

Lebanon Community School District

2024-2025 ADOPTED BUDGET



Lebanon Community School District #9
485 S 5th Street
Lebanon, OR 97355
(541) 451-8511
www.lebanon.k12.or.us

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Lebanon Community School District Adopted Budget

Lebanon Community School District

Table of Contents

GENERAL INFORMATION

Budget Committee Members	1
Role of the Budget Committee	2
Budget Calendar	3
Lebanon Community Schools	4
Administrators and Directors	5
Organizational Chart	6
Budget Message	7
The Budget at a Glance	9
State School Fund Grant	16
ADMw for Funding Calculation	17
Enrollment	18

FINANCIAL SECTION

General Fund	19
General Fund: Revenues	20
General Fund Revenue Graph	21
General Fund Expense Summary	22
General Fund Expenditures by Function	
<u>1111 - Elementary, K-5 or K-6</u>	24
<u>1113 - Elementary Extra-Curricular</u>	25
<u>1121 - Middle/Junior High Programs</u>	25
<u>1122 - Middle/Junior High School Extra-Curricular</u>	26
<u>1131 - High School Programs</u>	27
<u>1132 - High School Extra-Curricular</u>	28
<u>1140 - Pre-Kindergarten Programs</u>	28
<u>1210 - Programs for the Talented and Gifted</u>	29
<u>1220 - Restrictive Programs for Students With Disabilities</u>	30
<u>1225 - Out of District Programs</u>	30
<u>1250 - Less Restrictive Programs for Students With Disabilities</u>	31
<u>1272 - Title I</u>	31
<u>1280 - Alternative Education</u>	32

Table of Contents

<u>1281 - Public Alternative Programs</u>	32
<u>1288 - Charter Schools</u>	33
<u>1291 - English Second Language Programs</u>	33
<u>1300 - Adult/Continuing Education Programs</u>	34
<u>1400 - Summer School Programs</u>	34
<u>2110 - Attendance and Social Work Services</u>	35
<u>2114 - Student Accounting Services</u>	35
<u>2115 - Student Safety</u>	36
<u>2120 - Guidance Services</u>	36
<u>2126 - Placement Services</u>	37
<u>2130 - Health Services</u>	37
<u>2135 - Health Room</u>	38
<u>2140 - Psychological Services</u>	38
<u>2144 - Psychotherapy Services</u>	38
<u>2150 - Speech Pathology and Audiology Services</u>	39
<u>2190 - Service Direction, Student Support Services</u>	40
<u>2210 - Improvement of Instruction Services</u>	41
<u>2220 - Educational Media Services</u>	42
<u>2230 - Assessment and Testing</u>	42
<u>2240 - Instructional Staff Development</u>	43
<u>2310 - Board of Education Services</u>	43
<u>2321 - Office of the Superintendent Services</u>	44
<u>2410 - Office of the Principal Services</u>	45
<u>2520 - Fiscal Services</u>	46
<u>2540 - Operation and Maintenance of Plant Services</u>	47
<u>2542 - Care and Upkeep of Buildings Services</u>	47
<u>2543 - Care and Upkeep of Grounds Services</u>	48
<u>2544 - Maintenance</u>	49
<u>2548 - Land Lab</u>	50
<u>2550 - Student Transportation Services</u>	51
<u>2573 - Warehousing and Distributing Services</u>	52
<u>2630 - Information Services</u>	52
<u>2632 - Internal Information Services</u>	52
<u>2640 - Staff Services</u>	53
<u>2642 - Recruitment and Placement Services</u>	54
<u>2645 - Staff Wellness</u>	54
<u>2660 - Technology Services</u>	55
<u>2680 - Interpretation & Translation Services</u>	55

Table of Contents

<u>2700 - Supplemental Retirement Program</u>	56
<u>3100 - Food Services</u>	56
<u>3300 - Community Services</u>	56
<u>5200 - Transfers of Funds</u>	57
<u>6110 - Operating Contingency</u>	57
<u>7000 - Unappropriated Ending Fund Balance</u>	57
General Fund Expense Summary by Object	58
General Fund Expense by Object	59
Special Revenue Funds	63
<u>201 - ESSER III</u>	64
<u>202 - Vision Screening</u>	64
<u>203 - School Violence Prevention Program (COPS) Grant</u>	65
<u>205 - SB1149</u>	65
<u>207 - National Writing Project Green Acres</u>	65
<u>208 - Preschool Fund</u>	66
<u>209 - Innovation Fund</u>	66
<u>210 - Appropriation Fund</u>	67
<u>212 - Academic Achievement Support</u>	67
<u>214 - Nike, Inc Grant</u>	67
<u>216 - ORRTI (Response to Intervention)</u>	68
<u>221 - Title I - A</u>	68
<u>222 - Title II - Teacher Quality</u>	69
<u>223 - Title III - ELL Consortium</u>	70
<u>227 - IDEA Part B §619</u>	70
<u>228 - Title I-A</u>	71
<u>229 - IDEA Part B §611</u>	73
<u>230 - Bus Replacement Fund</u>	74
<u>232 - Classroom Furniture Fund</u>	75
<u>233 - OEA Choice Wellness Grant</u>	75
<u>235 - Nutrition Services Gardening</u>	76
<u>236 - OEA Foundation Grant for Welcome Center</u>	76
<u>237 - Gear-Up Grant</u>	77
<u>240 - Textbook Adoption Fund</u>	78
<u>243 - Miscellaneous Grants</u>	78
<u>245 - Dyslexia Training</u>	80
<u>248 - YTP - Youth Transition Program</u>	80
<u>251 - Student Investment Account</u>	81
<u>252 - High School Success (M98)</u>	84

Table of Contents

<u>253 - Early Literacy Success</u>	86
<u>254 - OEA Educator Health & Wellbeing</u>	87
<u>257 - IDEA Part B §619</u>	87
<u>258 - Early Indicator and Intervention Systems (EIS)</u>	88
<u>259 - IDEA Part B §611</u>	89
<u>264 - Tap - Asbestos Assessment</u>	90
<u>269 - PERS Reserve</u>	90
<u>271 - Title IIa - Teacher Quality</u>	91
<u>272 - Capital Projects Fund</u>	92
<u>273 - Outdoor School</u>	93
<u>274 - Technology Infrastructural</u>	94
<u>275 - Instructional Technology</u>	94
<u>277 - Track & Turf Replacement Fund</u>	95
<u>278 - Title III - ELL Consortium</u>	96
<u>279 - Student Activity Fund</u>	97
<u>281 - Linn County Safe Schools Project/YST</u>	98
<u>282 - Teen Parenting Grant</u>	98
<u>283 - Miscellaneous Mini Grants</u>	99
<u>284 - Welcome Center / Kids In Need</u>	99
<u>286 - Athletics - HS & MS</u>	100
<u>287 - DHS Integration Project</u>	101
<u>289 - High School Success</u>	102
<u>290 - CTE Revitalization</u>	104
<u>292 - Breakfast After the Bell</u>	105
<u>293 - Perkins Grant</u>	105
<u>294 - HB 2444-OR FFA Summer Teacher Contracts</u>	106
<u>295 - Band - Music Replacement</u>	107
<u>297 - Fresh Fruits & Vegetables</u>	107
<u>298 - Farm to School Grant</u>	108
<u>299 - Nutrition Services (Old Fund 296)</u>	109
<u>902 - ESSER II</u>	111
<u>903 - ESSER III</u>	114
<u>904 - Summer Learning Grants</u>	121
<u>905 - Summer KPI - Early Learning Hub</u>	122
<u>906 - Emergency Connectivity Fund</u>	123
<u>907 - ARP-HCY II</u>	123
<u>951 - Early Indicator and Intervention Systems (EIS)</u>	123
<u>952 - Staff Retention Grant HB4030</u>	124

Table of Contents

<u>953 - Welcome Center / Kids In Need</u>	128
<u>954 - Siletz Tribe Grant</u>	129
<u>955 - Menstrual Dignity Act (HB 3294)</u>	129
<u>998 - Farm to School Competitive</u>	129
<u>999 - PERS Reserve</u>	130
Debt Service Funds	131
<u>300 - Debt Service Funds</u>	132
<u>311 - QSCB</u>	133
Capital Projects Funds	135
<u>421 - Seismic Rehab - LHS GYM</u>	136
Enterprise Fund	137
<u>530 - Vocational House</u>	138
Internal Service Funds	139
<u>601 - Insurance Fund</u>	140
Trust and Agency Funds	141
<u>701 - District Office Hospitality Fund</u>	142
Budget Recap	143
Total Budget Revenues	144
Total Budget Expenditures	146
 APPENDIX	
<u>Required Postings</u>	149

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Superintendent, Jennifer Meckley
 Director of Financial Services, Steven Prososki

2024-2025 Budget Committee

SCHOOL BOARD MEMBERS	Term Expires	APPOINTED COMMUNITY MEMBERS	Term Expires
<u>Melissa Baurer</u> <u>Zone #1</u>	<u>06/30/27</u>	<u>William Barish, Budget</u> <u>Committee Vice Chair</u>	<u>06/30/24</u>
<u>Tom Oliver, School Board Chair</u> <u>Zone #2</u>	<u>06/30/25</u>	Kelly Tucci	<u>06/30/26</u>
<u>Aubree Molina</u> <u>Zone #3</u>	<u>06/30/25</u>	Jeff King, Budget Committee Chair	<u>06/30/27</u>
<u>Clyde Rood</u> <u>Zone #4</u>	<u>06/30/27</u>	Anthony Morelos	<u>06/30/26</u>
<u>Nichole Piland, Vice Chair</u> <u>Zone #5</u>	<u>06/30/25</u>	<u>Roger Maurer</u>	<u>06/30/26</u>

Budget committee members are appointed to three-year terms by the school board. At the end of a budget committee member term, the incumbent member can be reappointed at the discretion of the governing body.

Role of the Budget Committee

Budget Committee Members

The budget committee is a local government's fiscal planning advisory committee. The governing body of each local government must establish a budget committee (ORS 294.414, renumbered from 294.336). The budget committee is composed of the governing body and an equal number of electors appointed by the governing body.

Duties of the Budget Committee

The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about and comment on the budget.

The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax or the rate per \$1,000 of assessed value for each levy that will be certified to the assessor.

Once the budget committee has approved the budget, it has completed all of the duties required of it by Local Budget Law.

Budget Committee Meetings

The budget committee elects a presiding officer from among the members at the first meeting [ORS 294.414(9), renumbered from 294.336(9)]. The budget committee also hears the budget message at its first meeting. One of the committee's most important duties is to hear and consider any testimony presented by the public about the budget. The budget committee reviews and, if a majority of the committee feels it is necessary, revise the proposed budget submitted by the budget officer.

Committee members may not discuss or deliberate on the budget outside of a public meeting. The committee may ask questions of the executive officer or other staff and request additional information. The committee is entitled to receive any information it needs to make decisions about the budget (ORS 294.428, renumbered from 294.406). Any budget committee action requires the affirmative vote of a majority of the total budget committee membership [OAR 150-294.336-(B), implementing ORS 294.414].

Approving the taxes

The budget committee sets and approves the amount or rate of property taxes to be imposed.



2024-2025 BUDGET CALENDAR	
December 07, 2023	<i>Regular Board Meeting</i> Review/Approve Budget Calendar
March 07, 2024	<i>Special Board/Budget Meeting</i> Budget Committee Training, and Set Budget Parameters
January 01 – May 16, 2024	<i>Preparation of Proposed Budget</i> Budget Officer
April 29, 2024	<i>Post public notice of Budget Committee meeting online</i> (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 08, 2024	<i>Post public notice of Budget Committee meeting online</i> (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 16, 2024	<i>Budget Committee Meeting #1:</i> Continued budget discussion
May 23, 2024	<i>Budget Committee Meeting #2</i> Target date for approval of the budget
May 24, 2024	<i>Post Notice of Budget Hearing, Financial Summary and Fund Summaries</i> (not more than 30 days nor less than 5 days prior to the hearing).
June 06, 2024	Public Budget Hearing & Special Board Meeting on the budget as approved by Budget Committee
	<i>Adopt the final budget and make appropriations (after Budget Hearing).</i> The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing

Lebanon Community School District #9 Schools



Cascades Elementary School
163 South 7th Street
Kindergarten through Fifth Grade



Riverview School
1011 Mountain River Drive
Kindergarten through Fifth Grade



Green Acres Elementary School
700 South 10th Street
Kindergarten through Fifth Grade



Seven Oak Middle School
550 Cascade Drive
Sixth through Eighth Grade



Hamilton Creek School
32135 Berlin Rd.
Kindergarten through Eighth Grade



Ralston Academy
485 South 5th Street
Ninth through Twelfth Grade



Lacomb School
34110 East Lacomb Road
Kindergarten through Eighth Grade



Lebanon High School
1700 South 5th Street
Ninth through Twelfth Grade



Pioneer School
500 N. 5th Street
Kindergarten through Fifth Grade

Lebanon Community School District #9 Lebanon, OR

2024-25 Administrators, Directors and Supervisors

Direct Leadership

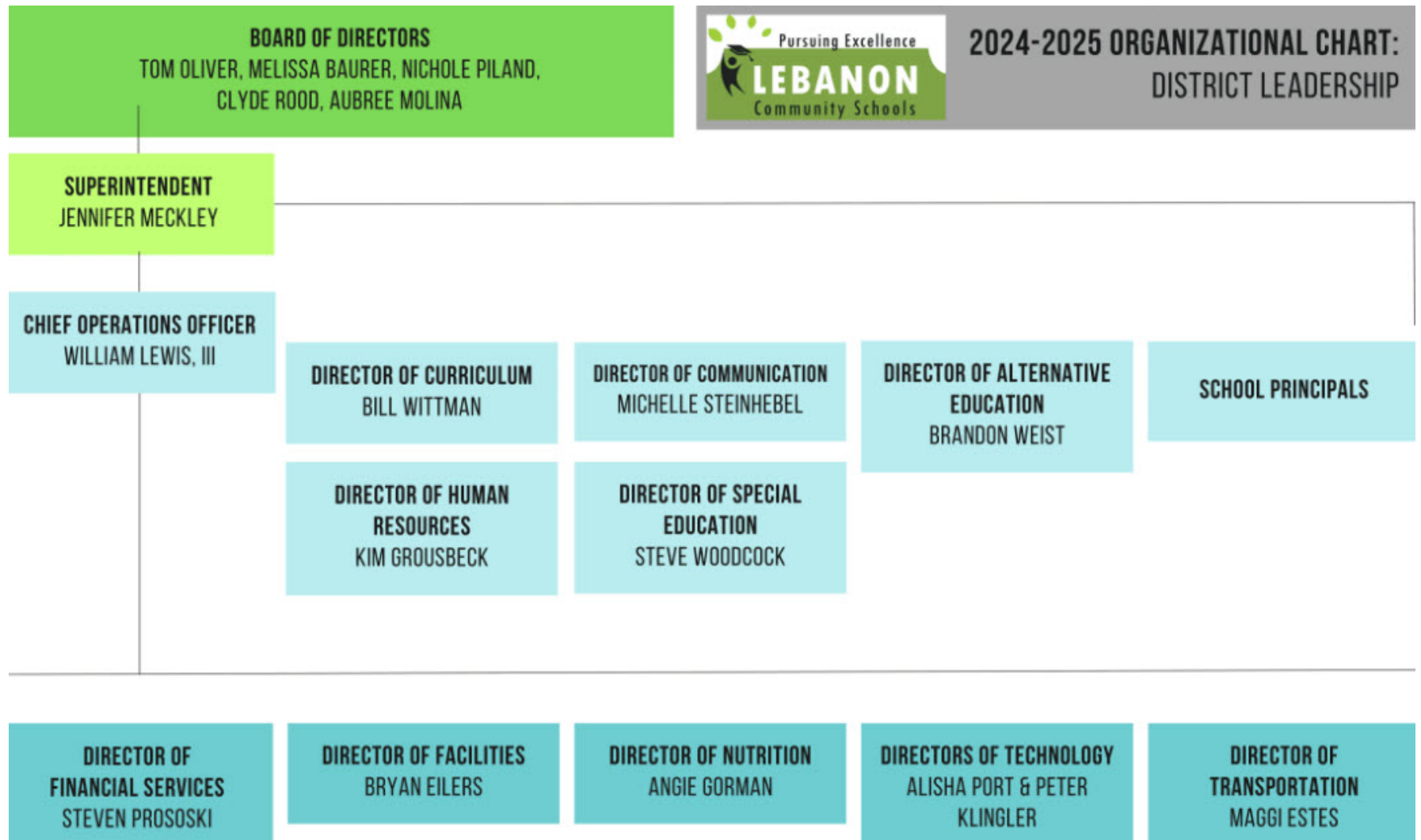
Superintendent	Jennifer Meckley, Superintendent
Chief Operations Officer	William Lewis, Chief Operations Officer
Financial Services.....	Steven Prososki, Director of Finance
Facilities and Safety.....	Art Boykin, Safety Coordinator
Human Resources	Kim Grousbeck, Director of Employee Relations
Maintenance and Custodial	Bryan Eilers, Director of Facilities
Nutrition	Angie Gorman, Director of Nutrition
Transportation.....	Maggi Estes, Director of Transportation

Teaching and Learning

Alternative Education	Brandon Weist, Director of Alternative Education
Communications.....	Michelle Steinhebel, Director of Communications
Special Education	Steve Woodcock, Director of Special Education
School Improvement.....	Bill Whitman, School Improvement Administrator

School Leadership

Cascades Elementary.....	Ryan Christner, Principal
Green Acres School.....	Amanda Plummer, Principal
Hamilton Creek School	Emily Canfield, Principal
Lacomb School	Tim Geoghegan, Principal
Pioneer School	Tonya Cairo, Principal
Riverview School	Joe Vore, Principal
Seven Oak Middle School.....	Michael Hillman, Principal
Seven Oak Middle School.....	Ryan King, Assistant Principal
Lebanon High School.....	Craig Swanson, Principal
Lebanon High School.....	Kraig Hoene, Associate Principal
Lebanon High School.....	Chrissy Shanks, Associate Principal
Lebanon High School.....	Chad Angel, Associate Principal





May 16, 2024

Dear Lebanon Community School District Stakeholders:

Last year, I opened this budget document with a message about a “welcome return to pre-pandemic routines.” The struggles of students and the operational obstacles for schools in meeting their post-pandemic needs has been well documented. However, I’m pleased to say that, regardless of those challenges and of tough financial headwinds, our systems are strong, our staff and community are dedicated to our students, and as a result, last June’s graduation rate of 88.8% was an all-time high for LCSD.

The success of so many of our students makes us proud. But I worry about the sustainability of much needed systems, support, and educational infrastructure at a time when our woefully inadequate State School Fund does not even allow for maintaining current service levels—all while the needs of the students we serve have grown exponentially. Additionally, myriad unfunded mandates—new legislation that profoundly impacts school districts’ bottom line but for which we receive no new revenue (e.g., Senate Bill 489, Oregon’s unemployment benefits law,)—are becoming more common.

I am involved in a superintendent workgroup that advocates for legislation supporting K-12 funding; I am LCSD’s voice at that table. But here in our schools, we are now in the second year of the 2023-2025 biennium, wherein the state capped our special education funding far below what we must spend, and we navigate the daily mental and behavioral health crises of many students for which we, and our community partners, are under resourced.

Despite these challenges, LCSD has been very strategic—in braiding funds from multiple grants, reducing costs overall, and carefully planning for salary increases due to contract negotiations—to soften a fiscal cliff that many other districts are facing. The thoughtful reductions we made last year, and in preparation for the upcoming year, have kept our budget in the black, ensuring that students and classroom instruction are impacted as minimally as possible.

We consistently seek creative ways to build revenue, including through Medicaid Administrative Claiming (MAC) for health-related activities and social services we provide for our students. We are continually improving our practices and seeking greater efficiency to minimize costs (e.g., reducing extra duty or overtime), and we look for the best return on investment opportunities in order to maximize returns that benefit our students.

Our budget proposal for 2024-2025 adheres to Board policies and is built upon the following assumptions and projections:

- Enrollment of 4,030 including charter (a decrease of 35 from Oct 1, 2023)
- 2024-25 state and local funding for LCSD of \$51,436,142 based on \$10.2 billion with a 49/51 split
- 2023-24 ending fund balance estimated at \$7,000,000, thanks to careful, years-long planning to ensure that employee contracts are covered and a fiscal cliff is avoided



- New and necessary contract settlements with higher wages for employee groups
- Student Success Act in the amount of \$4,024,647, which includes \$270,613 allocated for Sand Ridge (funds academic achievement, especially for focal groups, social-emotional learning, and mental health)
- High School Success Act of approximately \$1,124,810 (funds CTE courses, dropout prevention, etc.)
- Early Literacy Grant in the amount of \$283,114
- Continued funding from the federal COPS safety grant (we receive \$500,000 with a \$167,000 district match)
- \$2 million to replace part of the roof at Lacombe (a savings program in place for four years)
- Budgeting more for unemployment—to add to fund \$160K from general fund to unemployment fund
- Increase in 3% to support the Sand Ridge Charter School budget

All of LCSD's five Focus Areas are woven throughout our budget; however, this year's document most clearly illustrates the fourth one, Financial Integrity. You will find a proposed budget document that is roughly 20 pages longer than previous ones. It is important that we be transparent about each of the special revenue funds, and this document includes descriptions of those. The result is a budget that is straightforward, easily navigable, and a demonstration of the responsible stewardship of public dollars.

I thank our School Board and Budget Committee for their dedication to fiscal responsibility and their time in preparing and reviewing the proposed 2024-2025 budget. Thank you to our families for entrusting us with your kids and sharing our community. And I thank the staff at Lebanon Community Schools for the work they do and the myriad ways they positively impact the lives of students. We have continued challenges ahead, but I am optimistic about maintaining our momentum. We will continue to focus on students, as they are the reasons we pursue excellence every day.

Respectfully,

Jennifer Meckley Superintendent

Lebanon Community School District #9 Lebanon, OR

The Budget at A Glance

Local Budget Law

Oregon's Local Budget Law is set forth in ORS 294.305 to 294.565 and sets the standard procedures for preparing, presenting, and using budgets. Citizen involvement is encouraged before the budget is formally adopted.

A budget is a financial plan for one fiscal year. It shows estimates of revenues and costs of items or services that the District wants to purchase in the coming year.

The budget authorizes the District to spend money and limits how much it can spend. The budget also justifies the levy of property taxes. The District must plan a balanced budget where resources equal expenditures. The District can't plan to purchase more items or services than it has money to pay for them.

The Budget Process

The budget process is broken down into four phases.

Phase 1: the budget officer puts together a proposed budget. This takes months of time and involves both building and central office staff. The format of the proposed budget is designed by the Department of Revenue and includes a budget message prepared annually by the Superintendent. Once the proposed budget is given to the Budget Committee, citizens may obtain a copy by calling (541) 451- 8458. The Budget Committee is made up of all the current Board Members and an equal number of appointed electors. The Budget Committee's duties are: to receive the budget document; to hear the budget message; to hear and consider public comment; to discuss and revise the budget as needed; to approve the budget; and to approve the property taxes.

Phase 2: is when the Budget Committee approves the budget. The first Budget Committee meeting usually takes place in April or May. The Budget Committee reviews the proposed budget, listens to comments from citizens, and then approves the budget.

Phase 3: includes adopting the budget and certifying property taxes to the county assessor. This phase includes a special hearing of the School Board. Notice of the hearing and a summary of the budget are published in the local newspaper five to thirty days in advance of the hearing.

Phase 4: occurs when the District is operating under the adopted budget. Any changes to the adopted budget must be made before additional money is spent, or money is spent for a different purpose than described in the adopted budget. The School Board may adopt a supplemental budget at a regular meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

Budget Funds

1. General Fund

The General Fund keeps track of expenditures needed to run the daily operations of the District. Property tax money raised through the permanent rate limit and State School Fund payments go into this fund.

2. Special Revenue Fund

These funds account for money that must be used for a specific purpose. They include Federal, State, and Local grants, as well as Food Service and School Activity Funds.

Most federal grants are received as part of the Elementary and Secondary Education Act (Title I through V). The allocations for these are not published until after the fiscal year starts so we budget slight increases in each grant entitlement in order to have authority to spend what we receive.

State and Local grant funds include some “placeholders” for additional grants that may be received during the year. This gives us the authority to spend the funds if any new grants are approved.

The Food Service fund accounts for the resources and expenditures of the District’s meal programs. Revenue sources include sales of meals, and subsidies under the National School Lunch Act.

School Activity Funds account for the District’s individual school activity programs. The major sources of revenue are student participation fees, and fund-raising activities.

3. Debt Service Fund

This fund records the repayment of general obligation bonds and general long-term debt, principal and interest.

The District has appropriated for the 2005 Bond Refunding and the 2011 Bond Refunding.

The Debt Service Fund also includes principal and interest payments on full faith and credit obligations through QSCB (Qualified School Construction Bond) funding that was established in 2011.

4. Capital Project Fund

This fund records the revenues and expenditures used to build or acquire facilities such as land or buildings. Once the building is built or the land acquired, the fund is closed. Revenues usually come from the sale of general obligation bonds.

In 2007, the Oregon State Legislature passed a law (SB1036) that will help Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development. This tax will require developers to share the cost of growth with school districts.

5. Enterprise Fund

This fund accounts for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges.

The District has appropriated for the 2005 basis are financed or recovered primarily through user charges.

6. Internal Service Fund

This fund accounts for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursement basis.

Budgeting and Accounting

The budget is developed to reflect Generally Accepted Accounting Principles (GAAP). As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. Available is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, grant revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due. Resources include a good faith estimate of beginning cash carried forward from the previous fiscal year.

Assumptions for Budget Preparation

General Fund

Revenue and Resource Estimates the General Fund budget is heavily dependent upon funding from the state. Historically, the largest source of revenue for public schools in Oregon has been local property taxes. In 1995, Measure 5 changed that dramatically by lowering the amount of property taxes schools could raise. In 1997, Measure 50 further limited local property taxes to schools. Measure 5 required the state legislature to offset lost property tax revenue with money from the state general fund, which is composed primarily of state income taxes. As a result, Oregon schools are increasingly supported by state, not local, dollars.

As part of the Linn-Benton-Lincoln ESD Local Service Plan, the District receives resolution funds every year to be used on services provided by the ESD.

Expenditures and Commitments Salaries, health insurance and other benefit increases will be budgeted for in accordance with contractual agreements.

Budget increases will be estimated for basic items expected to increase such as; utilities, leases, property and liability insurance, etc. The District continues to “pick-up” the negotiated 6% employee contribution to PERS.

Contingency and Ending Fund Balance Contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The budgeted amount is transferred by school board resolution to the proper expenditure code.

Unappropriated Ending Fund Balance is an estimate of funds needed to maintain operations from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available.

Other Funds

Revenue and Resource Estimates Federal Title programs include: Title I-A Improving Basic Programs; II-A Improving Teacher Quality; and X Education for Homeless. Other Federal programs include IDEA (Individuals with Disabilities in Education Act). The amounts for these grants are not announced until the fall so they are assumed to be funded at current level. If these grants are not funded, or are funded for less, expenditures will not be made.

Student Activity Funds account for funds collected by the student body at each school. These include; student fees, sports fees, concession sales, donations, and miscellaneous. The student organization at each school determines how the funds are to be used. The main criteria are that they are used for the benefit of the students.

Debt Service Funds levy taxes to pay back outstanding bonds for the District.

Program Budgeting and Accounting Manual Overview

The budget is prepared following the “Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon” published by the Oregon Department of Education.

The Manual is designed as a resource tool and the use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education. Additional codes are available at the option of the district for more extensive use of account descriptions. The 2023 Manual was developed based on the following goals:

- To provide consistent classification of expenditures to allow valid spending comparisons among schools and district. The system complies with Generally Accepted Accounting Principles (GAAP)
- The system can be used to plan and manage the resources of the district
- The manual is a working handbook to which revisions will be made.

A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to its users. Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the district's financial condition and to make valid comparisons among districts. Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

Governmental accounting systems are organized and operated on a fund basis. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district. The majority of the District's funds are in the Governmental Funds group. These include: 100 General Fund; 200 Special Revenue Funds; 300 Debt Service Funds; and 400 Capital Projects Funds.

There are three basic types of financial activity within funds: (1) revenues and other sources of funds, (2) expenditures and other uses of funds, and (3) transactions affecting the balance sheet (assets and liabilities) of the District.

Revenues are classified by Fund and Source. Sources are further classified by major source: 1000 Local sources; 2000 Intermediate Sources; 3000 State Sources; 4000 Federal Sources, and: 5000 Other Sources.

Expenditures are classified by Fund, Function, Object, Operational Unit, Area of Responsibility, and Sub-Area.

Function describes the activity for which a service or material object is acquired. The major functions of a district are: 1000 Instruction; 2000 Support Services; 3000 Enterprise and Community Services; 4000 Facilities Acquisition and Construction; 5000 Other Uses; 6000 Contingency, and; 7000 Unappropriated Ending Fund Balance.

The Object is the service or commodity bought. Objects are divided into: 100 Salaries; 200 Benefits; 300 Purchased Services; 400 Supplies and Materials; 500 Capital Outlay; 600 Other Objects; 700 Transfer, and; 800 Other Uses.

The Operational Unit is used to identify schools or non-school cost centers such as central programs or departments. These codes are defined by the District but are required for state reporting.

The Area of Responsibility provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs.

The Sub-Area is used by the District to classify expenditures for particular purposes at our discretion. This is most often used to identify the fiscal year for Federal Grants.

An example of an account code would be:

100.1131.0410.616.120.110

Fund **100** is the General Fund

Function **1131** is High School Programs

Object **0410** is Supplies

Center(Operational Unit) **616** is Lebanon High School

Area **120** is Science

Sub-Area **110** is School Budget

This structure allows for detailed reporting of expenditures in order to present a clear picture of the District's financial condition. The chart of accounts is adopted by the Oregon Department of Education, is approved by the Department of Revenue, and classifies revenues and

expenditures for compliance with Oregon Budget Law. The District is in the process of aligning account codes to the PBAM (Program Budgeting and Accounting Manual, for School Districts and Education Service Districts in Oregon).

School Formula Finance

K-12 School Districts: Oregon has 197 school districts serving approximately 500,000 students in K-12. These districts operate with relative autonomy within guidelines specified by both the Legislature and the Oregon Department of Education. The federal government also mandates certain programs.

Local Revenue: School districts receive general operating revenue from various sources with property taxes being the primary local source. Local revenues are included as an offset to the state school fund formula. Other offset sources include the Common School Fund, Federal Forest Fees, and County School fund.

State Support: The State School Fund (SSF) provides about 67% of school formula operating revenue. This revenue is mostly from state income taxes and lottery revenue. The state's share of education funding increased from about 30% before Measure 5 (1990) to about 70% after Measure 50 (1997). State revenue replaced reduced local revenue because of these two property tax limitations.

Along with increased state aid, the school fund distribution method for state support changed dramatically.

Equalization Formula: In 1991 the Legislature adopted the SSF formula and phased in its implementation. The SSF equalization formula allocates an amount to each school district based primarily on number of students. The state grant is this formula amount reduced by local revenues. The formula equalizes revenues per student by removing past differentials caused by widely varying local tax rates and property wealth per student.

To recognize that some students need more school services, the formula assigns weights to certain students. For example, special education students count as 2.0 students to recognize their need for special programs. There are additional weights for: ESL .50; students in pregnant/parenting programs 1.0; students in poverty .25; and students in foster care or neglected/delinquent .25. There is a limit to the total weight per student. The grant per weighted students is also adjusted for: teacher experience; 70% of transportation costs; costs over \$30,000 per high cost disability student; and up to 8% for classroom construction costs with a limit per biennium.

Frequently Asked Questions:

Why can't we eliminate or reduce funds spent on Special Education?

We, like all other public schools in the nation, serve the needs of many kinds of students. Special Education is a required service by both federal and state law and cannot be eliminated. The Individuals with Disabilities Education Act (IDEA) grant program requires school districts, as a condition of receiving these federal funds, to meet "maintenance of effort" (MOE). This means that the total state and local general fund expenditures of a school district for education of children with disabilities for any year must be at least equal to the amount spent in the most recent preceding fiscal year. If we do not meet MOE, we must return general funds in the amount equal to the shortfall to ODE.

Why do we need a contingency fund and what is it used for?

The Operating Contingency fund is a specific amount of money that is budgeted and set aside to provide for unforeseen costs of an unusual or extraordinary nature that could not be planned for when the budget was developed. Examples would include a major equipment failure (like a school's boiler) or a significant increase in fuel prices resulting from some external event. These funds are under the direct control of the school board and cannot be used without their approval.

What is an Ending Fund Balance and how is it used?

An ending fund balance is money left at the end of the school year. In the budget, it is an estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures can be made from the unappropriated ending fund balance. An ending fund balance is important for the following reasons:

1. Over 90% of our General Fund revenue is through the State School Fund and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.
2. As a "rule of thumb", OSBA recommends boards maintain a minimum ending fund balance of 5%-8% of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Association (GFOA) recommends, at a minimum and for any size district, that governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than 5%-15% of its general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The more unpredictable your revenues and expenditures are, the more likely you will need to maintain a larger ending fund balance. Ending fund balance is not a sustainable source of revenue for a district, thus it is generally designed to address one-time expenditures. Once you draw those reserves down to cover lost revenue or to pay for ongoing expenditures, they are gone.
3. Funds left at the end of a school year can be rolled forward into the next school year as a revenue source. This is the carryover money, which in a time of unstable school funding has helped to stabilize programs and services - preventing a roller coaster ride of cuts and add backs.

STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion Budget with a 49/51 split as of 3/25/2024

Linn County, Lebanon Community SD 9 - 2101

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$13,196,010.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$562,351.50
County School Fund	=	\$160,000.00
State Managed Timber	=	\$150,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$14,068,361.50

2024-2025 Experience Adjustment

District Average Teacher Experience	=	11.35
State Average Teacher Experience	=	11.85
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.50

2024-2025 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,254,527.00
Transportation per ADMr Rank		15%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,578,168.90		

2024-2025 Extended ADMw

2024-2025 ADMw 4,746.24

2023-2024 ADMw 4,702.81

Extended ADMw 4,746.24

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.5 by \$25 then add \$4500 to the result = \$4,487.50
Then multiply \$4,487.50 by the Extended ADMw 4746.235 and then by the funding ratio 2.340889528924 = \$49,857,973.01

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$49,857,973.01 to the Transportation Grant \$1,578,168.90 = \$51,436,141.91

2024-2025 State School Fund Grant

Subtract the Local Revenue \$14,068,361.50 from the Total Formula Revenue \$51,436,141.91 = **\$37,367,780.41**

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,505

Total Formula Revenue per Extended ADMw = \$10,837

Charter Schools Rate(ORS 338.155) = \$10,505

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Linn County, Lebanon Community SD 9

District ID: 2101

2024-2025 Extended ADMw**Lebanon Community SD 9: District total extended ADMw for funding calculations**

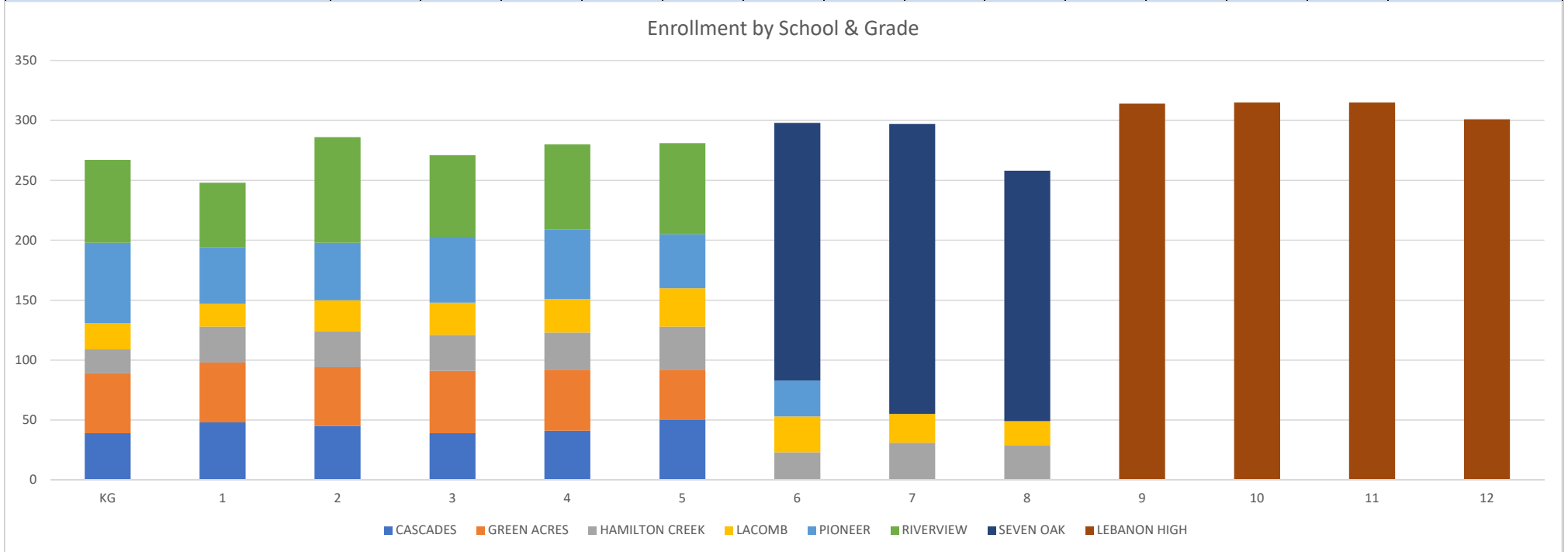
	2024-2025		2023-2024	
ADMr:	4,030.00 X 1.00 =	4,030.00	3,670.56 X 1.00 =	3,670.56
Students in ESL programs:	135.00 X 0.50 =	67.50	115.32 X 0.50 =	57.66
Students in Pregnant and Parenting Programs:	2.00 X 1.00 =	2.00	0.00 X 1.00 =	0.00
730 IEP Students capped at 11% of District ADMr:	443.30 X 1.00 =	443.30	440.09 X 1.00 =	440.09
Students on IEP Above 11% of ADMr:	58.50 X 1.00 =	58.50	58.50 X 1.00 =	58.50
Students in Poverty:	554.46 X 0.25 =	138.62	504.54 X 0.25 =	126.14
Students in Foster Care and Neglected/Delinquent:	15.00 X 0.25 =	3.75	15.00 X 0.25 =	3.75
Remote Elementary School Correction:	2.57 X 1.00 =	2.57	2.57 X 1.00 =	2.57
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2024-2025 ADMw	4,746.24	2023-2024 ADMw	4,359.26
Lebanon Community SD 9 Extended ADMw				4,746.24

Sand Ridge Charter School: Charter ADMw for information only

	2024-2025		2023-2024	
ADMr:	0.00 X 1.00 =	0.00	330.24 X 1.00 =	330.24
Students in ESL programs:	0.00 X 0.50 =	0.00	3.65 X 0.50 =	1.83
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	45.91 X 0.25 =	11.48
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2024-2025 ADMw	0.00	2023-2024 ADMw	343.54

Lebanon Community SD 9 Extended ADMw**4,746.24**

10/2/2023	LCSD Enrollment													
	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total by School
CASCADES	39	48	45	39	41	50								262
GREEN ACRES	50	50	49	52	51	42								294
HAMILTON CREEK	20	30	30	30	31	36	23	31	29					260
LACOMB	22	19	26	27	28	32	30	24	20					228
PIONEER	67	47	48	55	58	45	30							350
RIVERVIEW	69	54	88	68	71	76								426
SEVEN OAK							215	242	209					666
LEBANON HIGH										314	315	315	301	1245
Total by Grade	267	248	286	271	280	281	298	297	258	314	315	315	301	3731
SAND RIDGE CHARTER	39	44	42	42	44	33	36	31	23					334
Grand Total	306	292	328	313	324	314	334	328	281	314	315	315	301	4065



General Fund

The main fund for the District is the General Fund. With an estimated amount of \$60,252,790, the General Fund makes up 66.% of the total budget for Fiscal Year 2024/25.

General Fund: Revenues

Lebanon Community School District

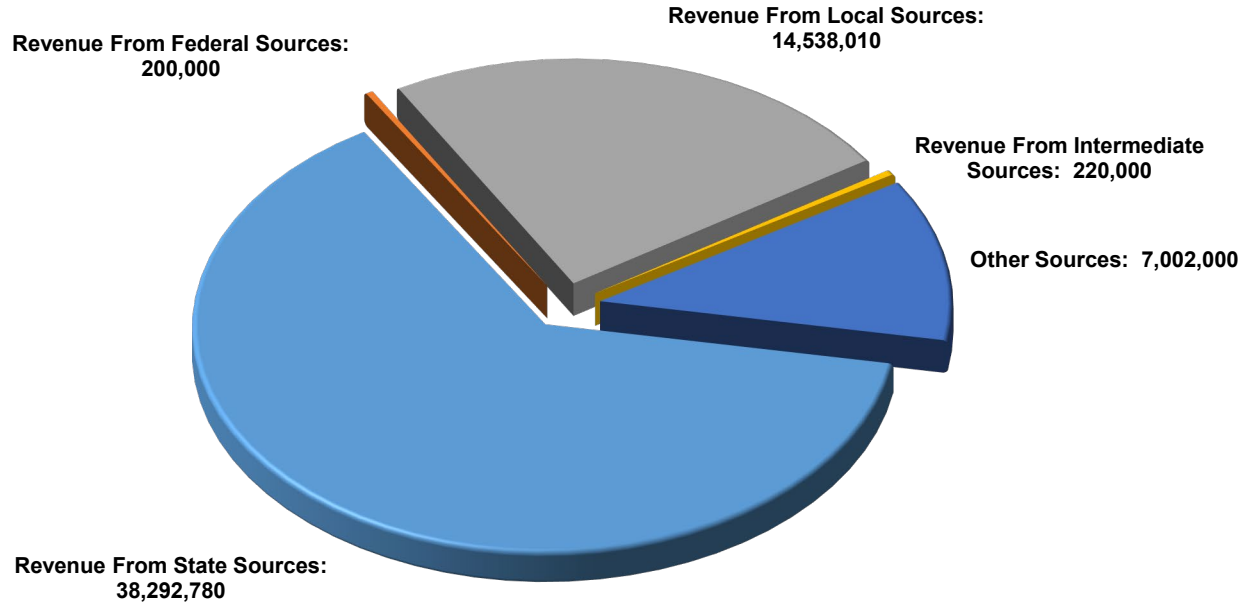
Total: \$60,252,790

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Revenue	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
11,609,115	11,835,354	12,501,240	1000 - Revenue From Local Sources			
194,835	235,879	210,000	1111 - Current Year's Taxes	12,956,010	12,956,010	12,956,010
72	596	10,000	1112 - Prior Year's Taxes	240,000	240,000	240,000
221	7,058	2,500	1190 - Penalties and Interest On Taxes	1,000	1,000	1,000
145,395	604,566	500,000	1411 - Transportation Fees From Individuals	10,000	10,000	10,000
90	2,178	1,000	1510 - Interest On Investments	675,000	675,000	675,000
17	6,500	-	1910 - Rentals	1,000	1,000	1,000
375,974	42,803	110,000	1960 - Recovery of Prior Years' Expenditure	-	-	-
155,952	238,669	150,000	1980 - Fees Charged to Grants	325,000	325,000	325,000
67,597	96,178	70,000	1990 - Miscellaneous	230,000	230,000	230,000
42,855	-	-	1991 - Student Transportation - Reimbursed	100,000	100,000	100,000
12,592,124	13,069,782	13,554,740	1994 - E-Rate Reimbursement	-	-	-
			Total 1000:	14,538,010	14,538,010	14,538,010
			2000 - Revenue From Intermediate Sources			
24,871	27,380	25,000	2101 - County School Funds	20,000	20,000	20,000
2,100	1,250	-	2200 - Restricted Revenue	-	-	-
171,813	195,000	210,000	2210 - TMR Reimbursement	200,000	200,000	200,000
198,784	223,630	235,000	Total 2000:	220,000	220,000	220,000
			3000 - Revenue From State Sources			
32,259,214	33,301,010	35,951,402	3101 - State School Fund - General Support	37,367,780	37,367,780	37,367,780
437,986	773,780	450,000	3103 - Common School Fund	500,000	500,000	500,000
175,413	332,920	140,000	3104 - State Managed County Timber	150,000	150,000	150,000
685,883	337,670	-	3199 - Other Unrestricted Grants-In-Aid	275,000	275,000	275,000
33,558,497	34,745,381	36,541,402	Total 3000:	38,292,780	38,292,780	38,292,780
			4000 - Revenue From Federal Sources			
75,249	77,546	65,000	4300 - Restricted Revenue Direct From the Federal Governm	70,000	70,000	70,000
161,883	160,193	115,000	4801 - Federal Forest Fees	130,000	130,000	130,000
237,132	237,738	180,000	Total 4000:	200,000	200,000	200,000
			5000 - Other Sources			
750	3,600	2,000	5300 - Sale of or Compensation for Loss of Fixed Assets	2,000	2,000	2,000
6,205,654	6,108,409	5,400,000	5400 - Resources - Beginning Fund Balance	7,000,000	7,000,000	7,000,000
6,206,404	6,112,009	5,402,000	Total 5000:	7,002,000	7,002,000	7,002,000
52,792,941	54,388,540	55,913,142	Total:	60,252,790	60,252,790	60,252,790

General Fund Revenue Graph

Lebanon Community School District

Total: \$60,252,790



2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Revenue	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
12,592,124	13,069,782	13,554,740	1000 - Revenue From Local Sources	14,538,010	14,538,010	14,538,010
198,784	223,630	235,000	2000 - Revenue From Intermediate Sources	220,000	220,000	220,000
33,558,497	34,745,381	36,541,402	3000 - Revenue From State Sources	38,292,780	38,292,780	38,292,780
237,132	237,738	180,000	4000 - Revenue From Federal Sources	200,000	200,000	200,000
6,206,404	6,112,009	5,402,000	5000 - Other Sources	7,002,000	7,002,000	7,002,000
52,792,941	54,388,540	55,913,142	Total:	60,252,790	60,252,790	60,252,790

General Fund Expense Summary

Lebanon Community School District

Total: \$60,252,790

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense Summary	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						1000 - Instruction						
9,265,399	104.60	9,465,496	104.06	9,314,417	86.81	1111 - Elementary, K-5 or K-6	10,579,554	101.20	10,579,554	101.20	10,579,554	101.20
3,502		11,700		5,587		1113 - Elementary Extra-Curricular	5,616		5,616		5,616	
3,745,785	43.00	3,705,849	40.68	3,646,280	34.00	1121 - Middle/Junior High Programs	4,177,671	39.18	4,177,671	39.18	4,177,671	39.18
45,291		46,731		48,398		1122 - Middle/Junior High School Extra-Curricular	39,021		39,021		39,021	
5,032,949	48.31	5,309,253	50.71	5,759,580	47.71	1131 - High School Programs	6,197,708	48.00	6,073,977	47.00	6,073,977	47.00
84,984		81,529		86,009		1132 - High School Extra-Curricular	86,066		86,066		86,066	
37,318		61,020		50,000		1140 - Pre-Kindergarten Programs	236,870	2.82	236,870	2.82	236,870	2.82
49,326		50,828		81,406		1210 - Programs for the Talented and Gifted	94,195		94,195		94,195	
2,116,176	37.54	2,459,209	46.73	2,922,832	46.66	1220 - Restrictive Programs for Students With Disabilitie	3,144,309	48.61	3,144,309	48.61	3,144,309	48.61
-		8,000		-		1225 - Out of District Programs	-		-		-	
2,985,423	49.62	3,061,161	53.99	3,832,009	54.61	1250 - Less Restrictive Programs for Students With Disabi	3,735,302	50.31	3,735,302	50.31	3,735,302	50.31
337		34,012	0.91	43,831	0.91	1272 - Title I	45,337	0.91	45,337	0.91	45,337	0.91
809,142	11.95	1,078,224	14.77	856,549	6.40	1280 - Alternative Education	905,140	7.07	905,140	7.07	905,140	7.07
63		-		10,000		1281 - Public Alternative Programs	10,000		10,000		10,000	
2,632,901		2,463,360		2,655,000		1288 - Charter Schools	2,900,000		2,900,000		2,900,000	
352,247	4.22	360,651	5.13	306,600	2.40	1291 - English Second Language Programs	495,964	3.33	495,964	3.33	495,964	3.33
24,163		24,559		26,317		1300 - Adult/Continuing Education Programs	26,317		26,317		26,317	
-		-		25,000		1400 - Summer School Programs	26,191		26,191		26,191	
27,185,006	299.24	28,221,582	316.98	29,669,816	279.51	Total 1000:	32,705,261	301.43	32,581,530	300.43	32,581,530	300.43
						2000 - Support Services						
210,873	2.15	223,763	2.15	151,778	0.35	2110 - Attendance and Social Work Services	103,850	1.35	227,581	1.35	227,581	1.35
190,816	2.47	196,633	2.47	213,052	2.47	2114 - Student Accounting Services	269,325	3.00	269,325	3.00	269,325	3.00
473,119	11.61	431,424	14.02	669,963	10.30	2115 - Student Safety	527,042	8.18	527,042	8.18	527,042	8.18
1,048,059	10.50	1,005,369	11.00	17,660		2120 - Guidance Services	1,280,507	11.75	1,280,507	11.75	1,280,507	11.75
11,030	0.25	-		-		2126 - Placement Services	-		-		-	
226,305	2.00	231,646	2.00	234,125	2.00	2130 - Health Services	343,129	3.00	343,129	3.00	343,129	3.00
143,531	2.82	144,757	2.82	167,142	2.81	2135 - Health Room	126,242	1.91	126,242	1.91	126,242	1.91
-		-		250		2140 - Psychological Services	250		250		250	
-		258		-		2144 - Psychotherapy Services	-		-		-	
532,801	4.80	467,548	4.80	548,273	4.80	2150 - Speech Pathology and Audiology Services	683,130	4.90	683,130	4.90	683,130	4.90
378,575	4.00	538,551	5.00	588,363	5.00	2190 - Service Direction, Student Support Services	476,332	4.00	476,332	4.00	476,332	4.00
443,293	1.50	442,465	1.50	565,688	1.50	2210 - Improvement of Instruction Services	513,007	1.50	513,007	1.50	513,007	1.50
376,956	7.78	404,839	7.87	445,064	7.38	2220 - Educational Media Services	475,366	7.37	475,366	7.37	475,366	7.37
14,611		50,426		70,300		2230 - Assessment and Testing	65,000		65,000		65,000	
87,122		122,382		98,043		2240 - Instructional Staff Development	101,469		101,469		101,469	
60,594		71,754		125,000		2310 - Board of Education Services	133,000		133,000		133,000	
823,907	2.00	758,431	1.00	745,706	3.00	2321 - Office of the Superintendent Services	790,144	3.00	790,144	3.00	790,144	3.00
3,481,588	36.17	3,392,620	33.50	3,788,791	33.50	2410 - Office of the Principal Services	3,970,133	33.50	3,970,133	33.50	3,970,133	33.50
782,209	3.00	857,885	3.00	823,612	6.00	2520 - Fiscal Services	967,643	6.75	967,643	6.75	967,643	6.75
313,527		334,224		400,000		2540 - Operation and Maintenance of Plant Services	440,000		440,000		440,000	
2,543,343	22.61	2,748,319	22.47	2,836,244	22.34	2542 - Care and Upkeep of Buildings Services	3,182,957	22.47	3,182,957	22.47	3,182,957	22.47
181,364		178,796		167,457		2543 - Care and Upkeep of Grounds Services	-		176,043	2.00	176,043	2.00
1,361,392	7.50	1,448,667	7.50	1,300,676	7.50	2544 - Maintenance	1,648,952	9.50	1,472,909	7.50	1,472,909	7.50
7,550		8,324		5,297		2548 - Land Lab	61,931	0.50	61,931	0.50	61,931	0.50
1,984,287	13.62	2,044,372	20.91	2,312,202	20.26	2550 - Student Transportation Services	2,204,733	19.27	2,204,733	19.27	2,204,733	19.27
23,753	0.38	23,422	0.38	16,925	0.25	2573 - Warehousing and Distributing Services	27,130	0.38	27,130	0.38	27,130	0.38

Continued on Next Page...

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense Summary	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
88,743	0.50	225,736	1.00	231,611	1.00	2630 - Information Services	238,991	1.00	238,991	1.00	238,991	1.00
537		-		-		2632 - Internal Information Services	-		-		-	
43,560		50,067		40,437		2640 - Staff Services	730,995	4.00	730,995	4.00	730,995	4.00
521,081	1.00	552,164	1.00	605,149	4.00	2642 - Recruitment and Placement Services	-		-		-	
8,823		8,070		8,589		2645 - Staff Wellness	-		-		-	
695,088	3.00	725,930	3.00	857,112	3.00	2660 - Technology Services	899,550	3.00	899,550	3.00	899,550	3.00
4,113		5,374		6,286		2680 - Interpretation & Translation Services	6,316		6,316		6,316	
160,357		24,587		-		2700 - Supplemental Retirement Program	500		500		500	
17,222,904	139.66	17,718,803	147.39	18,040,795	137.45	Total 2000:	20,267,624	150.33	20,391,355	150.33	20,391,355	150.33
						3000 - Enterprise and Community Services.						
5,459		9,239		40,587	0.66	3100 - Food Services	16,727		16,727		16,727	
166		-		-		3300 - Community Services	-		-		-	
5,625		9,239		40,587	0.66	Total 3000:	16,727		16,727		16,727	
						5000 - Other Uses						
2,270,997		2,291,332		2,184,000		5200 - Transfers of Funds	2,280,000		2,280,000		2,280,000	
2,270,997		2,291,332		2,184,000		Total 5000:	2,280,000		2,280,000		2,280,000	
						6000 - Contingencies						
-		-		100,000		6110 - Operating Contingency	1,983,178		1,983,178		1,983,178	
-		-		100,000		Total 6000:	1,983,178		1,983,178		1,983,178	
						7000 - Unappropriated Ending Fund Balance						
-		-		5,877,944		7000 - Unappropriated Ending Fund Balance	3,000,000		3,000,000		3,000,000	
-		-		5,877,944		Total 7000:	3,000,000		3,000,000		3,000,000	
46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	Total:	60,252,790	451.76	60,252,790	450.76	60,252,790	450.76

General Fund Expenditures by Function

Lebanon Community School District

Total: \$60,252,790

1111 - Elementary, K-5 or K-6

Total: \$10,579,554

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. (Effective 7/1/11)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
5,159,942	90.62	5,261,056	87.60	5,401,336	83.60	111 - Licensed Salaries	5,512,658	80.60	5,512,658	80.60	5,512,658	80.60
305,548	13.98	406,703	16.46	86,366	3.21	112 - Classified Salaries	612,869	20.60	612,869	20.60	612,869	20.60
-		1,155		-		124 - Temporary - Classified (At-Will Contract)	-		-		-	
7,157		-		-		127 - Student Helper Salaries	-		-		-	
17,897		19,296		9,516		131 - Extra Duty - Licensed	9,517		9,517		9,517	
15,134		1,090		295		132 - Comp Time	1,839		1,839		1,839	
1,083		2,631		1,061		133 - Extra Duty - Classified	1,060		1,060		1,060	
150		-		-		137 - Student Teacher	-		-		-	
3,000		375		-		151 - Stipend - Club Advisor/Activities	-		-		-	
-		-		-		161 - Stipend - Retention/Hon. Separation	67,500		67,500		67,500	
1,612,842		1,692,738		1,730,539		210 - PERS	1,964,093		1,964,093		1,964,093	
402,211		418,130		420,641		220 - Social Security Administration	474,721		474,721		474,721	
19,465		18,048		34,448		231 - Worker's Compensation	26,979		26,979		26,979	
-		-		21,994		235 - or Paid Leave	24,827		24,827		24,827	
1,147,664		1,183,236		1,214,423		242 - Licensed Insurance	1,245,511		1,245,511		1,245,511	
164,782		197,185		51,978		243 - Classified Insurance	291,654		291,654		291,654	
250		4,083		-		247 - TSA	-		-		-	
147		-		500		311 - Instruction Services	-		-		-	
9,666		10,501		11,450		322 - Repairs and Maintenance Services	9,250		9,250		9,250	
14,398		14,472		22,000		324 - Rentals	16,725		16,725		16,725	
422		7		1,300		340 - Travel	300		300		300	
1,612		1,197		1,900		355 - Printing and Binding	1,250		1,250		1,250	
10,842		24,330		14,000		395 - Classified Subs	21,000		21,000		21,000	
167,258		149,432		175,000		399 - Licensed Subs	150,000		150,000		150,000	
61,687		59,830		113,570		410 - Consumable Supplies & Materials	144,651		144,651		144,651	
11		-		400		440 - Periodicals	-		-		-	
-		-		950		460 - Non-Consumable Items	-		-		-	
88,150		-		-		470 - Computer Software	2,400		2,400		2,400	
54,080		-		750		480 - Computer Hardware	750		750		750	
9,265,399	104.60	9,465,496	104.06	9,314,417	86.81	Total 1111:	10,579,554	101.20	10,579,554	101.20	10,579,554	101.20

1113 - Elementary Extra-Curricular
Total: \$5,616

1113 - Elementary Extra-Curricular: 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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
2,500		8,500		4,000		151 - Stipend - Club Advisor/Activities	4,000		4,000		4,000	
743		2,526		1,241		210 - PERS	1,264		1,264		1,264	
191		650		306		220 - Social Security Administration	307		307		307	
8		23		24		231 - Worker's Compensation	29		29		29	
-		-		16		235 - or Paid Leave	16		16		16	
60		-		-		410 - Consumable Supplies & Materials	-		-		-	
3,502		11,700		5,587		Total 1113:	5,616		5,616		5,616	

1121 - Middle/Junior High Programs
Total: \$4,177,671

1121 - 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. Area of responsibility codes are required with this function.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
2,068,159	37.00	2,066,223	36.50	2,119,318	34.00	111 - Licensed Salaries	2,250,741	35.00	2,250,741	35.00	2,250,741	35.00
151,807	6.00	120,678	4.18	100		112 - Classified Salaries	129,274	4.18	129,274	4.18	129,274	4.18
10,081		-		-		123 - Temporary-Licensed (At-Will Contract)	-		-		-	
2,302		10,932		8,026		131 - Extra Duty - Licensed	8,027		8,027		8,027	
7,920		2,307		75		132 - Comp Time	4,105		4,105		4,105	
1,120		1,171		1,011		133 - Extra Duty - Classified	1,011		1,011		1,011	
75		-		-		137 - Student Teacher	-		-		-	
2,000		-		-		155 - Stipend - Licensed	-		-		-	
630,174		643,568		669,161		210 - PERS	752,273		752,273		752,273	
165,728		162,701		162,833		220 - Social Security Administration	183,081		183,081		183,081	
7,667		6,672		12,771		231 - Worker's Compensation	8,666		8,666		8,666	
-		-		8,514		235 - or Paid Leave	9,576		9,576		9,576	
506,692		544,738		483,166		242 - Licensed Insurance	534,677		534,677		534,677	
76,103		51,212		-		243 - Classified Insurance	60,678		60,678		60,678	
-		914		-		247 - TSA	-		-		-	
-		284		1,000		311 - Instruction Services	2,500		2,500		2,500	
7,283		6,082		5,300		322 - Repairs and Maintenance Services	8,050		8,050		8,050	
9,414		9,537		29,500		324 - Rentals	29,000		29,000		29,000	
78		-		-		340 - Travel	1,500		1,500		1,500	
4,058		3,109		4,500		395 - Classified Subs	4,500		4,500		4,500	
59,144		51,730		70,954		399 - Licensed Subs	60,954		60,954		60,954	
32,647		22,972		67,500		410 - Consumable Supplies & Materials	120,008		120,008		120,008	
3,254		17		550		460 - Non-Consumable Items	5,550		5,550		5,550	
79		1,000		2,000		470 - Computer Software	3,500		3,500		3,500	
3,745,785	43.00	3,705,849	40.68	3,646,280	34.00	Total 1121:	4,177,671	39.18	4,177,671	39.18	4,177,671	39.18

1122 - Middle/Junior High School Extra-Curricular
Total: \$39,021

1122 - Middle/Junior High School Extra-Curricular: 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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
7,000		7,000		7,000		150 - Stipend - Coaching/Athletics	-		-		-	
21,498		22,304		21,804		151 - Stipend - Club Advisor/Activities	21,804		21,804		21,804	
6,000		6,000		6,000		155 - Stipend - Licensed	6,000		6,000		6,000	
8,132		8,727		10,583		210 - PERS	8,778		8,778		8,778	
2,542		2,592		2,663		220 - Social Security Administration	2,128		2,128		2,128	
119		108		209		231 - Worker's Compensation	200		200		200	
-		-		139		235 - or Paid Leave	111		111		111	
45,291		46,731		48,398		Total 1122:	39,021		39,021		39,021	



Artwork by Pioneer 1st Grader

1131 - High School Programs
Total: \$6,073,977

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. Area of responsibility codes are required with this function.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
2,945,579	48.31	3,103,353	50.71	3,311,984	47.71	111 - Licensed Salaries	3,434,198	48.00	3,356,546	47.00	3,356,546	47.00
4,254		1,170		-		112 - Classified Salaries	-		-		-	
22,756		-		-		123 - Temporary-Licensed (At-Will Contract)	8,632		8,632		8,632	
-		1,728		1,701		127 - Student Helper Salaries	-		-		-	
9,920		13,517		11,406		131 - Extra Duty - Licensed	11,406		11,406		11,406	
19,597		10,840		-		132 - Comp Time	11,333		11,333		11,333	
-		-		-		145 - Stipend - Admin Travel	1,400		1,400		1,400	
-		600		-		151 - Stipend - Club Advisor/Activities	-		-		-	
22,500		27,500		27,500		155 - Stipend - Licensed	27,500		27,500		27,500	
-		-		-		161 - Stipend - Retention/Hon. Separation	145,000		145,000		145,000	
903,804		946,277		1,066,265		210 - PERS	1,161,084		1,136,989		1,136,989	
225,737		235,806		256,473		220 - Social Security Administration	278,419		272,479		272,479	
4,702		9,395		20,116		231 - Worker's Compensation	16,717		16,437		16,437	
-		-		13,410		235 - or Paid Leave	14,562		14,251		14,251	
612,068		658,883		682,118		242 - Licensed Insurance	741,747		726,294		726,294	
1,938		-		-		243 - Classified Insurance	-		-		-	
-		3,662		-		247 - TSA	-		-		-	
8,927		14,347		11,350		322 - Repairs and Maintenance Services	20,104		20,104		20,104	
16,118		21,113		14,000		324 - Rentals	16,000		16,000		16,000	
1,432		1,463		2,200		340 - Travel	1,750		1,750		1,750	
-		-		3,500		355 - Printing and Binding	-		-		-	
15,294		17,863		-		374 - Other Tuition	1,000		1,000		1,000	
-		657		2,000		395 - Classified Subs	500		500		500	
119,092		162,142		145,000		399 - Licensed Subs	145,000		145,000		145,000	
1,310		-		-		406 - Gas, Oil, Lube, Propane	-		-		-	
75,223		56,199		177,956		410 - Consumable Supplies & Materials	143,206		143,206		143,206	
1,514		-		-		413 - Vehicle Repair Parts	-		-		-	
2,406		7,459		4,800		420 - Textbooks	5,800		5,800		5,800	
-		-		2,000		460 - Non-Consumable Items	2,000		2,000		2,000	
7,530		11,260		1,500		470 - Computer Software	5,000		5,000		5,000	
-		-		450		480 - Computer Hardware	450		450		450	
8,725		-		-		520 - Buildings Acquisition	-		-		-	
2,522		4,018		3,850		640 - Dues and Fees	4,900		4,900		4,900	
5,032,949	48.31	5,309,253	50.71	5,759,580	47.71	Total 1131:	6,197,708	48.00	6,073,977	47.00	6,073,977	47.00

1132 - High School Extra-Curricular
Total: \$86,066

1132 - High School Extra-Curricular: 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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
61,547		59,013		61,323		151 - Stipend - Club Advisor/Activities		61,323		61,323		61,323	
18,679		17,937		19,382		210 - PERS		19,359		19,359		19,359	
4,549		4,402		4,691		220 - Social Security Administration		4,693		4,693		4,693	
209		178		368		231 - Worker's Compensation		445		445		445	
-		-		245		235 - or Paid Leave		246		246		246	
84,984		81,529		86,009		Total 1132:		86,066		86,066		86,066	

1140 - Pre-Kindergarten Programs
Total: \$236,870

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

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
-		-		-		111 - Licensed Salaries		57,876	1.00	57,876	1.00	57,876	1.00
-		-		-		112 - Classified Salaries		46,155	1.82	46,155	1.82	46,155	1.82
-		-		-		210 - PERS		32,282		32,282		32,282	
-		-		-		220 - Social Security Administration		7,959		7,959		7,959	
-		-		-		231 - Worker's Compensation		374		374		374	
-		-		-		235 - or Paid Leave		417		417		417	
-		-		-		242 - Licensed Insurance		15,453		15,453		15,453	
-		-		-		243 - Classified Insurance		26,354		26,354		26,354	
37,318		61,020		50,000		311 - Instruction Services		50,000		50,000		50,000	
37,318		61,020		50,000		Total 1140:		236,870	2.82	236,870	2.82	236,870	2.82

1210 - Programs for the Talented and Gifted
Total: \$94,195

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

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
50		-		-		131 - Extra Duty - Licensed	-		-		-	
5,000		5,000		16,000		151 - Stipend - Club Advisor/Activities	15,000		15,000		15,000	
18,500		18,049		33,000		155 - Stipend - Licensed	37,150		37,150		37,150	
7,073		6,980		8,135		210 - PERS	16,467		16,467		16,467	
1,762		1,736		1,978		220 - Social Security Administration	3,988		3,988		3,988	
76		65		190		231 - Worker's Compensation	378		378		378	
-		-		103		235 - or Paid Leave	212		212		212	
1,536		1,338		-		312 - Instructional Programs Improvement Services	-		-		-	
-		750		1,000		340 - Travel	1,000		1,000		1,000	
1,659		499		3,000		399 - Licensed Subs	2,000		2,000		2,000	
2,112		4,027		4,000		410 - Consumable Supplies & Materials	4,000		4,000		4,000	
2,263		-		2,000		430 - Library Books	2,000		2,000		2,000	
8,530		11,606		11,000		470 - Computer Software	11,000		11,000		11,000	
765		779		1,000		640 - Dues and Fees	1,000		1,000		1,000	
49,326		50,828		81,406		Total 1210:	94,195		94,195		94,195	



Artwork by Pioneer 4th Grader

1220 - Restrictive Programs for Students With Disabilities
Total: \$3,144,309

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
304,963	4.50	335,236	5.50	382,862	6.50	111 - Licensed Salaries	406,887	6.50	406,887	6.50	406,887	6.50
826,426	33.04	955,121	41.23	1,118,874	40.16	112 - Classified Salaries	1,234,703	42.11	1,234,703	42.11	1,234,703	42.11
3,971		2,577		2,010		131 - Extra Duty - Licensed	3,000		3,000		3,000	
4,023		1,345		-		132 - Comp Time	1,225		1,225		1,225	
5,776		9,229		23,525		133 - Extra Duty - Classified	22,000		22,000		22,000	
10,400		12,000		12,000		155 - Stipend - Licensed	12,000		12,000		12,000	
3,000		3,000		1,500		156 - Stipend - Classified	1,500		1,500		1,500	
(47)		-		-		200 - Benefits	-		-		-	
315,324		354,719		478,953		210 - PERS	527,333		527,333		527,333	
82,835		94,709		116,722		220 - Social Security Administration	128,617		128,617		128,617	
4,253		4,481		9,447		231 - Worker's Compensation	17,088		17,088		17,088	
-		-		6,103		235 - or Paid Leave	6,733		6,733		6,733	
74,445		89,090		92,370		242 - Licensed Insurance	100,445		100,445		100,445	
457,027		505,455		611,466		243 - Classified Insurance	609,778		609,778		609,778	
-		1,185		-		247 - TSA	-		-		-	
286		153		500		340 - Travel	500		500		500	
-		17,474		5,000		389 - Other Non-Instructional Professional and Technical	5,000		5,000		5,000	
10,914		28,145		25,000		395 - Classified Subs	35,000		35,000		35,000	
9,519		38,220		25,000		399 - Licensed Subs	15,000		15,000		15,000	
3,045		5,456		5,000		410 - Consumable Supplies & Materials	5,000		5,000		5,000	
-		-		2,500		460 - Non-Consumable Items	2,500		2,500		2,500	
15		1,614		2,000		470 - Computer Software	8,000		8,000		8,000	
-		-		2,000		480 - Computer Hardware	2,000		2,000		2,000	
2,116,176	37.54	2,459,209	46.73	2,922,832	46.66	Total 1220:	3,144,309	48.61	3,144,309	48.61	3,144,309	48.61

1225 - Out of District Programs

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		8,000		-		319 - Other Instructional, Professional & Tech Services	-		-		-	

1250 - Less Restrictive Programs for Students With Disabilities

Total: \$3,735,302

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. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
649,140	12.00	630,020	12.35	838,497	13.00	111 - Licensed Salaries	898,961	12.63	898,961	12.63	898,961	12.63
875,133	37.62	922,466	41.64	1,099,054	41.61	112 - Classified Salaries	1,027,245	37.68	1,027,245	37.68	1,027,245	37.68
19,091		8,435		2,987		131 - Extra Duty - Licensed	10,000		10,000		10,000	
11,039		5,563		-		132 - Comp Time	6,127		6,127		6,127	
2,832		2,426		1,799		133 - Extra Duty - Classified	2,500		2,500		2,500	
25,500		26,000		26,000		155 - Stipend - Licensed	26,000		26,000		26,000	
350		1,575		1,050		156 - Stipend - Classified	1,050		1,050		1,050	
(117)		-		-		200 - Benefits	-		-		-	
445,889		443,933		617,630		210 - PERS	621,593		621,593		621,593	
114,718		115,767		150,658		220 - Social Security Administration	150,855		150,855		150,855	
5,670		5,389		12,689		231 - Worker's Compensation	8,129		8,129		8,129	
-		-		7,878		235 - or Paid Leave	7,888		7,888		7,888	
159,329		166,908		184,740		242 - Licensed Insurance	195,095		195,095		195,095	
450,283		459,872		641,027		243 - Classified Insurance	532,359		532,359		532,359	
-		1,343		-		247 - TSA	-		-		-	
98,452		2,740		5,000		311 - Instruction Services	2,500		2,500		2,500	
302		451		500		340 - Travel	500		500		500	
48		-		-		351 - Telephone	-		-		-	
15,640		165,153		125,000		389 - Other Non-Instructional Professional and Technical	125,000		125,000		125,000	
16,509		45,077		50,000		395 - Classified Subs	45,000		45,000		45,000	
50,190		43,253		50,000		399 - Licensed Subs	45,000		45,000		45,000	
7,892		9,250		10,000		410 - Consumable Supplies & Materials	7,000		7,000		7,000	
37,532		4,941		5,000		470 - Computer Software	20,000		20,000		20,000	
-		600		2,500		480 - Computer Hardware	2,500		2,500		2,500	
2,985,423	49.62	3,061,161	53.99	3,832,009	54.61	Total 1250:	3,735,302	50.31	3,735,302	50.31	3,735,302	50.31

1272 - Title I

Total: \$45,337

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
250		17,551	0.91	21,206	0.91	112 - Classified Salaries	23,064	0.91	23,064	0.91	23,064	0.91
67		1,571		6,580		210 - PERS	7,157		7,157		7,157	
19		1,306		1,622		220 - Social Security Administration	1,764		1,764		1,764	
1		57		127		231 - Worker's Compensation	83		83		83	
-		-		85		235 - or Paid Leave	92		92		92	
-		13,453		14,211		243 - Classified Insurance	13,177		13,177		13,177	
-		74		-		247 - TSA	-		-		-	
337		34,012	0.91	43,831	0.91	Total 1272:	45,337	0.91	45,337	0.91	45,337	0.91

1280 - Alternative Education
Total: \$905,140

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
280,906	5.00	338,674	6.00	371,956	6.00	111 - Licensed Salaries	335,879	4.85	335,879	4.85	335,879	4.85
148,291	6.55	205,230	8.37	50		112 - Classified Salaries	50,891	1.82	50,891	1.82	50,891	1.82
46,614	0.40	50,637	0.40	52,146	0.40	113 - Administrators	54,052	0.40	54,052	0.40	54,052	0.40
-		1,950		-		124 - Temporary - Classified (At-Will Contract)	1,248		1,248		1,248	
716		3,847		1,676		131 - Extra Duty - Licensed	1,676		1,676		1,676	
950		-		-		132 - Comp Time	-		-		-	
298		33		-		133 - Extra Duty - Classified	-		-		-	
-		-		-		145 - Stipend - Admin Travel	1,200		1,200		1,200	
2,000		4,000		4,000		155 - Stipend - Licensed	4,000		4,000		4,000	
6,000		7,500		-		156 - Stipend - Classified	-		-		-	
129,350		179,251		133,398		210 - PERS	141,564		141,564		141,564	
35,903		45,290		32,882		220 - Social Security Administration	34,342		34,342		34,342	
1,686		1,899		2,593		231 - Worker's Compensation	1,637		1,637		1,637	
-		-		1,719		235 - or Paid Leave	1,797		1,797		1,797	
1,609		3,718		5,864		241 - Administrator Insurance	6,545		6,545		6,545	
63,942		73,712		85,265		242 - Licensed Insurance	74,932		74,932		74,932	
71,195		91,943		-		243 - Classified Insurance	26,354		26,354		26,354	
-		44,578		120,000		311 - Instruction Services	120,000		120,000		120,000	
-		-		10,000		324 - Rentals	10,000		10,000		10,000	
1,426		1,717		150		340 - Travel	450		450		450	
255		211		-		353 - Postage	-		-		-	
146		9		-		355 - Printing and Binding	1,000		1,000		1,000	
904		625		3,000		395 - Classified Subs	1,000		1,000		1,000	
3,036		7,478		9,000		399 - Licensed Subs	9,000		9,000		9,000	
12,140		14,757		21,750		410 - Consumable Supplies & Materials	25,473		25,473		25,473	
339		416		750		420 - Textbooks	250		250		250	
300		-		-		460 - Non-Consumable Items	-		-		-	
58		-		250		470 - Computer Software	1,250		1,250		1,250	
-		495		-		480 - Computer Hardware	-		-		-	
1,078		256		100		640 - Dues and Fees	600		600		600	
809,142	11.95	1,078,224	14.77	856,549	6.40	Total 1280:	905,140	7.07	905,140	7.07	905,140	7.07

1281 - Public Alternative Programs
Total: \$10,000

1281 - Public Alternative Programs: Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
63		-		10,000		374 - Other Tuition	10,000		10,000		10,000	

1288 - Charter Schools
Total: \$2,900,000

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

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
2,632,901		2,463,360		2,655,000		360 - Charter School Payments	2,900,000		2,900,000		2,900,000	

1291 - English Second Language Programs
Total: \$495,964

1291 - English Second Language Programs: Instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable. (For additional guidance, see Appendix E.)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
152,215	2.40	146,305	2.40	174,392	2.40	111 - Licensed Salaries	248,740	3.33	248,740	3.33	248,740	3.33
45,835	1.82	60,545	2.73	-		112 - Classified Salaries	-		-		-	
103		100		100		131 - Extra Duty - Licensed	100		100		100	
257		987		336		133 - Extra Duty - Classified	1,250		1,250		1,250	
-		75		-		151 - Stipend - Club Advisor/Activities	-		-		-	
5,000		5,000		20,000		155 - Stipend - Licensed	20,500		20,500		20,500	
57,141		56,956		55,795		210 - PERS	84,083		84,083		84,083	
14,825		15,705		13,757		220 - Social Security Administration	20,699		20,699		20,699	
697		650		1,079		231 - Worker's Compensation	1,053		1,053		1,053	
-		-		719		235 - or Paid Leave	1,081		1,081		1,081	
33,691		32,443		28,422		242 - Licensed Insurance	51,458		51,458		51,458	
30,622		30,941		-		243 - Classified Insurance	-		-		-	
-		299		-		247 - TSA	-		-		-	
1,084		1,296		1,500		340 - Travel	1,500		1,500		1,500	
1,276		2,474		2,500		351 - Telephone	2,500		2,500		2,500	
-		6		-		353 - Postage	-		-		-	
-		-		-		389 - Other Non-Instructional Professional and Technical	28,000		28,000		28,000	
108		1,313		2,000		395 - Classified Subs	2,000		2,000		2,000	
8,758		1,246		2,000		399 - Licensed Subs	2,000		2,000		2,000	
17		3,752		2,000		410 - Consumable Supplies & Materials	4,500		4,500		4,500	
617		559		2,000		420 - Textbooks	4,500		4,500		4,500	
-		-		-		470 - Computer Software	22,000		22,000		22,000	
352,247	4.22	360,651	5.13	306,600	2.40	Total 1291:	495,964	3.33	495,964	3.33	495,964	3.33

1300 - Adult/Continuing Education Programs
Total: \$26,317

1300 - Adult/Continuing Education Programs: Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to: foster the development of fundamental tools of learning; prepare students for a post-secondary career; prepare students for post-secondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interest; or enrich the aesthetic qualities of life.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
24,163	24,559	26,317	312 - Instructional Programs Improvement Services	26,317	26,317	26,317

1400 - Summer School Programs
Total: \$26,191

1400 - Summer School Programs: Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year. Use function 1271 for Summer School remedial classes designed to improve student performance to meet state standards. Do not use this number for Extended School Year (ESY) programs. Alternative programs that run through the summer are alternative programs, not summer school.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	124 - Temporary - Classified (At-Will Contract)	918	918	918
-	-	-	131 - Extra Duty - Licensed	17,750	17,750	17,750
-	-	-	210 - PERS	5,889	5,889	5,889
-	-	-	220 - Social Security Administration	1,428	1,428	1,428
-	-	-	231 - Worker's Compensation	131	131	131
-	-	-	235 - or Paid Leave	75	75	75
-	-	25,000	692 - Grant Matching	-	-	-
-	-	25,000	<i>Total 1400:</i>	26,191	26,191	26,191

2110 - Attendance and Social Work Services
Total: \$227,581

2110 - 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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
57,343	2.15	65,592	2.15	11,592	0.35	112 - Classified Salaries	51,279	1.35	51,279	1.35	51,279	1.35
-		-		-		124 - Temporary - Classified (At-Will Contract)	715		715		715	
81		755		-		132 - Comp Time	-		-		-	
-		1,185		1,185		133 - Extra Duty - Classified	1,185		1,185		1,185	
16,206		20,120		3,965		210 - PERS	17,630		17,630		17,630	
4,119		4,901		977		220 - Social Security Administration	4,069		4,069		4,069	
214		341		77		231 - Worker's Compensation	197		197		197	
-		-		51		235 - or Paid Leave	213		213		213	
24,743		26,437		10,374		243 - Classified Insurance	19,562		19,562		19,562	
201		662		500		340 - Travel	500		500		500	
180		-		500		351 - Telephone	500		500		500	
98,960		103,104		114,557		389 - Other Non-Instructional Professional and Technical	-		123,731		123,731	
5,961		666		7,500		410 - Consumable Supplies & Materials	7,500		7,500		7,500	
2,866		-		-		413 - Vehicle Repair Parts	-		-		-	
-		-		500		640 - Dues and Fees	500		500		500	
210,873	2.15	223,763	2.15	151,778	0.35	Total 2110:	103,850	1.35	227,581	1.35	227,581	1.35

2114 - Student Accounting Services
Total: \$269,325

2114 - 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.

Actuals		Actuals		Adopted		General Fund Expenditures by Function	Proposed		Approved		Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
110,095	2.47	112,627	2.47	124,277	2.47	112 - Classified Salaries	156,732	3.00	156,732	3.00	156,732	3.00
-		2,036		2,036		124 - Temporary - Classified (At-Will Contract)	-		-		-	
905		-		-		132 - Comp Time	-		-		-	
369		-		-		133 - Extra Duty - Classified	2,000		2,000		2,000	
34,517		35,825		40,886		210 - PERS	51,083		51,083		51,083	
8,129		8,418		9,663		220 - Social Security Administration	12,143		12,143		12,143	
394		363		1,252		231 - Worker's Compensation	1,601		1,601		1,601	
-		-		505		235 - or Paid Leave	634		634		634	
30,332		31,997		28,432		243 - Classified Insurance	43,632		43,632		43,632	
-		225		-		247 - TSA	-		-		-	
5,053		3,680		5,000		353 - Postage	-		-		-	
1,022		-		500		355 - Printing and Binding	1,000		1,000		1,000	
-		1,184		-		395 - Classified Subs	-		-		-	
-		277		500		410 - Consumable Supplies & Materials	500		500		500	
190,816	2.47	196,633	2.47	213,052	2.47	Total 2114:	269,325	3.00	269,325	3.00	269,325	3.00

2115 - Student Safety
Total: \$527,042

2115 - 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. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 2546 function code.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
269,087	11.61	268,131	14.02	254,066	10.30	112 - Classified Salaries	218,484	8.18	218,484	8.18	218,484	8.18
319		-		-		127 - Student Helper Salaries	-		-		-	
1,700		76		-		132 - Comp Time	-		-		-	
2,825		3,643		2,135		133 - Extra Duty - Classified	2,135		2,135		2,135	
52,149		61,369		79,908		210 - PERS	68,845		68,845		68,845	
19,879		20,336		19,599		220 - Social Security Administration	16,879		16,879		16,879	
6,765		5,379		8,493		231 - Worker's Compensation	5,568		5,568		5,568	
-		-		1,025		235 - or Paid Leave	883		883		883	
110,525		57,270		127,736		243 - Classified Insurance	37,248		37,248		37,248	
-		367		-		247 - TSA	-		-		-	
9,871		13,857		10,000		395 - Classified Subs	10,000		10,000		10,000	
-		997		-		399 - Licensed Subs	-		-		-	
-		-		167,000		692 - Grant Matching	167,000		167,000		167,000	
473,119	11.61	431,424	14.02	669,963	10.30	Total 2115:	527,042	8.18	527,042	8.18	527,042	8.18

2120 - Guidance Services
Total: \$1,280,507

2120 - Guidance Services: Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
648,851	10.50	627,524	11.00	1,968		111 - Licensed Salaries	774,730	11.75	774,730	11.75	774,730	11.75
2,053		972		538		131 - Extra Duty - Licensed	538		538		538	
825		1,276		-		132 - Comp Time	613		613		613	
-		2,000		-		151 - Stipend - Club Advisor/Activities	-		-		-	
5,000		3,500		3,500		155 - Stipend - Licensed	3,500		3,500		3,500	
-		900		1,500		156 - Stipend - Classified	1,500		1,500		1,500	
197,437		177,597		2,335		210 - PERS	244,760		244,760		244,760	
48,574		47,058		574		220 - Social Security Administration	59,737		59,737		59,737	
2,212		1,899		45		231 - Worker's Compensation	2,833		2,833		2,833	
-		-		30		235 - or Paid Leave	3,123		3,123		3,123	
142,155		137,204		-		242 - Licensed Insurance	181,573		181,573		181,573	
-		-		720		243 - Classified Insurance	-		-		-	
-		600		-		247 - TSA	-		-		-	
-		-		500		340 - Travel	1,500		1,500		1,500	
240		4,016		5,000		389 - Other Non-Instructional Professional and Technical	5,000		5,000		5,000	
662		824		950		410 - Consumable Supplies & Materials	1,100		1,100		1,100	
50		-		-		640 - Dues and Fees	-		-		-	
1,048,059	10.50	1,005,369	11.00	17,660		Total 2120:	1,280,507	11.75	1,280,507	11.75	1,280,507	11.75

2126 - Placement Services

2126 - 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.

Actuals		Actuals		Adopted		General Fund Expenditures by Function	Proposed		Approved		Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
6,104	0.25	-		-		112 - Classified Salaries	-		-		-	
1,191		-		-		210 - PERS	-		-		-	
463		-		-		220 - Social Security Administration	-		-		-	
24		-		-		231 - Worker's Compensation	-		-		-	
3,197		-		-		243 - Classified Insurance	-		-		-	
49		-		-		340 - Travel	-		-		-	
11,030	0.25	-		-		Total 2126:	-		-		-	

2130 - Health Services

Total: \$343,129

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

Actuals		Actuals		Adopted		General Fund Expenditures by Function	Proposed		Approved		Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
56,941	2.00	120,895	2.00	136,149	2.00	111 - Licensed Salaries	199,387	3.00	199,387	3.00	199,387	3.00
-		-		-		123 - Temporary-Licensed (At-Will Contract)	2,122		2,122		2,122	
-		738		738		131 - Extra Duty - Licensed	738		738		738	
141		-		-		132 - Comp Time	-		-		-	
-		2,000		-		151 - Stipend - Club Advisor/Activities	-		-		-	
8,350		37,722		42,476		210 - PERS	62,762		62,762		62,762	
4,476		9,609		10,472		220 - Social Security Administration	15,472		15,472		15,472	
203		378		821		231 - Worker's Compensation	731		731		731	
-		-		548		235 - or Paid Leave	808		808		808	
17,863		32,172		28,422		242 - Licensed Insurance	46,359		46,359		46,359	
-		250		-		313 - Student Services	-		-		-	
728		1,210		1,000		340 - Travel	1,000		1,000		1,000	
573		387		500		351 - Telephone	500		500		500	
135,985		20,909		5,000		389 - Other Non-Instructional Professional and Technical	5,000		5,000		5,000	
430		4,921		7,000		410 - Consumable Supplies & Materials	7,250		7,250		7,250	
615		455		1,000		640 - Dues and Fees	1,000		1,000		1,000	
226,305	2.00	231,646	2.00	234,125	2.00	Total 2130:	343,129	3.00	343,129	3.00	343,129	3.00

2135 - Health Room
Total: \$126,242

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
74,311	2.82	75,713	2.82	88,191	2.81	112 - Classified Salaries	69,686	1.91	69,686	1.91	69,686	1.91
-		116		78		131 - Extra Duty - Licensed	78		78		78	
254		224		-		132 - Comp Time	-		-		-	
120		324		247		133 - Extra Duty - Classified	247		247		247	
23,006		23,392		28,337		210 - PERS	22,622		22,622		22,622	
5,249		4,930		6,771		220 - Social Security Administration	5,356		5,356		5,356	
272		249		531		231 - Worker's Compensation	253		253		253	
-		-		354		235 - or Paid Leave	279		279		279	
40,188		39,584		42,632		243 - Classified Insurance	27,721		27,721		27,721	
-		225		-		247 - TSA	-		-		-	
132		-		-		395 - Classified Subs	-		-		-	
143,531	2.82	144,757	2.82	167,142	2.81	Total 2135:	126,242	1.91	126,242	1.91	126,242	1.91

2140 - Psychological Services
Total: \$250

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

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$ FTE		\$ FTE		\$ FTE				\$ FTE		\$ FTE		\$ FTE	
-		-		250		410 - Consumable Supplies & Materials		250		250		250	

2144 - Psychotherapy Services

2144 - Psychotherapy Services: Activities which provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	258	-	340 - Travel	-	-	-

2150 - Speech Pathology and Audiology Services
Total: \$683,130

2150 - 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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
270,174	4.80	272,118	4.80	313,271	4.80	111 - Licensed Salaries	363,315	4.90	363,315	4.90	363,315	4.90
3,864		2,113		75		131 - Extra Duty - Licensed	2,250		2,250		2,250	
600		30		-		132 - Comp Time	613		613		613	
18,000		17,900		18,000		155 - Stipend - Licensed	18,000		18,000		18,000	
(1,767)		-		-		200 - Benefits	-		-		-	
88,130		86,897		102,817		210 - PERS	121,846		121,846		121,846	
22,042		21,766		25,348		220 - Social Security Administration	29,389		29,389		29,389	
1,004		869		1,982		231 - Worker's Compensation	1,460		1,460		1,460	
-		-		1,325		235 - or Paid Leave	1,537		1,537		1,537	
56,240		58,778		70,454		242 - Licensed Insurance	75,720		75,720		75,720	
-		225		-		247 - TSA	-		-		-	
68,688		3,000		5,000		311 - Instruction Services	50,000		50,000		50,000	
315		420		500		322 - Repairs and Maintenance Services	500		500		500	
1,027		659		500		340 - Travel	2,000		2,000		2,000	
520		110		-		389 - Other Non-Instructional Professional and Technical	-		-		-	
1,041		58		2,500		410 - Consumable Supplies & Materials	2,500		2,500		2,500	
-		-		2,000		460 - Non-Consumable Items	2,000		2,000		2,000	
243		1,350		1,500		470 - Computer Software	7,500		7,500		7,500	
-		-		2,000		480 - Computer Hardware	2,000		2,000		2,000	
2,681		1,255		1,000		640 - Dues and Fees	2,500		2,500		2,500	
532,801	4.80	467,548	4.80	548,273	4.80	Total 2150:	683,130	4.90	683,130	4.90	683,130	4.90

2190 - Service Direction, Student Support Services
Total: \$476,332

2190 - Service Direction, Student Support Services: Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
(2,257)		77,472	1.00	82,361	1.00	111 - Licensed Salaries	-		-		-	
115,212	3.25	119,698	3.25	130,902	3.25	112 - Classified Salaries	141,545	3.25	141,545	3.25	141,545	3.25
96,632	0.75	98,565	0.75	105,464	0.75	113 - Administrators	109,701	0.75	109,701	0.75	109,701	0.75
5,631		-		-		131 - Extra Duty - Licensed	-		-		-	
397		855		-		132 - Comp Time	613		613		613	
500		162		-		133 - Extra Duty - Classified	-		-		-	
4,500		4,500		4,500		145 - Stipend - Admin Travel	4,500		4,500		4,500	
-		2,000		2,000		155 - Stipend - Licensed	2,000		2,000		2,000	
(1,458)		-		-		200 - Benefits	-		-		-	
71,466		92,753		106,133		210 - PERS	85,696		85,696		85,696	
15,759		22,154		24,880		220 - Social Security Administration	19,764		19,764		19,764	
767		920		1,951		231 - Worker's Compensation	939		939		939	
-		-		1,278		235 - or Paid Leave	1,034		1,034		1,034	
11,734		12,353		10,996		241 - Administrator Insurance	12,272		12,272		12,272	
-		16,091		14,211		242 - Licensed Insurance	-		-		-	
39,291		35,184		46,587		243 - Classified Insurance	47,268		47,268		47,268	
-		225		-		247 - TSA	-		-		-	
4,819		5,703		5,000		322 - Repairs and Maintenance Services	5,000		5,000		5,000	
1,950		1,950		2,500		324 - Rentals	2,500		2,500		2,500	
1,237		6,847		7,500		340 - Travel	2,500		2,500		2,500	
112		14		50		353 - Postage	-		-		-	
-		-		50		355 - Printing and Binding	-		-		-	
50		22,298		25,000		382 - Legal Services	25,000		25,000		25,000	
6,918		6,296		5,000		410 - Consumable Supplies & Materials	6,500		6,500		6,500	
-		2,613		2,000		460 - Non-Consumable Items	2,000		2,000		2,000	
5,315		8,365		10,000		470 - Computer Software	7,500		7,500		7,500	
-		1,497		-		480 - Computer Hardware	-		-		-	
-		36		-		640 - Dues and Fees	-		-		-	
378,575	4.00	538,551	5.00	588,363	5.00	Total 2190:	476,332	4.00	476,332	4.00	476,332	4.00

2210 - Improvement of Instruction Services
Total: \$513,007

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

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
24,419	0.50	24,910	0.50	27,551	0.50	112 - Classified Salaries	29,690	0.50	29,690	0.50	29,690	0.50
128,843	1.00	136,455	1.00	185,619	1.00	113 - Administrators	146,268	1.00	146,268	1.00	146,268	1.00
7,907		7,719		4,863		131 - Extra Duty - Licensed	6,500		6,500		6,500	
-		100		-		132 - Comp Time	-		-		-	
1,433		2,550		700		133 - Extra Duty - Classified	1,000		1,000		1,000	
12,000		12,000		9,000		154 - Stipend - Admin	9,000		9,000		9,000	
16,833		23,250		19,500		155 - Stipend - Licensed	19,500		19,500		19,500	
62,284		67,071		80,292		210 - PERS	70,963		70,963		70,963	
14,453		15,586		18,569		220 - Social Security Administration	16,215		16,215		16,215	
636		607		1,462		231 - Worker's Compensation	895		895		895	
-		-		940		235 - or Paid Leave	848		848		848	
9,036		9,454		14,661		241 - Administrator Insurance	16,362		16,362		16,362	
-		41		-		242 - Licensed Insurance	-		-		-	
7,555		8,008		7,105		243 - Classified Insurance	7,272		7,272		7,272	
-		16		-		247 - TSA	-		-		-	
50,050		-		-		319 - Other Instructional, Professional & Tech Services	-		-		-	
62,020		30,072		1,000		340 - Travel	1,000		1,000		1,000	
61		478		500		353 - Postage	-		-		-	
22,497		12,351		15,000		355 - Printing and Binding	1,000		1,000		1,000	
-		-		1,431		395 - Classified Subs	-		-		-	
-		2,617		7,394		399 - Licensed Subs	7,394		7,394		7,394	
4,920		30,396		19,100		410 - Consumable Supplies & Materials	39,100		39,100		39,100	
5,448		22,649		100,000		420 - Textbooks	100,000		100,000		100,000	
10,708		12,935		15,000		440 - Periodicals	15,000		15,000		15,000	
845		22,251		35,000		470 - Computer Software	25,000		25,000		25,000	
750		-		-		480 - Computer Hardware	-		-		-	
595		950		1,000		640 - Dues and Fees	-		-		-	
443,293	1.50	442,465	1.50	565,688	1.50	Total 2210:	513,007	1.50	513,007	1.50	513,007	1.50

2220 - Educational Media Services
Total: \$475,366

2220 - Educational Media Services: Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
184,581	7.78	201,019	7.87	208,060	7.38	112 - Classified Salaries	221,540	7.37	221,540	7.37	221,540	7.37
591		-		-		132 - Comp Time	-		-		-	
2,255		3,119		1,763		133 - Extra Duty - Classified	2,000		2,000		2,000	
51,625		61,031		65,831		210 - PERS	70,219		70,219		70,219	
13,561		14,641		16,051		220 - Social Security Administration	17,100		17,100		17,100	
701		676		2,241		231 - Worker's Compensation	811		811		811	
-		-		839		235 - or Paid Leave	894		894		894	
85,815		95,103		99,486		243 - Classified Insurance	106,783		106,783		106,783	
-		422		-		247 - TSA	-		-		-	
208		130		100		322 - Repairs and Maintenance Services	100		100		100	
749		749		601		324 - Rentals	750		750		750	
1,032		1,995		5,000		395 - Classified Subs	2,200		2,200		2,200	
4,551		4,160		5,550		410 - Consumable Supplies & Materials	5,819		5,819		5,819	
10,358		6,497		9,625		430 - Library Books	18,550		18,550		18,550	
300		-		-		460 - Non-Consumable Items	-		-		-	
16,587		15,281		28,300		470 - Computer Software	26,000		26,000		26,000	
784		15		500		480 - Computer Hardware	900		900		900	
3,258		-		1,116		640 - Dues and Fees	1,700		1,700		1,700	
376,956	7.78	404,839	7.87	445,064	7.38	Total 2220:	475,366	7.37	475,366	7.37	475,366	7.37

2230 - Assessment and Testing
Total: \$65,000

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
13,673		-		15,000		319 - Other Instructional, Professional & Tech Services	15,000		15,000		15,000	
938		-		2,500		324 - Rentals	-		-		-	
-		-		250		389 - Other Non-Instructional Professional and Technical	-		-		-	
-		1,371		-		399 - Licensed Subs	-		-		-	
-		38,133		50,000		470 - Computer Software	50,000		50,000		50,000	
-		10,923		2,550		640 - Dues and Fees	-		-		-	
14,611		50,426		70,300		Total 2230:	65,000		65,000		65,000	

2240 - Instructional Staff Development

Total: \$101,469

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		6,438		11,063		131 - Extra Duty - Licensed	8,525		8,525		8,525	
(186)		13,965		21,251		133 - Extra Duty - Classified	20,237		20,237		20,237	
-		5,549		5,597		210 - PERS	9,081		9,081		9,081	
-		1,496		1,361		220 - Social Security Administration	2,200		2,200		2,200	
(0)		78		165		231 - Worker's Compensation	208		208		208	
-		-		71		235 - or Paid Leave	115		115		115	
-		26		-		242 - Licensed Insurance	-		-		-	
-		155		33		243 - Classified Insurance	-		-		-	
-		2		-		247 - TSA	-		-		-	
-		-		-		248 - Staff Tuition Reimbursement	25,000		25,000		25,000	
600		-		500		312 - Instructional Programs Improvement Services	500		500		500	
17,139		25,327		14,360		340 - Travel	13,660		13,660		13,660	
43,961		48,220		22,500		348 - Staff Tuition	-		-		-	
-		465		-		355 - Printing and Binding	-		-		-	
-		1,093		1,000		410 - Consumable Supplies & Materials	1,000		1,000		1,000	
25,608		19,568		20,143		640 - Dues and Fees	20,943		20,943		20,943	
87,122		122,382		98,043		Total 2240:	101,469		101,469		101,469	

2310 - Board of Education Services

Total: \$133,000

2310 - 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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		-		3,000		340 - Travel	5,000		5,000		5,000	
10		-		1,000		353 - Postage	-		-		-	
1,837		1,739		1,000		354 - Advertising	2,000		2,000		2,000	
-		-		500		355 - Printing and Binding	500		500		500	
25,650		-		45,000		381 - Audit Services	50,000		50,000		50,000	
33,047		48,041		50,000		382 - Legal Services	50,000		50,000		50,000	
-		13,504		-		388 - Election Services	15,000		15,000		15,000	
-		-		15,000		389 - Other Non-Instructional Professional and Technical	-		-		-	
50		1,217		2,000		410 - Consumable Supplies & Materials	3,000		3,000		3,000	
-		7,253		7,500		640 - Dues and Fees	7,500		7,500		7,500	
60,594		71,754		125,000		Total 2310:	133,000		133,000		133,000	

2321 - Office of the Superintendent Services
Total: \$790,144

2321 - Office of the Superintendent Services: Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer. Activities of the deputy, associate and/or assistant superintendents should be recorded here.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
276,425	2.00	337,288	1.00	325,280	2.00	113 - Administrators	338,344	2.00	338,344	2.00	338,344	2.00
58,913		57,892		63,184	1.00	119 - Salaries Confidential-General	68,377	1.00	68,377	1.00	68,377	1.00
798		996		611		132 - Comp Time	735		735		735	
566		312		583		133 - Extra Duty - Classified	300		300		300	
69,739		10,524		10,524		135 - Vacation Payoff	28,802		28,802		28,802	
11,400		14,400		13,200		145 - Stipend - Admin Travel	13,200		13,200		13,200	
140,515		145,273		137,874		210 - PERS	149,706		149,706		149,706	
30,476		30,117		31,547		220 - Social Security Administration	33,086		33,086		33,086	
1,427		1,229		2,474		231 - Worker's Compensation	1,727		1,727		1,727	
-		-		1,412		235 - or Paid Leave	1,731		1,731		1,731	
23,421		25,212		34,557		241 - Administrator Insurance	32,724		32,724		32,724	
15,337		16,182		14,461		244 - Confidential Employee Insurance	16,362		16,362		16,362	
45,600		67,703		57,000		247 - TSA	57,000		57,000		57,000	
207		14		250		322 - Repairs and Maintenance Services	100		100		100	
499		749		1,000		324 - Rentals	750		750		750	
6,378		9,238		6,000		340 - Travel	6,500		6,500		6,500	
79		-		75		351 - Telephone	-		-		-	
10,073		819		1,000		353 - Postage	-		-		-	
8,296		-		1,000		354 - Advertising	1,000		1,000		1,000	
7,189		8,108		1,500		355 - Printing and Binding	1,500		1,500		1,500	
90,773		1,248		1,000		389 - Other Non-Instructional Professional and Technical	1,500		1,500		1,500	
5,984		14,378		21,500		410 - Consumable Supplies & Materials	10,000		10,000		10,000	
10		-		100		440 - Periodicals	-		-		-	
300		-		1,200		460 - Non-Consumable Items	1,200		1,200		1,200	
6,108		1,530		200		470 - Computer Software	2,500		2,500		2,500	
-		-		1,175		480 - Computer Hardware	3,000		3,000		3,000	
13,394		15,220		17,000		640 - Dues and Fees	20,000		20,000		20,000	
823,907	2.00	758,431	1.00	745,706	3.00	Total 2321:	790,144	3.00	790,144	3.00	790,144	3.00

2410 - Office of the Principal Services
Total: \$3,970,133

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,239		-		-		111 - Licensed Salaries	-		-		-	
713,719	22.67	723,847	21.50	787,578	21.50	112 - Classified Salaries	844,308	21.50	844,308	21.50	844,308	21.50
1,380,506	13.50	1,304,533	12.00	1,402,243	12.00	113 - Administrators	1,472,857	12.00	1,472,857	12.00	1,472,857	12.00
-		3,121		2,131		124 - Temporary - Classified (At-Will Contract)	-		-		-	
81		500		-		131 - Extra Duty - Licensed	-		-		-	
10,020		3,886		252		132 - Comp Time	3,983		3,983		3,983	
6,534		5,256		2,761		133 - Extra Duty - Classified	2,760		2,760		2,760	
150		-		-		137 - Student Teacher	-		-		-	
8,250		8,250		8,250		145 - Stipend - Admin Travel	8,250		8,250		8,250	
2,000		1,167		2,000		155 - Stipend - Licensed	2,000		2,000		2,000	
624,793		621,525		709,124		210 - PERS	751,336		751,336		751,336	
158,376		152,849		168,699		220 - Social Security Administration	178,564		178,564		178,564	
7,327		6,200		13,229		231 - Worker's Compensation	9,075		9,075		9,075	
-		-		8,799		235 - or Paid Leave	9,335		9,335		9,335	
156,184		156,766		161,269		241 - Administrator Insurance	196,344		196,344		196,344	
-		0		14,211		242 - Licensed Insurance	-		-		-	
243,739		257,604		291,332		243 - Classified Insurance	312,696		312,696		312,696	
-		1,577		-		247 - TSA	-		-		-	
5,800		-		-		312 - Instructional Programs Improvement Services	-		-		-	
8,254		17,053		6,400		322 - Repairs and Maintenance Services	13,600		13,600		13,600	
11,024		12,950		13,200		324 - Rentals	13,275		13,275		13,275	
8,730		5,088		8,400		340 - Travel	10,100		10,100		10,100	
10,077		11,908		10,750		353 - Postage	11,750		11,750		11,750	
636		606		2,900		355 - Printing and Binding	2,800		2,800		2,800	
1,000		1,000		2,650		389 - Other Non-Instructional Professional and Technical	1,000		1,000		1,000	
979		-		5,900		395 - Classified Subs	1,650		1,650		1,650	
-		-		1,000		399 - Licensed Subs	-		-		-	
54,343		62,746		145,666		410 - Consumable Supplies & Materials	102,060		102,060		102,060	
3,361		-		-		420 - Textbooks	2,000		2,000		2,000	
2,137		10,096		9,300		460 - Non-Consumable Items	9,000		9,000		9,000	
158		725		4,664		470 - Computer Software	3,490		3,490		3,490	
21,940		2,111		4,500		480 - Computer Hardware	4,500		4,500		4,500	
30,493		15,173		-		542 - Replacement Equipment Purchase	-		-		-	
7,735		6,083		1,584		640 - Dues and Fees	3,400		3,400		3,400	
3,481,588	36.17	3,392,620	33.50	3,788,791	33.50	Total 2410:	3,970,133	33.50	3,970,133	33.50	3,970,133	33.50

2520 - Fiscal Services
Total: \$967,643

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
95,354	2.00	96,236	2.00	104,901	2.00	112 - Classified Salaries	110,026	1.75	110,026	1.75	110,026	1.75
115,959	1.00	122,810	1.00	126,557	1.00	113 - Administrators	132,480	1.00	132,480	1.00	132,480	1.00
212,154		266,467		204,560	3.00	119 - Salaries Confidential-General	250,991	4.00	250,991	4.00	250,991	4.00
9,968		27,541		15,786		132 - Comp Time	21,443		21,443		21,443	
-		2,791		-		133 - Extra Duty - Classified	-		-		-	
19,695		-		8,720		135 - Vacation Payoff	12,558		12,558		12,558	
155,232		157,413		148,787		210 - PERS	168,395		168,395		168,395	
33,978		38,873		35,230		220 - Social Security Administration	40,354		40,354		40,354	
1,516		1,552		2,763		231 - Worker's Compensation	2,023		2,023		2,023	
-		-		1,842		235 - or Paid Leave	2,111		2,111		2,111	
16,939		16,419		14,661		241 - Administrator Insurance	16,362		16,362		16,362	
-		1,750		-		242 - Licensed Insurance	-		-		-	
28,407		25,230		28,422		243 - Classified Insurance	25,452		25,452		25,452	
30,319		42,306		43,382		244 - Confidential Employee Insurance	65,448		65,448		65,448	
-		1,050		-		247 - TSA	-		-		-	
-		125		-		312 - Instructional Programs Improvement Services	-		-		-	
1,097		1,225		2,000		322 - Repairs and Maintenance Services	2,000		2,000		2,000	
4,167		3,705		5,000		324 - Rentals	5,000		5,000		5,000	
11,847		10,007		10,000		340 - Travel	10,000		10,000		10,000	
3,726		7,850		7,500		353 - Postage	17,000		17,000		17,000	
-		-		1,000		354 - Advertising	-		-		-	
-		12		500		355 - Printing and Binding	-		-		-	
12,311		5,874		25,000		389 - Other Non-Instructional Professional and Technical	10,000		10,000		10,000	
381		-		-		396 - Criminal History Checks	-		-		-	
8,552		10,242		10,000		410 - Consumable Supplies & Materials	10,000		10,000		10,000	
-		-		500		440 - Periodicals	-		-		-	
7,753		-		4,000		460 - Non-Consumable Items	2,000		2,000		2,000	
7,371		5,106		10,000		470 - Computer Software	7,500		7,500		7,500	
-		7,486		2,500		480 - Computer Hardware	5,000		5,000		5,000	
4,604		4,938		9,000		640 - Dues and Fees	50,000		50,000		50,000	
878		878		1,000		670 - Taxes and Licenses	1,500		1,500		1,500	
782,209	3.00	857,885	3.00	823,612	6.00	Total 2520:	967,643	6.75	967,643	6.75	967,643	6.75

2540 - Operation and Maintenance of Plant Services

Total: \$440,000

2540 - Operation and Maintenance of Plant Services: Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
15		-		-		640 - Dues and Fees	-		-		-	
313,512		334,224		400,000		650 - Insurance & Judgments	440,000		440,000		440,000	
313,527		334,224		400,000		<i>Total 2540:</i>	440,000		440,000		440,000	

2542 - Care and Upkeep of Buildings Services

Total: \$3,182,957

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
751,385	21.61	791,714	21.47	847,695	21.34	112 - Classified Salaries	915,293	21.47	915,293	21.47	915,293	21.47
53,857	1.00	57,039	1.00	59,955	1.00	114 - Managerial-Classified	79,894	1.00	79,894	1.00	79,894	1.00
-		108		-		124 - Temporary - Classified (At-Will Contract)	-		-		-	
7,533		13,433		1,078		132 - Comp Time	15,000		15,000		15,000	
6,621		23,633		6,498		133 - Extra Duty - Classified	6,500		6,500		6,500	
12,192		-		-		135 - Vacation Payoff	-		-		-	
-		13,241		11,019		153 - Summer Labor	11,019		11,019		11,019	
221,100		251,039		288,181		210 - PERS	321,356		321,356		321,356	
60,986		66,727		70,858		220 - Social Security Administration	78,621		78,621		78,621	
20,187		18,157		35,458		231 - Worker's Compensation	28,111		28,111		28,111	
-		-		3,705		235 - or Paid Leave	4,113		4,113		4,113	
6,412		6,245		14,661		241 - Administrator Insurance	16,362		16,362		16,362	
254,407		231,052		286,137		243 - Classified Insurance	298,152		298,152		298,152	
-		460		-		247 - TSA	-		-		-	
18,268		2,196		2,500		322 - Repairs and Maintenance Services	2,500		2,500		2,500	
182		1,356		2,500		324 - Rentals	2,500		2,500		2,500	
421,499		451,766		415,000		325 - Electricity	505,974		505,974		505,974	
214,933		310,560		290,000		326 - Fuel	347,826		347,826		347,826	
144,415		153,113		150,000		327 - Water and Sewage	171,485		171,485		171,485	
109,282		119,867		110,000		328 - Garbage	134,251		134,251		134,251	
38,379		39,875		40,000		351 - Telephone	42,000		42,000		42,000	
-		400		500		391 - Physical Exams, Drivers	500		500		500	
16,401		8,721		17,500		395 - Classified Subs	17,500		17,500		17,500	
148,327		161,380		145,000		410 - Consumable Supplies & Materials	145,000		145,000		145,000	
6,137		10,014		10,000		460 - Non-Consumable Items	10,000		10,000		10,000	
3,349		3,882		5,500		470 - Computer Software	5,500		5,500		5,500	
-		-		10,000		541 - Initial and Additional Equipment Purchase	10,000		10,000		10,000	
17,336		9,818		10,000		542 - Replacement Equipment Purchase	10,000		10,000		10,000	
9,995		2,523		2,500		640 - Dues and Fees	3,500		3,500		3,500	
161		-		-		650 - Insurance & Judgments	-		-		-	
2,543,343	22.61	2,748,319	22.47	2,836,244	22.34	<i>Total 2542:</i>	3,182,957	22.47	3,182,957	22.47	3,182,957	22.47

2543 - Care and Upkeep of Grounds Services
Total: \$176,043

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

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
-		-		-		112 - Classified Salaries		-		103,518	2.00	103,518	2.00
18,894		17,837		8,918		124 - Temporary - Classified (At-Will Contract)		-		-		-	
4,482		4,231		2,767		210 - PERS		-		32,122		32,122	
1,445		1,365		682		220 - Social Security Administration		-		7,919		7,919	
466		364		54		231 - Worker's Compensation		-		2,982		2,982	
-		-		36		235 - or Paid Leave		-		414		414	
-		-		-		243 - Classified Insurance		-		29,088		29,088	
155,000		155,000		155,000		389 - Other Non-Instructional Professional and Technical		-		-		-	
1,077		-		-		410 - Consumable Supplies & Materials		-		-		-	
181,364		178,796		167,457		Total 2543:		-		176,043	2.00	176,043	2.00



Artwork by Riverview 2nd Grader

2544 - Maintenance
Total: \$1,472,909

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

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
304,804	6.50	336,131	6.50	359,282	6.50	112 - Classified Salaries	488,572	8.50	385,054	6.50	385,054	6.50
74,457	1.00	80,474	1.00	82,888	1.00	114 - Managerial-Classified	103,601	1.00	103,601	1.00	103,601	1.00
7,736		3,611		-		132 - Comp Time	5,000		5,000		5,000	
4,568		-		-		135 - Vacation Payoff	5,000		5,000		5,000	
2,000		2,000		2,000		154 - Stipend - Admin	2,000		2,000		2,000	
2,500		2,500		-		156 - Stipend - Classified	-		-		-	
111,549		125,309		140,278		210 - PERS	190,112		157,990		157,990	
29,394		31,697		33,979		220 - Social Security Administration	46,217		38,298		38,298	
8,451		7,555		13,234		231 - Worker's Compensation	15,647		12,665		12,665	
-		-		1,777		235 - or Paid Leave	2,417		2,003		2,003	
15,390		16,254		14,661		241 - Administrator Insurance	16,362		16,362		16,362	
66,082		72,773		92,578		243 - Classified Insurance	123,624		94,536		94,536	
-		115		-		247 - TSA	-		-		-	
188,627		338,685		240,000		322 - Repairs and Maintenance Services	340,000		340,000		340,000	
1,433		-		2,500		323 - Radio Service	2,500		2,500		2,500	
10,116		7,808		7,500		324 - Rentals	7,500		7,500		7,500	
-		14,360		15,000		329 - Other Property Services	-		-		-	
2,625		1,946		2,500		340 - Travel	2,500		2,500		2,500	
13,656		18,094		12,500		351 - Telephone	12,500		12,500		12,500	
7		1		250		353 - Postage	-		-		-	
-		-		250		355 - Printing and Binding	-		-		-	
18,712		21,013		20,000		389 - Other Non-Instructional Professional and Technical	20,000		20,000		20,000	
34,889		37,000		35,000		406 - Gas, Oil, Lube, Propane	40,000		40,000		40,000	
201,771		218,108		155,000		410 - Consumable Supplies & Materials	155,000		155,000		155,000	
1,144		33		1,500		413 - Vehicle Repair Parts	1,500		1,500		1,500	
31,686		32,231		22,000		460 - Non-Consumable Items	22,000		22,000		22,000	
18,126		12,692		15,000		470 - Computer Software	15,000		15,000		15,000	
149		-		-		480 - Computer Hardware	-		-		-	
25,064		1,250		-		520 - Buildings Acquisition	-		-		-	
28,615		-		-		530 - Improvements Other Than Buildings	-		-		-	
10,804		-		-		540 - Depreciable Equipment	-		-		-	
52,399		-		10,000		541 - Initial and Additional Equipment Purchase	10,000		10,000		10,000	
85,082		57,016		10,000		542 - Replacement Equipment Purchase	10,000		10,000		10,000	
2,913		2,058		2,000		640 - Dues and Fees	2,000		2,000		2,000	
6,643		7,954		9,000		650 - Insurance & Judgments	9,900		9,900		9,900	
1,361,392	7.50	1,448,667	7.50	1,300,676	7.50	Total 2544:	1,648,952	9.50	1,472,909	7.50	1,472,909	7.50

2548 - Land Lab
Total: \$61,931

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
-		-		-		112 - Classified Salaries		21,805	0.50	21,805	0.50	21,805	0.50
7,005		7,958		4,875		127 - Student Helper Salaries		15,347		15,347		15,347	
-		-		-		210 - PERS		13,249		13,249		13,249	
220		103		373		220 - Social Security Administration		3,213		3,213		3,213	
173		164		29		231 - Worker's Compensation		878		878		878	
-		-		20		235 - or Paid Leave		167		167		167	
-		-		-		243 - Classified Insurance		7,272		7,272		7,272	
45		-		-		413 - Vehicle Repair Parts		-		-		-	
106		99		-		670 - Taxes and Licenses		-		-		-	
7,550		8,324		5,297		Total 2548:		61,931	0.50	61,931	0.50	61,931	0.50



2550 - Student Transportation Services
Total: \$2,204,733

2550 - Student Transportation Services: Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
430,370	12.62	513,057	19.91	697,244	19.26	112 - Classified Salaries	665,860	18.27	665,860	18.27	665,860	18.27
70,376	1.00	78,525	1.00	82,411	1.00	114 - Managerial-Classified	83,120	1.00	83,120	1.00	83,120	1.00
-		1,338		449		124 - Temporary - Classified (At-Will Contract)	-		-		-	
9,312		4,842		-		132 - Comp Time	7,500		7,500		7,500	
143,867		201,105		130,055		133 - Extra Duty - Classified	160,003		160,003		160,003	
3,435		-		-		135 - Vacation Payoff	-		-		-	
790		1,164		1,158		142 - Taxable Meal Reimbursement	1,158		1,158		1,158	
5,000		5,000		5,000		156 - Stipend - Classified	5,000		5,000		5,000	
182,523		216,215		277,957		210 - PERS	292,937		292,937		292,937	
48,970		60,325		67,421		220 - Social Security Administration	70,583		70,583		70,583	
18,809		19,088		30,640		231 - Worker's Compensation	29,458		29,458		29,458	
-		-		3,525		235 - or Paid Leave	3,692		3,692		3,692	
15,377		20,363		14,661		241 - Administrator Insurance	16,362		16,362		16,362	
193,905		223,497		357,524		243 - Classified Insurance	249,080		249,080		249,080	
-		748		-		247 - TSA	-		-		-	
31,438		57,556		42,000		322 - Repairs and Maintenance Services	60,000		60,000		60,000	
979		17,033		15,000		323 - Radio Service	15,000		15,000		15,000	
2,219		2,219		2,500		324 - Rentals	2,500		2,500		2,500	
8,420		-		-		330 - Student Transportation Services	-		-		-	
293,710		205,888		167,158		331 - Reimbursable Student Transportation	133,480		133,480		133,480	
-		106		-		332 - Non-Reimbursable Student Transportation	200		200		200	
6,644		10,170		7,500		340 - Travel	7,500		7,500		7,500	
167		175		250		353 - Postage	-		-		-	
115		175		250		355 - Printing and Binding	200		200		200	
445		-		500		389 - Other Non-Instructional Professional and Technical	-		-		-	
2,575		4,502		4,000		391 - Physical Exams, Drivers	4,000		4,000		4,000	
595		1,000		1,500		392 - Drug Test	1,500		1,500		1,500	
192,320		203,481		200,000		406 - Gas, Oil, Lube, Propane	200,000		200,000		200,000	
10,260		4,570		9,900		410 - Consumable Supplies & Materials	6,000		6,000		6,000	
46,230		88,702		75,000		413 - Vehicle Repair Parts	65,000		65,000		65,000	
20,214		21,446		25,000		414 - Bus Garage Operation	35,000		35,000		35,000	
1,499		-		2,000		460 - Non-Consumable Items	-		-		-	
5,200		3,650		5,000		470 - Computer Software	25,000		25,000		25,000	
1,350		1,650		2,500		480 - Computer Hardware	2,500		2,500		2,500	
77,210		-		-		542 - Replacement Equipment Purchase	-		-		-	
119,628		-		-		564 - Bus and Capital Bus Improvements	-		-		-	
1,085		31,040		30,000		640 - Dues and Fees	2,000		2,000		2,000	
39,153		45,641		54,000		650 - Insurance & Judgments	60,000		60,000		60,000	
100		100		100		652 - Fidelity Bond Premiums	100		100		100	
1,984,287	13.62	2,044,372	20.91	2,312,202	20.26	Total 2550:	2,204,733	19.27	2,204,733	19.27	2,204,733	19.27

2573 - Warehousing and Distributing Services

Total: \$27,130

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
12,457	0.38	13,221	0.38	9,360	0.25	112 - Classified Salaries	15,637	0.38	15,637	0.38	15,637	0.38
121		-		-		132 - Comp Time	-		-		-	
934		325		171		133 - Extra Duty - Classified	171		171		171	
3,740		4,026		3,228		210 - PERS	4,906		4,906		4,906	
1,015		1,036		729		220 - Social Security Administration	1,210		1,210		1,210	
480		415		391		231 - Worker's Compensation	689		689		689	
-		-		38		235 - or Paid Leave	63		63		63	
2,140		1,656		7		243 - Classified Insurance	1,454		1,454		1,454	
2,865		2,744		3,000		406 - Gas, Oil, Lube, Propane	3,000		3,000		3,000	
23,753	0.38	23,422	0.38	16,925	0.25	Total 2573:	27,130	0.38	27,130	0.38	27,130	0.38

2630 - Information Services

Total: \$238,991

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
56,162	0.50	122,100	1.00	130,262	1.00	113 - Administrators	129,059	1.00	129,059	1.00	129,059	1.00
2,750		-		-		145 - Stipend - Admin Travel	5,500		5,500		5,500	
-		1,750		-		151 - Stipend - Club Advisor/Activities	-		-		-	
17,509		36,808		40,420		210 - PERS	41,754		41,754		41,754	
4,327		9,152		9,965		220 - Social Security Administration	10,294		10,294		10,294	
194		359		782		231 - Worker's Compensation	484		484		484	
-		-		521		235 - or Paid Leave	538		538		538	
7,801		16,411		14,661		241 - Administrator Insurance	16,362		16,362		16,362	
-		-		-		340 - Travel	1,500		1,500		1,500	
-		-		-		355 - Printing and Binding	1,500		1,500		1,500	
-		21,342		12,500		389 - Other Non-Instructional Professional and Technical	-		-		-	
-		-		2,500		410 - Consumable Supplies & Materials	2,500		2,500		2,500	
-		17,813		20,000		470 - Computer Software	29,500		29,500		29,500	
88,743	0.50	225,736	1.00	231,611	1.00	Total 2630:	238,991	1.00	238,991	1.00	238,991	1.00

2632 - Internal Information Services

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
202		-		-		355 - Printing and Binding	-		-		-	
335		-		-		410 - Consumable Supplies & Materials	-		-		-	
537		-		-		Total 2632:	-		-		-	

2640 - Staff Services
Total: \$730,995

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
-		-		-		114 - Managerial-Classified		143,399	1.00	143,399	1.00	143,399	1.00
-		-		-		119 - Salaries Confidential-General		203,897	3.00	203,897	3.00	203,897	3.00
-		-		-		132 - Comp Time		613		613		613	
-		-		-		133 - Extra Duty - Classified		500		500		500	
-		-		-		135 - Vacation Payoff		8,641		8,641		8,641	
2,225		6,500		5,750		151 - Stipend - Club Advisor/Activities		5,750		5,750		5,750	
23,700		29,700		23,200		156 - Stipend - Classified		23,200		23,200		23,200	
9,035		10,933		8,983		210 - PERS		127,943		127,943		127,943	
2,250		2,769		2,215		220 - Social Security Administration		29,529		29,529		29,529	
150		164		174		231 - Worker's Compensation		1,530		1,530		1,530	
-		-		116		235 - or Paid Leave		1,545		1,545		1,545	
-		-		-		241 - Administrator Insurance		16,362		16,362		16,362	
-		-		-		244 - Confidential Employee Insurance		49,086		49,086		49,086	
-		-		-		248 - Staff Tuition Reimbursement		30,000		30,000		30,000	
-		-		-		340 - Travel		7,500		7,500		7,500	
-		-		-		351 - Telephone		250		250		250	
-		-		-		354 - Advertising		750		750		750	
6,200		-		-		389 - Other Non-Instructional Professional and Technical		-		-		-	
-		-		-		391 - Physical Exams, Drivers		4,000		4,000		4,000	
-		-		-		395 - Classified Subs		500		500		500	
-		-		-		396 - Criminal History Checks		3,000		3,000		3,000	
-		-		-		398 - Fingerprinting		2,000		2,000		2,000	
-		-		-		410 - Consumable Supplies & Materials		10,000		10,000		10,000	
-		-		-		470 - Computer Software		52,000		52,000		52,000	
-		-		-		480 - Computer Hardware		1,000		1,000		1,000	
-		-		-		640 - Dues and Fees		8,000		8,000		8,000	
43,560		50,067		40,437		Total 2640:		730,995	4.00	730,995	4.00	730,995	4.00

2642 - Recruitment and Placement Services (History)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
37,050		-		-		112 - Classified Salaries	-		-		-	
111,458	1.00	113,687	1.00	124,076	1.00	114 - Managerial-Classified	-		-		-	
132,162		186,930		198,023	3.00	119 - Salaries Confidential-General	-		-		-	
-		622		500		132 - Comp Time	-		-		-	
111		1,306		0		133 - Extra Duty - Classified	-		-		-	
-		-		6,000		135 - Vacation Payoff	-		-		-	
985		-		-		136 - Mentor/Buddy	-		-		-	
90,657		97,424		109,095		210 - PERS	-		-		-	
20,403		22,025		24,641		220 - Social Security Administration	-		-		-	
964		919		1,933		231 - Worker's Compensation	-		-		-	
-		-		1,288		235 - or Paid Leave	-		-		-	
15,529		16,400		14,661		241 - Administrator Insurance	-		-		-	
11,383		-		-		243 - Classified Insurance	-		-		-	
33,289		48,543		43,382		244 - Confidential Employee Insurance	-		-		-	
-		450		-		247 - TSA	-		-		-	
10,879		5,095		6,000		340 - Travel	-		-		-	
401		265		250		351 - Telephone	-		-		-	
409		344		500		353 - Postage	-		-		-	
-		-		500		354 - Advertising	-		-		-	
-		34		-		355 - Printing and Binding	-		-		-	
-		-		2,000		389 - Other Non-Instructional Professional and Technical	-		-		-	
-		-		500		394 - Sub Calling Services	-		-		-	
-		290		-		395 - Classified Subs	-		-		-	
896		2,557		3,000		396 - Criminal History Checks	-		-		-	
512		1,743		3,000		398 - Fingerprinting	-		-		-	
-		1,133		5,000		399 - Licensed Subs	-		-		-	
7,300		7,704		5,550		410 - Consumable Supplies & Materials	-		-		-	
-		-		250		440 - Periodicals	-		-		-	
36,279		37,005		45,000		470 - Computer Software	-		-		-	
-		-		2,000		480 - Computer Hardware	-		-		-	
10,412		7,689		8,000		640 - Dues and Fees	-		-		-	
521,081	1.00	552,164	1.00	605,149	4.00	Total 2642:	-		-		-	

2645 - Staff Wellness (History)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
917	1,306	766	124 - Temporary - Classified (At-Will Contract)	-	-	-
347	-	302	133 - Extra Duty - Classified	-	-	-
107	-	245	210 - PERS	-	-	-
93	100	66	220 - Social Security Administration	-	-	-
5	4	5	231 - Worker's Compensation	-	-	-
-	-	3	235 - or Paid Leave	-	-	-
-	1	-	243 - Classified Insurance	-	-	-
4,316	2,121	4,000	391 - Physical Exams, Drivers	-	-	-
3,039	4,538	3,200	410 - Consumable Supplies & Materials	-	-	-
8,823	8,070	8,589	Total 2645:	-	-	-

2660 - Technology Services
Total: \$899,550

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
92,630	1.00	46,124	1.00	49,339	1.00	112 - Classified Salaries	52,912	1.00	52,912	1.00	52,912	1.00
109,063	2.00	207,926	2.00	208,476	2.00	114 - Managerial-Classified	215,576	2.00	215,576	2.00	215,576	2.00
2,389		3,011		5,022		127 - Student Helper Salaries	1,316		1,316		1,316	
15,325		-		-		132 - Comp Time	18,380		18,380		18,380	
26,919		1,603		21,049		133 - Extra Duty - Classified	23,500		23,500		23,500	
450		450		450		143 - Stipend - Cell Phone	450		450		450	
-		2,119		2,119		153 - Summer Labor	2,119		2,119		2,119	
3,835		-		-		156 - Stipend - Classified	-		-		-	
69,219		71,762		80,161		210 - PERS	97,900		97,900		97,900	
18,695		19,490		20,307		220 - Social Security Administration	24,073		24,073		24,073	
860		784		1,593		231 - Worker's Compensation	1,297		1,297		1,297	
-		-		1,062		235 - or Paid Leave	1,259		1,259		1,259	
18,288		32,650		29,322		241 - Administrator Insurance	32,724		32,724		32,724	
16,841		7,997		14,211		243 - Classified Insurance	14,544		14,544		14,544	
12,372		19,884		7,500		316 - Data Processing Services	4,000		4,000		4,000	
3,617		-		5,000		318 - Professional and Improvement Costs for Non-Instruc	5,000		5,000		5,000	
165		3,108		1,000		319 - Other Instructional, Professional & Tech Services	1,000		1,000		1,000	
1,158		5,449		5,000		322 - Repairs and Maintenance Services	3,000		3,000		3,000	
-		355		-		324 - Rentals	2,500		2,500		2,500	
2,191		44		2,750		340 - Travel	2,500		2,500		2,500	
9,532		6,299		7,500		351 - Telephone	-		-		-	
30		-		250		353 - Postage	-		-		-	
48,924		38,521		56,000		386 - Data Processing Services	46,000		46,000		46,000	
29,307		23,572		25,000		389 - Other Non-Instructional Professional and Technical	25,000		25,000		25,000	
72		1,466		1,000		406 - Gas, Oil, Lube, Propane	1,500		1,500		1,500	
72,001		34,366		60,000		410 - Consumable Supplies & Materials	60,000		60,000		60,000	
16,120		15,530		15,000		460 - Non-Consumable Items	15,000		15,000		15,000	
118,542		91,910		155,000		470 - Computer Software	150,000		150,000		150,000	
6,245		83,710		75,000		480 - Computer Hardware	90,000		90,000		90,000	
300		7,800		8,000		640 - Dues and Fees	8,000		8,000		8,000	
695,088	3.00	725,930	3.00	857,112	3.00	Total 2660:	899,550	3.00	899,550	3.00	899,550	3.00

2680 - Interpretation & Translation Services
Total: \$6,316

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,000		4,000		4,500		156 - Stipend - Classified	4,500		4,500		4,500	
892		1,070		1,396		210 - PERS	1,421		1,421		1,421	
211		291		344		220 - Social Security Administration	344		344		344	
11		13		27		231 - Worker's Compensation	33		33		33	
-		-		18		235 - or Paid Leave	18		18		18	
4,113		5,374		6,286		Total 2680:	6,316		6,316		6,316	

2700 - Supplemental Retirement Program
Total: \$500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
120,000	-	-	116 - Stipend - Supplemental Retirement	-	-	-
9,180	-	-	220 - Social Security Administration	-	-	-
31,177	24,587	-	245 - Retiree Insurance	500	500	500
160,357	24,587	-	Total 2700:	500	500	500

3100 - Food Services
Total: \$16,727

3100 - Food Services: Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

Actuals	Actuals	Adopted	General Fund Expenditures by Function	Proposed	Approved	Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	15,766 0.66	112 - Classified Salaries	-	-	-
5,289	9,072	3,500	127 - Student Helper Salaries	10,837	10,837	10,837
-	-	4,892	210 - PERS	4,579	4,579	4,579
45	-	1,474	220 - Social Security Administration	1,089	1,089	1,089
125	168	667	231 - Worker's Compensation	165	165	165
-	-	77	235 - or Paid Leave	57	57	57
-	-	14,211	243 - Classified Insurance	-	-	-
5,459	9,239	40,587 0.66	Total 3100:	16,727	16,727	16,727

3300 - Community Services (History)

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.

Actuals	Actuals	Adopted	General Fund Expenditures by Function	Proposed	Approved	Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
166	-	-	311 - Instruction Services	-	-	-

5200 - Transfers of Funds
Total: \$2,280,000

5200 - Transfers of Funds: These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
250,000		450,000		200,000		707 - Transfer to Vocational House Fund	-		-		-	
100,000		100,000		100,000		710 - Transfer to Technology Fund	100,000		100,000		100,000	
35,000		35,000		60,000		711 - Transfer to Classroom Furniture Fund	60,000		60,000		60,000	
350,000		550,000		350,000		712 - Transfer to Textbook Fund	350,000		350,000		350,000	
300,000		50,000		200,000		713 - Transfer to Capital Project Fund	450,000		450,000		450,000	
475,000		475,000		475,000		715 - Transfer to Athletic Fund	600,000		600,000		600,000	
225,000		225,000		225,000		716 - Transfer to Bus Replacement	225,000		225,000		225,000	
-		-		-		717 - Transfer to Unemployment Fund	160,000		160,000		160,000	
300,000		154,000		154,000		718 - Trans to PERS Reserve Fund	60,000		60,000		60,000	
15,997		225,000		200,000		719 - Transfer to Food Services Fund	200,000		200,000		200,000	
220,000		20,000		20,000		720 - Transits	-		-		-	
-		7,332		200,000		730 - Transfer to Debt Service	75,000		75,000		75,000	
2,270,997		2,291,332		2,184,000		Total 5200:	2,280,000		2,280,000		2,280,000	

6110 - Operating Contingency
Total: \$1,983,178

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

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		-		100,000		810 - Planned Reserve	1,983,178		1,983,178		1,983,178	

7000 - Unappropriated Ending Fund Balance
Total: \$3,000,000

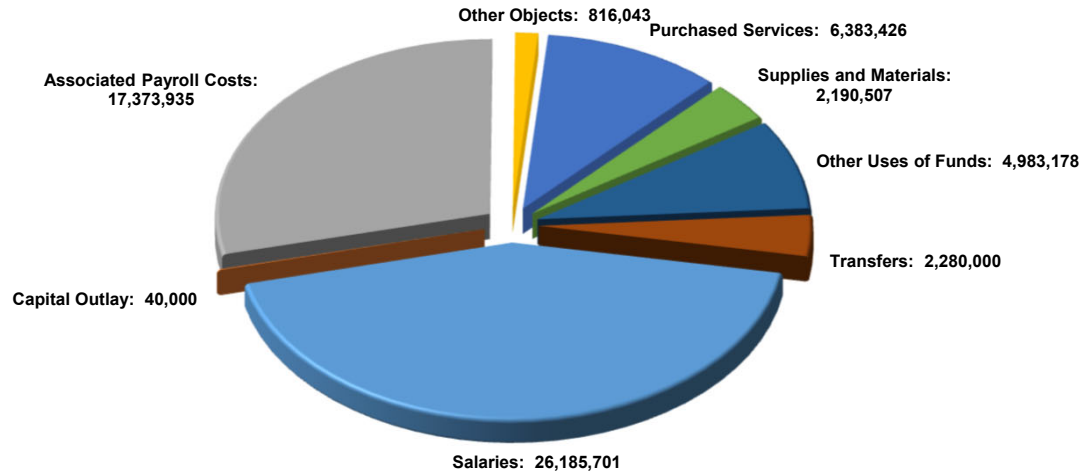
2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		-		5,877,944		820 - Reserved for Next Year	3,000,000		3,000,000		3,000,000	

46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	Total Functions Total:	60,252,790	451.76	60,252,790	450.76	60,252,790	450.76
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General Fund Expense Summary by Object

Lebanon Community School District

Total: \$60,252,790



2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense Summary by Object	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
22,132,862	438.90	23,147,059	464.37	23,247,263	417.62	100 - Salaries	26,263,353	451.76	26,185,701	450.76	26,185,701	450.76
13,788,497		14,598,520		15,553,189		200 - Associated Payroll Costs	17,420,014		17,373,935		17,373,935	
6,002,507		6,001,303		6,073,148		300 - Purchased Services	6,259,695		6,383,426		6,383,426	
1,586,136		1,607,747		2,063,656		400 - Supplies and Materials	2,190,507		2,190,507		2,190,507	
455,355		83,257		40,000		500 - Capital Outlay	40,000		40,000		40,000	
448,178		511,738		773,943		600 - Other Objects	816,043		816,043		816,043	
2,270,997		2,291,332		2,184,000		700 - Transfers	2,280,000		2,280,000		2,280,000	
-		-		5,977,944		800 - Other Uses of Funds	4,983,178		4,983,178		4,983,178	
46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	Total:	60,252,790	451.76	60,252,790	450.76	60,252,790	450.76

General Fund Expense by Object

Lebanon Community School District

Total: \$60,252,790

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense by Object	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						0100 - Salaries						
12,537,851	217.13	12,978,877	219.86	13,134,095	201.01	111 - Licensed Salaries	14,483,372	211.56	14,405,720	210.56	14,405,720	210.56
5,636,466	196.62	6,077,483	221.36	6,041,456	185.45	112 - Classified Salaries	7,127,570	208.05	7,127,570	208.05	7,127,570	208.05
2,101,141	19.15	2,172,388	17.15	2,327,571	18.15	113 - Administrators	2,382,761	18.15	2,382,761	18.15	2,382,761	18.15
419,211	6.00	537,651	6.00	557,806	6.00	114 - Managerial-Classified	625,590	6.00	625,590	6.00	625,590	6.00
120,000		-		-		116 - Stipend - Supplemental Retirement	-		-		-	
403,230		511,288		465,767	7.00	119 - Salaries Confidential-General	523,265	8.00	523,265	8.00	523,265	8.00
32,837		-		-		123 - Temporary-Licensed (At-Will Contract)	10,754		10,754		10,754	
19,811		28,850		14,300		124 - Temporary - Classified (At-Will Contract)	2,881		2,881		2,881	
22,159		21,768		15,098		127 - Student Helper Salaries	27,500		27,500		27,500	
73,587		77,298		53,074		131 - Extra Duty - Licensed	80,105		80,105		80,105	
124,970		79,392		18,597		132 - Comp Time	99,122		99,122		99,122	
204,581		277,759		216,434		133 - Extra Duty - Classified	250,359		250,359		250,359	
109,629		10,524		25,244		135 - Vacation Payoff	55,001		55,001		55,001	
985		-		-		136 - Mentor/Buddy	-		-		-	
375		-		-		137 - Student Teacher	-		-		-	
790		1,164		1,158		142 - Taxable Meal Reimbursement	1,158		1,158		1,158	
450		450		450		143 - Stipend - Cell Phone	450		450		450	
26,900		27,150		25,950		145 - Stipend - Admin Travel	34,050		34,050		34,050	
7,000		7,000		7,000		150 - Stipend - Coaching/Athletics	-		-		-	
95,770		108,118		108,877		151 - Stipend - Club Advisor/Activities	107,877		107,877		107,877	
-		15,360		13,138		153 - Summer Labor	13,138		13,138		13,138	
14,000		14,000		11,000		154 - Stipend - Admin	11,000		11,000		11,000	
133,734		146,366		173,500		155 - Stipend - Licensed	178,150		178,150		178,150	
47,385		54,175		36,750		156 - Stipend - Classified	36,750		36,750		36,750	
-		-		-		161 - Stipend - Retention/Hon. Separation	212,500		212,500		212,500	
22,132,862	438.90	23,147,059	464.37	23,247,263	417.62	Total 0100:	26,263,353	451.76	26,185,701	450.76	26,185,701	450.76
						0200 - Associated Payroll Costs						
(3,388)		-		-		200 - Benefits	-		-		-	
6,366,931		6,767,538		7,309,631		210 - PERS	8,334,320		8,310,225		8,310,225	
1,627,789		1,706,608		1,768,022		220 - Social Security Administration	2,008,502		2,002,562		2,002,562	
118,888		115,860		216,535		231 - Worker's Compensation	188,522		188,242		188,242	
-		-		92,132		235 - or Paid Leave	105,047		104,736		104,736	
297,719		332,246		344,633		241 - Administrator Insurance	395,143		395,143		395,143	
2,814,088		2,995,072		2,897,802		242 - Licensed Insurance	3,262,970		3,247,517		3,247,517	
2,410,500		2,463,609		2,766,210		243 - Classified Insurance	2,882,114		2,882,114		2,882,114	
78,945		107,030		101,226		244 - Confidential Employee Insurance	130,896		130,896		130,896	
31,177		24,587		-		245 - Retiree Insurance	500		500		500	
45,850		85,969		57,000		247 - TSA	57,000		57,000		57,000	
-		-		-		248 - Staff Tuition Reimbursement	55,000		55,000		55,000	
13,788,497		14,598,520		15,553,189		Total 0200:	17,420,014		17,373,935		17,373,935	

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Actuals		Actuals		Adopted		General Fund Expense by Object		Proposed		Approved		Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
						0300 - Purchased Services							
204,772		111,622		181,500		311 - Instruction Services		225,000		225,000		225,000	
32,099		26,022		26,817		312 - Instructional Programs Improvement Services		26,817		26,817		26,817	
-		250		-		313 - Student Services		-		-		-	
12,372		19,884		7,500		316 - Data Processing Services		4,000		4,000		4,000	
3,617		-		5,000		318 - Professional and Improvement Costs for Non-Instruc		5,000		5,000		5,000	
63,888				16,000		319 - Other Instructional, Professional & Tech Services		16,000		16,000		16,000	
280,268		459,363		331,850		322 - Repairs and Maintenance Services		464,204		464,204		464,204	
2,412		17,033		17,500		323 - Radio Service		17,500		17,500		17,500	
71,774		76,963		112,801		324 - Rentals		109,000		109,000		109,000	
421,499		451,766		415,000		325 - Electricity		505,974		505,974		505,974	
214,933		310,560		290,000		326 - Fuel		347,826		347,826		347,826	
144,415		153,113		150,000		327 - Water and Sewage		171,485		171,485		171,485	
109,282		119,867		110,000		328 - Garbage		134,251		134,251		134,251	
-		14,360		15,000		329 - Other Property Services		-		-		-	
8,420		-		-		330 - Student Transportation Services		-		-		-	
293,710		205,888		167,158		331 - Reimbursable Student Transportation		133,480		133,480		133,480	
-		106		-		332 - Non-Reimbursable Student Transportation		200		200		200	
136,727		112,463		78,660		340 - Travel		82,760		82,760		82,760	
43,961		48,220		22,500		348 - Staff Tuition		-		-		-	
64,124		67,394		63,825		351 - Telephone		58,250		58,250		58,250	
29,980		25,485		27,050		353 - Postage		28,750		28,750		28,750	
10,133		1,739		3,500		354 - Advertising		3,750		3,750		3,750	
33,419		22,956		26,850		355 - Printing and Binding		10,750		10,750		10,750	
2,632,901		2,463,360		2,655,000		360 - Charter School Payments		2,900,000		2,900,000		2,900,000	
15,357		17,863		10,000		374 - Other Tuition		11,000		11,000		11,000	
25,650		-		45,000		381 - Audit Services		50,000		50,000		50,000	
33,097		70,339		75,000		382 - Legal Services		75,000		75,000		75,000	
48,924		38,521		56,000		386 - Data Processing Services		46,000		46,000		46,000	
-		13,504		-		388 - Election Services		15,000		15,000		15,000	
565,092		539,814		513,457		389 - Other Non-Instructional Professional and Technical		225,500		349,231		349,231	
6,891		7,023		8,500		391 - Physical Exams, Drivers		8,500		8,500		8,500	
595		1,000		1,500		392 - Drug Test		1,500		1,500		1,500	
-		-		500		394 - Sub Calling Services		-		-		-	
71,750		129,302		140,331		395 - Classified Subs		140,850		140,850		140,850	
1,278		2,557		3,000		396 - Criminal History Checks		3,000		3,000		3,000	
512		1,743		3,000		398 - Fingerprinting		2,000		2,000		2,000	
418,658		460,117		493,349		399 - Licensed Subs		436,348		436,348		436,348	
6,002,507		5,990,195		6,073,148		Total 0300:		6,259,695		6,383,426		6,383,426	
						0400 - Supplies and Materials							
231,456		244,690		239,000		406 - Gas, Oil, Lube, Propane		244,500		244,500		244,500	
732,344		744,182		1,011,442		410 - Consumable Supplies & Materials		1,028,917		1,028,917		1,028,917	
51,798		88,735		76,500		413 - Vehicle Repair Parts		66,500		66,500		66,500	
20,214		21,446		25,000		414 - Bus Garage Operation		35,000		35,000		35,000	
12,172		31,084		107,550		420 - Textbooks		112,550		112,550		112,550	
12,621		6,497		11,625		430 - Library Books		20,550		20,550		20,550	
10,729		12,935		16,250		440 - Periodicals		15,000		15,000		15,000	
69,487		70,502		73,500		460 - Non-Consumable Items		73,250		73,250		73,250	
360,017		290,113		406,914		470 - Computer Software		479,640		479,640		479,640	
85,298		97,563		95,875		480 - Computer Hardware		114,600		114,600		114,600	
1,586,136		1,607,747		2,063,656		Total 0400:		2,190,507		2,190,507		2,190,507	

Actuals		Actuals		Adopted		General Fund Expense by Object		Proposed		Approved		Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
						0500 - Capital Outlay							
33,788		1,250		-		520 - Buildings Acquisition		-		-		-	
28,615		-		-		530 - Improvements Other Than Buildings		-		-		-	
10,804		-		-		540 - Depreciable Equipment		-		-		-	
52,399		-		20,000		541 - Initial and Additional Equipment Purchase		20,000		20,000		20,000	
210,121		82,007		20,000		542 - Replacement Equipment Purchase		20,000		20,000		20,000	
119,628		-		-		564 - Bus and Capital Bus Improvements		-		-		-	
455,355		83,257		40,000		Total 0500:		40,000		40,000		40,000	
						0600 - Other Objects							
87,624		122,842		117,843		640 - Dues and Fees		137,543		137,543		137,543	
359,469		387,819		463,000		650 - Insurance & Judgments		509,900		509,900		509,900	
100		100		100		652 - Fidelity Bond Premiums		100		100		100	
985		977		1,000		670 - Taxes and Licenses		1,500		1,500		1,500	
-		-		192,000		692 - Grant Matching		167,000		167,000		167,000	
448,178		511,738		773,943		Total 0600:		816,043		816,043		816,043	
						0700 - Transfers							
250,000		450,000		200,000		707 - Transfer to Vocational House Fund		-		-		-	
100,000		100,000		100,000		710 - Transfer to Technology Fund		100,000		100,000		100,000	
35,000		35,000		60,000		711 - Transfer to Classroom Furniture Fund		60,000		60,000		60,000	
350,000		550,000		350,000		712 - Transfer to Textbook Fund		350,000		350,000		350,000	
300,000		50,000		200,000		713 - Transfer to Capital Project Fund		450,000		450,000		450,000	
475,000		475,000		475,000		715 - Transfer to Athletic Fund		600,000		600,000		600,000	
225,000		225,000		225,000		716 - Transfer to Bus Replacement		225,000		225,000		225,000	
-		-		-		717 - Transfer to Unemployment Fund		160,000		160,000		160,000	
300,000		154,000		154,000		718 - Trans to PERS Reserve Fund		60,000		60,000		60,000	
15,997		225,000		200,000		719 - Transfer to Food Services Fund		200,000		200,000		200,000	
220,000		20,000		20,000		720 - Transits		-		-		-	
-		7,332		200,000		730 - Transfer to Debt Service		75,000		75,000		75,000	
2,270,997		2,291,332		2,184,000		Total 0700:		2,280,000		2,280,000		2,280,000	
						0800 - Other Uses of Funds							
-		-		100,000		810 - Planned Reserve		1,983,178		1,983,178		1,983,178	
-		-		5,877,944		820 - Reserved for Next Year		3,000,000		3,000,000		3,000,000	
-		-		5,977,944		Total 0800:		4,983,178		4,983,178		4,983,178	
46,684,532	438.90	48,229,849	464.37	55,913,142	417.62	Total:		60,252,790	451.76	60,252,790	450.76	60,252,790	450.76

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Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants in aid. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.

Special Revenue Funds

Lebanon Community School District

Total: \$24,528,379

201 - ESSER III (History in Fund 903)

Total: \$1,000,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	Resources			
-	-	-	<u>0000 - District Office</u>			
			4500 - Restricted Revenue From the Federal Government THR	1,000,000	1,000,000	1,000,000
			Total Resources:	1,000,000	1,000,000	1,000,000
			Requirements			
-	-	-	<u>1131 - High School Programs</u>			
			0480 - Computer Hardware	500,000	500,000	500,000
-	-	-	<u>4150 - Building Acquisition, Construction, and Improvem</u>			
			0520 - Buildings Acquisition	500,000	500,000	500,000
-	-	-	Total Requirements:	1,000,000	1,000,000	1,000,000

202 - Vision Screening

Total: \$4,211

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
2,896	3,293	3,300	Resources			
			<u>0000 - District Office</u>			
			3299 - Other Restricted Grants-In-Aid	4,211	4,211	4,211
2,896	3,293	3,300	Total Resources:	4,211	4,211	4,211
			Requirements			
2,896	3,293	3,300	<u>2130 - Health Services</u>			
-	-	-	0111 - Licensed Salaries	3,000	3,000	3,000
-	-	-	0210 - PERS	947	947	947
-	-	-	0220 - Social Security Administration	230	230	230
-	-	-	0231 - Worker's Compensation	22	22	22
-	-	-	0235 - or Paid Leave	12	12	12
2,896	3,293	3,300	Total 2130:	4,211	4,211	4,211
2,896	3,293	3,300	Total Requirements:	4,211	4,211	4,211

203 - School Violence Prevention Program (COPS) Grant
Total: \$500,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	500,000	Resources			
-	-	500,000	<u>0000 - District Office</u>			
			4500 - Restricted Revenue From the Federal Government THR	500,000	500,000	500,000
			<i>Total Resources:</i>	500,000	500,000	500,000
			Requirements			
-	-	(167,000)	<u>2660 - Technology Services</u>			
			0692 - Grant Matching	(167,000)	(167,000)	(167,000)
-	-	667,000	<u>4150 - Building Acquisition, Construction, and Improvem</u>			
			0520 - Buildings Acquisition	667,000	667,000	667,000
-	-	500,000	<i>Total Requirements:</i>	500,000	500,000	500,000

205 - SB1149
Total: \$475,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
89,020	93,173	90,000	Resources			
343,941	132,961	270,000	<u>0000 - District Office</u>			
432,961	226,134	360,000	1990 - Miscellaneous	100,000	100,000	100,000
432,961	226,134	360,000	5400 - Resources - Beginning Fund Balance	375,000	375,000	375,000
			<i>Total 0000:</i>	475,000	475,000	475,000
			<i>Total Resources:</i>	475,000	475,000	475,000
			Requirements			
300,000	(38,845)	-	<u>5200 - Transfers of Funds</u>			
			0730 - Transfer to Debt Service	-	-	-
-	-	-	<u>6110 - Operating Contingency</u>			
			0810 - Planned Reserve	475,000	475,000	475,000
-	-	360,000	<u>7000 - Unappropriated Ending Fund Balance</u>			
300,000	(38,845)	360,000	0820 - Reserved for Next Year	-	-	-
			<i>Total Requirements:</i>	475,000	475,000	475,000

207 - National Writing Project Green Acres

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
295	295	-	Resources			
295	295	-	<u>0000 - District Office</u>			
			5400 - Resources - Beginning Fund Balance	-	-	-
			<i>Total Resources:</i>	-	-	-
			Requirements			
-	295	-	<u>2240 - Instructional Staff Development</u>			
			0410 - Consumable Supplies & Materials	-	-	-
-	295	-	<i>Total Requirements:</i>	-	-	-

208 - Preschool Fund
Total: \$150,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	150,000	-	1920 - Contributions and Donations From Private Sources	-	-	-
-	-	150,000	5400 - Resources - Beginning Fund Balance	150,000	150,000	150,000
-	150,000	150,000	<i>Total 0000:</i>	150,000	150,000	150,000
-	150,000	150,000	<i>Total Resources:</i>	150,000	150,000	150,000
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
-	-	95,000	0111 - Licensed Salaries	-	-	-
-	-	5,000	0210 - PERS	-	-	-
-	-	100,000	<i>Total 1111:</i>	-	-	-
			<u>1140 - Pre-Kindergarten Programs</u>			
-	-	50,000	0520 - Buildings Acquisition	150,000	150,000	150,000
-	-	150,000	<i>Total Requirements:</i>	150,000	150,000	150,000

209 - Innovation Fund

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
2,237	1,657	1,300	5400 - Resources - Beginning Fund Balance	-	-	-
2,237	1,657	1,300	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>2320 - Executive Administration Services</u>			
580	352	1,300	0410 - Consumable Supplies & Materials	-	-	-
580	352	1,300	<i>Total Requirements:</i>	-	-	-

210 - Appropriation Fund
Total: \$1,000,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	Resources			
-	-	-	<u>0000 - District Office</u>			
-	-	-	1990 - Miscellaneous	100,000	100,000	100,000
-	-	-	2199 - Other Intermediate Sources	100,000	100,000	100,000
-	-	-	3299 - Other Restricted Grants-In-Aid	200,000	200,000	200,000
-	-	-	4500 - Restricted Revenue From the Federal Government THR	600,000	600,000	600,000
-	-	-	Total 0000:	1,000,000	1,000,000	1,000,000
-	-	-	Total Resources:	1,000,000	1,000,000	1,000,000
			Requirements			
-	-	-	<u>1131 - High School Programs</u>			
			0410 - Consumable Supplies & Materials	200,000	200,000	200,000
-	-	-	<u>2520 - Fiscal Services</u>			
			0410 - Consumable Supplies & Materials	200,000	200,000	200,000
-	-	-	<u>3300 - Community Services</u>			
			0410 - Consumable Supplies & Materials	200,000	200,000	200,000
-	-	-	<u>4150 - Building Acquisition, Construction, and Improvem</u>			
			0410 - Consumable Supplies & Materials	400,000	400,000	400,000
-	-	-	Total Requirements:	1,000,000	1,000,000	1,000,000

212 - Academic Achievement Support

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
18,650	18,650	18,650	Resources			
			<u>0000 - District Office</u>			
			5400 - Resources - Beginning Fund Balance	-	-	-
18,650	18,650	18,650	Total Resources:	-	-	-
			Requirements			
-	-	18,650	<u>1122 - Middle/Junior High School Extra-Curricular</u>			
			0340 - Travel	-	-	-
-	-	18,650	Total Requirements:	-	-	-

214 - Nike, Inc Grant

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
6,500	10,000	6,000	Resources			
			<u>0000 - District Office</u>			
			1920 - Contributions and Donations From Private Sources	-	-	-
6,500	10,000	6,000	Total Resources:	-	-	-
			Requirements			
			<u>2240 - Instructional Staff Development</u>			
6,500	10,000	6,000	0640 - Dues and Fees	-	-	-
6,500	10,000	6,000	Total Requirements:	-	-	-

216 - ORRTI (Response to Intervention)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
4,236	4,236	4,236	5400 - Resources - Beginning Fund Balance	-	-	-
4,236	4,236	4,236	Total Resources:	-	-	-
			Requirements			
			<u>2550 - Student Transportation Services</u>			
-	-	4,236	0410 - Consumable Supplies & Materials	-	-	-
-	-	4,236	Total Requirements:	-	-	-

221 - Title I - A (History in Fund 228) Total: \$1,485,782

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	-	-	4500 - Restricted Revenue From the Federal Government THR	1,485,782	1,485,782	1,485,782
-	-	-	Total Resources:	1,485,782	1,485,782	1,485,782
			Requirements			
			<u>1272 - Title I</u>			
-	-	-	0111 - Licensed Salaries	413,740 5.01	413,740 5.01	413,740 5.01
-	-	-	0112 - Classified Salaries	373,624 13.72	373,624 13.72	373,624 13.72
-	-	-	0210 - PERS	252,046	252,046	252,046
-	-	-	0220 - Social Security Administration	60,234	60,234	60,234
-	-	-	0231 - Worker's Compensation	3,921	3,921	3,921
-	-	-	0235 - or Paid Leave	3,148	3,148	3,148
-	-	-	0242 - Licensed Insurance	77,265	77,265	77,265
-	-	-	0243 - Classified Insurance	171,926	171,926	171,926
-	-	-	0410 - Consumable Supplies & Materials	19,388	19,388	19,388
-	-	-	Total 1272:	1,375,292 18.73	1,375,292 18.73	1,375,292 18.73
			<u>2110 - Attendance and Social Work Services</u>			
-	-	-	0112 - Classified Salaries	5,605 0.16	5,605 0.16	5,605 0.16
-	-	-	0210 - PERS	1,739	1,739	1,739
-	-	-	0220 - Social Security Administration	429	429	429
-	-	-	0231 - Worker's Compensation	20	20	20
-	-	-	0235 - or Paid Leave	22	22	22
-	-	-	0243 - Classified Insurance	2,254	2,254	2,254
-	-	-	Total 2110:	10,069 0.16	10,069 0.16	10,069 0.16
			<u>2520 - Fiscal Services</u>			
-	-	-	0690 - Grant Indirect Charges	53,000	53,000	53,000
			<u>3300 - Community Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	47,421	47,421	47,421
-	-	-	Total Requirements:	1,485,782 18.89	1,485,782 18.89	1,485,782 18.89

222 - Title II - Teacher Quality (History in Fund 271)
Total: \$278,814

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	-	-	4500 - Restricted Revenue From the Federal Government THR	278,814	278,814	278,814
-	-	-	Total Resources:	278,814	278,814	278,814
			Requirements			
			<u>1121 - Middle/Junior High Programs</u>			
-	-	-	0111 - Licensed Salaries	59,937 1.00	59,937 1.00	59,937 1.00
-	-	-	0210 - PERS	18,598	18,598	18,598
-	-	-	0220 - Social Security Administration	4,585	4,585	4,585
-	-	-	0231 - Worker's Compensation	216	216	216
-	-	-	0235 - or Paid Leave	240	240	240
-	-	-	0242 - Licensed Insurance	15,453	15,453	15,453
-	-	-	Total 1121:	99,029 1.00	99,029 1.00	99,029 1.00
			<u>2190 - Service Direction, Student Support Services</u>			
-	-	-	0125 - Temporary - Administration (At-Will Contract)	31,200	31,200	31,200
-	-	-	0210 - PERS	10,567	10,567	10,567
-	-	-	0220 - Social Security Administration	2,387	2,387	2,387
-	-	-	0231 - Worker's Compensation	112	112	112
-	-	-	0235 - or Paid Leave	125	125	125
-	-	-	Total 2190:	44,391	44,391	44,391
			<u>2210 - Improvement of Instruction Services</u>			
-	-	-	0131 - Extra Duty - Licensed	88	88	88
-	-	-	0133 - Extra Duty - Classified	33	33	33
-	-	-	0155 - Stipend - Licensed	27,978	27,978	27,978
-	-	-	0210 - PERS	8,872	8,872	8,872
-	-	-	0220 - Social Security Administration	2,150	2,150	2,150
-	-	-	0231 - Worker's Compensation	202	202	202
-	-	-	0235 - or Paid Leave	112	112	112
-	-	-	0312 - Instructional Programs Improvement Services	17,536	17,536	17,536
-	-	-	0340 - Travel	1,104	1,104	1,104
-	-	-	0399 - Licensed Subs	5,000	5,000	5,000
-	-	-	0410 - Consumable Supplies & Materials	10,000	10,000	10,000
-	-	-	0470 - Computer Software	6,617	6,617	6,617
-	-	-	Total 2210:	79,692	79,692	79,692
			<u>2240 - Instructional Staff Development</u>			
-	-	-	0131 - Extra Duty - Licensed	6,558	6,558	6,558
-	-	-	0210 - PERS	2,071	2,071	2,071
-	-	-	0220 - Social Security Administration	503	503	503
-	-	-	0231 - Worker's Compensation	47	47	47
-	-	-	0235 - or Paid Leave	26	26	26
-	-	-	0340 - Travel	24,697	24,697	24,697
-	-	-	0399 - Licensed Subs	5,000	5,000	5,000
-	-	-	0410 - Consumable Supplies & Materials	10,000	10,000	10,000
-	-	-	Total 2240:	48,902	48,902	48,902
			<u>2520 - Fiscal Services</u>			
-	-	-	0690 - Grant Indirect Charges	6,800	6,800	6,800
-	-	-	Total Requirements:	278,814 1.00	278,814 1.00	278,814 1.00

223 - Title III - ELL Consortium (History in Fund 278)
Total: \$14,341

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	-	-	4500 - Restricted Revenue From the Federal Government THR	14,341	14,341	14,341
-	-	-	<i>Total Resources:</i>	14,341	14,341	14,341
			Requirements			
			<u>2210 - Improvement of Instruction Services</u>			
-	-	-	0131 - Extra Duty - Licensed	168	168	168
-	-	-	0133 - Extra Duty - Classified	885	885	885
-	-	-	0210 - PERS	333	333	333
-	-	-	0220 - Social Security Administration	81	81	81
-	-	-	0231 - Worker's Compensation	9	9	9
-	-	-	0235 - or Paid Leave	4	4	4
-	-	-	0410 - Consumable Supplies & Materials	7,230	7,230	7,230
-	-	-	<i>Total 2210:</i>	8,710	8,710	8,710
			<u>2240 - Instructional Staff Development</u>			
-	-	-	0133 - Extra Duty - Classified	61	61	61
-	-	-	0210 - PERS	20	20	20
-	-	-	0220 - Social Security Administration	5	5	5
-	-	-	<i>Total 2240:</i>	86	86	86
			<u>2520 - Fiscal Services</u>			
-	-	-	0690 - Grant Indirect Charges	545	545	545
			<u>3300 - Community Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	5,000	5,000	5,000
-	-	-	<i>Total Requirements:</i>	14,341	14,341	14,341

227 - IDEA Part B §619 (History in Fund 257)
Total: \$3,678

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	-	-	4500 - Restricted Revenue From the Federal Government THR	3,678	3,678	3,678
-	-	-	<i>Total Resources:</i>	3,678	3,678	3,678
			Requirements			
			<u>2190 - Service Direction, Student Support Services</u>			
-	-	-	0389 - Other Non-Instructional Professional and Technical	3,678	3,678	3,678
-	-	-	<i>Total Requirements:</i>	3,678	3,678	3,678

228 - Title I-A (History, Moved to Fund 221)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE
						Resources				
						0000 - District Office				
1,242,436		1,335,850		1,493,181		4500 - Restricted Revenue From the Federal Government THR	-	-	-	
1,242,436		1,335,850		1,493,181		Total Resources:	-	-	-	
						Requirements				
						1220 - Restrictive Programs for Students With Disabilitie				
-		14		-		0410 - Consumable Supplies & Materials	-	-	-	
						1272 - Title I				
297,333	4.01	343,998	5.01	395,435	5.00	0111 - Licensed Salaries	-	-	-	
339,948	16.01	326,660	13.67	356,209	13.80	0112 - Classified Salaries	-	-	-	
351		563		413		0131 - Extra Duty - Licensed	-	-	-	
2,200		-		-		0132 - Comp Time	-	-	-	
2,468		1,576		973		0133 - Extra Duty - Classified	-	-	-	
10,500		4,200		4,200		0155 - Stipend - Licensed	-	-	-	
185,555		201,988		242,438		0210 - PERS	-	-	-	
48,209		49,752		57,928		0220 - Social Security Administration	-	-	-	
2,341		2,129		5,289		0231 - Worker's Compensation	-	-	-	
-		-		3,029		0235 - or Paid Leave	-	-	-	
8		-		-		0241 - Administrator Insurance	-	-	-	
60,671		72,899		71,054		0242 - Licensed Insurance	-	-	-	
146,924		149,038		197,109		0243 - Classified Insurance	-	-	-	
-		634		-		0247 - TSA	-	-	-	
-		2,400		-		0311 - Instruction Services	-	-	-	
-		16		-		0340 - Travel	-	-	-	
64		197		-		0395 - Classified Subs	-	-	-	
243		-		-		0399 - Licensed Subs	-	-	-	
29,553		9,019		20,000		0410 - Consumable Supplies & Materials	-	-	-	
3,059		-		-		0420 - Textbooks	-	-	-	
238		-		-		0430 - Library Books	-	-	-	
(89)		17		-		0460 - Non-Consumable Items	-	-	-	
9,887		6,953		-		0470 - Computer Software	-	-	-	
1,668		275		-		0480 - Computer Hardware	-	-	-	
4,313		-		-		0640 - Dues and Fees	-	-	-	
1,145,445	20.02	1,172,314	18.68	1,354,076	18.80	Total 1272:	-	-	-	
						2110 - Attendance and Social Work Services				
3,978	0.16	4,866	0.16	5,208	0.16	0112 - Classified Salaries	-	-	-	
1,182		1,446		1,616		0210 - PERS	-	-	-	
304		372		398		0220 - Social Security Administration	-	-	-	
15		16		31		0231 - Worker's Compensation	-	-	-	
-		-		21		0235 - or Paid Leave	-	-	-	
1,488		935		4,405		0243 - Classified Insurance	-	-	-	
1,575		-		-		0470 - Computer Software	-	-	-	
8,543	0.16	7,635	0.16	11,680	0.16	Total 2110:	-	-	-	
						2190 - Service Direction, Student Support Services				
28,800		31,200		31,200		0125 - Temporary - Administration (At-Will Contract)	-	-	-	
7,727		8,287		8,695		0210 - PERS	-	-	-	
2,203		2,363		2,387		0220 - Social Security Administration	-	-	-	
94		90		187		0231 - Worker's Compensation	-	-	-	
-		-		125		0235 - or Paid Leave	-	-	-	
38,825		41,940		42,594		Total 2190:	-	-	-	

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Continued from Previous Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE
638		1,503		1,323		<u>2210 - Improvement of Instruction Services</u>				
1,428		98		67		0131 - Extra Duty - Licensed	-	-	-	
524		475		447		0133 - Extra Duty - Classified	-	-	-	
151		120		106		0210 - PERS	-	-	-	
8		6		10		0220 - Social Security Administration	-	-	-	
-		-		6		0231 - Worker's Compensation	-	-	-	
-		8		-		0235 - or Paid Leave	-	-	-	
-		0		-		0242 - Licensed Insurance	-	-	-	
-		37,517		-		0243 - Classified Insurance	-	-	-	
-		1,590		-		0312 - Instructional Programs Improvement Services	-	-	-	
2,186		2,991		-		0340 - Travel	-	-	-	
4,935		44,307		1,958		0399 - Licensed Subs	-	-	-	
						Total 2210:	-	-	-	
						<u>2240 - Instructional Staff Development</u>				
-		126		-		0133 - Extra Duty - Classified	-	-	-	
-		32,750		32,750		0155 - Stipend - Licensed	-	-	-	
-		9,116		10,290		0210 - PERS	-	-	-	
-		2,430		2,505		0220 - Social Security Administration	-	-	-	
-		103		197		0231 - Worker's Compensation	-	-	-	
-		-		131		0235 - or Paid Leave	-	-	-	
-		1		-		0247 - TSA	-	-	-	
-		750		-		0312 - Instructional Programs Improvement Services	-	-	-	
6,987		5,282		-		0340 - Travel	-	-	-	
-		249		-		0399 - Licensed Subs	-	-	-	
6,987		50,807		45,873		Total 2240:	-	-	-	
						<u>2520 - Fiscal Services</u>				
27,610		-		-		0690 - Grant Indirect Charges	-	-	-	
						<u>3300 - Community Services</u>				
-		144		-		0131 - Extra Duty - Licensed	-	-	-	
49		15		-		0133 - Extra Duty - Classified	-	-	-	
14		47		-		0210 - PERS	-	-	-	
3		12		-		0220 - Social Security Administration	-	-	-	
1		0		-		0231 - Worker's Compensation	-	-	-	
-		0		-		0243 - Classified Insurance	-	-	-	
282		2,953		-		0311 - Instruction Services	-	-	-	
-		1,600		-		0319 - Other Instructional, Professional & Tech Services	-	-	-	
-		2,219		-		0340 - Travel	-	-	-	
-		13		-		0353 - Postage	-	-	-	
1,767		-		-		0399 - Licensed Subs	-	-	-	
7,380		7,242		37,000		0410 - Consumable Supplies & Materials	-	-	-	
595		275		-		0440 - Periodicals	-	-	-	
-		4,313		-		0470 - Computer Software	-	-	-	
10,091		18,833		37,000		Total 3300:	-	-	-	
1,242,436	20.18	1,335,850	18.84	1,493,181	18.96	Total Requirements:	-	-	-	

229 - IDEA Part B §611 (History in fund 259)
Total: \$1,024,851

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	Resources			
-	-	-	0000 - District Office			
			4500 - Restricted Revenue From the Federal Government THR	1,024,851	1,024,851	1,024,851
			Total Resources:	1,024,851	1,024,851	1,024,851
			Requirements			
			1220 - Restrictive Programs for Students With Disabilitie			
-	-	-	0111 - Licensed Salaries	47,684 1.00	47,684 1.00	47,684 1.00
-	-	-	0112 - Classified Salaries	63,132 1.82	63,132 1.82	63,132 1.82
-	-	-	0210 - PERS	36,178	36,178	36,178
-	-	-	0220 - Social Security Administration	8,478	8,478	8,478
-	-	-	0231 - Worker's Compensation	400	400	400
-	-	-	0235 - or Paid Leave	443	443	443
-	-	-	0242 - Licensed Insurance	15,453	15,453	15,453
-	-	-	0243 - Classified Insurance	26,354	26,354	26,354
-	-	-	Total 1220:	198,122 2.82	198,122 2.82	198,122 2.82
			1250 - Less Restrictive Programs for Students With Disabi			
-	-	-	0111 - Licensed Salaries	152,150 2.00	152,150 2.00	152,150 2.00
-	-	-	0112 - Classified Salaries	185,320 6.84	185,320 6.84	185,320 6.84
-	-	-	0131 - Extra Duty - Licensed	2,469	2,469	2,469
-	-	-	0210 - PERS	105,499	105,499	105,499
-	-	-	0220 - Social Security Administration	26,007	26,007	26,007
-	-	-	0231 - Worker's Compensation	1,233	1,233	1,233
-	-	-	0235 - or Paid Leave	1,360	1,360	1,360
-	-	-	0242 - Licensed Insurance	30,906	30,906	30,906
-	-	-	0243 - Classified Insurance	92,239	92,239	92,239
-	-	-	0395 - Classified Subs	7,510	7,510	7,510
-	-	-	0399 - Licensed Subs	10,000	10,000	10,000
-	-	-	Total 1250:	614,693 8.84	614,693 8.84	614,693 8.84
			2150 - Speech Pathology and Audiology Services			
-	-	-	0111 - Licensed Salaries	6,018 0.10	6,018 0.10	6,018 0.10
-	-	-	0210 - PERS	1,867	1,867	1,867
-	-	-	0220 - Social Security Administration	460	460	460
-	-	-	0231 - Worker's Compensation	22	22	22
-	-	-	0235 - or Paid Leave	24	24	24
-	-	-	0242 - Licensed Insurance	1,545	1,545	1,545
-	-	-	Total 2150:	9,936 0.10	9,936 0.10	9,936 0.10
			2190 - Service Direction, Student Support Services			
-	-	-	0112 - Classified Salaries	41,816 1.00	41,816 1.00	41,816 1.00
-	-	-	0113 - Administrators	36,567 0.25	36,567 0.25	36,567 0.25
-	-	-	0145 - Stipend - Admin Travel	1,500	1,500	1,500
-	-	-	0210 - PERS	27,056	27,056	27,056
-	-	-	0220 - Social Security Administration	6,111	6,111	6,111
-	-	-	0231 - Worker's Compensation	288	288	288
-	-	-	0235 - or Paid Leave	319	319	319
-	-	-	0241 - Administrator Insurance	4,091	4,091	4,091
-	-	-	0243 - Classified Insurance	14,544	14,544	14,544
-	-	-	Total 2190:	132,292 1.25	132,292 1.25	132,292 1.25

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Continued from Previous Page

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	<u>2520 - Fiscal Services</u> 0690 - Grant Indirect Charges	39,149	39,149	39,149
-	-	-	<u>3300 - Community Services</u> 0311 - Instruction Services	30,659	30,659	30,659
-	-	-	<i>Total Requirements:</i>	1,024,851 13.01	1,024,851 13.01	1,024,851 13.01

230 - Bus Replacement Fund
Total: \$276,500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
3,946	3,664	5,000	<u>0000 - District Office</u>			
-	142,347	-	1990 - Miscellaneous	5,000	5,000	5,000
225,000	225,000	225,000	2200 - Restricted Revenue	-	-	-
33,574	125,318	85,000	5200 - Interfund Transfers	225,000	225,000	225,000
262,519	496,329	315,000	5400 - Resources - Beginning Fund Balance	46,500	46,500	46,500
262,519	496,329	315,000	<i>Total 0000:</i>	276,500	276,500	276,500
			<i>Total Resources:</i>	276,500	276,500	276,500
			Requirements			
-	83,143	-	<u>2550 - Student Transportation Services</u>			
137,201	330,579	300,000	0541 - Initial and Additional Equipment Purchase	-	-	-
137,201	413,722	300,000	0564 - Bus and Capital Bus Improvements	271,500	271,500	271,500
			<i>Total 2550:</i>	271,500	271,500	271,500
-	-	-	<u>6110 - Operating Contingency</u>			
			0810 - Planned Reserve	5,000	5,000	5,000
-	-	15,000	<u>7000 - Unappropriated Ending Fund Balance</u>			
137,201	413,722	315,000	0820 - Reserved for Next Year	-	-	-
			<i>Total Requirements:</i>	276,500	276,500	276,500

232 - Classroom Furniture Fund
Total: \$200,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
35,000	35,000	60,000	5200 - Interfund Transfers	60,000	60,000	60,000
24,817	50,053	80,000	5400 - Resources - Beginning Fund Balance	140,000	140,000	140,000
59,817	85,053	140,000	<i>Total 0000:</i>	200,000	200,000	200,000
59,817	85,053	140,000	<i>Total Resources:</i>	200,000	200,000	200,000
			Requirements			
			<u>2544 - Maintenance</u>			
-	2,865	-	0460 - Non-Consumable Items	-	-	-
			<u>2572 - Purchasing Services</u>			
9,763	-	-	0410 - Consumable Supplies & Materials	60,000	60,000	60,000
-	1,563	120,000	0460 - Non-Consumable Items	120,000	120,000	120,000
9,763	1,563	120,000	<i>Total 2572:</i>	180,000	180,000	180,000
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	20,000	20,000	20,000
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	20,000	0820 - Reserved for Next Year	-	-	-
9,763	4,428	140,000	<i>Total Requirements:</i>	200,000	200,000	200,000

233 - OEA Choice Wellness Grant
Total: \$10,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
23,525	2,763	10,000	1920 - Contributions and Donations From Private Sources	10,000	10,000	10,000
18,068	19,558	-	5400 - Resources - Beginning Fund Balance	-	-	-
41,594	22,321	10,000	<i>Total 0000:</i>	10,000	10,000	10,000
41,594	22,321	10,000	<i>Total Resources:</i>	10,000	10,000	10,000
			Requirements			
			<u>2645 - Staff Wellness</u>			
150	513	-	0131 - Extra Duty - Licensed	-	-	-
1,408	2,134	1,769	0133 - Extra Duty - Classified	1,769	1,769	1,769
3,525	-	-	0151 - Stipend - Club Advisor/Activities	-	-	-
217	982	180	0210 - PERS	558	558	558
108	289	44	0220 - Social Security Administration	135	135	135
6	12	4	0231 - Worker's Compensation	13	13	13
-	-	2	0235 - or Paid Leave	7	7	7
-	16	-	0242 - Licensed Insurance	-	-	-
-	62	-	0243 - Classified Insurance	-	-	-
-	3	-	0247 - TSA	-	-	-
15,773	17,351	8,000	0410 - Consumable Supplies & Materials	7,518	7,518	7,518
849	959	-	0450 - Food	-	-	-
22,036	22,321	10,000	<i>Total 2645:</i>	10,000	10,000	10,000
22,036	22,321	10,000	<i>Total Requirements:</i>	10,000	10,000	10,000

235 - Nutrition Services Gardening
Total: \$4,350

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
50	100	50	1990 - Miscellaneous	50	50	50
5,314	4,809	4,700	5400 - Resources - Beginning Fund Balance	4,300	4,300	4,300
5,364	4,909	4,750	<i>Total 0000:</i>	4,350	4,350	4,350
5,364	4,909	4,750	<i>Total Resources:</i>	4,350	4,350	4,350
			Requirements			
			<u>3100 - Food Services</u>			
25	45	500	0406 - Gas, Oil, Lube, Propane	100	100	100
504	119	4,250	0410 - Consumable Supplies & Materials	4,250	4,250	4,250
25	-	-	0640 - Dues and Fees	-	-	-
554	164	4,750	<i>Total 3100:</i>	4,350	4,350	4,350
554	164	4,750	<i>Total Requirements:</i>	4,350	4,350	4,350

236 - OEA Foundation Grant for Welcome Center (History, Moved to Fund 284)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	13,925	18,000	1920 - Contributions and Donations From Private Sources	-	-	-
-	13,925	18,000	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
-	13,925	-	0410 - Consumable Supplies & Materials	-	-	-
			<u>2210 - Improvement of Instruction Services</u>			
-	-	18,000	0410 - Consumable Supplies & Materials	-	-	-
-	13,925	18,000	<i>Total Requirements:</i>	-	-	-

237 - Gear-Up Grant

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						<u>0000 - District Office</u>						
22,420		-		-		4700 - Grants-In-Aid From the Federal Government Through	-		-		-	
22,420		-		-		<i>Total Resources:</i>	-		-		-	
						Requirements						
						<u>1131 - High School Programs</u>						
1,500		-		-		0151 - Stipend - Club Advisor/Activities	-		-		-	
492		-		-		0210 - PERS	-		-		-	
115		-		-		0220 - Social Security Administration	-		-		-	
5		-		-		0231 - Worker's Compensation	-		-		-	
10,000		-		-		0340 - Travel	-		-		-	
8,938		-		-		0410 - Consumable Supplies & Materials	-		-		-	
21,050		-		-		<i>Total 1131:</i>	-		-		-	
						<u>2620 - Planning Research, Development, Evaluation Serv</u>						
829		-		-		0112 - Classified Salaries	-		-		-	
246		-		-		0210 - PERS	-		-		-	
63		-		-		0220 - Social Security Administration	-		-		-	
3		-		-		0231 - Worker's Compensation	-		-		-	
229		-		-		0243 - Classified Insurance	-		-		-	
1,371		-		-		<i>Total 2620:</i>	-		-		-	
22,420		-		-		<i>Total Requirements:</i>	-		-		-	

240 - Textbook Adoption Fund
Total: \$596,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
350,000	550,000	350,000	5200 - Interfund Transfers	350,000	350,000	350,000
554,249	136,639	5,000	5400 - Resources - Beginning Fund Balance	246,000	246,000	246,000
904,249	686,639	355,000	<i>Total 0000:</i>	596,000	596,000	596,000
904,249	686,639	355,000	<i>Total Resources:</i>	596,000	596,000	596,000
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
149,791	320,702	200,000	0420 - Textbooks	-	-	-
			<u>1121 - Middle/Junior High Programs</u>			
149,014	101,621	75,000	0420 - Textbooks	-	-	-
			<u>1131 - High School Programs</u>			
-	1,689	-	0410 - Consumable Supplies & Materials	-	-	-
467,409	4,516	50,000	0420 - Textbooks	350,000	350,000	350,000
1,086	-	-	0470 - Computer Software	-	-	-
468,494	6,204	50,000	<i>Total 1131:</i>	350,000	350,000	350,000
			<u>1291 - English Second Language Programs</u>			
-	17,106	-	0420 - Textbooks	-	-	-
			<u>2210 - Improvement of Instruction Services</u>			
310	-	-	0410 - Consumable Supplies & Materials	-	-	-
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	246,000	246,000	246,000
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	30,000	0820 - Reserved for Next Year	-	-	-
767,610	445,633	355,000	<i>Total Requirements:</i>	596,000	596,000	596,000

243 - Miscellaneous Grants (History, Moved to Fund 283)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
29,669	32,329	20,628	1920 - Contributions and Donations From Private Sources	-	-	-
300	400	-	2200 - Restricted Revenue	-	-	-
56,542	19,158	29,231	5400 - Resources - Beginning Fund Balance	-	-	-
86,511	51,887	49,859	<i>Total 0000:</i>	-	-	-
86,511	51,887	49,859	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
6,136	7,490	18,850	0410 - Consumable Supplies & Materials	-	-	-
383	300	-	0430 - Library Books	-	-	-
276	-	-	0470 - Computer Software	-	-	-
6,795	7,790	18,850	<i>Total 1111:</i>	-	-	-
			<u>1113 - Elementary Extra-Curricular</u>			
2,031	333	17,006	0410 - Consumable Supplies & Materials	-	-	-
			<u>1121 - Middle/Junior High Programs</u>			
4,647	1,936	600	0410 - Consumable Supplies & Materials	-	-	-

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
300		1,474		300		<u>1131 - High School Programs</u>						
						0410 - Consumable Supplies & Materials	-		-		-	
600		463		-		<u>1220 - Restrictive Programs for Students With Disabilities</u>						
						0410 - Consumable Supplies & Materials	-		-		-	
-		348		113		<u>1250 - Less Restrictive Programs for Students With Disabilities</u>						
						0410 - Consumable Supplies & Materials	-		-		-	
-		300		-		<u>1280 - Alternative Education</u>						
176		-		-		0410 - Consumable Supplies & Materials	-		-		-	
722		-		-		2110 - Attendance and Social Work Services						
7		-		-		0319 - Other Instructional, Professional & Tech Services	-		-		-	
27,233		-		-		0340 - Travel	-		-		-	
300		-		-		0353 - Postage	-		-		-	
28,438		-		-		0410 - Consumable Supplies & Materials	-		-		-	
						0460 - Non-Consumable Items	-		-		-	
						<i>Total 2110:</i>	-		-		-	
-		-		1,000		<u>2120 - Guidance Services</u>						
						0410 - Consumable Supplies & Materials	-		-		-	
-		2,780		280		<u>2130 - Health Services</u>						
-		-		2,500		0410 - Consumable Supplies & Materials	-		-		-	
-		2,780		2,780		0460 - Non-Consumable Items	-		-		-	
						<i>Total 2130:</i>	-		-		-	
-		1,000		-		<u>2144 - Psychotherapy Services</u>						
						0410 - Consumable Supplies & Materials	-		-		-	
109		-		-		<u>2150 - Speech Pathology and Audiology Services</u>						
						0410 - Consumable Supplies & Materials	-		-		-	
-		840		628		<u>2220 - Educational Media Services</u>						
						0410 - Consumable Supplies & Materials	-		-		-	
-		142		-		<u>2222 - Library/Media Center</u>						
						0410 - Consumable Supplies & Materials	-		-		-	
426		-		-		<u>2240 - Instructional Staff Development</u>						
						0340 - Travel	-		-		-	
497		-		-		<u>2321 - Office of the Superintendent Services</u>						
						0410 - Consumable Supplies & Materials	-		-		-	
134		300		-		<u>2544 - Maintenance</u>						
-		1,573		8,483		0324 - Rentals	-		-		-	
134		1,873		8,483		0410 - Consumable Supplies & Materials	-		-		-	
						<i>Total 2544:</i>	-		-		-	
-		268		-		<u>2550 - Student Transportation Services</u>						
-		7		-		0331 - Reimbursable Student Transportation	-		-		-	
-		275		-		0332 - Non-Reimbursable Student Transportation	-		-		-	
						<i>Total 2550:</i>	-		-		-	
-		200		100		<u>2642 - Recruitment and Placement Services</u>						
						0410 - Consumable Supplies & Materials	-		-		-	
0		-		-		<u>2645 - Staff Wellness</u>						
43,977		19,754		49,859		0410 - Consumable Supplies & Materials	-		-		-	
						<i>Total Requirements:</i>	-		-		-	

245 - Dyslexia Training

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
13,578	-	-	4500 - Restricted Revenue From the Federal Government Through	-	-	-
13,578	-	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
13,578	-	-	0420 - Textbooks	-	-	-
13,578	-	-	<i>Total Requirements:</i>	-	-	-

248 - YTP - Youth Transition Program

Total: \$126,674

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
11,697	16,612	11,053	2200 - Restricted Revenue	26,602	26,602	26,602
44,005	62,492	41,580	4700 - Grants-In-Aid From the Federal Government Through	100,072	100,072	100,072
55,702	79,104	52,633	<i>Total 0000:</i>	126,674	126,674	126,674
55,702	79,104	52,633	<i>Total Resources:</i>	126,674	126,674	126,674
			Requirements			
			<u>1220 - Restrictive Programs for Students With Disabilities</u>			
486	-	-	0399 - Licensed Subs	-	-	-
-	-	2,882	0410 - Consumable Supplies & Materials	53,758	53,758	53,758
486	-	2,882	<i>Total 1220:</i>	53,758	53,758	53,758
			<u>2126 - Placement Services</u>			
32,120	34,106	36,535	0112 - Classified Salaries	39,463	39,463	39,463
-	4,233	7,500	0127 - Student Helper Salaries	-	-	-
-	10	-	0132 - Comp Time	-	-	-
-	58	0	0133 - Extra Duty - Classified	-	-	-
480	480	480	0143 - Stipend - Cell Phone	480	480	480
9,689	10,296	11,486	0210 - PERS	12,395	12,395	12,395
2,494	2,651	2,832	0220 - Social Security Administration	3,056	3,056	3,056
120	168	222	0231 - Worker's Compensation	144	144	144
-	-	148	0235 - or Paid Leave	160	160	160
8,790	9,278	14,211	0243 - Classified Insurance	14,544	14,544	14,544
449	1,871	2,655	0340 - Travel	2,674	2,674	2,674
717	10,859	-	0410 - Consumable Supplies & Materials	-	-	-
239	5,094	-	0470 - Computer Software	-	-	-
-	-	(26,317)	0692 - Grant Matching	-	-	-
55,098	79,104	49,752	<i>Total 2126:</i>	72,916	72,916	72,916
			<u>2240 - Instructional Staff Development</u>			
45	-	-	0340 - Travel	-	-	-
			<u>2550 - Student Transportation Services</u>			
73	-	-	0331 - Reimbursable Student Transportation	-	-	-
55,702	79,104	52,633	<i>Total Requirements:</i>	126,674	126,674	126,674

251 - Student Investment Account
Total: \$4,024,647

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
						Resources							
						0000 - District Office							
3,140,511		3,249,993		3,332,730		3299 - Other Restricted Grants-In-Aid		4,024,647		4,024,647		4,024,647	
150,120		196,034		-		5400 - Resources - Beginning Fund Balance		-		-		-	
3,290,631		3,446,027		3,332,730		Total 0000:		4,024,647		4,024,647		4,024,647	
3,290,631		3,446,027		3,332,730		Total Resources:		4,024,647		4,024,647		4,024,647	
						Requirements							
						1111 - Elementary, K-5 or K-6							
22,541	1.00	68,974	1.00	75,946	1.00	0111 - Licensed Salaries		68,552	1.00	68,552	1.00	68,552	1.00
611,555	29.11	663,294	29.27	724,114	30.06	0112 - Classified Salaries		646,421	24.57	646,421	24.57	646,421	24.57
-		1,665		1,665		0131 - Extra Duty - Licensed		-		-		-	
1,250		-		-		0132 - Comp Time		-		-		-	
515		1,193		990		0133 - Extra Duty - Classified		990		990		990	
5,500		7,730		7,730		0155 - Stipend - Licensed		7,730		7,730		7,730	
131,944		200,967		253,521		0210 - PERS		226,188		226,188		226,188	
45,616		54,190		61,982		0220 - Social Security Administration		55,364		55,364		55,364	
2,422		2,589		5,690		0231 - Worker's Compensation		3,168		3,168		3,168	
-		-		3,241		0235 - or Paid Leave		2,895		2,895		2,895	
4,317		8,256		14,211		0242 - Licensed Insurance		15,453		15,453		15,453	
312,982		368,053		453,833		0243 - Classified Insurance		355,779		355,779		355,779	
-		670		-		0247 - TSA		-		-		-	
12,597		7,298		-		0395 - Classified Subs		34,994		34,994		34,994	
972		263		-		0399 - Licensed Subs		-		-		-	
1,152,211	30.11	1,385,142	30.27	1,602,923	31.06	Total 1111:		1,417,534	25.57	1,417,534	25.57	1,417,534	25.57
						1121 - Middle/Junior High Programs							
51,631	1.00	-		24,063	0.50	0111 - Licensed Salaries		-		-		-	
53		1,839		1,702		0131 - Extra Duty - Licensed		-		-		-	
7,609		548		7,996		0210 - PERS		-		-		-	
3,953		137		1,971		0220 - Social Security Administration		-		-		-	
177		7		155		0231 - Worker's Compensation		-		-		-	
-		-		103		0235 - or Paid Leave		-		-		-	
8,272		-		7,105		0242 - Licensed Insurance		-		-		-	
-		75		-		0243 - Classified Insurance		-		-		-	
23,764		277		-		0410 - Consumable Supplies & Materials		-		-		-	
6,032		-		-		0520 - Buildings Acquisition		-		-		-	
101,491	1.00	2,883		43,095	0.50	Total 1121:		-		-		-	
						1280 - Alternative Education							
-		-		-		0112 - Classified Salaries		221,701	7.46	221,701	7.46	221,701	7.46
-		-		-		0210 - PERS		69,785		69,785		69,785	
-		-		-		0220 - Social Security Administration		16,960		16,960		16,960	
-		-		-		0231 - Worker's Compensation		797		797		797	
-		-		-		0235 - or Paid Leave		888		888		888	
-		-		-		0243 - Classified Insurance		108,150		108,150		108,150	
-		-		-		Total 1280:		418,281	7.46	418,281	7.46	418,281	7.46
						1288 - Charter Schools							
-		271,677		213,696		0360 - Charter School Payments		270,613		270,613		270,613	
147,021		-		-		0691 - Charter School Flowthrough		-		-		-	
147,021		271,677		213,696		Total 1288:		270,613		270,613		270,613	

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
57,189	1.00	67,301	1.00	65,683	1.00	<u>1291 - English Second Language Programs</u>	-	-	-	-	-	-
23,355	0.90	24,754	0.90	26,337	0.91	0111 - Licensed Salaries	132,764	4.52	132,764	4.52	132,764	4.52
150		-		-		0112 - Classified Salaries	-	-	-	-	-	-
-		150		150		0132 - Comp Time	-	-	-	-	-	-
16,856		27,403		28,600		0133 - Extra Duty - Classified	41,971		41,971		41,971	
5,956		7,045		7,051		0210 - PERS	10,157		10,157		10,157	
281		284		553		0220 - Social Security Administration	380		380		380	
-		-		369		0231 - Worker's Compensation	532		532		532	
15,286		8,730		14,211		0235 - or Paid Leave	-		-		-	
15,311		13,007		14,209		0242 - Licensed Insurance	65,972		65,972		65,972	
134,384	1.90	148,675	1.90	157,163	1.91	0243 - Classified Insurance	251,776	4.52	251,776	4.52	251,776	4.52
						Total 1291:						
						<u>1400 - Summer School Programs</u>						
124,517		150,138		-		0692 - Grant Matching	-		-		-	
						<u>2110 - Attendance and Social Work Services</u>						
-		89,652	1.00	12,193	1.00	0111 - Licensed Salaries	13,433	0.15	13,433	0.15	13,433	0.15
15,760	0.50	16,720	0.50	17,872	0.50	0112 - Classified Salaries	44,707	1.39	44,707	1.39	44,707	1.39
300		-		-		0132 - Comp Time	-		-		-	
4,684		31,614		9,329		0210 - PERS	18,040		18,040		18,040	
362		7,092		2,300		0220 - Social Security Administration	4,448		4,448		4,448	
59		318		180		0231 - Worker's Compensation	209		209		209	
-		-		120		0235 - or Paid Leave	232		232		232	
-		15,961		-		0242 - Licensed Insurance	2,333		2,333		2,333	
11,411		12,022		11		0243 - Classified Insurance	20,216		20,216		20,216	
496		-		-		0410 - Consumable Supplies & Materials	-		-		-	
33,071	0.50	173,379	1.50	42,006	1.50	Total 2110:	103,618	1.54	103,618	1.54	103,618	1.54
						<u>2144 - Psychotherapy Services</u>						
172,116	2.60	178,063	2.60	129,638	1.60	0111 - Licensed Salaries	42,587	0.50	42,587	0.50	42,587	0.50
-		-		-		0113 - Administrators	97,625	1.00	97,625	1.00	97,625	1.00
945		750		-		0132 - Comp Time	-		-		-	
52,457		54,346		41,582		0210 - PERS	43,509		43,509		43,509	
12,479		12,913		9,917		0220 - Social Security Administration	10,726		10,726		10,726	
580		529		778		0231 - Worker's Compensation	504		504		504	
-		-		519		0235 - or Paid Leave	561		561		561	
-		-		-		0241 - Administrator Insurance	16,362		16,362		16,362	
33,112		34,694		28,422		0242 - Licensed Insurance	7,727		7,727		7,727	
-		225		-		0247 - TSA	-		-		-	
-		354		-		0340 - Travel	-		-		-	
-		367		-		0410 - Consumable Supplies & Materials	-		-		-	
1,780		6,398		-		0470 - Computer Software	-		-		-	
273,470	2.60	288,639	2.60	210,856	1.60	Total 2144:	219,601	1.50	219,601	1.50	219,601	1.50
						<u>2190 - Service Direction, Student Support Services</u>						
-		-		-		0124 - Temporary - Classified (At-Will Contract)	9,500		9,500		9,500	
-		-		-		0210 - PERS	3,218		3,218		3,218	
-		-		-		0220 - Social Security Administration	727		727		727	
-		-		-		0231 - Worker's Compensation	34		34		34	
-		-		-		0235 - or Paid Leave	38		38		38	
-		-		-		Total 2190:	13,517		13,517		13,517	
						<u>2210 - Improvement of Instruction Services</u>						
58,349		-		-		0113 - Administrators	-		-		-	
12,687		-		-		0210 - PERS	-		-		-	

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
4,464		-		-		0220 - Social Security Administration	-		-		-	
193		-		-		0231 - Worker's Compensation	-		-		-	
15,660		-		-		0312 - Instructional Programs Improvement Services	-		-		-	
40,000		-		-		0340 - Travel	-		-		-	
131,353		-		-		Total 2210:	-		-		-	
						<u>2240 - Instructional Staff Development</u>						
8,079		2,717		2,717		0131 - Extra Duty - Licensed	25,000		25,000		25,000	
3,919		-		-		0133 - Extra Duty - Classified	-		-		-	
3,147		808		843		0210 - PERS	7,893		7,893		7,893	
900		208		208		0220 - Social Security Administration	1,913		1,913		1,913	
44		8		16		0231 - Worker's Compensation	181		181		181	
-		-		11		0235 - or Paid Leave	100		100		100	
-		30		-		0242 - Licensed Insurance	-		-		-	
16,089		3,771		3,796		Total 2240:	35,087		35,087		35,087	
						<u>2410 - Office of the Principal Services</u>						
476,497	7.50	530,684	7.00	576,912	8.00	0111 - Licensed Salaries	603,622	8.00	603,622	8.00	603,622	8.00
32,888		70,177		49,855		0131 - Extra Duty - Licensed	49,999		49,999		49,999	
750		-		-		0132 - Comp Time	-		-		-	
150		-		-		0137 - Student Teacher	-		-		-	
580		-		-		0155 - Stipend - Licensed	-		-		-	
131,164		184,055		199,741		0210 - PERS	205,613		205,613		205,613	
38,516		45,465		47,948		0220 - Social Security Administration	50,003		50,003		50,003	
1,705		1,771		3,761		0231 - Worker's Compensation	2,536		2,536		2,536	
-		-		2,507		0235 - or Paid Leave	2,613		2,613		2,613	
672		-		-		0241 - Administrator Insurance	-		-		-	
85,241		117,936		113,686		0242 - Licensed Insurance	123,624		123,624		123,624	
-		0		-		0243 - Classified Insurance	-		-		-	
-		225		-		0247 - TSA	-		-		-	
768,163	7.50	950,314	7.00	994,409	8.00	Total 2410:	1,038,010	8.00	1,038,010	8.00	1,038,010	8.00
						<u>2520 - Fiscal Services</u>						
146,635		(3,111)		-		0690 - Grant Indirect Charges	187,701		187,701		187,701	
						<u>2680 - Interpretation & Translation Services</u>						
30,352	1.00	33,056	1.00	36,208	1.00	0112 - Classified Salaries	38,988	1.00	38,988	1.00	38,988	1.00
905		-		-		0124 - Temporary - Classified (At-Will Contract)	-		-		-	
300		-		-		0132 - Comp Time	-		-		-	
9,235		9,824		11,235		0210 - PERS	12,098		12,098		12,098	
2,246		2,378		2,770		0220 - Social Security Administration	2,983		2,983		2,983	
114		106		217		0231 - Worker's Compensation	140		140		140	
-		-		145		0235 - or Paid Leave	156		156		156	
15,211		16,026		14,211		0243 - Classified Insurance	14,544		14,544		14,544	
5,987		8,370		-		0319 - Other Instructional, Professional & Tech Services	-		-		-	
1,842		4,760		-		0389 - Other Non-Instructional Professional and Technical	-		-		-	
66,194	1.00	74,521	1.00	64,786	1.00	Total 2680:	68,909	1.00	68,909	1.00	68,909	1.00
3,094,597	44.61	3,446,027	44.27	3,332,730	45.57	Total Requirements:	4,024,647	49.59	4,024,647	49.59	4,024,647	49.59

252 - High School Success/M98 (History in Fund 289)
Total: \$1,124,810

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	Resources			
-	-	-	<u>0000 - District Office</u>			
			3299 - Other Restricted Grants-In-Aid	1,124,810	1,124,810	1,124,810
			Total Resources:	1,124,810	1,124,810	1,124,810
			Requirements			
			<u>1131 - High School Programs</u>			
-	-	-	0111 - Licensed Salaries	202,504 3.00	202,504 3.00	202,504 3.00
-	-	-	0112 - Classified Salaries	22,365 0.78	22,365 0.78	22,365 0.78
-	-	-	0210 - PERS	69,778	69,778	69,778
-	-	-	0220 - Social Security Administration	17,202	17,202	17,202
-	-	-	0231 - Worker's Compensation	1,713	1,713	1,713
-	-	-	0235 - or Paid Leave	899	899	899
-	-	-	0242 - Licensed Insurance	46,359	46,359	46,359
-	-	-	0243 - Classified Insurance	11,359	11,359	11,359
-	-	-	0399 - Licensed Subs	12,000	12,000	12,000
-	-	-	0410 - Consumable Supplies & Materials	76,829	76,829	76,829
			Total 1131:	461,008 3.78	461,008 3.78	461,008 3.78
			<u>1280 - Alternative Education</u>			
-	-	-	0111 - Licensed Salaries	88,815 1.00	88,815 1.00	88,815 1.00
-	-	-	0113 - Administrators	81,078 0.60	81,078 0.60	81,078 0.60
-	-	-	0131 - Extra Duty - Licensed	109	109	109
-	-	-	0145 - Stipend - Admin Travel	1,800	1,800	1,800
-	-	-	0210 - PERS	55,834	55,834	55,834
-	-	-	0220 - Social Security Administration	13,142	13,142	13,142
-	-	-	0231 - Worker's Compensation	619	619	619
-	-	-	0235 - or Paid Leave	687	687	687
-	-	-	0241 - Administrator Insurance	9,817	9,817	9,817
-	-	-	0242 - Licensed Insurance	15,453	15,453	15,453
-	-	-	0399 - Licensed Subs	3,000	3,000	3,000
			Total 1280:	270,354 1.60	270,354 1.60	270,354 1.60
			<u>2110 - Attendance and Social Work Services</u>			
-	-	-	0112 - Classified Salaries	90,615 3.11	90,615 3.11	90,615 3.11
-	-	-	0133 - Extra Duty - Classified	80	80	80
-	-	-	0210 - PERS	28,142	28,142	28,142
-	-	-	0220 - Social Security Administration	6,938	6,938	6,938
-	-	-	0231 - Worker's Compensation	1,026	1,026	1,026
-	-	-	0235 - or Paid Leave	363	363	363
-	-	-	0243 - Classified Insurance	45,232	45,232	45,232
			Total 2110:	172,396 3.11	172,396 3.11	172,396 3.11
			<u>2120 - Guidance Services</u>			
-	-	-	0111 - Licensed Salaries	65,156 1.00	65,156 1.00	65,156 1.00
-	-	-	0210 - PERS	20,218	20,218	20,218
-	-	-	0220 - Social Security Administration	4,984	4,984	4,984
-	-	-	0231 - Worker's Compensation	235	235	235
-	-	-	0235 - or Paid Leave	261	261	261
-	-	-	0242 - Licensed Insurance	15,453	15,453	15,453
			Total 2120:	106,307 1.00	106,307 1.00	106,307 1.00
			<u>2210 - Improvement of Instruction Services</u>			
-	-	-	0112 - Classified Salaries	37,324 1.00	37,324 1.00	37,324 1.00
-	-	-	0156 - Stipend - Classified	1,500	1,500	1,500
-	-	-	0210 - PERS	13,115	13,115	13,115

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Continued from Previous Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		-		-		0220 - Social Security Administration	2,970		2,970		2,970	
-		-		-		0231 - Worker's Compensation	145		145		145	
-		-		-		0235 - or Paid Leave	155		155		155	
-		-		-		0243 - Classified Insurance	14,544		14,544		14,544	
						<i>Total 2210:</i>	69,753	1.00	69,753	1.00	69,753	1.00
						<u>2520 - Fiscal Services</u>						
-		-		-		0690 - Grant Indirect Charges	44,992		44,992		44,992	
-		-		-		<i>Total Requirements:</i>	1,124,810	10.49	1,124,810	10.49	1,124,810	10.49



Artwork by Pioneer 1st Grader

253 - Early Literacy Success
Total: \$283,114

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	Resources			
-	-	-	<u>0000 - District Office</u>			
			3299 - Other Restricted Grants-In-Aid	283,114	283,114	283,114
			Total Resources:	283,114	283,114	283,114
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
-	-	-	0112 - Classified Salaries	49,600 1.97	49,600 1.97	49,600 1.97
-	-	-	0210 - PERS	15,781	15,781	15,781
-	-	-	0220 - Social Security Administration	3,794	3,794	3,794
-	-	-	0231 - Worker's Compensation	1,045	1,045	1,045
-	-	-	0235 - or Paid Leave	198	198	198
-	-	-	0243 - Classified Insurance	8,188	8,188	8,188
-	-	-	Total 1111:	78,606 1.97	78,606 1.97	78,606 1.97
			<u>1291 - English Second Language Programs</u>			
-	-	-	0111 - Licensed Salaries	47,069 0.67	47,069 0.67	47,069 0.67
-	-	-	0210 - PERS	14,605	14,605	14,605
-	-	-	0220 - Social Security Administration	3,601	3,601	3,601
-	-	-	0231 - Worker's Compensation	169	169	169
-	-	-	0235 - or Paid Leave	188	188	188
-	-	-	0242 - Licensed Insurance	10,354	10,354	10,354
-	-	-	Total 1291:	75,986 0.67	75,986 0.67	75,986 0.67
			<u>2210 - Improvement of Instruction Services</u>			
-	-	-	0123 - Temporary-Licensed (At-Will Contract)	718	718	718
-	-	-	0210 - PERS	243	243	243
-	-	-	0220 - Social Security Administration	55	55	55
-	-	-	0231 - Worker's Compensation	3	3	3
-	-	-	0235 - or Paid Leave	3	3	3
-	-	-	0420 - Textbooks	73,244	73,244	73,244
-	-	-	0470 - Computer Software	50,000	50,000	50,000
-	-	-	Total 2210:	124,266	124,266	124,266
			<u>2230 - Assessment and Testing</u>			
-	-	-	0470 - Computer Software	4,256	4,256	4,256
-	-	-	Total Requirements:	283,114 2.64	283,114 2.64	283,114 2.64

254 - OEA Educator Health & Wellbeing

p	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			0000 - District Office			
15,000	-	-	2200 - Restricted Revenue	-	-	-
-	264	-	5400 - Resources - Beginning Fund Balance	-	-	-
15,000	264	-	Total 0000:	-	-	-
15,000	264	-	Total Resources:	-	-	-
			Requirements			
			2645 - Staff Wellness			
150	-	-	0389 - Other Non-Instructional Professional and Technical	-	-	-
13,086	264	-	0410 - Consumable Supplies & Materials	-	-	-
1,500	-	-	0460 - Non-Consumable Items	-	-	-
14,736	264	-	Total 2645:	-	-	-
14,736	264	-	Total Requirements:	-	-	-

257 - IDEA Part B §619 (History, Move to Fund 227)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
11,932	5,994	6,000	4500 - Restricted Revenue From the Federal Government THR	-	-	-
11,932	5,994	6,000	Total Resources:	-	-	-
			Requirements			
			<u>1250 - Less Restrictive Programs for Students With Disabi</u>			
-	3,716	-	0111 - Licensed Salaries	-	-	-
-	1,104	-	0210 - PERS	-	-	-
-	281	-	0220 - Social Security Administration	-	-	-
-	11	-	0231 - Worker's Compensation	-	-	-
-	882	-	0242 - Licensed Insurance	-	-	-
-	5,994	-	Total 1250:	-	-	-
			<u>2150 - Speech Pathology and Audiology Services</u>			
7,389	-	-	0111 - Licensed Salaries	-	-	-
566	-	-	0112 - Classified Salaries	-	-	-
3,977	-	-	0200 - Benefits	-	-	-
11,932	-	-	Total 2150:	-	-	-
			<u>2190 - Service Direction, Student Support Services</u>			
-	-	6,000	0389 - Other Non-Instructional Professional and Technical	-	-	-
11,932	5,994	6,000	Total Requirements:	-	-	-

258 - Early Indicator and Intervention Systems (EIS)
Total: \$11,155

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						<u>0000 - District Office</u>						
-		-		-		3299 - Other Restricted Grants-In-Aid	11,155		11,155		11,155	
-		-		-		<i>Total Resources:</i>	11,155		11,155		11,155	
						Requirements						
						<u>2210 - Improvement of Instruction Services</u>						
-		-		-		0470 - Computer Software	11,155		11,155		11,155	
-		-		-		<i>Total Requirements:</i>	11,155		11,155		11,155	



Artwork by Pioneer 5th Grader

259 - IDEA Part B §611 (History, Moved to Fund 229)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE
						Resources				
						<u>0000 - District Office</u>				
878,038		994,900		825,558		4500 - Restricted Revenue From the Federal Government THR	-	-	-	
878,038		994,900		825,558		Total Resources:	-	-	-	
						Requirements				
						<u>1250 - Less Restrictive Programs for Students With Disabi</u>				
315,432	5.00	374,625	5.65	274,120	4.00	0111 - Licensed Salaries	-	-	-	
109,730	4.55	111,614	4.55	124,047	4.53	0112 - Classified Salaries	-	-	-	
3,327		3,140		2,469		0131 - Extra Duty - Licensed	-	-	-	
2,018		165		-		0132 - Comp Time	-	-	-	
8,000		8,000		8,000		0155 - Stipend - Licensed	-	-	-	
(126)		-		-		0200 - Benefits	-	-	-	
136,125		154,398		130,775		0210 - PERS	-	-	-	
31,256		35,904		31,261		0220 - Social Security Administration	-	-	-	
1,514		1,516		2,452		0231 - Worker's Compensation	-	-	-	
-		-		1,635		0235 - or Paid Leave	-	-	-	
68,600		90,885		56,843		0242 - Licensed Insurance	-	-	-	
68,916		72,435		71,054		0243 - Classified Insurance	-	-	-	
-		450		-		0247 - TSA	-	-	-	
2,860		1,838		-		0395 - Classified Subs	-	-	-	
6,315		7,763		-		0399 - Licensed Subs	-	-	-	
753,967	9.55	862,734	10.20	702,655	8.53	Total 1250:	-	-	-	
						<u>2190 - Service Direction, Student Support Services</u>				
34,235	1.00	35,504	1.00	38,672	1.00	0112 - Classified Salaries	-	-	-	
32,211	0.25	32,855	0.25	35,155	0.25	0113 - Administrators	-	-	-	
200		-		-		0132 - Comp Time	-	-	-	
1,500		1,500		1,500		0145 - Stipend - Admin Travel	-	-	-	
(463)		-		-		0200 - Benefits	-	-	-	
21,805		20,865		23,193		0210 - PERS	-	-	-	
4,910		5,033		5,763		0220 - Social Security Administration	-	-	-	
237		213		452		0231 - Worker's Compensation	-	-	-	
-		-		294		0235 - or Paid Leave	-	-	-	
3,903		4,118		3,665		0241 - Administrator Insurance	-	-	-	
15,211		16,026		14,211		0243 - Classified Insurance	-	-	-	
-		225		-		0247 - TSA	-	-	-	
595		-		-		0640 - Dues and Fees	-	-	-	
114,341	1.25	116,339	1.25	122,904	1.25	Total 2190:	-	-	-	
						<u>2210 - Improvement of Instruction Services</u>				
-		15,827		-		0410 - Consumable Supplies & Materials	-	-	-	
						<u>3300 - Community Services</u>				
9,730		-		-		0311 - Instruction Services	-	-	-	
878,038	10.80	994,900	11.45	825,558	9.78	Total Requirements:	-	-	-	

264 - Tap - Asbestos Assessment

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						<u>0000 - District Office</u>						
11,502		650		-		3299 - Other Restricted Grants-In-Aid	-		-		-	
11,502		650		-		<i>Total Resources:</i>	-		-		-	
						Requirements						
						<u>2544 - Maintenance</u>						
11,502		650		-		0389 - Other Non-Instructional Professional and Technical	-		-		-	
11,502		650		-		<i>Total Requirements:</i>	-		-		-	

269 - PERS Reserve (History in Fund 999) Total: \$2,910,000

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						<u>0000 - District Office</u>						
-		-		-		5200 - Interfund Transfers	60,000		60,000		60,000	
-		-		-		5400 - Resources - Beginning Fund Balance	2,850,000		2,850,000		2,850,000	
-		-		-		<i>Total 0000:</i>	2,910,000		2,910,000		2,910,000	
-		-		-		<i>Total Resources:</i>	2,910,000		2,910,000		2,910,000	
						Requirements						
						<u>2700 - Supplemental Retirement Program</u>						
-		-		-		0116 - Stipend - Supplemental Retirement	48,000		48,000		48,000	
-		-		-		0220 - Social Security Administration	3,672		3,672		3,672	
-		-		-		<i>Total 2700:</i>	51,672		51,672		51,672	
						<u>6110 - Operating Contingency</u>						
-		-		-		0810 - Planned Reserve	2,858,328		2,858,328		2,858,328	
-		-		-		<i>Total Requirements:</i>	2,910,000		2,910,000		2,910,000	

271 - Title II - Teacher Quality (History, Moved to Fund 222)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						<u>0000 - District Office</u>						
201,341		129,929		220,838		4500 - Restricted Revenue From the Federal Government THR	-		-		-	
201,341		129,929		220,838		<i>Total Resources:</i>	-		-		-	
						Requirements						
						<u>2210 - Improvement of Instruction Services</u>						
1,440		1,545		1,080		0123 - Temporary-Licensed (At-Will Contract)	-		-		-	
554		663		88		0131 - Extra Duty - Licensed	-		-		-	
-		150		-		0132 - Comp Time	-		-		-	
-		33		33		0133 - Extra Duty - Classified	-		-		-	
500		-		-		0154 - Stipend - Admin	-		-		-	
52,562		29,978		27,978		0155 - Stipend - Licensed	-		-		-	
16,787		9,744		8,932		0210 - PERS	-		-		-	
4,209		2,474		2,232		0220 - Social Security Administration	-		-		-	
173		90		175		0231 - Worker's Compensation	-		-		-	
-		-		117		0235 - or Paid Leave	-		-		-	
-		19		-		0242 - Licensed Insurance	-		-		-	
-		1		-		0247 - TSA	-		-		-	
62,415		38,013		100,000		0312 - Instructional Programs Improvement Services	-		-		-	
190		4,372		10,000		0340 - Travel	-		-		-	
-		-		5,000		0399 - Licensed Subs	-		-		-	
636		2,251		10,000		0410 - Consumable Supplies & Materials	-		-		-	
-		-		5,988		0470 - Computer Software	-		-		-	
139,466		89,332		171,622		<i>Total 2210:</i>	-		-		-	
						<u>2240 - Instructional Staff Development</u>						
17,311		6,910		6,558		0131 - Extra Duty - Licensed	-		-		-	
-		172		-		0133 - Extra Duty - Classified	-		-		-	
4,893		2,070		2,091		0210 - PERS	-		-		-	
1,277		522		502		0220 - Social Security Administration	-		-		-	
61		22		39		0231 - Worker's Compensation	-		-		-	
-		-		26		0235 - or Paid Leave	-		-		-	
-		196		-		0242 - Licensed Insurance	-		-		-	
-		0		-		0247 - TSA	-		-		-	
-		7,904		-		0312 - Instructional Programs Improvement Services	-		-		-	
30,260		19,567		25,000		0340 - Travel	-		-		-	
-		1,790		-		0389 - Other Non-Instructional Professional and Technical	-		-		-	
-		997		5,000		0399 - Licensed Subs	-		-		-	
566		445		10,000		0410 - Consumable Supplies & Materials	-		-		-	
54,369		40,597		49,216		<i>Total 2240:</i>	-		-		-	
						<u>2520 - Fiscal Services</u>						
7,507		-		-		0690 - Grant Indirect Charges	-		-		-	
201,341		129,929		220,838		<i>Total Requirements:</i>	-		-		-	

272 - Capital Projects Fund
Total: \$2,250,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
446,455	247,143	300,000	1130 - Cet- Construction Excise TAX	200,000	200,000	200,000
-	20,552	-	1920 - Contributions and Donations From Private Sources	-	-	-
17,144	948	-	1990 - Miscellaneous	-	-	-
300,000	88,845	200,000	5200 - Interfund Transfers	450,000	450,000	450,000
13,000	-	-	5300 - Sale of or Compensation for Loss of Fixed Assets	-	-	-
359,728	1,087,052	1,500,000	5400 - Resources - Beginning Fund Balance	1,600,000	1,600,000	1,600,000
1,136,327	1,444,540	2,000,000	<i>Total 0000:</i>	2,250,000	2,250,000	2,250,000
1,136,327	1,444,540	2,000,000	<i>Total Resources:</i>	2,250,000	2,250,000	2,250,000
			Requirements			
			<u>2520 - Fiscal Services</u>			
17,504	9,886	10,000	0670 - Taxes and Licenses	10,000	10,000	10,000
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	3,189	1,900,000	0520 - Buildings Acquisition	2,140,000	2,140,000	2,140,000
31,771	-	-	0530 - Improvements Other Than Buildings	-	-	-
-	20,552	-	0541 - Initial and Additional Equipment Purchase	-	-	-
31,771	23,741	1,900,000	<i>Total 4150:</i>	2,140,000	2,140,000	2,140,000
			<u>5200 - Transfers of Funds</u>			
-	38,845	-	0730 - Transfer to Debt Service	-	-	-
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	100,000	100,000	100,000
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	90,000	0820 - Reserved for Next Year	-	-	-
49,275	72,472	2,000,000	<i>Total Requirements:</i>	2,250,000	2,250,000	2,250,000

273 - Outdoor School
Total: \$146,773

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			0000 - District Office			
-	-	145,930	2199 - Other Intermediate Sources	146,773	146,773	146,773
139,726	171,264	-	3299 - Other Restricted Grants-In-Aid	-	-	-
1	1	-	5400 - Resources - Beginning Fund Balance	-	-	-
139,727	171,265	145,930	<i>Total 0000:</i>	146,773	146,773	146,773
139,727	171,265	145,930	<i>Total Resources:</i>	146,773	146,773	146,773
			Requirements			
			1111 - Elementary, K-5 or K-6			
			0311 - Instruction Services	-	-	-
			1121 - Middle/Junior High Programs			
28,500	21,969	29,000	0151 - Stipend - Club Advisor/Activities	29,000	29,000	29,000
8,508	6,724	8,600	0210 - PERS	9,155	9,155	9,155
2,122	1,710	2,200	0220 - Social Security Administration	2,219	2,219	2,219
98	63	100	0231 - Worker's Compensation	210	210	210
-	-	30	0235 - or Paid Leave	116	116	116
57,298	102,185	60,000	0311 - Instruction Services	105,000	105,000	105,000
174	-	-	0395 - Classified Subs	-	-	-
121	-	200	0410 - Consumable Supplies & Materials	273	273	273
96,821	132,652	100,130	<i>Total 1121:</i>	145,973	145,973	145,973
			2550 - Student Transportation Services			
777	1,221	800	0331 - Reimbursable Student Transportation	800	800	800
139,726	171,264	145,930	<i>Total Requirements:</i>	146,773	146,773	146,773

274 - Technology Infrastructural
Total: \$520,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	-	5,000	1920 - Contributions and Donations From Private Sources	5,000	5,000	5,000
(93)	4,055	-	1990 - Miscellaneous	-	-	-
-	36,015	50,000	1994 - E-Rate Reimbursement	100,000	100,000	100,000
100,000	100,000	100,000	5200 - Interfund Transfers	90,000	90,000	90,000
372,729	397,497	200,000	5400 - Resources - Beginning Fund Balance	325,000	325,000	325,000
472,636	537,566	355,000	<i>Total 0000:</i>	520,000	520,000	520,000
472,636	537,566	355,000	<i>Total Resources:</i>	520,000	520,000	520,000
			Requirements			
			<u>2660 - Technology Services</u>			
14,316	1,394	-	0389 - Other Non-Instructional Professional and Technical	-	-	-
-	235	-	0410 - Consumable Supplies & Materials	-	-	-
3,481	23,850	-	0470 - Computer Software	-	-	-
-	127,943	150,000	0480 - Computer Hardware	270,000	270,000	270,000
54,842	189,114	150,000	0550 - Depreciable Technology	250,000	250,000	250,000
2,500	2,228	-	0640 - Dues and Fees	-	-	-
75,139	344,764	300,000	<i>Total 2660:</i>	520,000	520,000	520,000
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	55,000	0820 - Reserved for Next Year	-	-	-
75,139	344,764	355,000	<i>Total Requirements:</i>	520,000	520,000	520,000

275 - Instructional Technology
Total: \$10,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	-	-	5200 - Interfund Transfers	10,000	10,000	10,000
-	-	-	<i>Total Resources:</i>	10,000	10,000	10,000
			Requirements			
			<u>2660 - Technology Services</u>			
-	-	-	0480 - Computer Hardware	10,000	10,000	10,000
-	-	-	<i>Total Requirements:</i>	10,000	10,000	10,000

277 - Track & Turf Replacement Fund

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
138,953	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
138,953	-	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
138,953	-	-	0530 - Improvements Other Than Buildings	-	-	-
138,953	-	-	<i>Total Requirements:</i>	-	-	-



Artwork by Pioneer 5th Grader

278 - Title III - ELL Consortium (History, Moved to Fund 223)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						<u>0000 - District Office</u>						
11,552		20,423		15,559		4500 - Restricted Revenue From the Federal Government THR	-		-		-	
11,552		20,423		15,559		<i>Total Resources:</i>	-		-		-	
						Requirements						
						<u>1291 - English Second Language Programs</u>						
38		-		-		0131 - Extra Duty - Licensed	-		-		-	
11		-		-		0210 - PERS	-		-		-	
3		-		-		0220 - Social Security Administration	-		-		-	
0		-		-		0231 - Worker's Compensation	-		-		-	
52		-		-		<i>Total 1291:</i>	-		-		-	
						<u>2210 - Improvement of Instruction Services</u>						
178		293		168		0131 - Extra Duty - Licensed	-		-		-	
1,402		1,880		885		0133 - Extra Duty - Classified	-		-		-	
442		580		331		0210 - PERS	-		-		-	
113		152		81		0220 - Social Security Administration	-		-		-	
6		7		6		0231 - Worker's Compensation	-		-		-	
-		-		4		0235 - or Paid Leave	-		-		-	
-		1		-		0242 - Licensed Insurance	-		-		-	
-		17		-		0243 - Classified Insurance	-		-		-	
-		6		-		0247 - TSA	-		-		-	
-		600		-		0340 - Travel	-		-		-	
3,415		8,860		9,000		0410 - Consumable Supplies & Materials	-		-		-	
948		1,908		-		0470 - Computer Software	-		-		-	
6,503		14,304		10,474		<i>Total 2210:</i>	-		-		-	
						<u>2240 - Instructional Staff Development</u>						
150		-		-		0131 - Extra Duty - Licensed	-		-		-	
7		61		61		0133 - Extra Duty - Classified	-		-		-	
47		18		19		0210 - PERS	-		-		-	
11		4		5		0220 - Social Security Administration	-		-		-	
1		0		0		0231 - Worker's Compensation	-		-		-	
-		-		0		0235 - or Paid Leave	-		-		-	
-		0		-		0243 - Classified Insurance	-		-		-	
2,525		5,365		-		0340 - Travel	-		-		-	
2,740		5,448		85		<i>Total 2240:</i>	-		-		-	
						<u>3300 - Community Services</u>						
2,257		670		5,000		0410 - Consumable Supplies & Materials	-		-		-	
11,552		20,423		15,559		<i>Total Requirements:</i>	-		-		-	

279 - Student Activity Fund
Total: \$1,220,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			0000 - District Office			
1,503	7,826	7,500	1510 - Interest On Investments	-	-	-
590,796	871,395	775,000	1760 - Club Fund Raising	600,000	600,000	600,000
1,080	14,352	7,500	1920 - Contributions and Donations From Private Sources	20,000	20,000	20,000
600	-	-	1960 - Recovery of Prior Years' Expenditure	-	-	-
(1,710)	1,901	-	1990 - Miscellaneous	-	-	-
534,320	609,175	600,000	5400 - Resources - Beginning Fund Balance	600,000	600,000	600,000
1,126,589	1,504,650	1,390,000	Total 0000:	1,220,000	1,220,000	1,220,000
1,126,589	1,504,650	1,390,000	Total Resources:	1,220,000	1,220,000	1,220,000
			Requirements			
			1111 - Elementary, K-5 or K-6			
-	2,307	-	0410 - Consumable Supplies & Materials	-	-	-
-	298	-	0430 - Library Books	-	-	-
-	2,605	-	Total 1111:	-	-	-
			1113 - Elementary Extra-Curricular			
1,574	4,114	5,000	0340 - Travel	5,000	5,000	5,000
29,008	40,898	35,000	0410 - Consumable Supplies & Materials	35,000	35,000	35,000
743	787	1,000	0430 - Library Books	1,000	1,000	1,000
-	-	5,000	0460 - Non-Consumable Items	5,000	5,000	5,000
90	171	1,000	0640 - Dues and Fees	1,000	1,000	1,000
31,415	45,970	47,000	Total 1113:	47,000	47,000	47,000
			1121 - Middle/Junior High Programs			
-	69	-	0410 - Consumable Supplies & Materials	-	-	-
			1122 - Middle/Junior High School Extra-Curricular			
-	2,685	5,000	0340 - Travel	5,000	5,000	5,000
15,134	16,995	20,000	0410 - Consumable Supplies & Materials	20,000	20,000	20,000
-	-	2,500	0460 - Non-Consumable Items	2,500	2,500	2,500
471	1,274	2,500	0640 - Dues and Fees	2,500	2,500	2,500
15,606	20,954	30,000	Total 1122:	30,000	30,000	30,000
			1132 - High School Extra-Curricular			
412	-	750	0321 - Cleaning Services	750	750	750
-	9,725	5,000	0322 - Repairs and Maintenance Services	5,000	5,000	5,000
3,784	11,481	15,000	0324 - Rentals	15,000	15,000	15,000
124,811	295,960	300,000	0340 - Travel	310,500	310,500	310,500
133	38	250	0353 - Postage	250	250	250
74	-	250	0354 - Advertising	250	250	250
73	62	250	0355 - Printing and Binding	250	250	250
12,300	15,000	15,000	0374 - Other Tuition	15,000	15,000	15,000
10,446	40,924	40,000	0389 - Other Non-Instructional Professional and Technical	40,000	40,000	40,000
238,937	390,930	300,000	0410 - Consumable Supplies & Materials	300,000	300,000	300,000
18,820	6,356	15,000	0460 - Non-Consumable Items	15,000	15,000	15,000
649	-	1,500	0470 - Computer Software	1,500	1,500	1,500
6,540	-	-	0541 - Initial and Additional Equipment Purchase	-	-	-
-	8,163	-	0542 - Replacement Equipment Purchase	-	-	-
51,530	39,032	25,000	0640 - Dues and Fees	40,000	40,000	40,000
468,506	817,671	718,000	Total 1132:	743,500	743,500	743,500

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	1,365	-	<u>2410 - Office of the Principal Services</u> 0410 - Consumable Supplies & Materials	-	-	-
50	-	-	<u>2550 - Student Transportation Services</u> 0322 - Repairs and Maintenance Services	-	-	-
21	-	-	0331 - Reimbursable Student Transportation	-	-	-
1,812	8,213	7,000	0332 - Non-Reimbursable Student Transportation	7,000	7,000	7,000
1,883	8,213	7,000	Total 2550:	7,000	7,000	7,000
5	-	-	<u>2660 - Technology Services</u> 0640 - Dues and Fees	-	-	-
-	-	-	<u>6110 - Operating Contingency</u> 0810 - Planned Reserve	392,500	392,500	392,500
-	-	588,000	<u>7000 - Unappropriated Ending Fund Balance</u> 0820 - Reserved for Next Year	-	-	-
517,414	896,846	1,390,000	Total Requirements:	1,220,000	1,220,000	1,220,000

281 - Linn County Safe Schools Project/YST

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
1,331	2,242	-	1920 - Contributions and Donations From Private Sources	-	-	-
(98)	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
1,233	2,242	-	Total 0000:	-	-	-
1,233	2,242	-	Total Resources:	-	-	-
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
1,233	2,242	-	0410 - Consumable Supplies & Materials	-	-	-
1,233	2,242	-	Total Requirements:	-	-	-

282 - Teen Parenting Grant

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
1,490	1,490	1,490	5400 - Resources - Beginning Fund Balance	-	-	-
1,490	1,490	1,490	Total Resources:	-	-	-
			Requirements			
			<u>1131 - High School Programs</u>			
-	-	1,490	0393 - Child Care Services	-	-	-
-	-	1,490	Total Requirements:	-	-	-

283 - Miscellaneous Mini Grants (History in Fund 243)
Total: \$75,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	-	-	1920 - Contributions and Donations From Private Sources	35,000	35,000	35,000
-	-	-	5400 - Resources - Beginning Fund Balance	40,000	40,000	40,000
-	-	-	<i>Total 0000:</i>	75,000	75,000	75,000
-	-	-	<i>Total Resources:</i>	75,000	75,000	75,000
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
-	-	-	0410 - Consumable Supplies & Materials	45,000	45,000	45,000
			<u>2110 - Attendance and Social Work Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	30,000	30,000	30,000
-	-	-	<i>Total Requirements:</i>	75,000	75,000	75,000

284 - Welcome Center / Kids In Need (History in Fund 23, 953, 954)
Total: \$59,811

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	-	-	1920 - Contributions and Donations From Private Sources	31,000	31,000	31,000
-	-	-	5400 - Resources - Beginning Fund Balance	28,811	28,811	28,811
-	-	-	<i>Total 0000:</i>	59,811	59,811	59,811
-	-	-	<i>Total Resources:</i>	59,811	59,811	59,811
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	41,811	41,811	41,811
			<u>2210 - Improvement of Instruction Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	18,000	18,000	18,000
-	-	-	<i>Total Requirements:</i>	59,811	59,811	59,811

286 - Athletics - HS & MS
Total: \$715,000

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
						Resources							
						<u>0000 - District Office</u>							
36,263		42,149		40,000		1710 - Admissions		40,000		40,000		40,000	
62,458		73,265		70,000		1743 - Fees Particip LHS		65,000		65,000		65,000	
2,740		-		-		1760 - Club Fund Raising		-		-		-	
1,000		-		-		1920 - Contributions and Donations From Private Sources		-		-		-	
475,000		475,000		475,000		5200 - Interfund Transfers		600,000		600,000		600,000	
11,583		12,910		50,000		5400 - Resources - Beginning Fund Balance		10,000		10,000		10,000	
589,043		603,324		635,000		Total 0000:		715,000		715,000		715,000	
589,043		603,324		635,000		Total Resources:		715,000		715,000		715,000	
						Requirements							
						<u>1122 - Middle/Junior High School Extra-Curricular</u>							
3,000		1,500		1,500		0133 - Extra Duty - Classified		1,500		1,500		1,500	
465		323		-		0139 - Game & Misc.		-		-		-	
40,500		42,000		40,500		0150 - Stipend - Coaching/Athletics		87,120		87,120		87,120	
7,621		8,200		8,604		0210 - PERS		12,732		12,732		12,732	
3,296		3,286		3,213		0220 - Social Security Administration		6,779		6,779		6,779	
163		143		252		0231 - Worker's Compensation		271		271		271	
-		-		168		0235 - or Paid Leave		348		348		348	
-		20		-		0243 - Classified Insurance		-		-		-	
-		-		2,500		0322 - Repairs and Maintenance Services		2,000		2,000		2,000	
-		5,490		-		0324 - Rentals		-		-		-	
-		-		500		0340 - Travel		591		591		591	
10,903		13,048		15,000		0389 - Other Non-Instructional Professional and Technical		20,000		20,000		20,000	
7,692		2,176		5,000		0410 - Consumable Supplies & Materials		9,191		9,191		9,191	
-		-		2,500		0460 - Non-Consumable Items		2,500		2,500		2,500	
95		-		-		0470 - Computer Software		-		-		-	
744		556		2,500		0640 - Dues and Fees		1,000		1,000		1,000	
74,480		76,741		82,237		Total 1122:		144,032		144,032		144,032	
						<u>1131 - High School Programs</u>							
-		193		-		0322 - Repairs and Maintenance Services		-		-		-	
						<u>1132 - High School Extra-Curricular</u>							
43,647	1.68	19,747	0.50	21,542	0.50	0112 - Classified Salaries		23,301	0.50	23,301	0.50	23,301	0.50
-		703		703		0124 - Temporary - Classified (At-Will Contract)		-		-		-	
843		-		-		0132 - Comp Time		-		-		-	
-		191		-		0133 - Extra Duty - Classified		-		-		-	
5,985		8,549		3,379		0139 - Game & Misc.		3,379		3,379		3,379	
195,408		203,330		187,117		0150 - Stipend - Coaching/Athletics		220,829		220,829		220,829	
61,236		59,546		61,912		0210 - PERS		30,414		30,414		30,414	
18,413		17,452		16,275		0220 - Social Security Administration		18,937		18,937		18,937	
876		736		1,285		0231 - Worker's Compensation		618		618		618	
-		-		851		0235 - or Paid Leave		993		993		993	
-		11		-		0242 - Licensed Insurance		-		-		-	
11,569		6,817		7,105		0243 - Classified Insurance		7,272		7,272		7,272	
-		7		-		0247 - TSA		-		-		-	
-		4,064		5,000		0322 - Repairs and Maintenance Services		4,000		4,000		4,000	
5,843		9,419		10,000		0324 - Rentals		10,000		10,000		10,000	
3,935		6,428		5,000		0340 - Travel		5,909		5,909		5,909	

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Continued from Previous Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
94		-		250		0353 - Postage	100		100		100	
55,597		58,374		55,000		0389 - Other Non-Instructional Professional and Technical	84,479		84,479		84,479	
31,391		17,011		22,500		0410 - Consumable Supplies & Materials	50,000		50,000		50,000	
-		198		2,500		0460 - Non-Consumable Items	2,500		2,500		2,500	
2,155		-		-		0470 - Computer Software	-		-		-	
6,233		10,898		8,500		0640 - Dues and Fees	15,000		15,000		15,000	
443,224	1.68	423,481	0.50	408,918	0.50	Total 1132:	477,731	0.50	477,731	0.50	477,731	0.50
						<u>2550 - Student Transportation Services</u>						
58,429		80,237		75,000		0332 - Non-Reimbursable Student Transportation	93,237		93,237		93,237	
						<u>7000 - Unappropriated Ending Fund Balance</u>						
-		-		68,845		0820 - Reserved for Next Year	-		-		-	
576,134	1.68	580,652	0.50	635,000	0.50	Total Requirements:	715,000	0.50	715,000	0.50	715,000	0.50

287 - DHS Integration Project

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						<u>0000 - District Office</u>						
45,054		45,054		45,054		5400 - Resources - Beginning Fund Balance	-		-		-	
45,054		45,054		45,054		Total Resources:	-		-		-	
						Requirements						
						<u>2120 - Guidance Services</u>						
-		-		45,054		0111 - Licensed Salaries	-		-		-	
-		-		45,054		Total Requirements:	-		-		-	

289 - High School Success (History, Moved to Fund 252)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
						Resources							
1,148,689		1,119,158		1,134,678		0000 - District Office							
						3299 - Other Restricted Grants-In-Aid		-		-		-	
1,148,689		1,119,158		1,134,678		Total Resources:		-		-		-	
						Requirements							
		2,000		-		1111 - Elementary, K-5 or K-6							
						0311 - Instruction Services		-		-		-	
						1121 - Middle/Junior High Programs							
-		23,259 0.50		24,063 0.50		0111 - Licensed Salaries		-		-		-	
-		6,912		7,467		0210 - PERS		-		-		-	
-		1,779		1,841		0220 - Social Security Administration		-		-		-	
-		70		144		0231 - Worker's Compensation		-		-		-	
-		-		96		0235 - or Paid Leave		-		-		-	
-		4,447		7,105		0242 - Licensed Insurance		-		-		-	
-		1,058		-		0410 - Consumable Supplies & Materials		-		-		-	
-		37,525 0.50		40,717 0.50		Total 1121:		-		-		-	
						1131 - High School Programs							
160,632 3.00		162,288 3.00		187,104 3.00		0111 - Licensed Salaries		-		-		-	
21,967 0.91		22,524 0.91		23,988 0.91		0112 - Classified Salaries		-		-		-	
2,415		-		-		0124 - Temporary - Classified (At-Will Contract)		-		-		-	
688		75		-		0131 - Extra Duty - Licensed		-		-		-	
1,090		74		-		0132 - Comp Time		-		-		-	
-		486		270		0133 - Extra Duty - Classified		-		-		-	
200		-		-		0137 - Student Teacher		-		-		-	
-		275		-		0151 - Stipend - Club Advisor/Activities		-		-		-	
48,593		55,199		65,585		0210 - PERS		-		-		-	
13,728		13,608		16,169		0220 - Social Security Administration		-		-		-	
696		566		1,268		0231 - Worker's Compensation		-		-		-	
-		-		845		0235 - or Paid Leave		-		-		-	
42,247		48,272		42,632		0242 - Licensed Insurance		-		-		-	
15,311		16,089		14,211		0243 - Classified Insurance		-		-		-	
-		99		-		0247 - TSA		-		-		-	
3,736		-		-		0312 - Instructional Programs Improvement Services		-		-		-	
9,472		12,213		-		0399 - Licensed Subs		-		-		-	
9,433		36,974		77,852		0410 - Consumable Supplies & Materials		-		-		-	
3,242		-		-		0420 - Textbooks		-		-		-	
570		-		-		0430 - Library Books		-		-		-	
8,927		10,475		-		0460 - Non-Consumable Items		-		-		-	
1,125		-		-		0470 - Computer Software		-		-		-	
49,623		9,614		-		0480 - Computer Hardware		-		-		-	
10,954		-		-		0520 - Buildings Acquisition		-		-		-	
37,731		31,490		-		0541 - Initial and Additional Equipment Purchase		-		-		-	
1,633		1,184		-		0640 - Dues and Fees		-		-		-	
444,011 3.91		421,506 3.91		429,924 3.91		Total 1131:		-		-		-	
						1280 - Alternative Education							
93,307 1.00		94,577 1.00		100,399 1.00		0111 - Licensed Salaries		-		-		-	
69,545 0.60		75,956 0.60		78,218 0.60		0113 - Administrators		-		-		-	
-		193		109		0131 - Extra Duty - Licensed		-		-		-	
150		-		-		0132 - Comp Time		-		-		-	

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Continued from Previous Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
51,351		52,944		58,312		0210 - PERS	-		-		-	
12,421		13,002		13,673		0220 - Social Security Administration	-		-		-	
537		496		1,072		0231 - Worker's Compensation	-		-		-	
-		-		715		0235 - or Paid Leave	-		-		-	
4,483		5,576		8,796		0241 - Administrator Insurance	-		-		-	
15,311		16,091		14,211		0242 - Licensed Insurance	-		-		-	
-		225		-		0247 - TSA	-		-		-	
486		1,620		-		0399 - Licensed Subs	-		-		-	
247,590	1.60	260,679	1.60	275,505	1.60	Total 1280:	-		-		-	
-		2,122		-		<u>1400 - Summer School Programs</u>						
-		955		-		0131 - Extra Duty - Licensed	-		-		-	
-		934		-		0133 - Extra Duty - Classified	-		-		-	
-		235		-		0210 - PERS	-		-		-	
-		13		-		0220 - Social Security Administration	-		-		-	
23,381		18,374		-		0231 - Worker's Compensation	-		-		-	
23,381		22,633		-		0692 - Grant Matching	-		-		-	
						Total 1400:	-		-		-	
						<u>2110 - Attendance and Social Work Services</u>						
105,094	3.74	100,693	3.74	110,472	3.72	0112 - Classified Salaries	-		-		-	
22		-		-		0131 - Extra Duty - Licensed	-		-		-	
-		350		-		0132 - Comp Time	-		-		-	
-		2,229		80		0133 - Extra Duty - Classified	-		-		-	
25,432		27,028		34,304		0210 - PERS	-		-		-	
7,767		7,570		8,457		0220 - Social Security Administration	-		-		-	
392		651		663		0231 - Worker's Compensation	-		-		-	
-		-		442		0235 - or Paid Leave	-		-		-	
-		240		-		0242 - Licensed Insurance	-		-		-	
54,377		41,256		58,293		0243 - Classified Insurance	-		-		-	
-		199		-		0247 - TSA	-		-		-	
129		-		-		0395 - Classified Subs	-		-		-	
193,212	3.74	180,215	3.74	212,711	3.72	Total 2110:	-		-		-	
						<u>2120 - Guidance Services</u>						
59,919	1.00	62,707	1.00	68,799	1.00	0111 - Licensed Salaries	-		-		-	
-		75		-		0131 - Extra Duty - Licensed	-		-		-	
150		52		-		0132 - Comp Time	-		-		-	
17,808		18,659		21,348		0210 - PERS	-		-		-	
3,936		4,153		5,263		0220 - Social Security Administration	-		-		-	
203		188		413		0231 - Worker's Compensation	-		-		-	
-		-		275		0235 - or Paid Leave	-		-		-	
15,311		16,080		14,211		0242 - Licensed Insurance	-		-		-	
97,327	1.00	101,913	1.00	110,309	1.00	Total 2120:	-		-		-	
						<u>2210 - Improvement of Instruction Services</u>						
28,132	1.00	31,904	1.00	34,496	1.00	0112 - Classified Salaries	-		-		-	
1,500		1,500		1,500		0156 - Stipend - Classified	-		-		-	
9,728		11,030		12,192		0210 - PERS	-		-		-	
2,092		2,418		2,754		0220 - Social Security Administration	-		-		-	
107		108		216		0231 - Worker's Compensation	-		-		-	
-		-		144		0235 - or Paid Leave	-		-		-	
15,311		14,750		14,211		0243 - Classified Insurance	-		-		-	
-		192		-		0247 - TSA	-		-		-	
56,870	1.00	61,901	1.00	65,512	1.00	Total 2210:	-		-		-	

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE
7,983		4,442		-		<u>2222 - Library/Media Center</u> 0430 - Library Books	-	-	-	
9,830		-		-		<u>2230 - Assessment and Testing</u> 0640 - Dues and Fees	-	-	-	
2,253		-		-		<u>2240 - Instructional Staff Development</u> 0340 - Travel	-	-	-	
92		-		-		<u>2410 - Office of the Principal Services</u> 0410 - Consumable Supplies & Materials	-	-	-	
14,840		-		-		0480 - Computer Hardware	-	-	-	
14,932		-		-		Total 2410:	-	-	-	
43,589		20,637		-		<u>2520 - Fiscal Services</u> 0690 - Grant Indirect Charges	-	-	-	
6,620		-		-		<u>2572 - Purchasing Services</u> 0410 - Consumable Supplies & Materials	-	-	-	
-		1,949		-		<u>3102 - Summer Food Service</u> 0133 - Extra Duty - Classified	-	-	-	
-		563		-		0210 - PERS	-	-	-	
-		149		-		0220 - Social Security Administration	-	-	-	
-		36		-		0231 - Worker's Compensation	-	-	-	
-		2,696		-		Total 3102:	-	-	-	
1,147,599	11.25	1,116,149	11.75	1,134,678	11.73	Total Requirements:	-	-	-	

290 - CTE Revitalization

Total: \$50,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			0000 - District Office			
20,565	41,466	35,000	3299 - Other Restricted Grants-In-Aid	50,000	50,000	50,000
20,565	41,466	35,000	Total Resources:	50,000	50,000	50,000
			Requirements			
			1131 - High School Programs			
-	1,273	-	0340 - Travel	-	-	-
-	872	-	0399 - Licensed Subs	-	-	-
12,644	24,599	35,000	0410 - Consumable Supplies & Materials	50,000	50,000	50,000
5,592	14,721	-	0460 - Non-Consumable Items	-	-	-
2,329	-	-	0480 - Computer Hardware	-	-	-
20,565	41,466	35,000	Total 1131:	50,000	50,000	50,000
20,565	41,466	35,000	Total Requirements:	50,000	50,000	50,000

292 - Breakfast After the Bell

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	14,298	-	3299 - Other Restricted Grants-In-Aid	-	-	-
-	14,298	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>3100 - Food Services</u>			
-	256	-	0410 - Consumable Supplies & Materials	-	-	-
-	14,042	-	0460 - Non-Consumable Items	-	-	-
-	14,298	-	<i>Total 3100:</i>	-	-	-
-	14,298	-	<i>Total Requirements:</i>	-	-	-

293 - Perkins Grant

Total: \$85,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
52,202	69,755	60,000	4700 - Grants-In-Aid From the Federal Government Through	85,000	85,000	85,000
52,202	69,755	60,000	<i>Total Resources:</i>	85,000	85,000	85,000
			Requirements			
			<u>1131 - High School Programs</u>			
12,994	-	-	0340 - Travel	-	-	-
1,457	3,614	-	0399 - Licensed Subs	-	-	-
6,259	-	50,000	0410 - Consumable Supplies & Materials	50,000	50,000	50,000
1,200	-	-	0420 - Textbooks	-	-	-
16,581	-	-	0460 - Non-Consumable Items	-	-	-
3,365	-	-	0480 - Computer Hardware	-	-	-
10,000	52,623	-	0541 - Initial and Additional Equipment Purchase	-	-	-
51,857	56,237	50,000	<i>Total 1131:</i>	50,000	50,000	50,000
			<u>2240 - Instructional Staff Development</u>			
345	13,518	10,000	0340 - Travel	35,000	35,000	35,000
52,202	69,755	60,000	<i>Total Requirements:</i>	85,000	85,000	85,000

294 - HB 2444-OR FFA Summer Teacher Contracts
Total: \$27,227

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
6,732	-	-	3299 - Other Restricted Grants-In-Aid	27,227	27,227	27,227
6,732	-	-	Total Resources:	27,227	27,227	27,227
			Requirements			
			<u>1132 - High School Extra-Curricular</u>			
4,828	-	-	0155 - Stipend - Licensed	-	-	-
1,518	-	-	0210 - PERS	-	-	-
369	-	-	0220 - Social Security Administration	-	-	-
16	-	-	0231 - Worker's Compensation	-	-	-
6,732	-	-	Total 1132:	-	-	-
			<u>1400 - Summer School Programs</u>			
-	-	-	0155 - Stipend - Licensed	19,400	19,400	19,400
-	-	-	0210 - PERS	6,125	6,125	6,125
-	-	-	0220 - Social Security Administration	1,484	1,484	1,484
-	-	-	0231 - Worker's Compensation	140	140	140
-	-	-	0235 - or Paid Leave	78	78	78
-	-	-	Total 1400:	27,227	27,227	27,227
6,732	-	-	Total Requirements:	27,227	27,227	27,227

295 - Band - Music Replacement

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
9,624	-	-	1920 - Contributions and Donations From Private Sources	-	-	-
20,000	20,000	20,000	5200 - Interfund Transfers	-	-	-
12,588	35,682	37,500	5400 - Resources - Beginning Fund Balance	-	-	-
42,212	55,682	57,500	<i>Total 0000:</i>	-	-	-
42,212	55,682	57,500	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
20	5,473	-	0322 - Repairs and Maintenance Services	-	-	-
2,307	3,339	37,500	0410 - Consumable Supplies & Materials	-	-	-
2,327	8,812	37,500	<i>Total 1111:</i>	-	-	-
			<u>1121 - Middle/Junior High Programs</u>			
3,920	890	-	0322 - Repairs and Maintenance Services	-	-	-
-	120	-	0389 - Other Non-Instructional Professional and Technical	-	-	-
-	3,104	-	0410 - Consumable Supplies & Materials	-	-	-
3,920	4,114	-	<i>Total 1121:</i>	-	-	-
			<u>1131 - High School Programs</u>			
283	2,902	-	0340 - Travel	-	-	-
-	2,090	-	0389 - Other Non-Instructional Professional and Technical	-	-	-
-	1,926	20,000	0410 - Consumable Supplies & Materials	-	-	-
283	6,918	20,000	<i>Total 1131:</i>	-	-	-
			<u>2240 - Instructional Staff Development</u>			
-	267	-	0340 - Travel	-	-	-
6,530	20,111	57,500	<i>Total Requirements:</i>	-	-	-

297 - Fresh Fruits & Vegetables

Total: \$45,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
41,025	36,680	35,000	4503 - Restricted Rev From Fed Govt-Fresh Fruits & Vegeta	45,000	45,000	45,000
41,025	36,680	35,000	<i>Total Resources:</i>	45,000	45,000	45,000
			Requirements			
			<u>3100 - Food Services</u>			
895	1,293	-	0112 - Classified Salaries	-	-	-
828	1,067	-	0114 - Managerial-Classified	-	-	-
534	753	-	0210 - PERS	-	-	-
130	181	-	0220 - Social Security Administration	-	-	-
25	34	-	0231 - Worker's Compensation	-	-	-
38,612	32,677	35,000	0450 - Food	45,000	45,000	45,000
41,025	36,004	35,000	<i>Total 3100:</i>	45,000	45,000	45,000
41,025	36,004	35,000	<i>Total Requirements:</i>	45,000	45,000	45,000

298 - Farm to School Grant
Total: \$50,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	34,545	-	3299 - Other Restricted Grants-In-Aid	50,000	50,000	50,000
-	34,545	-	<i>Total Resources:</i>	50,000	50,000	50,000
			Requirements			
			<u>3100 - Food Services</u>			
-	7,537	-	0389 - Other Non-Instructional Professional and Technical	-	-	-
-	18,260	-	0410 - Consumable Supplies & Materials	-	-	-
-	-	-	0450 - Food	50,000	50,000	50,000
-	8,748	-	0542 - Replacement Equipment Purchase	-	-	-
-	34,545	-	<i>Total 3100:</i>	50,000	50,000	50,000
-	34,545	-	<i>Total Requirements:</i>	50,000	50,000	50,000



Artwork by Pioneer 4th Grader

299 - Nutrition Services
Total: \$3,770,641

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	FTE	\$	FTE
						Resources							
						<u>0000 - District Office</u>							
3,621		35,528		12,500		1510 - Interest On Investments		12,500		12,500		12,500	
7,604		11,693		10,503		1612 - Lunch		10,503		10,503		10,503	
7,144		3,160		2,200		1990 - Miscellaneous		2,200		2,200		2,200	
942		2,471		2,800		1992 - Nutrition Catering		2,800		2,800		2,800	
-		-		-		3297 - SSA Breakfast		26,120		26,120		26,120	
-		-		-		3298 - SSA Lunch		55,301		55,301		55,301	
7,148		402,847		6,000		3299 - Other Restricted Grants-In-Aid		6,000		6,000		6,000	
81,366		70,308		30,000		4500 - Restricted Revenue From the Federal Government THR		84,372		84,372		84,372	
72,414		71,812		70,000		4504 - Summer Lunch Program		70,000		70,000		70,000	
1,486,114		1,152,810		1,192,568		4505 - School Nutrition (NSL)		1,288,882		1,288,882		1,288,882	
580,926		509,008		360,000		4506 - Breakfast - Federal School Lunch Program		608,014		608,014		608,014	
11,575		2,789		2,500		4507 - Supper - Federal School Lunch Program		2,500		2,500		2,500	
259		208		98		4508 - Cash In Lieu - Federal School Lunch Program		98		98		98	
-		11,113		10,000		4509 - After School Care Snack/School Lunch Claim		10,000		10,000		10,000	
-		-		113,196		4510 - SSA Breakfast Account		-		-		-	
-		-		242,979		4511 - SSA Lunch Account		-		-		-	
170,356		218,594		120,901		4901 - Donated Commodities		165,575		165,575		165,575	
15,997		225,000		200,000		5200 - Interfund Transfers		200,000		200,000		200,000	
624,888		1,201,901		1,290,000		5400 - Resources - Beginning Fund Balance		1,225,776		1,225,776		1,225,776	
3,070,357		3,919,242		3,666,245		<i>Total 0000:</i>		3,770,641		3,770,641		3,770,641	
3,070,357		3,919,242		3,666,245		<i>Total Resources:</i>		3,770,641		3,770,641		3,770,641	
						Requirements							
						<u>2550 - Student Transportation Services</u>							
-		513		600		0332 - Non-Reimbursable Student Transportation		600		600		600	
						<u>3100 - Food Services</u>							
505,417	21.72	556,931	21.36	808,895	26.38	0112 - Classified Salaries		860,914	27.24	860,914	27.24	860,914	27.24
78,794	1.00	93,528	1.00	99,314	1.00	0114 - Managerial-Classified		105,673	1.00	105,673	1.00	105,673	1.00
99		-		-		0122 - Substitutes-Classified		-		-		-	
1,619		-		-		0127 - Student Helper Salaries		-		-		-	
1,900		-		-		0132 - Comp Time		-		-		-	
7,718		5,936		3,885		0133 - Extra Duty - Classified		15,000		15,000		15,000	
177,379		196,232		294,021		0210 - PERS		319,096		319,096		319,096	
43,077		47,793		69,775		0220 - Social Security Administration		75,088		75,088		75,088	
11,771		10,077		31,879		0231 - Worker's Compensation		20,266		20,266		20,266	
-		-		3,648		0235 - or Paid Leave		3,929		3,929		3,929	
7,731		9,197		14,661		0241 - Administrator Insurance		16,362		16,362		16,362	
226,712		251,445		369,549		0243 - Classified Insurance		341,537		341,537		341,537	
-		1,575		-		0247 - TSA		-		-		-	
1,404		260		15,000		0322 - Repairs and Maintenance Services		15,000		15,000		15,000	
-		-		5,000		0329 - Other Property Services		5,000		5,000		5,000	
106		241		6,500		0340 - Travel		6,500		6,500		6,500	
628		36		-		0351 - Telephone		-		-		-	
238		355		1,500		0353 - Postage		1,200		1,200		1,200	
-		-		500		0355 - Printing and Binding		500		500		500	
-		612		2,500		0389 - Other Non-Instructional Professional and Technical		2,500		2,500		2,500	
-		-		200		0391 - Physical Exams, Drivers		200		200		200	
11,029		10,434		35,000		0395 - Classified Subs		20,000		20,000		20,000	

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,005		915		2,500		0406 - Gas, Oil, Lube, Propane	3,500		3,500		3,500	
70,650		95,854		100,000		0410 - Consumable Supplies & Materials	97,469		97,469		97,469	
170,356		218,594		120,901		0411 - Donated Commodities	165,575		165,575		165,575	
-		-		2,500		0413 - Vehicle Repair Parts	2,500		2,500		2,500	
449,289		611,970		800,000		0450 - Food	825,521		825,521		825,521	
1,260		7,602		-		0460 - Non-Consumable Items	-		-		-	
-		-		15,000		0470 - Computer Software	15,000		15,000		15,000	
-		-		20,000		0480 - Computer Hardware	20,000		20,000		20,000	
-		8,909		-		0520 - Buildings Acquisition	250,000		250,000		250,000	
29,357		85,999		100,000		0541 - Initial and Additional Equipment Purchase	100,000		100,000		100,000	
25,212		38,222		425,000		0542 - Replacement Equipment Purchase	350,000		350,000		350,000	
12,884		22,863		25,000		0640 - Dues and Fees	25,000		25,000		25,000	
3,445		2,451		3,200		0650 - Insurance & Judgments	3,200		3,200		3,200	
1,839,079	22.72	2,278,031	22.36	3,375,927	27.38	Total 3100:	3,666,530	28.24	3,666,530	28.24	3,666,530	28.24
						<u>3102 - Summer Food Service</u>						
1,422	0.31	-		-		0112 - Classified Salaries	32,024	0.99	32,024	0.99	32,024	0.99
394		-		-		0122 - Substitutes-Classified	-		-		-	
266		-		-		0127 - Student Helper Salaries	-		-		-	
60		-		-		0133 - Extra Duty - Classified	-		-		-	
19		-		-		0210 - PERS	10,738		10,738		10,738	
163		-		-		0220 - Social Security Administration	2,450		2,450		2,450	
50		-		-		0231 - Worker's Compensation	885		885		885	
-		-		-		0235 - or Paid Leave	128		128		128	
3		-		-		0243 - Classified Insurance	12,886		12,886		12,886	
617		658		1,200		0406 - Gas, Oil, Lube, Propane	1,200		1,200		1,200	
1,644		5,010		1,500		0410 - Consumable Supplies & Materials	1,500		1,500		1,500	
10,495		12,221		25,000		0450 - Food	25,000		25,000		25,000	
15,134	0.31	17,890		27,700		Total 3102:	86,811	0.99	86,811	0.99	86,811	0.99
						<u>3103 - Cacfp Fiscal Accountability</u>						
2,022		1,291		-		0112 - Classified Salaries	-		-		-	
25		14		-		0395 - Classified Subs	-		-		-	
-		44		200		0410 - Consumable Supplies & Materials	200		200		200	
1,339		1,060		1,500		0450 - Food	1,500		1,500		1,500	
135		174		-		0640 - Dues and Fees	-		-		-	
3,521		2,584		1,700		Total 3103:	1,700		1,700		1,700	
						<u>3130 - Food Delivery Services</u>						
10,721		10,315		-		0450 - Food	15,000		15,000		15,000	
						<u>7000 - Unappropriated Ending Fund Balance</u>						
-		-		260,318		0820 - Reserved for Next Year	-		-		-	
1,868,456	23.03	2,309,333	22.36	3,666,245	27.38	Total Requirements:	3,770,641	29.23	3,770,641	29.23	3,770,641	29.23

902 - ESSER II

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
812,477		383,674		2,000,000		Resources						
						<u>0000 - District Office</u>						
						4500 - Restricted Revenue From the Federal Government THR	-		-		-	
812,477		383,674		2,000,000		<i>Total Resources:</i>	-		-		-	
						Requirements						
						<u>1111 - Elementary, K-5 or K-6</u>						
41,381		-		-		0111 - Licensed Salaries	-		-		-	
28,663		-		-		0112 - Classified Salaries	-		-		-	
344		-		-		0131 - Extra Duty - Licensed	-		-		-	
226		-		-		0133 - Extra Duty - Classified	-		-		-	
19,217		-		-		0210 - PERS	-		-		-	
5,171		-		-		0220 - Social Security Administration	-		-		-	
261		-		-		0231 - Worker's Compensation	-		-		-	
9,833		-		-		0242 - Licensed Insurance	-		-		-	
20,409		-		-		0243 - Classified Insurance	-		-		-	
415		-		-		0355 - Printing and Binding	-		-		-	
1,105		-		-		0410 - Consumable Supplies & Materials	-		-		-	
30,806		-		-		0420 - Textbooks	-		-		-	
202		-		-		0470 - Computer Software	-		-		-	
158,033		-		-		<i>Total 1111:</i>	-		-		-	
						<u>1121 - Middle/Junior High Programs</u>						
47,264		-		-		0111 - Licensed Salaries	-		-		-	
350		-		-		0131 - Extra Duty - Licensed	-		-		-	
11,118		-		-		0210 - PERS	-		-		-	
3,614		-		-		0220 - Social Security Administration	-		-		-	
171		-		-		0231 - Worker's Compensation	-		-		-	
15,311		-		-		0242 - Licensed Insurance	-		-		-	
168		-		-		0355 - Printing and Binding	-		-		-	
1,954		-		-		0410 - Consumable Supplies & Materials	-		-		-	
189		-		-		0420 - Textbooks	-		-		-	
80,138		-		-		<i>Total 1121:</i>	-		-		-	
						<u>1131 - High School Programs</u>						
8,577		-		-		0131 - Extra Duty - Licensed	-		-		-	
2,549		-		-		0210 - PERS	-		-		-	
643		-		-		0220 - Social Security Administration	-		-		-	
30		-		-		0231 - Worker's Compensation	-		-		-	
36,075		-		-		0324 - Rentals	-		-		-	
1,000		-		-		0470 - Computer Software	-		-		-	
48,873		-		-		<i>Total 1131:</i>	-		-		-	
						<u>1272 - Title I</u>						
445		-		-		0133 - Extra Duty - Classified	-		-		-	
73		-		-		0210 - PERS	-		-		-	
31		-		-		0220 - Social Security Administration	-		-		-	
2		-		-		0231 - Worker's Compensation	-		-		-	
551		-		-		<i>Total 1272:</i>	-		-		-	
						<u>1288 - Charter Schools</u>						
112,334		-		-		0360 - Charter School Payments	-		-		-	

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Continued from Previous Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,023		-		-		1400 - Summer School Programs						
169		-		-		0389 - Other Non-Instructional Professional and Technical	-		-		-	
75,779		-		-		0410 - Consumable Supplies & Materials	-		-		-	
78,971		-		-		0692 - Grant Matching	-		-		-	
						<i>Total 1400:</i>	-		-		-	
						2120 - Guidance Services						
9,126		-		-		0111 - Licensed Salaries	-		-		-	
44		-		-		0131 - Extra Duty - Licensed	-		-		-	
2,725		-		-		0210 - PERS	-		-		-	
632		-		-		0220 - Social Security Administration	-		-		-	
31		-		-		0231 - Worker's Compensation	-		-		-	
1,914		-		-		0242 - Licensed Insurance	-		-		-	
14,473		-		-		<i>Total 2120:</i>	-		-		-	
						2210 - Improvement of Instruction Services						
23,050		-		-		0312 - Instructional Programs Improvement Services	-		-		-	
						2240 - Instructional Staff Development						
3,156		-		-		0131 - Extra Duty - Licensed	-		-		-	
12,896		-		-		0133 - Extra Duty - Classified	-		-		-	
4,210		-		-		0210 - PERS	-		-		-	
1,164		-		-		0220 - Social Security Administration	-		-		-	
63		-		-		0231 - Worker's Compensation	-		-		-	
21,489		-		-		<i>Total 2240:</i>	-		-		-	
						2321 - Office of the Superintendent Services						
2,397		-		-		0410 - Consumable Supplies & Materials	-		-		-	
						2410 - Office of the Principal Services						
6,152		-		-		0112 - Classified Salaries	-		-		-	
2,539		-		-		0133 - Extra Duty - Classified	-		-		-	
2,583		-		-		0210 - PERS	-		-		-	
665		-		-		0220 - Social Security Administration	-		-		-	
32		-		-		0231 - Worker's Compensation	-		-		-	
3		-		-		0243 - Classified Insurance	-		-		-	
75		-		-		0353 - Postage	-		-		-	
195		-		-		0410 - Consumable Supplies & Materials	-		-		-	
12,243		-		-		<i>Total 2410:</i>	-		-		-	
						2520 - Fiscal Services						
31,391		-		-		0690 - Grant Indirect Charges	-		-		-	
						2542 - Care and Upkeep of Buildings Services						
2,200		-		-		0410 - Consumable Supplies & Materials	-		-		-	
						2544 - Maintenance						
10,798		-		-		0410 - Consumable Supplies & Materials	-		-		-	
						2660 - Technology Services						
5,555		-		-		0316 - Data Processing Services	-		-		-	
65,700		-		-		0480 - Computer Hardware	-		-		-	
71,255		-		-		<i>Total 2660:</i>	-		-		-	
						2669 - Other Technology Services						
2,792		-		-		0316 - Data Processing Services	-		-		-	
574		-		-		0351 - Telephone	-		-		-	
12,076		-		-		0410 - Consumable Supplies & Materials	-		-		-	
21,834		-		-		0470 - Computer Software	-		-		-	
37,275		-		-		<i>Total 2669:</i>	-		-		-	

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
17,569		-		-		<u>3100 - Food Services</u>						
528		-		-		0112 - Classified Salaries	-		-		-	
2,529		-		-		0133 - Extra Duty - Classified	-		-		-	
1,249		-		-		0210 - PERS	-		-		-	
427		-		-		0220 - Social Security Administration	-		-		-	
7,054		-		-		0231 - Worker's Compensation	-		-		-	
1,881		-		-		0243 - Classified Insurance	-		-		-	
14,600		-		-		0410 - Consumable Supplies & Materials	-		-		-	
45,837		-		-		0542 - Replacement Equipment Purchase	-		-		-	
						<i>Total 3100:</i>	-		-		-	
						<u>3102 - Summer Food Service</u>						
338		-		-		0133 - Extra Duty - Classified	-		-		-	
100		-		-		0210 - PERS	-		-		-	
26		-		-		0220 - Social Security Administration	-		-		-	
8		-		-		0231 - Worker's Compensation	-		-		-	
472		-		-		<i>Total 3102:</i>	-		-		-	
						<u>4150 - Building Acquisition, Construction, and Improvem</u>						
60,698		383,674		2,000,000		0520 - Buildings Acquisition	-		-		-	
812,477		383,674		2,000,000		<i>Total Requirements:</i>	-		-		-	



Artwork by Riverview 3rd Grader

903 - ESSER III (History, Move to Fund 201)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE
						Resources				
						0000 - District Office				
2,238,418		685,971		5,500,000		4500 - Restricted Revenue From the Federal Government THR	-	-	-	
-		78,804		-		5400 - Resources - Beginning Fund Balance	-	-	-	
2,238,418		764,775		5,500,000		Total 0000:	-	-	-	
2,238,418		764,775		5,500,000		Total Resources:	-	-	-	
						Requirements				
						1111 - Elementary, K-5 or K-6				
122,822	3.00	-		-		0111 - Licensed Salaries	-	-	-	
119,379	6.95	35,396	1.72	357,450	12.24	0112 - Classified Salaries	-	-	-	
128		1,600		-		0131 - Extra Duty - Licensed	-	-	-	
1,250		4		-		0132 - Comp Time	-	-	-	
7,796		648		-		0133 - Extra Duty - Classified	-	-	-	
96,225		-		-		0155 - Stipend - Licensed	-	-	-	
51,150		-		-		0156 - Stipend - Classified	-	-	-	
109,502		11,092		110,917		0210 - PERS	-	-	-	
29,775		2,856		27,345		0220 - Social Security Administration	-	-	-	
1,391		125		2,145		0231 - Worker's Compensation	-	-	-	
-		-		1,430		0235 - or Paid Leave	-	-	-	
29,499		-		-		0242 - Licensed Insurance	-	-	-	
68,296		3,086		189,504		0243 - Classified Insurance	-	-	-	
-		5		-		0247 - TSA	-	-	-	
720		-		-		0351 - Telephone	-	-	-	
1		-		-		0353 - Postage	-	-	-	
10,270		1,582		-		0410 - Consumable Supplies & Materials	-	-	-	
5,430		12,882		-		0420 - Textbooks	-	-	-	
295		-		-		0440 - Periodicals	-	-	-	
300		-		-		0460 - Non-Consumable Items	-	-	-	
16,663		21,688		-		0470 - Computer Software	-	-	-	
670,891	9.95	90,963	1.72	688,791	12.24	Total 1111:	-	-	-	
						1113 - Elementary Extra-Curricular				
-		570		-		0410 - Consumable Supplies & Materials	-	-	-	
						1121 - Middle/Junior High Programs				
139,096	4.00	-		-		0111 - Licensed Salaries	-	-	-	
-		-		144,270	5.08	0112 - Classified Salaries	-	-	-	
1,050		-		-		0132 - Comp Time	-	-	-	
41,750		-		-		0155 - Stipend - Licensed	-	-	-	
6,250		-		-		0156 - Stipend - Classified	-	-	-	
51,747		-		44,767		0210 - PERS	-	-	-	
14,297		-		11,037		0220 - Social Security Administration	-	-	-	
630		-		866		0231 - Worker's Compensation	-	-	-	
-		-		577		0235 - or Paid Leave	-	-	-	
45,932		-		-		0242 - Licensed Insurance	-	-	-	
-		-		78,159		0243 - Classified Insurance	-	-	-	
-		15,588		-		0324 - Rentals	-	-	-	
39		-		-		0355 - Printing and Binding	-	-	-	
5,208		737		-		0410 - Consumable Supplies & Materials	-	-	-	
561		-		-		0420 - Textbooks	-	-	-	
306,561	4.00	16,326		279,676	5.08	Total 1121:	-	-	-	

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	9,009	-	1131 - High School Programs			
7,000	-	-	0123 - Temporary-Licensed (At-Will Contract)	-	-	-
22,422	5,351	5,512	0124 - Temporary - Classified (At-Will Contract)	-	-	-
51,850	-	-	0131 - Extra Duty - Licensed	-	-	-
1,000	-	-	0155 - Stipend - Licensed	-	-	-
22,134	3,434	1,710	0156 - Stipend - Classified	-	-	-
6,255	1,099	422	0210 - PERS	-	-	-
268	45	33	0220 - Social Security Administration	-	-	-
-	-	22	0231 - Worker's Compensation	-	-	-
-	3,118	-	0235 - or Paid Leave	-	-	-
110	-	-	0324 - Rentals	-	-	-
98,088	-	-	0410 - Consumable Supplies & Materials	-	-	-
209,126	22,055	7,699	0470 - Computer Software	-	-	-
			<i>Total 1131:</i>	-	-	-
1,781	-	-	1210 - Programs for the Talented and Gifted			
			0470 - Computer Software	-	-	-
			1220 - Restrictive Programs for Students With Disabilitie			
2,625	-	-	0155 - Stipend - Licensed	-	-	-
34,800	-	-	0156 - Stipend - Classified	-	-	-
10,075	-	-	0210 - PERS	-	-	-
2,863	-	-	0220 - Social Security Administration	-	-	-
120	-	-	0231 - Worker's Compensation	-	-	-
50,483	-	-	<i>Total 1220:</i>	-	-	-
			1250 - Less Restrictive Programs for Students With Disabi			
18,000	-	-	0155 - Stipend - Licensed	-	-	-
45,775	-	-	0156 - Stipend - Classified	-	-	-
17,798	-	-	0210 - PERS	-	-	-
4,879	-	-	0220 - Social Security Administration	-	-	-
211	-	-	0231 - Worker's Compensation	-	-	-
86,662	-	-	<i>Total 1250:</i>	-	-	-
			1271 - Remediation			
-	878	-	0131 - Extra Duty - Licensed	-	-	-
-	1,710	-	0133 - Extra Duty - Classified	-	-	-
-	782	-	0210 - PERS	-	-	-
-	190	-	0220 - Social Security Administration	-	-	-
-	9	-	0231 - Worker's Compensation	-	-	-
-	1	-	0242 - Licensed Insurance	-	-	-
-	0	-	0243 - Classified Insurance	-	-	-
-	13	-	0247 - TSA	-	-	-
-	798	-	0311 - Instruction Services	-	-	-
-	24,335	-	0410 - Consumable Supplies & Materials	-	-	-
-	42	-	0460 - Non-Consumable Items	-	-	-
-	20	-	0470 - Computer Software	-	-	-
-	28,777	-	<i>Total 1271:</i>	-	-	-
			1272 - Title I			
2,842	-	-	0133 - Extra Duty - Classified	-	-	-
4,500	-	-	0155 - Stipend - Licensed	-	-	-
19,000	-	-	0156 - Stipend - Classified	-	-	-
7,086	-	-	0210 - PERS	-	-	-
2,003	-	-	0220 - Social Security Administration	-	-	-
98	-	-	0231 - Worker's Compensation	-	-	-

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
15,903		655		-		0410 - Consumable Supplies & Materials	-		-		-	
1,597		-		-		0420 - Textbooks	-		-		-	
410		-		-		0460 - Non-Consumable Items	-		-		-	
815		-		-		0470 - Computer Software	-		-		-	
5,665		-		-		0480 - Computer Hardware	-		-		-	
59,920		655		-		<i>Total 1272:</i>	-		-		-	
-		-		230,504	8.34	<u>1280 - Alternative Education</u>						
1,000		-		-		0112 - Classified Salaries	-		-		-	
6,000		-		-		0154 - Stipend - Admin	-		-		-	
6,300		-		7,500		0155 - Stipend - Licensed	-		-		-	
3,617		-		74,889		0156 - Stipend - Classified	-		-		-	
1,017		-		18,207		0210 - PERS	-		-		-	
42		-		2,268		0220 - Social Security Administration	-		-		-	
-		-		952		0231 - Worker's Compensation	-		-		-	
-		-		113,697		0235 - or Paid Leave	-		-		-	
5,163		-		-		0243 - Classified Insurance	-		-		-	
23,138		-		448,017	8.34	0470 - Computer Software	-		-		-	
						<i>Total 1280:</i>	-		-		-	
-		271,061		-		<u>1288 - Charter Schools</u>						
61,950		-		-		0360 - Charter School Payments	-		-		-	
61,950		271,061		-		0691 - Charter School Flowthrough	-		-		-	
						<i>Total 1288:</i>	-		-		-	
-		-		74,483	2.72	<u>1291 - English Second Language Programs</u>						
2,000		-		-		0112 - Classified Salaries	-		-		-	
3,000		-		-		0155 - Stipend - Licensed	-		-		-	
1,189		-		23,112		0156 - Stipend - Classified	-		-		-	
383		-		5,698		0210 - PERS	-		-		-	
16		-		447		0220 - Social Security Administration	-		-		-	
-		-		298		0231 - Worker's Compensation	-		-		-	
-		-		42,632		0235 - or Paid Leave	-		-		-	
6,587		-		146,671	2.72	0243 - Classified Insurance	-		-		-	
						<i>Total 1291:</i>	-		-		-	
-		-		61,096	1.81	<u>2110 - Attendance and Social Work Services</u>						
7,750		-		-		0112 - Classified Salaries	-		-		-	
2,112		-		20,018		0156 - Stipend - Classified	-		-		-	
593		-		4,674		0210 - PERS	-		-		-	
24		-		367		0220 - Social Security Administration	-		-		-	
-		-		244		0231 - Worker's Compensation	-		-		-	
-		-		25,645		0235 - or Paid Leave	-		-		-	
10,479		-		112,043	1.81	0243 - Classified Insurance	-		-		-	
						<i>Total 2110:</i>	-		-		-	
3,000		-		-		<u>2114 - Student Accounting Services</u>						
923		-		-		0156 - Stipend - Classified	-		-		-	
230		-		-		0210 - PERS	-		-		-	
10		-		-		0220 - Social Security Administration	-		-		-	
4,162		-		-		0231 - Worker's Compensation	-		-		-	
						<i>Total 2114:</i>	-		-		-	
18,950		-		-		<u>2115 - Student Safety</u>						
4,198		-		-		0156 - Stipend - Classified	-		-		-	
						0210 - PERS	-		-		-	

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Continued from Previous Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,450		-		-		0220 - Social Security Administration	-		-		-	
456		-		-		0231 - Worker's Compensation	-		-		-	
25,054		-		-		<i>Total 2115:</i>	-		-		-	
						<u>2120 - Guidance Services</u>						
27,554	0.50	-		724,500	11.00	0111 - Licensed Salaries	-		-		-	
13,000		-		-		0155 - Stipend - Licensed	-		-		-	
12,084		-		227,236		0210 - PERS	-		-		-	
2,951		-		55,424		0220 - Social Security Administration	-		-		-	
132		-		4,347		0231 - Worker's Compensation	-		-		-	
-		-		2,898		0235 - or Paid Leave	-		-		-	
5,741		-		156,319		0242 - Licensed Insurance	-		-		-	
61,462	0.50	-		1,170,724	11.00	<i>Total 2120:</i>	-		-		-	
						<u>2126 - Placement Services</u>						
1,000		-		-		0156 - Stipend - Classified	-		-		-	
297		-		-		0210 - PERS	-		-		-	
77		-		-		0220 - Social Security Administration	-		-		-	
3		-		-		0231 - Worker's Compensation	-		-		-	
1,377		-		-		<i>Total 2126:</i>	-		-		-	
						<u>2130 - Health Services</u>						
44,109		-		-		0124 - Temporary - Classified (At-Will Contract)	-		-		-	
700		-		-		0155 - Stipend - Licensed	-		-		-	
4,823		-		-		0210 - PERS	-		-		-	
3,428		-		-		0220 - Social Security Administration	-		-		-	
154		-		-		0231 - Worker's Compensation	-		-		-	
53,214		-		-		<i>Total 2130:</i>	-		-		-	
						<u>2135 - Health Room</u>						
3,000		-		-		0156 - Stipend - Classified	-		-		-	
923		-		-		0210 - PERS	-		-		-	
230		-		-		0220 - Social Security Administration	-		-		-	
9		-		-		0231 - Worker's Compensation	-		-		-	
4,162		-		-		<i>Total 2135:</i>	-		-		-	
						<u>2144 - Psychotherapy Services</u>						
2,000		-		-		0155 - Stipend - Licensed	-		-		-	
626		-		-		0210 - PERS	-		-		-	
153		-		-		0220 - Social Security Administration	-		-		-	
6		-		-		0231 - Worker's Compensation	-		-		-	
2,785		-		-		<i>Total 2144:</i>	-		-		-	
						<u>2150 - Speech Pathology and Audiology Services</u>						
5,000		-		-		0155 - Stipend - Licensed	-		-		-	
1,486		-		-		0210 - PERS	-		-		-	
383		-		-		0220 - Social Security Administration	-		-		-	
16		-		-		0231 - Worker's Compensation	-		-		-	
6,884		-		-		<i>Total 2150:</i>	-		-		-	
						<u>2190 - Service Direction, Student Support Services</u>						
1,000		-		-		0154 - Stipend - Admin	-		-		-	
4,500		-		-		0156 - Stipend - Classified	-		-		-	
1,715		-		-		0210 - PERS	-		-		-	
421		-		-		0220 - Social Security Administration	-		-		-	
17		-		-		0231 - Worker's Compensation	-		-		-	
7,653		-		-		<i>Total 2190:</i>	-		-		-	

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Continued from Previous Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		59,517		-		<u>2210 - Improvement of Instruction Services</u>						
3,000		-		-		0113 - Administrators	-		-		-	
4,050		-		-		0154 - Stipend - Admin	-		-		-	
1,500		-		-		0155 - Stipend - Licensed	-		-		-	
3,944		14,117		-		0156 - Stipend - Classified	-		-		-	
654		4,553		-		0210 - PERS	-		-		-	
27		174		-		0220 - Social Security Administration	-		-		-	
-		22,050		-		0231 - Worker's Compensation	-		-		-	
11,332		2,375		-		0312 - Instructional Programs Improvement Services	-		-		-	
24,507		102,786		-		0470 - Computer Software	-		-		-	
						<i>Total 2210:</i>	-		-		-	
						<u>2220 - Educational Media Services</u>						
9,000		-		-		0156 - Stipend - Classified	-		-		-	
2,440		-		-		0210 - PERS	-		-		-	
689		-		-		0220 - Social Security Administration	-		-		-	
28		-		-		0231 - Worker's Compensation	-		-		-	
12,157		-		-		<i>Total 2220:</i>	-		-		-	
						<u>2240 - Instructional Staff Development</u>						
28		-		-		0133 - Extra Duty - Classified	-		-		-	
8		-		-		0210 - PERS	-		-		-	
2		-		-		0220 - Social Security Administration	-		-		-	
0		-		-		0231 - Worker's Compensation	-		-		-	
140		-		-		0470 - Computer Software	-		-		-	
178		-		-		<i>Total 2240:</i>	-		-		-	
						<u>2321 - Office of the Superintendent Services</u>						
6,000		-		-		0154 - Stipend - Admin	-		-		-	
1,000		-		-		0156 - Stipend - Classified	-		-		-	
2,420		-		-		0210 - PERS	-		-		-	
467		-		-		0220 - Social Security Administration	-		-		-	
22		-		-		0231 - Worker's Compensation	-		-		-	
1,829		79		-		0351 - Telephone	-		-		-	
3,202		12,246		-		0410 - Consumable Supplies & Materials	-		-		-	
14,940		12,325		-		<i>Total 2321:</i>	-		-		-	
						<u>2410 - Office of the Principal Services</u>						
17,941	0.75	-		-		0112 - Classified Salaries	-		-		-	
973		-		-		0133 - Extra Duty - Classified	-		-		-	
13,000		-		-		0154 - Stipend - Admin	-		-		-	
8,000		-		-		0155 - Stipend - Licensed	-		-		-	
23,500		-		-		0156 - Stipend - Classified	-		-		-	
17,822		-		-		0210 - PERS	-		-		-	
4,851		-		-		0220 - Social Security Administration	-		-		-	
207		-		-		0231 - Worker's Compensation	-		-		-	
3,282		-		-		0243 - Classified Insurance	-		-		-	
347		-		-		0353 - Postage	-		-		-	
59		-		-		0355 - Printing and Binding	-		-		-	
1,501		12,899		-		0410 - Consumable Supplies & Materials	-		-		-	
91,484	0.75	12,899		-		<i>Total 2410:</i>	-		-		-	
						<u>2520 - Fiscal Services</u>						
6,000		-		-		0154 - Stipend - Admin	-		-		-	
1,500		-		-		0155 - Stipend - Licensed	-		-		-	
3,200		-		-		0156 - Stipend - Classified	-		-		-	

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,360		-		-		0210 - PERS	-		-		-	
814		-		-		0220 - Social Security Administration	-		-		-	
34		-		-		0231 - Worker's Compensation	-		-		-	
85,256		-		-		0690 - Grant Indirect Charges	-		-		-	
100,164		-		-		<i>Total 2520:</i>	-		-		-	
						<u>2542 - Care and Upkeep of Buildings Services</u>						
500		-		-		0154 - Stipend - Admin	-		-		-	
21,275		-		-		0156 - Stipend - Classified	-		-		-	
6,155		-		-		0210 - PERS	-		-		-	
1,664		-		-		0220 - Social Security Administration	-		-		-	
524		-		-		0231 - Worker's Compensation	-		-		-	
2,891		-		-		0410 - Consumable Supplies & Materials	-		-		-	
33,010		-		-		<i>Total 2542:</i>	-		-		-	
						<u>2544 - Maintenance</u>						
500		-		-		0154 - Stipend - Admin	-		-		-	
6,000		-		-		0156 - Stipend - Classified	-		-		-	
1,814		-		-		0210 - PERS	-		-		-	
497		-		-		0220 - Social Security Administration	-		-		-	
135		-		-		0231 - Worker's Compensation	-		-		-	
-		17,812		-		0322 - Repairs and Maintenance Services	-		-		-	
8,947		17,812		-		<i>Total 2544:</i>	-		-		-	
						<u>2550 - Student Transportation Services</u>						
500		-		-		0154 - Stipend - Admin	-		-		-	
16,000		-		-		0156 - Stipend - Classified	-		-		-	
4,342		-		-		0210 - PERS	-		-		-	
1,262		-		-		0220 - Social Security Administration	-		-		-	
515		-		-		0231 - Worker's Compensation	-		-		-	
7,101		-		-		0542 - Replacement Equipment Purchase	-		-		-	
29,720		-		-		<i>Total 2550:</i>	-		-		-	
						<u>2640 - Staff Services</u>						
1,224		256		-		0410 - Consumable Supplies & Materials	-		-		-	
						<u>2642 - Recruitment and Placement Services</u>						
1,500		-		-		0154 - Stipend - Admin	-		-		-	
2,500		-		-		0156 - Stipend - Classified	-		-		-	
1,282		-		-		0210 - PERS	-		-		-	
306		-		-		0220 - Social Security Administration	-		-		-	
13		-		-		0231 - Worker's Compensation	-		-		-	
5,601		-		-		<i>Total 2642:</i>	-		-		-	
						<u>2645 - Staff Wellness</u>						
14,832		-		-		0470 - Computer Software	-		-		-	
						<u>2660 - Technology Services</u>						
1,000		-		-		0154 - Stipend - Admin	-		-		-	
1,000		-		-		0155 - Stipend - Licensed	-		-		-	
1,000		-		-		0156 - Stipend - Classified	-		-		-	
892		-		-		0210 - PERS	-		-		-	
230		-		-		0220 - Social Security Administration	-		-		-	
9		-		-		0231 - Worker's Compensation	-		-		-	
8,615		-		-		0316 - Data Processing Services	-		-		-	
5,547		-		-		0386 - Data Processing Services	-		-		-	
14,477		-		-		0389 - Other Non-Instructional Professional and Technical	-		-		-	

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
780		-		-		0410 - Consumable Supplies & Materials	-		-		-	
15,073		27,592		46,379		0470 - Computer Software	-		-		-	
48,623		27,592		46,379		<i>Total 2660:</i>	-		-		-	
						<u>2669 - Other Technology Services</u>						
2,414		-		-		0460 - Non-Consumable Items	-		-		-	
1,283		-		-		0470 - Computer Software	-		-		-	
3,698		-		-		<i>Total 2669:</i>	-		-		-	
						<u>2680 - Interpretation & Translation Services</u>						
500		-		-		0154 - Stipend - Admin	-		-		-	
1,000		-		-		0156 - Stipend - Classified	-		-		-	
446		-		-		0210 - PERS	-		-		-	
115		-		-		0220 - Social Security Administration	-		-		-	
5		-		-		0231 - Worker's Compensation	-		-		-	
2,065		-		-		<i>Total 2680:</i>	-		-		-	
						<u>3100 - Food Services</u>						
35,942	2.26	89,688	5.84	-		0112 - Classified Salaries	-		-		-	
600		-		-		0132 - Comp Time	-		-		-	
544		1,302		-		0133 - Extra Duty - Classified	-		-		-	
500		-		-		0154 - Stipend - Admin	-		-		-	
1,000		-		-		0155 - Stipend - Licensed	-		-		-	
28,950		-		-		0156 - Stipend - Classified	-		-		-	
16,087		17,425		-		0210 - PERS	-		-		-	
4,843		6,705		-		0220 - Social Security Administration	-		-		-	
1,535		1,687		-		0231 - Worker's Compensation	-		-		-	
14,203		43,891		-		0243 - Classified Insurance	-		-		-	
590		-		-		0410 - Consumable Supplies & Materials	-		-		-	
3,910		-		-		0450 - Food	-		-		-	
5,435		-		-		0541 - Initial and Additional Equipment Purchase	-		-		-	
114,138	2.26	160,699	5.84	-		<i>Total 3100:</i>	-		-		-	
						<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-		-		2,600,000		0520 - Buildings Acquisition	-		-		-	
2,159,614	17.46	764,775	7.56	5,500,000	41.18	<i>Total Requirements:</i>	-		-		-	

904 - Summer Learning Grants

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE
						Resources							
						<u>0000 - District Office</u>							
795,001		571,749		100,000		3299 - Other Restricted Grants-In-Aid		-		-		-	
(8,737)		(18,187)		-		5400 - Resources - Beginning Fund Balance		-		-		-	
786,264		553,561		100,000		<i>Total 0000:</i>		-		-		-	
786,264		553,561		100,000		<i>Total Resources:</i>		-		-		-	
						Requirements							
						<u>1288 - Charter Schools</u>							
-		40,937		-		0360 - Charter School Payments		-		-		-	
						<u>1400 - Summer School Programs</u>							
1,200		94,881		-		0131 - Extra Duty - Licensed		-		-		-	
424		87,699		-		0133 - Extra Duty - Classified		-		-		-	
422,535		82,823		125,000		0152 - Stipend - Summer School		-		-		-	
115,699		71,669		-		0210 - PERS		-		-		-	
32,448		20,251		-		0220 - Social Security Administration		-		-		-	
1,527		887		-		0231 - Worker's Compensation		-		-		-	
-		6		-		0242 - Licensed Insurance		-		-		-	
-		26		-		0243 - Classified Insurance		-		-		-	
37,286		38,572		-		0319 - Other Instructional, Professional & Tech Services		-		-		-	
63		-		-		0340 - Travel		-		-		-	
161,667		140,992		-		0390 - Other General Professional and Tech Services		-		-		-	
90,420		-		-		0393 - Child Care Services		-		-		-	
813		7,316		-		0399 - Licensed Subs		-		-		-	
10,088		11,583		-		0410 - Consumable Supplies & Materials		-		-		-	
-		8,437		-		0420 - Textbooks		-		-		-	
13,720		8,430		-		0460 - Non-Consumable Items		-		-		-	
252		-		-		0470 - Computer Software		-		-		-	
(223,677)		(168,512)		(25,000)		0692 - Grant Matching		-		-		-	
664,466		405,060		100,000		<i>Total 1400:</i>		-		-		-	
						<u>2130 - Health Services</u>							
-		820		-		0131 - Extra Duty - Licensed		-		-		-	
-		244		-		0210 - PERS		-		-		-	
-		63		-		0220 - Social Security Administration		-		-		-	
-		3		-		0231 - Worker's Compensation		-		-		-	
-		1,129		-		<i>Total 2130:</i>		-		-		-	
						<u>2410 - Office of the Principal Services</u>							
-		5,726		-		0133 - Extra Duty - Classified		-		-		-	
-		1,770		-		0210 - PERS		-		-		-	
-		438		-		0220 - Social Security Administration		-		-		-	
-		19		-		0231 - Worker's Compensation		-		-		-	
-		7,953		-		<i>Total 2410:</i>		-		-		-	
						<u>2520 - Fiscal Services</u>							
33,551		25,277		-		0690 - Grant Indirect Charges		-		-		-	
						<u>2542 - Care and Upkeep of Buildings Services</u>							
2,329		2,767		-		0395 - Classified Subs		-		-		-	
						<u>2550 - Student Transportation Services</u>							
11,240		17,081		-		0133 - Extra Duty - Classified		-		-		-	
3,750		7,200		-		0152 - Stipend - Summer School		-		-		-	

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,685		6,997		-		0210 - PERS	-		-		-	
1,147		1,858		-		0220 - Social Security Administration	-		-		-	
523		741		-		0231 - Worker's Compensation	-		-		-	
20,345		33,877		-		<i>Total 2550:</i>	-		-		-	
						<u>3100 - Food Services</u>						
142		-		-		0395 - Classified Subs	-		-		-	
						<u>3102 - Summer Food Service</u>						
12,990		-		-		0112 - Classified Salaries	-		-		-	
11,375		-		-		0114 - Managerial-Classified	-		-		-	
3,656		-		-		0127 - Student Helper Salaries	-		-		-	
23,859		15,522		-		0133 - Extra Duty - Classified	-		-		-	
6,000		10,900		-		0152 - Stipend - Summer School	-		-		-	
14,936		7,360		-		0210 - PERS	-		-		-	
4,344		2,011		-		0220 - Social Security Administration	-		-		-	
1,001		470		-		0231 - Worker's Compensation	-		-		-	
1,032		-		-		0241 - Administrator Insurance	-		-		-	
4,115		0		-		0243 - Classified Insurance	-		-		-	
310		-		-		0395 - Classified Subs	-		-		-	
-		298		-		0406 - Gas, Oil, Lube, Propane	-		-		-	
83,619		36,561		-		<i>Total 3102:</i>	-		-		-	
804,452		553,561		100,000		<i>Total Requirements:</i>	-		-		-	

905 - Summer KPI - Early Learning Hub

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						<u>0000 - District Office</u>						
4,780		-		-		3299 - Other Restricted Grants-In-Aid	-		-		-	
4,780		-		-		<i>Total Resources:</i>	-		-		-	
						Requirements						
						<u>1111 - Elementary, K-5 or K-6</u>						
540		-		-		0131 - Extra Duty - Licensed	-		-		-	
320		-		-		0133 - Extra Duty - Classified	-		-		-	
265		-		-		0210 - PERS	-		-		-	
63		-		-		0220 - Social Security Administration	-		-		-	
2		-		-		0231 - Worker's Compensation	-		-		-	
929		-		-		0410 - Consumable Supplies & Materials	-		-		-	
2,119		-		-		<i>Total 1111:</i>	-		-		-	
						<u>1400 - Summer School Programs</u>						
1,260		-		-		0131 - Extra Duty - Licensed	-		-		-	
358		-		-		0133 - Extra Duty - Classified	-		-		-	
481		-		-		0210 - PERS	-		-		-	
122		-		-		0220 - Social Security Administration	-		-		-	
6		-		-		0231 - Worker's Compensation	-		-		-	
2,227		-		-		<i>Total 1400:</i>	-		-		-	
						<u>2520 - Fiscal Services</u>						
435		-		-		0690 - Grant Indirect Charges	-		-		-	
4,780		-		-		<i>Total Requirements:</i>	-		-		-	

906 - Emergency Connectivity Fund

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
276,868	42,533	-	4300 - Restricted Revenue Direct From the Federal Governm	-	-	-
276,868	42,533	-	Total Resources:	-	-	-
			Requirements			
			<u>2660 - Technology Services</u>			
2,700	2,700	-	0316 - Data Processing Services	-	-	-
-	33,000	-	0389 - Other Non-Instructional Professional and Technical	-	-	-
274,168	6,833	-	0480 - Computer Hardware	-	-	-
276,868	42,533	-	Total 2660:	-	-	-
276,868	42,533	-	Total Requirements:	-	-	-

907 - ARP-HCY II (History, Moved to Fund 211)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	13,630	56,386	4500 - Restricted Revenue From the Federal Government THR	-	-	-
-	13,630	56,386	Total Resources:	-	-	-
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
-	13,630	56,386	0410 - Consumable Supplies & Materials	-	-	-
-	13,630	56,386	Total Requirements:	-	-	-

951 - Early Indicator and Intervention Systems (EIS) (History, Moved to Fund 258)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	12,113	11,155	3299 - Other Restricted Grants-In-Aid	-	-	-
-	12,113	11,155	Total Resources:	-	-	-
			Requirements			
			<u>2210 - Improvement of Instruction Services</u>			
-	-	11,155	0470 - Computer Software	-	-	-
			<u>2230 - Assessment and Testing</u>			
-	12,113	-	0470 - Computer Software	-	-	-
-	12,113	11,155	Total Requirements:	-	-	-

952 - Staff Retention Grant HB4030

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						<u>0000 - District Office</u>						
-		529,437		-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-		529,437		-		<i>Total Resources:</i>	-		-		-	
						Requirements						
						<u>1111 - Elementary, K-5 or K-6</u>						
-		32,000		-		0155 - Stipend - Licensed	-		-		-	
-		17,400		-		0156 - Stipend - Classified	-		-		-	
-		14,681		-		0210 - PERS	-		-		-	
-		3,779		-		0220 - Social Security Administration	-		-		-	
-		176		-		0231 - Worker's Compensation	-		-		-	
-		68,036		-		<i>Total 1111:</i>	-		-		-	
						<u>1121 - Middle/Junior High Programs</u>						
-		13,200		-		0155 - Stipend - Licensed	-		-		-	
-		2,000		-		0156 - Stipend - Classified	-		-		-	
-		4,580		-		0210 - PERS	-		-		-	
-		1,163		-		0220 - Social Security Administration	-		-		-	
-		42		-		0231 - Worker's Compensation	-		-		-	
-		20,984		-		<i>Total 1121:</i>	-		-		-	
						<u>1131 - High School Programs</u>						
-		18,000		-		0155 - Stipend - Licensed	-		-		-	
-		400		-		0156 - Stipend - Classified	-		-		-	
-		5,574		-		0210 - PERS	-		-		-	
-		1,397		-		0220 - Social Security Administration	-		-		-	
-		51		-		0231 - Worker's Compensation	-		-		-	
-		25,422		-		<i>Total 1131:</i>	-		-		-	
						<u>1220 - Restrictive Programs for Students With Disabilitie</u>						
-		1,600		-		0155 - Stipend - Licensed	-		-		-	
-		14,600		-		0156 - Stipend - Classified	-		-		-	
-		4,817		-		0210 - PERS	-		-		-	
-		1,239		-		0220 - Social Security Administration	-		-		-	
-		51		-		0231 - Worker's Compensation	-		-		-	
-		22,308		-		<i>Total 1220:</i>	-		-		-	
						<u>1250 - Less Restrictive Programs for Students With Disabi</u>						
-		6,000		-		0155 - Stipend - Licensed	-		-		-	
-		17,200		-		0156 - Stipend - Classified	-		-		-	
-		6,673		-		0210 - PERS	-		-		-	
-		1,775		-		0220 - Social Security Administration	-		-		-	
-		77		-		0231 - Worker's Compensation	-		-		-	
-		31,725		-		<i>Total 1250:</i>	-		-		-	
						<u>1272 - Title I</u>						
-		1,600		-		0155 - Stipend - Licensed	-		-		-	
-		7,200		-		0156 - Stipend - Classified	-		-		-	
-		2,654		-		0210 - PERS	-		-		-	
-		673		-		0220 - Social Security Administration	-		-		-	
-		31		-		0231 - Worker's Compensation	-		-		-	
-		12,158		-		<i>Total 1272:</i>	-		-		-	

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Continued from Previous Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		400		-		<u>1280 - Alternative Education</u>						
-		2,800		-		0154 - Stipend - Admin	-		-		-	
-		3,200		-		0155 - Stipend - Licensed	-		-		-	
-		1,952		-		0156 - Stipend - Classified	-		-		-	
-		490		-		0210 - PERS	-		-		-	
-		18		-		0220 - Social Security Administration	-		-		-	
-		8,859		-		0231 - Worker's Compensation	-		-		-	
						<i>Total 1280:</i>	-		-		-	
-		37,102		-		<u>1288 - Charter Schools</u>						
						0360 - Charter School Payments	-		-		-	
						<u>1291 - English Second Language Programs</u>						
-		1,200		-		0155 - Stipend - Licensed	-		-		-	
-		1,400		-		0156 - Stipend - Classified	-		-		-	
-		713		-		0210 - PERS	-		-		-	
-		199		-		0220 - Social Security Administration	-		-		-	
-		7		-		0231 - Worker's Compensation	-		-		-	
-		3,519		-		<i>Total 1291:</i>	-		-		-	
						<u>2110 - Attendance and Social Work Services</u>						
-		400		-		0155 - Stipend - Licensed	-		-		-	
-		3,000		-		0156 - Stipend - Classified	-		-		-	
-		1,023		-		0210 - PERS	-		-		-	
-		260		-		0220 - Social Security Administration	-		-		-	
-		20		-		0231 - Worker's Compensation	-		-		-	
-		4,703		-		<i>Total 2110:</i>	-		-		-	
						<u>2114 - Student Accounting Services</u>						
-		800		-		0156 - Stipend - Classified	-		-		-	
-		250		-		0210 - PERS	-		-		-	
-		61		-		0220 - Social Security Administration	-		-		-	
-		2		-		0231 - Worker's Compensation	-		-		-	
-		1,114		-		<i>Total 2114:</i>	-		-		-	
						<u>2115 - Student Safety</u>						
-		7,600		-		0156 - Stipend - Classified	-		-		-	
-		2,080		-		0210 - PERS	-		-		-	
-		581		-		0220 - Social Security Administration	-		-		-	
-		137		-		0231 - Worker's Compensation	-		-		-	
-		10,399		-		<i>Total 2115:</i>	-		-		-	
						<u>2120 - Guidance Services</u>						
-		4,400		-		0155 - Stipend - Licensed	-		-		-	
-		1,320		-		0210 - PERS	-		-		-	
-		337		-		0220 - Social Security Administration	-		-		-	
-		12		-		0231 - Worker's Compensation	-		-		-	
-		6,069		-		<i>Total 2120:</i>	-		-		-	
						<u>2126 - Placement Services</u>						
-		400		-		0156 - Stipend - Classified	-		-		-	
-		119		-		0210 - PERS	-		-		-	
-		31		-		0220 - Social Security Administration	-		-		-	
-		1		-		0231 - Worker's Compensation	-		-		-	
-		551		-		<i>Total 2126:</i>	-		-		-	

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Actuals		Actuals		Adopted		Special Revenue Funds	Proposed		Approved		Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		800		-		<u>2130 - Health Services</u>						
-		238		-		0155 - Stipend - Licensed	-		-		-	
-		61		-		0210 - PERS	-		-		-	
-		2		-		0220 - Social Security Administration	-		-		-	
-		1,101		-		0231 - Worker's Compensation	-		-		-	
						Total 2130:	-		-		-	
						<u>2135 - Health Room</u>						
-		1,200		-		0156 - Stipend - Classified	-		-		-	
-		369		-		0210 - PERS	-		-		-	
-		92		-		0220 - Social Security Administration	-		-		-	
-		3		-		0231 - Worker's Compensation	-		-		-	
-		1,664		-		Total 2135:	-		-		-	
						<u>2144 - Psychotherapy Services</u>						
-		1,200		-		0155 - Stipend - Licensed	-		-		-	
-		369		-		0210 - PERS	-		-		-	
-		92		-		0220 - Social Security Administration	-		-		-	
-		3		-		0231 - Worker's Compensation	-		-		-	
-		1,664		-		Total 2144:	-		-		-	
						<u>2150 - Speech Pathology and Audiology Services</u>						
-		1,600		-		0155 - Stipend - Licensed	-		-		-	
-		476		-		0210 - PERS	-		-		-	
-		122		-		0220 - Social Security Administration	-		-		-	
-		4		-		0231 - Worker's Compensation	-		-		-	
-		2,202		-		Total 2150:	-		-		-	
						<u>2190 - Service Direction, Student Support Services</u>						
-		400		-		0154 - Stipend - Admin	-		-		-	
-		800		-		0155 - Stipend - Licensed	-		-		-	
-		1,600		-		0156 - Stipend - Classified	-		-		-	
-		834		-		0210 - PERS	-		-		-	
-		214		-		0220 - Social Security Administration	-		-		-	
-		8		-		0231 - Worker's Compensation	-		-		-	
-		3,856		-		Total 2190:	-		-		-	
						<u>2210 - Improvement of Instruction Services</u>						
-		400		-		0154 - Stipend - Admin	-		-		-	
-		400		-		0156 - Stipend - Classified	-		-		-	
-		263		-		0210 - PERS	-		-		-	
-		61		-		0220 - Social Security Administration	-		-		-	
-		2		-		0231 - Worker's Compensation	-		-		-	
-		1,126		-		Total 2210:	-		-		-	
						<u>2220 - Educational Media Services</u>						
-		2,800		-		0156 - Stipend - Classified	-		-		-	
-		821		-		0210 - PERS	-		-		-	
-		214		-		0220 - Social Security Administration	-		-		-	
-		8		-		0231 - Worker's Compensation	-		-		-	
-		3,843		-		Total 2220:	-		-		-	
						<u>2240 - Instructional Staff Development</u>						
-		7,685		-		0348 - Staff Tuition	-		-		-	
						<u>2321 - Office of the Superintendent Services</u>						
-		400		-		0154 - Stipend - Admin	-		-		-	
-		400		-		0156 - Stipend - Classified	-		-		-	
-		250		-		0210 - PERS	-		-		-	

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		61		-		0220 - Social Security Administration	-		-		-	
-		2		-		0231 - Worker's Compensation	-		-		-	
-		1,114		-		<i>Total 2321:</i>	-		-		-	
						<u>2410 - Office of the Principal Services</u>						
-		4,800		-		0154 - Stipend - Admin	-		-		-	
-		2,800		-		0155 - Stipend - Licensed	-		-		-	
-		8,400		-		0156 - Stipend - Classified	-		-		-	
-		4,845		-		0210 - PERS	-		-		-	
-		1,224		-		0220 - Social Security Administration	-		-		-	
-		44		-		0231 - Worker's Compensation	-		-		-	
-		22,113		-		<i>Total 2410:</i>	-		-		-	
						<u>2520 - Fiscal Services</u>						
-		400		-		0154 - Stipend - Admin	-		-		-	
-		2,000		-		0156 - Stipend - Classified	-		-		-	
-		738		-		0210 - PERS	-		-		-	
-		184		-		0220 - Social Security Administration	-		-		-	
-		7		-		0231 - Worker's Compensation	-		-		-	
-		3,328		-		<i>Total 2520:</i>	-		-		-	
						<u>2542 - Care and Upkeep of Buildings Services</u>						
-		7,600		-		0156 - Stipend - Classified	-		-		-	
-		2,259		-		0210 - PERS	-		-		-	
-		581		-		0220 - Social Security Administration	-		-		-	
-		151		-		0231 - Worker's Compensation	-		-		-	
-		10,591		-		<i>Total 2542:</i>	-		-		-	
						<u>2544 - Maintenance</u>						
-		3,200		-		0156 - Stipend - Classified	-		-		-	
-		976		-		0210 - PERS	-		-		-	
-		245		-		0220 - Social Security Administration	-		-		-	
-		57		-		0231 - Worker's Compensation	-		-		-	
-		4,477		-		<i>Total 2544:</i>	-		-		-	
						<u>2550 - Student Transportation Services</u>						
-		500		-		0154 - Stipend - Admin	-		-		-	
-		10,500		-		0156 - Stipend - Classified	-		-		-	
-		2,691		-		0210 - PERS	-		-		-	
-		842		-		0220 - Social Security Administration	-		-		-	
-		305		-		0231 - Worker's Compensation	-		-		-	
-		14,838		-		<i>Total 2550:</i>	-		-		-	
						<u>2630 - Information Services</u>						
-		400		-		0154 - Stipend - Admin	-		-		-	
-		119		-		0210 - PERS	-		-		-	
-		31		-		0220 - Social Security Administration	-		-		-	
-		1		-		0231 - Worker's Compensation	-		-		-	
-		551		-		<i>Total 2630:</i>	-		-		-	
						<u>2642 - Recruitment and Placement Services</u>						
-		438		-		0131 - Extra Duty - Licensed	-		-		-	
-		56,200		-		0132 - Comp Time	-		-		-	
-		503		-		0133 - Extra Duty - Classified	-		-		-	
-		400		-		0154 - Stipend - Admin	-		-		-	
-		1,350		-		0155 - Stipend - Licensed	-		-		-	
-		5,700		-		0156 - Stipend - Classified	-		-		-	

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		5,357		-		0210 - PERS	-		-		-	
-		4,889		-		0220 - Social Security Administration	-		-		-	
-		323		-		0231 - Worker's Compensation	-		-		-	
-		4		-		0242 - Licensed Insurance	-		-		-	
-		5		-		0243 - Classified Insurance	-		-		-	
-		0		-		0247 - TSA	-		-		-	
-		4,053		-		0340 - Travel	-		-		-	
-		6,266		-		0348 - Staff Tuition	-		-		-	
-		58,125		-		0389 - Other Non-Instructional Professional and Technical	-		-		-	
-		14,779		-		0410 - Consumable Supplies & Materials	-		-		-	
-		4,745		-		0460 - Non-Consumable Items	-		-		-	
-		15,870		-		0470 - Computer Software	-		-		-	
-		179,006		-		<i>Total 2642:</i>	-		-		-	
						<u>2660 - Technology Services</u>						
-		400		-		0154 - Stipend - Admin	-		-		-	
-		800		-		0156 - Stipend - Classified	-		-		-	
-		357		-		0210 - PERS	-		-		-	
-		92		-		0220 - Social Security Administration	-		-		-	
-		3		-		0231 - Worker's Compensation	-		-		-	
-		1,652		-		<i>Total 2660:</i>	-		-		-	
						<u>2680 - Interpretation & Translation Services</u>						
-		400		-		0156 - Stipend - Classified	-		-		-	
-		119		-		0210 - PERS	-		-		-	
-		31		-		0220 - Social Security Administration	-		-		-	
-		1		-		0231 - Worker's Compensation	-		-		-	
-		551		-		<i>Total 2680:</i>	-		-		-	
						<u>3100 - Food Services</u>						
-		10,800		-		0156 - Stipend - Classified	-		-		-	
-		3,310		-		0210 - PERS	-		-		-	
-		826		-		0220 - Social Security Administration	-		-		-	
-		189		-		0231 - Worker's Compensation	-		-		-	
-		15,125		-		<i>Total 3100:</i>	-		-		-	
-		529,437		-		<i>Total Requirements:</i>	-		-		-	

953 - Welcome Center / Kids In Need (History, Moved to Fund 284)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						<u>0000 - District Office</u>						
-		11,079		5,000		1920 - Contributions and Donations From Private Sources	-		-		-	
-		25,742		28,811		5400 - Resources - Beginning Fund Balance	-		-		-	
-		36,821		33,811		<i>Total 0000:</i>	-		-		-	
-		36,821		33,811		<i>Total Resources:</i>	-		-		-	
						Requirements						
						<u>2110 - Attendance and Social Work Services</u>						
-		7,860		33,811		0410 - Consumable Supplies & Materials	-		-		-	
-		7,860		33,811		<i>Total Requirements:</i>	-		-		-	

954 - Siletz Tribe Grant (History, Moved to Fund 284)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
4,000	-	4,000	1920 - Contributions and Donations From Private Sources	-	-	-
-	1,634	-	5400 - Resources - Beginning Fund Balance	-	-	-
4,000	1,634	4,000	<i>Total 0000:</i>	-	-	-
4,000	1,634	4,000	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
-	1,634	4,000	0410 - Consumable Supplies & Materials	-	-	-
-	1,634	4,000	<i>Total Requirements:</i>	-	-	-

955 - Menstrual Dignity Act (HB 3294)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
-	11,070	-	3299 - Other Restricted Grants-In-Aid	-	-	-
-	11,070	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>1288 - Charter Schools</u>			
-	1,085	-	0360 - Charter School Payments	-	-	-
			<u>2542 - Care and Upkeep of Buildings Services</u>			
-	9,985	-	0410 - Consumable Supplies & Materials	-	-	-
-	11,070	-	<i>Total Requirements:</i>	-	-	-

998 - Farm to School Competitive (History, Moved to Fund 298)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>0000 - District Office</u>			
25,194	17,200	-	3299 - Other Restricted Grants-In-Aid	-	-	-
25,194	17,200	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>3100 - Food Services</u>			
25,194	17,200	-	0450 - Food	-	-	-
25,194	17,200	-	<i>Total Requirements:</i>	-	-	-

999 - PERS Reserve (History, Moved to Fund 269)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
						Resources						
						0000 - District Office						
						3199 - Other Unrestricted Grants-In-Aid						
						5200 - Interfund Transfers						
						5400 - Resources - Beginning Fund Balance						
						Total 0000:						
						Total Resources:						
						Requirements						
						2700 - Supplemental Retirement Program						
						0116 - Stipend - Supplemental Retirement						
						0220 - Social Security Administration						
						0245 - Retiree Insurance						
						Total 2700:						
						7000 - Unappropriated Ending Fund Balance						
						0820 - Reserved for Next Year						
						Total Requirements:						
15,573,319	130.01	15,084,750	117.73	26,902,844	156.10	Total Funds Total:	24,528,379	126.35	24,528,379	126.35	24,528,379	126.35



Artwork by Pioneer 5th Grader

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest. Revenue for this fund is property tax levied to retire the voter approved bonded debt of the District. Expenditures in this fund are restricted to principal and interest payments of the District's obligations. Voter approved general obligation bonds have built the Pioneer and Riverview buildings and funded various additions and renovations to the District's holdings. The District has refinanced the bonded debt to take advantage of lower interest rates over the past several years and saved over \$8 million

Debt Service Funds

Lebanon Community School District

Total: \$4,983,620

300 - Debt Service Funds

Total: \$4,750,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Debt Service Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
4,008,408	4,055,198	4,250,000	1111 - Current Year's Taxes	4,250,000	4,250,000	4,250,000
70,348	945	50,000	1112 - Prior Year's Taxes	50,000	50,000	50,000
15,434	13,268	-	1510 - Interest On Investments	-	-	-
(18,814)	32,801	-	1990 - Miscellaneous	-	-	-
216,126	349,312	450,000	5400 - Resources - Beginning Fund Balance	450,000	450,000	450,000
4,291,502	4,451,523	4,750,000	<i>Total 000:</i>	4,750,000	4,750,000	4,750,000
4,291,502	4,451,523	4,750,000	<i>Total Resources:</i>	4,750,000	4,750,000	4,750,000
			Requirements			
			<u>5110 - Long-Term Debt Service</u>			
2,750,000	2,940,000	3,150,000	610 - Redemption of Principal	3,320,000	3,320,000	3,320,000
-	-	1,000,331	620 - Interest	-	-	-
1,192,190	1,099,994	-	621 - Regular Interest	933,519	933,519	933,519
3,942,190	4,039,994	4,150,331	<i>Total 5110:</i>	4,253,519	4,253,519	4,253,519
			<u>6110 - Operating Contingency</u>			
-	-	-	810 - Planned Reserve	496,481	496,481	496,481
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	599,669	820 - Reserved for Next Year	-	-	-
3,942,190	4,039,994	4,750,000	<i>Total Requirements:</i>	4,750,000	4,750,000	4,750,000

311 - QSCB

Total: \$233,620

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Debt Service Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
91,675	91,674	-	5100 - Long Term Debt Financing Sources	90,000	90,000	90,000
300,000	-	200,000	5200 - Interfund Transfers	75,000	75,000	75,000
(4,741)	163,387	31,513	5400 - Resources - Beginning Fund Balance	68,620	68,620	68,620
386,934	255,060	231,513	<i>Total 000:</i>	233,620	233,620	233,620
386,934	255,060	231,513	<i>Total Resources:</i>	233,620	233,620	233,620
			Requirements			
			<u>5110 - Long-Term Debt Service</u>			
126,334	126,334	126,334	610 - Redemption of Principal	126,334	126,334	126,334
97,214	97,214	97,214	621 - Regular Interest	97,214	97,214	97,214
223,548	223,548	223,548	<i>Total 5110:</i>	223,548	223,548	223,548
			<u>5200 - Transfers of Funds</u>			
-	31,513	-	730 - Transfer to Debt Service	-	-	-
			<u>6110 - Operating Contingency</u>			
-	-	-	810 - Planned Reserve	10,072	10,072	10,072
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	7,965	820 - Reserved for Next Year	-	-	-
223,548	255,060	231,513	<i>Total Requirements:</i>	233,620	233,620	233,620
4,165,738	4,295,054	4,981,513	Total Funds Total:	4,983,620	4,983,620	4,983,620

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Capital Projects Funds

Capital Projects Funds consist of various types of financial resources utilized in the acquiring or constructing of capital facilities.

Capital Projects Funds

Lebanon Community School District

421 - Seismic Rehab - LHS GYM

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Capital Projects Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
1,964,360	-	-	3299 - Other Restricted Grants-In-Aid	-	-	-
1,964,360	-	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
8,660	-	-	383 - Architect/Engineer Services	-	-	-
15,398	-	-	389 - Other Non-Instructional Professional and Technical	-	-	-
1,940,302	-	-	520 - Buildings Acquisition	-	-	-
1,964,360	-	-	<i>Total 4150:</i>	-	-	-
1,964,360	-	-	<i>Total Requirements:</i>	-	-	-

Enterprise Funds

This fund is designed as an enterprise fund. In 2020-2021, the district purchased a two-acre parcel of land for the purpose of sub-dividing the land into ten lots. The district will use this property for its Construction I and Construction II classes to develop and construct houses for the next five to six years. The houses will be sold, providing funding for additional houses to be built.

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Vocational House Fund

Lebanon Community School District

Total: \$1,150,000

530 - Vocational House

Total: \$1,150,000



2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Vocational House Fund	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
450,000	450,000	200,000	5200 - Interfund Transfers	-	-	-
-	405,158	375,000	5300 - Sale of or Compensation for Loss of Fixed Assets	450,000	450,000	450,000
3,189	798,009	195,000	5400 - Resources - Beginning Fund Balance	700,000	700,000	700,000
453,189	1,653,167	770,000	<i>Total 000:</i>	1,150,000	1,150,000	1,150,000
453,189	1,653,167	770,000	<i>Total Resources:</i>	1,150,000	1,150,000	1,150,000
			Requirements			
			<u>2540 - Operation and Maintenance of Plant Services</u>			
-	16,171	17,500	131 - Extra Duty - Licensed	22,000	22,000	22,000
-	-	5,000	133 - Extra Duty - Classified	5,000	5,000	5,000
-	5,310	847	210 - PERS	8,524	8,524	8,524
-	1,220	191	220 - Social Security Administration	2,066	2,066	2,066
-	47	15	231 - Worker's Compensation	195	195	195
-	-	10	235 - or Paid Leave	108	108	108
-	0	-	242 - Licensed Insurance	-	-	-
-	4	-	247 - TSA	-	-	-
-	22,752	23,563	<i>Total 2540:</i>	37,893	37,893	37,893
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	183	-	340 - Travel	-	-	-
492,903	473,041	400,000	520 - Buildings Acquisition	700,000	700,000	700,000
22,726	-	-	541 - Initial and Additional Equipment Purchase	-	-	-
515,628	473,223	400,000	<i>Total 4150:</i>	700,000	700,000	700,000
			<u>6110 - Operating Contingency</u>			
-	-	-	810 - Planned Reserve	412,107	412,107	412,107
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	346,437	820 - Reserved for Next Year	-	-	-
515,628	495,976	770,000	<i>Total Requirements:</i>	1,150,000	1,150,000	1,150,000

Internal Service Funds

Internal Service Funds account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis. The Internal Service Fund for Lebanon Community School District is the Unemployment Fund.

Internal Service Funds

Lebanon Community School District

Total: \$390,000

601 - Insurance Fund

Total: \$390,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Internal Service Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
-	-	-	5200 - Interfund Transfers	160,000	160,000	160,000
251,827	240,782	230,000	5400 - Resources - Beginning Fund Balance	230,000	230,000	230,000
251,827	240,782	230,000	<i>Total 000:</i>	390,000	390,000	390,000
251,827	240,782	230,000	<i>Total Resources:</i>	390,000	390,000	390,000
			Requirements			
			<u>2329 - Other Executive Administration Services</u>			
11,045	8,270	130,000	397 - Claims Administration	130,000	130,000	130,000
			<u>6110 - Operating Contingency</u>			
-	-	-	810 - Planned Reserve	260,000	260,000	260,000
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	100,000	820 - Reserved for Next Year	-	-	-
11,045	8,270	230,000	<i>Total Requirements:</i>	390,000	390,000	390,000

Trust and Agency Funds

Trust and Agency Funds account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The Trust and Agency Fund for Lebanon Community School District is the District Office Hospitality Fund. It is used for district office staff parties, funeral remembrances, and surgery / serious illness..

Trust & Agency Funds

Lebanon Community School District

Total: \$2,200

701 - District Office Hospitality Fund

Total: \$2,200

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Trust & Agency Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
411	490	500	1990 - Miscellaneous	-	-	-
2,468	2,879	3,000	5400 - Resources - Beginning Fund Balance	2,200	2,200	2,200
2,879	3,369	3,500	<i>Total 000:</i>	2,200	2,200	2,200
2,879	3,369	3,500	<i>Total Resources:</i>	2,200	2,200	2,200
			Requirements			
			<u>2520 - Fiscal Services</u>			
-	261	1,000	410 - Consumable Supplies & Materials	2,200	2,200	2,200
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	2,500	820 - Reserved for Next Year	-	-	-
-	261	3,500	<i>Total Requirements:</i>	2,200	2,200	2,200

Budget Recap

The budget recap includes a summary of all revenue funds and a summary of all expenditure funds for the Fiscal Year 2024-2025 Budget.

Total Budget Revenues

Lebanon Community School District

Total: \$91,306,989

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Total Budget Revenues	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
52,792,941	54,388,540	55,913,142	100 - General Fund	60,252,790	60,252,790	60,252,790
-	-	-	201 - ESSER III	1,000,000	1,000,000	1,000,000
2,896	3,293	3,300	202 - Vision Screening	4,211	4,211	4,211
-	-	500,000	203 - School Violence Prevention Program (COPS) Grant	500,000	500,000	500,000
432,961	226,134	360,000	205 - SB1149	475,000	475,000	475,000
295	295	-	207 - National Writing Project Green Acres	-	-	-
-	150,000	150,000	208 - Preschool Fund	150,000	150,000	150,000
2,237	1,657	1,300	209 - Innovation Fund	-	-	-
-	-	-	210 - Appropriation Fund	1,000,000	1,000,000	1,000,000
18,650	18,650	18,650	212 - Academic Achievement Support	-	-	-
6,500	10,000	6,000	214 - Nike, Inc Grant	-	-	-
4,236	4,236	4,236	216 - ORRTI (Response to Intervention)	-	-	-
-	-	-	221 - Title I - A	1,485,782	1,485,782	1,485,782
-	-	-	222 - Title II - Teacher Quality	278,814	278,814	278,814
-	-	-	223 - Title III - ELL Consortium	14,341	14,341	14,341
-	-	-	227 - IDEA Part B §619	3,678	3,678	3,678
1,242,436	1,335,850	1,493,181	228 - Title I-A	-	-	-
-	-	-	229 - IDEA Part B §611	1,024,851	1,024,851	1,024,851
262,519	496,329	315,000	230 - Bus Replacement Fund	276,500	276,500	276,500
59,817	85,053	140,000	232 - Classroom Furniture Fund	200,000	200,000	200,000
41,594	22,321	10,000	233 - OEA Choice Wellness Grant	10,000	10,000	10,000
5,364	4,909	4,750	235 - Nutrition Services Gardening	4,350	4,350	4,350
-	13,925	18,000	236 - OEA Foundation Grant for Welcome Center	-	-	-
22,420	-	-	237 - Gear-Up Grant	-	-	-
904,249	686,639	355,000	240 - Textbook Adoption Fund	596,000	596,000	596,000
86,511	51,887	49,859	243 - Miscellaneous Grants	-	-	-
13,578	-	-	245 - Open	-	-	-
55,702	79,104	52,633	248 - YTP - Youth Transition Program	126,674	126,674	126,674
3,290,631	3,446,027	3,332,730	251 - Student Investment Account	4,024,647	4,024,647	4,024,647
-	-	-	252 - High School Success (M98)	1,124,810	1,124,810	1,124,810
-	-	-	253 - Early Literacy Success	283,114	283,114	283,114
15,000	264	-	254 - OEA Educator Health & Wellbeing	-	-	-
11,932	5,994	6,000	257 - IDEA Part B §619	-	-	-
-	-	-	258 - Early Indicator and Intervention Systems (EIS)	11,155	11,155	11,155
878,038	994,900	825,558	259 - IDEA Part B §611	-	-	-
11,502	650	-	264 - Tap - Asbestos Assessment	-	-	-
-	-	-	269 - PERS Reserve	2,910,000	2,910,000	2,910,000
201,341	129,929	220,838	271 - Title Iia - Teacher Quality	-	-	-
1,136,327	1,444,540	2,000,000	272 - Capital Projects Fund	2,250,000	2,250,000	2,250,000
139,727	171,265	145,930	273 - Outdoor School	146,773	146,773	146,773
472,636	537,566	355,000	274 - Technology Infrastructural	520,000	520,000	520,000

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Actuals	Actuals	Adopted	Total Budget Revenues	Proposed	Approved	Adopted
\$	\$	\$		\$	\$	\$
-	-	-	275 - Instructional Technology	10,000	10,000	10,000
138,953	-	-	277 - Track & Turf Replacement Fund	-	-	-
11,552	20,423	15,559	278 - Title III - ELL Consortium	-	-	-
1,126,589	1,504,650	1,390,000	279 - Student Activity Fund	1,220,000	1,220,000	1,220,000
1,233	2,242	-	281 - Linn County Safe Schools Project/YST	-	-	-
1,490	1,490	1,490	282 - Teen Parenting Grant	-	-	-
-	-	-	283 - Miscellaneous Mini Grants	75,000	75,000	75,000
-	-	-	284 - Welcome Center / Kids In Need	59,811	59,811	59,811
589,043	603,324	635,000	286 - Athletics - HS & MS	715,000	715,000	715,000
45,054	45,054	45,054	287 - DHS Integration Project	-	-	-
1,148,689	1,119,158	1,134,678	289 - High School Success	-	-	-
20,565	41,466	35,000	290 - CTE Revitalization	50,000	50,000	50,000
-	14,298	-	292 - Breakfast After the Bell	-	-	-
52,202	69,755	60,000	293 - Perkins Grant	85,000	85,000	85,000
6,732	-	-	294 - HB 2444-OR FFA Summer Teacher Contracts	27,227	27,227	27,227
42,212	55,682	57,500	295 - Band - Music Replacement	-	-	-
41,025	36,680	35,000	297 - Fresh Fruits & Vegetables	45,000	45,000	45,000
-	34,545	-	298 - Farm to School Grant	50,000	50,000	50,000
3,070,357	3,919,242	3,666,245	299 - Nutrition Services (Old Fund 296)	3,770,641	3,770,641	3,770,641
4,291,502	4,451,523	4,750,000	300 - Debt Service Funds	4,750,000	4,750,000	4,750,000
386,934	255,060	231,513	311 - QSCB	233,620	233,620	233,620
1,964,360	-	-	421 - Seismic Rehab - LHS GYM	-	-	-
453,189	1,653,167	770,000	530 - Vocational House	1,150,000	1,150,000	1,150,000
251,827	240,782	230,000	601 - Insurance Fund	390,000	390,000	390,000
2,879	3,369	3,500	701 - District Office Hospitality Fund	2,200	2,200	2,200
812,477	383,674	2,000,000	902 - ESSER II	-	-	-
2,238,418	764,775	5,500,000	903 - ESSER III	-	-	-
786,264	553,561	100,000	904 - Summer Learning Grants	-	-	-
4,780	-	-	905 - Summer Kpi - Early Learning Hub	-	-	-
276,868	42,533	-	906 - Emergency Connectivity Fund	-	-	-
-	13,630	56,386	907 - ARP-HCY II	-	-	-
-	12,113	11,155	951 - Early Indicator and Intervention Systems (EIS)	-	-	-
-	529,437	-	952 - Staff Retention Grant HB4030	-	-	-
-	36,821	33,811	953 - Welcome Center / Kids In Need	-	-	-
4,000	1,634	4,000	954 - Siletz Tribe Grant	-	-	-
-	11,070	-	955 - Menstrual Dignity Act (HB 3294)	-	-	-
25,194	17,200	-	998 - Farm to School Competitive	-	-	-
1,575,000	2,942,936	1,754,000	999 - PERS Reserve	-	-	-
81,481,429	83,691,252	88,800,999	Total:	91,306,989	91,306,989	91,306,989

Total Budget Expenditures

Lebanon Community School District

Total: \$91,306,989

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Total Budget Expenditures	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	100 - General Fund	60,252,790	451.76	60,252,790	450.76	60,252,790	450.76
-		-		-		201 - ESSER III	1,000,000		1,000,000		1,000,000	
2,896		3,293		3,300		202 - Vision Screening	4,211		4,211		4,211	
-		-		500,000		203 - School Violence Prevention Program (COPS) Grant	500,000		500,000		500,000	
300,000		(38,845)		360,000		205 - SB1149	475,000		475,000		475,000	
-		295		-		207 - National Writing Project Green Acres	-		-		-	
-		-		150,000		208 - Preschool Fund	150,000		150,000		150,000	
580		352		1,300		209 - Innovation Fund	-		-		-	
-		-		-		210 - Appropriation Fund	1,000,000		1,000,000		1,000,000	
-		-		18,650		212 - Academic Achievement Support	-		-		-	
6,500		10,000		6,000		214 - Nike, Inc Grant	-		-		-	
-		-		4,236		216 - ORRTI (Response to Intervention)	-		-		-	
-		-		-		221 - Title I - A	1,485,782	18.89	1,485,782	18.89	1,485,782	18.89
-		-		-		222 - Title II - Teacher Quality	278,814	1.00	278,814	1.00	278,814	1.00
-		-		-		223 - Title III - ELL Consortium	14,341		14,341		14,341	
-		-		-		227 - IDEA Part B §619	3,678		3,678		3,678	
1,242,436	20.18	1,335,850	18.84	1,493,181	18.96	228 - Title I-A	-		-		-	
-		-		-		229 - IDEA Part B §611	1,024,851	13.01	1,024,851	13.01	1,024,851	13.01
137,201		413,722		315,000		230 - Bus Replacement Fund	276,500		276,500		276,500	
9,763		4,428		140,000		232 - Classroom Furniture Fund	200,000		200,000		200,000	
22,036		22,321		10,000		233 - OEA Choice Wellness Grant	10,000		10,000		10,000	
554		164		4,750		235 - Nutrition Services Gardening	4,350		4,350		4,350	
-		13,925		18,000		236 - OEA Foundation Grant for Welcome Center	-		-		-	
22,420		-		-		237 - Gear-Up Grant	-		-		-	
767,610		445,633		355,000		240 - Textbook Adoption Fund	596,000		596,000		596,000	
43,977		19,754		49,859		243 - Miscellaneous Grants	-		-		-	
13,578		-		-		245 - Open	-		-		-	
55,702	1.00	79,104	1.00	52,633	1.00	248 - YTP - Youth Transition Program	126,674	1.00	126,674	1.00	126,674	1.00
3,094,597	44.61	3,446,027	44.27	3,332,730	45.57	251 - Student Investment Account	4,024,647	49.59	4,024,647	49.59	4,024,647	49.59
-		-		-		252 - High School Success (M98)	1,124,810	10.49	1,124,810	10.49	1,124,810	10.49
-		-		-		253 - Early Literacy Success	283,114	2.64	283,114	2.64	283,114	2.64
14,736		264		-		254 - OEA Educator Health & Wellbeing	-		-		-	
11,932		5,994		6,000		257 - IDEA Part B §619	-		-		-	
-		-		-		258 - Early Indicator and Intervention Systems (EIS)	11,155		11,155		11,155	
878,038	10.80	994,900	11.45	825,558	9.78	259 - IDEA Part B §611	-		-		-	
11,502		650		-		264 - Tap - Asbestos Assessment	-		-		-	
-		-		-		269 - PERS Reserve	2,910,000		2,910,000		2,910,000	
201,341		129,929		220,838		271 - Title Iia - Teacher Quality	-		-		-	
49,275		72,472		2,000,000		272 - Capital Projects Fund	2,250,000		2,250,000		2,250,000	
139,726		171,264		145,930		273 - Outdoor School	146,773		146,773		146,773	
75,139		344,764		355,000		274 - Technology Infrastructural	520,000		520,000		520,000	
-		-		-		275 - Instructional Technology	10,000		10,000		10,000	
138,953		-		-		277 - Track & Turf Replacement Fund	-		-		-	
11,552		20,423		15,559		278 - Title III - ELL Consortium	-		-		-	
517,414		896,846		1,390,000		279 - Student Activity Fund	1,220,000		1,220,000		1,220,000	
1,233		2,242		-		281 - Linn County Safe Schools Project/YST	-		-		-	
-		-		1,490		282 - Teen Parenting Grant	-		-		-	
-		-		-		283 - Miscellaneous Mini Grants	75,000		75,000		75,000	
-		-		-		284 - Welcome Center / Kids In Need	59,811		59,811		59,811	
576,134	1.68	580,652	0.50	635,000	0.50	286 - Athletics - HS & MS	715,000	0.50	715,000	0.50	715,000	0.50

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Actuals		Actuals		Adopted		Total Budget Expenditures	Proposed		Approved		Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-		-		45,054		287 - DHS Integration Project	-		-		-	
1,148,689	11.25	1,119,158	11.75	1,134,678	11.73	289 - High School Success	-		-		-	
20,565		41,466		35,000		290 - CTE Revitalization	50,000		50,000		50,000	
-		14,298		-		292 - Breakfast After the Bell	-		-		-	
52,202		69,755		60,000		293 - Perkins Grant	85,000		85,000		85,000	
6,732		-		-		294 - HB 2444-OR FFA Summer Teacher Contracts	27,227		27,227		27,227	
6,530		20,111		57,500		295 - Band - Music Replacement	-		-		-	
41,025		36,004		35,000		297 - Fresh Fruits & Vegetables	45,000		45,000		45,000	
-		34,545		-		298 - Farm to School Grant	50,000		50,000		50,000	
1,868,456	23.03	2,309,333	22.36	3,666,245	27.38	299 - Nutrition Services (Old Fund 296)	3,770,641	29.23	3,770,641	29.23	3,770,641	29.23
3,942,190		4,039,994		4,750,000		300 - Debt Service Funds	4,750,000		4,750,000		4,750,000	
223,548		255,060		231,513		311 - QSCB	233,620		233,620		233,620	
1,964,360		-		-		421 - Seismic Rehab - LHS GYM	-		-		-	
515,628		495,976		770,000		530 - Vocational House	1,150,000		1,150,000		1,150,000	
11,045		8,270		230,000		601 - Insurance Fund	390,000		390,000		390,000	
-		261		3,500		701 - District Office Hospitality Fund	2,200		2,200		2,200	
812,477		383,674		2,000,000		902 - ESSER II	-		-		-	
2,159,614	17.46	764,775	7.56	5,500,000	41.18	903 - ESSER III	-		-		-	
804,452		553,561		100,000		904 - Summer Learning Grants	-		-		-	
4,780		-		-		905 - Summer Kpi - Early Learning Hub	-		-		-	
276,868		42,533		-		906 - Emergency Connectivity Fund	-		-		-	
-		13,630		56,386		907 - ARP-HCY II	-		-		-	
-		12,113		11,155		951 - Early Indicator and Intervention Systems (EIS)	-		-		-	
-		529,437		-		952 - Staff Retention Grant HB4030	-		-		-	
-		7,860		33,811		953 - Welcome Center / Kids In Need	-		-		-	
-		1,634		4,000		954 - Siletz Tribe Grant	-		-		-	
-		11,070		-		955 - Menstrual Dignity Act (HB 3294)	-		-		-	
25,194		17,200		-		998 - Farm to School Competitive	-		-		-	
-		129,180		1,754,000		999 - PERS Reserve	-		-		-	
68,915,711	568.91	68,128,277	582.10	88,800,999	573.72	Total:	91,306,989	578.11	91,306,989	577.11	91,306,989	577.11

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AFFIDAVIT OF PUBLICATION

Gazette Times - Democrat Herald
600 Lyon St SW
(541) 926-2211

State of Pennsylvania, County of Lancaster, ss:

Nichole Seitz, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Gazette Times - Democrat Herald, a newspaper of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S, published at 600 Lyon St. SW, Albany, OR in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

PUBLICATION DATES:

Apr. 27, 2024

NOTICE ID: H4WDIC216qU6GNw1ypIT

PUBLISHER ID: COL-OR-100054

NOTICE NAME: NOTICE OF BUDGET COMMITTEE MEETING #1
24-25

Publication Fee: \$276.40

Nichole Seitz

(Signed) _____

VERIFICATION

State of Pennsylvania
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 04/30/2024

Nicole Burkholder

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF BUDGET COMMITTEE MEETING #1

April 27, 2024

A public meeting of the Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024, to June 30, 2025, will take place on **May 16, 2024, at 6:00 PM**. The meeting will be held at the Santiam Travel Station, 750 South Third Street, Lebanon, Oregon. The meeting will also be available via YouTube, with a link on our website, www.lebanon.k12.or.us.

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 occur. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. You may also send public comments to steven.prososki@lebanon.k12.or.us with Budget Questions in the subject line.

A copy of the Proposed Budget document may be inspected or obtained beginning May 17, 2024, at the Lebanon School District Office, 485 S. Fifth Street, Lebanon, Oregon, between 8:00 AM and 4:30 PM, Monday through Friday.

Future Budget Committee meetings will be held:

- May 23, 2024, at 6:00 PM for the Second Budget Meeting
- June 6, 2024, at 6:00 PM for a Public Budget Hearing & Special Board Meeting as approved by the Budget Committee.

This notice is also posted on the School District's website at www.lebanon.k12.or.us.

4/27 COL-OR-100054

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Gazette Times - Democrat Herald
600 Lyon St SW
(541) 926-2211

State of New Jersey, County of Hudson, ss:

Nichole Seitz, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Gazette Times - Democrat Herald, a newspaper of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S, published at 600 Lyon St. SW, Albany, OR in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

PUBLICATION DATES:

May. 7, 2024

NOTICE ID: 4yt45RHaNldNNy7KI5ik

PUBLISHER ID: COL-OR-100068

NOTICE NAME: 2024-25 Notice of Budget Committee Meeting #2

Publication Fee: \$266.46

Nichole Seitz

(Signed) _____

SHANNEA H HOLMES
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires August 1, 2026

VERIFICATION

State of New Jersey
County of Hudson

Subscribed in my presence and sworn to before me on this: 05/07/2024

Shanea H. Holmes

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF BUDGET COMMITTEE MEETING #2

May 7, 2024

A public meeting of the Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will take place on **May 23, 2024, at 6:00 PM**. The meeting will be held at the Santiam Travel Station, 750 South Third Street, Lebanon, Oregon.

This is a meeting where deliberation of the Budget Committee will occur. The meeting can be streamed on YouTube, with a link posted on our website, www.lebanon.k12.or.us. Please send public comments to steven.prososki@lebanon.k12.or.us with Budget Questions in the subject line. The dates of the budget meetings are:

- May 16, 2024, 6:00 PM, public input/approve budget. The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget.
- May 23, 2024, 6:00 PM, Second Budget Meeting
- June 6, 2024, 6:00 PM, Public Budget Hearing & Special Board Meeting as approved by the Budget Committee

5/7 COL-OR-100068

*** Proof of Publication ***

State of Indiana
ss)
County of Lake

LEBANON COMMUNITY SCHOOL DISTR

485 S 5TH ST
LEBANON, OR 97355

ORDER NUMBER 163568

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

[Signature]
Legal Clerk

Section: Public Notices

Category: 990 Public Notice

PUBLISHED ON: 05/30/2024

TOTAL AD COST: 1284.11

FILED ON: 5/30/2024

Subscribed and sworn to before me on May 30, 2024

Christina Palma, Notary



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lebanon Community School District will be held on June 6, 2024 at 6:00 pm at 750 South 3rd Street and streamed via YouTube. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Lebanon Community School District 9 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 485 S. Fifth Street, Lebanon, Oregon 97355 between the hours of 8:00 a.m. and 4:00 p.m., or online at <http://lebanon.k12.or.us>. 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: Steven Prosocki, Director of Financial Services

Telephone: 541-259-8945

Email: steven.prosocki@lebanon.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance	\$13,426,166	\$12,310,485	16,092,207
Current Year Property Taxes, other than Local Option Taxes	16,127,376	16,751,240	17,496,010
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	2,736,835	2,545,681	2,681,053
Revenue from Intermediate Sources	382,989	391,983	493,375
Revenue from State Sources	42,138,399	41,164,266	44,155,365
Revenue from Federal Sources	6,056,211	13,076,344	7,566,979
Interfund Transfers	2,322,845	2,184,000	2,280,000
All Other Budget Resources	500,432	377,000	542,000
Total Resources	\$83,691,252	\$88,800,999	\$91,306,989

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$28,804,023	\$30,237,413	\$31,852,438
Other Associated Payroll Costs	18,125,444	20,526,376	21,345,168
Purchased Services	7,937,166	7,334,989	7,758,507
Supplies & Materials	4,219,297	4,755,754	6,837,713
Capital Outlay	1,800,703	8,632,000	5,418,500
Other Objects (except debt service & interfund transfers)	655,258	639,326	1,078,930
Debt Service*	4,263,541	4,373,878	4,477,067
Interfund Transfers*	2,322,845	2,184,000	2,280,000
Operating Contingency	0	100,000	7,258,666
Unappropriated Ending Fund Balance & Reserves	15,562,975	10,017,263	3,000,000
Total Requirements	\$83,691,252	\$88,800,999	\$91,306,989

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

1000 Instruction	\$36,206,648	\$38,269,099	\$41,127,045
FTE	386	375	378
2000 Support Services	21,799,750	22,762,095	24,588,013
FTE	175	170	170
3000 Enterprise & Community Service	2,654,855	3,527,665	4,169,198
FTE	28	28	29
4000 Facility Acquisition & Construction	880,639	7,567,000	4,407,000
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	4,263,541	4,373,878	4,477,067
5200 Interfund Transfers*	2,322,845	2,184,000	2,280,000
6000 Contingency	0	100,000	7,258,666
7000 Unappropriated Ending Fund Balance	15,562,975	10,017,263	3,000,000
Total Requirements	\$83,691,252	\$88,800,999	\$91,306,989
Total FTE	588	574	577

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.9925 per \$1,000)	4.9925	4.9925	4.9925
Local Option Levy			
Levy For General Obligation Bonds	\$4,242,002	\$4,345,896	\$4,477,389

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$23,555,000	
Other Bonds	\$1,895,000	
Other Borrowings	\$0	
Total	\$25,450,000	

** 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

To assessor of Linn County

FORM OR-ED-50
2024-2025

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

☐ Check here if this is
an amended form.

The Lebanon Community School District #9 has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Linn County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>485 S. 5th Street</u>	<u>Lebanon</u>	<u>OR</u>	<u>97355</u>	<u>June 11, 2024</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Steven Proski</u>	<u>Director of Financial Services</u>	<u>541-259-8945</u>	<u>steven.proski@lebanon.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1	4.9925	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$4,477,389
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$4,477,389

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.9925
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three 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