-
710	Fund Modifications	561,600.00	1,101,700.00	1,285,700	-	1,791,200	-	1,791,200	1,791,200	-
810	Contingency	-	-	250,000	-	250,000	-	250,000	250,000	-
820	Reserved for Next Year	-	-	6,000,000	-	6,500,000	-	6,500,000	6,500,000	-
TOTAL		68,560,794.36	68,112,694.36	83,959,963	592.99	93,502,124	587.20	93,502,124	93,502,124	587.20



SPECIAL REVENUE FUNDS

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

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

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

TITLE I-A

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

TITLE II-A

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

IDEA PART B

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

HIGH SCHOOL SUCCESS (MEASURE 98)

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

TITLE I-C

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

TITLE III

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

21ST CENTURY COMMUNITY LEARNING CENTERS

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

STUDENT INVESTMENT ACCOUNT

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

CHILD NUTRITION PROGRAM

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



Close Up Students & Mr. Marquez with Senator Jeff Merkley



DEBT SERVICE FUND

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

The District collects tax revenues for the outstanding bond issue. The total outstanding debt of as of June 30, 2023, is \$61,155,000. This includes bonded debt and a full faith and credit obligation as shown below.

Debt	Balance at			Balance at June 30, 2022	Due Within One Year
	June 30, 2023	Additions	Reductions		
2015 GO Bond	52,360,000	-	(2,235,000)	50,125,000	4,925,000
2019 GO Bond	1,090,000	-	(525,000)	565,000	660,000
Full Faith and Credit - 2019	11,075,000	-	(610,000)	10,465,000	610,000
Total	64,525,000	-	(3,370,000)	61,155,000	6,195,000





CAPITAL CONSTRUCTION FUNDS

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

CONSTRUCTION EXCISE TAX FUND

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

	Actuals 2021	Actuals 2122	Adopted 2223	Adopted 2324
Construction Excise Tax Revenue	707,089	1,217,755	1,000,000	1,000,000

ATHLETICS RESERVE

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



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

1114 – Elementary IB

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

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

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

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

1133 – IB & Advanced Placement

1134 – Other High School Programs

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

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

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

1223 – Community Transition Centers.

1224 - Life Skills with Nursing.

1225 - Out of District Programs.

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



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

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

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

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

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

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

1299 – Other Programs.

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

2545 – Purchase/Repair of Maint. Vehicles

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

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

2554 – Student Transp Repair & Maint of Vehicles

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

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

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

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

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

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

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

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

2644 – Para-Professional Testing.



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

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

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

2669 – Other Technology Services.

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

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

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

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

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

7000 – Unappropriated Ending Fund Balance.



General Fund

Account	Description	Resources					
		Actuals 2021	Actuals 2122	Adopted 2223	Proposed 2324	Approved 2324	Approved 2324
100.0000.1111	Current Year's Taxes	8,534,167.84	8,978,359.30	8,800,000	9,797,811	9,797,811	9,797,811
100.0000.1112	Prior Year's Taxes	158,560.90	174,820.07	150,000	200,000	200,000	200,000
100.0000.1312	Tuition From Other Districts Within the State	37,000.00	50,347.60	35,000	20,000	20,000	20,000
100.0000.1324	Tuition for Community Services	4,483.00	29,937.80	2,500	30,000	30,000	30,000
100.0000.1510	Interest on Investments	157,034.13	91,723.05	75,000	500,000	500,000	500,000
100.0000.1910	Rentals	10,451.00	26,884.75	20,000	25,000	25,000	25,000
100.0000.1920	Contributions and Donations From Private Sources	510.00	-	-	-	-	-
100.0000.1960	Recovery of Prior Years' Expenditure	1,457.72	149.96	-	-	-	-
100.0000.1980	Fees Charged to Grants	466,356.34	649,888.95	475,000	475,000	475,000	475,000
100.0000.1990	Miscellaneous	240,968.72	248,980.42	200,000	200,000	200,000	200,000
100.0000.2101	County School Funds	48,334.24	234,273.36	75,000	75,000	75,000	75,000
100.0000.2102	Education Service District Apportionment	1,748,936.69	1,259,620.68	500,000	500,000	500,000	500,000
100.0000.2199	Other Intermediate Sources	33,800.06	8,563.76	-	10,000	10,000	10,000
100.0000.3101	State School Fund - General Support	58,116,482.24	59,584,784.46	58,400,284	62,014,187	62,014,187	62,014,187
100.0000.3103	Common School Fund	567,843.23	606,243.63	621,184	719,089	719,089	719,089
100.0000.3199	Other Unrestricted Grants-In-Aid	1,926.40	-	2,500	-	-	-
100.0000.4500	Restricted Rev From Fed Gov't Through State	2,312,302.68	-	-	-	-	-
100.0000.4900	Foster Student Transportation	-	-	1,000	-	-	-
100.0000.5300	Sale of or Compensation of Fixed Assets	16,241.00	32,893.39	5,000	5,000	5,000	5,000
100.0000.5400	Resources - Beginning Fund Balance	12,449,144.89	16,176,457	14,597,495	18,931,037	18,931,037	18,931,037
TOTAL		84,906,001.08	88,153,928.18	83,959,963	93,502,124	93,502,124	93,502,124

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted 2324	Adopted FTE 2324
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
100.1111.0111	Licensed Salaries	2,439,805.86	2,346,927.03	2,515,879	35.00	2,918,308	38.00	2,918,308	2,918,308	38.00
100.1111.0112	Classified Salaries	210,544.92	396,172.10	383,252	16.50	576,124	19.50	576,124	576,124	19.50
100.1111.0123	Temporary - Licensed	101,391.20	101,027.52	-	-	-	-	-	-	-
100.1111.0125	In-District Subs (Licensed)	21.94	5,460.48	1,000	-	990	-	990	990	-
100.1111.0130	Ext Hrs - Licensed/Other	1,097.58	17,053.99	56,384	-	35,302	-	35,302	35,302	-
100.1111.0131	Ext Hrs - Classified	1,797.53	3,623.88	4,500	-	16,476	-	16,476	16,476	-
100.1111.0133	Ext Hrs - Translations	6,586.09	17,173.90	-	-	30,000	-	30,000	30,000	-
100.1111.0211	PERS - Employer Contribution	804,436.49	686,073.85	730,145	-	917,704	-	917,704	917,704	-
100.1111.0212	PERS Pick-Up - Employee Contribution	165,531.26	163,873.70	184,017	-	211,104	-	211,104	211,104	-
100.1111.0220	FICA (SS & Medicare)	209,372.94	220,048.36	224,889	-	269,157	-	269,157	269,157	-
100.1111.0231	Worker's Compensation	11,759.66	10,631.02	10,379	-	122,186	-	122,186	122,186	-
100.1111.0242	OEBB Licensed Insurance	593,883.68	518,730.33	915,324	-	720,435	-	720,435	720,435	-
100.1111.0248	OEBB Classified Insurance	140,496.87	223,638.49	-	-	371,997	-	371,997	371,997	-
100.1111.0322	Repair & Maintenance	882.67	1,577.38	13,000	-	24,982	-	24,982	24,982	-
100.1111.0324	Rentals	13,027.68	25,700.20	36,200	-	32,856	-	32,856	32,856	-
100.1111.0342	Travel - Out of District	-	-	1,000	-	988	-	988	988	-
100.1111.0353	Postage	14,134.11	8,338.49	12,500	-	11,952	-	11,952	11,952	-
100.1111.0355	Printing & Binding	-	1,710.00	4,354	-	1,494	-	1,494	1,494	-
100.1111.0390	Other Purchased Services	3,107.92	31.83	4,200	-	4,150	-	4,150	4,150	-
100.1111.0410	Consumable Supplies	91,981.02	72,520.89	116,000	-	52,796	-	52,796	52,796	-
100.1111.0420	Textbooks	23.84	16,590.52	200	-	750,198	-	750,198	750,198	-
100.1111.0440	Periodicals	606.45	-	-	-	-	-	-	-	-
100.1111.0460	Non-Consumable Supplies	3,883.49	2,292.38	2,600	-	1,581	-	1,581	1,581	-
100.1111.0470	Computer Software	10,445.60	8,142.97	7,500	-	7,500	-	7,500	7,500	-
100.1111.0480	Computer Hardware	4,635.12	8,588.51	3,500	-	3,476	-	3,476	3,476	-
100.1111.0640	Dues and Fees	46.00	149.50	149	-	150	-	150	150	-
FUNCTION: Elementary, K-5		4,829,499.92	4,856,077.32	5,226,972	51.50	7,081,906	57.50	7,081,906	7,081,906	57.50
100.1114.0130	Ext Hrs - Licensed/Other	-	598.56	1,000	-	-	-	-	-	-
100.1114.0211	PERS - Employer Contribution	-	70.98	-	-	-	-	-	-	-
100.1114.0212	PERS Pick-Up - Employee Contribution	-	17.96	-	-	-	-	-	-	-
100.1114.0220	FICA (SS & Medicare)	-	44.59	-	-	-	-	-	-	-
100.1114.0231	Worker's Compensation	-	2.33	-	-	-	-	-	-	-
100.1114.0342	Travel - Out of District	-	9,755.50	30,800	-	-	-	-	-	-
100.1114.0390	Other Purchased Services	250.00	-	1,000	-	-	-	-	-	-
100.1114.0410	Consumable Supplies	-	684.00	-	-	-	-	-	-	-
100.1114.0640	Dues and Fees	8,520.00	8,520.00	9,500	-	-	-	-	-	-
FUNCTION: IB Elementary		8,770.00	19,693.92	42,300	-	-	-	-	-	-
100.1121.0111	Licensed Salaries	3,174,564.62	3,278,821.88	3,781,420	50.84	4,119,075	50.50	4,119,075	4,119,075	50.50
100.1121.0112	Classified Salaries	64,658.20	88,021.38	151,405	6.00	144,022	5.00	144,022	144,022	5.00
100.1121.0123	Temporary - Licensed	323,090.08	367,180.24	927	-	-	-	-	-	-
100.1121.0125	In-District Subs (Licensed)	390.24	57,602.99	21,000	-	11,000	-	11,000	11,000	-
100.1121.0130	Ext Hrs - Licensed/Other	12,697.48	22,770.58	30,281	-	50,110	-	50,110	50,110	-
100.1121.0131	Ext Hrs - Classified	4,407.01	12,150.74	2,800	-	2,700	-	2,700	2,700	-
100.1121.0133	Ext Hrs - Translations	475.65	-	15,500	-	15,500	-	15,500	15,500	-
100.1121.0211	PERS - Employer Contribution	1,017,093.05	920,393.75	972,900	-	1,119,115	-	1,119,115	1,119,115	-
100.1121.0212	PERS Pick-Up - Employee Contribution	211,773.18	222,007.43	243,697	-	256,903	-	256,903	256,903	-
100.1121.0220	FICA (SS & Medicare)	271,198.34	291,287.47	301,467	-	327,551	-	327,551	327,551	-
100.1121.0231	Worker's Compensation	15,091.92	13,908.32	13,732	-	148,584	-	148,584	148,584	-
100.1121.0242	OEBB Licensed Insurance	821,441.38	842,553.40	2,965	-	957,420	-	957,420	957,420	-
100.1121.0243	OEBB Admin Insurance	-	-	1,006,979	-	-	-	-	-	-
100.1121.0248	OEBB Classified Insurance	45,237.49	27,838.92	-	-	95,384	-	95,384	95,384	-
100.1121.0322	Repair & Maintenance	-	814.28	2,000	-	1,500	-	1,500	1,500	-
100.1121.0324	Rentals	34,905.41	50,576.99	36,000	-	50,000	-	50,000	50,000	-
100.1121.0341	Travel - Local in District	-	248.25	-	-	-	-	-	-	-
100.1121.0353	Postage	4,652.59	6,261.48	10,000	-	10,000	-	10,000	10,000	-
100.1121.0355	Printing & Binding	1,003.00	3,989.00	5,200	-	5,700	-	5,700	5,700	-
100.1121.0390	Other Purchased Services	-	-	1,000	-	500	-	500	500	-
100.1121.0410	Consumable Supplies	54,422.89	55,348.28	65,100	-	58,525	-	58,525	58,525	-
100.1121.0420	Textbooks	1,320.00	828.75	1,800	-	1,800	-	1,800	1,800	-
100.1121.0440	Periodicals	7,127.77	4,531.44	6,050	-	4,850	-	4,850	4,850	-
100.1121.0460	Non-Consumable Supplies	4,431.37	2,174.29	6,650	-	7,200	-	7,200	7,200	-
100.1121.0470	Computer Software	6,245.01	3,157.43	5,800	-	4,400	-	4,400	4,400	-
100.1121.0480	Computer Hardware	5,558.00	5,415.52	9,500	-	4,000	-	4,000	4,000	-
100.1121.0640	Dues and Fees	-	-	-	-	200	-	200	200	-
FUNCTION: Middle School Programs		6,081,784.68	6,277,882.81	6,694,173	56.84	7,396,039	55.50	7,396,039	7,396,039	55.50

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted 2324	Adopted FTE 2324
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
100.1122.0130	Ext Hrs - Licensed/Other	-	844.68	500	-	500	-	500	500	-
100.1122.0131	Ext Hrs - Classified	-	5,363.37	7,700	-	7,700	-	7,700	7,700	-
100.1122.0134	Ext Hrs - Sports/Act Supv	-	118,251.13	79,425	-	164,635	-	164,635	164,635	-
100.1122.0211	PERS - Employer Contribution	-	24,498.36	-	-	41,083	-	41,083	41,083	-
100.1122.0212	PERS Pick-Up - Employee Contribution	-	6,068.75	17,190	-	9,848	-	9,848	9,848	-
100.1122.0220	FICA (SS & Medicare)	-	9,468.90	6,037	-	12,557	-	12,557	12,557	-
100.1122.0231	Worker's Compensation	-	462.75	256	-	4,103	-	4,103	4,103	-
100.1122.0242	OEBB Licensed Insurance	-	8.72	-	-	-	-	-	-	-
100.1122.0248	OEBB Classified Insurance	-	700.26	-	-	-	-	-	-	-
100.1122.0342	Travel - Out of District	-	-	1,000	-	1,000	-	1,000	1,000	-
100.1122.0390	Other Purchased Services	259.96	6,638.44	11,500	-	11,500	-	11,500	11,500	-
100.1122.0410	Consumable Supplies	6,080.00	10,949.34	14,000	-	19,000	-	19,000	19,000	-
100.1122.0460	Non-Consumable Supplies	17,892.00	6,197.22	5,500	-	5,500	-	5,500	5,500	-
100.1122.0470	Computer Software	-	69.96	200	-	200	-	200	200	-
100.1122.0541	Initial and Additional Equipment Purchase	-	-	10,000	-	10,000	-	10,000	10,000	-
100.1122.0640	Dues and Fees	8,297.74	-	11,000	-	11,000	-	11,000	11,000	-
FUNCTION: Middle School Extra-Curricular		32,529.70	189,521.88	164,308	-	298,626	-	298,626	298,626	-
100.1131.0111	Licensed Salaries	4,653,358.58	4,792,292.10	5,635,415	72.60	5,614,791	68.60	5,614,791	5,614,791	68.60
100.1131.0112	Classified Salaries	26,856.77	30,700.73	31,622	1.00	35,077	1.00	35,077	35,077	1.00
100.1131.0123	Temporary - Licensed	64,949.28	153,501.84	-	-	-	-	-	-	-
100.1131.0125	In-District Subs (Licensed)	2,803.14	30,979.22	-	-	-	-	-	-	-
100.1131.0130	Ext Hrs - Licensed/Other	25,786.62	31,150.91	44,300	-	46,683	-	46,683	46,683	-
100.1131.0131	Ext Hrs - Classified	2,891.91	6,525.71	10,000	-	10,000	-	10,000	10,000	-
100.1131.0133	Ext Hrs - Translations	15.65	585.97	15,000	-	15,000	-	15,000	15,000	-
100.1131.0142	Cell Phone Stipend	180.00	-	-	-	-	-	-	-	-
100.1131.0211	PERS - Employer Contribution	1,347,601.97	1,217,023.16	1,395,134	-	1,466,472	-	1,466,472	1,466,472	-
100.1131.0212	PERS Pick-Up - Employee Contribution	285,731.05	295,857.09	347,772	-	339,135	-	339,135	339,135	-
100.1131.0220	FICA (SS & Medicare)	363,971.26	383,995.28	433,529	-	432,396	-	432,396	432,396	-
100.1131.0231	Worker's Compensation	20,093.46	18,244.73	19,817	-	184,777	-	184,777	184,777	-
100.1131.0242	OEBB Licensed Insurance	1,062,639.50	1,039,064.54	2,164	-	1,300,574	-	1,300,574	1,300,574	-
100.1131.0243	OEBB Admin Insurance	-	-	1,303,901	-	-	-	-	-	-
100.1131.0248	OEBB Classified Insurance	17,157.36	17,659.12	-	-	19,077	-	19,077	19,077	-
100.1131.0322	Repair & Maintenance	3,048.10	2,997.16	500	-	500	-	500	500	-
100.1131.0324	Rentals	184,212.28	86,998.04	180,000	-	180,000	-	180,000	180,000	-
100.1131.0332	Non-Reimbursable Student Transportation	-	205.86	-	-	-	-	-	-	-
100.1131.0342	Travel - Out of District	-	943.21	-	-	-	-	-	-	-
100.1131.0343	Travel - Student Out of District	-	3,705.70	500	-	500	-	500	500	-
100.1131.0353	Postage	18,161.94	4,654.53	-	-	-	-	-	-	-
100.1131.0355	Printing & Binding	2,102.98	6,301.99	-	-	-	-	-	-	-
100.1131.0371	Tuition - OR Districts	1,735.00	1,228.00	-	-	-	-	-	-	-
100.1131.0390	Other Purchased Services	185.62	6,039.82	102,400	-	52,400	-	52,400	52,400	-
100.1131.0410	Consumable Supplies	66,504.93	95,152.78	28,800	-	115,615	-	115,615	115,615	-
100.1131.0420	Textbooks	895.14	1,553.99	6,500	-	4,500	-	4,500	4,500	-
100.1131.0440	Periodicals	445.59	331.69	-	-	-	-	-	-	-
100.1131.0460	Non-Consumable Supplies	9,191.70	13,208.25	1,800	-	1,800	-	1,800	1,800	-
100.1131.0470	Computer Software	42,302.39	14,257.23	1,000	-	1,000	-	1,000	1,000	-
100.1131.0480	Computer Hardware	1,848.00	8,491.10	8,000	-	8,000	-	8,000	8,000	-
100.1131.0541	Initial and Additional Equipment Purchase	-	17,560.96	-	-	-	-	-	-	-
100.1131.0640	Dues and Fees	8,941.87	3,340.21	1,000	-	1,000	-	1,000	1,000	-
FUNCTION: High School Programs		8,213,612.09	8,284,550.92	9,569,154	73.60	9,829,297	69.60	9,829,297	9,829,297	69.60

Requirements

Account	Description	Actuals		Adopted		Proposed		Adopted FTE		
		2021	2122	2223	FTE 2223	2324	FTE 2324	2324	2324	
100.1132.0111	Licensed Salaries	-	46,550.85	-	-	-	-	-	-	-
100.1132.0112	Classified Salaries	(493.92)	21,514.50	41,935	1.00	-	-	-	-	-
100.1132.0130	Ext Hrs - Licensed/Other	1,679.55	3,588.75	-	-	-	-	-	-	-
100.1132.0131	Ext Hrs - Classified	2,284.94	6,174.76	-	-	-	-	-	-	-
100.1132.0134	Ext Hrs - Sports/Act Supv	302,812.56	330,705.98	383,081	-	349,319	-	349,319	349,319	-
100.1132.0142	Cell Phone Stipend	180.00	780.00	803	-	-	-	-	-	-
100.1132.0211	PERS - Employer Contribution	60,619.80	72,079.96	91,870	-	87,434	-	87,434	87,434	-
100.1132.0212	PERS Pick-Up - Employee Contribution	12,026.64	17,313.84	17,853	-	20,960	-	20,960	20,960	-
100.1132.0220	FICA (SS & Medicare)	23,357.66	31,148.50	35,477	-	26,723	-	26,723	26,723	-
100.1132.0231	Worker's Compensation	1,593.38	1,794.52	1,546	-	8,733	-	8,733	8,733	-
100.1132.0242	OEBB Licensed Insurance	1,624.20	15,148.15	188	-	-	-	-	-	-
100.1132.0248	OEBB Classified Insurance	-	8,181.65	17,616	-	-	-	-	-	-
100.1132.0322	Repair & Maintenance	3,191.01	6,210.25	-	-	-	-	-	-	-
100.1132.0324	Rentals	12,399.19	58,357.35	20,000	-	-	-	-	-	-
100.1132.0341	Travel - Local in District	-	705.48	-	-	-	-	-	-	-
100.1132.0342	Travel - Out of District	-	4,918.19	-	-	-	-	-	-	-
100.1132.0343	Travel - Student Out of District	-	1,210.96	20,000	-	20,000	-	20,000	20,000	-
100.1132.0353	Postage	1,500.00	-	-	-	-	-	-	-	-
100.1132.0355	Printing & Binding	1,161.82	1,338.00	-	-	-	-	-	-	-
100.1132.0390	Other Purchased Services	26,141.36	66,424.12	60,000	-	50,000	-	50,000	50,000	-
100.1132.0410	Consumable Supplies	22,809.56	40,820.10	80,000	-	40,000	-	40,000	40,000	-
100.1132.0460	Non-Consumable Supplies	3,887.94	1,423.98	40,000	-	20,000	-	20,000	20,000	-
100.1132.0470	Computer Software	1,579.50	7,533.45	20,000	-	20,000	-	20,000	20,000	-
100.1132.0480	Computer Hardware	-	2,855.74	-	-	-	-	-	-	-
100.1132.0520	Buildings Acquisition	33,867.50	-	-	-	-	-	-	-	-
100.1132.0640	Dues and Fees	7,626.10	12,591.30	20,000	-	20,000	-	20,000	20,000	-
FUNCTION: High School Extra-Curricular		519,848.79	759,370.38	850,369	1.00	663,169	-	663,169	663,169	-
100.1133.0111	Licensed Salaries	56,755.16	58,913.40	60,684	0.70	66,653	0.70	66,653	66,653	0.70
100.1133.0130	Ext Hrs - Licensed/Other	1,172.45	1,548.41	10,000	-	2,000	-	2,000	2,000	-
100.1133.0211	PERS - Employer Contribution	18,544.05	16,221.84	16,281	-	18,576	-	18,576	18,576	-
100.1133.0212	PERS Pick-Up - Employee Contribution	3,475.62	3,627.75	3,641	-	3,999	-	3,999	3,999	-
100.1133.0220	FICA (SS & Medicare)	4,431.45	4,625.41	4,642	-	5,099	-	5,099	5,099	-
100.1133.0231	Worker's Compensation	241.98	216.71	209	-	2,333	-	2,333	2,333	-
100.1133.0242	OEBB Licensed Insurance	13,113.96	13,332.96	-	-	13,271	-	13,271	13,271	-
100.1133.0243	OEBB Admin Insurance	-	-	12,401	-	-	-	-	-	-
100.1133.0343	Travel - Student Out of District	-	840.00	-	-	-	-	-	-	-
100.1133.0353	Postage	-	41.25	-	-	-	-	-	-	-
100.1133.0390	Other Purchased Services	5,394.10	5,034.55	10,000	-	6,000	-	6,000	6,000	-
100.1133.0410	Consumable Supplies	422.35	1,182.24	-	-	-	-	-	-	-
100.1133.0420	Textbooks	4,031.31	1,041.74	20,000	-	10,000	-	10,000	10,000	-
100.1133.0460	Non-Consumable Supplies	16.31	-	-	-	-	-	-	-	-
100.1133.0480	Computer Hardware	-	2,947.00	-	-	-	-	-	-	-
100.1133.0640	Dues and Fees	33,382.99	37,858.00	60,000	-	40,000	-	40,000	40,000	-
FUNCTION: IB & Adv Placement		140,981.73	147,431.26	197,858	0.70	167,931	0.70	167,931	167,931	0.70
100.1134.0410	Consumable Supplies	-	95.98	-	-	-	-	-	-	-
FUNCTION: Academic/Athletic Intramurals		-	95.98	-	-	-	-	-	-	-
100.1140.0111	Licensed Salaries	-	11,973.06	-	-	-	-	-	-	-
100.1140.0112	Classified Salaries	37,304.29	38,696.69	105,633	2.50	95,961	2.50	95,961	95,961	2.50
100.1140.0130	Ext Hrs - Licensed/Other	-	291.41	300	-	300	-	300	300	-
100.1140.0131	Ext Hrs - Classified	180.27	602.02	1,000	-	1,000	-	1,000	1,000	-
100.1140.0211	PERS - Employer Contribution	9,965.39	8,155.28	17,958	-	25,250	-	25,250	25,250	-
100.1140.0212	PERS Pick-Up - Employee Contribution	2,249.10	1,954.45	7,290	-	5,758	-	5,758	5,758	-
100.1140.0220	FICA (SS & Medicare)	2,867.51	4,049.37	9,295	-	7,341	-	7,341	7,341	-
100.1140.0231	Worker's Compensation	166.48	200.92	454	-	3,359	-	3,359	3,359	-
100.1140.0242	OEBB Licensed Insurance	-	-	687	-	-	-	-	-	-
100.1140.0248	OEBB Classified Insurance	10,694.16	23,781.69	46,040	-	47,692	-	47,692	47,692	-
100.1140.0322	Repair & Maintenance	-	-	500	-	500	-	500	500	-
100.1140.0332	Non-Reimbursable Student Transportation	-	-	1,000	-	1,000	-	1,000	1,000	-
100.1140.0342	Travel - Out of District	-	-	1,000	-	1,000	-	1,000	1,000	-
100.1140.0390	Other Purchased Services	-	1,075.00	-	-	-	-	-	-	-
100.1140.0410	Consumable Supplies	2,219.38	671.73	4,000	-	4,000	-	4,000	4,000	-
100.1140.0430	Library Books	-	-	1,830	-	1,830	-	1,830	1,830	-
100.1140.0460	Non-Consumable Supplies	3,514.05	1,350.72	4,000	-	4,000	-	4,000	4,000	-
100.1140.0470	Computer Software	-	825.00	500	-	500	-	500	500	-
100.1140.0640	Dues and Fees	2,790.00	725.00	1,000	-	1,000	-	1,000	1,000	-
FUNCTION: Pre-Kindergarten		71,950.63	94,352.34	202,487	2.50	200,491	2.50	200,491	200,491	2.50

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted FTE 2324	
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
100.1210.0111	Licensed Salaries	266,051.57	207,198.01	198,273	2.30	159,352	1.80	159,352	159,352	1.80
100.1210.0133	Ext Hrs - Translations	-	37.41	-	-	-	-	-	-	-
100.1210.0211	PERS - Employer Contribution	80,732.03	53,744.73	49,137	-	44,112	-	44,112	44,112	-
100.1210.0212	PERS Pick-Up - Employee Contribution	15,984.17	12,434.11	13,505	-	9,561	-	9,561	9,561	-
100.1210.0220	FICA (SS & Medicare)	20,203.65	15,640.39	15,168	-	12,191	-	12,191	12,191	-
100.1210.0231	Worker's Compensation	1,116.12	745.40	683	-	5,472	-	5,472	5,472	-
100.1210.0242	OEBB Licensed Insurance	65,993.01	55,132.39	-	-	34,126	-	34,126	34,126	-
100.1210.0243	OEBB Admin Insurance	-	-	40,747	-	-	-	-	-	-
100.1210.0343	Travel - Student Out of District	200.00	-	2,000	-	1,000	-	1,000	1,000	-
100.1210.0410	Consumable Supplies	3,169.80	2,389.79	2,850	-	2,894	-	2,894	2,894	-
100.1210.0460	Non-Consumable Supplies	309.44	40.75	800	-	796	-	796	796	-
100.1210.0640	Dues and Fees	175.00	515.00	350	-	100	-	100	100	-
FUNCTION: Talented & Gifted		453,934.79	347,877.98	323,513	2.30	269,604	1.80	269,604	269,604	1.80
100.1220.0111	Licensed Salaries	229,947.68	287,004.79	259,119	4.00	354,005	5.00	354,005	354,005	5.00
100.1220.0112	Classified Salaries	286,230.20	344,654.21	503,601	15.00	455,083	13.00	455,083	455,083	13.00
100.1220.0130	Ext Hrs - Licensed/Other	35.80	1,022.27	5,000	-	3,109	-	3,109	3,109	-
100.1220.0131	Ext Hrs - Classified	-	327.87	5,000	-	3,000	-	3,000	3,000	-
100.1220.0133	Ext Hrs - Translations	-	-	1,000	-	1,000	-	1,000	1,000	-
100.1220.0142	Cell Phone Stipend	2,400.00	-	-	-	-	-	-	-	-
100.1220.0211	PERS - Employer Contribution	147,104.51	148,769.12	185,340	-	204,642	-	204,642	204,642	-
100.1220.0212	PERS Pick-Up - Employee Contribution	31,105.35	35,889.71	46,348	-	48,552	-	48,552	48,552	-
100.1220.0220	FICA (SS & Medicare)	39,417.61	48,157.25	58,348	-	61,904	-	61,904	61,904	-
100.1220.0231	Worker's Compensation	2,269.82	2,387.94	2,788	-	27,975	-	27,975	27,975	-
100.1220.0242	OEBB Licensed Insurance	37,409.73	58,549.47	70,464	-	75,835	-	75,835	75,835	-
100.1220.0243	OEBB Admin Insurance	-	600.00	-	-	-	-	-	-	-
100.1220.0248	OEBB Classified Insurance	168,519.61	182,214.22	264,240	-	267,075	-	267,075	267,075	-
100.1220.0342	Travel - Out of District	-	-	600	-	1,600	-	1,600	1,600	-
100.1220.0410	Consumable Supplies	686.20	4,017.28	2,000	-	6,000	-	6,000	6,000	-
100.1220.0470	Computer Software	4,375.00	4,533.76	5,000	-	4,000	-	4,000	4,000	-
100.1220.0480	Computer Hardware	-	-	400	-	400	-	400	400	-
FUNCTION: Restr Program Students with Disabilities		949,501.51	1,118,127.89	1,409,248	19.00	1,514,180	18.00	1,514,180	1,514,180	18.00
100.1223.0111	Licensed Salaries	84,185.84	87,355.92	85,651	1.00	100,690	1.00	100,690	100,690	1.00
100.1223.0112	Classified Salaries	117,887.82	113,648.39	143,707	4.00	149,338	4.00	149,338	149,338	4.00
100.1223.0130	Ext Hrs - Licensed/Other	-	-	1,100	-	1,100	-	1,100	1,100	-
100.1223.0131	Ext Hrs - Classified	-	1,433.86	1,100	-	1,100	-	1,100	1,100	-
100.1223.0142	Cell Phone Stipend	705.00	-	-	-	-	-	-	-	-
100.1223.0211	PERS - Employer Contribution	55,457.19	48,040.46	54,184	-	62,582	-	62,582	62,582	-
100.1223.0212	PERS Pick-Up - Employee Contribution	12,166.78	12,146.26	13,908	-	15,001	-	15,001	15,001	-
100.1223.0220	FICA (SS & Medicare)	15,105.99	15,136.26	17,546	-	19,127	-	19,127	19,127	-
100.1223.0231	Worker's Compensation	882.86	749.80	826	-	8,675	-	8,675	8,675	-
100.1223.0242	OEBB Licensed Insurance	22,093.61	21,304.20	17,616	-	18,959	-	18,959	18,959	-
100.1223.0248	OEBB Classified Insurance	57,482.94	48,490.37	70,464	-	76,307	-	76,307	76,307	-
100.1223.0342	Travel - Out of District	-	398.00	600	-	2,000	-	2,000	2,000	-
100.1223.0355	Printing & Binding	-	-	200	-	200	-	200	200	-
100.1223.0410	Consumable Supplies	3,306.11	1,887.21	5,000	-	5,000	-	5,000	5,000	-
100.1223.0460	Non-Consumable Supplies	-	-	300	-	-	-	-	-	-
100.1223.0470	Computer Software	907.00	840.84	1,700	-	600	-	600	600	-
FUNCTION: Bridges Program		370,181.14	351,431.57	413,902	5.00	460,679	5.00	460,679	460,679	5.00
100.1224.0111	Licensed Salaries	259,228.94	213,446.46	151,720	2.00	379,342	4.00	379,342	379,342	4.00
100.1224.0112	Classified Salaries	278,389.34	339,410.45	418,229	13.00	394,551	11.00	394,551	394,551	11.00
100.1224.0121	Substitutes - Licensed	-	598.56	-	-	-	-	-	-	-
100.1224.0125	In-District Subs (Licensed)	-	112.23	-	-	-	-	-	-	-
100.1224.0130	Ext Hrs - Licensed/Other	9,510.42	683.17	1,500	-	1,000	-	1,000	1,000	-
100.1224.0131	Ext Hrs - Classified	-	866.54	3,000	-	3,000	-	3,000	3,000	-
100.1224.0133	Ext Hrs - Translations	365.94	120.48	500	-	500	-	500	500	-
100.1224.0142	Cell Phone Stipend	2,010.00	50.00	927	-	-	-	-	-	-
100.1224.0211	PERS - Employer Contribution	150,678.35	128,029.23	138,573	-	199,850	-	199,850	199,850	-
100.1224.0212	PERS Pick-Up - Employee Contribution	32,566.17	31,463.25	34,545	-	46,434	-	46,434	46,434	-
100.1224.0220	FICA (SS & Medicare)	41,643.43	41,890.62	43,672	-	59,202	-	59,202	59,202	-
100.1224.0231	Worker's Compensation	2,391.44	2,086.33	2,088	-	26,776	-	26,776	26,776	-
100.1224.0242	OEBB Licensed Insurance	65,029.54	59,789.41	35,232	-	75,835	-	75,835	75,835	-
100.1224.0248	OEBB Classified Insurance	164,605.25	135,338.14	229,008	-	209,844	-	209,844	209,844	-
100.1224.0341	Travel - Local in District	-	-	200	-	700	-	700	700	-
100.1224.0342	Travel - Out of District	-	-	200	-	1,200	-	1,200	1,200	-
100.1224.0410	Consumable Supplies	1,662.93	7,976.59	4,000	-	4,000	-	4,000	4,000	-
100.1224.0460	Non-Consumable Supplies	310.00	-	-	-	-	-	-	-	-
100.1224.0470	Computer Software	13,731.00	3,567.21	6,000	-	3,000	-	3,000	3,000	-
100.1224.0480	Computer Hardware	590.02	3,589.00	-	-	2,000	-	2,000	2,000	-
FUNCTION: Life Skills Program		1,022,712.77	969,017.67	1,069,394	15.00	1,407,234	15.00	1,407,234	1,407,234	15.00

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted FTE 2324	
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
100.1225.0371	Tuition - OR Districts	38,211.85	35,903.00	75,000	-	75,000	-	75,000	75,000	-
100.1225.0374	Other Tuition	-	-	15,000	-	15,000	-	15,000	15,000	-
FUNCTION: Out of District Programs		38,211.85	35,903.00	90,000	-	90,000	-	90,000	90,000	-
100.1250.0111	Licensed Salaries	1,320,107.25	1,262,950.07	1,473,941	22.00	1,467,378	18.00	1,467,378	1,467,378	18.00
100.1250.0112	Classified Salaries	879,903.16	818,986.96	1,045,407	33.00	1,321,550	38.00	1,321,550	1,321,550	38.00
100.1250.0121	Substitutes - Licensed	92.60	24.20	-	-	-	-	-	-	-
100.1250.0124	Temporary - Classified	25,377.75	-	-	-	-	-	-	-	-
100.1250.0125	In-District Subs (Licensed)	-	549.45	-	-	-	-	-	-	-
100.1250.0130	Ext Hrs - Licensed/Other	7,019.31	15,398.70	5,000	-	5,327	-	5,327	5,327	-
100.1250.0131	Ext Hrs - Classified	1,193.46	4,203.01	2,050	-	5,000	-	5,000	5,000	-
100.1250.0133	Ext Hrs - Translations	3,097.02	1,473.59	3,500	-	3,500	-	3,500	3,500	-
100.1250.0142	Cell Phone Stipend	10,850.00	100.00	1,854	-	-	-	-	-	-
100.1250.0211	PERS - Employer Contribution	622,599.85	499,595.76	615,330	-	716,120	-	716,120	716,120	-
100.1250.0212	PERS Pick-Up - Employee Contribution	134,822.44	122,974.03	152,589	-	167,355	-	167,355	167,355	-
100.1250.0220	FICA (SS & Medicare)	170,027.04	160,124.47	192,872	-	213,378	-	213,378	213,378	-
100.1250.0231	Worker's Compensation	9,759.85	7,826.89	9,062	-	96,017	-	96,017	96,017	-
100.1250.0242	OEBB Licensed Insurance	301,236.43	299,811.05	387,552	-	341,258	-	341,258	341,258	-
100.1250.0248	OEBB Classified Insurance	478,713.42	403,398.52	581,328	-	724,917	-	724,917	724,917	-
100.1250.0341	Travel - Local in District	-	-	300	-	300	-	300	300	-
100.1250.0342	Travel - Out of District	-	25.00	-	-	-	-	-	-	-
100.1250.0355	Printing & Binding	-	-	300	-	300	-	300	300	-
100.1250.0390	Other Purchased Services	41,455.88	10,657.75	-	-	-	-	-	-	-
100.1250.0410	Consumable Supplies	4,661.22	17,325.56	8,650	-	7,638	-	7,638	7,638	-
100.1250.0420	Textbooks	-	98.16	350	-	348	-	348	348	-
100.1250.0460	Non-Consumable Supplies	1,386.97	604.03	750	-	750	-	750	750	-
100.1250.0470	Computer Software	3,585.97	3,870.00	6,700	-	6,700	-	6,700	6,700	-
100.1250.0480	Computer Hardware	51.13	2,356.95	5,000	-	5,000	-	5,000	5,000	-
FUNCTION: Resource Room		4,015,940.75	3,632,354.15	4,492,535	55.00	5,082,836	56.00	5,082,836	5,082,836	56.00
100.1260.0130	Ext Hrs - Licensed/Other	35.80	-	-	-	-	-	-	-	-
100.1260.0211	PERS - Employer Contribution	9.52	-	-	-	-	-	-	-	-
100.1260.0212	PERS Pick-Up - Employee Contribution	2.15	-	-	-	-	-	-	-	-
100.1260.0220	FICA (SS & Medicare)	2.69	-	-	-	-	-	-	-	-
100.1260.0231	Worker's Compensation	0.15	-	-	-	-	-	-	-	-
100.1260.0410	Consumable Supplies	-	69.03	1,000	-	1,000	-	1,000	1,000	-
FUNCTION: Early Intervention		50.31	69.03	1,000	-	1,000	-	1,000	1,000	-
100.1280.0111	Licensed Salaries	295,733.36	311,973.11	375,659	5.00	412,961	5.00	412,961	412,961	5.00
100.1280.0112	Classified Salaries	-	9,087.00	25,391	1.00	-	-	-	-	-
100.1280.0125	In-District Subs (Licensed)	62.19	764.65	-	-	-	-	-	-	-
100.1280.0130	Ext Hrs - Licensed/Other	62.19	925.90	-	-	2,380	-	2,380	2,380	-
100.1280.0131	Ext Hrs - Classified	596.42	602.95	-	-	1,000	-	1,000	1,000	-
100.1280.0211	PERS - Employer Contribution	82,909.84	78,671.51	100,789	-	111,318	-	111,318	111,318	-
100.1280.0212	PERS Pick-Up - Employee Contribution	17,787.27	18,855.44	22,540	-	24,801	-	24,801	24,801	-
100.1280.0220	FICA (SS & Medicare)	22,499.10	24,376.42	28,738	-	31,621	-	31,621	31,621	-
100.1280.0231	Worker's Compensation	1,260.13	1,178.44	1,565	-	14,446	-	14,446	14,446	-
100.1280.0242	OEBB Licensed Insurance	73,714.09	70,065.20	88,080	-	94,794	-	94,794	94,794	-
100.1280.0248	OEBB Classified Insurance	-	10,823.12	17,716	-	-	-	-	-	-
100.1280.0322	Repair & Maintenance	-	307.28	1,000	-	1,000	-	1,000	1,000	-
100.1280.0324	Rentals	1,222.42	719.40	-	-	500	-	500	500	-
100.1280.0342	Travel - Out of District	-	-	300	-	1,000	-	1,000	1,000	-
100.1280.0343	Travel - Student Out of District	-	-	2,800	-	2,800	-	2,800	2,800	-
100.1280.0353	Postage	29.90	250.00	500	-	500	-	500	500	-
100.1280.0355	Printing & Binding	95.00	42.00	600	-	600	-	600	600	-
100.1280.0371	Tuition - OR Districts	123,576.00	92,339.00	45,000	-	125,000	-	125,000	125,000	-
100.1280.0390	Other Purchased Services	79.50	1,176.00	525	-	525	-	525	525	-
100.1280.0410	Consumable Supplies	3,967.31	7,571.63	4,300	-	5,695	-	5,695	5,695	-
100.1280.0420	Textbooks	4,285.50	552.70	600	-	600	-	600	600	-
100.1280.0460	Non-Consumable Supplies	-	10.79	2,200	-	2,200	-	2,200	2,200	-
100.1280.0470	Computer Software	1,069.68	-	-	-	-	-	-	-	-
100.1280.0480	Computer Hardware	-	65.41	1,000	-	1,000	-	1,000	1,000	-
100.1280.0541	Initial and Additional Equipment Purchase	-	-	2,000	-	2,000	-	2,000	2,000	-
100.1280.0640	Dues and Fees	2,718.85	590.00	-	-	-	-	-	-	-
FUNCTION: Alternative Education		631,668.75	630,947.95	721,303	6.00	836,741	5.00	836,741	836,741	5.00
100.1281.0371	Tuition - OR Districts	-	-	95,000	-	75,000	-	75,000	75,000	-
FUNCTION: Public Alternative Programs		-	-	95,000	-	75,000	-	75,000	75,000	-
100.1288.0360	Charter School Payments	1,377,901.46	1,359,046.80	1,385,000	-	1,425,000	-	1,425,000	1,425,000	-
FUNCTION: Charter Schools		1,377,901.46	1,359,046.80	1,385,000	-	1,425,000	-	1,425,000	1,425,000	-

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted		Proposed			Adopted 2324	Adopted FTE 2324
				Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
100.2122.0111	Licensed Salaries	924,225.63	1,022,503.96	1,228,169	18.00	1,427,621	19.00	1,427,621	1,427,621	19.00
100.2122.0123	Temporary - Licensed	133,509.07	144,848.36	-	-	-	-	-	-	-
100.2122.0130	Ext Hrs - Licensed/Other	2,550.57	5,305.41	2,000	-	1,994	-	1,994	1,994	-
100.2122.0133	Ext Hrs - Translations	-	74.82	-	-	-	-	-	-	-
100.2122.0142		-	-	-	-	180	-	180	180	-
100.2122.0211	PERS - Employer Contribution	303,010.36	287,292.77	302,506	-	371,860	-	371,860	371,860	-
100.2122.0212	PERS Pick-Up - Employee Contribution	64,761.83	70,204.54	74,129	-	85,656	-	85,656	85,656	-
100.2122.0220	FICA (SS & Medicare)	82,130.51	89,116.09	93,954	-	109,214	-	109,214	109,214	-
100.2122.0231	Worker's Compensation	4,550.21	4,255.03	4,281	-	49,631	-	49,631	49,631	-
100.2122.0242	OEBB Licensed Insurance	297,274.98	333,115.05	-	-	360,220	-	360,220	360,220	-
100.2122.0243	OEBB Admin Insurance	-	-	301,172	-	-	-	-	-	-
100.2122.0342	Travel - Out of District	-	106.46	2,500	-	1,500	-	1,500	1,500	-
100.2122.0355	Printing & Binding	45.00	1,528.00	2,700	-	1,700	-	1,700	1,700	-
100.2122.0410	Consumable Supplies	4,973.73	13,056.56	6,650	-	7,147	-	7,147	7,147	-
100.2122.0420	Textbooks	100.09	118.94	600	-	100	-	100	100	-
100.2122.0440	Periodicals	-	-	200	-	-	-	-	-	-
100.2122.0470	Computer Software	3,110.00	3,110.00	3,700	-	3,200	-	3,200	3,200	-
100.2122.0480	Computer Hardware	-	-	500	-	-	-	-	-	-
100.2122.0640	Dues and Fees	179.00	179.00	1,000	-	3,500	-	3,500	3,500	-
FUNCTION: Counseling		1,820,420.98	1,974,814.99	2,024,061	18.00	2,423,523	19.00	2,423,523	2,423,523	19.00
100.2126.0112	Classified Salaries	167,312.53	166,861.10	220,395	4.50	182,740	3.00	182,740	182,740	3.00
100.2126.0130	Ext Hrs - Licensed/Other	-	613.34	3,500	-	3,500	-	3,500	3,500	-
100.2126.0131	Ext Hrs - Classified	19,904.03	20,820.79	12,000	-	12,000	-	12,000	12,000	-
100.2126.0133	Ext Hrs - Translations	201.34	679.76	1,500	-	1,500	-	1,500	1,500	-
100.2126.0142	Cell Phone Stipend	810.00	752.50	1,298	-	690	-	690	690	-
100.2126.0211	PERS - Employer Contribution	55,214.56	46,967.04	53,888	-	47,542	-	47,542	47,542	-
100.2126.0212	PERS Pick-Up - Employee Contribution	11,293.19	11,383.73	13,506	-	10,964	-	10,964	10,964	-
100.2126.0220	FICA (SS & Medicare)	14,034.42	14,322.46	16,959	-	13,980	-	13,980	13,980	-
100.2126.0231	Worker's Compensation	825.56	704.96	817	-	6,396	-	6,396	6,396	-
100.2126.0243	OEBB Admin Insurance	-	-	79,722	-	-	-	-	-	-
100.2126.0248	OEBB Classified Insurance	59,679.98	48,031.10	-	-	57,230	-	57,230	57,230	-
100.2126.0322	Repair & Maintenance	4,795.00	-	5,000	-	5,000	-	5,000	5,000	-
100.2126.0324	Rentals	5,006.30	5,933.52	6,000	-	6,000	-	6,000	6,000	-
100.2126.0341	Travel - Local in District	-	28.33	400	-	400	-	400	400	-
100.2126.0342	Travel - Out of District	102.04	6,098.49	500	-	500	-	500	500	-
100.2126.0343	Travel - Student Out of District	-	-	558	-	558	-	558	558	-
100.2126.0351	Telephone	-	84.45	800	-	800	-	800	800	-
100.2126.0353	Postage	27.90	3.26	500	-	500	-	500	500	-
100.2126.0354	Advertising	-	-	800	-	800	-	800	800	-
100.2126.0355	Printing & Binding	1,295.11	5,167.77	7,000	-	7,000	-	7,000	7,000	-
100.2126.0390	Other Purchased Services	1,317.09	15,759.24	1,500	-	1,500	-	1,500	1,500	-
100.2126.0410	Consumable Supplies	16,386.16	9,160.09	6,300	-	6,300	-	6,300	6,300	-
100.2126.0440	Periodicals	-	-	100	-	100	-	100	100	-
100.2126.0460	Non-Consumable Supplies	18,196.26	777.78	16,000	-	16,000	-	16,000	16,000	-
100.2126.0470	Computer Software	537.28	-	1,000	-	1,000	-	1,000	1,000	-
100.2126.0480	Computer Hardware	8,633.58	872.65	2,000	-	2,000	-	2,000	2,000	-
100.2126.0640	Dues and Fees	3,482.00	1,835.00	2,000	-	2,000	-	2,000	2,000	-
FUNCTION: Placement Services		389,054.33	356,857.36	454,043	4.50	387,000	3.00	387,000	387,000	3.00

Requirements

Account	Description	Actuals			Adopted	Proposed			Adopted FTE	
		2021	2022	2023	FTE 2023	2024	2024	2024	2024	
100.2134.0114	Managerial Salaries	73,070.31	41,567.96	65,333	1.00	-	-	-	-	
100.2134.0111	Licensed Salaries	-	-	-	-	304,263	4.00	304,263	304,263	4.00
100.2134.0123	Temporary - Licensed	37,015.00	40,438.75	-	-	-	-	-	-	
100.2134.0130	Ext Hrs - Licensed/Other	-	513.32	-	-	-	-	-	-	
100.2134.0131	Ext Hrs - Classified	39.70	30.72	-	-	-	-	-	-	
100.2134.0142	Cell Phone Stipend	60.00	97.50	185	-	558	-	558	558	
100.2134.0211	PERS - Employer Contribution	33,567.39	17,051.95	15,497	-	82,637	-	82,637	82,637	
100.2134.0212	PERS Pick-Up - Employee Contribution	6,070.25	2,998.03	3,960	-	18,256	-	18,256	18,256	
100.2134.0220	FICA (SS & Medicare)	8,230.79	6,132.07	5,012	-	23,276	-	23,276	23,276	
100.2134.0231	Worker's Compensation	465.19	299.65	230	-	10,649	-	10,649	10,649	
100.2134.0242	OEBB Licensed Insurance	-	-	-	-	75,835	-	75,835	75,835	
100.2134.0243	OEBB Admin Insurance	20,745.94	13,275.72	25,644	-	-	-	-	-	
100.2134.0324	Rentals	74.86	122.88	500	-	500	-	500	500	
100.2134.0341	Travel - Local in District	-	-	200	-	800	-	800	800	
100.2134.0342	Travel - Out of District	-	80.50	500	-	500	-	500	500	
100.2134.0355	Printing & Binding	-	-	300	-	-	-	-	-	
100.2134.0390	Other Purchased Services	-	7,617.80	15,000	-	15,000	-	15,000	15,000	
100.2134.0410	Consumable Supplies	2,219.22	3,738.15	5,450	-	5,300	-	5,300	5,300	
100.2134.0460	Non-Consumable Supplies	119.99	-	2,000	-	-	-	-	-	
100.2134.0470	Computer Software	15.90	-	-	-	-	-	-	-	
100.2134.0480	Computer Hardware	-	-	1,500	-	1,500	-	1,500	1,500	
100.2134.0640	Dues and Fees	279.00	-	500	-	500	-	500	500	
FUNCTION: Nurse Services		181,973.54	133,965.00	141,811	1.00	539,574	4.00	539,574	539,574	4.00
100.2135.0130	Ext Hrs - Licensed/Other	125.30	74.82	-	-	200	-	200	200	
100.2135.0131	Ext Hrs - Classified	498.99	226.18	-	-	200	-	200	200	
100.2135.0211	PERS - Employer Contribution	175.19	71.44	-	-	-	-	-	-	
100.2135.0212	PERS Pick-Up - Employee Contribution	37.43	18.02	-	-	-	-	-	-	
100.2135.0220	FICA (SS & Medicare)	46.91	22.90	-	-	-	-	-	-	
100.2135.0231	Worker's Compensation	2.67	1.09	-	-	-	-	-	-	
100.2135.0640	Dues and Fees	8,475.00	27,010.50	25,000	-	20,000	-	20,000	20,000	
FUNCTION: MAC Monies		9,361.49	27,424.95	25,000	-	20,400	-	20,400	20,400	
100.2139.0410	Consumable Supplies	-	-	2,000	-	-	-	-	-	
FUNCTION: Other Health Services		-	-	2,000	-	-	-	-	-	
100.2142.0111	Licensed Salaries	116,404.41	323,479.65	406,498	5.50	415,807	5.00	415,807	415,807	5.00
100.2142.0123	Temporary - Licensed	-	6,662.50	-	-	-	-	-	-	
100.2142.0124	Temporary - Classified	20,000.00	10,000.00	-	-	-	-	-	-	
100.2142.0130	Ext Hrs - Licensed/Other	107.40	2,564.32	-	-	-	-	-	-	
100.2142.0142	Cell Phone Stipend	800.00	-	-	-	-	-	-	-	
100.2142.0211	PERS - Employer Contribution	33,285.30	79,921.96	69,105	-	104,077	-	104,077	104,077	
100.2142.0212	PERS Pick-Up - Employee Contribution	7,513.61	20,216.32	24,390	-	24,948	-	24,948	24,948	
100.2142.0220	FICA (SS & Medicare)	10,172.10	26,055.55	31,097	-	31,810	-	31,810	31,810	
100.2142.0231	Worker's Compensation	586.01	1,250.53	3,278	-	14,167	-	14,167	14,167	
100.2142.0242	OEBB Licensed Insurance	32,451.94	74,161.40	-	-	94,794	-	94,794	94,794	
100.2142.0248	OEBB Classified Insurance	-	-	96,888	-	-	-	-	-	
100.2142.0341	Travel - Local in District	-	33.40	300	-	2,100	-	2,100	2,100	
100.2142.0342	Travel - Out of District	167.00	700.00	-	-	-	-	-	-	
100.2142.0390	Other Purchased Services	-	-	3,100	-	3,000	-	3,000	3,000	
100.2142.0410	Consumable Supplies	2,537.35	6,955.17	5,000	-	5,000	-	5,000	5,000	
100.2142.0470	Computer Software	621.00	1,450.00	1,500	-	1,500	-	1,500	1,500	
100.2142.0640	Dues and Fees	220.00	800.00	800	-	1,000	-	1,000	1,000	
FUNCTION: Psychological Testing Services		224,866.12	554,250.80	641,956	5.50	698,203	5.00	698,203	698,203	5.00
100.2143.0111	Licensed Salaries	17,725.56	-	89,569	1.00	48,126	0.50	48,126	48,126	0.50
100.2143.0112	Classified Salaries	15,053.41	-	-	-	-	-	-	-	
100.2143.0130	Ext Hrs - Licensed/Other	26.85	5,674.00	5,000	-	5,000	-	5,000	5,000	
100.2143.0142	Cell Phone Stipend	37.50	-	185	-	90	-	90	90	
100.2143.0211	PERS - Employer Contribution	8,673.92	1,358.57	21,026	-	12,046	-	12,046	12,046	
100.2143.0212	PERS Pick-Up - Employee Contribution	1,958.02	340.44	5,561	-	2,888	-	2,888	2,888	
100.2143.0220	FICA (SS & Medicare)	2,512.48	433.73	6,866	-	3,682	-	3,682	3,682	
100.2143.0231	Worker's Compensation	141.99	20.75	308	-	1,667	-	1,667	1,667	
100.2143.0242	OEBB Licensed Insurance	3,835.40	-	-	-	9,479	-	9,479	9,479	
100.2143.0243	OEBB Admin Insurance	-	-	17,716	-	-	-	-	-	
100.2143.0248	OEBB Classified Insurance	61.40	-	-	-	-	-	-	-	
100.2143.0341	Travel - Local in District	-	167.74	800	-	800	-	800	800	
100.2143.0342	Travel - Out of District	1,090.00	-	5,000	-	5,000	-	5,000	5,000	
100.2143.0410	Consumable Supplies	-	1,503.45	2,000	-	2,000	-	2,000	2,000	
100.2143.0640	Dues and Fees	150.00	225.00	150	-	200	-	200	200	
FUNCTION: Psychological Counseling Services		51,266.53	9,723.68	154,181	1.00	90,978	0.50	90,978	90,978	0.50

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted		Proposed		Adopted FTE		
				Adopted 2223	FTE 2223	Proposed 2324	FTE 2324			
100.2211.0112	Classified Salaries	40,583.20	47,200.00	45,578	1.00	61,320	1.00	61,320	61,320	1.00
100.2211.0113	Administrator Salaries	226,866.19	242,632.18	254,523	2.00	291,410	2.00	291,410	291,410	2.00
100.2211.0131	Ext Hrs - Classified	-	672.95	1,000	-	-	-	-	-	-
100.2211.0142	Cell Phone Stipend	898.20	974.70	-	-	-	-	-	-	-
100.2211.0211	PERS - Employer Contribution	74,166.42	70,652.66	72,601	-	90,030	-	90,030	90,030	-
100.2211.0212	PERS Pick-Up - Employee Contribution	16,108.56	17,488.63	18,006	-	21,164	-	21,164	21,164	-
100.2211.0220	FICA (SS & Medicare)	20,425.41	22,192.44	22,958	-	26,984	-	26,984	26,984	-
100.2211.0231	Worker's Compensation	1,130.11	1,053.57	1,042	-	12,344	-	12,344	12,344	-
100.2211.0242	OEBB Licensed Insurance	-	-	219	-	-	-	-	-	-
100.2211.0243	OEBB Admin Insurance	39,980.55	40,965.74	-	-	54,783	-	54,783	54,783	-
100.2211.0248	OEBB Classified Insurance	13,468.32	13,625.54	52,848	-	19,077	-	19,077	19,077	-
100.2211.0341	Travel - Local in District	-	1,673.55	325	-	325	-	325	325	-
100.2211.0342	Travel - Out of District	1,626.00	179.33	12,800	-	14,100	-	14,100	14,100	-
100.2211.0353	Postage	-	-	1,000	-	1,000	-	1,000	1,000	-
100.2211.0355	Printing & Binding	-	-	1,000	-	1,000	-	1,000	1,000	-
100.2211.0410	Consumable Supplies	2,114.84	1,141.89	6,000	-	6,000	-	6,000	6,000	-
100.2211.0440	Periodicals	-	79.00	1,000	-	1,000	-	1,000	1,000	-
100.2211.0460	Non-Consumable Supplies	1,814.53	-	-	-	-	-	-	-	-
100.2211.0470	Computer Software	-	593.19	1,000	-	1,000	-	1,000	1,000	-
100.2211.0480	Computer Hardware	2,209.78	-	1,000	-	1,000	-	1,000	1,000	-
100.2211.0640	Dues and Fees	1,190.00	1,643.00	3,000	-	3,000	-	3,000	3,000	-
FUNCTION: Service Area Direction - Improvement of Instruction		442,582.11	462,768.37	495,900	3.00	605,537	3.00	605,537	605,537	3.00
100.2219.0130	Ext Hrs - Licensed/Other	2,079.36	23,314.68	32,930	-	50,920	-	50,920	50,920	-
100.2219.0211	PERS - Employer Contribution	514.59	4,750.35	-	-	-	-	-	-	-
100.2219.0212	PERS Pick-Up - Employee Contribution	116.26	1,181.23	-	-	-	-	-	-	-
100.2219.0220	FICA (SS & Medicare)	158.65	1,778.34	-	-	-	-	-	-	-
100.2219.0231	Worker's Compensation	9.08	88.50	-	-	-	-	-	-	-
100.2219.0390	Other Purchased Services	16,470.00	7,425.00	-	-	-	-	-	-	-
100.2219.0410	Consumable Supplies	-	867.27	-	-	-	-	-	-	-
FUNCTION: Other Improvement of Instruction Services		19,347.94	39,405.37	32,930	-	50,920	-	50,920	50,920	-
100.2222.0111	Licensed Salaries	413,105.26	503,034.79	529,416	7.00	543,579	7.00	543,579	543,579	7.00
100.2222.0112	Classified Salaries	39,151.81	21,437.25	31,159	1.00	15,636	0.50	15,636	15,636	0.50
100.2222.0130	Ext Hrs - Licensed/Other	-	-	500	-	500	-	500	500	-
100.2222.0211	PERS - Employer Contribution	131,717.78	129,868.53	137,943	-	145,198	-	145,198	145,198	-
100.2222.0212	PERS Pick-Up - Employee Contribution	27,135.53	31,449.70	34,366	-	33,554	-	33,554	33,554	-
100.2222.0220	FICA (SS & Medicare)	34,185.99	39,641.62	42,883	-	42,781	-	42,781	42,781	-
100.2222.0231	Worker's Compensation	1,910.72	1,899.51	1,955	-	19,502	-	19,502	19,502	-
100.2222.0242	OEBB Licensed Insurance	95,549.18	131,712.01	123,312	-	132,713	-	132,713	132,713	-
100.2222.0248	OEBB Classified Insurance	29,042.21	13,362.26	17,616	-	9,538	-	9,538	9,538	-
100.2222.0322	Repair & Maintenance	47.73	188.48	2,725	-	2,725	-	2,725	2,725	-
100.2222.0355	Printing & Binding	188.61	107.13	2,725	-	2,725	-	2,725	2,725	-
100.2222.0390	Other Purchased Services	-	65.00	-	-	-	-	-	-	-
100.2222.0410	Consumable Supplies	1,455.73	5,191.89	5,000	-	7,494	-	7,494	7,494	-
100.2222.0420	Textbooks	305.85	13.94	-	-	-	-	-	-	-
100.2222.0430	Library Books	17,150.25	21,235.48	27,000	-	29,416	-	29,416	29,416	-
100.2222.0460	Non-Consumable Supplies	392.01	2,216.72	2,500	-	1,482	-	1,482	1,482	-
100.2222.0470	Computer Software	27,444.02	28,025.35	15,800	-	13,770	-	13,770	13,770	-
100.2222.0480	Computer Hardware	-	305.23	1,500	-	1,494	-	1,494	1,494	-
100.2222.0640	Dues and Fees	49.00	54.00	2,794	-	2,794	-	2,794	2,794	-
FUNCTION: Library/Media Center		818,831.68	929,808.89	979,194	8.00	1,004,901	7.50	1,004,901	1,004,901	7.50
100.2223.0410	Consumable Supplies	-	1,057.00	500	-	-	-	-	-	-
100.2223.0460	Non-Consumable Supplies	1,667.96	149.99	2,000	-	2,000	-	2,000	2,000	-
100.2223.0470	Computer Software	500.00	-	500	-	-	-	-	-	-
FUNCTION: Multimedia Services		2,167.96	1,206.99	3,000	-	2,000	-	2,000	2,000	-
100.2230.0111	Licensed Salaries	5,243.32	2,045.88	3,708	-	-	-	-	-	-
100.2230.0130	Ext Hrs - Licensed/Other	-	575.01	6,200	-	6,200	-	6,200	6,200	-
100.2230.0131	Ext Hrs - Classified	-	1,217.51	-	-	-	-	-	-	-
100.2230.0211	PERS - Employer Contribution	1,442.73	966.18	-	-	-	-	-	-	-
100.2230.0212	PERS Pick-Up - Employee Contribution	314.60	230.32	808	-	-	-	-	-	-
100.2230.0220	FICA (SS & Medicare)	394.88	288.77	284	-	-	-	-	-	-
100.2230.0231	Worker's Compensation	21.94	13.95	12	-	-	-	-	-	-
100.2230.0242	OEBB Licensed Insurance	334.65	103.53	-	-	-	-	-	-	-
100.2230.0390	Other Purchased Services	250.00	464.20	2,000	-	88,550	-	88,550	88,550	-
100.2230.0410	Consumable Supplies	735.30	-	1,000	-	-	-	-	-	-
100.2230.0470	Computer Software	7,826.40	4,305.00	76,700	-	-	-	-	-	-
FUNCTION: Assessment and Testing		16,563.82	10,210.35	90,712	-	94,750	-	94,750	94,750	-

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted FTE 2324
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324	
100.2240.0111	Licensed Salaries	-	24,399.30	45,463	0.50	-	-	-	-
100.2240.0130	Ext Hrs - Licensed/Other	26,932.91	14,904.99	49,010	-	51,329	-	51,329	51,329
100.2240.0131	Ext Hrs - Classified	-	3,198.08	-	-	-	-	-	-
100.2240.0211	PERS - Employer Contribution	11,174.87	10,027.17	10,784	-	486	-	486	486
100.2240.0212	PERS Pick-Up - Employee Contribution	2,251.48	2,519.23	2,728	-	116	-	116	116
100.2240.0220	FICA (SS & Medicare)	2,814.52	3,243.34	3,478	-	148	-	148	148
100.2240.0231	Worker's Compensation	83.12	154.70	156	-	49	-	49	49
100.2240.0242	OEBB Licensed Insurance	-	4,767.70	-	-	-	-	-	-
100.2240.0243	OEBB Admin Insurance	-	-	8,858	-	-	-	-	-
100.2240.0291	Tuition Reimbursement - Classified	4,870.00	500.00	5,000	-	5,000	-	5,000	5,000
100.2240.0293	Tuition Reimbursement - Licensed	121,684.00	73,925.30	125,000	-	130,000	-	130,000	130,000
100.2240.0295	Tuition Reimb - Lic \$600	9,163.89	8,605.41	25,000	-	50,000	-	50,000	50,000
100.2240.0341	Travel - Local in District	3,300.00	5,650.00	2,000	-	2,000	-	2,000	2,000
100.2240.0342	Travel - Out of District	4,926.00	2,338.70	12,475	-	8,969	-	8,969	8,969
100.2240.0390	Other Purchased Services	48,910.00	27,785.75	32,216	-	34,968	-	34,968	34,968
100.2240.0410	Consumable Supplies	1,089.06	1,236.64	4,400	-	3,394	-	3,394	3,394
100.2240.0470	Computer Software	600.00	384.00	-	-	-	-	-	-
100.2240.0640	Dues and Fees	-	596.00	66	-	66	-	66	66
FUNCTION: Instructional Staff Development		237,799.85	184,236.31	326,634	0.50	286,525	-	286,525	286,525
100.2311.0131	Ext Hrs - Classified	3,267.20	4,259.75	5,000	-	-	-	-	-
100.2311.0133	Ext Hrs - Translations	-	-	250	-	-	-	-	-
100.2311.0211	PERS - Employer Contribution	868.43	1,010.43	-	-	-	-	-	-
100.2311.0212	PERS Pick-Up - Employee Contribution	196.02	255.58	-	-	-	-	-	-
100.2311.0220	FICA (SS & Medicare)	244.54	318.67	-	-	-	-	-	-
100.2311.0231	Worker's Compensation	13.78	15.32	-	-	-	-	-	-
100.2311.0342	Travel - Out of District	290.00	9,832.71	15,000	-	20,000	-	20,000	20,000
100.2311.0354	Advertising	555.00	388.48	800	-	800	-	800	800
100.2311.0355	Printing & Binding	-	-	2,000	-	2,000	-	2,000	2,000
100.2311.0384	Negotiation Services	41,574.98	17,104.10	40,000	-	20,000	-	20,000	20,000
100.2311.0390	Other Purchased Services	9,210.00	19,125.96	25,000	-	35,000	-	35,000	35,000
100.2311.0410	Consumable Supplies	5,356.52	5,328.75	7,000	-	10,000	-	10,000	10,000
100.2311.0440	Periodicals	-	332.40	-	-	500	-	500	500
100.2311.0460	Non-Consumable Supplies	-	-	350	-	500	-	500	500
100.2311.0470	Computer Software	2,500.00	2,500.00	2,500	-	2,500	-	2,500	2,500
100.2311.0480	Computer Hardware	-	-	1,000	-	1,000	-	1,000	1,000
100.2311.0640	Dues and Fees	14,031.43	11,941.36	15,000	-	15,000	-	15,000	15,000
100.2311.0651	Liability Insurance	153,041.50	184,539.38	205,000	-	205,000	-	205,000	205,000
FUNCTION: Board of Ed.		231,149.40	256,952.89	318,900	-	312,300	-	312,300	312,300
100.2314.0388	Election Services	-	7,849.27	8,000	-	8,000	-	8,000	8,000
FUNCTION: Election Services		-	7,849.27	8,000	-	8,000	-	8,000	8,000
100.2315.0382	Legal Services	119,219.05	49,844.25	120,000	-	75,000	-	75,000	75,000
100.2315.0390	Other Purchased Services	-	500.00	-	-	-	-	-	-
FUNCTION: Legal Services		119,219.05	50,344.25	120,000	-	75,000	-	75,000	75,000
100.2317.0381	Audit Services	53,000.00	37,870.00	56,000	-	60,000	-	60,000	60,000
FUNCTION: Audit Services		53,000.00	37,870.00	56,000	-	60,000	-	60,000	60,000

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted 2324	Adopted FTE 2324
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
100.2520.0112	Classified Salaries	241,234.31	281,660.97	288,647	4.00	342,617	4.00	342,617	342,617	4.00
100.2520.0113	Administrator Salaries	116,790.68	125,141.80	128,896	0.95	152,228	0.95	152,228	152,228	0.95
100.2520.0131	Ext Hrs - Classified	359.18	1,441.75	3,000	-	3,000	-	3,000	3,000	-
100.2520.0133	Ext Hrs - Translations	17.90	-	-	-	-	-	-	-	-
100.2520.0142	Cell Phone Stipend	1,559.64	1,574.64	1,669	-	720	-	720	720	-
100.2520.0211	PERS - Employer Contribution	102,684.89	101,609.78	103,647	-	128,838	-	128,838	128,838	-
100.2520.0212	PERS Pick-Up - Employee Contribution	21,600.74	24,550.86	25,416	-	29,691	-	29,691	29,691	-
100.2520.0220	FICA (SS & Medicare)	27,186.35	30,990.41	32,070	-	37,856	-	37,856	37,856	-
100.2520.0231	Worker's Compensation	1,537.00	1,501.45	1,477	-	17,319	-	17,319	17,319	-
100.2520.0243	OEBB Admin Insurance	115,187.13	117,131.84	127,033	-	134,894	-	134,894	134,894	-
100.2520.0316	Data Processing Services	61,503.09	63,959.94	70,000	-	70,000	-	70,000	70,000	-
100.2520.0322	Repair & Maintenance	-	-	400	-	-	-	-	-	-
100.2520.0341	Travel - Local in District	3,574.00	-	100	-	-	-	-	-	-
100.2520.0342	Travel - Out of District	-	7,885.50	15,000	-	15,000	-	15,000	15,000	-
100.2520.0353	Postage	10.90	-	100	-	100	-	100	100	-
100.2520.0355	Printing & Binding	1,085.00	-	1,500	-	1,500	-	1,500	1,500	-
100.2520.0390	Other Purchased Services	1,643.75	1,274.81	2,000	-	2,000	-	2,000	2,000	-
100.2520.0410	Consumable Supplies	8,754.74	7,224.85	10,000	-	15,000	-	15,000	15,000	-
100.2520.0460	Non-Consumable Supplies	2,276.30	528.18	7,500	-	7,500	-	7,500	7,500	-
100.2520.0470	Computer Software	79.50	7,660.79	15,000	-	15,000	-	15,000	15,000	-
100.2520.0480	Computer Hardware	1,160.97	4,096.67	3,000	-	5,000	-	5,000	5,000	-
100.2520.0640	Dues and Fees	23,261.50	24,634.66	25,000	-	25,000	-	25,000	25,000	-
100.2520.0670	Taxes and Licenses	351.41	362.54	500	-	500	-	500	500	-
FUNCTION: Fiscal Services		731,858.98	803,231.44	861,955	4.95	1,003,763	4.95	1,003,763	1,003,763	4.95
100.2528.0112	Classified Salaries	49,480.20	67,351.68	68,984	1.00	27,690	0.45	27,690	27,690	0.45
100.2528.0113	Administrator Salaries	47,236.88	131,686.75	135,680	1.00	160,273	1.00	160,273	160,273	1.00
100.2528.0130	Ext Hrs - Licensed/Other	-	-	3,000	-	2,000	-	2,000	2,000	-
100.2528.0131	Ext Hrs - Classified	112.20	1,704.07	1,000	-	2,000	-	2,000	2,000	-
100.2528.0142	Cell Phone Stipend	480.00	630.00	1,112	-	81	-	81	81	-
100.2528.0211	PERS - Employer Contribution	29,240.07	52,702.10	52,766	-	52,347	-	52,347	52,347	-
100.2528.0212	PERS Pick-Up - Employee Contribution	5,983.96	12,267.24	13,195	-	11,458	-	11,458	11,458	-
100.2528.0220	FICA (SS & Medicare)	7,567.20	15,514.46	15,978	-	14,609	-	14,609	14,609	-
100.2528.0231	Worker's Compensation	422.14	736.87	725	-	6,653	-	6,653	6,653	-
100.2528.0243	OEBB Admin Insurance	16,689.16	32,922.94	51,388	-	27,392	-	27,392	27,392	-
100.2528.0248	OEBB Classified Insurance	-	-	-	-	8,585	-	8,585	8,585	-
100.2528.0245	Supt Mileage Stipend	2,400.00	3,000.00	3,090	-	3,000	-	3,000	3,000	-
100.2528.0342	Travel - Out of District	2,330.80	11,108.17	7,000	-	7,000	-	7,000	7,000	-
100.2528.0390	Other Purchased Services	-	21.98	5,000	-	45,400	-	45,400	45,400	-
100.2528.0410	Consumable Supplies	96.00	1,502.17	3,500	-	3,500	-	3,500	3,500	-
100.2528.0480	Computer Hardware	-	1,073.18	3,500	-	1,500	-	1,500	1,500	-
100.2528.0640	Dues and Fees	297.50	595.00	2,000	-	2,000	-	2,000	2,000	-
FUNCTION: Risk Management Services		162,336.11	332,816.61	367,918	2.00	375,488	1.45	375,488	375,488	1.45
100.2529.0210	PERS	(17,914.88)	(1,659.18)	-	-	-	-	-	-	-
100.2529.0232	Unemployment Compensation	102,364.69	51,514.55	70,000	-	70,000	-	70,000	70,000	-
100.2529.0390	Other Purchased Services	32,619.00	39,075.00	35,000	-	40,000	-	40,000	40,000	-
100.2529.0470	Computer Software	3,465.60	3,440.00	2,500	-	2,500	-	2,500	2,500	-
100.2529.0480	Computer Hardware	-	199.00	2,500	-	2,500	-	2,500	2,500	-
100.2529.0640	Dues and Fees	36,290.77	36,350.27	39,000	-	39,000	-	39,000	39,000	-
FUNCTION: Other Fiscal Services		156,825.18	128,919.64	149,000	-	154,000	-	154,000	154,000	-

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted 2324	Adopted FTE 2324
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
100.2541.0112	Classified Salaries	43,129.44	47,606.40	45,970	1.00	61,262	1.00	61,262	61,262	1.00
100.2541.0113	Administrator Salaries	47,236.97	33.76	-	-	-	-	-	-	-
100.2541.0114	Managerial Salaries	153,618.95	166,919.70	173,587	2.00	105,291	2.00	105,291	105,291	2.00
100.2541.0131	Ext Hrs - Classified	410.00	-	1,500	-	1,500	-	1,500	1,500	-
100.2541.0142	Cell Phone Stipend	2,542.58	2,541.30	2,472	-	1,200	-	1,200	1,200	-
100.2541.0211	PERS - Employer Contribution	68,957.30	52,456.23	52,079	-	43,207	-	43,207	43,207	-
100.2541.0212	PERS Pick-Up - Employee Contribution	14,912.37	13,265.10	14,385	-	10,179	-	10,179	10,179	-
100.2541.0220	FICA (SS & Medicare)	19,041.71	16,860.81	17,222	-	12,978	-	12,978	12,978	-
100.2541.0231	Worker's Compensation	2,654.62	2,343.20	799	-	5,894	-	5,894	5,894	-
100.2541.0243	OEBB Admin Insurance	47,459.67	40,272.64	25,116	-	53,800	-	53,800	53,800	-
100.2541.0245	Supt Mileage Stipend	3,000.00	3,000.00	3,090	-	3,000	-	3,000	3,000	-
100.2541.0248	OEBB Classified Insurance	19,045.52	18,412.38	17,616	-	19,077	-	19,077	19,077	-
100.2541.0322	Repair & Maintenance	-	37,443.24	100,000	-	100,000	-	100,000	100,000	-
100.2541.0328	Garbage	-	1,104.45	2,100	-	2,100	-	2,100	2,100	-
100.2541.0342	Travel - Out of District	-	-	500	-	500	-	500	500	-
100.2541.0354	Advertising	-	617.10	-	-	-	-	-	-	-
100.2541.0355	Printing & Binding	-	144.00	1,000	-	1,000	-	1,000	1,000	-
100.2541.0382	Legal Services	-	-	5,000	-	5,000	-	5,000	5,000	-
100.2541.0390	Other Purchased Services	15,980.00	3,750.00	7,000	-	7,000	-	7,000	7,000	-
100.2541.0410	Consumable Supplies	1,284.73	1,528.90	4,000	-	4,000	-	4,000	4,000	-
100.2541.0460	Non-Consumable Supplies	-	2,421.08	5,000	-	5,000	-	5,000	5,000	-
100.2541.0470	Computer Software	14,534.59	15,658.40	16,000	-	16,000	-	16,000	16,000	-
100.2541.0480	Computer Hardware	-	3,044.51	6,000	-	6,000	-	6,000	6,000	-
100.2541.0541	Initial and Additional Equipment Purchase	-	1,725.00	-	-	-	-	-	-	-
100.2541.0640	Dues and Fees	737.50	1,103.00	500	-	500	-	500	500	-
FUNCTION: Service Area Direction - Facilities		454,545.95	432,251.20	500,936	3.00	464,488	3.00	464,488	464,488	3.00
100.2542.0112	Classified Salaries	1,051,706.86	1,186,565.14	1,316,308	30.00	1,384,907	30.00	1,384,907	1,384,907	30.00
100.2542.0142	Cell Phone Stipend	3,985.00	3,320.00	5,993	-	3,360	-	3,360	3,360	-
100.2542.0160	Ext Hrs - Custodians	17,707.49	50,021.87	80,400	-	1,800	-	1,800	1,800	-
100.2542.0161	Ext Hrs - Facility Use (Out)	3,082.00	4,156.98	2,100	-	-	-	-	-	-
100.2542.0162	Ext Hrs - Grounds/Maintenance	244.30	587.10	1,100	-	1,100	-	1,100	1,100	-
100.2542.0163	Ext Hrs - Sonitrol/Security	87.25	1,312.31	2,100	-	900	-	900	900	-
100.2542.0164	Ext Hrs - Facility Use (P&R)	-	1,355.05	-	-	-	-	-	-	-
100.2542.0211	PERS - Employer Contribution	297,491.67	278,156.22	317,704	-	353,784	-	353,784	353,784	-
100.2542.0212	PERS Pick-Up - Employee Contribution	64,291.64	68,437.07	80,285	-	83,095	-	83,095	83,095	-
100.2542.0220	FICA (SS & Medicare)	81,956.48	95,426.85	101,158	-	105,945	-	105,945	105,945	-
100.2542.0231	Worker's Compensation	34,862.89	32,833.52	60,709	-	48,471	-	48,471	48,471	-
100.2542.0232	Unemployment Compensation	930.00	-	-	-	-	-	-	-	-
100.2542.0248	OEBB Classified Insurance	345,070.26	343,306.99	531,480	-	476,920	-	476,920	476,920	-
100.2542.0322	Repair & Maintenance	230,456.79	-	30,000	-	30,000	-	30,000	30,000	-
100.2542.0324	Rentals	3,921.40	4,750.34	24,200	-	24,200	-	24,200	24,200	-
100.2542.0325	Electricity	512,913.61	631,992.31	734,090	-	789,990	-	789,990	789,990	-
100.2542.0326	Fuel	151,598.33	188,665.30	238,100	-	235,830	-	235,830	235,830	-
100.2542.0327	Water and Sewage	99,540.56	151,957.53	101,200	-	189,948	-	189,948	189,948	-
100.2542.0328	Garbage	107,650.64	212,790.20	215,400	-	265,987	-	265,987	265,987	-
100.2542.0351	Telephone	7,807.22	4,520.74	16,100	-	5,651	-	5,651	5,651	-
100.2542.0390	Other Purchased Services	125,489.75	-	52,300	-	75,000	-	75,000	75,000	-
100.2542.0410	Consumable Supplies	269,450.93	204,005.84	134,000	-	225,000	-	225,000	225,000	-
100.2542.0520	Buildings Acquisition	66,752.26	-	-	-	-	-	-	-	-
100.2542.0653	Property Insurance Premiums	268,523.50	291,157.00	315,000	-	340,000	-	340,000	340,000	-
FUNCTION: Care and Upkeep of Buildings Services		3,745,520.83	3,755,318.36	4,359,727	30.00	4,641,888	30.00	4,641,888	4,641,888	30.00

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted 2324	Adopted FTE 2324
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
100.2543.0112	Classified Salaries	245,002.48	296,868.32	304,276	6.00	337,859	6.00	337,859	337,859	6.00
100.2543.0133	Ext Hrs - Translations	339.95	-	340	-	340	-	340	340	-
100.2543.0142	Cell Phone Stipend	3,190.00	3,600.00	5,253	-	3,000	-	3,000	3,000	-
100.2543.0160	Ext Hrs - Custodians	798.00	173.05	200	-	200	-	200	200	-
100.2543.0162	Ext Hrs - Grounds/Maintenance	2,339.19	3,947.43	5,000	-	5,000	-	5,000	5,000	-
100.2543.0163	Ext Hrs - Sonitrol/Security	339.79	2,940.79	3,000	-	3,000	-	3,000	3,000	-
100.2543.0211	PERS - Employer Contribution	66,065.60	72,317.36	73,917	-	87,796	-	87,796	87,796	-
100.2543.0212	PERS Pick-Up - Employee Contribution	14,315.31	17,859.67	19,401	-	20,272	-	20,272	20,272	-
100.2543.0220	FICA (SS & Medicare)	19,040.50	23,285.00	23,679	-	25,846	-	25,846	25,846	-
100.2543.0231	Worker's Compensation	7,926.90	7,106.86	10,111	-	11,825	-	11,825	11,825	-
100.2543.0243	OEBB Admin Insurance	-	-	106,296	-	-	-	-	-	-
100.2543.0248	OEBB Classified Insurance	86,600.63	94,581.72	-	-	114,461	-	114,461	114,461	-
100.2543.0322	Repair & Maintenance	57,545.25	60,207.26	96,500	-	96,500	-	96,500	96,500	-
100.2543.0324	Rentals	488.09	543.13	-	-	-	-	-	-	-
100.2543.0342	Travel - Out of District	-	800.00	2,000	-	2,000	-	2,000	2,000	-
100.2543.0390	Other Purchased Services	226.56	-	-	-	-	-	-	-	-
100.2543.0410	Consumable Supplies	28,983.28	29,170.04	60,000	-	60,000	-	60,000	60,000	-
100.2543.0412	Tire Repair	443.33	467.89	1,500	-	1,500	-	1,500	1,500	-
100.2543.0541	Initial and Additional Equipment Purchase	-	2,879.07	20,000	-	20,000	-	20,000	20,000	-
100.2543.0542	Replacement Equipment Purchase	136,164.99	-	-	-	-	-	-	-	-
100.2543.0640	Dues and Fees	1,100.00	100.00	-	-	-	-	-	-	-
FUNCTION: Care and Upkeep of Grounds Services		670,909.85	616,847.59	731,473	6.00	789,599	6.00	789,599	789,599	6.00
100.2544.0112	Classified Salaries	130,820.50	156,773.30	168,872	3.00	193,662	3.00	193,662	193,662	3.00
100.2544.0131	Ext Hrs - Classified	192.64	-	-	-	-	-	-	-	-
100.2544.0133	Ext Hrs - Translations	71.60	-	-	-	-	-	-	-	-
100.2544.0142	Cell Phone Stipend	1,400.00	1,050.00	2,039	-	1,800	-	1,800	1,800	-
100.2544.0161	Ext Hrs - Facility Use (Out)	-	451.68	-	-	-	-	-	-	-
100.2544.0162	Ext Hrs - Grounds/Maintenance	5,857.53	8,811.19	7,500	-	7,500	-	7,500	7,500	-
100.2544.0163	Ext Hrs - Sonitrol/Security	4,412.45	7,915.44	7,500	-	7,500	-	7,500	7,500	-
100.2544.0211	PERS - Employer Contribution	37,860.87	34,965.68	40,056	-	48,474	-	48,474	48,474	-
100.2544.0212	PERS Pick-Up - Employee Contribution	8,545.65	8,844.58	10,576	-	11,620	-	11,620	11,620	-
100.2544.0220	FICA (SS & Medicare)	10,847.50	13,270.48	13,075	-	14,815	-	14,815	14,815	-
100.2544.0231	Worker's Compensation	4,530.63	3,689.93	623	-	6,778	-	6,778	6,778	-
100.2544.0243	OEBB Admin Insurance	-	-	53,148	-	-	-	-	-	-
100.2544.0248	OEBB Classified Insurance	47,984.14	60,301.17	-	-	57,230	-	57,230	57,230	-
100.2544.0322	Repair & Maintenance	737,700.58	563,943.37	750,000	-	750,000	-	750,000	750,000	-
100.2544.0324	Rentals	9,265.50	7,919.62	19,000	-	19,000	-	19,000	19,000	-
100.2544.0328	Garbage	529.96	-	-	-	-	-	-	-	-
100.2544.0383	Architect/Engineer Services	-	10,322.14	-	-	-	-	-	-	-
100.2544.0390	Other Purchased Services	5,116.02	5,475.00	5,475	-	5,475	-	5,475	5,475	-
100.2544.0410	Consumable Supplies	177,613.23	62,491.34	125,000	-	125,000	-	125,000	125,000	-
100.2544.0411	Gasoline	-	2,985.08	-	-	-	-	-	-	-
100.2544.0460	Non-Consumable Supplies	-	-	3,800	-	3,800	-	3,800	3,800	-
100.2544.0520	Buildings Acquisition	473,052.83	1,541,069.46	-	-	-	-	-	-	-
100.2544.0541	Initial and Additional Equipment Purchase	27,264.17	-	-	-	-	-	-	-	-
100.2544.0640	Dues and Fees	23,262.84	84.00	700	-	700	-	700	700	-
100.2544.0653	Property Insurance Premiums	10,328.00	28,343.00	32,000	-	36,000	-	36,000	36,000	-
100.2544.0670	Taxes and Licenses	4,216.40	544.32	2,300	-	2,300	-	2,300	2,300	-
FUNCTION: Maintenance		1,720,873.04	2,519,250.78	1,241,664	3.00	1,291,654	3.00	1,291,654	1,291,654	3.00
100.2545.0322	Repair & Maintenance	4,980.70	5,598.59	9,000	-	9,000	-	9,000	9,000	-
100.2545.0411	Gasoline	14,906.56	20,948.54	20,000	-	20,000	-	20,000	20,000	-
100.2545.0412	Tire Repair	320.44	633.94	-	-	-	-	-	-	-
FUNCTION: Purchase/Repair of Maintenance Vehicles		20,207.70	27,181.07	29,000	-	29,000	-	29,000	29,000	-
100.2546.0390	Other Purchased Services	2,859.00	1,218.50	6,000	-	6,000	-	6,000	6,000	-
FUNCTION: Security Services		2,859.00	1,218.50	6,000	-	6,000	-	6,000	6,000	-

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed			Adopted FTE 2324
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	
100.2552.0112	Classified Salaries	1,745.58	2,189.28	2,039	0.05	3,077	0.05	3,077	3,077	0.05
100.2552.0113	Administrator Salaries	6,147.00	6,586.56	6,784	0.05	8,063	0.05	8,063	8,063	0.05
100.2552.0131	Ext Hrs - Classified	-	20.22	-	-	-	-	-	-	-
100.2552.0133	Ext Hrs - Translations	23.77	-	-	-	-	-	-	-	-
100.2552.0142	Cell Phone Stipend	45.00	45.00	-	-	9	-	9	9	-
100.2552.0211	PERS - Employer Contribution	2,114.21	2,098.38	2,071	-	2,788	-	2,788	2,788	-
100.2552.0212	PERS Pick-Up - Employee Contribution	476.85	530.56	524	-	668	-	668	668	-
100.2552.0220	FICA (SS & Medicare)	601.94	670.09	685	-	852	-	852	852	-
100.2552.0231	Worker's Compensation	33.73	32.28	83	-	389	-	389	389	-
100.2552.0243	OEBB Admin Insurance	1,175.32	1,252.78	1,321	-	1,370	-	1,370	1,370	-
100.2552.0248	OEBB Classified Insurance	862.75	956.04	917	-	954	-	954	954	-
100.2552.0331	Reimbursable Student Transportation	1,865,450.40	2,097,498.73	2,393,578	-	2,470,000	-	2,470,000	2,470,000	-
100.2552.0332	Non-Reimbursable Student Transportation	20,670.05	66,694.07	102,600	-	66,100	-	66,100	66,100	-
100.2552.0341	Travel - Local in District	44.79	114.01	150	-	150	-	150	150	-
100.2552.0342	Travel - Out of District	17.34	-	150	-	150	-	150	150	-
FUNCTION: Vehicle Operation Services		1,899,408.73	2,178,688.00	2,510,902	0.10	2,554,570	0.10	2,554,570	2,554,570	0.10
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100.2554.0322	Repair & Maintenance	2,636.23	3,756.25	5,000	-	5,000	-	5,000	5,000	-
100.2554.0410	Consumable Supplies	-	241.96	500	-	500	-	500	500	-
100.2554.0411	Gasoline	1,470.98	6,525.81	9,000	-	9,000	-	9,000	9,000	-
100.2554.0412	Tire Repair	-	-	300	-	300	-	300	300	-
FUNCTION: Student Transportation Repair & Maintenance of Veh		4,107.21	10,524.02	14,800	-	14,800	-	14,800	14,800	-
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100.2558.0112	Classified Salaries	26,023.24	31,079.88	-	-	38,377	0.50	38,377	38,377	0.50
100.2558.0131	Ext Hrs - Classified	-	1,082.89	500	-	500	-	500	500	-
100.2558.0142	Cell Phone Stipend	300.00	300.00	618	-	300	-	300	300	-
100.2558.0211	PERS - Employer Contribution	6,996.74	7,700.16	-	-	9,606	-	9,606	9,606	-
100.2558.0212	PERS Pick-Up - Employee Contribution	1,579.35	1,947.78	135	-	2,303	-	2,303	2,303	-
100.2558.0220	FICA (SS & Medicare)	1,993.33	2,463.06	47	-	2,936	-	2,936	2,936	-
100.2558.0231	Worker's Compensation	115.41	120.36	2	-	1,343	-	1,343	1,343	-
100.2558.0248	OEBB Classified Insurance	8,626.08	8,867.70	-	-	9,538	-	9,538	9,538	-
100.2558.0331	Reimbursable Student Transportation	889,994.92	585,504.85	950,000	-	950,000	-	950,000	950,000	-
100.2558.0410	Consumable Supplies	-	567.49	3,000	-	3,000	-	3,000	3,000	-
FUNCTION: Special Education Transportation Services		935,629.07	639,634.17	954,302	-	1,017,903	0.50	1,017,903	1,017,903	0.50
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100.2572.0322	Repair & Maintenance	1,927.86	752.50	1,500	-	1,500	-	1,500	1,500	-
100.2572.0324	Rentals	5,965.92	7,797.08	7,500	-	7,500	-	7,500	7,500	-
100.2572.0353	Postage	7,254.12	12,895.35	10,000	-	10,000	-	10,000	10,000	-
100.2572.0355	Printing & Binding	5,288.00	9,504.00	8,000	-	8,000	-	8,000	8,000	-
100.2572.0410	Consumable Supplies	1,044.78	-	1,000	-	5,000	-	5,000	5,000	-
100.2572.0440	Periodicals	89.80	-	600	-	600	-	600	600	-
100.2572.0460	Non-Consumable Supplies	3,337.50	-	500	-	500	-	500	500	-
100.2572.0640	Dues and Fees	512.00	558.00	1,750	-	1,750	-	1,750	1,750	-
FUNCTION: Purchasing Services		25,419.98	31,506.93	30,850	-	34,850	-	34,850	34,850	-
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100.2573.0112	Classified Salaries	7,134.52	36.86	8,488	0.30	-	-	-	-	-
100.2573.0131	Ext Hrs - Classified	424.04	-	-	-	-	-	-	-	-
100.2573.0211	PERS - Employer Contribution	1,935.19	8.75	2,014	-	-	-	-	-	-
100.2573.0212	PERS Pick-Up - Employee Contribution	436.86	2.21	509	-	-	-	-	-	-
100.2573.0220	FICA (SS & Medicare)	578.25	2.83	673	-	-	-	-	-	-
100.2573.0231	Worker's Compensation	331.24	1.43	387	-	-	-	-	-	-
FUNCTION: Warehousing and Distributing Services		10,840.10	52.08	12,071	0.30	-	-	-	-	-
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100.2630.0130	Ext Hrs - Licensed/Other	-	411.51	1,000	-	1,000	-	1,000	1,000	-
100.2630.0131	Ext Hrs - Classified	-	118.14	2,500	-	2,500	-	2,500	2,500	-
100.2630.0211	PERS - Employer Contribution	-	132.90	-	-	-	-	-	-	-
100.2630.0212	PERS Pick-Up - Employee Contribution	-	31.78	-	-	-	-	-	-	-
100.2630.0220	FICA (SS & Medicare)	-	40.33	-	-	-	-	-	-	-
100.2630.0231	Worker's Compensation	-	1.95	-	-	-	-	-	-	-
100.2630.0353	Postage	-	-	3,500	-	3,500	-	3,500	3,500	-
100.2630.0354	Advertising	1,100.00	-	600	-	600	-	600	600	-
100.2630.0355	Printing & Binding	51.00	-	5,000	-	5,000	-	5,000	5,000	-
100.2630.0390	Other Purchased Services	15,043.36	-	1,000	-	1,000	-	1,000	1,000	-
100.2630.0410	Consumable Supplies	-	-	1,000	-	1,000	-	1,000	1,000	-
FUNCTION: Information Services		16,194.36	736.61	14,600	-	14,600	-	14,600	14,600	-

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted		Proposed			Adopted 2324	Adopted FTE 2324
				Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
100.2633.0114	Managerial Salaries	61,294.99	31,970.84	66,803	1.00	72,651	1.00	72,651	72,651	1.00
100.2633.0133	Ext Hrs - Translations	-	2,253.98	5,000	-	5,000	-	5,000	5,000	-
100.2633.0142	Cell Phone Stipend	-	300.00	-	-	900	-	900	900	-
100.2633.0211	PERS - Employer Contribution	16,322.53	8,234.04	15,846	-	18,185	-	18,185	18,185	-
100.2633.0212	PERS Pick-Up - Employee Contribution	3,684.54	2,073.85	4,008	-	4,359	-	4,359	4,359	-
100.2633.0220	FICA (SS & Medicare)	4,697.78	2,502.32	5,110	-	5,558	-	5,558	5,558	-
100.2633.0231	Worker's Compensation	265.10	128.79	240	-	2,542	-	2,542	2,542	-
100.2633.0243	OEBB Admin Insurance	9,161.66	8,302.73	25,644	-	26,900	-	26,900	26,900	-
100.2633.0342	Travel - Out of District	-	2,506.18	1,000	-	5,000	-	5,000	5,000	-
100.2633.0390	Other Purchased Services	420.00	535.74	15,000	-	17,500	-	17,500	17,500	-
100.2633.0410	Consumable Supplies	843.97	440.37	500	-	4,000	-	4,000	4,000	-
100.2633.0460	Non-Consumable Supplies	2,191.95	2,086.00	3,500	-	1,500	-	1,500	1,500	-
100.2633.0470	Computer Software	819.85	545.23	2,000	-	2,500	-	2,500	2,500	-
100.2633.0480	Computer Hardware	-	1,399.00	-	-	2,000	-	2,000	2,000	-
100.2633.0640	Dues and Fees	-	1,283.00	1,500	-	5,000	-	5,000	5,000	-
FUNCTION: Public Information Services		99,702.37	64,562.07	146,151	1.00	173,595	1.00	173,595	173,595	1.00
100.2640.0112	Classified Salaries	131,351.89	139,789.09	141,771	2.00	254,125	3.00	254,125	254,125	3.00
100.2640.0113	Administrator Salaries	104,525.36	125,611.01	134,298	1.00	160,310	1.00	160,310	160,310	1.00
100.2640.0131	Ext Hrs - Classified	303.32	15,646.50	10,000	-	10,000	-	10,000	10,000	-
100.2640.0133	Ext Hrs - Translations	-	558.50	500	-	500	-	500	500	-
100.2640.0142	Cell Phone Stipend	1,106.65	1,257.27	1,298	-	540	-	540	540	-
100.2640.0211	PERS - Employer Contribution	68,149.68	69,447.50	67,786	-	110,813	-	110,813	110,813	-
100.2640.0212	PERS Pick-Up - Employee Contribution	14,111.25	16,935.24	16,847	-	24,866	-	24,866	24,866	-
100.2640.0220	FICA (SS & Medicare)	17,796.57	21,459.86	21,219	-	31,704	-	31,704	31,704	-
100.2640.0231	Worker's Compensation	1,010.72	1,018.97	970	-	14,494	-	14,494	14,494	-
100.2640.0243	OEBB Admin Insurance	55,788.32	54,444.62	77,032	-	109,046	-	109,046	109,046	-
100.2640.0322	Repair & Maintenance	-	-	600	-	600	-	600	600	-
100.2640.0341	Travel - Local in District	(249.00)	768.69	-	-	-	-	-	-	-
100.2640.0342	Travel - Out of District	3,719.00	19,143.30	20,000	-	20,000	-	20,000	20,000	-
100.2640.0354	Advertising	-	225.06	1,000	-	1,000	-	1,000	1,000	-
100.2640.0355	Printing & Binding	385.00	632.00	500	-	500	-	500	500	-
100.2640.0390	Other Purchased Services	24,105.15	20,346.50	30,000	-	30,000	-	30,000	30,000	-
100.2640.0410	Consumable Supplies	3,039.79	6,322.57	4,500	-	4,500	-	4,500	4,500	-
100.2640.0460	Non-Consumable Supplies	4,918.71	148.00	6,000	-	6,000	-	6,000	6,000	-
100.2640.0470	Computer Software	17,949.27	17,115.24	50,000	-	50,000	-	50,000	50,000	-
100.2640.0480	Computer Hardware	1,699.00	-	-	-	-	-	-	-	-
100.2640.0640	Dues and Fees	1,463.00	8,176.00	5,000	-	5,000	-	5,000	5,000	-
FUNCTION: Staff Services		451,173.68	519,045.92	589,321	3.00	833,998	4.00	833,998	833,998	4.00
100.2645.0130	Ext Hrs - Licensed/Other	3,171.40	3,366.24	5,500	-	5,500	-	5,500	5,500	-
100.2645.0131	Ext Hrs - Classified	3,702.73	3,559.89	4,500	-	4,500	-	4,500	4,500	-
100.2645.0211	PERS - Employer Contribution	1,871.12	1,544.12	-	-	-	-	-	-	-
100.2645.0212	PERS Pick-Up - Employee Contribution	398.78	373.02	-	-	-	-	-	-	-
100.2645.0220	FICA (SS & Medicare)	519.72	525.08	-	-	-	-	-	-	-
100.2645.0231	Worker's Compensation	45.06	28.09	-	-	-	-	-	-	-
100.2645.0390	Other Purchased Services	3,900.00	5,040.00	7,500	-	7,500	-	7,500	7,500	-
FUNCTION: Staff Health Services		13,608.81	14,436.44	17,500	-	17,500	-	17,500	17,500	-
100.2646.0130	Ext Hrs - Licensed/Other	-	215.12	-	-	-	-	-	-	-
100.2646.0131	Ext Hrs - Classified	-	205.88	-	-	-	-	-	-	-
100.2646.0211	PERS - Employer Contribution	-	100.73	-	-	-	-	-	-	-
100.2646.0212	PERS Pick-Up - Employee Contribution	-	25.26	-	-	-	-	-	-	-
100.2646.0220	FICA (SS & Medicare)	-	32.22	-	-	-	-	-	-	-
100.2646.0231	Worker's Compensation	-	1.53	-	-	-	-	-	-	-
100.2646.0410	Consumable Supplies	-	-	6,000	-	6,000	-	6,000	6,000	-
FUNCTION: Safety		-	580.74	6,000	-	6,000	-	6,000	6,000	-
100.2649.0111	Licensed Salaries	17,295.01	6,215.64	18,615	0.21	32,573	0.35	32,573	32,573	0.35
100.2649.0211	PERS - Employer Contribution	5,539.56	1,474.33	4,994	-	9,078	-	9,078	9,078	-
100.2649.0212	PERS Pick-Up - Employee Contribution	1,037.66	372.96	1,117	-	1,954	-	1,954	1,954	-
100.2649.0220	FICA (SS & Medicare)	1,296.64	475.49	1,446	-	2,492	-	2,492	2,492	-
100.2649.0231	Worker's Compensation	72.05	22.26	178	-	1,140	-	1,140	1,140	-
100.2649.0242	OEBB Licensed Insurance	4,373.52	1,282.64	3,826	-	6,636	-	6,636	6,636	-
100.2649.0390	Other Purchased Services	-	-	1,030	-	1,030	-	1,030	1,030	-
FUNCTION: Other Staff Services		29,614.44	9,843.32	31,207	0.21	54,903	0.35	54,903	54,903	0.35

Requirements

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted FTE 2324	
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
100.2660.0112	Classified Salaries	472,521.06	421,823.44	530,259	9.00	598,999	9.00	598,999	598,999	9.00
100.2660.0113	Administrator Salaries	93,047.05	25,930.50	115,586	1.00	160,298	1.00	160,298	160,298	1.00
100.2660.0131	Ext Hrs - Classified	3,001.04	723.69	3,300	-	1,200	-	1,200	1,200	-
100.2660.0133	Ext Hrs - Translations	1,314.14	-	-	-	1,000	-	1,000	1,000	-
100.2660.0142	Cell Phone Stipend	8,099.20	4,149.72	5,747	-	5,100	-	5,100	5,100	-
100.2660.0211	PERS - Employer Contribution	160,313.66	86,286.03	155,501	-	200,256	-	200,256	200,256	-
100.2660.0212	PERS Pick-Up - Employee Contribution	34,425.76	21,064.81	40,008	-	45,551	-	45,551	45,551	-
100.2660.0220	FICA (SS & Medicare)	43,611.88	34,212.03	49,854	-	58,077	-	58,077	58,077	-
100.2660.0231	Worker's Compensation	2,500.62	1,693.27	2,339	-	24,131	-	24,131	24,131	-
100.2660.0243	OEBB Admin Insurance	13,386.60	3,616.90	24,866	-	27,392	-	27,392	27,392	-
100.2660.0248	OEBB Classified Insurance	164,097.42	118,898.27	158,544	-	195,160	-	195,160	195,160	-
100.2660.0322	Repair & Maintenance	10,167.50	35,001.75	53,900	-	350,000	-	350,000	350,000	-
100.2660.0324	Rentals	1,883.04	1,883.04	5,700	-	5,700	-	5,700	5,700	-
100.2660.0341	Travel - Local in District	141.01	193.66	1,000	-	2,000	-	2,000	2,000	-
100.2660.0342	Travel - Out of District	54.75	-	5,500	-	10,000	-	10,000	10,000	-
100.2660.0350	Communication	-	-	200	-	500	-	500	500	-
100.2660.0351	Telephone	-	-	-	-	200,000	-	200,000	200,000	-
100.2660.0353	Postage	-	12.67	100	-	200	-	200	200	-
100.2660.0355	Printing & Binding	126.00	84.00	250	-	50,000	-	50,000	50,000	-
100.2660.0359	Other Communication Services	378.35	-	24,000	-	50,000	-	50,000	50,000	-
100.2660.0390	Other Purchased Services	24,000.00	3,782.43	62,700	-	10,000	-	10,000	10,000	-
100.2660.0410	Consumable Supplies	94,893.23	101,046.47	113,000	-	115,000	-	115,000	115,000	-
100.2660.0440	Periodicals	-	-	100	-	100	-	100	100	-
100.2660.0460	Non-Consumable Supplies	46,662.43	10,791.85	53,000	-	60,000	-	60,000	60,000	-
100.2660.0470	Computer Software	155,344.85	123,320.49	130,000	-	200,000	-	200,000	200,000	-
100.2660.0480	Computer Hardware	279,329.52	42,787.74	225,000	-	300,000	-	300,000	300,000	-
100.2660.0520	Buildings Acquisition	766,974.64	-	-	-	-	-	-	-	-
100.2660.0640	Dues and Fees	-	-	1,650	-	1,000	-	1,000	1,000	-
FUNCTION: Technology Services		2,376,273.75	1,037,302.76	1,762,104	10.00	2,671,664	10.00	2,671,664	2,671,664	10.00
100.2669.0322	Repair & Maintenance	-	-	5,175	-	-	-	-	-	-
100.2669.0359	Other Communication Services	62,094.90	73,385.77	57,500	-	60,000	-	60,000	60,000	-
100.2669.0410	Consumable Supplies	-	-	4,100	-	-	-	-	-	-
100.2669.0460	Non-Consumable Supplies	7,075.63	-	11,500	-	-	-	-	-	-
100.2669.0470	Computer Software	-	-	8,200	-	-	-	-	-	-
100.2669.0480	Computer Hardware	-	-	25,400	-	-	-	-	-	-
FUNCTION: Other Technology Services		69,170.53	73,385.77	111,875	-	60,000	-	60,000	60,000	-
100.3300.0130	Ext Hrs - Licensed/Other	-	37.41	1,000	-	1,000	-	1,000	1,000	-
100.3300.0131	Ext Hrs - Classified	-	276.15	1,000	-	1,000	-	1,000	1,000	-
100.3300.0211	PERS - Employer Contribution	-	74.38	-	-	-	-	-	-	-
100.3300.0212	PERS Pick-Up - Employee Contribution	-	18.81	-	-	-	-	-	-	-
100.3300.0220	FICA (SS & Medicare)	-	23.97	-	-	-	-	-	-	-
100.3300.0231	Worker's Compensation	-	7.03	-	-	-	-	-	-	-
100.3300.0324	Rentals	-	-	500	-	500	-	500	500	-
100.3300.0410	Consumable Supplies	227.94	532.29	2,000	-	2,000	-	2,000	2,000	-
100.3300.0640	Dues and Fees	-	3,766.00	3,500	-	3,500	-	3,500	3,500	-
FUNCTION: Community Services		227.94	4,736.04	8,000	-	8,000	-	8,000	8,000	-
100.5200.0710	Fund Modifications	561,600.00	1,101,700.00	1,285,700	-	1,791,200	-	1,791,200	1,791,200	-
FUNCTION: Transfers of Funds		561,600.00	1,101,700.00	1,285,700	-	1,791,200	-	1,791,200	1,791,200	-
100.6110.0810	Contingency	-	-	250,000	-	250,000	-	250,000	250,000	-
FUNCTION: Operating Contingency		-	-	250,000	-	250,000	-	250,000	250,000	-
100.7000.0820	Reserved for Next Year	-	-	6,000,000	-	6,500,000	-	6,500,000	6,500,000	-
FUNCTION: Unappropriated Ending Fund Balance		-	-	6,000,000	-	6,500,000	-	6,500,000	6,500,000	-
GRAND TOTAL - GENERAL FUND		68,560,794.36	68,112,694.36	83,959,963	592.99	93,502,124	587.20	93,502,124	93,502,124	587.20

Special Revenue

		Resources					
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Proposed 2324	Approved 2324	Adopted 2324
200.0000.1700	Extra-Curricular Activities	20,773.10	123,636.06	450,000	450,000	450,000	450,000
200.0000.1920	Contributions and Donations From Private Sources	17,806.27	19,271.30	10,000	20,000	20,000	20,000
200.0000.1960	Recovery of Prior Years' Expenditure	535.00	402.71	-	-	-	-
200.0000.1990	Miscellaneous	130,486.36	276,303.76	500,000	300,000	300,000	300,000
200.0000.2200	Restricted Revenue	18,843.30	17,016.52	250,000	250,000	250,000	250,000
200.0000.3299	Other Restricted Grants-In-Aid	3,563,980.56	8,285,302.62	7,385,398	7,802,873	7,802,873	7,802,873
200.0000.4500	Restricted Rev From Fed Gov't Through State	6,133,128.98	5,839,767.86	23,416,634	19,745,116	19,745,116	19,745,116
200.0000.5200	Interfund Transfers	5,200.00	-	5,200	5,200	5,200	5,200
200.0000.5400	Resources - Beginning Fund Balance	772,873.11	(333.95)	(1,500,000)	-	-	-
TOTAL		\$10,663,626.68	\$14,561,366.88	30,517,232	28,573,189	28,573,189	28,573,189

Account	Description	Requirements						Adopted FTE 2023	Adopted FTE 2024	Adopted FTE 2025
		Actuals 2021	Actuals 2022	Adopted 2023	Proposed 2024	Proposed 2025	Adopted 2026			
200.1111.0111	Licensed Salaries	-	120,231.39	539,400	5.50	225,713	2.45	225,713	225,713	2.45
200.1111.0112	Classified Salaries	-	162,796.78	136,591	6.00	239,414	8.00	239,414	239,414	8.00
200.1111.0121	Substitutes - Licensed	-	62,923.97	-	-	-	-	-	-	-
200.1111.0123	Temporary - Licensed	-	58,610.90	-	-	-	-	-	-	-
200.1111.0124	Temporary - Classified	-	476.64	-	-	-	-	-	-	-
200.1111.0125	In-District Subs (Licensed)	-	19,568.51	-	-	-	-	-	-	-
200.1111.0130	Ext Hrs - Licensed/Other	9,241.58	12,702.42	-	-	-	-	-	-	-
200.1111.0131	Ext Hrs - Classified	665.57	2,879.85	-	-	-	-	-	-	-
200.1111.0133	Ext Hrs - Translations	-	422.06	-	-	-	-	-	-	-
200.1111.0144	Retention Incentive	-	303,500.00	-	-	-	-	-	-	-
200.1111.0211	PERS - Employer Contribution	878.92	140,483.88	182,250	-	120,934	-	120,934	120,934	-
200.1111.0212	PERS Pick-Up - Employee Contribution	184.11	33,958.99	40,500	-	27,909	-	27,909	27,909	-
200.1111.0220	FICA (SS & Medicare)	232.24	55,748.72	51,638	-	35,580	-	35,580	35,580	-
200.1111.0231	Worker's Compensation	13.38	3,312.99	13,500	-	11,626	-	11,626	11,626	-
200.1111.0242	OEBB Licensed Insurance	-	34,533.49	96,888	-	46,449	-	46,449	46,449	-
200.1111.0248	OEBB Classified Insurance	-	71,168.56	105,696	-	152,614	-	152,614	152,614	-
200.1111.0322	Repair & Maintenance	-	6,605.00	-	-	-	-	-	-	-
200.1111.0342	Travel - Out of District	-	3,867.70	-	-	-	-	-	-	-
200.1111.0390	Other Purchased Services	171,155.32	249,840.32	-	-	275,000	-	275,000	275,000	-
200.1111.0410	Consumable Supplies	131,799.26	142,610.86	700,000	-	250,000	-	250,000	250,000	-
200.1111.0420	Textbooks	177,208.69	572,339.62	-	-	600,000	-	600,000	600,000	-
200.1111.0430	Library Books	-	23,020.49	-	-	-	-	-	-	-
200.1111.0460	Non-Consumable Supplies	33,965.30	1,094,042.15	500,000	-	1,100,000	-	1,100,000	1,100,000	-
200.1111.0470	Computer Software	27,079.13	303,919.52	-	-	350,000	-	350,000	350,000	-
200.1111.0480	Computer Hardware	127,226.66	390,992.67	-	-	400,000	-	400,000	400,000	-
FUNCTION: Elementary, K-5		679,650.16	3,870,557.48	2,366,463	11.50	3,835,239	10.45	3,835,239	3,835,239	10.45
200.1113.0322	Repair & Maintenance	-	-	250	-	-	-	-	-	-
200.1113.0342	Travel - Out of District	-	-	200	-	-	-	-	-	-
200.1113.0390	Other Purchased Services	-	-	150	-	-	-	-	-	-
200.1113.0343	Travel - Student Out of District	495.00	-	10,000	-	-	-	-	-	-
200.1113.0410	Consumable Supplies	6,409.37	24,004.80	25,000	-	25,000	-	25,000	25,000	-
200.1113.0420	Textbooks	15.00	-	-	-	-	-	-	-	-
200.1113.0430	Library Books	-	-	40	-	-	-	-	-	-
200.1113.0460	Non-Consumable Supplies	-	-	800	-	-	-	-	-	-
200.1113.0640	Dues and Fees	-	-	900	-	-	-	-	-	-
FUNCTION: Elementary Extra-Curricular		6,919.37	24,004.80	37,340	-	25,000	-	25,000	25,000	-
200.1121.0111	Licensed Salaries	-	43,506.84	49,554	1.00	106,789	2.00	106,789	106,789	2.00
200.1121.0112	Classified Salaries	-	-	104,950	4.00	83,055	3.00	83,055	83,055	3.00
200.1121.0121	Substitutes - Licensed	-	23,007.69	-	-	-	-	-	-	-
200.1121.0124	Temporary - Classified	-	24,924.64	-	-	-	-	-	-	-
200.1121.0125	In-District Subs (Licensed)	-	41,493.67	-	-	-	-	-	-	-
200.1121.0130	Ext Hrs - Licensed/Other	5,520.65	7,938.23	100,000	-	-	-	-	-	-
200.1121.0131	Ext Hrs - Classified	1,770.78	1,748.75	-	-	-	-	-	-	-
200.1121.0133	Ext Hrs - Translations	-	56.12	-	-	-	-	-	-	-
200.1121.0144	Retention Incentive	-	166,500.00	-	-	-	-	-	-	-
200.1121.0211	PERS - Employer Contribution	148.18	58,260.03	36,748	-	79,192	-	79,192	79,192	-
200.1121.0212	PERS Pick-Up - Employee Contribution	29.49	14,293.85	9,270	-	19,977	-	19,977	19,977	-
200.1121.0220	FICA (SS & Medicare)	37.19	22,814.34	11,820	-	25,472	-	25,472	25,472	-
200.1121.0231	Worker's Compensation	2.11	1,385.55	582	-	1,254	-	1,254	1,254	-
200.1121.0242	OEBB Licensed Insurance	-	25,948.32	17,616	-	37,962	-	37,962	37,962	-
200.1121.0248	OEBB Classified Insurance	-	12,861.38	70,464	-	57,231	-	57,231	57,231	-
200.1121.0322	Repair & Maintenance	-	12,770.00	-	-	-	-	-	-	-
200.1121.0332	Non-Reimbursable Student Transportation	-	443.85	-	-	-	-	-	-	-
200.1121.0390	Other Purchased Services	55,880.64	46,085.83	-	-	-	-	-	-	-
200.1121.0410	Consumable Supplies	113,638.28	126,092.49	500,000	-	250,000	-	250,000	250,000	-
200.1121.0420	Textbooks	42,944.72	202,761.19	-	-	250,000	-	250,000	250,000	-
200.1121.0440	Periodicals	-	2,620.43	-	-	-	-	-	-	-
200.1121.0460	Non-Consumable Supplies	34,398.36	21,211.85	500,000	-	-	-	-	-	-
200.1121.0470	Computer Software	33,623.42	359,074.35	-	-	400,000	-	400,000	400,000	-
200.1121.0480	Computer Hardware	108,347.36	106,381.67	-	-	125,000	-	125,000	125,000	-
200.1121.0640	Dues and Fees	-	3,150.00	-	-	-	-	-	-	-
FUNCTION: Middle School Programs		396,341.18	1,325,331.07	1,401,004	5.00	1,435,932	5.00	1,435,932	1,435,932	5.00
200.1122.0322	Repair & Maintenance	530.00	-	-	-	-	-	-	-	-
200.1122.0324	Rentals	-	5,182.94	-	-	-	-	-	-	-
200.1122.0390	Other Purchased Services	20,508.00	3,300.00	15,000	-	15,000	-	15,000	15,000	-
200.1122.0410	Consumable Supplies	4,001.81	3,907.57	25,000	-	25,000	-	25,000	25,000	-
200.1122.0640	Dues and Fees	-	-	1,500	-	-	-	-	-	-
FUNCTION: Middle School Extra-Curricular		25,039.81	12,390.51	41,500	-	40,000	-	40,000	40,000	-

		Requirements								
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
200.1131.0111	Licensed Salaries	75,172.64	80,357.00	364,585	5.00	250,613	3.25	250,613	250,613	3.25
200.1131.0121	Substitutes - Licensed	-	34,348.46	-	-	-	-	-	-	-
200.1131.0123	Temporary - Licensed	-	135,563.09	-	-	-	-	-	-	-
200.1131.0125	In-District Subs (Licensed)	-	23,746.47	-	-	-	-	-	-	-
200.1131.0130	Ext Hrs - Licensed/Other	18,287.34	8,497.68	-	-	-	-	-	-	-
200.1131.0131	Ext Hrs - Classified	494.24	71.25	-	-	-	-	-	-	-
200.1131.0144	Retention Incentive	-	192,000.00	-	-	-	-	-	-	-
200.1131.0211	PERS - Employer Contribution	21,679.57	77,755.95	93,084	-	64,700	-	64,700	64,700	-
200.1131.0212	PERS Pick-Up - Employee Contribution	4,880.47	19,247.85	21,875	-	15,038	-	15,038	15,038	-
200.1131.0220	FICA (SS & Medicare)	5,996.50	35,727.12	27,891	-	19,171	-	19,171	19,171	-
200.1131.0231	Worker's Compensation	341.65	2,051.55	1,268	-	6,266	-	6,266	6,266	-
200.1131.0242	OEBB Licensed Insurance	24,110.16	41,722.37	88,580	-	61,617	-	61,617	61,617	-
200.1131.0322	Repair & Maintenance	-	9,845.00	-	-	-	-	-	-	-
200.1131.0341	Travel - Local in District	2,550.00	-	-	-	-	-	-	-	-
200.1131.0342	Travel - Out of District	-	10,132.90	-	-	-	-	-	-	-
200.1131.0371	Tuition - OR Districts	-	289,137.04	-	-	-	-	-	-	-
200.1131.0390	Other Purchased Services	22,515.36	64,264.57	-	-	-	-	-	-	-
200.1131.0410	Consumable Supplies	19,085.51	124,245.52	500,000	-	500,000	-	500,000	500,000	-
200.1131.0420	Textbooks	65,617.52	56,672.90	-	-	-	-	-	-	-
200.1131.0440	Periodicals	-	1,160.00	-	-	-	-	-	-	-
200.1131.0460	Non-Consumable Supplies	34,833.50	70,471.14	500,000	-	500,000	-	500,000	500,000	-
200.1131.0470	Computer Software	25,807.37	557,172.91	-	-	-	-	-	-	-
200.1131.0480	Computer Hardware	99,623.28	137,048.69	-	-	-	-	-	-	-
200.1131.0541	Initial and Additional Equipment Purchase	-	102,140.49	-	-	-	-	-	-	-
200.1131.0640	Dues and Fees	8,198.00	8,198.00	-	-	-	-	-	-	-
FUNCTION: High School Programs		430,353.11	2,080,417.95	1,597,283	5.00	1,417,405	3.25	1,417,405	1,417,405	3.25
200.1132.0144	Retention Incentive	-	500.00	-	-	-	-	-	-	-
200.1132.0211	PERS - Employer Contribution	-	118.60	-	-	-	-	-	-	-
200.1132.0212	PERS Pick-Up - Employee Contribution	-	30.00	-	-	-	-	-	-	-
200.1132.0220	FICA (SS & Medicare)	-	38.25	-	-	-	-	-	-	-
200.1132.0231	Worker's Compensation	-	1.78	-	-	-	-	-	-	-
200.1132.0322	Repair & Maintenance	-	-	1,000	-	-	-	-	-	-
200.1132.0324	Rentals	-	-	3,000	-	-	-	-	-	-
200.1132.0343	Travel - Student Out of District	437.00	1,602.68	45,000	-	-	-	-	-	-
200.1132.0374	Other Tuition	-	10,000.00	-	-	-	-	-	-	-
200.1132.0390	Other Purchased Services	-	500.00	82,500	-	-	-	-	-	-
200.1132.0410	Consumable Supplies	18,532.49	84,491.82	165,000	-	165,000	-	165,000	165,000	-
200.1132.0430	Library Books	1,068.59	833.77	-	-	-	-	-	-	-
200.1132.0460	Non-Consumable Supplies	107.42	-	-	-	-	-	-	-	-
200.1132.0640	Dues and Fees	504.00	4,254.75	16,500	-	-	-	-	-	-
FUNCTION: High School Extra-Curricular		20,649.50	102,371.65	313,000	-	165,000	-	165,000	165,000	-
200.1140.0112	Classified Salaries	183,150.47	238,549.41	321,595	10.40	566,215	15.98	566,215	566,215	15.98
200.1140.0124	Temporary - Classified	31,086.52	41,749.76	-	-	-	-	-	-	-
200.1140.0130	Ext Hrs - Licensed/Other	1,181.40	1,585.40	-	-	-	-	-	-	-
200.1140.0131	Ext Hrs - Classified	22,008.32	68,290.59	-	-	-	-	-	-	-
200.1140.0142	Cell Phone Stipend	45.00	-	-	-	-	-	-	-	-
200.1140.0144	Retention Incentive	-	14,500.00	-	-	-	-	-	-	-
200.1140.0211	PERS - Employer Contribution	63,187.50	71,978.58	76,282	-	150,054	-	150,054	150,054	-
200.1140.0212	PERS Pick-Up - Employee Contribution	14,248.59	17,812.58	19,296	-	34,971	-	34,971	34,971	-
200.1140.0220	FICA (SS & Medicare)	18,117.62	27,852.38	24,602	-	44,587	-	44,587	44,587	-
200.1140.0231	Worker's Compensation	1,068.32	1,385.05	1,201	-	14,570	-	14,570	14,570	-
200.1140.0242	OEBB Licensed Insurance	-	1,037.87	1,927	-	-	-	-	-	-
200.1140.0248	OEBB Classified Insurance	112,685.15	119,620.43	184,246	-	304,753	-	304,753	304,753	-
200.1140.0319	Other Instructional, Professional and Technical S	527.67	228.99	-	-	-	-	-	-	-
200.1140.0322	Repair & Maintenance	980.00	-	-	-	-	-	-	-	-
200.1140.0324	Rentals	92,706.63	68,971.40	85,000	-	85,000	-	85,000	85,000	-
200.1140.0332	Non-Reimbursable Student Transportation	-	-	15,000	-	15,000	-	15,000	15,000	-
200.1140.0341	Travel - Local in District	10.60	17.42	-	-	-	-	-	-	-
200.1140.0353	Postage	124.80	35.98	-	-	-	-	-	-	-
200.1140.0355	Printing & Binding	1,032.14	2,995.17	2,500	-	2,500	-	2,500	2,500	-
200.1140.0374	Other Tuition	-	428.00	1,500	-	1,500	-	1,500	1,500	-
200.1140.0390	Other Purchased Services	2,905.99	17,096.73	20,000	-	20,000	-	20,000	20,000	-
200.1140.0410	Consumable Supplies	26,985.65	80,871.13	30,000	-	30,000	-	30,000	30,000	-
200.1140.0460	Non-Consumable Supplies	16,690.35	11,533.27	20,000	-	20,000	-	20,000	20,000	-
200.1140.0470	Computer Software	6,387.18	34,486.80	15,000	-	15,000	-	15,000	15,000	-
200.1140.0480	Computer Hardware	37,374.00	10,044.00	45,000	-	45,000	-	45,000	45,000	-
200.1140.0640	Dues and Fees	90.00	-	4,500	-	4,500	-	4,500	4,500	-
200.1140.0670	Taxes and Licenses	-	-	1,000	-	1,000	-	1,000	1,000	-
FUNCTION: Pre-Kindergarten		632,594	831,071	868,649	10.40	1,354,650	15.98	1,354,650	1,354,650	15.98

		Requirements			Adopted		Proposed			Adopted FTE
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	2324
200.1210.0144	Retention Incentive	-	1,500.00	-	-	-	-	-	-	-
200.1210.0211	PERS - Employer Contribution	-	386.88	-	-	-	-	-	-	-
200.1210.0212	PERS Pick-Up - Employee Contribution	-	90.00	-	-	-	-	-	-	-
200.1210.0220	FICA (SS & Medicare)	-	113.90	-	-	-	-	-	-	-
200.1210.0231	Worker's Compensation	-	5.29	-	-	-	-	-	-	-
FUNCTION: Talented & Gifted		-	2,096.07	-	-	-	-	-	-	-
200.1220.0111	Licensed Salaries	450.00	2,723.56	-	-	-	-	-	-	-
200.1220.0112	Classified Salaries	-	-	71,269	1.00	-	-	-	-	-
200.1220.0130	Ext Hrs - Licensed/Other	3,043.00	2,140.82	-	-	-	-	-	-	-
200.1220.0131	Ext Hrs - Classified	-	740.80	-	-	-	-	-	-	-
200.1220.0144	Retention Incentive	-	7,500.00	-	-	-	-	-	-	-
200.1220.0211	PERS - Employer Contribution	963.97	4,081.01	24,944	-	-	-	-	-	-
200.1220.0212	PERS Pick-Up - Employee Contribution	209.57	1,322.06	4,276	-	-	-	-	-	-
200.1220.0220	FICA (SS & Medicare)	265.77	761.75	5,452	-	-	-	-	-	-
200.1220.0231	Worker's Compensation	15.31	37.48	101	-	-	-	-	-	-
200.1220.0242	OEBB Licensed Insurance	80.61	-	-	-	-	-	-	-	-
200.1220.0248	OEBB Classified Insurance	-	-	17,616	-	-	-	-	-	-
200.1220.0340	Travel	50.00	-	6,000	-	-	-	-	-	-
200.1220.0390	Other Purchased Services	-	-	2,000	-	-	-	-	-	-
200.1220.0410	Consumable Supplies	-	-	15,000	-	-	-	-	-	-
FUNCTION: Restr Program Students with Disabilities		5,078.23	19,307.48	146,658	1.00	-	-	-	-	-
200.1223.0111	Licensed Salaries	150.00	-	-	-	-	-	-	-	-
200.1223.0130	Ext Hrs - Licensed/Other	716.00	280.58	-	-	-	-	-	-	-
200.1223.0144	Retention Incentive	-	2,500.00	-	-	-	-	-	-	-
200.1223.0211	PERS - Employer Contribution	230.17	659.54	-	-	-	-	-	-	-
200.1223.0212	PERS Pick-Up - Employee Contribution	51.96	166.83	-	-	-	-	-	-	-
200.1223.0220	FICA (SS & Medicare)	64.48	208.91	-	-	-	-	-	-	-
200.1223.0231	Worker's Compensation	3.71	10.14	-	-	-	-	-	-	-
200.1223.0242	OEBB Licensed Insurance	41.23	-	-	-	-	-	-	-	-
200.1223.0342	Travel - Out of District	692.68	-	-	-	-	-	-	-	-
FUNCTION: Bridges Program		1,950.23	3,826.00	-	-	-	-	-	-	-
200.1224.0111	Licensed Salaries	600.00	-	-	-	-	-	-	-	-
200.1224.0130	Ext Hrs - Licensed/Other	966.60	1,498.13	-	-	-	-	-	-	-
200.1224.0131	Ext Hrs - Classified	-	662.24	-	-	-	-	-	-	-
200.1224.0144	Retention Incentive	-	7,500.00	-	-	-	-	-	-	-
200.1224.0211	PERS - Employer Contribution	451.91	2,336.79	-	-	-	-	-	-	-
200.1224.0212	PERS Pick-Up - Employee Contribution	93.99	579.63	-	-	-	-	-	-	-
200.1224.0220	FICA (SS & Medicare)	119.44	730.29	-	-	-	-	-	-	-
200.1224.0231	Worker's Compensation	6.75	35.75	-	-	-	-	-	-	-
200.1224.0242	OEBB Licensed Insurance	149.30	-	-	-	-	-	-	-	-
200.1224.0340	Travel	50.00	-	-	-	-	-	-	-	-
200.1224.0410	Consumable Supplies	279.79	579,491.06	-	-	-	-	-	-	-
200.1224.0470	Computer Software	598.00	5,156.29	-	-	-	-	-	-	-
200.1224.0480	Computer Hardware	10,940.00	-	-	-	-	-	-	-	-
FUNCTION: Life Skills Program		14,255.78	597,990.18	-	-	-	-	-	-	-
200.1250.0111	Licensed Salaries	3,000.00	70,025.37	95,006	2.00	58,637	1.00	58,637	58,637	1.00
200.1250.0130	Ext Hrs - Licensed/Other	10,364.10	14,897.57	-	-	-	-	-	-	-
200.1250.0131	Ext Hrs - Classified	-	3,534.87	-	-	-	-	-	-	-
200.1250.0144	Retention Incentive	-	24,000.00	-	-	-	-	-	-	-
200.1250.0211	PERS - Employer Contribution	3,662.58	26,797.30	22,535	-	14,677	-	14,677	14,677	-
200.1250.0212	PERS Pick-Up - Employee Contribution	801.81	6,717.43	5,700	-	3,518	-	3,518	3,518	-
200.1250.0220	FICA (SS & Medicare)	1,010.36	8,543.87	7,268	-	4,486	-	4,486	4,486	-
200.1250.0231	Worker's Compensation	58.17	418.04	342	-	1,466	-	1,466	1,466	-
200.1250.0242	OEBB Licensed Insurance	692.63	18,690.79	35,432	-	18,959	-	18,959	18,959	-
200.1250.0248	OEBB Classified Insurance	-	1,369.48	-	-	-	-	-	-	-
200.1250.0342	Travel - Out of District	-	-	25,000	-	25,000	-	25,000	25,000	-
200.1250.0390	Other Purchased Services	4,664.88	-	80,000	-	80,000	-	80,000	80,000	-
200.1250.0410	Consumable Supplies	412.66	4,553.13	75,000	-	75,000	-	75,000	75,000	-
200.1250.0460	Non-Consumable Supplies	2,817.48	-	15,000	-	15,000	-	15,000	15,000	-
200.1250.0470	Computer Software	-	4,375.00	5,000	-	5,000	-	5,000	5,000	-
200.1250.0480	Computer Hardware	-	3,825.00	15,000	-	15,000	-	15,000	15,000	-
FUNCTION: Resource Room		27,484.67	187,747.85	381,283	2.00	316,743	1.00	316,743	316,743	1.00

		Requirements			Adopted	Proposed				Adopted FTE
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	2324
200.1271.0124	Temporary - Classified	-	1,494.82	-	-	-	-	-	-	-
200.1271.0125	In-District Subs (Licensed)	-	244.32	-	-	-	-	-	-	-
200.1271.0130	Ext Hrs - Licensed/Other	33,393.99	302,950.76	500,000	-	-	-	-	-	-
200.1271.0131	Ext Hrs - Classified	2,411.46	48,220.36	-	-	-	-	-	-	-
200.1271.0133	Ext Hrs - Translations	-	32.84	-	-	-	-	-	-	-
200.1271.0144	Retention Incentive	-	3,500.00	-	-	-	-	-	-	-
200.1271.0211	PERS - Employer Contribution	9,532.65	87,981.31	130,000	-	-	-	-	-	-
200.1271.0212	PERS Pick-Up - Employee Contribution	2,148.32	20,965.43	30,000	-	-	-	-	-	-
200.1271.0220	FICA (SS & Medicare)	2,736.73	27,042.45	38,250	-	-	-	-	-	-
200.1271.0231	Worker's Compensation	153.31	1,308.99	5,000	-	-	-	-	-	-
200.1271.0342	Travel - Out of District	-	1,830.90	-	-	-	-	-	-	-
200.1271.0390	Other Purchased Services	-	-	250,000	-	300,000	-	300,000	300,000	-
200.1271.0410	Consumable Supplies	-	189,951.05	-	-	200,000	-	200,000	200,000	-
200.1271.0470	Computer Software	-	128,895.99	-	-	200,000	-	200,000	200,000	-
FUNCTION: Remediation		50,376.46	814,419.22	953,250	-	700,000	-	700,000	700,000	-
200.1272.0111	Licensed Salaries	488,272.25	474,564.52	493,806	6.00	527,366	6.00	527,366	527,366	6.00
200.1272.0112	Classified Salaries	320.63	36,525.64	36,071	1.00	74,333	2.00	74,333	74,333	2.00
200.1272.0130	Ext Hrs - Licensed/Other	29,464.12	11,599.68	6,044	-	-	-	-	-	-
200.1272.0131	Ext Hrs - Classified	1,223.99	5,048.77	-	-	-	-	-	-	-
200.1272.0133	Ext Hrs - Translations	62.65	-	-	-	-	-	-	-	-
200.1272.0211	PERS - Employer Contribution	156,415.67	135,092.85	135,270	-	157,282	-	157,282	157,282	-
200.1272.0212	PERS Pick-Up - Employee Contribution	31,160.49	31,530.23	33,624	-	36,102	-	36,102	36,102	-
200.1272.0220	FICA (SS & Medicare)	39,390.01	39,930.15	40,998	-	46,029	-	46,029	46,029	-
200.1272.0231	Worker's Compensation	2,174.24	1,904.47	1,858	-	15,041	-	15,041	15,041	-
200.1272.0242	OEBB Licensed Insurance	131,626.86	117,064.90	105,696	-	114,701	-	114,701	114,701	-
200.1272.0248	OEBB Classified Insurance	-	27,670.76	17,616	-	38,154	-	38,154	38,154	-
200.1272.0341	Travel - Local in District	258.26	41.13	-	-	-	-	-	-	-
200.1272.0342	Travel - Out of District	725.00	1,170.23	-	-	-	-	-	-	-
200.1272.0343	Travel - Student Out of District	-	19,280.00	-	-	-	-	-	-	-
200.1272.0390	Other Purchased Services	3,024.42	18,070.84	25,000	-	25,000	-	25,000	25,000	-
200.1272.0410	Consumable Supplies	73,648.77	106,077.96	125,000	-	125,000	-	125,000	125,000	-
200.1272.0420	Textbooks	5,008.43	8,489.80	5,750	-	5,750	-	5,750	5,750	-
200.1272.0460	Non-Consumable Supplies	-	-	7,000	-	7,000	-	7,000	7,000	-
200.1272.0470	Computer Software	85,950.79	185,370.03	175,000	-	175,000	-	175,000	175,000	-
200.1272.0480	Computer Hardware	9,096.00	7,102.81	100,000	-	100,000	-	100,000	100,000	-
200.1272.0640	Dues and Fees	150.00	-	-	-	-	-	-	-	-
FUNCTION: Title I		1,057,972.58	1,226,534.77	1,308,733	7.00	1,446,758	8.00	1,446,758	1,446,758	8.00
200.1280.0111	Licensed Salaries	51,794.56	14,698.19	57,301	1.00	-	-	-	-	-
200.1280.0112	Classified Salaries	-	1,892.25	-	-	-	-	-	-	-
200.1280.0121	Substitutes - Licensed	-	66.89	-	-	-	-	-	-	-
200.1280.0125	In-District Subs (Licensed)	-	1,549.78	-	-	-	-	-	-	-
200.1280.0130	Ext Hrs - Licensed/Other	143.20	-	-	-	-	-	-	-	-
200.1280.0144	Retention Incentive	-	12,000.00	-	-	-	-	-	-	-
200.1280.0211	PERS - Employer Contribution	13,808.94	6,768.68	13,592	-	-	-	-	-	-
200.1280.0212	PERS Pick-Up - Employee Contribution	3,116.26	1,668.88	3,438	-	-	-	-	-	-
200.1280.0220	FICA (SS & Medicare)	3,973.09	2,293.81	4,538	-	-	-	-	-	-
200.1280.0231	Worker's Compensation	222.82	111.74	556	-	-	-	-	-	-
200.1280.0242	OEBB Licensed Insurance	16,783.56	2,774.82	18,222	-	-	-	-	-	-
200.1280.0248	OEBB Classified Insurance	-	1,391.33	-	-	-	-	-	-	-
200.1280.0342	Travel - Out of District	-	-	1,500	-	-	-	-	-	-
200.1280.0343	Travel - Student Out of District	-	-	3,500	-	-	-	-	-	-
200.1280.0371	Tuition - OR Districts	-	7,286.00	-	-	-	-	-	-	-
200.1280.0390	Other Purchased Services	-	1,450.57	1,750	-	-	-	-	-	-
200.1280.0410	Consumable Supplies	925.50	6,770.30	2,000	-	-	-	-	-	-
200.1280.0470	Computer Software	-	-	3,000	-	-	-	-	-	-
200.1280.0480	Computer Hardware	-	-	37,800	-	-	-	-	-	-
200.1280.0541	Initial and Additional Equipment Purchase	-	-	32,000	-	-	-	-	-	-
FUNCTION: Alternative Education		90,767.93	60,723.24	179,197	1.00	-	-	-	-	-
200.1281.0371	Tuition - OR Districts	24,538.00	3,958.00	-	-	-	-	-	-	-
FUNCTION: Public Alternative Programs		24,538.00	3,958.00	-	-	-	-	-	-	-
200.1288.0360	Charter School Payments	29,315.89	152,835.47	500,000	-	250,000	-	250,000	250,000	-
FUNCTION: Charter Schools		29,315.89	152,835.47	500,000	-	250,000	-	250,000	250,000	-

		Requirements			Adopted	Proposed			Adopted FTE	
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
200.1291.0111	Licensed Salaries	241,191.59	1,644,520.77	167,976	2.00	-	-	-	-	-
200.1291.0112	Classified Salaries	-	34,383.12	24,638	1.00	-	-	-	-	-
200.1291.0130	Ext Hrs - Licensed/Other	11,396.84	-	-	-	-	-	-	-	-
200.1291.0131	Ext Hrs - Classified	-	82.05	-	-	-	-	-	-	-
200.1291.0133	Ext Hrs - Translations	-	125.95	-	-	-	-	-	-	-
200.1291.0144	Retention Incentive	-	56,500.00	-	-	-	-	-	-	-
200.1291.0211	PERS - Employer Contribution	3,248.80	34,708.05	48,418	-	-	-	-	-	-
200.1291.0212	PERS Pick-Up - Employee Contribution	683.81	8,660.75	11,557	-	-	-	-	-	-
200.1291.0220	FICA (SS & Medicare)	871.86	11,124.96	14,735	-	-	-	-	-	-
200.1291.0231	Worker's Compensation	48.38	529.02	669	-	-	-	-	-	-
200.1291.0242	OEBB Licensed Insurance	-	13,592.48	35,232	-	-	-	-	-	-
200.1291.0248	OEBB Classified Insurance	-	7,653.87	17,616	-	-	-	-	-	-
200.1291.0341	Travel - Local in District	-	-	5,000	-	-	-	-	-	-
200.1291.0342	Travel - Out of District	-	-	5,000	-	-	-	-	-	-
200.1291.0355	Printing & Binding	-	-	1,000	-	-	-	-	-	-
200.1291.0390	Other Purchased Services	-	109.34	1,000	-	-	-	-	-	-
200.1291.0410	Consumable Supplies	2,461.95	6,449.45	15,000	-	15,000	-	15,000	15,000	-
200.1291.0470	Computer Software	9,938.00	79,125.00	5,500	-	80,000	-	80,000	80,000	-
FUNCTION: ESL		269,841.23	1,897,564.81	353,341	3.00	95,000	-	95,000	95,000	-
200.1293.0111	Licensed Salaries	86,260.99	73,706.16	78,889	1.00	52,181	1.00	52,181	52,181	1.00
200.1293.0112	Classified Salaries	47,316.52	48,391.97	137,503	4.00	181,204	4.00	181,204	181,204	4.00
200.1293.0123	Temporary - Licensed	286.40	-	-	-	-	-	-	-	-
200.1293.0124	Temporary - Classified	13,497.34	-	-	-	-	-	-	-	-
200.1293.0130	Ext Hrs - Licensed/Other	91,201.92	152,995.59	2,500	-	-	-	-	-	-
200.1293.0131	Ext Hrs - Classified	25,658.22	66,412.93	45,000	-	-	-	-	-	-
200.1293.0133	Ext Hrs - Translations	-	64.78	-	-	-	-	-	-	-
200.1293.0142	Cell Phone Stipend	270.00	-	-	-	180	-	180	180	-
200.1293.0144	Retention Incentive	-	1,500.00	-	-	-	-	-	-	-
200.1293.0211	PERS - Employer Contribution	73,456.47	84,177.62	58,590	-	97,600	-	97,600	97,600	-
200.1293.0212	PERS Pick-Up - Employee Contribution	15,213.55	19,334.27	13,020	-	23,396	-	23,396	23,396	-
200.1293.0220	FICA (SS & Medicare)	19,756.10	26,362.81	16,601	-	29,832	-	29,832	29,832	-
200.1293.0231	Worker's Compensation	1,147.83	1,298.76	6,510	-	9,752	-	9,752	9,752	-
200.1293.0242	OEBB Licensed Insurance	16,016.81	15,298.84	18,222	-	18,955	-	18,955	18,955	-
200.1293.0248	OEBB Classified Insurance	40,459.92	35,114.78	70,464	-	76,308	-	76,308	76,308	-
200.1293.0310	Instructional, Professional and Technical Service	6,900.00	23,188.00	-	-	-	-	-	-	-
200.1293.0324	Rentals	16,123.73	34,308.60	95,000	-	115,000	-	115,000	115,000	-
200.1293.0332	Non-Reimbursable Student Transportation	-	223.51	-	-	-	-	-	-	-
200.1293.0340	Travel	1,750.00	-	1,500	-	-	-	-	-	-
200.1293.0341	Travel - Local in District	397.07	289.66	-	-	-	-	-	-	-
200.1293.0342	Travel - Out of District	74.61	26,279.77	5,500	-	-	-	-	-	-
200.1293.0343	Travel - Student Out of District	138.18	28,788.88	33,000	-	33,000	-	33,000	33,000	-
200.1293.0355	Printing & Binding	1,980.68	-	-	-	-	-	-	-	-
200.1293.0374	Other Tuition	-	-	8,800	-	-	-	-	-	-
200.1293.0390	Other Purchased Services	5,429.39	11,845.93	11,000	-	-	-	-	-	-
200.1293.0410	Consumable Supplies	20,440.08	16,311.40	25,000	-	25,000	-	25,000	25,000	-
200.1293.0470	Computer Software	41,235.76	8,225.26	-	-	-	-	-	-	-
200.1293.0480	Computer Hardware	3,790.00	8,880.00	15,000	-	-	-	-	-	-
200.1293.0640	Dues and Fees	65.00	-	-	-	-	-	-	-	-
FUNCTION: Migrant Education		528,866.57	682,999.52	642,099	5.00	662,408	5.00	662,408	662,408	5.00
200.1299.0112	Classified Salaries	98,505.13	117,391.18	115,105	3.87	167,904	4.99	167,904	167,904	4.99
200.1299.0113	Administrator Salaries	97,058.10	132,712.28	129,479	2.56	118,090	2.00	118,090	118,090	2.00
200.1299.0124	Temporary - Classified	61,527.98	176,894.32	-	-	-	-	-	-	-
200.1299.0130	Ext Hrs - Licensed/Other	984.50	5,261.06	-	-	-	-	-	-	-
200.1299.0131	Ext Hrs - Classified	16,122.96	45,147.00	-	-	-	-	-	-	-
200.1299.0142	Cell Phone Stipend	2,605.00	4,267.50	5,068	-	2,364	-	2,364	2,364	-
200.1299.0144	Retention Incentive	-	18,000.00	-	-	-	-	-	-	-
200.1299.0211	PERS - Employer Contribution	59,259.42	90,663.26	58,015	-	72,512	-	72,512	72,512	-
200.1299.0212	PERS Pick-Up - Employee Contribution	12,293.26	20,839.46	15,779	-	17,159	-	17,159	17,159	-
200.1299.0220	FICA (SS & Medicare)	20,226.69	35,400.57	19,098	-	21,879	-	21,879	21,879	-
200.1299.0231	Worker's Compensation	1,271.36	1,965.30	926	-	7,150	-	7,150	7,150	-
200.1299.0243	OEBB Admin Insurance	41,053.87	43,869.03	93,174	-	53,800	-	53,800	53,800	-
200.1299.0248	OEBB Classified Insurance	79,514.41	58,501.47	45,097	-	93,903	-	93,903	93,903	-
200.1299.0332	Non-Reimbursable Student Transportation	-	-	15,000	-	-	-	-	-	-
200.1299.0341	Travel - Local in District	80.75	456.77	-	-	-	-	-	-	-
200.1299.0343	Travel - Student Out of District	-	-	15,000	-	-	-	-	-	-
200.1299.0390	Other Purchased Services	18,925.43	252.16	-	-	-	-	-	-	-
200.1299.0410	Consumable Supplies	16,528.39	37,769.26	55,000	-	55,000	-	55,000	55,000	-
200.1299.0470	Computer Software	-	3,021.00	-	-	-	-	-	-	-
200.1299.0480	Computer Hardware	-	33,900.00	-	-	-	-	-	-	-
200.1299.0541	Initial and Additional Equipment Purchase	-	34,050.09	-	-	-	-	-	-	-
200.1299.0640	Dues and Fees	-	25,008.00	-	-	-	-	-	-	-
FUNCTION: Other Programs		525,957.25	885,369.71	566,741	6.44	609,761	6.99	609,761	609,761	6.99

Requirements

Account	Description	Requirements			Adopted		Proposed		Adopted FTE	
		Actuals 2021	Actuals 2122	Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	2324
200.1400.0130	Ext Hrs - Licensed/Other	-	1,075.55	-	-	-	-	-	-	-
200.1400.0131	Ext Hrs - Classified	-	4,932.57	-	-	-	-	-	-	-
200.1400.0211	PERS - Employer Contribution	-	3,445.60	-	-	-	-	-	-	-
200.1400.0212	PERS Pick-Up - Employee Contribution	-	360.51	-	-	-	-	-	-	-
200.1400.0220	FICA (SS & Medicare)	-	458.92	-	-	-	-	-	-	-
200.1400.0231	Worker's Compensation	-	22.05	-	-	-	-	-	-	-
200.1400.0410	Consumable Supplies	188.92	-	-	-	-	-	-	-	-
FUNCTION: Summer School Programs		188.92	10,295.20	-	-	-	-	-	-	-
200.1410.0112	Classified Salaries	-	19,103.53	-	-	-	-	-	-	-
200.1410.0124	Temporary - Classified	-	3,372.69	-	-	-	-	-	-	-
200.1410.0130	Ext Hrs - Licensed/Other	14,509.78	390,317.66	500,000	-	500,000	-	500,000	500,000	-
200.1410.0131	Ext Hrs - Classified	5,946.55	293,205.90	250,000	-	250,000	-	250,000	250,000	-
200.1410.0211	PERS - Employer Contribution	5,809.85	135,492.61	202,500	-	202,500	-	202,500	202,500	-
200.1410.0212	PERS Pick-Up - Employee Contribution	1,219.22	33,323.55	45,000	-	45,000	-	45,000	45,000	-
200.1410.0220	FICA (SS & Medicare)	1,544.79	53,744.78	57,375	-	57,375	-	57,375	57,375	-
200.1410.0231	Worker's Compensation	88.79	3,424.20	15,000	-	15,000	-	15,000	15,000	-
200.1410.0248	OEBB Classified Insurance	-	1,531.43	-	-	-	-	-	-	-
200.1410.0353	Postage	-	2,400.00	-	-	-	-	-	-	-
200.1410.0355	Printing & Binding	-	1,440.02	-	-	-	-	-	-	-
200.1410.0390	Other Purchased Services	712.75	4,204.29	500,000	-	500,000	-	500,000	500,000	-
200.1410.0410	Consumable Supplies	213,936.19	447,375.82	500,000	-	500,000	-	500,000	500,000	-
200.1410.0460	Non-Consumable Supplies	-	2,744.64	-	-	-	-	-	-	-
200.1410.0470	Computer Software	150.00	1,725.00	-	-	-	-	-	-	-
FUNCTION: Summer School - Intermediate		243,917.92	1,393,406.12	2,069,875	-	2,069,875	-	2,069,875	2,069,875	-
200.1420.0130	Ext Hrs - Licensed/Other	2,289.11	100,016.92	400,000	-	400,000	-	400,000	400,000	-
200.1420.0131	Ext Hrs - Classified	1,961.52	30,262.47	150,000	-	150,000	-	150,000	150,000	-
200.1420.0211	PERS - Employer Contribution	1,100.77	28,779.53	148,500	-	148,500	-	148,500	148,500	-
200.1420.0212	PERS Pick-Up - Employee Contribution	247.35	7,066.83	33,000	-	33,000	-	33,000	33,000	-
200.1420.0220	FICA (SS & Medicare)	314.78	9,743.34	42,075	-	42,075	-	42,075	42,075	-
200.1420.0231	Worker's Compensation	16.27	459.33	11,000	-	11,000	-	11,000	11,000	-
200.1420.0242	OEBB Licensed Insurance	-	1,406.01	-	-	-	-	-	-	-
200.1420.0353	Postage	-	2,034.89	-	-	-	-	-	-	-
200.1420.0355	Printing & Binding	-	106.00	-	-	-	-	-	-	-
200.1420.0410	Consumable Supplies	4,357.02	50,168.32	100,000	-	100,000	-	100,000	100,000	-
200.1420.0470	Computer Software	420.00	4,242.49	-	-	-	-	-	-	-
FUNCTION: Middle School Summer School Programs		10,706.82	234,286.13	884,575	-	884,575	-	884,575	884,575	-
200.1430.0130	Ext Hrs - Licensed/Other	21,067.29	168,522.11	300,000	-	300,000	-	300,000	300,000	-
200.1430.0131	Ext Hrs - Classified	43.22	10,347.11	50,000	-	50,000	-	50,000	50,000	-
200.1430.0211	PERS - Employer Contribution	5,800.43	42,312.14	94,500	-	94,500	-	94,500	94,500	-
200.1430.0212	PERS Pick-Up - Employee Contribution	1,264.04	10,386.83	21,000	-	21,000	-	21,000	21,000	-
200.1430.0220	FICA (SS & Medicare)	1,603.28	13,656.85	26,775	-	26,775	-	26,775	26,775	-
200.1430.0231	Worker's Compensation	87.76	645.42	7,000	-	7,000	-	7,000	7,000	-
200.1430.0410	Consumable Supplies	36,763.79	18,582.56	100,000	-	100,000	-	100,000	100,000	-
200.1430.0480	Computer Hardware	-	29,001.68	-	-	-	-	-	-	-
FUNCTION: High School Summer School Programs		66,629.81	293,454.70	599,275	-	599,275	-	599,275	599,275	-
200.2112.0112	Classified Salaries	243,849.84	81,446.30	107,502	2.50	106,206	2.50	106,206	106,206	2.50
200.2112.0130	Ext Hrs - Licensed/Other	-	7,114.82	-	-	-	-	-	-	-
200.2112.0131	Ext Hrs - Classified	225.10	1,875.70	-	-	-	-	-	-	-
200.2112.0142	Cell Phone Stipend	815.00	180.00	185	-	179	-	179	179	-
200.2112.0144	Retention Incentive	-	5,000.00	-	-	-	-	-	-	-
200.2112.0211	PERS - Employer Contribution	72,463.70	24,534.46	27,119	-	28,412	-	28,412	28,412	-
200.2112.0212	PERS Pick-Up - Employee Contribution	14,677.75	5,737.09	6,490	-	6,373	-	6,373	6,373	-
200.2112.0220	FICA (SS & Medicare)	18,447.84	7,199.09	8,238	-	8,125	-	8,125	8,125	-
200.2112.0231	Worker's Compensation	1,095.81	355.62	395	-	2,655	-	2,655	2,655	-
200.2112.0242	OEBB Licensed Insurance	-	-	604	-	-	-	-	-	-
200.2112.0248	OEBB Classified Insurance	119,604.11	37,351.30	44,290	-	38,153	-	38,153	38,153	-
200.2112.0332	Non-Reimbursable Student Transportation	-	1,312.74	-	-	-	-	-	-	-
200.2112.0342	Travel - Out of District	-	350.90	-	-	-	-	-	-	-
200.2112.0390	Other Purchased Services	86.55	-	-	-	-	-	-	-	-
200.2112.0410	Consumable Supplies	749.50	10,539.89	25,000	-	-	-	-	-	-
FUNCTION: Attendance Services		472,015.20	182,997.91	219,823	2.50	190,103	2.50	190,103	190,103	2.50

Requirements

Account	Description	Requirements			Adopted	Proposed		Adopted FTE		
		Actuals 2021	Actuals 2122	Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	2324
200.2113.0111	Licensed Salaries	-	33,255.94	576,800	4.00	69,397	1.00	69,397	69,397	1.00
200.2113.0131	Ext Hrs - Classified	1,162.26	1,428.38	-	-	-	-	-	-	-
200.2113.0144	Retention Incentive	-	500.00	-	-	-	-	-	-	-
200.2113.0211	PERS - Employer Contribution	362.49	8,387.33	173,040	-	17,370	-	17,370	17,370	-
200.2113.0212	PERS Pick-Up - Employee Contribution	68.67	2,111.08	34,608	-	4,164	-	4,164	4,164	-
200.2113.0220	FICA (SS & Medicare)	85.72	2,690.14	34,608	-	5,309	-	5,309	5,309	-
200.2113.0231	Worker's Compensation	4.93	127.58	1,545	-	1,735	-	1,735	1,735	-
200.2113.0242	OEBB Licensed Insurance	-	41.65	72,100	-	18,959	-	18,959	18,959	-
200.2113.0341	Travel - Local in District	53.28	58.25	-	-	-	-	-	-	-
200.2113.0342	Travel - Out of District	46.17	31.71	10,000	-	-	-	-	-	-
200.2113.0410	Consumable Supplies	-	-	15,000	-	-	-	-	-	-
FUNCTION: Social Work Services		1,783.52	48,632.06	917,701	4.00	116,934	1.00	116,934	116,934	1.00
200.2114.0131	Ext Hrs - Classified	-	1,805.32	-	-	-	-	-	-	-
200.2114.0144	Retention Incentive	-	1,000.00	-	-	-	-	-	-	-
200.2114.0211	PERS - Employer Contribution	-	671.35	-	-	-	-	-	-	-
200.2114.0212	PERS Pick-Up - Employee Contribution	-	161.73	-	-	-	-	-	-	-
200.2114.0220	FICA (SS & Medicare)	-	211.70	-	-	-	-	-	-	-
200.2114.0231	Worker's Compensation	-	10.43	-	-	-	-	-	-	-
200.2114.0390	Other Purchased Services	-	38,517.47	-	-	-	-	-	-	-
200.2114.0410	Consumable Supplies	-	35.61	-	-	-	-	-	-	-
200.2114.0470	Computer Software	16,770.00	42,110.00	-	-	38,000	-	38,000	38,000	-
FUNCTION: Student Accounting Services		16,770.00	84,523.61	-	-	38,000	-	38,000	38,000	-
200.2115.0112	Classified Salaries	-	19,292.40	33,766	1.00	38,597	1.00	38,597	38,597	1.00
200.2115.0124	Temporary - Classified	-	11,641.43	-	-	-	-	-	-	-
200.2115.0142	Cell Phone Stipend	-	135.00	371	-	180	-	180	180	-
200.2115.0144	Retention Incentive	-	2,000.00	-	-	-	-	-	-	-
200.2115.0211	PERS - Employer Contribution	-	5,110.10	8,009	-	9,661	-	9,661	9,661	-
200.2115.0212	PERS Pick-Up - Employee Contribution	-	1,284.76	2,107	-	2,316	-	2,316	2,316	-
200.2115.0220	FICA (SS & Medicare)	-	2,529.79	2,611	-	2,953	-	2,953	2,953	-
200.2115.0231	Worker's Compensation	-	139.28	127	-	965	-	965	965	-
200.2115.0248	OEBB Classified Insurance	-	6,262.33	17,716	-	19,077	-	19,077	19,077	-
200.2115.0480	Computer Hardware	-	1,215.00	-	-	-	-	-	-	-
FUNCTION: Student Safety		-	49,610.09	64,707	1.00	73,749	1.00	73,749	73,749	1.00
200.2117.0111	Licensed Salaries	-	19,028.38	-	-	41,487	1.00	41,487	41,487	1.00
200.2117.0112	Classified Salaries	78,461.03	74,668.77	130,150	3.00	63,460	1.00	63,460	63,460	1.00
200.2117.0131	Ext Hrs - Classified	496.91	1,313.80	-	-	-	-	-	-	-
200.2117.0142	Cell Phone Stipend	210.00	97.50	185	-	90	-	90	90	-
200.2117.0144	Retention Incentive	-	1,500.00	-	-	-	-	-	-	-
200.2117.0211	PERS - Employer Contribution	22,809.22	24,526.03	32,545	-	28,070	-	28,070	28,070	-
200.2117.0212	PERS Pick-Up - Employee Contribution	4,586.04	5,796.45	7,849	-	6,297	-	6,297	6,297	-
200.2117.0220	FICA (SS & Medicare)	5,988.70	7,237.36	9,971	-	8,028	-	8,028	8,028	-
200.2117.0231	Worker's Compensation	351.37	363.62	481	-	2,624	-	2,624	2,624	-
200.2117.0242	OEBB Licensed Insurance	-	171.28	-	-	-	-	-	-	-
200.2117.0248	OEBB Classified Insurance	24,469.23	29,527.26	53,148	-	38,153	-	38,153	38,153	-
200.2117.0341	Travel - Local in District	26.62	-	-	-	-	-	-	-	-
200.2117.0342	Travel - Out of District	18.63	-	-	-	-	-	-	-	-
FUNCTION: Identification and Recruitment of Migrant Children		137,417.75	164,230.45	234,329	3.00	188,209	2.00	188,209	188,209	2.00
200.2120.0112	Classified Salaries	29,835.00	35,720.00	37,003	1.00	43,340	1.00	43,340	43,340	1.00
200.2120.0142	Cell Phone Stipend	120.00	180.00	185	-	180	-	180	180	-
200.2120.0144	Retention Incentive	-	500.00	-	-	-	-	-	-	-
200.2120.0211	PERS - Employer Contribution	7,962.05	8,682.84	8,777	-	10,848	-	10,848	10,848	-
200.2120.0212	PERS Pick-Up - Employee Contribution	1,797.30	2,196.35	2,261	-	2,600	-	2,600	2,600	-
200.2120.0220	FICA (SS & Medicare)	2,291.57	2,753.34	2,845	-	3,316	-	3,316	3,316	-
200.2120.0231	Worker's Compensation	134.69	137.25	137	-	1,084	-	1,084	1,084	-
200.2120.0248	OEBB Classified Insurance	26,351.45	17,511.63	17,716	-	19,077	-	19,077	19,077	-
200.2120.0390	Other Purchased Services	-	3,280.21	-	-	-	-	-	-	-
FUNCTION: Guidance Services		68,492.06	70,961.62	68,924	1.00	80,445	1.00	80,445	80,445	1.00
200.2122.0111	Licensed Salaries	23,700.78	23,360.58	576,800	4.00	466,127	3.00	466,127	466,127	3.00
200.2122.0144	Retention Incentive	-	8,500.00	-	-	-	-	-	-	-
200.2122.0211	PERS - Employer Contribution	6,299.66	7,619.50	149,968	-	121,193	-	121,193	121,193	-
200.2122.0212	PERS Pick-Up - Employee Contribution	1,422.05	1,911.63	34,608	-	27,968	-	27,968	27,968	-
200.2122.0220	FICA (SS & Medicare)	1,783.03	2,432.52	44,125	-	35,659	-	35,659	35,659	-
200.2122.0231	Worker's Compensation	102.73	117.83	11,536	-	9,323	-	9,323	9,323	-
200.2122.0242	OEBB Licensed Insurance	5,356.96	29.75	4,404	-	3,559	-	3,559	3,559	-
200.2122.0319	Other Instructional, Professional and Technical S	-	-	15,000	-	15,000	-	15,000	15,000	-
200.2122.0342	Travel - Out of District	-	-	15,000	-	15,000	-	15,000	15,000	-
200.2122.0410	Consumable Supplies	-	411.78	55,000	-	55,000	-	55,000	55,000	-
200.2122.0470	Computer Software	-	-	10,000	-	10,000	-	10,000	10,000	-
200.2122.0541	Initial and Additional Equipment Purchase	-	-	55,000	-	55,000	-	55,000	55,000	-
FUNCTION: Counseling		38,665.21	44,383.59	971,441	4.00	813,829	3.00	813,829	813,829	3.00

		Requirements								
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
200.2126.0112	Classified Salaries	29,961.86	19,304.88	39,143	1.00	42,917	1.00	42,917	42,917	1.00
200.2126.0131	Ext Hrs - Classified	3,002.80	3,245.50	-	-	-	-	-	-	-
200.2126.0142	Cell Phone Stipend	180.00	90.00	185	-	180	-	180	180	-
200.2126.0144	Retention Incentive	-	16,000.00	-	-	-	-	-	-	-
200.2126.0211	PERS - Employer Contribution	10,548.14	9,329.05	10,502	-	11,961	-	11,961	11,961	-
200.2126.0212	PERS Pick-Up - Employee Contribution	1,988.64	2,138.46	2,389	-	2,575	-	2,575	2,575	-
200.2126.0220	FICA (SS & Medicare)	2,535.55	3,069.16	3,009	-	3,283	-	3,283	3,283	-
200.2126.0231	Worker's Compensation	147.29	145.64	143	-	1,073	-	1,073	1,073	-
200.2126.0248	OEBB Classified Insurance	18,724.08	12,683.44	17,716	-	19,077	-	19,077	19,077	-
200.2126.0342	Travel - Out of District	200.86	199.00	2,200	-	-	-	-	-	-
200.2126.0351	Telephone	-	-	1,320	-	-	-	-	-	-
200.2126.0355	Printing & Binding	-	-	1,100	-	-	-	-	-	-
200.2126.0410	Consumable Supplies	417.84	879.24	2,200	-	-	-	-	-	-
200.2126.0470	Computer Software	-	-	1,100	-	-	-	-	-	-
200.2126.0480	Computer Hardware	5,548.99	-	2,200	-	-	-	-	-	-
FUNCTION: Placement Services		73,256.05	67,084.37	83,207	1.00	81,066	1.00	81,066	81,066	1.00
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200.2134.0112	Classified Salaries	70,129.12	78,093.95	76,383	2.00	91,729	2.00	91,729	91,729	2.00
200.2134.0142	Cell Phone Stipend	360.00	360.00	371	-	360	-	360	360	-
200.2134.0144	Retention Incentive	-	1,000.00	-	-	-	-	-	-	-
200.2134.0211	PERS - Employer Contribution	18,735.99	18,846.44	18,118	-	22,960	-	22,960	22,960	-
200.2134.0212	PERS Pick-Up - Employee Contribution	4,229.37	4,767.27	4,664	-	5,504	-	5,504	5,504	-
200.2134.0220	FICA (SS & Medicare)	5,180.02	5,867.07	5,872	-	7,017	-	7,017	7,017	-
200.2134.0231	Worker's Compensation	313.43	302.16	281	-	2,293	-	2,293	2,293	-
200.2134.0248	OEBB Classified Insurance	43,354.56	45,176.64	35,818	-	38,154	-	38,154	38,154	-
200.2134.0390	Other Purchased Services	-	191,451.76	-	-	-	-	-	-	-
FUNCTION: Nurse Services		142,302.49	345,865.29	141,507	2.00	168,017	2.00	168,017	168,017	2.00
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200.2135.0390	Other Purchased Services	4,857.60	-	-	-	-	-	-	-	-
FUNCTION: MAC Monies		4,857.60	-	-	-	-	-	-	-	-
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200.2139.0390	Other Purchased Services	33,616.00	36,464.00	-	-	-	-	-	-	-
FUNCTION: Other Health Services		33,616.00	36,464.00	-	-	-	-	-	-	-
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200.2142.0111	Licensed Salaries	175,862.39	-	-	-	-	-	-	-	-
200.2142.0130	Ext Hrs - Licensed/Other	948.70	1,496.40	-	-	-	-	-	-	-
200.2142.0142	Cell Phone Stipend	1,650.00	-	-	-	-	-	-	-	-
200.2142.0144	Retention Incentive	-	1,500.00	-	-	-	-	-	-	-
200.2142.0211	PERS - Employer Contribution	47,434.98	586.51	-	-	-	-	-	-	-
200.2142.0212	PERS Pick-Up - Employee Contribution	10,707.69	148.36	-	-	-	-	-	-	-
200.2142.0220	FICA (SS & Medicare)	13,500.52	228.09	-	-	-	-	-	-	-
200.2142.0231	Worker's Compensation	751.59	10.94	-	-	-	-	-	-	-
200.2142.0242	OEBB Licensed Insurance	54,260.16	-	-	-	-	-	-	-	-
200.2142.0410	Consumable Supplies	-	4,707.97	-	-	-	-	-	-	-
200.2142.0640	Dues and Fees	440.00	-	-	-	-	-	-	-	-
FUNCTION: Psychological Testing Services		305,556.03	8,678.27	-	-	-	-	-	-	-
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200.2143.0111	Licensed Salaries	66,099.28	279,135.86	238,298	3.00	475,122	5.50	475,122	475,122	5.50
200.2143.0130	Ext Hrs - Licensed/Other	1,933.20	-	-	-	-	-	-	-	-
200.2143.0142	Cell Phone Stipend	142.50	255.00	185	-	450	-	450	450	-
200.2143.0144	Retention Incentive	-	2,000.00	-	-	-	-	-	-	-
200.2143.0211	PERS - Employer Contribution	18,120.86	70,698.08	61,013	-	126,609	-	126,609	126,609	-
200.2143.0212	PERS Pick-Up - Employee Contribution	4,090.47	16,883.50	14,777	-	28,507	-	28,507	28,507	-
200.2143.0220	FICA (SS & Medicare)	5,215.42	21,153.30	18,244	-	36,346	-	36,346	36,346	-
200.2143.0231	Worker's Compensation	285.43	1,011.98	825	-	11,878	-	11,878	11,878	-
200.2143.0242	OEBB Licensed Insurance	14,574.28	78,372.25	53,148	-	104,274	-	104,274	104,274	-
200.2143.0341	Travel - Local in District	-	4,775.28	-	-	-	-	-	-	-
200.2143.0342	Travel - Out of District	-	504.00	-	-	-	-	-	-	-
FUNCTION: Psychological Counseling Services		110,461.44	474,789.25	386,490	3.00	783,186	5.50	783,186	783,186	5.50
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200.2150.0111	Licensed Salaries	1,050.00	-	-	-	-	-	-	-	-
200.2150.0130	Ext Hrs - Licensed/Other	2,756.60	7,408.64	-	-	-	-	-	-	-
200.2150.0144	Retention Incentive	-	3,000.00	-	-	-	-	-	-	-
200.2150.0211	PERS - Employer Contribution	838.67	2,468.93	-	-	-	-	-	-	-
200.2150.0212	PERS Pick-Up - Employee Contribution	189.32	624.49	-	-	-	-	-	-	-
200.2150.0220	FICA (SS & Medicare)	290.22	794.62	-	-	-	-	-	-	-
200.2150.0231	Worker's Compensation	16.45	37.82	-	-	-	-	-	-	-
200.2150.0242	OEBB Licensed Insurance	269.19	-	-	-	-	-	-	-	-
200.2150.0390	Other Purchased Services	18,356.40	-	350,000	-	-	-	-	-	-
200.2150.0410	Consumable Supplies	497.00	5,710.75	-	-	-	-	-	-	-
FUNCTION: Speech Pathology and Audiology Services		24,263.85	20,045.25	350,000	-	-	-	-	-	-

Requirements

Account	Description	Requirements			Adopted	Proposed		Adopted		Adopted FTE
		Actuals 2021	Actuals 2122	Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	2324
200.2190.0111	Licensed Salaries	238,328.45	260,426.21	291,137	3.50	127,766	1.50	127,766	127,766	1.50
200.2190.0112	Classified Salaries	-	17,648.55	43,663	1.00	-	-	-	-	-
200.2190.0113	Administrator Salaries	303,085.04	273,777.54	146,600	1.10	285,089	2.10	285,089	285,089	2.10
200.2190.0124	Temporary - Classified	42,093.43	14,091.95	-	-	53,364	-	53,364	53,364	-
200.2190.0130	Ext Hrs - Licensed/Other	510.15	3,750.35	-	-	-	-	-	-	-
200.2190.0131	Ext Hrs - Classified	572.80	385.94	-	-	-	-	-	-	-
200.2190.0142	Cell Phone Stipend	1,115.00	1,380.00	-	-	90	-	90	90	-
200.2190.0144	Retention Incentive	-	8,000.00	-	-	-	-	-	-	-
200.2190.0211	PERS - Employer Contribution	172,276.25	143,078.03	118,747	-	123,908	-	123,908	123,908	-
200.2190.0212	PERS Pick-Up - Employee Contribution	35,103.61	31,233.97	28,884	-	27,973	-	27,973	27,973	-
200.2190.0220	FICA (SS & Medicare)	44,120.10	43,938.68	36,827	-	35,663	-	35,663	35,663	-
200.2190.0231	Worker's Compensation	2,445.00	2,089.00	1,686	-	11,655	-	11,655	11,655	-
200.2190.0242	OEBB Licensed Insurance	52,769.20	49,410.73	61,656	-	28,437	-	28,437	28,437	-
200.2190.0243	OEBB Admin Insurance	72,619.21	58,096.54	32,866	-	84,423	-	84,423	84,423	-
200.2190.0248	OEBB Classified Insurance	-	4,756.90	17,616	-	-	-	-	-	-
200.2190.0341	Travel - Local in District	223.45	1,255.33	500	-	-	-	-	-	-
200.2190.0342	Travel - Out of District	2,008.92	21,382.42	47,000	-	15,000.00	-	15,000.00	15,000.00	-
200.2190.0355	Printing & Binding	-	1,329.00	-	-	-	-	-	-	-
200.2190.0390	Other Purchased Services	-	-	250,000	-	-	-	-	-	-
200.2190.0410	Consumable Supplies	4,952.02	11,998.56	22,000	-	50,000.00	-	50,000.00	50,000.00	-
200.2190.0460	Non-Consumable Supplies	-	-	1,500	-	-	-	-	-	-
200.2190.0470	Computer Software	-	15,099.00	-	-	20,000.00	-	20,000.00	20,000.00	-
200.2190.0480	Computer Hardware	16,826.03	-	-	-	-	-	-	-	-
200.2190.0640	Dues and Fees	-	-	7,500	-	-	-	-	-	-
FUNCTION: Service Direction, Student Support Services		989,048.66	963,128.70	1,108,182	5.60	863,368	3.60	863,368	863,368	3.60
200.2210.0111	Licensed Salaries	798,647.63	226,624.93	250,464	2.75	255,601	2.75	255,601	255,601	2.75
200.2210.0130	Ext Hrs - Licensed/Other	4,430.38	5,686.38	-	-	-	-	-	-	-
200.2210.0144	Retention Incentive	-	2,500.00	-	-	-	-	-	-	-
200.2210.0210	PERS	-	1,953.67	-	-	-	-	-	-	-
200.2210.0211	PERS - Employer Contribution	231,737.07	62,617.31	61,910	-	68,603	-	68,603	68,603	-
200.2210.0212	PERS Pick-Up - Employee Contribution	48,143.93	14,230.06	16,052	-	15,336	-	15,336	15,336	-
200.2210.0220	FICA (SS & Medicare)	60,765.64	16,087.60	19,161	-	19,554	-	19,554	19,554	-
200.2210.0231	Worker's Compensation	3,348.76	848.40	861	-	6,390	-	6,390	6,390	-
200.2210.0242	OEBB Licensed Insurance	157,914.14	25,363.02	48,719	-	52,137	-	52,137	52,137	-
FUNCTION: Improvement of Instruction Services		1,304,987.55	355,911.37	397,167	2.75	417,621	2.75	417,621	417,621	2.75
200.2211.0144	Retention Incentive	-	1,500.00	-	-	-	-	-	-	-
200.2211.0211	PERS - Employer Contribution	-	371.36	-	-	-	-	-	-	-
200.2211.0212	PERS Pick-Up - Employee Contribution	-	90.00	-	-	-	-	-	-	-
200.2211.0220	FICA (SS & Medicare)	-	113.86	-	-	-	-	-	-	-
200.2211.0231	Worker's Compensation	-	5.47	-	-	-	-	-	-	-
FUNCTION: Service Area Direction		-	2,080.69	-	-	-	-	-	-	-
200.2219.0112	Classified Salaries	2,576.51	-	-	-	-	-	-	-	-
200.2219.0114	Managerial Salaries	66.00	6.00	-	-	-	-	-	-	-
200.2219.0124	Temporary - Classified	1,315.50	6,819.36	-	-	-	-	-	-	-
200.2219.0130	Ext Hrs - Licensed/Other	2,477.36	-	-	-	-	-	-	-	-
200.2219.0131	Ext Hrs - Classified	6,993.84	7,281.05	-	-	-	-	-	-	-
200.2219.0142	Cell Phone Stipend	179.76	180.00	-	-	-	-	-	-	-
200.2219.0211	PERS - Employer Contribution	3,223.92	2,083.84	-	-	-	-	-	-	-
200.2219.0212	PERS Pick-Up - Employee Contribution	716.27	475.98	-	-	-	-	-	-	-
200.2219.0220	FICA (SS & Medicare)	945.28	947.85	-	-	-	-	-	-	-
200.2219.0231	Worker's Compensation	60.75	57.93	-	-	-	-	-	-	-
200.2219.0243	OEBB Admin Insurance	54.66	-	-	-	-	-	-	-	-
200.2219.0248	OEBB Classified Insurance	-	73.66	-	-	-	-	-	-	-
200.2219.0324	Rentals	4,037.93	659.22	-	-	-	-	-	-	-
200.2219.0341	Travel - Local in District	-	121.58	-	-	-	-	-	-	-
200.2219.0355	Printing & Binding	1,126.80	1,933.61	-	-	-	-	-	-	-
200.2219.0390	Other Purchased Services	17,475.49	32,624.57	75,000	-	-	-	-	-	-
200.2219.0410	Consumable Supplies	5,086.78	7,075.18	25,000	-	-	-	-	-	-
200.2219.0460	Non-Consumable Supplies	1,518.09	10.00	-	-	-	-	-	-	-
200.2219.0470	Computer Software	-	-	1,500	-	-	-	-	-	-
200.2219.0480	Computer Hardware	402.35	5,373.84	15,000	-	-	-	-	-	-
FUNCTION: Other Improvement of Instruction Services		48,257.29	65,723.67	116,500	-	-	-	-	-	-
200.2222.0144	Retention Incentive	-	3,000.00	-	-	-	-	-	-	-
200.2222.0211	PERS - Employer Contribution	-	756.97	-	-	-	-	-	-	-
200.2222.0212	PERS Pick-Up - Employee Contribution	-	179.69	-	-	-	-	-	-	-
200.2222.0220	FICA (SS & Medicare)	-	226.51	-	-	-	-	-	-	-
200.2222.0231	Worker's Compensation	-	10.61	-	-	-	-	-	-	-
200.2222.0430	Library Books	5,246.31	2,025.59	75,000	-	-	-	-	-	-
200.2222.0460	Non-Consumable Supplies	-	6,988.00	-	-	-	-	-	-	-
FUNCTION: Library/Media Center		5,246.31	13,187.37	75,000	-	-	-	-	-	-
200.2230.0470	Computer Software	53,253.85	55,629.45	55,000	-	56,000	-	56,000	56,000	-
FUNCTION: Assessment and Testing		53,253.85	55,629.45	55,000	-	56,000	-	56,000	56,000	-

		Requirements			Adopted		Proposed		Adopted FTE	
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
200.2240.0111	Licensed Salaries	272,091.39	837,032.35	816,370	9.25	667,615	7.25	667,615	667,615	7.25
200.2240.0130	Ext Hrs - Licensed/Other	39,635.44	84,146.80	-	-	125,000	-	125,000	125,000	-
200.2240.0131	Ext Hrs - Classified	519.97	9,989.89	-	-	-	-	-	-	-
200.2240.0144	Retention Incentive	-	2,500.00	-	-	-	-	-	-	-
200.2240.0210	PERS	-	1,209.43	-	-	-	-	-	-	-
200.2240.0211	PERS - Employer Contribution	101,750.79	235,609.43	203,605	-	178,134	-	178,134	178,134	-
200.2240.0212	PERS Pick-Up - Employee Contribution	19,407.29	55,959.92	50,445	-	40,058	-	40,058	40,058	-
200.2240.0220	FICA (SS & Medicare)	24,533.95	69,580.10	62,452	-	51,072	-	51,072	51,072	-
200.2240.0231	Worker's Compensation	1,361.26	3,375.00	2,810	-	16,691	-	16,691	16,691	-
200.2240.0242	OEBB Licensed Insurance	77,975.04	168,697.26	163,873	-	137,449	-	137,449	137,449	-
200.2240.0310	Instructional, Professional and Technical Service	1,550.00	-	1,700	-	-	-	-	-	-
200.2240.0319	Other Instructional, Professional and Technical S	-	-	1,500	-	-	-	-	-	-
200.2240.0340	Travel	12,600.00	2,742.12	2,500	-	-	-	-	-	-
200.2240.0341	Travel - Local in District	14,918.00	8,500.00	-	-	15,000	-	15,000	15,000	-
200.2240.0342	Travel - Out of District	14,856.88	53,739.81	140,000	-	45,000	-	45,000	45,000	-
200.2240.0390	Other Purchased Services	52,870.52	110,147.23	375,000	-	375,000	-	375,000	375,000	-
200.2240.0410	Consumable Supplies	10,879.16	18,936.60	100,000	-	100,000	-	100,000	100,000	-
200.2240.0420	Textbooks	678.60	-	-	-	-	-	-	-	-
200.2240.0470	Computer Software	-	5,034.52	-	-	-	-	-	-	-
200.2240.0640	Dues and Fees	-	34,488.00	-	-	-	-	-	-	-
FUNCTION: Instructional Staff Development		645,628.29	1,701,688.46	1,920,255	9.25	1,751,019	7.25	1,751,019	1,751,019	7.25
200.2241.0390	Other Purchased Services	-	678.72	-	-	-	-	-	-	-
FUNCTION: Instructional Staff Development		-	678.72	-	-	-	-	-	-	-
200.2320.0133	Ext Hrs - Translations	17.90	-	-	-	-	-	-	-	-
200.2320.0144	Retention Incentive	-	1,000.00	-	-	-	-	-	-	-
200.2320.0211	PERS - Employer Contribution	4.42	252.75	-	-	-	-	-	-	-
200.2320.0212	PERS Pick-Up - Employee Contribution	1.00	60.00	-	-	-	-	-	-	-
200.2320.0220	FICA (SS & Medicare)	1.27	74.47	-	-	-	-	-	-	-
200.2320.0231	Worker's Compensation	0.06	3.53	-	-	-	-	-	-	-
FUNCTION: Executive Administration Services		24.65	1,390.75	-	-	-	-	-	-	-
200.2329.0130	Ext Hrs - Licensed/Other	6,431.16	2,996.85	-	-	-	-	-	-	-
200.2329.0131	Ext Hrs - Classified	1,000.00	1,500.03	-	-	-	-	-	-	-
200.2329.0211	PERS - Employer Contribution	2,138.53	1,134.75	-	-	-	-	-	-	-
200.2329.0212	PERS Pick-Up - Employee Contribution	446.04	267.38	-	-	-	-	-	-	-
200.2329.0220	FICA (SS & Medicare)	561.98	337.06	-	-	-	-	-	-	-
200.2329.0231	Worker's Compensation	30.54	16.10	-	-	-	-	-	-	-
200.2329.0242	OEBB Licensed Insurance	-	146.94	-	-	-	-	-	-	-
200.2329.0390	Other Purchased Services	1,563.50	-	-	-	-	-	-	-	-
200.2329.0410	Consumable Supplies	1,000.00	2,448.08	-	-	-	-	-	-	-
200.2329.0460	Non-Consumable Supplies	-	3,513.12	-	-	-	-	-	-	-
200.2329.0640	Dues and Fees	16,828.25	18,216.08	-	-	-	-	-	-	-
FUNCTION: Other Executive Administration Services		30,000.00	30,576.39	-	-	-	-	-	-	-
200.2410.0130	Ext Hrs - Licensed/Other	38,521.71	22,451.96	60,000	-	115,000	-	115,000	115,000	-
200.2410.0131	Ext Hrs - Classified	122.06	14,830.12	40,000	-	-	-	-	-	-
200.2410.0133	Ext Hrs - Translations	-	-	25,000	-	-	-	-	-	-
200.2410.0144	Retention Incentive	-	65,500.00	-	-	-	-	-	-	-
200.2410.0211	PERS - Employer Contribution	10,458.66	24,657.90	19,500	-	37,811	-	37,811	37,811	-
200.2410.0212	PERS Pick-Up - Employee Contribution	2,290.82	6,011.08	7,500	-	8,140	-	8,140	8,140	-
200.2410.0220	FICA (SS & Medicare)	2,895.34	7,774.78	7,500	-	10,379	-	10,379	10,379	-
200.2410.0231	Worker's Compensation	161.85	415.83	2,500	-	3,392	-	3,392	3,392	-
200.2410.0340	Travel	3,237.02	-	-	-	-	-	-	-	-
200.2410.0341	Travel - Local in District	3,248.22	-	-	-	-	-	-	-	-
200.2410.0342	Travel - Out of District	10,744.53	15,796.78	25,000	-	-	-	-	-	-
200.2410.0390	Other Purchased Services	15,035.00	18,750.00	250,000	-	-	-	-	-	-
200.2410.0410	Consumable Supplies	7,270.53	165,304.69	250,000	-	250,000	-	250,000	250,000	-
200.2410.0420	Textbooks	-	-	250,000	-	-	-	-	-	-
200.2410.0440	Periodicals	-	1,785.00	-	-	-	-	-	-	-
200.2410.0460	Non-Consumable Supplies	4,838.98	-	-	-	-	-	-	-	-
200.2410.0470	Computer Software	17,600.00	37,027.00	-	-	50,000	-	50,000	50,000	-
200.2410.0480	Computer Hardware	-	-	250,000	-	-	-	-	-	-
200.2410.0590	Other Capital Outlay	-	-	250,000	-	-	-	-	-	-
200.2410.0640	Dues and Fees	-	9,193.00	1,500	-	-	-	-	-	-
FUNCTION: Office of the Principal Services		116,424.72	389,498.14	1,438,500	-	474,722	-	474,722	474,722	-
200.2490.0341	Travel - Local in District	107.72	-	-	-	-	-	-	-	-
200.2490.0640	Dues and Fees	853.61	436.18	-	-	-	-	-	-	-
FUNCTION: Other Support Services-School Administration		961.33	436.18	-	-	-	-	-	-	-

		Requirements			Adopted		Proposed		Adopted FTE	
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
200.2520.0131	Ext Hrs - Classified	968.00	4,098.56	-	-	-	-	-	-	-
200.2520.0144	Retention Incentive	-	2,500.00	-	-	-	-	-	-	-
200.2520.0211	PERS - Employer Contribution	-	656.97	-	-	-	-	-	-	-
200.2520.0212	PERS Pick-Up - Employee Contribution	-	158.33	-	-	-	-	-	-	-
200.2520.0220	FICA (SS & Medicare)	74.06	502.41	-	-	-	-	-	-	-
200.2520.0231	Worker's Compensation	4.33	25.21	-	-	-	-	-	-	-
200.2520.0690	Grant Indirect Charges	466,356.34	649,888.95	475,000	-	475,000	-	475,000	475,000	-
FUNCTION: Fiscal Services		467,402.73	657,830.43	475,000	-	475,000	-	475,000	475,000	-
200.2528.0131	Ext Hrs - Classified	-	874.28	-	-	-	-	-	-	-
200.2528.0133	Ext Hrs - Translations	252.45	133.08	-	-	-	-	-	-	-
200.2528.0144	Retention Incentive	-	1,000.00	-	-	-	-	-	-	-
200.2528.0211	PERS - Employer Contribution	67.09	491.71	-	-	-	-	-	-	-
200.2528.0212	PERS Pick-Up - Employee Contribution	15.15	120.46	-	-	-	-	-	-	-
200.2528.0220	FICA (SS & Medicare)	19.18	152.59	-	-	-	-	-	-	-
200.2528.0231	Worker's Compensation	1.06	7.16	-	-	-	-	-	-	-
200.2528.0410	Consumable Supplies	-	4,894.00	-	-	-	-	-	-	-
FUNCTION: Risk Management Services		354.93	7,673.28	-	-	-	-	-	-	-
200.2541.0114	Managerial Salaries	2,270.64	-	-	-	-	-	-	-	-
200.2541.0144	Retention Incentive	-	15,500.00	-	-	-	-	-	-	-
200.2541.0211	PERS - Employer Contribution	974.25	2,996.12	-	-	-	-	-	-	-
200.2541.0212	PERS Pick-Up - Employee Contribution	286.60	749.99	-	-	-	-	-	-	-
200.2541.0220	FICA (SS & Medicare)	265.11	1,180.03	-	-	-	-	-	-	-
200.2541.0231	Worker's Compensation	153.17	292.97	-	-	-	-	-	-	-
200.2541.0243	OEBB Admin Insurance	1,100.23	-	-	-	-	-	-	-	-
200.2541.0322	Repair & Maintenance	-	-	4,000,000	-	5,101,300	-	5,101,300	5,101,300	-
FUNCTION: Service Area Direction		5,050.00	20,719.11	4,000,000	-	5,101,300	-	5,101,300	5,101,300	-
200.2542.0144	Retention Incentive	-	12,500.00	-	-	-	-	-	-	-
200.2542.0160	Ext Hrs - Custodians	1,580.43	29,991.98	-	-	-	-	-	-	-
200.2542.0211	PERS - Employer Contribution	391.65	9,569.51	-	-	-	-	-	-	-
200.2542.0212	PERS Pick-Up - Employee Contribution	87.52	2,332.21	-	-	-	-	-	-	-
200.2542.0220	FICA (SS & Medicare)	111.29	3,224.85	-	-	-	-	-	-	-
200.2542.0231	Worker's Compensation	45.03	1,051.54	-	-	-	-	-	-	-
200.2542.0390	Other Purchased Services	36,115.00	155,035.54	-	-	-	-	-	-	-
200.2542.0410	Consumable Supplies	-	126,509.51	-	-	-	-	-	-	-
200.2542.0520	Buildings Acquisition	152,751.38	-	-	-	-	-	-	-	-
FUNCTION: Care and Upkeep of Buildings Services		191,082.30	340,215.14	-	-	-	-	-	-	-
200.2543.0144	Retention Incentive	-	3,000.00	-	-	-	-	-	-	-
200.2543.0211	PERS - Employer Contribution	-	727.16	-	-	-	-	-	-	-
200.2543.0212	PERS Pick-Up - Employee Contribution	-	180.00	-	-	-	-	-	-	-
200.2543.0220	FICA (SS & Medicare)	-	227.46	-	-	-	-	-	-	-
200.2543.0231	Worker's Compensation	-	66.44	-	-	-	-	-	-	-
FUNCTION: Care and Upkeep of Grounds Services		-	4,201.06	-	-	-	-	-	-	-
200.2544.0144	Retention Incentive	-	1,500.00	-	-	-	-	-	-	-
200.2544.0211	PERS - Employer Contribution	-	355.79	-	-	-	-	-	-	-
200.2544.0212	PERS Pick-Up - Employee Contribution	-	90.00	-	-	-	-	-	-	-
200.2544.0220	FICA (SS & Medicare)	-	113.92	-	-	-	-	-	-	-
200.2544.0231	Worker's Compensation	-	27.49	-	-	-	-	-	-	-
200.2544.0322	Repair & Maintenance	31,512.48	79,789.28	-	-	-	-	-	-	-
200.2544.0390	Other Purchased Services	-	70,199.50	-	-	-	-	-	-	-
200.2544.0410	Consumable Supplies	1,287.98	73,264.14	-	-	-	-	-	-	-
200.2544.0460	Non-Consumable Supplies	14,409.01	231,978.42	-	-	-	-	-	-	-
200.2544.0470	Computer Software	-	80,045.45	-	-	-	-	-	-	-
FUNCTION: Maintenance		47,209.47	537,363.99	-	-	-	-	-	-	-
200.2552.0332	Non-Reimbursable Student Transportation	-	166,850.17	-	-	-	-	-	-	-
200.2552.0460	Non-Consumable Supplies	-	30,839.00	-	-	-	-	-	-	-
FUNCTION: Vehicle Operation Services		-	197,689.17	-	-	-	-	-	-	-
200.2558.0332	Non-Reimbursable Student Transportation	-	12,159.94	-	-	-	-	-	-	-
FUNCTION: Special Education Transportation Services		-	12,159.94	-	-	-	-	-	-	-
200.2572.0410	Consumable Supplies	-	24,111.83	-	-	-	-	-	-	-
FUNCTION: Purchasing Services		-	24,111.83	-	-	-	-	-	-	-
200.2573.0131	Ext Hrs - Classified	44.31	-	-	-	-	-	-	-	-
200.2573.0211	PERS - Employer Contribution	11.79	-	-	-	-	-	-	-	-
200.2573.0212	PERS Pick-Up - Employee Contribution	2.66	-	-	-	-	-	-	-	-
200.2573.0220	FICA (SS & Medicare)	3.39	-	-	-	-	-	-	-	-
200.2573.0231	Worker's Compensation	2.01	-	-	-	-	-	-	-	-
FUNCTION: Warehousing and Distributing Services		64.16	-	-	-	-	-	-	-	-

		Requirements			Adopted		Proposed		Adopted FTE	
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	FTE 2223	Proposed 2324	FTE 2324	Approved 2324	Adopted 2324	2324
200.2633.0144	Retention Incentive	-	500.00	-	-	-	-	-	-	-
200.2633.0211	PERS - Employer Contribution	-	118.60	-	-	-	-	-	-	-
200.2633.0212	PERS Pick-Up - Employee Contribution	-	30.00	-	-	-	-	-	-	-
200.2633.0220	FICA (SS & Medicare)	-	35.83	-	-	-	-	-	-	-
200.2633.0231	Worker's Compensation	-	1.87	-	-	-	-	-	-	-
FUNCTION: Public Information Services		-	686.30	-	-	-	-	-	-	-
200.2640.0144	Retention Incentive	-	1,500.00	-	-	-	-	-	-	-
200.2640.0211	PERS - Employer Contribution	-	371.33	-	-	-	-	-	-	-
200.2640.0212	PERS Pick-Up - Employee Contribution	-	90.00	-	-	-	-	-	-	-
200.2640.0220	FICA (SS & Medicare)	-	113.53	-	-	-	-	-	-	-
200.2640.0231	Worker's Compensation	-	5.41	-	-	-	-	-	-	-
FUNCTION: Staff Services		-	2,080.27	-	-	-	-	-	-	-
200.2660.0144	Retention Incentive	-	12,000.00	-	-	-	-	-	-	-
200.2660.0211	PERS - Employer Contribution	-	1,975.35	-	-	-	-	-	-	-
200.2660.0212	PERS Pick-Up - Employee Contribution	-	480.00	-	-	-	-	-	-	-
200.2660.0220	FICA (SS & Medicare)	-	904.99	-	-	-	-	-	-	-
200.2660.0231	Worker's Compensation	-	44.51	-	-	-	-	-	-	-
200.2660.0359	Other Communication Services	295.52	1,136.32	-	-	-	-	-	-	-
200.2660.0470	Computer Software	132,480.00	2,918.48	-	-	-	-	-	-	-
200.2660.0480	Computer Hardware	217,206.07	16,029.76	-	-	-	-	-	-	-
200.2660.0520	Buildings Acquisition	95,805.55	-	-	-	-	-	-	-	-
FUNCTION: Technology Services		445,787.14	35,489.41	-	-	-	-	-	-	-
200.3300.0112	Classified Salaries	14,873.28	38,496.38	41,447	1.00	-	-	-	-	-
200.3300.0124	Temporary - Classified	1,515.19	1,409.33	-	-	-	-	-	-	-
200.3300.0130	Ext Hrs - Licensed/Other	10,846.02	6,295.60	-	-	-	-	-	-	-
200.3300.0131	Ext Hrs - Classified	6,197.54	34,030.83	50,000	-	75,000	-	75,000	75,000	-
200.3300.0133	Ext Hrs - Translations	100.12	703.61	-	-	-	-	-	-	-
200.3300.0142	Cell Phone Stipend	75.00	180.00	185	-	-	-	-	-	-
200.3300.0144	Retention Incentive	-	500.00	-	-	-	-	-	-	-
200.3300.0211	PERS - Employer Contribution	5,059.26	19,450.91	9,831	-	-	-	-	-	-
200.3300.0212	PERS Pick-Up - Employee Contribution	917.46	4,722.64	2,527	-	-	-	-	-	-
200.3300.0220	FICA (SS & Medicare)	2,530.42	6,125.66	3,185	-	-	-	-	-	-
200.3300.0231	Worker's Compensation	146.68	334.82	336	-	-	-	-	-	-
200.3300.0248	OEBB Classified Insurance	12,138.15	18,708.45	17,716	-	-	-	-	-	-
200.3300.0332	Non-Reimbursable Student Transportation	-	275.42	-	-	-	-	-	-	-
200.3300.0341	Travel - Local in District	48.79	131.77	500	-	-	-	-	-	-
200.3300.0342	Travel - Out of District	-	3,471.90	17,000	-	17,000	-	17,000	17,000	-
200.3300.0349	Other Travel	-	11,384.00	15,000	-	15,000	-	15,000	15,000	-
200.3300.0355	Printing & Binding	2,107.01	2,708.35	-	-	5,000	-	5,000	5,000	-
200.3300.0390	Other Purchased Services	5,243.70	22,341.13	-	-	35,000	-	35,000	35,000	-
200.3300.0410	Consumable Supplies	46,994.38	72,094.07	74,000	-	200,000	-	200,000	200,000	-
200.3300.0470	Computer Software	28,782.26	-	5,500	-	-	-	-	-	-
200.3300.0480	Computer Hardware	-	124.92	-	-	-	-	-	-	-
FUNCTION: Community Services		137,575.26	243,489.79	237,227	1.00	347,000	-	347,000	347,000	-
200.3301.0341	Travel - Local in District	689.00	378.90	-	-	-	-	-	-	-
200.3301.0342	Travel - Out of District	(3,000.00)	-	-	-	-	-	-	-	-
200.3301.0390	Other Purchased Services	37,806.01	40,589.87	75,000	-	75,000	-	75,000	75,000	-
200.3301.0410	Consumable Supplies	21,544.38	11,898.24	15,000	-	15,000	-	15,000	15,000	-
200.3301.0470	Computer Software	4,785.00	6,869.60	20,000	-	20,000	-	20,000	20,000	-
200.3301.0480	Computer Hardware	9,995.00	-	-	-	-	-	-	-	-
FUNCTION: St. Lukes		71,819.39	59,736.61	110,000	-	110,000	-	110,000	110,000	-
200.3330.0131	Ext Hrs - Classified	377.29	-	-	-	-	-	-	-	-
200.3330.0211	PERS - Employer Contribution	100.24	-	-	-	-	-	-	-	-
200.3330.0212	PERS Pick-Up - Employee Contribution	22.66	-	-	-	-	-	-	-	-
200.3330.0220	FICA (SS & Medicare)	28.83	-	-	-	-	-	-	-	-
200.3330.0231	Worker's Compensation	1.71	-	-	-	-	-	-	-	-
200.3330.0248	OEBB Classified Insurance	457.19	-	-	-	-	-	-	-	-
FUNCTION: Civic Services		987.92	-	-	-	-	-	-	-	-

		Requirements								
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted FTE 2223	Proposed 2324	Proposed FTE 2324	Approved 2324	Adopted 2324	Adopted FTE 2324
200.3500.0124	Temporary - Classified	-	81,452.25	-	-	-	-	-	-	-
200.3500.0130	Ext Hrs - Licensed/Other	-	29,719.21	-	-	-	-	-	-	-
200.3500.0131	Ext Hrs - Classified	-	56,714.61	-	-	-	-	-	-	-
200.3500.0211	PERS - Employer Contribution	-	16,864.16	-	-	-	-	-	-	-
200.3500.0212	PERS Pick-Up - Employee Contribution	-	3,555.76	-	-	-	-	-	-	-
200.3500.0220	FICA (SS & Medicare)	-	11,421.03	-	-	-	-	-	-	-
200.3500.0231	Worker's Compensation	-	655.75	-	-	-	-	-	-	-
200.3500.0410	Consumable Supplies	-	8,399.19	-	-	-	-	-	-	-
200.3500.0640	Dues and Fees	-	1,003.00	-	-	-	-	-	-	-
FUNCTION: Custody and Care of Children Services		-	209,784.96	-	-	-	-	-	-	-
200.4150.0520	Buildings Acquisition	86,067.99	-	1,400,307	-	-	-	-	-	-
200.4150.0640	Dues and Fees	-	98.00	-	-	-	-	-	-	-
FUNCTION: Building Acquisition, Construction, and Improvem		86,067.99	98.00	1,400,307	-	-	-	-	-	-
200.5200.0710	Fund Modifications	536,400.00	428,500.00	535,700	-	536,000	-	536,000	536,000	-
FUNCTION: Transfers of Funds		536,400.00	428,500.00	535,700	-	536,000	-	536,000	536,000	-
GRAND TOTAL - SPECIAL REVENUE FUND		11,752,486.46	24,672,983.81	30,517,233	97.44	28,573,189	88.27	28,573,189	28,573,189	88.27

NUTRITION SERVICES

Resources										
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Adopted 2324	Adopted 2324
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
205.0000.1620	Daily Sales - Non reimbursable Program	97.52	7,830.37	8,500	-	8,500	-	8,500	8,500	-
205.0000.1630	Special Functions	4,498.61	17,560.52	1,600	-	1,600	-	1,600	1,600	-
205.0000.1910	Rentals	-	-	100	-	100	-	100	100	-
205.0000.1920	Contributions and Donations From Private Sources	3,000.00	100.00	-	-	-	-	-	-	-
205.0000.1990	Miscellaneous	4,048.79	6,422.69	10,000	-	10,000	-	10,000	10,000	-
205.0000.3102	State School Fund - School Lunch Match	35,741.97	35,741.97	35,200	-	35,700	-	35,700	35,700	-
205.0000.3299	Other Restricted Grants-In-Aid	-	12,680.05	-	-	-	-	-	-	-
205.0000.4500	Emergency Operational Costs	-	82,939.08	-	-	-	-	-	-	-
205.0000.4500	Restricted Rev From Fed Gov't Through State	-	5,814.00	-	-	-	-	-	-	-
205.0000.4505	NSLP Lunch	-	2,766,264.37	2,100,000	-	2,100,000	-	2,100,000	2,100,000	-
205.0000.4506	NSLP Breakfast	-	889,262.40	745,000	-	760,000	-	760,000	760,000	-
205.0000.4507	NSLP Summer	1,321,055.89	231,916.26	200,000	-	200,000	-	200,000	200,000	-
205.0000.4508	CACFP CIL	16,963.82	10,026.10	12,000	-	12,000	-	12,000	12,000	-
205.0000.4509	CACFP Meals Account	30,072.54	210,713.02	215,000	-	220,000	-	220,000	220,000	-
205.0000.4910	Donated Commodities	-	326,231.00	280,165	-	239,769	-	239,769	239,769	-
205.0000.5400	Resources - Beginning Fund Balance	3,997,966.37	3,136,073.00	559,853	-	2,000,000	-	2,000,000	2,000,000	-
TOTAL RESOURCES		5,413,445.51	7,739,574.83	4,167,418	-	5,587,669	-	5,587,669	5,587,669	-
Requirements										
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Adopted		Proposed		Approved 2324	Proposed FTE 2324
					FTE 2223	Proposed 2324	FTE 2324	Approved 2324		
205.3100.0112	Classified Salaries	556,869.09	686,173.56	797,718	29.50	969,782	29.775	969,782	969,782	29.775
205.3100.0114	Managerial Salaries	69,002.56	75,758.17	84,181	1.00	95,118	1.00	95,118	95,118	1.00
205.3100.0124	Temporary - Classified Tutors	2,026.03	-	-	-	-	-	-	-	-
205.3100.0131	Ext Hrs - Classified	53,894.64	65,303.12	42,000	-	42,000	-	42,000	42,000	-
205.3100.0133	Ext Hrs - Translations	-	295.08	500	-	500	-	500	500	-
205.3100.0135	Ext Hrs - Student Workers	1,662.67	-	4,000	-	4,000	-	4,000	4,000	-
205.3100.0142	Cell Phone Stipend	1,079.57	1,229.64	4,521	-	1,193	-	1,193	1,193	-
205.3100.0211	PERS - Employer Contribution	196,916.97	190,912.93	213,613	-	273,108	-	273,108	273,108	-
205.3100.0212	PERS Pick-Up - Employee Contribution	42,737.37	46,928.38	52,914	-	63,894	-	63,894	63,894	-
205.3100.0220	FICA (SS & Medicare)	54,290.75	65,856.17	67,465	-	81,465	-	81,465	81,465	-
205.3100.0231	Worker's Compensation	20,938.78	19,063.12	3,329	-	37,272	-	37,272	37,272	-
205.3100.0243	OEBB Admin Insurance	24,534.98	25,249.30	25,644	-	26,900	-	26,900	26,900	-
205.3100.0248	OEBB Classified Insurance	457,999.90	457,196.18	507,209	-	567,629	-	567,629	567,629	-
205.3100.0319	Other Instructional, Professional and Technical S	-	2,669.94	-	-	-	-	-	-	-
205.3100.0322	Repair & Maintenance	30,362.37	36,303.14	40,000	-	40,000	-	40,000	40,000	-
205.3100.0324	Rentals	9,215.09	10,426.74	9,500	-	10,000	-	10,000	10,000	-
205.3100.0325	Electricity	12,100.38	10,738.36	18,000	-	18,000	-	18,000	18,000	-
205.3100.0341	Travel - Local in District	7.82	-	250	-	250	-	250	250	-
205.3100.0342	Travel - Out of District	-	26,709.15	14,000	-	18,000	-	18,000	18,000	-
205.3100.0353	Postage	-	-	100	-	100	-	100	100	-
205.3100.0355	Printing & Binding	-	-	600	-	600	-	600	600	-
205.3100.0390	Other Purchased Services	1,096.20	6,786.02	40,000	-	40,000	-	40,000	40,000	-
205.3100.0410	Consumable Supplies	249,416.00	58,784.58	50,000	-	50,000	-	50,000	50,000	-
205.3100.0411	Gasoline	246.44	403.48	1,200	-	1,200	-	1,200	1,200	-
205.3100.0414	Dish Chemicals	1,839.90	6,019.50	10,000	-	10,000	-	10,000	10,000	-
205.3100.0415	Office Supplies	8,550.56	5,985.27	7,500	-	7,500	-	7,500	7,500	-
205.3100.0416	Catering Expenses	1,726.57	21,279.48	15,000	-	15,000	-	15,000	15,000	-
205.3100.0417	Donated Commodities	-	326,231.00	280,165	-	239,769	-	239,769	239,769	-
205.3100.0450	Food - Food Service Only	437,088.24	1,470,320.44	1,460,000	-	1,600,000	-	1,600,000	1,600,000	-
205.3100.0460	Non-Consumable Supplies	530.98	1,339.00	5,000	-	5,000	-	5,000	5,000	-
205.3100.0470	Computer Software	7,316.00	2,605.15	6,000	-	6,000	-	6,000	6,000	-
205.3100.0480	Computer Hardware	1,599.50	264.53	5,000	-	5,000	-	5,000	5,000	-
205.3100.0520	Buildings Acquisition	-	4,552.60	-	-	-	-	-	-	-
205.3100.0541	Initial and Additional Equipment Purchase	8,060.00	72,540.00	75,000	-	75,000	-	75,000	75,000	-
205.3100.0542	Replacement Equipment Purchase	7,271.00	72,972.14	20,000	-	59,589	-	59,589	59,589	-
205.3100.0640	Dues and Fees	18,847.98	34,680.57	22,000	-	22,000	-	22,000	22,000	-
205.3100.0641	Dues & Fees - Other	-	-	1,800	-	1,800	-	1,800	1,800	-
FUNCTION: Food Services		2,277,228.34	3,805,576.74	3,884,209	30.50	4,387,669	30.78	4,387,669	4,387,669	30.78
205.7000.0820	Reserved for Next Year	-	-	283,209	-	1,200,000	-	1,200,000	1,200,000	-
FUNCTION: Unappropriated Ending Fund Balance		-	-	283,209	-	1,200,000	-	1,200,000	1,200,000	-
GRAND TOTAL - NUTRITION SERVICES		2,277,228.34	3,805,576.74	4,167,418	30.50	5,587,669	30.78	5,587,669	5,587,669	30.78

DEBT SERVICE FUNDS

Fund 304 - Energy Loans

		Resources					
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Proposed 2324	Approved 2324	Adopted 2324
304.0000.1990	Miscellaneous	116,194.12	146,624.61	-	-	-	-
304.0000.5400	Resources - Beginning Fund Balance	-	9,984.85	-	-	-	-
TOTAL RESOURCES		116,194.12	156,609.46	-	-	-	-

Fund 314 - Bond 2015

		Resources					
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Proposed 2324	Approved 2324	Adopted 2324
314.0000.1111	Current Year's Taxes	4,722,613.23	5,090,654.89	5,104,247	5,394,336	5,394,336	5,394,336
314.0000.1112	Prior Year's Taxes	70,025.83	78,060.94	-	50,000	50,000	50,000
314.0000.1510	Interest on Investments	-	-	1,000	-	-	-
314.0000.1990	Miscellaneous	-	1,136,249.06	-	-	-	-
314.0000.5400	Resources - Beginning Fund Balance	-	(1,269,152.64)	400,000	358,600	358,600	358,600
TOTAL RESOURCES		4,792,639.06	5,035,812.25	5,505,247	5,802,936	5,802,936	5,802,936

Requirements

314.5110.0610	Redemption of Principal	1,795,000.00	3,760,000.00	4,215,000	4,625,000	4,625,000	4,625,000
314.5110.0621	Regular Interest	2,743,868.11	2,056,059.57	1,290,247	1,177,936	1,177,936	1,177,936
FUNCTION: Long-Term Debt Service		4,538,868.11	5,816,059.57	5,505,247	5,802,936	5,802,936	5,802,936

Fund 316 - Full Faith & Credit 2019

		Resources					
Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Proposed 2324	Approved 2324	Adopted 2324
316.0000.5200	Interfund Transfers	1,072,800.00	1,080,200.00	1,071,400	1,072,000	1,072,000	1,072,000
316.0000.5400	Resources - Beginning Fund Balance	-	1,269,152.64	-	-	-	-
TOTAL RESOURCES		1,072,800.00	2,349,352.64	1,071,400	1,072,000	1,072,000	1,072,000

Requirements

316.5110.0610	Redemption of Principal	1,010,000.00	1,075,000.00	610,000	635,000	635,000	635,000
316.5110.0621	Regular Interest	588,399.02	516,599.94	461,400	437,000	437,000	437,000
FUNCTION: Long-Term Debt Service		1,598,399.02	1,591,599.94	1,071,400	1,072,000	1,072,000	1,072,000

CAPITAL PROJECTS FUNDS

Fund 405 - Major Maintenance

Resources

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Proposed 2324	Approved 2324	Adopted 2324
405.0000.1510	Interest on Investments	3,622.11	569.03	5,000	5,000	5,000	5,000
405.0000.5200	Interfund Transfers	10,000.00	400,000.00	500,000	1,000,000	1,000,000	1,000,000
405.0000.5400	Resources - Beginning Fund Balance	-	-	15,000	250,000	250,000	250,000
TOTAL RESOURCES		13,622.11	400,569.03	520,000	1,255,000	1,255,000	1,255,000

Requirements

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

405.2544.0322	Repair & Maintenance	120,043.21	-	450,000	1,155,000	1,155,000	1,155,000
FUNCTION: Maintenance		120,043.21	-	450,000	1,155,000	1,155,000	1,155,000

405.4150.0520	Buildings Acquisition	240,000.00	418,033.00	70,000	100,000	100,000	100,000
FUNCTION: Building Acquisition, Construction and Improvement		240,000.00	418,033.00	70,000	100,000	100,000	100,000

GRAND TOTAL - MAJOR MAINTENANCE		360,043.26	418,033.00	520,000	1,255,000	1,255,000	1,255,000
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410 - Construction Excise Tax

Resources

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Proposed 2324	Approved 2324	Adopted 2324
410.0000.1130	Construction Excise Tax	707,089.31	1,217,754.88	1,000,000	1,000,000	1,000,000	1,000,000
410.0000.1510	Interest on Investments	4,859.28	4,259.28	5,000	15,000	15,000	15,000
410.0000.5400	Resources - Beginning Fund Balance	-	-	100,000	1,000,000	1,000,000	1,000,000
TOTAL RESOURCES		711,948.59	1,222,014.16	1,105,000	2,015,000	2,015,000	2,015,000

Requirements

410.4150.0382	Legal Services	9,544.34	-	-	-	-	-
410.4150.0383	Architect/Engineer Services	376,545.88	-	-	-	-	-
410.4150.0510	Land Acquisition	468,616.06	-	-	-	-	-
410.4150.0520	Buildings Acquisition	280,137.72	1,505,000.00	1,105,000	2,015,000	2,015,000	2,015,000
410.4150.0640	Dues and Fees	156.00	-	-	-	-	-
GRAND TOTAL - CONSTRUCTION EXCISE TAX		1,135,000.00	1,505,000.00	1,105,000	2,015,000	2,015,000	2,015,000

414 - Bond Fund 2015

Resources

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Proposed 2324	Approved 2324	Adopted 2324
414.0000.1510	Interest on Investments	269,150.27	32,924.98	-	-	-	-
414.0000.1990	Miscellaneous	48,028.18	14,573.00	-	-	-	-
414.0000.3299	Other Restricted Grants-In-Aid	-	72,445.00	-	-	-	-
414.0000.5400	Resources - Beginning Fund Balance	-	-	1,000,000	-	-	-
TOTAL RESOURCES		317,178.45	119,942.98	1,000,000	-	-	-

Requirements

414.2520.0410	Consumable Supplies	-	298.38	-	-	-	-
414.2520.0640	Dues and Fees	-	-	10,000	-	-	-
FUNCTION: Fiscal Services		-	298.38	10,000	-	-	-

414.2660.0390	Other Purchased Services	-	50,717.43	-	-	-	-
FUNCTION: Technology Services		-	50,717.43	-	-	-	-

414.4150.0322	Repair & Maintenance	-	575.00	-	-	-	-
414.4150.0355	Printing & Binding	-	212.00	-	-	-	-
414.4150.0382	Legal Services	-	20,360.00	-	-	-	-
414.4150.0383	Architect/Engineer Services	1,140,242.48	169,944.71	-	-	-	-
414.4150.0390	Other Purchased Services	514,474.19	194,377.87	-	-	-	-
414.4150.0460	Non-Consumable Supplies	-	5,057.00	-	-	-	-
414.4150.0520	Buildings Acquisition	17,295,838.51	1,524,220.79	990,000	-	-	-
414.4150.0530	Improvements Other Than Buildings	-	79,940.00	-	-	-	-
414.4150.0640	Dues and Fees	-	12,601.80	-	-	-	-
FUNCTION: Building Acquisition, Construction and Improvement		18,950,555.18	2,007,289.17	990,000	-	-	-

GRAND TOTAL - BOND FUND 2015		18,950,555.18	2,058,304.98	1,000,000	-	-	-
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**420 - Athletic Reserve
Resources**

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Proposed 2324	Approved 2324	Adopted 2324
420.0000.5200	Interfund Transfers	10,000.00	50,000.00	250,000	250,000	250,000	250,000
420.0000.5400	Resources - Beginning Fund Balance	-	-	65,000	315,000	315,000	315,000
TOTAL RESOURCES		10,000.00	50,000.00	315,000	565,000	565,000	565,000
Requirements							
420.1132.0390	Other Purchased Services	-	-	50,000	50,000	50,000	50,000
420.1132.0541	Initial and Additional Equipment Purchase	9,950.00	-	-	-	-	-
FUNCTION: High School Extra-Curricular		9,950.00	-	50,000	50,000	50,000	50,000
420.4150.0520	Buildings Acquisition	-	-	265,000	515,000	515,000	515,000
420.4150.0530	Improvements Other Than Buildings	30,354.00	-	-	-	-	-
FUNCTION: Building Acquisition, Construction and Improvement		30,354.00	-	265,000	515,000	515,000	515,000
GRAND TOTAL - ATHLETIC RESERVE		40,304.00	-	315,000	565,000	565,000	565,000

**426 - High School Success Building
Resources**

Account	Description	Actuals 2021	Actuals 2122	Adopted 2223	Proposed 2324	Approved 2324	Adopted 2324
426.0000.1510	Interest on Investments	99,720.97	42,054.88	-	-	-	-
426.0000.1990	Miscellaneous	30,929.46	1,260.06	-	-	-	-
426.0000.5400	Resources - Beginning Fund Balance	-	-	1,000,000	-	-	-
TOTAL RESOURCES		130,650.43	43,314.94	1,000,000	-	-	-
Requirements							
426.2520.0640	Dues and Fees	-	0.05	10,000	-	-	-
FUNCTION: Fiscal Services		-	0.05	10,000	-	-	-
426.4150.0355	Printing & Binding	-	2,033.00	-	-	-	-
426.4150.0383	Architect/Engineer Services	-	110,984.67	-	-	-	-
426.4150.0520	Buildings Acquisition	11,428,315.33	-	990,000	-	-	-
FUNCTION: Building Acquisition, Construction and Improvement		11,428,315.33	113,017.67	990,000	-	-	-
GRAND TOTAL - HIGH SCHOOL SUCCESS BUILDING		11,428,315.33	113,017.72	1,000,000	-	-	-

RESOLUTION No. 23-004

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Woodburn School District hereby adopts the budget for fiscal year 2023-2024 in the total amount of \$138,372,918.* This budget is now on file at 1390 Meridian Drive in Woodburn, Oregon.

RESOLUTION MAKING APPROPRIATIONS

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

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	50,771,530	Instruction.....	15,907,621
Support Services.....	34,181,394	Support Services.....	11,672,568
Enterprise & Community Services	8,000	Enterprise & Comm.....	457,000
Transfers.....	1,791,200	Transfers.....	536,000
Contingency.....	250,000	Total.....	\$28,573,189
Total.....	\$87,002,124		
<u>Debt Service Fund 314, 316</u>		<u>Nutrition Services Fund 205</u>	
Debt Service	6,874,936	Enterprise & Comm.....	4,387,669
Total.....	\$6,874,936	Total.....	\$4,387,669
<u>Major Maintenance Reserve Fund 405</u>		<u>Construction Excise Tax Fund 410</u>	
Support Services.....	1,155,000	Facilities Acquisition.....	2,015,000
Facilities Acquisition.....	100,000	Total.....	\$2,015,000
Total.....	\$1,255,000		
		<u>Athletic Reserve Fund 420</u>	
		Instruction.....	50,000
		Facilities Acquisition.....	515,000
		Total.....	\$565,000
		Total APPROPRIATIONS, All Funds . . .	\$ 130,672,918
		Total Unappropriated and Reserve Amounts, All Funds . . .	7,700,000
		TOTAL ADOPTED BUDGET . . .	\$ 138,372,918 *

(* amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2023- 2024 :

- (1) At the rate of \$ 4.5247 per \$1000 of assessed value for permanent rate tax;
- (3) In the amount of \$5,987,713 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

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

Excluded from Limitation

General Obligation Bond Debt Service.....\$5,987,713

ENDING FUND BALANCE COMMITMENTS AND POLICIES

Ending Fund Balance Assignments

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

Spending As It Relates to Ending Fund Balance Policy

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

Authority

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

The above resolution statements were approved and declared adopted on June 27, 2023.

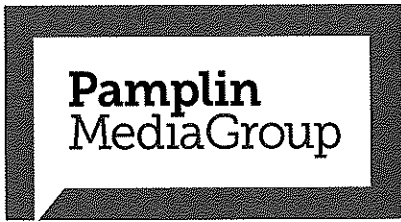
X

Board Chair

150-504-059 (Rev. 11-05-21)

X

Attested to: Superintendent



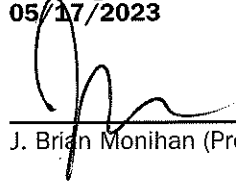
6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Marion, ss I, J. Brian Monihan, being first duly sworn, depose and say that I am the President of the Woodburn Independent, a newspaper of general circulation, published in Marion County, Oregon, as defined by ORS 193.010 and 193.020, that

Ad#: 288546
Owner: Woodburn School District
Description: NOTICE OF BUDGET COMMITTEE MEETING

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
05/17/2023



J. Brian Monihan (President)

Subscribed and sworn to before me this
05/17/2023

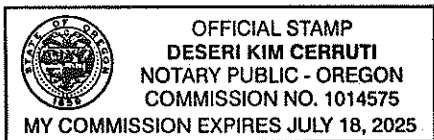


NOTARY PUBLIC FOR OREGON

Acct #: 111287
Attn: JENNE MARQUEZ
WOODBURN SCHOOL DISTRICT
1390 MERIDIAN DR
WOODBURN, OR 97071

NOTICE OF BUDGET COMMITTEE MEETING
A public meeting of the Budget Committee of the Woodburn School District No 103, Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held at Woodburn School District No 103 District Office 1390 Meridian Drive, Woodburn. The meeting will take place on May 30, 2023 at 5:45 pm.
If needed, a second meeting will be held on June 6, 2023 5:45 pm.
The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.
This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. If you wish to provide public comment, please contact Jenne Marquez at 503-981-2701.
A copy of the budget document may be inspected or obtained on or after May 29, 2023 at Woodburn School District No 103 District Office 1390 Meridian Drive, Woodburn, between the hours of 8:00am and 4:00pm
Published May 17, 2023.

WI288546



Business Office

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Woodburn School District No 103, Marion County, State of Oregon,

to discuss the budget for the fiscal year July 1, 2023, to June 30, 2024, will be held at Woodburn School District No 103 District Office

1390 Meridian Drive, Woodburn. The meeting will take place on May 30, 2023, at 5:45 pm.

If needed, a second meeting will be held on June 6, 2023, at 5:45 pm.

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. If you wish to provide public comment, please contact Jenne Marquez at 503-981-9607.

A copy of the budget document may be inspected or obtained on or after May 29, 2023, at Woodburn School District No 103 District Office

1390 Meridian Drive, Woodburn, between the hours of 8:00 am and 4:00 pm

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



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

SEE EXHIBIT A

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Marion, ss I, J. Brian Monihan, being first duly sworn, depose and say that I am the President of the Woodburn Independent, a newspaper of general circulation, published in Marion County, Oregon, as defined by ORS 193.010 and 193.020, that

Ad#: 292645
Owner: Woodburn School District
Description: NOTICE OF BUDGET HEARING

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

06/14/2023

J. Brian Monihan (President)

Subscribed and sworn to before me this
06/14/2023

NOTARY PUBLIC FOR OREGON

Acct #: 111287
Attn: JENNE MARQUEZ
WOODBURN SCHOOL DISTRICT
1390 MERIDIAN DR
WOODBURN, OR 97071

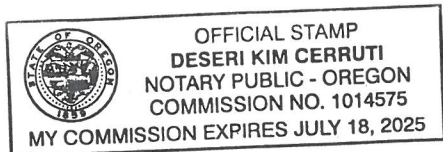


EXHIBIT A

NOTICE OF BUDGET HEARING

FORM
OR-ED-1

A public meeting of the Woodburn School District No. 103 will be held on June 27, 2023 at 5:45 pm at 1390 Meridian Drive, Woodburn, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Woodburn School District No. 103 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1390 Meridian Drive, Woodburn, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at www.woodburnsd.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Sarah Bishop

Telephone: 503-981-2703

Email: sbishop@woodburnsd.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2021-2022	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance	\$19,322,181	\$16,237,348	\$22,854,637
Current Year Property Taxes, other than Local Option Taxes	14,069,014	13,904,247	15,192,147
Other Revenue from Local Sources	4,398,591	2,948,700	3,310,200
Revenue from Intermediate Sources	1,519,474	825,000	835,000
Revenue from State Sources	68,597,198	66,444,566	70,571,849
Revenue from Federal Sources	10,362,934	26,969,799	23,276,885
Interfund Transfers	1,530,200	1,826,600	2,327,200
All Other Budget Resources	32,894	5,000	5,000
Total Resources	\$119,832,486	\$129,161,260	\$138,372,918

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$43,638,587	\$48,067,077	\$50,144,484
Other Associated Payroll Costs	27,044,005	31,634,545	35,281,151
Purchased Services	10,489,845	17,373,984	19,002,785
Supplies & Materials	11,075,810	10,494,283	12,616,531
Capital Outlay	5,388,393	5,284,307	2,851,589
Other Objects (except debt service & interfund transfers)	1,518,771	1,375,809	1,324,242
Debt Service*	7,407,660	6,576,647	6,874,936
Interfund Transfers*	1,530,200	1,821,400	2,327,200
Operating Contingency	0	250,000	250,000
Unappropriated Ending Fund Balance & Reserves	0	6,283,209	7,700,000
Total Requirements	\$108,093,271	\$129,161,260	\$138,372,918

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$56,023,930	\$61,086,733	\$66,729,151
FTE	408.35	468.34	459.32
2000 Support Services	34,764,719	44,083,526	47,008,962
FTE	185.5	221.09	216.15
3000 Enterprise & Community Service	4,323,324	4,239,437	4,852,669
FTE	28.51	31.5	30.78
4000 Facility Acquisition & Construction	4,043,438	4,820,307	2,630,000
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	7,407,660	6,576,647	6,874,936
5200 Interfund Transfers*	1,530,200	1,821,400	2,327,200
6000 Contingency	0	250,000	250,000
7000 Unappropriated Ending Fund Balance	0	6,283,209	7,700,000
Total Requirements	\$108,093,270	\$129,161,260	\$138,372,918
Total FTE	622.36	720.93	706.25

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

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

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5247 per \$1,000)	4.5247	4.5247	4.5247
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$5,294,000	\$5,794,567	\$5,987,713

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$50,690,000	\$0
Other Bonds	\$10,465,000	\$0
Other Borrowings	\$0	\$0
Total	\$61,155,000	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

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 Marion 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 Woodburn School District has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Marion County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>1390 Meridian Drive</u>	<u>Woodburn</u>	<u>OR</u>	<u>97071</u>	<u>7/6/2023</u>
Mailing Address of District	City	State	ZIP Code	Date Submitted
<u>Sarah Bishop</u>	<u>Director of Business</u>	<u>503-981-2703</u>	<u>sbishop@woodburnsd.org</u>	
Contact person	Title	Daytime telephone number	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		Excluded from Measure 5 Limits
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.5247		
2. Local option operating tax2			Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			5,987,713
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			5,987,713

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.5247
6. Election date when your new district received voter approval for your permanent rate limit6	
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

(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.