

Eagle Point School District
Adopted Budget
2023-24



Artwork from Hillside Elementary School
5th Grade and MAPS 2 Classes
Mrs. Jacobson, Visual Arts Teacher

Eagle Point School District
Adopted Budget
2023-24



Funds:

- **General Fund**
- **Special Revenue Funds**
- **Capital Construction Fund**
- **Trust and Agency Fund**

Eagle Point School District Adopted Budget for 2023-24
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**EAGLE POINT SCHOOL DISTRICT 9
BUDGET COMMITTEE
For 2023-24 Budget**

Board of Directors:

Matt Stone – Board Chair
Position #1 – Term Expires 6/30/2023

Josh Graves – Board Vice-Chair
Position #3 - Term Expires 6/30/2025

Randy Wolf
Position #2 – Term Expires 6/30/2025

Chery Stritenberg
Position #4 - Term Expires 6/30/2023

Emily McIntire
Position #5 - Term Expires 6/30/2025

Budget Committee:

Brandi Pavlich
Term Expires 6/30/2023

Justin Richardson
Term Expires 6/30/2023

Nick Love
Term Expires 6/30/2024

Rick O’Callahan
Term Expires 6/30/2025

Jared Grubb
Term Expires 6/30/2025

| |
|--|
| Eagle Point School District 2023-24 Budget Calendar – Adopted |
|--|

| | | |
|----------------------|------------------|---|
| January - April | | Advertise vacant Budget Committee positions |
| February - April | | School Board appoint members to vacant Budget Committee positions |
| April 12, 2023 | Wednesday | Publish 1 st Notice of First Budget Committee Meeting (5 - 30 days before, at least 5 days apart) |
| April 19, 2023 | Wednesday | Publish 2 nd Notice of First Budget Committee Meeting (5 - 30 days before, at least 5 days apart) |
| May 9, 2023 | Tuesday | 5:30 p.m. First Budget Committee Meeting <ul style="list-style-type: none"> - Elect Presiding and Alternate Officers - Budget Process and Role of the Budget Committee - Receive Budget Message - Presentation of Proposed Budget - Public Comment - Budget Committee Deliberations & Questions |
| May 16, 2023 | Tuesday | 5:30 p.m. Second Budget Committee Meeting (if necessary) Budget Committee Deliberations |
| May 23, 2023 | Tuesday | 5:30 p.m. Third Budget Committee Meeting (if necessary) Budget Committee Deliberations |
| May 31, 2023 | Wednesday | Publish <i>Financial Summary and Notice of Budget Hearing</i> (form ED-1) (one publication, 5 – 30 days before) |
| June 28, 2023 | Wednesday | 5:30 p.m. Public Hearing to Adopt Budget, Appropriate Funds, and Levy Property Taxes |
| July 15, 2023 | Friday | Deliver <i>Notice of Property Tax</i> form ED-50, Budget Committee Approval, and Budget Resolutions to Jackson County Tax Assessor and Oregon Department of Revenue by July 15, 2023 |



Superintendent's Budget Message: 2023-2024

for

Eagle Point School District 9

May 8, 2023

Members of the Budget Committee, EPSD9 Patrons and Colleagues:

I submit for your consideration the proposed budget for Eagle Point School District 9 for the fiscal year 2023-2024. This budget has been prepared in accordance with the Oregon Revised Statutes, with the assistance of the leadership of Eagle Point School District.

Our District's educational focus continues to be overcoming the educational and emotional delays which have impacted our students through the pandemic and continuing our mission of making Eagle Point School District the best school district in Oregon. Over the past three years Eagle Point School District has weathered educationally challenging times while continuing to work improving our District through its [Strategic Plan](#).

Our four strategic priorities are:

- **Priority #1 – Close the Achievement Gaps for All Students**

EPSD9 recognizes that academic gaps exist in each grade level. We commit to raising the achievement level for all students using a growth model and will continue to work to identify barriers that might prevent them from reaching grade level success.

- **Priority #2 – Innovative Career Pathways for All Students**

EPSD9 will create a highly focused culture of exploration and learning through opportunities that encourage students K-12 to identify and pursue the college and career pathways they desire.

- **Priority #3 – Address Social Emotional Learning for All Students**

EPSD9 will partner with the community to ensure all students and staff are supported through social emotional learning systems developed and integrated with multi-tiered systems of support.

- **Priority #4 – A Clear Defined District Culture**

EPSD9 will support each and every student in our district, their individual strengths and weaknesses. We will commit to providing them a safe and student centered learning

environment building relationships with trust and integrity, encouraging them to reach their full potential.

Financially, much of the increased costs of educating students through the pandemic were offset by significant short-term funding from both state and federal sources. These special grants and funds have ended or will be so shortly. As well, the anticipated economic downturn expected to follow on the heels of COVID did not occur. While we have experienced significant struggles in recruiting, a 2% decline in enrollment, high inflation and strained logistics our worst financial fears were not realized.

Looking ahead we are entering a new era and see new financial challenges. To begin with we are at the beginning of the biennial budget cycle. Oregon budgets on a two year cycle. In each cycle the first year where we are now is normally not finalized until after school district budgets are complete. The budget before you is based on a not-yet-solidified \$9.9B allocation to education from the state. This is the acknowledged floor for the anticipated state educational budget. A \$9.9B level of state educational funding approximately is a 3% increase from the prior biennium. This is below the increase in the rate of inflation during this same period. However, it is possible that the [May Economic Forecast](#), which is anticipated to be strong, could move the Oregon Legislature to increase this allocation possibly to as high as \$10.3B. If true, each \$100M increase to the state allocation would translate as an approximately \$325K increase to the District.

Additionally we are expecting the following changes in our Special Revenue Funds:

- Loss of summer school funding for summer programs in 2023.
- Continued state grants targeting teacher recruitment and retention.
- Full funding for the School Investment Account (SIA) grant
- Full funding of High School Success (HSS) grant funds
- A substantial new grant similar in design to the School Investment Account (SIA) targeting literacy

This budget also anticipates no increase in student enrollment. The return of students from the pandemic has not been as large as expected. While Eagle Point School District has not experienced the loss of students that other districts have, EPSD has experienced a decline. As shown below we calculate this decline as approximately 2%.

EAGLE POINT SCHOOL DISTRICT 9 ENROLLMENT REPORT as of May 1, 2023

| Row Labels | 00 | 01 | 02 | 03 | 04 | 05 | 06 | 07 | 08 | 09 | 10 | 11 | 12 | Total |
|------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Eagle Point High School | | | | | | | 7 | | 1 | 268 | 233 | 219 | 223 | 951 |
| Eagle Point Middle School | | | | | | | 136 | 122 | 137 | | | | | 395 |
| Eagle Rock Elementary | 38 | 47 | 50 | 52 | 55 | 50 | | | | | | | | 292 |
| Hillside Elementary | 60 | 60 | 77 | 76 | 87 | 84 | | | | | | | | 444 |
| Lake Creek Learning Center | 13 | 5 | 3 | 8 | 4 | 8 | | | | | | | | 41 |
| Shady Cove School | 30 | 30 | 22 | 27 | 30 | 27 | 26 | 24 | 29 | | | | | 245 |
| Table Rock Elementary | 96 | 129 | 110 | 131 | 114 | 136 | | | | | | | | 716 |
| Upper Rogue Ctr for Ed. Opp | 3 | 2 | 5 | 6 | 6 | 10 | 15 | 33 | 37 | 31 | 38 | 30 | 47 | 263 |
| White Mountain Middle School | | | | | | | 123 | 105 | 111 | | | | | 339 |
| Total | 240 | 273 | 267 | 300 | 296 | 315 | 307 | 284 | 315 | 299 | 271 | 249 | 270 | 3686 |
| Crater Lake Academy | 17 | 21 | 22 | 23 | 24 | 25 | 32 | 31 | 31 | 34 | 37 | 29 | 24 | 350 |
| Kids Unlimited (Pre 23) | 42 | 47 | 31 | | | | | | | | | | | 120 |
| TRE PreK (69) | | | | | | | | | | | | | | |
| Grand Total | 299 | 341 | 320 | 323 | 320 | 340 | 339 | 315 | 346 | 333 | 308 | 278 | 294 | 4156 |

| Monthly Enrollment History | | | | | | | | | | |
|----------------------------|------|------|------|------|------|------|------|------|------|------|
| | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE |
| 2022-2023 | 3766 | 3765 | 3755 | 3754 | 3736 | 3721 | 3710 | 3704 | 3686 | |
| 2021-2022 | 3817 | 3792 | 3778 | 3774 | 3746 | 3759 | 3769 | 3753 | 3737 | 3736 |
| 2020-2021 | 3691 | 3689 | 3674 | 3677 | 3662 | 3698 | 3721 | 3713 | 3703 | 3687 |
| 2019-2020 | 3851 | 3853 | 3868 | 3848 | 3824 | 3838 | 3819 | 3815 | 3815 | 3814 |
| 2018-2019 | | 3894 | 3868 | 3852 | 3826 | 3822 | 3817 | 3818 | 3775 | 3777 |
| 2017-2018 | 3943 | 3955 | 3940 | 3892 | 3868 | 3860 | 3865 | 3858 | 3834 | 3796 |
| 2016-2017 | 3854 | 3853 | 3847 | 3839 | 3823 | 3823 | 3821 | 3815 | 3799 | 3772 |
| 2015-2016 | 3847 | 3858 | 3851 | 3841 | 3811 | 3826 | 3832 | 3808 | 3815 | 3768 |
| 2014-2015 | 3938 | 3891 | 3882 | 3838 | 3804 | 3785 | 3808 | 3809 | 3783 | 3774 |
| 2013-2014 | 3953 | 3935 | 3947 | 3897 | 3863 | 3901 | 3901 | 3916 | 3902 | 3869 |
| 2012-2013 | 4058 | 4076 | 4075 | 4044 | 3999 | 4009 | 3955 | 3928 | 3869 | 3876 |
| 2011-2012 | 4133 | 4172 | 4167 | 4140 | 4057 | 4107 | 4093 | 4077 | 4052 | 3986 |
| 2010-2011 | 4220 | 4255 | 4211 | 4188 | 4170 | 4175 | 4166 | 4132 | 4114 | 4071 |
| 2009-2010 | 4232 | 4243 | 4241 | 4200 | 4146 | 4167 | 4158 | 4170 | 4129 | 4108 |
| 2008-2009 | 4343 | 4302 | 4265 | 4272 | 4224 | 4226 | 4215 | 4230 | 4211 | 4196 |
| 2007-2008 | 4307 | 4302 | 4272 | 4251 | 4220 | 4271 | 4294 | 4246 | 4235 | 4209 |

This budget is also built on a 3% increase in staff compensation. This increase is not solidified as the District and EPEA are currently bargaining. The District's priorities in bargaining are to keep employee compensation competitive both in Oregon and especially in the Rogue Valley with a special eye on certain difficult to recruit specialties. The District would also like to see language changes in working conditions that give greater flexibility in planning and providing services.

Taking into account the above variables, the budget before you anticipates a \$1M decline in the District's ending fund balance (EFB) from this year's projected ending fund balance of \$6.2M to just above \$5M. If this budget were to be approved the ending fund balance would be 9.2% of net expenditures which is below the target (12%) set by Policy DBDB. This is important to note.

However, it is also necessary to note that Policy DBDB directs the Superintendent to “manage” the budget to a 12% ending fund balance. This has been done before and recently. As stated, the 2022-23 adopted budget contained an ending fund balance of \$5M (9.2%) while current projections for the 2022-23 Budget anticipate this will be \$6.2M (11.8%). If the Board adopts the current 2023-24 Budget as proposed, it comes with the knowledge that in the event the unknown variables outlined above come to pass worse than anticipated, the District would begin taking the actions necessary to bring expenditures to a level that meet the objectives of Policy DBDB.

Eagle Point School District 9’s proposed budget is organized with expected expenditures detailed by Fund, Function and Object as required by ORS 294. Proposed expenditures are within expected revenues for each fund. Salient changes from the previous year are as follows:

1. Adjusting our budget and expenditures to meet the yet unknown variables including state funding and increased staffing costs.
2. Budgeting with anticipation of a continuing increase in charter school enrollment and pass-through funds. Crater Lake Academy will see its enrollment capacity at 375 students. Kids Unlimited Academy White City which opened as a district-sponsored charter in 2020-21 will have 312 students by the 2024-25 school year.

The 2023-2024 fiscal year will present new challenges and opportunities. With this budget, we believe we have positioned Eagle Point School District 9 for achieving its goals and meeting future events.

I would like to recognize Financial Director Nick Hogan, our business office staff and administrators for their support in developing this budget. I most especially would like to thank the members of the Budget Committee for their citizenship and work in reviewing the 2023-24 budget. On behalf of Eagle Point School District 9, Board of Directors, staff and community we sincerely appreciate your time and work in determining the soundness of our budget.

Respectfully submitted,



Andrew Kovach
Superintendent

Eagle Point School District 9
 General Fund Budget Summary: 2022-23 Projected and 2023-24 Proposed
 Prepared 5-8-23

| | 2022-23 | 2022-23 | 2023-24 | Change from Budgeted | | Comments: |
|--|-------------------|-------------------|-------------------|----------------------|------|----------------------------|
| | Budget | Projected | Proposed | \$ | % | |
| REVENUES: | | | | | | |
| 1 Beginning Fund Balance | 9,095,831 | 7,517,808 | 6,215,121 | (2,880,710) | -32% | |
| 2 Local Property Taxes | 12,200,000 | 12,300,000 | 12,700,000 | 500,000 | 4% | SSF Offset |
| 3 State School Fund (SSF) | 35,473,885 | 36,406,216 | 36,933,319 | 1,459,434 | 4% | Note 1 |
| 4 Other State Revenues (Incl CSF) | 458,000 | 550,982 | 572,773 | 114,773 | 25% | ODE Est; SSF Offset |
| 5 ESD Pass-through Revenue (CILS) | 900,000 | 800,000 | 800,000 | (100,000) | -11% | From SOESD SSF |
| 6 Interest Income | 75,000 | 400,000 | 300,000 | 225,000 | 300% | |
| 7 Fees, Admissions, and Fundraising | 450,000 | 500,000 | 500,000 | 50,000 | 11% | |
| 8 Indirect Costs Charged to Grants | 300,000 | 300,000 | 300,000 | - | 0% | |
| 9 Other Revenues | 234,999 | 250,000 | 250,000 | 15,001 | 6% | Note 2 |
| 10 Total estimated revenues | <u>59,187,715</u> | <u>59,025,006</u> | <u>58,571,213</u> | <u>(616,502)</u> | -1% | |
| EXPENDITURES: | | | | | | |
| 11 100 Salaries | 26,131,062 | 24,637,848 | 26,895,475 | 764,413 | 3% | Note 3 |
| 12 200 Benefits (health ins, PERS, etc) | 15,196,543 | 14,004,642 | 15,522,924 | 326,381 | 2% | Note 4 |
| 13 300 Purchased Svs other than 360 | 3,884,320 | 4,550,895 | 4,085,800 | 201,480 | 5% | |
| 14 360 Charter School SSF Pymts | 5,035,000 | 4,325,000 | 5,200,000 | 165,000 | 3% | Note 5 |
| 15 400 Supplies & Materials | 2,892,483 | 3,515,500 | 3,087,108 | 194,625 | 7% | |
| 16 500 Capital Outlay | 380,000 | 1,210,000 | 510,000 | 130,000 | 34% | |
| 17 600 Debt Svs, Prprty Insur, Dues, etc | 643,307 | 545,000 | 576,910 | (66,397) | -10% | |
| 18 7XX Transfers to Other Funds | 25,000 | 21,000 | 25,000 | - | 0% | SSF to Food Service (USDA) |
| 19 7XX Transfer to Capital Imprvmnts | - | - | - | - | - | TBD |
| 20 Total Operating Expenditures | <u>54,187,715</u> | <u>52,809,885</u> | <u>55,903,217</u> | <u>1,715,502</u> | 3% | |
| 21 810 Contingency | 2,500,000 | N/A | 2,667,996 | N/A | - | |
| 22 820 Planned Reserve | 2,500,000 | N/A | - | N/A | - | |
| 23 Total Expenditures | <u>59,187,715</u> | <u>52,809,885</u> | <u>58,571,213</u> | <u>1,715,502</u> | 3% | |
| 24 Budgeted or Projected EFB | <u>5,000,000</u> | <u>6,215,121</u> | 2,667,996 | | | |
| 25 Plus Expected Budget Savings | | | <u>2,500,000</u> | | | Note 6 |
| 26 Total Expected EFB | | | <u>5,167,996</u> | | | |
| 27 Est EFB as percentage of net exp | 9.2% | 11.8% | 9.2% | | | |

Note 1: 2022-23 and 2023-24 SSF estimates are based on ODE's most recent estimates, adjusted downward by 25 students to reflect the student loss in the 2nd half of 2022-23. 2023-24 SSF estimate is based on the GRB of 9.9 Billion to schools.

Note 2: "Other Revenues" includes SAIF dividends, refunds/rebates, rentals, and misc revenue.

Note 3: 2023-24 budgeted salaries includes:

- 1) Continuation of the additional 3% salary increase granted to all employees during 2021-22.
- 2) Continuation of the additional salary schedule step granted to Teachers and Classified employees in 2021-22.
- 3) A modest COLA for 2023-24 for budgeting purposes; actual amounts TBD based on negotiations currently in progress with EPEA and to be scheduled with Administrators, Supervisors, and Confidential employees.
- 4) Scheduled step increases for all employees not yet at top step.

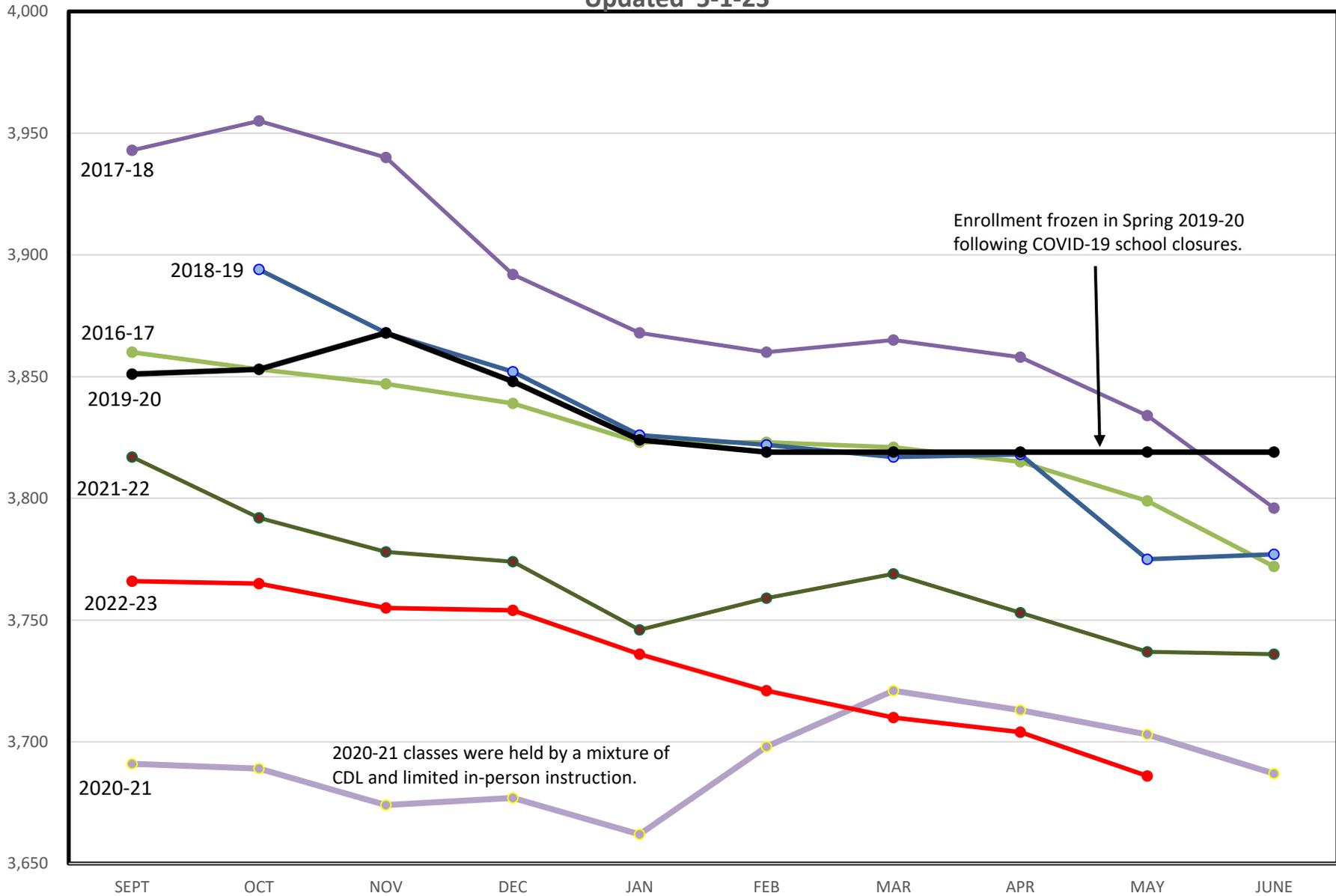
Note 4: Benefits cost increases include:

- 1) PERS rate increases scheduled to take effect July 1, 2023 for 2023-24 and 2024-25.
- 2) A modest increase in District health insurance caps; actual increases TBD based on negotiations currently in progress with EPEA and to be scheduled with Administrators, Supervisors, and Confidential employees.

Note 5: Budgeted payments to CLA and KUA Charter Schools are based on contracted amounts and projected enrollments.

Note 6: "Expected Budget Savings" on line 25 is from budgeted positions that are currently vacant that we are having difficulty filling.

Eagle Point School District Enrollment by Year and Month
Beginning-of-month enrollments, except September at 10-day drop point
Updated 5-1-23



**Eagle Point High School Requested Budget
for 2023-24**

| | | | | Budget Allocation: February 1st Enrollment: | \$ 124,500 996 | \$ 123,000 984 |
|--|-------------------|-------------------|-------------------|--|-------------------|--------------------------------|
| | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | 2022-23 YTD Actual as of 12/1/22 | Budget 2022-23 | Requested Budget 2023-24 |
| Instruction | | | | | | |
| High School Programs - Function 1131 | | | | | | |
| 322 322 - Repairs/Maintenance | 666 | 1,156 | 8,866 | 4,753 | - | - |
| 340 340 - Travel | - | 40 | 2,099 | 131 | - | - |
| 380 380 - Prof./Tech. Svc (Non-Instructional) | 200 | 120 | 713 | 185 | - | - |
| 410 410 - Supplies | 42,675 | 44,558 | 71,782 | 34,867 | 71,000.00 | 71,500.00 |
| 420 420 - Textbooks | - | - | - | - | - | - |
| 460 460 - Non-Consumable Items | 550 | (2,628) | 17,501 | - | - | - |
| 470 470 - Computer Software | - | 20 | - | 2,454 | 2,500.00 | 2,500.00 |
| High School Extracurricular - Function 1132 | | | | | | |
| 330 330 - Student Transportation | 1,542 | - | 225 | 470 | 2,500.00 | 2,500.00 |
| Resource Rooms - Function 1250 | | | | | | |
| 410 410 - Supplies | 390 | 1,459 | 1,139 | 317 | 1,500.00 | 1,500.00 |
| English Second Language - Function 1291 | | | | | | |
| 410 410 - Supplies | 317 | 159 | 453 | 383 | 500.00 | 500.00 |
| Total Instruction | 46,340 | 44,884 | 102,778 | 43,559 | 78,000.00 | 78,500.00 |
| Support Services | | | | | | |
| Attendance and Social Svc - Function 2110 | | | | | | |
| 410 410 - Supplies | - | 31 | - | - | - | - |
| Guidance Services - Function 2120 | | | | | | |
| 340 340 - Travel | 152 | 194 | - | 84 | 500.00 | 500.00 |
| 410 410 - Supplies | 4,532 | 5,200 | 9,922 | 1,123 | 6,000.00 | 6,500.00 |
| Health Services - Function 2130 | | | | | | |
| 410 410 - Supplies | - | 96 | - | 1,123 | 100.00 | 100.00 |
| Library - Function 2220 | | | | | | |
| 340 340 - Travel | 687 | - | 689 | - | 1,000.00 | 1,000.00 |
| 410 410 - Supplies | 627 | 561 | 272 | 697 | 400.00 | 400.00 |
| 430 430 - Books | 4,175 | 1,991 | 3,760 | 1,465 | 4,750.00 | 4,750.00 |
| 440 440 - Periodicals | - | - | - | - | - | - |
| 640 640 - Dues/Fees/Memberships | 100 | 100 | 150 | - | 150.00 | 150.00 |
| Instructional Staff Development - Function 2240 | | | | | | |
| 340 340 - Travel | 4,470 | - | 893 | - | 5,000.00 | 2,000.00 |
| 410 410 - Supplies | 80 | 67 | 439 | 72 | 250.00 | 250.00 |
| Principal - Function 2410 | | | | | | |
| 324 324 - Rental Expense | - | - | - | - | - | - |
| 340 340 - Travel | 1,725 | - | 2,031 | 1,599 | 2,000.00 | 2,000.00 |
| 353 353 - Postage | 4,237 | 2,762 | 6,686 | 1,297 | 6,000.00 | 5,000.00 |
| 380 380 - Prof./Tech. Svc (Non-Instructional) | 3,156 | 3,798 | 5,713 | - | 6,500.00 | 4,000.00 |
| 410 410 - Supplies | 19,193 | 17,968 | 23,061 | 6,068 | 21,150.00 | 23,850.00 |
| 480 480 - Computer Hardware < 5,000 | - | 2,397 | - | - | - | - |
| 640 640 - Dues/Fees/Memberships | 1,200 | 1,200 | 1,795 | 2,490 | 1,200.00 | 2,500.00 |
| Total Support Services | 44,334 | 36,365 | 55,413 | 16,016 | 55,000 | 53,000 |
| Total Building | \$ 90,674 | \$ 81,249 | \$ 158,191 | \$ 59,576 | \$ 133,000 | \$ 131,500 |

General Fund Financial Summary Report

As of March 31, 2023



**Eagle Point School District General Fund Revenue Summary Report
2022-23 Year-to-Date as of March 31, 2023**

| <u>Account</u> | <u>Budget</u> | <u>March 2023 Revenues</u> | <u>Year To Date Revenue</u> | <u>Percent Received</u> |
|---|-------------------|--------------------------------|---------------------------------|-----------------------------|
| 11XX - Local Property Taxes and Pymts In-Lieu | 12,200,000 | 253,463 | 12,222,861 | 100% |
| 14XX - Transportation Fees | - | 5,627 | 10,325 | N/A |
| 1510 - Interest on Investments | 75,000 | 44,125 | 286,001 | 381% |
| 17XX - Fees, Admissions, Club Fundraising | 450,000 | 40,860 | 438,011 | 97% |
| 19XX - Rentals, Grant Indirect, and Misc Rev | 534,999 | 5,118 | 80,666 | 15% |
| 21xx - Other Intermediate Sources | 900,000 | - | 406,876 | 45% |
| 3101 - State School Fund | 35,473,885 | 2,959,033 | 29,515,986 | 83% |
| 3103 - Common School Fund | 458,000 | - | 275,491 | 60% |
| 3XXX - Other State Sources and Grants | - | - | - | |
| 4200 - Federal Grants | - | - | - | - |
| 4801 - Federal Forest Fees | - | - | - | N/A |
| 5200 - Transfers In | - | - | - | - |
| 5400 - Beginning Fund Balance | 9,095,831 | - | 7,517,808 | 83% |
| Totals | 59,187,715 | 3,308,226 | 50,754,025 | 86% |

Note 1: Revenue items are reported after they are booked to our accounting system, causing revenue items other than State School Fund and Property Taxes to sometimes be included in this report the month after receipt.

**Eagle Point School District General Fund Expenditure Summary Report
2022-23 Year-to-Date as of March 31, 2023**

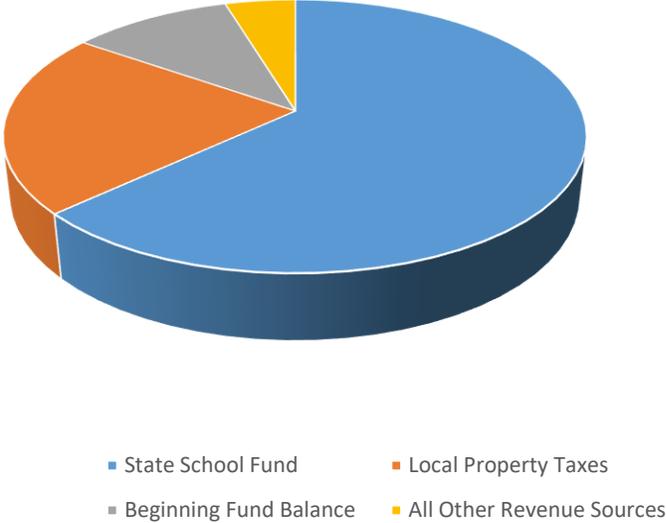
| General Fund Expenditures by Function: | <u>Budget</u> | <u>March 2023 Expenditures</u> | <u>Year To Date Expenditures</u> | YTD | <u>Encumbered</u> | (Note 1) | <u>Total Projected</u> | <u>Percent Projected</u> |
|---|-------------------|--------------------------------|----------------------------------|-------------------------|-------------------|-----------------------------|------------------------|--------------------------|
| | | | | <u>Percent Expended</u> | | <u>Additional Projected</u> | | |
| 1000 - Instruction | 34,506,458 | 2,569,324 | 20,645,023 | 60% | 10,786,879 | - | 31,431,902 | 91% |
| 2000 - Support Services | 19,656,257 | 1,614,870 | 14,193,963 | 72% | 5,364,552 | - | 19,558,515 | 100% |
| 3000 - Community Services | - | 19 | 554 | N/A | - | - | 554 | N/A |
| 4000 - Building Improvements | - | - | 17,300 | N/A | - | - | 17,300 | N/A |
| 5000 - Debt Service and Fund Transfers | 25,000 | - | - | - | 25,000 | - | 25,000 | 100% |
| 6000 - Contingency | 2,500,000 | - | - | - | - | - | - | 0% |
| 7000 - Unappropriated Ending Fund Balance | 2,500,000 | - | - | - | 2,500,000 | - | 2,500,000 | 100% |
| Total Expenditures | 59,187,715 | 4,184,213 | 34,856,840 | 59% | 18,676,431 | - | 53,533,271 | 90% |
| General Fund Expenditures by Object: | | | | | | | | |
| 100 - Salaries | 26,131,062 | 2,051,242 | 15,520,538 | 59% | 8,939,349 | - | 24,459,887 | 94% |
| 200 - Benefits | 15,196,543 | 1,176,500 | 8,836,378 | 58% | 5,138,399 | - | 13,974,777 | 92% |
| 300 - Purchased Services (other than 360) | 3,884,320 | 407,337 | 3,227,250 | 83% | 391,119 | - | 3,618,369 | 93% |
| 360 - Charter School SSF Payments | 5,035,000 | 349,911 | 3,628,255 | 72% | 821,745 | - | 4,450,000 | 88% |
| 400 - Supplies and Materials | 2,892,483 | 192,076 | 2,903,255 | 100% | 176,914 | - | 3,080,169 | 106% |
| 500 - Capital Outlay | 380,000 | 3,260 | 686,151 | 181% | 683,905 | - | 1,370,056 | 361% |
| 600 - Other Objects (Ins, Dues & Fees) | 643,307 | 3,887 | 55,013 | 9% | - | - | 55,013 | 9% |
| 700 - Transfers Out | 25,000 | - | - | - | 25,000 | - | 25,000 | 100% |
| 810 - Contingency | 2,500,000 | - | - | - | - | - | - | 0% |
| 820 - Planned Reserve | 2,500,000 | - | - | - | 2,500,000 | - | 2,500,000 | 100% |
| Total Expenditures | 59,187,715 | 4,184,213 | 34,856,840 | 59% | 18,676,431 | - | 53,533,271 | 90% |

Note 1: "Additional Projected" will be added later in the year to include estimated amounts I project we will spend in excess of (or less than) amounts encumbered, including SSF Passthrough payments to our charter schools, the costs of teacher and classified substitutes, unscheduled equipment and bus repairs, and other currently unknown expenditures based on historical averages and recent activity.

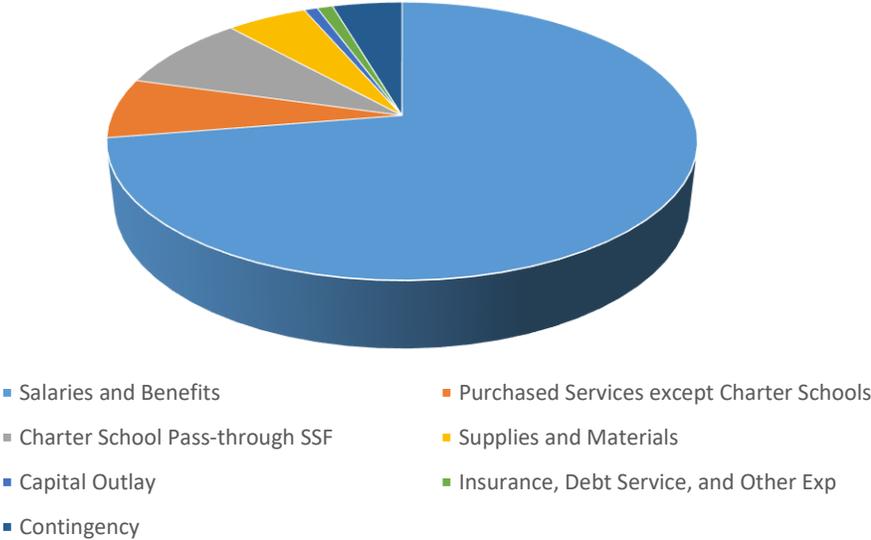
General Fund Proposed Budget 2023-24

Total Revenues and Expenditures by Major Category

General Fund Projected Revenues 2023-24



General Fund Proposed Expenditures 2023-24



Eagle Point School District
 General Fund Revenue History and 2023-24 Revenue Estimate
 Prepared 5-4-23

| <u>Account</u> | <u>Description</u> | <u>Actual 2019-20</u> | <u>Actual 2020-21</u> | <u>Actual 2021-22</u> | <u>2022-23 Budget</u> | <u>2022-23 Projected</u> | <u>2023-24 Estimated</u> | |
|---|----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|-----------------------------------|
| 1111 | Current Year's Taxes | 10,592,733 | 11,172,182 | 11,867,982 | 12,000,000 | 12,100,000 | 12,500,000 | SSF Offset |
| 1112 | Prior Year Taxes | 257,151 | 521,201 | 257,567 | 200,000 | 200,000 | 200,000 | SSF Offset |
| 1312 | Tuition from Other Districts | - | - | | | | | |
| 1510 | Interest on Investments | 228,352 | 96,215 | 79,010 | 75,000 | 400,000 | 300,000 | |
| 17XX | Fees, Admissions, & Fundraising | 457,447 | 140,631 | 484,117 | 450,000 | 500,000 | 500,000 | |
| 1920 | Contributions | 15,362 | 5,666 | 8,458 | 10,000 | 10,000 | 10,000 | |
| 1980 | Indirect Costs Charged to Grants | 75,427 | 185,021 | 359,703 | 300,000 | 300,000 | 300,000 | Incr for ESSER grant projects WIP |
| 1990 | Other Revenues | 343,435 | 180,267 | 229,572 | 224,999 | 240,000 | 240,000 | |
| Total Local Revenue: | | 11,969,907 | 12,301,183 | 13,286,409 | 13,259,999 | 13,750,000 | 14,050,000 | |
| 2102 | ESD Passthrough Revenue | 1,091,494 | 907,493 | 1,032,022 | 900,000 | 800,000 | 800,000 | SOESD SSF Estimate |
| 2199 | Other Intermediate Sources | - | - | - | - | - | - | |
| Total Intermediate Revenue: | | 1,091,494 | 907,493 | 1,032,022 | 900,000 | 800,000 | 800,000 | |
| 3101 | State School Fund (SSF) | 31,288,555 | 32,338,671 | 34,572,603 | 35,473,885 | 36,406,216 | 36,933,319 | |
| 3103 | Common School Fund | 371,862 | 413,055 | 460,270 | 458,000 | 550,982 | 572,773 | ODE Est, SSF Offset |
| 3299 | Other State Grants | 170,746 | 173,948 | 141,677 | - | - | - | |
| Total State Revenue: | | 31,831,163 | 32,925,674 | 35,174,550 | 35,931,885 | 36,957,198 | 37,506,092 | |
| 4xxx | Federal Grants (Restr & Unrestr) | 916 | 38,772 | 435 | - | - | - | |
| 4801 | Federal Forest Fees | 44,645 | 40,723 | 51,473 | - | - | - | |
| Total Federal Revenue: | | 45,561 | 79,495 | 51,908 | - | - | - | |
| 5100 | Debt Proceeds | - | - | - | - | - | - | |
| 5400 | Beginning Fund Balance | 6,961,988 | 5,626,251 | 8,113,814 | 9,095,831 | 7,517,808 | 6,215,121 | |
| Total Debt Proceeds and Beg Fund Balance | | 6,961,988 | 5,626,251 | 8,113,814 | 9,095,831 | 7,517,808 | 6,215,121 | |
| Total General Fund Revenues | | 51,900,113 | 51,840,096 | 57,658,703 | 59,187,715 | 59,025,006 | 58,571,213 | |

STATE SCHOOL FUND GRANT

2023-2024

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

Jackson County, Eagle Point SD 9 - 2043

2023-2024 Local Revenue

| | | |
|---|----------|------------------------|
| Property Taxes and in-lieu of property taxes from local sources | = | \$12,700,000.00 |
| Federal Forest Fees | = | \$0.00 |
| Common School Fund | = | \$572,773.48 |
| County School Fund | = | \$0.00 |
| State Managed Timber | = | \$0.00 |
| ESD Equalization | = | \$0.00 |
| In-Lieu of Property Taxes(non-local sources) | = | \$0.00 |
| Revenue Adjustments | = | \$0.00 |
| Sum of Local Revenue | = | \$13,272,773.48 |

2023-2024 Experience Adjustment

| | | |
|---|---|--------------|
| District Average Teacher Experience | = | 9.7 |
| State Average Teacher Experience | = | 11.90 |
| Experience Adjustment (Difference in District and State Teacher Experience) | = | -2.20 |

2023-2024 Transportation Grant

| | | |
|--|---|---|
| Salaries | = | N/A |
| Payroll | = | N/A |
| Purchased Services | = | N/A |
| Supplies | = | N/A |
| Other | = | N/A |
| Garage Depreciation | = | N/A |
| Bus Depreciation | = | N/A |
| Fees Collected | = | N/A |
| Non-Reimbursable | = | N/A |
| Net Eligible Trans Expenditures | = | \$1,900,000.00 |
| Transportation per ADMr Rank | | 14% |
| Transportation Reimbursement Rate | | 70.00% |
| 70.00% of the Net Eligible Transportation Expenditures = | | the Transportation Grant \$1,330,000.00 |

2023-2024 Extended ADMw

| | | |
|--------------------------------|--------------------------------|-------------------------------|
| 2023-2024 ADMw 4,990.02 | 2022-2023 ADMw 5,090.14 | Extended ADMw 5,090.14 |
|--------------------------------|--------------------------------|-------------------------------|

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.2 by \$25 then add \$4500 to the result = \$4,445.00
 Then multiply \$4,445.00 by the Extended ADMw 5090.1398 and then by the funding ratio 2.160205173097 = \$48,876,092.43

2023-2024 Total Formula Revenue

Add the General Purpose Grant \$48,876,092.43 to the Transportation Grant \$1,330,000.00 = \$50,206,092.43

2023-2024 State School Fund Grant

Subtract the Local Revenue \$13,272,773.48 from the Total Formula Revenue \$50,206,092.43 = \$36,933,318.95

2023-2024 Rates per ADMw

| | |
|---|---|
| General Purpose Grant per Extended ADMw = \$9,602 | Total Formula Revenue per Extended ADMw = \$9,863 |
| Charter Schools Rate(ORS 338.155) = \$9,795 | |

Payments

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

Jackson County, Eagle Point SD 9

District ID: 2043

2023-2024 Extended ADMw

Eagle Point SD 9: District total extended ADMw for funding calculations

| | 2023-2024 | | 2022-2023 | |
|---|---------------------------------------|-----------------|-----------------------|-----------------|
| ADMr: | 4,150.00 X 1.00 = | 4,150.00 | 3,734.16 X 1.00 = | 3,734.16 |
| Students in ESL programs: | 400.00 X 0.50 = | 200.00 | 370.44 X 0.50 = | 185.22 |
| Students in Pregnant and Parenting Programs: | 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = | 0.00 |
| 550 IEP Students capped at 11% of District ADMr: | 456.50 X 1.00 = | 456.50 | 465.79 X 1.00 = | 465.79 |
| Students on IEP Above 11% of ADMr: | 2.70 X 1.00 = | 2.70 | 2.70 X 1.00 = | 2.70 |
| Students in Poverty: | 580.80 X 0.25 = | 145.20 | 522.59 X 0.25 = | 130.65 |
| Students in Foster Care and Neglected/Delinquent: | 28.00 X 0.25 = | 7.00 | 28.00 X 0.25 = | 7.00 |
| Remote Elementary School Correction: | 28.62 X 1.00 = | 28.62 | 28.62 X 1.00 = | 28.62 |
| 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 |
| | 2023-2024 ADMw | 4,990.02 | 2022-2023 ADMw | 4,554.13 |
| | Eagle Point SD 9 Extended ADMw | | 5,090.14 | |

Crater Lake Academy: Charter ADMw for information only

| | 2023-2024 | | 2022-2023 | |
|---|-----------------------|-------------|-----------------------|---------------|
| ADMr: | 0.00 X 1.00 = | 0.00 | 364.10 X 1.00 = | 364.10 |
| Students in ESL programs: | 0.00 X 0.50 = | 0.00 | 4.00 X 0.50 = | 2.00 |
| 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 | 50.96 X 0.25 = | 12.74 |
| 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 |
| | 2023-2024 ADMw | 0.00 | 2022-2023 ADMw | 378.84 |

STATE SCHOOL FUND GRANT
2023-2024

As of 2/22/2023

Kids Unlimited Academy White City: Charter ADMw for information only

| | 2023-2024 | | 2022-2023 | |
|---|-----------------------|-------------|-----------------------|---------------|
| ADM: | 0.00 X 1.00 = | 0.00 | 136.17 X 1.00 = | 136.17 |
| Students in ESL programs: | 0.00 X 0.50 = | 0.00 | 32.46 X 0.50 = | 16.23 |
| 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 ADM: | 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = | 0.00 |
| Students on IEP Above 11% of ADM: | 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = | 0.00 |
| Students in Poverty: | 0.00 X 0.25 = | 0.00 | 19.06 X 0.25 = | 4.77 |
| 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 |
| | 2023-2024 ADMw | 0.00 | 2022-2023 ADMw | 157.17 |

Eagle Point SD 9 Extended ADMw

5,090.14

2022-23 General Fund Expenditure Projection and 2023-24 Proposed Budget

Revised 5-8-23

| Object | Description | Actual Expenditures | | | 2022-23 Budget | 2022-23 PROJECTED | 2023-24 Proposed Budget | Change: | | | |
|-----------------------|-------------------------------------|---------------------|-------------------|-------------------|-------------------|----------------------|-------------------------------|---------------------|-----------|----------------------|------|
| | | 2019-20 | 2020-21 | 2021-22 | | | | From 2022-23 Budget | | From 2023-23 Prjct'd | |
| | | | | | | | \$ | % | \$ | % | |
| 111 | LICENSED SALARIES | 11,468,444 | 12,052,831 | 12,219,148 | 14,184,247 | 13,185,441 | 14,408,188 | 223,941 | 1.6% | | |
| 112 | CLASSIFIED SALARIES | 6,449,742 | 6,680,513 | 7,475,890 | 8,926,776 | 8,329,093 | 9,388,541 | 461,765 | 5.2% | | |
| 113 | ADMINISTRATORS | 1,897,278 | 1,798,508 | 1,977,173 | 2,055,039 | 2,111,523 | 2,148,746 | 93,707 | 4.6% | | |
| 116 | SUPPLEMENTAL RETIREMENT STIPENDS | 13,750 | 8,800 | 3,025 | 10,000 | - | - | (10,000) | -100% | | |
| 121 | SUBSTITUTES LICENSED | 5,958 | 16,389 | 112,568 | 80,000 | 110,000 | 100,000 | 20,000 | 25% | (10,000) | -9% |
| 122 | SUBSTITUTES CLASSIFIED | 138,788 | 72,491 | 43,275 | 100,000 | 51,691 | 50,000 | (50,000) | -50% | (1,691) | -3% |
| 123 | TEMPORARY LICENSED | 25,141 | 100 | - | 50,000 | 100 | - | (50,000) | -100% | | |
| 124 | TEMPORARY CLASSIFIED | 9,595 | - | - | 25,000 | - | - | (25,000) | -100% | | |
| 130 | ADDITIONAL SALARY | 682,077 | 587,353 | 846,422 | 700,001 | 850,000 | 800,000 | 100,000 | 14% | (50,000) | -6% |
| Total Salaries | | 20,690,773 | 21,216,985 | 22,677,501 | 26,131,063 | 24,637,848 | 26,895,475 | 764,412 | 3% | | |
| 210 | P.E.R.S. | 5,551,085 | 5,831,553 | 5,258,056 | 6,032,290 | 5,607,548 | 6,371,049 | 338,759 | 6% | | |
| 212 | P.E.R.S. PICKUP | 1,160,368 | 1,220,590 | 1,264,836 | 1,460,442 | 1,345,347 | 1,460,211 | (231) | 0% | | |
| 220 | SOCIAL SECURITY | 1,505,079 | 1,546,959 | 1,664,671 | 1,915,636 | 1,804,384 | 1,928,036 | 12,400 | 1% | | |
| 231 | WORKERS' COMPENSATION | 126,558 | 105,064 | 126,877 | 137,588 | 133,454 | 140,197 | 2,609 | 2% | | |
| 232 | UNEMPLOYMENT COMPENSATION | 38,123 | 89,149 | 7,867 | 50,000 | 10,000 | 50,000 | - | 0% | | |
| 233 | PAID LEAVE OREGON | - | - | - | - | 60,000 | 105,000 | 105,000 | N/A | | |
| 242 | HEALTH INSURANCE | 4,501,288 | 4,557,326 | 4,687,097 | 5,311,894 | 4,734,984 | 5,128,155 | (183,739) | -3% | | |
| 244 | DENTAL INSURANCE | 51,499 | 49,169 | 82,247 | 86,007 | 121,225 | 128,161 | 42,154 | 49% | 6,936 | 6% |
| 245 | VISION | 29,648 | 27,887 | 41,670 | 42,686 | 59,662 | 62,115 | 19,429 | 46% | 2,453 | 4% |
| 247 | TSA and HSA Contributions | 165,198 | 153,465 | 142,213 | 160,000 | 128,038 | 150,000 | (10,000) | -6% | | |
| Total Benefits | | 13,128,845 | 13,581,163 | 13,275,534 | 15,196,543 | 14,004,642 | 15,522,924 | 326,381 | 2% | | |
| 310 | INST PROF / TECH SVS & TRAINING / W | 652,061 | 544,109 | 1,200,061 | 928,600 | 1,100,000 | 1,000,000 | 71,400 | 8% | (100,000) | -9% |
| 322 | REPAIR & MAINTENANCE SERVICES | 178,959 | 143,562 | 120,762 | 174,300 | 250,000 | 200,000 | 25,700 | 15% | (50,000) | -20% |
| 324 | RENTALS | 63,804 | 74,361 | 89,394 | 62,725 | 94,000 | 90,000 | 27,275 | 43% | (4,000) | -4% |
| 325 | ELECTRICITY | 441,759 | 454,919 | 502,316 | 520,000 | 530,000 | 530,000 | 10,000 | 2% | | |
| 326 | FUEL (Natural Gas and Heating Oil) | 120,100 | 129,308 | 165,300 | 145,000 | 240,000 | 190,000 | 45,000 | 31% | (50,000) | -21% |
| 327 | WATER AND SEWAGE | 217,601 | 299,628 | 263,238 | 240,000 | 200,000 | 240,000 | - | 0% | 40,000 | 20% |
| 328 | GARBAGE | 76,493 | 78,584 | 106,051 | 105,500 | 125,000 | 120,000 | 14,500 | 14% | (5,000) | -4% |
| 330 | STUDENT TRANSPORTATION SERVICES | 663 | 76 | (6,751) | 151,900 | 10,000 | 64,150 | (87,750) | -58% | | |
| 340 | TRAVEL | 272,206 | 95,349 | 290,442 | 303,910 | 250,000 | 275,640 | (28,270) | -9% | | |
| 351 | TELEPHONE | 64,658 | 65,928 | 70,374 | 62,850 | 75,000 | 75,000 | 12,150 | 19% | | |
| 353 | POSTAGE | 8,834 | 9,214 | 16,130 | 14,560 | 10,000 | 14,560 | - | 0% | | |
| 354 | ADVERTISING | 10,121 | 2,651 | 4,098 | 5,050 | 10,000 | 5,050 | - | 0% | | |

| Object | Description | Actual Expenditures | | | 2022-23 Budget | 2022-23 PROJECTED | 2023-24 Proposed Budget | Change: | | | |
|----------------------------|--------------------------------------|---------------------|------------------|------------------|-------------------|----------------------|-------------------------------|---------------------|-----------|----------------------|------|
| | | 2019-20 | 2020-21 | 2021-22 | | | | From 2022-23 Budget | | From 2023-23 Prjct'd | |
| | | | | | | | \$ | % | \$ | % | |
| 355 | PRINTING & BINDING | 22,529 | 4,431 | 31,978 | 39,100 | 6,000 | 39,100 | - | 0% | | |
| 359 | OTHER COMMUNICATIONS SERVICES | 113,028 | 110,685 | 127,219 | 143,300 | 150,000 | 143,300 | - | 0% | | |
| 360 | CHARTER SCHOOL PAYMENTS | 2,573,166 | 3,073,502 | 3,709,270 | 5,035,000 | 4,325,000 | 5,200,000 | 165,000 | 3% | | |
| 370 | OUT-OF-DISTRICT TUITION | - | - | 35,625 | - | - | - | - | | | |
| 374 | OTHER TUITION/POST GRADUATION | 5,027 | 4,313 | 4,586 | 9,000 | 5,000 | 9,000 | - | 0% | | |
| 380 | NON-INSTR PROF AND TECH SVS & WOF | 1,183,726 | 692,370 | 1,398,348 | 844,525 | 1,400,000 | 950,000 | 105,475 | 12% | | |
| 381 | AUDIT SERVICES | 41,195 | 39,800 | 56,197 | 55,000 | 80,895 | 80,000 | 25,000 | 45% | (895) | -1% |
| 382 | LEGAL SERVICES | 14,848 | 51,354 | 14,394 | 69,000 | 10,000 | 50,000 | (19,000) | -28% | | |
| 383 | ARCHITECT & ENGINEER SERVICES | | | 21,541 | - | 5,000 | - | - | | | |
| 384 | NEGOTIATION SERVICES | - | - | - | 5,000 | - | 5,000 | - | 0% | | |
| 388 | ELECTION SERVICES | - | 7,205 | - | 5,000 | - | 5,000 | - | 0% | | |
| 390 | OTHER GENERAL PROF. & TECH. SERVICES | | | 3,604 | - | - | - | - | | | |
| Total Purchased Services | | 6,060,778 | 5,881,347 | 8,224,176 | 8,919,320 | 8,875,895 | 9,285,800 | 366,480 | 4% | | |
| 410 | SUPPLIES | 895,026 | 639,249 | 1,068,558 | 1,211,908 | 1,100,000 | 1,219,908 | 8,000 | 1% | | |
| 411 | FUEL for Buses | 124,268 | 75,943 | 263,491 | 180,000 | 230,000 | 220,000 | 40,000 | 22% | (10,000) | -4% |
| 412 | SHOP SUPPLIES | 26,071 | 17,721 | 77,308 | 60,000 | 65,000 | 60,000 | - | 0% | | |
| 420 | TEXTBOOKS | 157,990 | 122,008 | 149,345 | 213,000 | 460,000 | 300,000 | 87,000 | 41% | (160,000) | -35% |
| 430 | LIBRARY BOOKS | 15,708 | 10,521 | 19,126 | 29,250 | 30,000 | 28,750 | (500) | -2% | | |
| 440 | PERIODICALS | 1,071 | 1,953 | 750 | 450 | 500 | 450 | - | 0% | | |
| 460 | NONCONSUMABLE SUPPLIES | 271,415 | 204,884 | 321,582 | 283,450 | 400,000 | 325,000 | 41,550 | 15% | | |
| 470 | COMPUTER SOFTWARE | 647,294 | 651,102 | 698,643 | 706,425 | 1,150,000 | 800,000 | 93,575 | 13% | | |
| 480 | COMPUTER HARDWARE | 281,776 | 1,675,119 | 3,567 | 208,000 | 80,000 | 133,000 | (75,000) | -36% | | |
| Total Supplies & Materials | | 2,420,618 | 3,398,500 | 2,602,370 | 2,892,483 | 3,515,500 | 3,087,108 | 194,625 | 7% | | |
| 520 | BLDG ACQUISITION & IMPRVMTS | 2,562,818 | 5,223 | 190,301 | - | 250,000 | 100,000 | 100,000 | N/A | (150,000) | -60% |
| 530 | IMPROVEMENTS OTHER THAN BLDGS. | 75,517 | 40,060 | - | 10,000 | - | - | (10,000) | -100% | | |
| 540 | EQUIPMENT | 105,847 | 51,458 | 109,873 | - | 210,000 | 40,000 | 40,000 | N/A | | |
| 542 | REPLACEMENT EQUIPMENT | 8,548 | 87,797 | - | - | - | - | - | | | |
| 562 | BUS GARAGE PURCHASE/IMPROVEMEN' | - | - | - | 20,000 | - | 20,000 | - | 0% | | |
| 564 | BUS & CAPITAL BUS IMPROVEMENTS | - | - | - | 350,000 | 750,000 | 350,000 | - | 0% | | |
| Total Capital Outlay | | 2,752,729 | 184,537 | 300,174 | 380,000 | 1,210,000 | 510,000 | 130,000 | | | |
| 610 | REDEMPTION OF PRINCIPAL | 657,622 | 661,239 | 98,342 | 98,342 | - | - | (98,342) | -100% | | |
| 620 | INTEREST | 9,888 | 6,271 | 2,556 | 2,556 | - | - | (2,556) | -100% | | |
| 640 | DUES & FEES | 67,047 | 37,669 | 63,459 | 80,259 | 65,000 | 56,910 | (23,349) | -29% | | |
| 650 | LIABILITY AND PROPERTY INSURANCE | 358,603 | 404,152 | 476,456 | 462,150 | 480,000 | 520,000 | 57,850 | 13% | 40,000 | 8% |
| 670 | TAXES & LICENSES | 139 | - | - | - | - | - | - | | | |

| <u>Object</u> <u>Description</u> | Actual Expenditures | | | 2022-23 <u>Budget</u> | 2022-23 <u>PROJECTED</u> | 2023-24 Proposed Budget | Change: | | | |
|----------------------------------|---------------------|----------------|----------------|--------------------------|-----------------------------|--|---------------------|-------|----------------------|---|
| | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | | | | From 2022-23 Budget | | From 2023-23 Prjct'd | |
| | | | | | | | \$ | % | \$ | % |
| 690 GRANT INDIRECT CHARGES | 5,990 | - | - | - | - | - | - | | | |
| Total Other Objects | 1,099,289 | 1,109,331 | 640,813 | 643,307 | 545,000 | 576,910 | (66,397) | -10% | | |
| 710 Fund Transfers | 20,263 | 20,263 | 2,420,263 | 25,000 | 21,000 | 25,000 | - | | | |
| Total Transfers | 20,263 | 20,263 | 2,420,263 | 25,000 | 21,000 | 25,000 | - | | | |
| 810 CONTINGENCY | - | - | - | 2,500,000 | N/A | 2,667,996 | 167,996 | 7% | | |
| 820 PLANNED RESERVE | - | - | - | 2,500,000 | N/A | - | (2,500,000) | -100% | | |
| Total Other Uses of Funds | - | - | - | 5,000,000 | - | 2,667,996 | (2,332,004) | | | |
| | 46,173,294 | 45,392,126 | 50,140,831 | 59,187,716 | 52,809,884 | 58,571,213 | (616,503) | -1% | | |

**Eagle Point School District
Total Budget as ADOPTED
2022-23**

7000's are not
Appropriated

| Fund | 1000 Instruction | 2000 Supporting Services | 3000 Enterprise & Community Services | 4000 Facilities Acqstn & Constr | 5100 Debt Service | 5200 Interfund Transfers | 6000 Contingency | 7000 (UEFB) Reserve | Total |
|---------------------------------------|----------------------|--------------------------------|---|--|-------------------------|--------------------------------|---------------------|---------------------------|----------------------|
| 100 General Fund | \$ 34,506,458 | \$19,656,257 | \$ - | \$ - | \$ - | \$ 25,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 59,187,715 |
| 200 Special Revenue Funds | 6,000,000 | 6,000,000 | 3,000,000 | 7,000,000 | 600,000 | - | 500,000 | - | 23,100,000 |
| 300 Debt Service Fund | - | - | - | - | - | - | - | - | - |
| 400 Capital Construction Funds | - | - | - | 2,000,000 | - | - | - | - | 2,000,000 |
| 700 Trust and Agency Fund | - | - | 300,000 | - | - | - | - | - | 300,000 |
| TOTALS | \$ 40,506,458 | \$25,656,257 | \$ 3,300,000 | 9,000,000 | \$ 600,000 | \$ 25,000 | \$ 3,000,000 | \$ 2,500,000 | \$ 84,587,715 |

Total Appropriated: \$ 82,087,715
Plus Total Unappropriated: \$ 2,500,000
Total Adopted: \$ 84,587,715

**Eagle Point School District
Total Budget as ADOPTED
2023-24**

7000's are not
Appropriated

| Fund | 1000 Instruction | 2000 Supporting Services | 3000 Enterprise & Community Services | 4000 Facilities Acqstn & Constr | 5100 Debt Service | 5200 Interfund Transfers | 6000 Contingency | 7000 (UEFB) Reserve | Total |
|---------------------------------------|----------------------|--------------------------------|---|--|-------------------------|--------------------------------|---------------------|---------------------------|----------------------|
| 100 General Fund | \$ 34,772,400 | \$21,105,817 | \$ - | \$ - | \$ - | \$ 25,000 | \$ 2,667,996 | \$ - | \$ 58,571,213 |
| 200 Special Revenue Funds | 6,000,000 | 6,000,000 | 3,000,000 | 8,000,000 | 600,000 | - | 500,000 | - | 24,100,000 |
| 300 Debt Service Fund | - | - | - | - | - | - | - | - | - |
| 400 Capital Construction Funds | - | - | - | 2,000,000 | - | - | - | - | 2,000,000 |
| 700 Trust and Agency Fund | - | - | 300,000 | - | - | - | - | - | 300,000 |
| TOTALS | \$ 40,772,400 | \$27,105,817 | \$ 3,300,000 | 10,000,000 | \$ 600,000 | \$ 25,000 | \$ 3,167,996 | \$ - | \$ 84,971,213 |

Understanding the School District's Account Codes

School District expenditures are organized and sorted several different ways through the use of Account Number Fields. The different fields are used to answer different types of questions about School District finances. The fields used by Oregon school districts for organizing and sorting are:

| | | | | | |
|------|----------|--------|--------|------|--|
| Fund | Function | Object | Center | Area | Sub-Area |
| 3 | 4 | 4 | 3 | 3 | 2 (number of characters in each field) |

Each of these fields are unique, stand-alone data fields that can be used individually or in combination to query and sort data. For example, you can query for certain information using filters in Fund, Center, and Object.

Fund: A separate amount of money set aside or earmarked for a specific purpose. The General Fund (Fund 100) is used for all expenditures not accounted for in a more specific fund. The 200 series is used for Special Revenue Funds such as Food Service and Grants.

Function: One of the methods of classifying / sorting expenditures. A Function is the activity or purpose for which expenditures are made. Examples – Elementary Instruction, Senior High Instruction, Counseling Services, Attendance Services, Health Services, and Financial Accounting Services. “Why” did you spend it?

Object: One of the methods of classifying / sorting expenditures. The Object is the specific item or service purchased. Examples include Salaries, Benefits, Electricity, Fuel, Equipment, and Supplies. “What” did you buy? The 4-character expenditure Object field starts with a zero.

Center (or Location): One of the methods of classifying / sorting expenditures. A Cost Center is a building or department that is responsible for a specific part of the budget, such as each of the schools, Maintenance, Transportation, Superintendent's Office, Personnel, etc.

Area: One of the methods of classifying / sorting expenditures. Areas are specific curriculum areas such as English, Math, Science, History, or most importantly - Accounting. Area 000 means no specific area applies. The Area field is also used for tracking small grants within certain funds and for other internal tracking purposes.

Sub Area: One of the methods of classifying / sorting expenditures. Sub Area is a two-digit field used for tracking small grants within certain funds and for other internal tracking purposes.

Grants Pass
Daily Courier

P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

AFFIDAVIT OF PUBLICATION

State of Oregon)
County of Josephine) ss.

I, Sarah Hannon, being first duly sworn, depose and say that I am a manager of Courier Publishing Co., printer of the Grants Pass Daily Courier, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Grants Pass, in the aforesaid county and state; that the LEGAL NOTICE, a printed copy of which is herein enclosed, was published in the entire issue of said paper, for two insertions, on the following dates:

April 20, 2023; April 27, 2023.

Sarah Hannon

| |
|---|
| PUBLIC NOTICE |
| NOTICE OF BUDGET COMMITTEE MEETING |
| A public meeting of the Budget Committee of Eagle Point School District 9, Eagle Point, Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 will be held at the EPSD9 District Office at 11 North Royal Ave, Eagle Point, Oregon. The meeting will take place on May 9, 2023, at 5:30 PM. The purposes of the meeting are to receive the proposed budget and budget message and to receive comments from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 8, 2023, at the School District Central Office, at 11 North Royal Ave, Eagle Point, Oregon, between the hours of 7:30 and 4:00 pm. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at this meeting to comment on the proposed budget. |
| No. 00490951 - 4/20, 4/27, 2023 |

Subscribed and sworn to before me this
28th day of April, 2023.

Hannah Elaine Simon

Notary Public of Oregon

490951

| | |
|--|--|
|  | OFFICIAL STAMP HANNAH ELAINE SIMON NOTARY PUBLIC - OREGON COMMISSION NO. 1001871 MY COMMISSION EXPIRES AUGUST 09, 2024 |
|--|--|



View
Options:

- [Show Everything](#)
- Presenter
- Attachments
- Discussion
- Description
- [Hide Everything](#)

May 9, 2023 at 5:30 PM - Budget Committee Meeting

Agenda

1. Call to Order

Presenter: Mr. Stone

Description: "Secretary please begin recording. Call to order the May 9, 2023 Budget Committee Meeting of the Eagle Point School District 9 Budget Committee."

2. Roll Call

Presenter: Mr. Stone

Description: "Secretary please call the roll."

3. Election of Officers

3.A. Chairman

Presenter:

Description: Suggested Resolution: "I nominate _____ for the position of chairman of the Budget Committee."

3.B. Vice Chairman

Presenter: Elected Chairman

Description: Suggested Resolution: "I nominate _____ for the position of Vice Chairman of the Budget Committee."

4. 2023-2024 Budget Message

Presenter: Mr. Kovach

5. Budget Process and Role of the Budget Committee

Presenter: Mr. Hogan

6. Presentation of Proposed Budget, recommended tax rates, and Exhibit A

Presenter: Mr. Hogan

7. Budget Committee Questions

Presenter: Budget Committee Chairman

Description:

"Before we ask for public comment, are there any questions from the Budget Committee on the information presented by Mr. Hogan?"

8. Public Comments

Presenter: Budget Committee Chairman

Description: "I will now invite comments on the proposed budget from members of the public. Please limit your comments to 3 minutes."

9. Budget Committee Discussion

Presenter: Budget Committee Chairman

Description:

"I will now invite discussion of the proposed budget from Budget Committee Members."

10. Motion to approve the budget (Exhibit A) or to recess the Budget Committee meeting until May 16, 2023

Presenter: Budget Committee Chairman

Description: Next meeting May 16, 2023; 5:30 p.m.

11. Recess or Adjourn Meeting

Presenter: Budget Committee Chairman

Description: *"The first budget committee meeting is now adjourned(or recessed). Secretary, please stop the recording."*

12. Additional Budget Committee Scheduled Meetings:

Description:

May 16, 2023 - 2nd Budget Committee meeting (if necessary). 5:30pm

- Budget Committee deliberations & questions

May 23, 2022 - 3rd Budget Committee meeting (if necessary). 5:30pm

- Budget Committee deliberations & questions

[<< Back to the Public Page for Eagle Point School District 9](#)

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Grants Pass
Daily Courier

P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

AFFIDAVIT OF PUBLICATION

State of Oregon)
County of Josephine) ss.

I, Sarah Hannon, being first duly sworn, depose and say that I am a manager of Courier Publishing Co., printer of the Grants Pass Daily Courier, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Grants Pass, in the aforesaid county and state; that the LEGAL NOTICE, a printed copy of which is herein enclosed, was published in the entire issue of said paper, for one insertion, on the following date:

June 16, 2023.

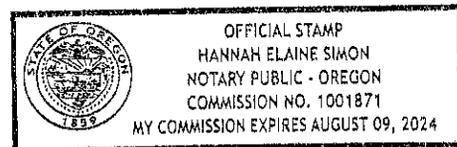


Subscribed and sworn to before me this
sixteenth day of June, 2023.



Notary Public of Oregon

493313



LEGAL NOTICE

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Eagle Point School District 9 Board of Directors will be held on June 21, 2023, at 6:30 pm at the District Office, 11 N. Royal, Eagle Point, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Eagle Point School District 9 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office, 11 N. Royal, Eagle Point between the hours of 8:00 am and 4:00 pm, or online at www.eaglepnt.k12.or.us. This budget is for an annual budget period and was prepared on a basis of accounting that is the same as the preceding year.

Contact: Nick Hogan

Telephone: (541) 830-6559

Email: hogann@eaglepnt.k12.or.us

FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS | Actual Amount Last Year 2021-22 | Adopted Budget This Year 2022-23 | Approved Budget Next Year 2023-24 |
|--|------------------------------------|-------------------------------------|--------------------------------------|
| Beginning Fund Balance | 9,828,681 | \$12,545,831 | \$10,315,121 |
| Current Year Prop Taxes, other than Local Option Taxes | 12,125,549 | 12,200,000 | 12,500,000 |
| Current Year Local Option Property Taxes | 0 | 0 | 0 |
| Other Revenue from Local Sources | 1,746,458 | 2,210,000 | 1,750,000 |
| Revenue from Intermediate Sources | 1,032,022 | 900,000 | 800,000 |
| Revenue from State Sources | 40,322,242 | 45,931,884 | 49,581,092 |
| Revenue from Federal Sources | 8,762,959 | 10,000,000 | 10,000,000 |
| Interfund Transfers | 2,436,763 | 25,000 | 25,000 |
| All Other Budget Resources | 658,031 | 775,000 | 0 |
| Total Resources | \$76,912,705 | \$84,587,715 | \$84,971,213 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|---------------------|---------------------|---------------------|
| Salaries | \$26,546,794 | \$34,131,062 | \$34,895,475 |
| Other Associated Payroll Costs | 15,315,162 | 19,196,543 | 19,522,924 |
| Purchased Services | 10,632,519 | 10,719,320 | 11,085,800 |
| Supplies & Materials | 6,314,447 | 5,392,483 | 5,587,108 |
| Capital Outlay | 1,272,210 | 3,380,000 | 9,510,000 |
| Other Objects (except debt service & interfund transfers) | 327,196 | 542,409 | 576,910 |
| Debt Service | 667,194 | 700,898 | 600,000 |
| Interfund Transfers | 2,436,763 | 25,000 | 25,000 |
| Operating Contingency | 0 | 3,000,000 | 3,167,996 |
| Unappropriated Ending Fund Balance & Reserves | 12,800,420 | 2,500,000 | 0 |
| Total Requirements | \$76,912,705 | \$84,587,715 | \$84,971,213 |

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

| | | | |
|--|---------------------|---------------------|---------------------|
| 1000 Instruction | \$34,409,105 | \$40,506,458 | \$40,772,400 |
| FTE | 346.88 | 338.83 | 333.09 |
| 2000 Support Services | 24,399,914 | 25,656,257 | 27,105,817 |
| FTE | 178.92 | 187.19 | 194.89 |
| 3000 Enterprise & Community Service | 2,124,404 | 3,300,000 | 3,300,000 |
| FTE | 0 | 0 | 0 |
| 4000 Facility Acquisition & Construction | 175,803 | 0,000,000 | 0,000,000 |
| FTE | 0 | 0 | 0 |
| 5000 Other Uses | | | |
| 5100 Debt Service | 566,296 | 600,000 | 600,000 |
| 5200 Interfund Transfers | 2,436,763 | 25,000 | 25,000 |
| 6000 Contingency | 0 | 3,000,000 | 3,167,996 |
| 7000 Unappropriated Ending Fund Balance | 12,800,420 | 2,500,000 | 0 |
| Total Requirements | \$76,912,705 | \$84,587,715 | \$84,971,213 |
| Total FTE | 525.8 | 526.02 | 527.98 |

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

This budget includes significant increases in special revenue funding via the State's Student Success Act and Federal ESSER funding in response to the COVID pandemic.

PROPERTY TAX LEVIES

| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
|---|------------------------|------------------------|-------------------------|
| Permanent Rate Levy (Rate Limit \$4.7170 per \$1,000) | \$4.7170 | \$4.7170 | \$4.7170 |
| Local Option Levy | \$0 | \$0 | \$0 |
| Levy For General Obligation Bonds | \$0 | \$0 | \$0 |

STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|---|--|
| General Obligation Bonds | \$0 | \$0 |
| Other Bonds | \$0 | \$0 |
| Other Borrowings | \$566,296 | \$0 |
| Total | \$566,296 | \$0 |

No. 00493313 - June 16, 2023

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| All Other Budget Resources | 658,031 | 775,000 | 0 |
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| Other Objects (except debt service & interfund transfers) | 927,196 | 542,409 | 576,910 |
| Debt Service | 667,194 | 700,898 | 600,000 |
| Interfund Transfers | 2,436,763 | 25,000 | 25,000 |
| Operating Contingency | 0 | 3,000,000 | 3,167,996 |
| Unappropriated Ending Fund Balance & Reserves | 12,800,420 | 2,500,000 | 0 |
| Total Requirements | \$76,912,705 | \$84,587,715 | \$84,971,213 |

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

| | | | |
|--|---------------------|---------------------|---------------------|
| 1000 Instruction | \$34,409,105 | \$40,506,458 | \$40,772,400 |
| FTE | 346.88 | 338.83 | 333.09 |
| 2000 Support Services | 24,399,914 | 25,656,257 | 27,105,817 |
| FTE | 178.92 | 187.19 | 194.89 |
| 3000 Enterprise & Community Service | 2,124,404 | 3,300,000 | 3,300,000 |
| FTE | 0 | 0 | 0 |
| 4000 Facility Acquisition & Construction | 175,803 | 9,000,000 | 10,000,000 |
| FTE | 0 | 0 | 0 |
| 5000 Other Uses | | | |
| 5100 Debt Service* | 566,296 | 600,000 | 600,000 |
| 5200 Interfund Transfers* | 2,436,763 | 25,000 | 25,000 |
| 6000 Contingency | 0 | 3,000,000 | 3,167,996 |
| 7000 Unappropriated Ending Fund Balance | 12,800,420 | 2,500,000 | 0 |
| Total Requirements | \$76,912,705 | \$84,587,715 | \$84,971,213 |
| Total FTE | 525.8 | 526.02 | 527.98 |

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

This budget includes significant increases in special revenue funding via the State's Student Success Act and Federal ESSER funding in response to the COVID pandemic.

PROPERTY TAX LEVIES

| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
|---|------------------------|------------------------|-------------------------|
| Permanent Rate Levy (Rate Limit \$4.7170 per \$1,000) | \$4.7170 | \$4.7170 | \$4.7170 |
| Local Option Levy | \$0 | \$0 | \$0 |
| Levy For General Obligation Bonds | \$0 | \$0 | \$0 |

STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|---|--|
| General Obligation Bonds | \$0 | \$0 |
| Other Bonds | \$0 | \$0 |
| Other Borrowings | \$566,296 | \$0 |
| Total | \$566,296 | \$0 |

**Eagle Point School District No. 9
Resolution 2022-23 No.18 to Adopt the 2023-24 Budget**

Resolution adopting the budget, making appropriations, imposing taxes, and categorizing taxes.

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Eagle Point School District hereby adopts the budget for fiscal year 2023-24 in the total amount of \$84,971,213 now on file at the Eagle Point School District Central Office.

MAKING APPROPRIATIONS

BE IT FURTHER RESOLVED that the amounts per Fund for the fiscal year beginning July 1, 2023, are hereby appropriated for the purposes shown on page 2.

IMPOSING THE TAX

BE IT FURTHER RESOLVED that the Board of Directors of Eagle Point School District hereby imposes the taxes provided for in the adopted budget upon the assessed value of all taxable property within the district at the rate of \$4.717 per \$1,000 of assessed value for operations (the School District's permanent rate).

CATEGORIZING THE TAX

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

| | <u>Education Limitation</u> | <u>Excluded from Limitation</u> |
|--------------------------------------|---------------------------------|-------------------------------------|
| General Fund | \$4.7170 / \$1,000 | |
| General Obligation Debt Service Fund | | \$ 0 |

ADOPTED by roll call vote of the Board of Directors at their regular meeting held June 21, 2023.

Matt [Signature] 7-10-2023
Board Chairperson / Date

ATTEST:

[Signature] 7-10-2023
Superintendent-District Clerk / Date

**Eagle Point School District
Resolution 2022-23 No. 18
2023-24 Budget Adoption**

7000's are not
Appropriated

| Fund | 1000 Instruction | 2000 Supporting Services | 3000 Enterprise & Community Services | 4000 Facilities Acqstn & Constr | 5100 Debt Service | 5200 Interfund Transfers | 6000 Contingency | 7000 (UEFB) Reserve | Total |
|---------------------------------------|----------------------|--------------------------------|---|--|-------------------------|--------------------------------|---------------------|---------------------------|----------------------|
| 100 General Fund | \$ 34,772,400 | \$ 21,105,817 | \$ - | \$ - | \$ - | \$ 25,000 | \$ 2,667,996 | \$ - | \$ 58,571,213 |
| 200 Special Revenue Funds | 6,000,000 | 6,000,000 | 3,000,000 | 8,000,000 | 600,000 | - | 500,000 | - | 24,100,000 |
| 300 Debt Service Fund | - | - | - | - | - | - | - | - | - |
| 400 Capital Construction Funds | - | - | - | 2,000,000 | - | - | - | - | 2,000,000 |
| 700 Trust and Agency Fund | - | - | 300,000 | - | - | - | - | - | 300,000 |
| TOTALS | \$ 40,772,400 | \$ 27,105,817 | \$ 3,300,000 | 10,000,000 | \$ 600,000 | \$ 25,000 | \$ 3,167,996 | \$ - | \$ 84,971,213 |

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

FORM OR-ED-50 2023-2024

To assessor of Jackson County

Check here if this is an amended form.

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

The Eagle Point Sch District 9 has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Jackson County. The property tax, fee, charge, or assessment is categorized as stated by this form.

| | | | | |
|---|---|--|--|--|
| <u>PO Box 548</u> <small>Mailing Address of District</small> | <u>Eagle Point</u> <small>City</small> | <u>OR</u> <small>State</small> | <u>95724</u> <small>ZIP Code</small> | <u>07/12/2023</u> <small>Date Submitted</small> |
| <u>Nick Hogan</u> <small>Contact person</small> | <u>Business Manager</u> <small>Title</small> | <u>541 830-6559</u> <small>Daytime telephone number</small> | <u>hogann@eaglepnt.k12.or.us</u> <small>Contact person e-mail address</small> | |

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

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

PART I: TOTAL PROPERTY TAX LEVY

| | Subject to Education Limits | | |
|---|-----------------------------|--|--------------------------------|
| | Rate —or— Dollar Amount | | |
| 1. Rate per \$1,000 levied (within permanent rate limit).....1 | 4.717 | | Excluded from Measure 5 Limits |
| 2. Local option operating tax2 | 0 | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax.....3 | 0 | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a | | | 0 |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b | | | 0 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | | 0 |

PART II: RATE LIMIT CERTIFICATION

| | |
|---|-------|
| 5. Permanent rate limit in dollars and cents per \$1,000.....5 | 4.717 |
| 6. Election date when your new district received voter approval for your permanent rate limit.....6 | N/A |
| 7. Estimated permanent rate limit for newly merged/consolidated district.....7 | N/A |

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

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

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

Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior to October 6, 2001** (including advanced refunding issues to redeem them):

| | Principal | Interest | Total |
|----------------|-----------|----------|-------------|
| Bond Issue 1 | \$ 0 | \$ 0 | \$ 0 |
| Bond Issue 2 | \$ 0 | \$ 0 | \$ 0 |
| Bond Issue 3 | \$ 0 | \$ 0 | \$ 0 |
| Total A | | | \$ 0 |

Debt service requirements for bonds approved **on or after October 6, 2001**:

| | Principal | Interest | Total |
|---------------------------|-----------|----------|-------------|
| Bond Issue 1 | \$ 0 | \$ 0 | \$ 0 |
| Bond Issue 2 | \$ 0 | \$ 0 | \$ 0 |
| Bond Issue 3 | \$ 0 | \$ 0 | \$ 0 |
| Total B | | | \$ 0 |
| Total Bond (A + B) | | | \$ 0 |

Total Bonds

$$\frac{\text{Total A} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \text{ 0 (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \text{ 0 (enter on line 4b on the front)}$$

Total Bond Levy \$ 0 (enter on line 4c on the front)

Example— Total Bond Levy = \$5,000

Debt service requirements for bonds approved **prior to October 6, 2001** (including advanced refunding issues to redeem them):

| | Principal | Interest | Total |
|-----------------------------|-----------|----------|----------|
| Bond A: Bond Issue 1 | | | |
| Bond Issue 2 | 5,000.00 | 500.00 | 5,500.00 |
| Bond Issue 3 | 3,000.00 | 250.00 | 3,250.00 |
| Total A | 1,000.00 | 100.00 | 1,100.00 |

Debt service requirements for bonds approved **on or after October 6, 2001**:

| | Principal | Interest | Total |
|-----------------------------|-----------|----------|--------------------|
| Bond B: Bond Issue 1 | 3,000.00 | 50.00 | 3,050.00 |
| Total B | | | 3,050.00 |
| Total Bond (A + B) | | | \$12,900.00 |

Formula for determining the division of tax:

$$\frac{\text{Total A} = \$ \underline{9,850.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{3,818.00} \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ \underline{3,050.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{1,182.00} \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 5,000.00 (enter on line 4c on the front)

Budget Detail Pages

Fund 100 (General Fund)
Expenditures Budget

Requirements Report

| Function | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|---------------|----------------------------|---------------|----------------------------|---------------------------|
| 1111 | PRIMARY, K-3 | | | | | | | | |
| 111 | LICENSED SALARIES | 4,542,042 | 4,874,998 | 5,314,483 | 77.00 | 5,205,554 | 74.00 | 5,205,554 | 5,205,554 |
| 112 | CLASSIFIED SALARIES | 636,280 | 685,864 | 813,040 | 27.86 | 839,458 | 27.59 | 839,458 | 839,458 |
| 121 | SUBSTITUTES-LICENSED | 5,694 | 37,494 | 35,000 | 0.00 | 100,000 | 0.00 | 100,000 | 100,000 |
| 122 | SUBSTITUTES-CLASSIFIED | 3,826 | 173 | 0 | 0.00 | 50,000 | 0.00 | 50,000 | 50,000 |
| 123 | TEMPORARY LICENSED | 100 | 0 | 50,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 124 | TEMPORARY CLASSIFIED | 0 | 0 | 25,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 16,603 | 36,122 | 2,130 | 0.00 | 231,418 | 0.00 | 231,418 | 231,418 |
| 100 | SALARIES | 5,204,544 | 5,634,651 | 6,239,653 | 104.86 | 6,426,430 | 101.59 | 6,426,430 | 6,426,430 |
| 0233 | | 0 | 0 | 0 | 0.00 | 22,910 | 0.00 | 22,910 | 22,910 |
| 210 | P.E.R.S. | 1,453,423 | 1,334,337 | 1,467,224 | 0.00 | 1,524,149 | 0.00 | 1,524,149 | 1,524,149 |
| 212 | P.E.R.S. PICKUP | 300,483 | 326,178 | 354,265 | 0.00 | 355,883 | 0.00 | 355,883 | 355,883 |
| 220 | SOCIAL SECURITY | 376,345 | 410,367 | 449,889 | 0.00 | 441,312 | 0.00 | 441,312 | 441,312 |
| 231 | WORKERS' COMPENSATION | 17,465 | 19,340 | 17,946 | 0.00 | 17,845 | 0.00 | 17,845 | 17,845 |
| 232 | UNEMPLOYMENT COMPENSATION | 18,243 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 242 | HEALTH INSURANCE | 1,208,025 | 1,203,476 | 1,289,733 | 0.00 | 1,286,307 | 0.00 | 1,286,307 | 1,286,307 |
| 244 | DENTAL INSURANCE | 10,548 | 20,096 | 20,717 | 0.00 | 26,441 | 0.00 | 26,441 | 26,441 |
| 245 | VISION | 5,637 | 10,291 | 10,319 | 0.00 | 11,807 | 0.00 | 11,807 | 11,807 |
| 247 | TSA and HSA Contributions | 29,145 | 24,091 | 23,670 | 0.00 | 18,000 | 0.00 | 18,000 | 18,000 |
| 200 | BENEFITS | 3,419,313 | 3,348,177 | 3,633,763 | 0.00 | 3,704,654 | 0.00 | 3,704,654 | 3,704,654 |
| 0330 | | 0 | 790 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0340 | | 0 | 48 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 146,040 | 308,044 | 205,600 | 0.00 | 250,054 | 0.00 | 250,054 | 250,054 |
| 330 | STUDENT TRANSPORTATION SERVICES | 48 | 3,048 | 4,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 340 | TRAVEL | (309) | 6,175 | 11,700 | 0.00 | 11,700 | 0.00 | 11,700 | 11,700 |
| 355 | PRINTING & BINDING | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 0 | 0 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 300 | PURCHASED SERVICES | 145,779 | 318,104 | 227,300 | 0.00 | 267,754 | 0.00 | 267,754 | 267,754 |
| 410 | SUPPLIES | 77,912 | 79,714 | 108,900 | 0.00 | 111,000 | 0.00 | 111,000 | 111,000 |
| 420 | TEXTBOOKS | 68,681 | 73,418 | 75,000 | 0.00 | 90,000 | 0.00 | 90,000 | 90,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 822 | 11,276 | 12,700 | 0.00 | 200 | 0.00 | 200 | 200 |
| 470 | COMPUTER SOFTWARE | 62,399 | 76,528 | 80,525 | 0.00 | 112,100 | 0.00 | 112,100 | 112,100 |
| 480 | COMPUTER HARDWARE | 960 | 0 | 25,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | SUPPLIES AND MATERIALS | 210,774 | 240,936 | 302,125 | 0.00 | 313,300 | 0.00 | 313,300 | 313,300 |
| Total Function 1111 | PRIMARY, K-3 | 8,980,410 | 9,541,868 | 10,402,840 | 104.86 | 10,712,138 | 101.59 | 10,712,138 | 10,712,138 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1113 | ELEMENTARY EXTRACURRICULAR | | | | | | | | |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 330 | STUDENT TRANSPORTATION SERVICES | 0 | 1,397 | 10,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 340 | TRAVEL | 0 | 676 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 300 | PURCHASED SERVICES | 0 | 2,073 | 16,000 | 0.00 | 6,000 | 0.00 | 6,000 | 6,000 |
| 410 | SUPPLIES | 3,155 | 2,483 | 8,925 | 0.00 | 7,925 | 0.00 | 7,925 | 7,925 |
| 400 | SUPPLIES AND MATERIALS | 3,155 | 2,483 | 8,925 | 0.00 | 7,925 | 0.00 | 7,925 | 7,925 |
| Total Function 1113 | ELEMENTARY EXTRACURRICULAR | 3,155 | 4,556 | 24,925 | 0.00 | 13,925 | 0.00 | 13,925 | 13,925 |

Requirements Report

| Function | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------|--|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1121 | MIDDLE/JUNIOR HIGH PROGRAMS | | | | | | | | |
| 0121 | | 0 | 1,630 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 111 | LICENSED SALARIES | 2,208,085 | 2,211,669 | 2,551,963 | 37.70 | 2,640,081 | 39.70 | 2,640,081 | 2,640,081 |
| 112 | CLASSIFIED SALARIES | 30,549 | 27,113 | 30,761 | 0.88 | 31,684 | 0.88 | 31,684 | 31,684 |
| 121 | SUBSTITUTES-LICENSED | 2,950 | 23,982 | 25,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 122 | SUBSTITUTES-CLASSIFIED | 735 | 45 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 5,497 | 5,043 | 1,278 | 0.00 | 1,316 | 0.00 | 1,316 | 1,316 |
| 100 | SALARIES | 2,247,816 | 2,269,481 | 2,609,002 | 38.58 | 2,673,081 | 40.58 | 2,673,081 | 2,673,081 |
| 0233 | | 0 | 0 | 0 | 0.00 | 9,623 | 0.00 | 9,623 | 9,623 |
| 210 | P.E.R.S. | 603,809 | 534,719 | 619,023 | 0.00 | 645,105 | 0.00 | 645,105 | 645,105 |
| 212 | P.E.R.S. PICKUP | 123,428 | 126,183 | 145,146 | 0.00 | 149,631 | 0.00 | 149,631 | 149,631 |
| 220 | SOCIAL SECURITY | 166,121 | 170,944 | 192,647 | 0.00 | 194,373 | 0.00 | 194,373 | 194,373 |
| 231 | WORKERS' COMPENSATION | 7,537 | 6,776 | 7,090 | 0.00 | 7,246 | 0.00 | 7,246 | 7,246 |
| 232 | UNEMPLOYMENT COMPENSATION | 9,767 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 242 | HEALTH INSURANCE | 380,550 | 312,503 | 390,022 | 0.00 | 394,534 | 0.00 | 394,534 | 394,534 |
| 244 | DENTAL INSURANCE | 1,446 | 7,059 | 7,010 | 0.00 | 9,720 | 0.00 | 9,720 | 9,720 |
| 245 | VISION | 2,424 | 2,637 | 2,434 | 0.00 | 4,823 | 0.00 | 4,823 | 4,823 |
| 247 | TSA and HSA Contributions | 15,927 | 13,674 | 13,860 | 0.00 | 9,360 | 0.00 | 9,360 | 9,360 |
| 200 | BENEFITS | 1,311,009 | 1,174,495 | 1,377,232 | 0.00 | 1,424,416 | 0.00 | 1,424,416 | 1,424,416 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 61,192 | 156,356 | 81,000 | 0.00 | 98,303 | 0.00 | 98,303 | 98,303 |
| 322 | REPAIR & MAINTENANCE SERVICES | 509 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 330 | STUDENT TRANSPORTATION SERVICES | 204 | 1,014 | 15,500 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 340 | TRAVEL | 740 | 2,646 | 5,600 | 0.00 | 5,600 | 0.00 | 5,600 | 5,600 |
| 353 | POSTAGE | 635 | 226 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 355 | PRINTING & BINDING | 0 | 1,387 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 360 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 38 | 379 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 300 | PURCHASED SERVICES | 63,319 | 162,008 | 104,600 | 0.00 | 107,403 | 0.00 | 107,403 | 107,403 |
| 410 | SUPPLIES | 34,124 | 60,607 | 61,460 | 0.00 | 59,260 | 0.00 | 59,260 | 59,260 |
| 420 | TEXTBOOKS | 32,204 | 35,934 | 50,000 | 0.00 | 92,000 | 0.00 | 92,000 | 92,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 264 | 662 | 7,500 | 0.00 | 0 | 0.00 | 0 | 0 |
| 470 | COMPUTER SOFTWARE | 85,582 | 34,990 | 40,200 | 0.00 | 65,200 | 0.00 | 65,200 | 65,200 |
| 480 | COMPUTER HARDWARE | 0 | 0 | 25,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | SUPPLIES AND MATERIALS | 152,174 | 132,193 | 184,160 | 0.00 | 216,460 | 0.00 | 216,460 | 216,460 |
| 640 | DUES & FEES | 0 | 279 | 400 | 0.00 | 400 | 0.00 | 400 | 400 |
| 600 | OTHER OBJECTS | 0 | 279 | -3- 400 | 0.00 | 400 | 0.00 | 400 | 400 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| Total Function 1121 | MIDDLE/JUNIOR HIGH PROGRAMS | 3,774,318 | 3,738,456 | 4,275,394 | 38.58 | 4,421,760 | 40.58 | 4,421,760 | 4,421,760 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1122 | MIDDLE/JR HIGH EXTRACURRICULAR | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 3,444 | 30,800 | 32,312 | 0.00 | 33,193 | 0.00 | 33,193 | 33,193 |
| 130 | ADDITIONAL SALARY | 34,918 | 53,148 | 56,542 | 0.00 | 69,786 | 0.00 | 69,786 | 69,786 |
| 100 | SALARIES | 38,362 | 83,948 | 88,854 | 0.00 | 102,979 | 0.00 | 102,979 | 102,979 |
| 210 | P.E.R.S. | 9,650 | 12,213 | 15,126 | 0.00 | 18,569 | 0.00 | 18,569 | 18,569 |
| 212 | P.E.R.S. PICKUP | 2,095 | 2,869 | 3,596 | 0.00 | 4,187 | 0.00 | 4,187 | 4,187 |
| 220 | SOCIAL SECURITY | 2,852 | 6,306 | 6,671 | 0.00 | 7,773 | 0.00 | 7,773 | 7,773 |
| 231 | WORKERS' COMPENSATION | 114 | 248 | 260 | 0.00 | 300 | 0.00 | 300 | 300 |
| 200 | BENEFITS | 14,710 | 21,637 | 25,653 | 0.00 | 30,829 | 0.00 | 30,829 | 30,829 |
| 0330 | | 0 | 179 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 322 | REPAIR & MAINTENANCE SERVICES | 3,000 | 5,028 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 330 | STUDENT TRANSPORTATION SERVICES | 3,180 | 3,486 | 18,750 | 0.00 | 18,750 | 0.00 | 18,750 | 18,750 |
| 340 | TRAVEL | 0 | 707 | 1,150 | 0.00 | 1,150 | 0.00 | 1,150 | 1,150 |
| 355 | PRINTING & BINDING | 1,916 | 1,455 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 1,800 | 11,491 | 16,225 | 0.00 | 16,225 | 0.00 | 16,225 | 16,225 |
| 300 | PURCHASED SERVICES | 9,896 | 22,346 | 49,125 | 0.00 | 49,125 | 0.00 | 49,125 | 49,125 |
| 410 | SUPPLIES | 3,795 | 9,100 | 31,825 | 0.00 | 31,825 | 0.00 | 31,825 | 31,825 |
| 460 | NON-CONSUMABLE SUPPLIES | 9,075 | 12,401 | 4,500 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 400 | SUPPLIES AND MATERIALS | 12,870 | 21,501 | 36,325 | 0.00 | 34,825 | 0.00 | 34,825 | 34,825 |
| 542 | REPLACEMENT EQUIPMENT | 10,688 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 500 | CAPITAL OUTLAY | 10,688 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 640 | DUES & FEES | 0 | 385 | 950 | 0.00 | 950 | 0.00 | 950 | 950 |
| 600 | OTHER OBJECTS | 0 | 385 | 950 | 0.00 | 950 | 0.00 | 950 | 950 |
| Total Function 1122 | MIDDLE/JR HIGH EXTRACURRICULAR | 86,526 | 149,817 | 200,907 | 0.00 | 218,708 | 0.00 | 218,708 | 218,708 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------|---|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1131 | HIGH SCHOOL PROGRAMS | | | | | | | | |
| 111 | LICENSED SALARIES | 2,664,712 | 2,871,989 | 3,102,355 | 43.77 | 3,274,189 | 44.60 | 3,274,189 | 3,274,189 |
| 112 | CLASSIFIED SALARIES | 24,421 | 26,956 | 29,686 | 0.88 | 31,824 | 0.88 | 31,824 | 31,824 |
| 121 | SUBSTITUTES-LICENSED | 7,476 | 20,452 | 20,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 14,726 | 31,111 | 391,144 | 0.00 | 135,000 | 0.00 | 135,000 | 135,000 |
| 100 | SALARIES | 2,711,335 | 2,950,507 | 3,543,184 | 44.64 | 3,441,014 | 45.47 | 3,441,014 | 3,441,014 |
| 0210 | | 0 | 3,218 | 11,272 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0212 | | 0 | 814 | 2,851 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0233 | | 0 | 0 | 0 | 0.00 | 12,693 | 0.00 | 12,693 | 12,693 |
| 210 | P.E.R.S. | 738,788 | 702,530 | 755,625 | 0.00 | 789,590 | 0.00 | 789,590 | 789,590 |
| 212 | P.E.R.S. PICKUP | 159,603 | 170,541 | 180,413 | 0.00 | 184,660 | 0.00 | 184,660 | 184,660 |
| 220 | SOCIAL SECURITY | 199,604 | 218,821 | 240,528 | 0.00 | 242,764 | 0.00 | 242,764 | 242,764 |
| 231 | WORKERS' COMPENSATION | 8,070 | 9,016 | 8,990 | 0.00 | 9,598 | 0.00 | 9,598 | 9,598 |
| 232 | UNEMPLOYMENT COMPENSATION | 30,353 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 242 | HEALTH INSURANCE | 447,356 | 503,882 | 565,636 | 0.00 | 508,091 | 0.00 | 508,091 | 508,091 |
| 244 | DENTAL INSURANCE | 5,567 | 8,310 | 9,321 | 0.00 | 11,703 | 0.00 | 11,703 | 11,703 |
| 245 | VISION | 3,037 | 5,831 | 6,418 | 0.00 | 6,978 | 0.00 | 6,978 | 6,978 |
| 247 | TSA and HSA Contributions | 13,965 | 16,365 | 15,840 | 0.00 | 13,140 | 0.00 | 13,140 | 13,140 |
| 200 | BENEFITS | 1,606,343 | 1,639,330 | 1,796,895 | 0.00 | 1,779,218 | 0.00 | 1,779,218 | 1,779,218 |
| 0340 | | 0 | 12 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 78,917 | 180,940 | 90,000 | 0.00 | 109,541 | 0.00 | 109,541 | 109,541 |
| 322 | REPAIR & MAINTENANCE SERVICES | 4,279 | 8,866 | 12,500 | 0.00 | 12,000 | 0.00 | 12,000 | 12,000 |
| 330 | STUDENT TRANSPORTATION SERVICES | 97 | 458 | 4,550 | 0.00 | 3,500 | 0.00 | 3,500 | 3,500 |
| 340 | TRAVEL | 125 | 2,087 | 3,540 | 0.00 | 2,040 | 0.00 | 2,040 | 2,040 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 120 | 713 | 4,200 | 0.00 | 4,500 | 0.00 | 4,500 | 4,500 |
| 300 | PURCHASED SERVICES | 83,538 | 193,075 | 114,790 | 0.00 | 131,581 | 0.00 | 131,581 | 131,581 |
| 0410 | | 0 | 0 | 0 | 0.00 | 500 | 0.00 | 500 | 500 |
| 410 | SUPPLIES | 61,068 | 71,782 | 111,960 | 0.00 | 111,560 | 0.00 | 111,560 | 111,560 |
| 420 | TEXTBOOKS | 11,082 | 35,769 | 40,000 | 0.00 | 70,000 | 0.00 | 70,000 | 70,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 890 | 20,958 | 24,500 | 0.00 | 10,500 | 0.00 | 10,500 | 10,500 |
| 470 | COMPUTER SOFTWARE | 26,489 | 44,950 | 62,500 | 0.00 | 87,500 | 0.00 | 87,500 | 87,500 |
| 480 | COMPUTER HARDWARE | 0 | 0 | 25,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | SUPPLIES AND MATERIALS | 99,529 | 173,460 | 263,960 | 0.00 | 280,060 | 0.00 | 280,060 | 280,060 |
| 540 | EQUIPMENT | 6,700 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 500 | CAPITAL OUTLAY | 6,700 | 0 | -6- 0 | 0.00 | 0 | 0.00 | 0 | 0 |

Requirements Report

| | | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|-----------------------|-------------|-----------------------------|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| Function | 1131 | HIGH SCHOOL PROGRAMS | | | | | | | | |
| | 640 | DUES & FEES | 179 | 250 | 1,650 | 0.00 | 1,400 | 0.00 | 1,400 | 1,400 |
| | 600 | OTHER OBJECTS | 179 | 250 | 1,650 | 0.00 | 1,400 | 0.00 | 1,400 | 1,400 |
| Total Function | 1131 | HIGH SCHOOL PROGRAMS | 4,507,625 | 4,956,622 | 5,720,479 | 44.64 | 5,633,273 | 45.47 | 5,633,273 | 5,633,273 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1132 | HIGH SCHOOL EXTRACURRICULAR | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 68,647 | 100,593 | 95,283 | 0.00 | 156,018 | 0.00 | 156,018 | 156,018 |
| 130 | ADDITIONAL SALARY | 208,207 | 227,827 | 230,087 | 0.00 | 302,194 | 0.00 | 302,194 | 302,194 |
| 100 | SALARIES | 276,854 | 328,420 | 325,370 | 0.00 | 458,211 | 0.00 | 458,211 | 458,211 |
| 210 | P.E.R.S. | 70,699 | 59,871 | 62,303 | 0.00 | 91,152 | 0.00 | 91,152 | 91,152 |
| 212 | P.E.R.S. PICKUP | 14,486 | 13,707 | 14,411 | 0.00 | 20,324 | 0.00 | 20,324 | 20,324 |
| 220 | SOCIAL SECURITY | 20,764 | 24,644 | 24,363 | 0.00 | 34,966 | 0.00 | 34,966 | 34,966 |
| 231 | WORKERS' COMPENSATION | 869 | 951 | 935 | 0.00 | 1,441 | 0.00 | 1,441 | 1,441 |
| 242 | HEALTH INSURANCE | 0 | 0 | 0 | 0.00 | 39,348 | 0.00 | 39,348 | 39,348 |
| 200 | BENEFITS | 106,818 | 99,173 | 102,012 | 0.00 | 187,231 | 0.00 | 187,231 | 187,231 |
| 0340 | | 0 | 817 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 322 | REPAIR & MAINTENANCE SERVICES | 3,105 | 3,482 | 4,000 | 0.00 | 4,000 | 0.00 | 4,000 | 4,000 |
| 330 | STUDENT TRANSPORTATION SERVICES | 12,151 | 17,482 | 90,000 | 0.00 | 40,500 | 0.00 | 40,500 | 40,500 |
| 340 | TRAVEL | 27,175 | 111,069 | 72,750 | 0.00 | 89,000 | 0.00 | 89,000 | 89,000 |
| 355 | PRINTING & BINDING | 1,258 | 17,362 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 25,000 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 30,337 | 35,560 | 67,000 | 0.00 | 68,000 | 0.00 | 68,000 | 68,000 |
| 300 | PURCHASED SERVICES | 74,026 | 185,773 | 258,750 | 0.00 | 226,500 | 0.00 | 226,500 | 226,500 |
| 410 | SUPPLIES | 74,106 | 171,871 | 174,500 | 0.00 | 124,328 | 0.00 | 124,328 | 124,328 |
| 460 | NON-CONSUMABLE SUPPLIES | 65,961 | 33,601 | 55,850 | 0.00 | 63,500 | 0.00 | 63,500 | 63,500 |
| 470 | COMPUTER SOFTWARE | 7,900 | 10,300 | 13,500 | 0.00 | 13,500 | 0.00 | 13,500 | 13,500 |
| 400 | SUPPLIES AND MATERIALS | 147,967 | 215,771 | 243,850 | 0.00 | 201,328 | 0.00 | 201,328 | 201,328 |
| 542 | REPLACEMENT EQUIPMENT | 62,130 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 500 | CAPITAL OUTLAY | 62,130 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 640 | DUES & FEES | 3,185 | 5,901 | 8,600 | 0.00 | 9,200 | 0.00 | 9,200 | 9,200 |
| 600 | OTHER OBJECTS | 3,185 | 5,901 | 8,600 | 0.00 | 9,200 | 0.00 | 9,200 | 9,200 |
| Total Function 1132 | HIGH SCHOOL EXTRACURRICULAR | 670,980 | 835,038 | 938,582 | 0.00 | 1,082,470 | 0.00 | 1,082,470 | 1,082,470 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1140 | PRE-KINDERGARTEN PROGRAMS | | | | | | | | |
| 111 | LICENSED SALARIES | 58,419 | 50,234 | 54,196 | 1.00 | 57,645 | 1.00 | 57,645 | 57,645 |
| 112 | CLASSIFIED SALARIES | 59,490 | 55,271 | 66,361 | 2.47 | 66,830 | 2.47 | 66,830 | 66,830 |
| 121 | SUBSTITUTES-LICENSED | 0 | 882 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 191 | 2,664 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 118,100 | 109,051 | 120,557 | 3.47 | 124,475 | 3.47 | 124,475 | 124,475 |
| 0233 | | 0 | 0 | 0 | 0.00 | 461 | 0.00 | 461 | 461 |
| 210 | P.E.R.S. | 31,391 | 24,790 | 26,153 | 0.00 | 24,091 | 0.00 | 24,091 | 24,091 |
| 212 | P.E.R.S. PICKUP | 7,086 | 6,269 | 6,616 | 0.00 | 5,775 | 0.00 | 5,775 | 5,775 |
| 220 | SOCIAL SECURITY | 8,594 | 7,850 | 8,719 | 0.00 | 8,820 | 0.00 | 8,820 | 8,820 |
| 231 | WORKERS' COMPENSATION | 380 | 348 | 383 | 0.00 | 394 | 0.00 | 394 | 394 |
| 242 | HEALTH INSURANCE | 39,137 | 33,009 | 34,663 | 0.00 | 22,752 | 0.00 | 22,752 | 22,752 |
| 244 | DENTAL INSURANCE | 895 | 347 | 365 | 0.00 | 57 | 0.00 | 57 | 57 |
| 245 | VISION | 0 | 844 | 886 | 0.00 | 342 | 0.00 | 342 | 342 |
| 247 | TSA and HSA Contributions | 1,800 | 840 | 900 | 0.00 | 900 | 0.00 | 900 | 900 |
| 200 | BENEFITS | 89,283 | 74,297 | 78,684 | 0.00 | 63,591 | 0.00 | 63,591 | 63,591 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 1,798 | 4,032 | 10,000 | 0.00 | 12,240 | 0.00 | 12,240 | 12,240 |
| 330 | STUDENT TRANSPORTATION SERVICES | 0 | 0 | 400 | 0.00 | 400 | 0.00 | 400 | 400 |
| 300 | PURCHASED SERVICES | 1,798 | 4,032 | 10,400 | 0.00 | 12,640 | 0.00 | 12,640 | 12,640 |
| 410 | SUPPLIES | 743 | 119 | 5,500 | 0.00 | 5,500 | 0.00 | 5,500 | 5,500 |
| 420 | TEXTBOOKS | 0 | 0 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 470 | COMPUTER SOFTWARE | 0 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 400 | SUPPLIES AND MATERIALS | 743 | 119 | 8,000 | 0.00 | 8,000 | 0.00 | 8,000 | 8,000 |
| Total Function 1140 | PRE-KINDERGARTEN PROGRAMS | 209,925 | 187,499 | 217,642 | 3.47 | 208,706 | 3.47 | 208,706 | 208,706 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1210 | PROGRAMS FOR THE TALENTED & GIFTED | | | | | | | | |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 0 | 0 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 374 | OTHER TUITION Pymts incl post graduation | 4,313 | 4,586 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 6,000 |
| 300 | PURCHASED SERVICES | 4,313 | 4,586 | 9,000 | 0.00 | 9,000 | 0.00 | 9,000 | 9,000 |
| 470 | COMPUTER SOFTWARE | 4,622 | 6,678 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 |
| 400 | SUPPLIES AND MATERIALS | 4,622 | 6,678 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 |
| Total Function 1210 | PROGRAMS FOR THE TALENTED & GIFTED | 8,935 | 11,264 | 29,000 | 0.00 | 29,000 | 0.00 | 29,000 | 29,000 |

Requirements Report

| Function | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|-----------------------|---|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| 1220 | MORE RESTRICTIVE PRGRMS | | | | | | | | |
| 111 | LICENSED SALARIES | 404,971 | 419,326 | 456,865 | 6.00 | 350,786 | 5.00 | 350,786 | 350,786 |
| 112 | CLASSIFIED SALARIES | 164,131 | 203,887 | 257,005 | 8.75 | 206,777 | 6.13 | 206,777 | 206,777 |
| 121 | SUBSTITUTES-LICENSED | 0 | 2,084 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 122 | SUBSTITUTES-CLASSIFIED | 24,714 | 158 | 29,446 | 0.88 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 332 | 6,034 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 594,148 | 631,489 | 743,316 | 15.63 | 557,563 | 11.13 | 557,563 | 557,563 |
| 0233 | | 0 | 0 | 0 | 0.00 | 2,150 | 0.00 | 2,150 | 2,150 |
| 210 | P.E.R.S. | 143,533 | 134,236 | 162,689 | 0.00 | 133,727 | 0.00 | 133,727 | 133,727 |
| 212 | P.E.R.S. PICKUP | 32,400 | 33,955 | 41,396 | 0.00 | 32,056 | 0.00 | 32,056 | 32,056 |
| 220 | SOCIAL SECURITY | 43,052 | 46,036 | 54,585 | 0.00 | 41,122 | 0.00 | 41,122 | 41,122 |
| 231 | WORKERS' COMPENSATION | 2,816 | 1,934 | 2,130 | 0.00 | 1,697 | 0.00 | 1,697 | 1,697 |
| 242 | HEALTH INSURANCE | 134,461 | 161,076 | 195,029 | 0.00 | 134,096 | 0.00 | 134,096 | 134,096 |
| 244 | DENTAL INSURANCE | 374 | 1,252 | 1,518 | 0.00 | 1,739 | 0.00 | 1,739 | 1,739 |
| 245 | VISION | 393 | 1,228 | 1,290 | 0.00 | 1,998 | 0.00 | 1,998 | 1,998 |
| 247 | TSA and HSA Contributions | 4,500 | 3,525 | 3,450 | 0.00 | 2,625 | 0.00 | 2,625 | 2,625 |
| 200 | BENEFITS | 361,528 | 383,242 | 462,087 | 0.00 | 351,210 | 0.00 | 351,210 | 351,210 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 40,463 | 12,378 | 50,000 | 0.00 | 59,772 | 0.00 | 59,772 | 59,772 |
| 340 | TRAVEL | 0 | 11,017 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 370 | TUITION pymts to other agencies | 0 | 35,625 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 300 | PURCHASED SERVICES | 40,463 | 59,020 | 53,000 | 0.00 | 62,772 | 0.00 | 62,772 | 62,772 |
| 410 | SUPPLIES | 2,476 | 11,315 | 17,600 | 0.00 | 18,600 | 0.00 | 18,600 | 18,600 |
| 420 | TEXTBOOKS | 1,730 | 842 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 440 | PERIODICALS | 1,851 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 460 | NON-CONSUMABLE SUPPLIES | 7,960 | 750 | 5,500 | 0.00 | 5,500 | 0.00 | 5,500 | 5,500 |
| 470 | COMPUTER SOFTWARE | 4,191 | 2,873 | 7,000 | 0.00 | 7,000 | 0.00 | 7,000 | 7,000 |
| 400 | SUPPLIES AND MATERIALS | 18,209 | 15,779 | 30,100 | 0.00 | 31,100 | 0.00 | 31,100 | 31,100 |
| Total Function | 1220 MORE RESTRICTIVE PRGRMS | 1,014,348 | 1,089,531 | 1,288,502 | 15.63 | 1,002,644 | 11.13 | 1,002,644 | 1,002,644 |

Requirements Report

| Function | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1225 OUT OF DISTRICT PROGRAMS | | | | | | | | |
| 310 INST PROF / TECH SVS & TRAINING / WORKSHO | 0 | 0 | 30,000 | 0.00 | 23,241 | 0.00 | 23,241 | 23,241 |
| 300 PURCHASED SERVICES | 0 | 0 | 30,000 | 0.00 | 23,241 | 0.00 | 23,241 | 23,241 |
| Total Function 1225 OUT OF DISTRICT PROGRAMS | 0 | 0 | 30,000 | 0.00 | 23,241 | 0.00 | 23,241 | 23,241 |

Requirements Report

| Function | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---------------------------|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1226 | HOME INSTRUCTION | | | | | | | | |
| 130 | ADDITIONAL SALARY | 3,002 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 3,002 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 210 | P.E.R.S. | 961 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 212 | P.E.R.S. PICKUP | 180 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 220 | SOCIAL SECURITY | 220 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 231 | WORKERS' COMPENSATION | 9 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | BENEFITS | 1,370 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 340 | TRAVEL | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 300 | PURCHASED SERVICES | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| Total Function 1226 | HOME INSTRUCTION | 4,372 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--------------------------------------|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1227 | EXTENDED SCHOOL YEAR PROGRAMS | | | | | | | | |
| 410 | SUPPLIES | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 400 | SUPPLIES AND MATERIALS | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| Total Function 1227 | EXTENDED SCHOOL YEAR PROGRAMS | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1250 | LESS RESTRICTIVE PROGRAMS | | | | | | | | |
| 111 | LICENSED SALARIES | 1,071,952 | 733,387 | 1,230,395 | 17.94 | 1,219,108 | 15.94 | 1,219,108 | 1,219,108 |
| 112 | CLASSIFIED SALARIES | 1,072,970 | 1,172,444 | 1,470,366 | 45.09 | 1,393,263 | 41.12 | 1,393,263 | 1,393,263 |
| 121 | SUBSTITUTES-LICENSED | 179 | 17,629 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 122 | SUBSTITUTES-CLASSIFIED | 4,554 | 1,618 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 1,505 | 10,337 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 2,151,160 | 1,935,415 | 2,700,762 | 63.03 | 2,612,371 | 57.06 | 2,612,371 | 2,612,371 |
| 0233 | | 0 | 0 | 0 | 0.00 | 10,041 | 0.00 | 10,041 | 10,041 |
| 210 | P.E.R.S. | 580,677 | 433,099 | 620,779 | 0.00 | 623,951 | 0.00 | 623,951 | 623,951 |
| 212 | P.E.R.S. PICKUP | 123,809 | 105,396 | 153,949 | 0.00 | 146,020 | 0.00 | 146,020 | 146,020 |
| 220 | SOCIAL SECURITY | 155,933 | 140,964 | 198,753 | 0.00 | 193,751 | 0.00 | 193,751 | 193,751 |
| 231 | WORKERS' COMPENSATION | 6,709 | 6,275 | 7,609 | 0.00 | 7,935 | 0.00 | 7,935 | 7,935 |
| 232 | UNEMPLOYMENT COMPENSATION | 3,207 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 242 | HEALTH INSURANCE | 581,556 | 597,918 | 674,707 | 0.00 | 583,688 | 0.00 | 583,688 | 583,688 |
| 244 | DENTAL INSURANCE | 3,223 | 6,453 | 6,769 | 0.00 | 13,669 | 0.00 | 13,669 | 13,669 |
| 245 | VISION | 2,176 | 4,087 | 3,836 | 0.00 | 5,541 | 0.00 | 5,541 | 5,541 |
| 247 | TSA and HSA Contributions | 18,600 | 16,344 | 17,475 | 0.00 | 17,937 | 0.00 | 17,937 | 17,937 |
| 200 | BENEFITS | 1,475,890 | 1,310,536 | 1,683,877 | 0.00 | 1,602,534 | 0.00 | 1,602,534 | 1,602,534 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 21,477 | 76,829 | 105,000 | 0.00 | 116,671 | 0.00 | 116,671 | 116,671 |
| 340 | TRAVEL | 144 | 1,776 | 5,070 | 0.00 | 5,050 | 0.00 | 5,050 | 5,050 |
| 351 | TELEPHONE | 2,964 | 2,156 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 9,395 | 94,062 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 300 | PURCHASED SERVICES | 33,980 | 174,824 | 110,070 | 0.00 | 121,721 | 0.00 | 121,721 | 121,721 |
| 410 | SUPPLIES | 10,275 | 15,772 | 15,000 | 0.00 | 16,850 | 0.00 | 16,850 | 16,850 |
| 420 | TEXTBOOKS | 3,835 | 1,131 | 16,000 | 0.00 | 16,000 | 0.00 | 16,000 | 16,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 124 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 470 | COMPUTER SOFTWARE | 10,014 | 12,411 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 480 | COMPUTER HARDWARE | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 400 | SUPPLIES AND MATERIALS | 24,248 | 29,314 | 34,000 | 0.00 | 35,850 | 0.00 | 35,850 | 35,850 |
| Total Function 1250 | LESS RESTRICTIVE PROGRAMS | 3,685,278 | 3,450,088 | 4,528,709 | 63.03 | 4,372,476 | 57.06 | 4,372,476 | 4,372,476 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1260 | EARLY INTERVENTION | | | | | | | | |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 84,564 | 137,472 | 115,000 | 0.00 | 89,091 | 0.00 | 89,091 | 89,091 |
| 300 | PURCHASED SERVICES | 84,564 | 137,472 | 115,000 | 0.00 | 89,091 | 0.00 | 89,091 | 89,091 |
| Total Function 1260 | EARLY INTERVENTION | 84,564 | 137,472 | 115,000 | 0.00 | 89,091 | 0.00 | 89,091 | 89,091 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1280 | ALTERNATIVE EDUCATION & TUTORING | | | | | | | | |
| 111 | LICENSED SALARIES | 179,869 | 171,182 | 260,669 | 4.00 | 268,472 | 4.00 | 268,472 | 268,472 |
| 112 | CLASSIFIED SALARIES | 28,815 | 49,723 | 82,800 | 2.00 | 41,218 | 1.00 | 41,218 | 41,218 |
| 121 | SUBSTITUTES-LICENSED | 0 | 1,861 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 43,105 | 52,023 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 251,789 | 274,789 | 343,469 | 6.00 | 309,690 | 5.00 | 309,690 | 309,690 |
| 0210 | | 0 | 601 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0212 | | 0 | 152 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0220 | | 0 | 187 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0231 | | 0 | 8 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0233 | | 0 | 0 | 0 | 0.00 | 716 | 0.00 | 716 | 716 |
| 210 | P.E.R.S. | 67,290 | 55,400 | 61,690 | 0.00 | 72,916 | 0.00 | 72,916 | 72,916 |
| 212 | P.E.R.S. PICKUP | 15,107 | 13,943 | 16,116 | 0.00 | 18,581 | 0.00 | 18,581 | 18,581 |
| 220 | SOCIAL SECURITY | 18,371 | 20,050 | 26,054 | 0.00 | 23,653 | 0.00 | 23,653 | 23,653 |
| 231 | WORKERS' COMPENSATION | 828 | 827 | 756 | 0.00 | 540 | 0.00 | 540 | 540 |
| 242 | HEALTH INSURANCE | 54,233 | 26,984 | 40,107 | 0.00 | 33,386 | 0.00 | 33,386 | 33,386 |
| 244 | DENTAL INSURANCE | 799 | 180 | 163 | 0.00 | 855 | 0.00 | 855 | 855 |
| 245 | VISION | 640 | 65 | 0 | 0.00 | 100 | 0.00 | 100 | 100 |
| 247 | TSA and HSA Contributions | 1,608 | 336 | 0 | 0.00 | 900 | 0.00 | 900 | 900 |
| 200 | BENEFITS | 158,876 | 118,731 | 144,886 | 0.00 | 151,647 | 0.00 | 151,647 | 151,647 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 56,460 | 21,917 | 5,000 | 0.00 | 6,120 | 0.00 | 6,120 | 6,120 |
| 340 | TRAVEL | 0 | 41 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 355 | PRINTING & BINDING | 0 | 774 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 374 | OTHER TUITION Pymts incl post graduation | 0 | 0 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 0 | 56,980 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 300 | PURCHASED SERVICES | 56,460 | 79,712 | 8,000 | 0.00 | 9,120 | 0.00 | 9,120 | 9,120 |
| 410 | SUPPLIES | 9,086 | 13,808 | 16,200 | 0.00 | 14,205 | 0.00 | 14,205 | 14,205 |
| 460 | NON-CONSUMABLE SUPPLIES | 0 | 0 | 4,000 | 0.00 | 4,000 | 0.00 | 4,000 | 4,000 |
| 470 | COMPUTER SOFTWARE | 50,344 | 0 | 23,000 | 0.00 | 35,000 | 0.00 | 35,000 | 35,000 |
| 400 | SUPPLIES AND MATERIALS | 59,429 | 13,808 | 43,200 | 0.00 | 53,205 | 0.00 | 53,205 | 53,205 |
| 640 | DUES & FEES | 0 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 600 | OTHER OBJECTS | 0 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| Total Function 1280 | ALTERNATIVE EDUCATION & TUTORING | 526,554 | 487,040 | 540,055 | 6.00 | 524,162 | 5.00 | 524,162 | 524,162 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---------------------------|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1288 | CHARTER SCHOOLS | | | | | | | | |
| 360 | CHARTER SCHOOL PAYMENTS | 3,073,502 | 3,709,270 | 5,035,000 | 0.00 | 5,200,000 | 0.00 | 5,200,000 | 5,200,000 |
| 300 | PURCHASED SERVICES | 3,073,502 | 3,709,270 | 5,035,000 | 0.00 | 5,200,000 | 0.00 | 5,200,000 | 5,200,000 |
| Total Function 1288 | CHARTER SCHOOLS | 3,073,502 | 3,709,270 | 5,035,000 | 0.00 | 5,200,000 | 0.00 | 5,200,000 | 5,200,000 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1291 | ENGLISH SECOND LANGUAGE PROGRAMS | | | | | | | | |
| 111 | LICENSED SALARIES | 400,106 | 320,180 | 405,388 | 6.79 | 488,473 | 6.86 | 488,473 | 488,473 |
| 112 | CLASSIFIED SALARIES | 176,152 | 173,086 | 235,414 | 8.34 | 203,520 | 8.34 | 203,520 | 203,520 |
| 121 | SUBSTITUTES-LICENSED | 90 | 6,556 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 122 | SUBSTITUTES-CLASSIFIED | 2,014 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 1,452 | 2,334 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 579,813 | 502,156 | 640,802 | 15.13 | 691,992 | 15.20 | 691,992 | 691,992 |
| 0233 | | 0 | 0 | 0 | 0.00 | 2,413 | 0.00 | 2,413 | 2,413 |
| 210 | P.E.R.S. | 136,656 | 98,026 | 142,582 | 0.00 | 160,754 | 0.00 | 160,754 | 160,754 |
| 212 | P.E.R.S. PICKUP | 29,691 | 24,539 | 36,123 | 0.00 | 38,684 | 0.00 | 38,684 | 38,684 |
| 220 | SOCIAL SECURITY | 42,916 | 37,204 | 46,764 | 0.00 | 49,518 | 0.00 | 49,518 | 49,518 |
| 231 | WORKERS' COMPENSATION | 1,808 | 1,563 | 1,778 | 0.00 | 1,883 | 0.00 | 1,883 | 1,883 |
| 242 | HEALTH INSURANCE | 119,619 | 125,513 | 153,917 | 0.00 | 158,690 | 0.00 | 158,690 | 158,690 |
| 244 | DENTAL INSURANCE | 1,244 | 163 | 192 | 0.00 | 1,795 | 0.00 | 1,795 | 1,795 |
| 245 | VISION | 606 | 1,077 | 1,165 | 0.00 | 1,332 | 0.00 | 1,332 | 1,332 |
| 247 | TSA and HSA Contributions | 5,340 | 2,700 | 2,700 | 0.00 | 1,800 | 0.00 | 1,800 | 1,800 |
| 200 | BENEFITS | 337,879 | 290,786 | 385,221 | 0.00 | 416,870 | 0.00 | 416,870 | 416,870 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 8,183 | 12,187 | 29,500 | 0.00 | 34,869 | 0.00 | 34,869 | 34,869 |
| 340 | TRAVEL | 28 | 0 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 300 | PURCHASED SERVICES | 8,211 | 12,187 | 31,500 | 0.00 | 36,869 | 0.00 | 36,869 | 36,869 |
| 410 | SUPPLIES | 1,162 | 4,838 | 9,900 | 0.00 | 9,900 | 0.00 | 9,900 | 9,900 |
| 420 | TEXTBOOKS | 4,252 | 2,251 | 30,000 | 0.00 | 30,000 | 0.00 | 30,000 | 30,000 |
| 470 | COMPUTER SOFTWARE | 3,340 | 11,510 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 480 | COMPUTER HARDWARE | 0 | 0 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 400 | SUPPLIES AND MATERIALS | 8,754 | 18,600 | 41,900 | 0.00 | 41,900 | 0.00 | 41,900 | 41,900 |
| Total Function 1291 | ENGLISH SECOND LANGUAGE PROGRAMS | 934,658 | 823,728 | 1,099,423 | 15.13 | 1,187,631 | 15.20 | 1,187,631 | 1,187,631 |

Requirements Report

| Function | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---------------------------------|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 1400 | SUMMER SCHOOL PROGRAMS | | | | | | | | |
| 130 | ADDITIONAL SALARY | 60,475 | 2,230 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 60,475 | 2,230 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 210 | P.E.R.S. | 15,686 | 576 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 212 | P.E.R.S. PICKUP | 3,403 | 134 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 220 | SOCIAL SECURITY | 4,503 | 169 | 22,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 231 | WORKERS' COMPENSATION | 190 | 7 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | BENEFITS | 23,782 | 886 | 22,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0330 | | 0 | 90 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 330 | STUDENT TRANSPORTATION SERVICES | 0 | 105 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 300 | PURCHASED SERVICES | 0 | 194 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0460 | | 0 | 980 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 410 | SUPPLIES | 4,651 | 12,092 | 36,000 | 0.00 | 28,000 | 0.00 | 28,000 | 28,000 |
| 400 | SUPPLIES AND MATERIALS | 4,651 | 13,072 | 36,000 | 0.00 | 28,000 | 0.00 | 28,000 | 28,000 |
| Total Function 1400 | SUMMER SCHOOL PROGRAMS | 88,908 | 16,382 | 58,000 | 0.00 | 28,000 | 0.00 | 28,000 | 28,000 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2110 | ATTENDANCE AND SOCIAL WORK SERVICES | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 476,080 | 548,972 | 615,890 | 15.93 | 726,989 | 19.14 | 726,989 | 726,989 |
| 122 | SUBSTITUTES-CLASSIFIED | 223 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 1,019 | 5,332 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 477,322 | 554,304 | 615,890 | 15.93 | 726,989 | 19.14 | 726,989 | 726,989 |
| 0233 | | 0 | 0 | 0 | 0.00 | 2,562 | 0.00 | 2,562 | 2,562 |
| 0247 | | 0 | 0 | 0 | 0.00 | 900 | 0.00 | 900 | 900 |
| 210 | P.E.R.S. | 132,843 | 137,323 | 153,832 | 0.00 | 173,269 | 0.00 | 173,269 | 173,269 |
| 212 | P.E.R.S. PICKUP | 27,530 | 32,906 | 36,954 | 0.00 | 38,298 | 0.00 | 38,298 | 38,298 |
| 220 | SOCIAL SECURITY | 34,338 | 39,981 | 44,481 | 0.00 | 52,304 | 0.00 | 52,304 | 52,304 |
| 231 | WORKERS' COMPENSATION | 1,512 | 2,009 | 1,851 | 0.00 | 2,892 | 0.00 | 2,892 | 2,892 |
| 242 | HEALTH INSURANCE | 146,148 | 172,433 | 203,483 | 0.00 | 191,010 | 0.00 | 191,010 | 191,010 |
| 244 | DENTAL INSURANCE | 1,006 | 3,577 | 4,086 | 0.00 | 3,341 | 0.00 | 3,341 | 3,341 |
| 245 | VISION | 1,543 | 885 | 998 | 0.00 | 1,990 | 0.00 | 1,990 | 1,990 |
| 247 | TSA and HSA Contributions | 5,130 | 5,595 | 6,030 | 0.00 | 3,588 | 0.00 | 3,588 | 3,588 |
| 200 | BENEFITS | 350,051 | 394,708 | 451,714 | 0.00 | 470,155 | 0.00 | 470,155 | 470,155 |
| 0310 | | 0 | 377 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 0 | 126,318 | 75,000 | 0.00 | 58,103 | 0.00 | 58,103 | 58,103 |
| 324 | RENTAL | 0 | 21,845 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 340 | TRAVEL | 2,944 | 3,528 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 351 | TELEPHONE | 1,522 | 1,765 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 353 | POSTAGE | 0 | 37 | 250 | 0.00 | 250 | 0.00 | 250 | 250 |
| 380 | NON-INST PROF & TECH. SVS AND TRAINING / W | 30,050 | 30,257 | 45,000 | 0.00 | 45,000 | 0.00 | 45,000 | 45,000 |
| 300 | PURCHASED SERVICES | 34,515 | 184,128 | 125,250 | 0.00 | 108,353 | 0.00 | 108,353 | 108,353 |
| 410 | SUPPLIES | 18,649 | 50,458 | 53,950 | 0.00 | 59,120 | 0.00 | 59,120 | 59,120 |
| 460 | NON-CONSUMABLE SUPPLIES | 1,160 | 1,516 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 400 | SUPPLIES AND MATERIALS | 19,809 | 51,974 | 54,950 | 0.00 | 60,120 | 0.00 | 60,120 | 60,120 |
| Total Function 2110 | ATTENDANCE AND SOCIAL WORK SERVICES | 881,696 | 1,185,114 | 1,247,804 | 15.93 | 1,365,617 | 19.14 | 1,365,617 | 1,365,617 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2120 | GUIDANCE SERVICES | | | | | | | | |
| 111 | LICENSED SALARIES | 140,051 | 117,217 | 160,142 | 2.00 | 174,997 | 2.00 | 174,997 | 174,997 |
| 112 | CLASSIFIED SALARIES | 33,240 | 39,278 | 53,789 | 1.47 | 46,682 | 1.00 | 46,682 | 46,682 |
| 130 | ADDITIONAL SALARY | 2,294 | 3,075 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 175,585 | 159,570 | 213,931 | 3.47 | 221,679 | 3.00 | 221,679 | 221,679 |
| 0233 | | 0 | 0 | 0 | 0.00 | 885 | 0.00 | 885 | 885 |
| 210 | P.E.R.S. | 46,699 | 37,850 | 48,302 | 0.00 | 55,486 | 0.00 | 55,486 | 55,486 |
| 212 | P.E.R.S. PICKUP | 10,535 | 9,574 | 12,218 | 0.00 | 13,301 | 0.00 | 13,301 | 13,301 |
| 220 | SOCIAL SECURITY | 12,751 | 11,609 | 14,961 | 0.00 | 16,933 | 0.00 | 16,933 | 16,933 |
| 231 | WORKERS' COMPENSATION | 529 | 481 | 604 | 0.00 | 655 | 0.00 | 655 | 655 |
| 242 | HEALTH INSURANCE | 38,801 | 32,534 | 43,021 | 0.00 | 42,440 | 0.00 | 42,440 | 42,440 |
| 244 | DENTAL INSURANCE | 0 | 0 | 0 | 0.00 | 1,338 | 0.00 | 1,338 | 1,338 |
| 245 | VISION | 340 | 104 | 110 | 0.00 | 1,337 | 0.00 | 1,337 | 1,337 |
| 247 | TSA and HSA Contributions | 1,725 | 900 | 900 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | BENEFITS | 111,380 | 93,053 | 120,115 | 0.00 | 132,374 | 0.00 | 132,374 | 132,374 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 0 | 273 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 340 | TRAVEL | 194 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 300 | PURCHASED SERVICES | 194 | 273 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 0410 | | 0 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 410 | SUPPLIES | 5,200 | 9,922 | 6,000 | 0.00 | 6,500 | 0.00 | 6,500 | 6,500 |
| 400 | SUPPLIES AND MATERIALS | 5,200 | 9,922 | 6,500 | 0.00 | 7,000 | 0.00 | 7,000 | 7,000 |
| Total Function 2120 | GUIDANCE SERVICES | 292,359 | 262,819 | 341,047 | 3.47 | 361,553 | 3.00 | 361,553 | 361,553 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2130 | HEALTH SERVICES | | | | | | | | |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 45,875 | 104,050 | 143,000 | 0.00 | 126,675 | 0.00 | 126,675 | 126,675 |
| 300 | PURCHASED SERVICES | 45,875 | 104,050 | 143,000 | 0.00 | 126,675 | 0.00 | 126,675 | 126,675 |
| 410 | SUPPLIES | 1,743 | 1,124 | 13,425 | 0.00 | 15,425 | 0.00 | 15,425 | 15,425 |
| 460 | NON-CONSUMABLE SUPPLIES | 1,087 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | SUPPLIES AND MATERIALS | 2,830 | 1,124 | 13,425 | 0.00 | 15,425 | 0.00 | 15,425 | 15,425 |
| Total Function 2130 | HEALTH SERVICES | 48,705 | 105,174 | 156,425 | 0.00 | 142,100 | 0.00 | 142,100 | 142,100 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2140 | PSYCHOLOGICAL SERVICES | | | | | | | | |
| 111 | LICENSED SALARIES | 147,256 | 142,195 | 233,858 | 3.00 | 226,058 | 3.00 | 226,058 | 226,058 |
| 100 | SALARIES | 147,256 | 142,195 | 233,858 | 3.00 | 226,058 | 3.00 | 226,058 | 226,058 |
| 0233 | | 0 | 0 | 0 | 0.00 | 627 | 0.00 | 627 | 627 |
| 210 | P.E.R.S. | 42,929 | 36,602 | 56,814 | 0.00 | 57,073 | 0.00 | 57,073 | 57,073 |
| 212 | P.E.R.S. PICKUP | 9,917 | 8,532 | 14,031 | 0.00 | 13,563 | 0.00 | 13,563 | 13,563 |
| 220 | SOCIAL SECURITY | 10,958 | 10,381 | 17,335 | 0.00 | 16,859 | 0.00 | 16,859 | 16,859 |
| 231 | WORKERS' COMPENSATION | 435 | 420 | 471 | 0.00 | 475 | 0.00 | 475 | 475 |
| 242 | HEALTH INSURANCE | 20,184 | 25,408 | 42,011 | 0.00 | 36,120 | 0.00 | 36,120 | 36,120 |
| 245 | VISION | 0 | 0 | 0 | 0.00 | 147 | 0.00 | 147 | 147 |
| 247 | TSA and HSA Contributions | 1,800 | 900 | 900 | 0.00 | 900 | 0.00 | 900 | 900 |
| 200 | BENEFITS | 86,224 | 82,243 | 131,562 | 0.00 | 125,764 | 0.00 | 125,764 | 125,764 |
| 340 | TRAVEL | 8,336 | 1,361 | 7,500 | 0.00 | 7,500 | 0.00 | 7,500 | 7,500 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 0 | 151,560 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 25,000 |
| 300 | PURCHASED SERVICES | 8,336 | 152,921 | 32,500 | 0.00 | 32,500 | 0.00 | 32,500 | 32,500 |
| 410 | SUPPLIES | 7,881 | 3,569 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 0 | 0 | 7,500 | 0.00 | 7,500 | 0.00 | 7,500 | 7,500 |
| 470 | COMPUTER SOFTWARE | 8,115 | 9,188 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | SUPPLIES AND MATERIALS | 15,996 | 12,757 | 17,500 | 0.00 | 17,500 | 0.00 | 17,500 | 17,500 |
| 640 | DUES & FEES | 0 | 0 | 300 | 0.00 | 300 | 0.00 | 300 | 300 |
| 600 | OTHER OBJECTS | 0 | 0 | 300 | 0.00 | 300 | 0.00 | 300 | 300 |
| Total Function 2140 | PSYCHOLOGICAL SERVICES | 257,811 | 390,115 | 415,720 | 3.00 | 402,122 | 3.00 | 402,122 | 402,122 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2150 | SPEECH PATHOLOGY AND AUDIOLOGY SERVICES | | | | | | | | |
| 111 | LICENSED SALARIES | 0 | 0 | 0 | 0.00 | 57,629 | 1.00 | 57,629 | 57,629 |
| 112 | CLASSIFIED SALARIES | 61,284 | 45,670 | 76,254 | 2.00 | 66,858 | 1.94 | 66,858 | 66,858 |
| 130 | ADDITIONAL SALARY | 2,101 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 63,385 | 45,670 | 76,254 | 2.00 | 124,487 | 2.94 | 124,487 | 124,487 |
| 0233 | | 0 | 0 | 0 | 0.00 | 58 | 0.00 | 58 | 58 |
| 210 | P.E.R.S. | 16,942 | 10,833 | 17,222 | 0.00 | 11,629 | 0.00 | 11,629 | 11,629 |
| 212 | P.E.R.S. PICKUP | 3,799 | 2,740 | 4,575 | 0.00 | 3,103 | 0.00 | 3,103 | 3,103 |
| 220 | SOCIAL SECURITY | 4,512 | 3,241 | 5,617 | 0.00 | 3,956 | 0.00 | 3,956 | 3,956 |
| 231 | WORKERS' COMPENSATION | 204 | 144 | 117 | 0.00 | 46 | 0.00 | 46 | 46 |
| 242 | HEALTH INSURANCE | 22,798 | 10,116 | 20,135 | 0.00 | 13,116 | 0.00 | 13,116 | 13,116 |
| 244 | DENTAL INSURANCE | 264 | 195 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 245 | VISION | 110 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 247 | TSA and HSA Contributions | 1,800 | 1,050 | 750 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | BENEFITS | 50,429 | 28,320 | 48,417 | 0.00 | 31,908 | 0.00 | 31,908 | 31,908 |
| 324 | RENTAL | 0 | 0 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 2,500 |
| 340 | TRAVEL | 194 | 149 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 289 | 158,030 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 300 | PURCHASED SERVICES | 483 | 158,179 | 9,500 | 0.00 | 9,500 | 0.00 | 9,500 | 9,500 |
| 410 | SUPPLIES | 665 | 5,243 | 10,400 | 0.00 | 11,300 | 0.00 | 11,300 | 11,300 |
| 460 | NON-CONSUMABLE SUPPLIES | 0 | 2,840 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 470 | COMPUTER SOFTWARE | 530 | 419 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 400 | SUPPLIES AND MATERIALS | 1,195 | 8,502 | 13,400 | 0.00 | 14,300 | 0.00 | 14,300 | 14,300 |
| 640 | DUES & FEES | 927 | 367 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 600 | OTHER OBJECTS | 927 | 367 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| Total Function 2150 | SPEECH PATHOLOGY AND AUDIOLOGY SERVICES | 116,419 | 241,037 | 148,071 | 2.00 | 180,695 | 2.94 | 180,695 | 180,695 |

Requirements Report

| Function | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2160 | OTHER TREATMENT SERVICES | | | | | | | | |
| 111 | LICENSED SALARIES | 5,430 | 0 | 61,540 | 1.00 | 61,540 | 1.00 | 61,540 | 61,540 |
| 100 | SALARIES | 5,430 | 0 | 61,540 | 1.00 | 61,540 | 1.00 | 61,540 | 61,540 |
| 210 | P.E.R.S. | 1,443 | 0 | 13,231 | 0.00 | 0 | 0.00 | 0 | 0 |
| 212 | P.E.R.S. PICKUP | 326 | 0 | 3,692 | 0.00 | 0 | 0.00 | 0 | 0 |
| 220 | SOCIAL SECURITY | 415 | 0 | 4,708 | 0.00 | 0 | 0.00 | 0 | 0 |
| 231 | WORKERS' COMPENSATION | 17 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 242 | HEALTH INSURANCE | 0 | 0 | 13,116 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | BENEFITS | 2,201 | 0 | 34,747 | 0.00 | 0 | 0.00 | 0 | 0 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 0 | 0 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 340 | TRAVEL | 625 | 535 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 92,099 | 94,811 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 300 | PURCHASED SERVICES | 92,723 | 95,346 | 8,000 | 0.00 | 8,000 | 0.00 | 8,000 | 8,000 |
| 410 | SUPPLIES | 29 | 1,340 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 400 | SUPPLIES AND MATERIALS | 29 | 1,340 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| Total Function 2160 | OTHER TREATMENT SERVICES | 100,383 | 96,686 | 107,287 | 1.00 | 72,540 | 1.00 | 72,540 | 72,540 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2190 | SERVICE DIRECTION, STUDENT SUPPORT SVCS | | | | | | | | |
| 111 | LICENSED SALARIES | 0 | 99,243 | 106,976 | 1.00 | 112,653 | 1.00 | 112,653 | 112,653 |
| 112 | CLASSIFIED SALARIES | 53,431 | 65,481 | 203,948 | 6.00 | 95,710 | 2.00 | 95,710 | 95,710 |
| 113 | ADMINISTRATORS | 67,540 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 7,159 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 128,130 | 164,723 | 310,924 | 7.00 | 208,363 | 3.00 | 208,363 | 208,363 |
| 0233 | | 0 | 0 | 0 | 0.00 | 817 | 0.00 | 817 | 817 |
| 210 | P.E.R.S. | 39,595 | 38,779 | 66,055 | 0.00 | 55,353 | 0.00 | 55,353 | 55,353 |
| 212 | P.E.R.S. PICKUP | 7,456 | 9,028 | 16,511 | 0.00 | 12,502 | 0.00 | 12,502 | 12,502 |
| 220 | SOCIAL SECURITY | 9,407 | 12,359 | 23,593 | 0.00 | 15,625 | 0.00 | 15,625 | 15,625 |
| 231 | WORKERS' COMPENSATION | 382 | 495 | 593 | 0.00 | 627 | 0.00 | 627 | 627 |
| 242 | HEALTH INSURANCE | 20,693 | 29,876 | 74,133 | 0.00 | 35,791 | 0.00 | 35,791 | 35,791 |
| 244 | DENTAL INSURANCE | 392 | 143 | 0 | 0.00 | 420 | 0.00 | 420 | 420 |
| 245 | VISION | 212 | 174 | 0 | 0.00 | 147 | 0.00 | 147 | 147 |
| 247 | TSA and HSA Contributions | 1,158 | 1,275 | 900 | 0.00 | 900 | 0.00 | 900 | 900 |
| 200 | BENEFITS | 79,296 | 92,130 | 181,786 | 0.00 | 122,181 | 0.00 | 122,181 | 122,181 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 1,212 | 1,975 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 324 | RENTAL | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 340 | TRAVEL | 397 | 0 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 1,500 |
| 353 | POSTAGE | 157 | 745 | 300 | 0.00 | 300 | 0.00 | 300 | 300 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 0 | 0 | 500 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 382 | LEGAL SERVICES | 229 | 0 | 15,000 | 0.00 | 15,000 | 0.00 | 15,000 | 15,000 |
| 300 | PURCHASED SERVICES | 1,996 | 2,720 | 18,800 | 0.00 | 19,300 | 0.00 | 19,300 | 19,300 |
| 410 | SUPPLIES | 824 | 1,061 | 3,000 | 0.00 | 4,000 | 0.00 | 4,000 | 4,000 |
| 440 | PERIODICALS | 100 | 100 | 150 | 0.00 | 150 | 0.00 | 150 | 150 |
| 460 | NON-CONSUMABLE SUPPLIES | 364 | 0 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 2,500 |
| 400 | SUPPLIES AND MATERIALS | 1,288 | 1,161 | 5,650 | 0.00 | 6,650 | 0.00 | 6,650 | 6,650 |
| 0640 | | 0 | 645 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 640 | DUES & FEES | 893 | 324 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 600 | OTHER OBJECTS | 893 | 969 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| Total Function 2190 | SERVICE DIRECTION, STUDENT SUPPORT SVCS | 211,601 | 261,702 | 518,160 | 7.00 | 357,495 | 3.00 | 357,495 | 357,495 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2210 | IMPROVEMENT OF INSTRUCTION SERVICES | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 119,937 | 117,183 | 136,814 | 2.44 | 132,233 | 2.44 | 132,233 | 132,233 |
| 113 | ADMINISTRATORS | 68,634 | 144,065 | 149,351 | 1.00 | 153,817 | 1.28 | 153,817 | 153,817 |
| 130 | ADDITIONAL SALARY | 2,407 | 13,245 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 190,978 | 274,493 | 286,165 | 3.44 | 286,050 | 3.72 | 286,050 | 286,050 |
| 0233 | | 0 | 0 | 0 | 0.00 | 1,175 | 0.00 | 1,175 | 1,175 |
| 210 | P.E.R.S. | 57,784 | 71,041 | 74,642 | 0.00 | 87,162 | 0.00 | 87,162 | 87,162 |
| 212 | P.E.R.S. PICKUP | 11,459 | 16,219 | 17,170 | 0.00 | 4,251 | 0.00 | 4,251 | 4,251 |
| 220 | SOCIAL SECURITY | 13,799 | 19,506 | 20,480 | 0.00 | 23,357 | 0.00 | 23,357 | 23,357 |
| 231 | WORKERS' COMPENSATION | 584 | 821 | 854 | 0.00 | 936 | 0.00 | 936 | 936 |
| 242 | HEALTH INSURANCE | 29,296 | 46,139 | 44,947 | 0.00 | 46,330 | 0.00 | 46,330 | 46,330 |
| 244 | DENTAL INSURANCE | 184 | 712 | 682 | 0.00 | 1,191 | 0.00 | 1,191 | 1,191 |
| 245 | VISION | 0 | 72 | 76 | 0.00 | 0 | 0.00 | 0 | 0 |
| 247 | TSA and HSA Contributions | 1,317 | 1,800 | 1,800 | 0.00 | 1,875 | 0.00 | 1,875 | 1,875 |
| 200 | BENEFITS | 114,421 | 156,311 | 160,651 | 0.00 | 166,277 | 0.00 | 166,277 | 166,277 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 921 | 18,182 | 25,000 | 0.00 | 30,446 | 0.00 | 30,446 | 30,446 |
| 340 | TRAVEL | 30 | 0 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 |
| 353 | POSTAGE | 72 | 160 | 100 | 0.00 | 100 | 0.00 | 100 | 100 |
| 354 | ADVERTISING | 0 | 0 | 50 | 0.00 | 50 | 0.00 | 50 | 50 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 0 | 0 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 382 | LEGAL SERVICES | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 300 | PURCHASED SERVICES | 1,022 | 18,343 | 38,150 | 0.00 | 43,596 | 0.00 | 43,596 | 43,596 |
| 410 | SUPPLIES | 2,376 | 15,700 | 10,000 | 0.00 | 12,000 | 0.00 | 12,000 | 12,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 483 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 470 | COMPUTER SOFTWARE | 42,706 | 23,512 | 48,200 | 0.00 | 48,200 | 0.00 | 48,200 | 48,200 |
| 480 | COMPUTER HARDWARE | 0 | 400 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 400 | SUPPLIES AND MATERIALS | 45,566 | 39,611 | 59,200 | 0.00 | 61,200 | 0.00 | 61,200 | 61,200 |
| 640 | DUES & FEES | 387 | 834 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 1,500 |
| 600 | OTHER OBJECTS | 387 | 834 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 1,500 |
| Total Function 2210 | IMPROVEMENT OF INSTRUCTION SERVICES | 352,373 | 489,592 | 545,666 | 3.44 | 558,623 | 3.72 | 558,623 | 558,623 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2220 | EDUCATIONAL MEDIA SERVICES | | | | | | | | |
| 111 | LICENSED SALARIES | 82,406 | 80,896 | 85,275 | 1.00 | 95,337 | 1.00 | 95,337 | 95,337 |
| 112 | CLASSIFIED SALARIES | 209,645 | 197,731 | 212,595 | 6.88 | 224,835 | 6.88 | 224,835 | 224,835 |
| 122 | SUBSTITUTES-CLASSIFIED | 42 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 5,212 | 15,401 | 7,285 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 297,306 | 294,029 | 305,155 | 7.88 | 320,172 | 7.88 | 320,172 | 320,172 |
| 0233 | | 0 | 0 | 0 | 0.00 | 1,226 | 0.00 | 1,226 | 1,226 |
| 210 | P.E.R.S. | 85,984 | 65,181 | 74,726 | 0.00 | 82,281 | 0.00 | 82,281 | 82,281 |
| 212 | P.E.R.S. PICKUP | 17,836 | 16,188 | 18,309 | 0.00 | 19,210 | 0.00 | 19,210 | 19,210 |
| 220 | SOCIAL SECURITY | 21,127 | 21,418 | 22,261 | 0.00 | 23,445 | 0.00 | 23,445 | 23,445 |
| 231 | WORKERS' COMPENSATION | 933 | 922 | 954 | 0.00 | 994 | 0.00 | 994 | 994 |
| 242 | HEALTH INSURANCE | 88,336 | 75,771 | 76,921 | 0.00 | 94,800 | 0.00 | 94,800 | 94,800 |
| 244 | DENTAL INSURANCE | 1,178 | 3,084 | 3,021 | 0.00 | 4,619 | 0.00 | 4,619 | 4,619 |
| 245 | VISION | 987 | 297 | 101 | 0.00 | 1,197 | 0.00 | 1,197 | 1,197 |
| 247 | TSA and HSA Contributions | 4,650 | 3,675 | 3,450 | 0.00 | 4,425 | 0.00 | 4,425 | 4,425 |
| 200 | BENEFITS | 221,030 | 186,537 | 199,744 | 0.00 | 232,197 | 0.00 | 232,197 | 232,197 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 36 | 7,520 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 340 | TRAVEL | 0 | 958 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 0 | 0 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 300 | PURCHASED SERVICES | 36 | 8,478 | 4,000 | 0.00 | 4,000 | 0.00 | 4,000 | 4,000 |
| 410 | SUPPLIES | 6,525 | 11,614 | 20,350 | 0.00 | 20,350 | 0.00 | 20,350 | 20,350 |
| 430 | LIBRARY BOOKS | 10,521 | 19,126 | 29,250 | 0.00 | 28,750 | 0.00 | 28,750 | 28,750 |
| 480 | COMPUTER HARDWARE | 1,667,809 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | SUPPLIES AND MATERIALS | 1,684,855 | 30,741 | 49,600 | 0.00 | 49,100 | 0.00 | 49,100 | 49,100 |
| 640 | DUES & FEES | 100 | 85 | 150 | 0.00 | 150 | 0.00 | 150 | 150 |
| 600 | OTHER OBJECTS | 100 | 85 | 150 | 0.00 | 150 | 0.00 | 150 | 150 |
| Total Function 2220 | EDUCATIONAL MEDIA SERVICES | 2,203,327 | 519,869 | 558,649 | 7.88 | 605,618 | 7.88 | 605,618 | 605,618 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|-----------------------|--------------------------------------|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function | 2230 ASSESSMENT & TESTING | | | | | | | | |
| 410 | SUPPLIES | 0 | 1,391 | 9,600 | 0.00 | 9,600 | 0.00 | 9,600 | 9,600 |
| 470 | COMPUTER SOFTWARE | 1,726 | 22,575 | 15,000 | 0.00 | 15,000 | 0.00 | 15,000 | 15,000 |
| 400 | SUPPLIES AND MATERIALS | 1,726 | 23,966 | 24,600 | 0.00 | 24,600 | 0.00 | 24,600 | 24,600 |
| Total Function | 2230 ASSESSMENT & TESTING | 1,726 | 23,966 | 24,600 | 0.00 | 24,600 | 0.00 | 24,600 | 24,600 |

Requirements Report

| | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT | | | | | | | | |
| 0130 | 0 | 0 | 0 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 111 LICENSED SALARIES | 147,532 | 126,632 | 160,142 | 2.00 | 175,666 | 2.00 | 175,666 | 175,666 |
| 130 ADDITIONAL SALARY | 10,707 | 13,030 | 7,285 | 0.00 | 45,008 | 0.00 | 45,008 | 45,008 |
| 100 SALARIES | 158,238 | 139,661 | 167,427 | 2.00 | 225,674 | 2.00 | 225,674 | 225,674 |
| 0233 | 0 | 0 | 0 | 0.00 | 877 | 0.00 | 877 | 877 |
| 210 P.E.R.S. | 49,282 | 33,130 | 39,714 | 0.00 | 56,846 | 0.00 | 56,846 | 56,846 |
| 212 P.E.R.S. PICKUP | 9,494 | 8,378 | 10,046 | 0.00 | 13,548 | 0.00 | 13,548 | 13,548 |
| 220 SOCIAL SECURITY | 11,834 | 10,363 | 12,404 | 0.00 | 16,767 | 0.00 | 16,767 | 16,767 |
| 231 WORKERS' COMPENSATION | 465 | 409 | 490 | 0.00 | 658 | 0.00 | 658 | 658 |
| 242 HEALTH INSURANCE | 20,739 | 15,822 | 20,360 | 0.00 | 20,894 | 0.00 | 20,894 | 20,894 |
| 244 DENTAL INSURANCE | 0 | 0 | 0 | 0.00 | 11 | 0.00 | 11 | 11 |
| 245 VISION | 205 | 151 | 256 | 0.00 | 536 | 0.00 | 536 | 536 |
| 247 TSA and HSA Contributions | 900 | 600 | 900 | 0.00 | 900 | 0.00 | 900 | 900 |
| 200 BENEFITS | 92,919 | 68,853 | 84,169 | 0.00 | 111,037 | 0.00 | 111,037 | 111,037 |
| 310 INST PROF / TECH SVS & TRAINING / WORKSHO | 32,736 | 115,177 | 93,500 | 0.00 | 97,549 | 0.00 | 97,549 | 97,549 |
| 330 STUDENT TRANSPORTATION SERVICES | 0 | 325 | 8,700 | 0.00 | 0 | 0.00 | 0 | 0 |
| 340 TRAVEL | 40,234 | 116,390 | 94,800 | 0.00 | 51,800 | 0.00 | 51,800 | 51,800 |
| 380 NON-INSTR PROF & TECH. SVS AND TRAIING / W | 0 | 0 | 8,500 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 300 PURCHASED SERVICES | 72,970 | 231,892 | 205,500 | 0.00 | 150,349 | 0.00 | 150,349 | 150,349 |
| 410 SUPPLIES | 3,884 | 5,772 | 13,475 | 0.00 | 5,975 | 0.00 | 5,975 | 5,975 |
| 400 SUPPLIES AND MATERIALS | 3,884 | 5,772 | 13,475 | 0.00 | 5,975 | 0.00 | 5,975 | 5,975 |
| 640 DUES & FEES | 0 | 16,863 | 25,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 600 OTHER OBJECTS | 0 | 16,863 | 25,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT | 328,012 | 463,041 | 495,571 | 2.00 | 493,035 | 2.00 | 493,035 | 493,035 |

Requirements Report

| Function | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|-----------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| 2310 | BOARD OF EDUCATION SERVICES | | | | | | | | |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 1,095 | 320 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 3,500 |
| 340 | TRAVEL | 150 | 657 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 353 | POSTAGE | 0 | 0 | 300 | 0.00 | 300 | 0.00 | 300 | 300 |
| 354 | ADVERTISING | 905 | 2,998 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 4,104 | 4,092 | 3,600 | 0.00 | 3,600 | 0.00 | 3,600 | 3,600 |
| 381 | AUDIT SERVICES | 39,800 | 56,197 | 55,000 | 0.00 | 80,000 | 0.00 | 80,000 | 80,000 |
| 382 | LEGAL SERVICES | 200 | 300 | 30,000 | 0.00 | 11,000 | 0.00 | 11,000 | 11,000 |
| 384 | NEGOTIATION SERVICES | 0 | 0 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 388 | ELECTION SERVICES | 7,205 | 0 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 300 | PURCHASED SERVICES | 53,459 | 64,564 | 109,400 | 0.00 | 115,400 | 0.00 | 115,400 | 115,400 |
| 410 | SUPPLIES | 812 | 895 | 6,000 | 0.00 | 9,000 | 0.00 | 9,000 | 9,000 |
| 400 | SUPPLIES AND MATERIALS | 812 | 895 | 6,000 | 0.00 | 9,000 | 0.00 | 9,000 | 9,000 |
| 640 | DUES & FEES | 6,532 | 2,220 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 |
| 600 | OTHER OBJECTS | 6,532 | 2,220 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 |
| Total Function | 2310 BOARD OF EDUCATION SERVICES | 60,803 | 67,679 | 125,400 | 0.00 | 134,400 | 0.00 | 134,400 | 134,400 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2320 | EXECUTIVE ADMINISTRATION SERVICES | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 59,435 | 64,077 | 69,258 | 1.00 | 71,890 | 1.00 | 71,890 | 71,890 |
| 113 | ADMINISTRATORS | 153,130 | 159,165 | 163,746 | 1.00 | 176,871 | 1.00 | 176,871 | 176,871 |
| 130 | ADDITIONAL SALARY | 1,644 | 1,368 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 214,209 | 224,610 | 233,004 | 2.00 | 248,761 | 2.00 | 248,761 | 248,761 |
| 0233 | | 0 | 0 | 0 | 0.00 | 948 | 0.00 | 948 | 948 |
| 210 | P.E.R.S. | 65,282 | 58,227 | 60,361 | 0.00 | 67,288 | 0.00 | 67,288 | 67,288 |
| 212 | P.E.R.S. PICKUP | 12,853 | 13,477 | 13,980 | 0.00 | 14,926 | 0.00 | 14,926 | 14,926 |
| 220 | SOCIAL SECURITY | 14,896 | 15,959 | 16,835 | 0.00 | 18,124 | 0.00 | 18,124 | 18,124 |
| 231 | WORKERS' COMPENSATION | 627 | 656 | 680 | 0.00 | 723 | 0.00 | 723 | 723 |
| 242 | HEALTH INSURANCE | 39,325 | 41,162 | 36,277 | 0.00 | 44,355 | 0.00 | 44,355 | 44,355 |
| 244 | DENTAL INSURANCE | 0 | 0 | 0 | 0.00 | 262 | 0.00 | 262 | 262 |
| 245 | VISION | 55 | 174 | 183 | 0.00 | 885 | 0.00 | 885 | 885 |
| 247 | TSA and HSA Contributions | 9,000 | 14,200 | 13,400 | 0.00 | 14,645 | 0.00 | 14,645 | 14,645 |
| 200 | BENEFITS | 142,038 | 143,855 | 141,716 | 0.00 | 162,156 | 0.00 | 162,156 | 162,156 |
| 340 | TRAVEL | 1,525 | 75 | 5,200 | 0.00 | 5,200 | 0.00 | 5,200 | 5,200 |
| 351 | TELEPHONE | 462 | 326 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 353 | POSTAGE | 471 | 136 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 0 | 5,050 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 300 | PURCHASED SERVICES | 2,458 | 5,586 | 6,700 | 0.00 | 6,700 | 0.00 | 6,700 | 6,700 |
| 410 | SUPPLIES | 3,365 | 3,925 | 12,000 | 0.00 | 13,000 | 0.00 | 13,000 | 13,000 |
| 440 | PERIODICALS | 0 | 0 | 300 | 0.00 | 300 | 0.00 | 300 | 300 |
| 460 | NON-CONSUMABLE SUPPLIES | 1,506 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 400 | SUPPLIES AND MATERIALS | 4,871 | 3,925 | 12,800 | 0.00 | 13,800 | 0.00 | 13,800 | 13,800 |
| 640 | DUES & FEES | 2,677 | 8,873 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 650 | INSURANCE AND JUDGMENTS | 0 | 150 | 150 | 0.00 | 150 | 0.00 | 150 | 150 |
| 600 | OTHER OBJECTS | 2,677 | 9,023 | 2,150 | 0.00 | 2,150 | 0.00 | 2,150 | 2,150 |
| Total Function 2320 | EXECUTIVE ADMINISTRATION SERVICES | 366,253 | 386,999 | 396,370 | 2.00 | 433,567 | 2.00 | 433,567 | 433,567 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------|--|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2410 | OFFICE OF THE PRINCIPAL SERVICES | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 880,001 | 957,246 | 1,006,437 | 22.88 | 1,093,950 | 24.00 | 1,093,950 | 1,093,950 |
| 113 | ADMINISTRATORS | 1,249,346 | 1,376,386 | 1,453,240 | 12.00 | 1,520,724 | 12.00 | 1,520,724 | 1,520,724 |
| 122 | SUBSTITUTES-CLASSIFIED | 16,584 | 308 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 9,719 | 13,782 | 4,250 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 2,155,650 | 2,347,722 | 2,463,927 | 34.88 | 2,614,674 | 36.00 | 2,614,674 | 2,614,674 |
| 0233 | | 0 | 0 | 0 | 0.00 | 10,185 | 0.00 | 10,185 | 10,185 |
| 210 | P.E.R.S. | 609,803 | 564,529 | 605,997 | 0.00 | 673,813 | 0.00 | 673,813 | 673,813 |
| 212 | P.E.R.S. PICKUP | 126,112 | 132,948 | 145,389 | 0.00 | 156,881 | 0.00 | 156,881 | 156,881 |
| 220 | SOCIAL SECURITY | 157,474 | 173,782 | 182,696 | 0.00 | 194,789 | 0.00 | 194,789 | 194,789 |
| 231 | WORKERS' COMPENSATION | 7,281 | 7,030 | 7,349 | 0.00 | 7,781 | 0.00 | 7,781 | 7,781 |
| 242 | HEALTH INSURANCE | 385,041 | 428,215 | 461,388 | 0.00 | 478,500 | 0.00 | 478,500 | 478,500 |
| 244 | DENTAL INSURANCE | 2,714 | 7,369 | 7,670 | 0.00 | 16,026 | 0.00 | 16,026 | 16,026 |
| 245 | VISION | 2,000 | 3,991 | 4,463 | 0.00 | 8,912 | 0.00 | 8,912 | 8,912 |
| 247 | TSA and HSA Contributions | 15,135 | 17,550 | 17,175 | 0.00 | 15,941 | 0.00 | 15,941 | 15,941 |
| 200 | BENEFITS | 1,305,560 | 1,335,414 | 1,432,126 | 0.00 | 1,562,829 | 0.00 | 1,562,829 | 1,562,829 |
| 0310 | | 0 | 79 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0330 | | 0 | 265 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 0353 | | 0 | 0 | 110 | 0.00 | 110 | 0.00 | 110 | 110 |
| 0354 | | 0 | 0 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 0355 | | 0 | 0 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 0 | 5,912 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 322 | REPAIR & MAINTENANCE SERVICES | 1,920 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 324 | RENTAL | 318 | 342 | 325 | 0.00 | 325 | 0.00 | 325 | 325 |
| 340 | TRAVEL | 2,076 | 3,821 | 9,100 | 0.00 | 9,100 | 0.00 | 9,100 | 9,100 |
| 351 | TELEPHONE | 131 | 955 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 353 | POSTAGE | 6,086 | 9,978 | 10,800 | 0.00 | 9,900 | 0.00 | 9,900 | 9,900 |
| 355 | PRINTING & BINDING | 1,256 | 7,168 | 1,300 | 0.00 | 1,300 | 0.00 | 1,300 | 1,300 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 4,191 | 5,820 | 12,000 | 0.00 | 9,500 | 0.00 | 9,500 | 9,500 |
| 300 | PURCHASED SERVICES | 15,978 | 34,339 | 35,135 | 0.00 | 31,735 | 0.00 | 31,735 | 31,735 |
| 0410 | | 0 | 0 | 0 | 0.00 | 8,000 | 0.00 | 8,000 | 8,000 |
| 410 | SUPPLIES | 55,425 | 66,368 | 67,906 | 0.00 | 71,585 | 0.00 | 71,585 | 71,585 |
| 440 | PERIODICALS | 2 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 460 | NON-CONSUMABLE SUPPLIES | 5,208 | 9,571 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 480 | COMPUTER HARDWARE | 3,596 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|-----------------------|--|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| 400 | SUPPLIES AND MATERIALS | 64,231 | 75,940 | 67,906 | 0.00 | 80,585 | 0.00 | 80,585 | 80,585 |
| 640 | DUES & FEES | 4,464 | 4,829 | 5,709 | 0.00 | 5,510 | 0.00 | 5,510 | 5,510 |
| 600 | OTHER OBJECTS | 4,464 | 4,829 | 5,709 | 0.00 | 5,510 | 0.00 | 5,510 | 5,510 |
| Total Function | 2410 OFFICE OF THE PRINCIPAL SERVICES | 3,545,882 | 3,798,243 | 4,004,803 | 34.88 | 4,295,333 | 36.00 | 4,295,333 | 4,295,333 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2520 | FISCAL SERVICES | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 186,545 | 207,032 | 219,267 | 3.35 | 260,429 | 4.00 | 260,429 | 260,429 |
| 113 | ADMINISTRATORS | 136,018 | 144,347 | 144,351 | 1.00 | 148,667 | 1.00 | 148,667 | 148,667 |
| 130 | ADDITIONAL SALARY | 476 | 5,224 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 323,038 | 356,603 | 363,618 | 4.35 | 409,096 | 5.00 | 409,096 | 409,096 |
| 0233 | | 0 | 0 | 0 | 0.00 | 8,280 | 0.00 | 8,280 | 8,280 |
| 210 | P.E.R.S. | 95,940 | 98,098 | 93,655 | 0.00 | 92,280 | 0.00 | 92,280 | 92,280 |
| 212 | P.E.R.S. PICKUP | 19,843 | 19,690 | 21,817 | 0.00 | 15,696 | 0.00 | 15,696 | 15,696 |
| 220 | SOCIAL SECURITY | 23,795 | 26,449 | 27,099 | 0.00 | 29,962 | 0.00 | 29,962 | 29,962 |
| 231 | WORKERS' COMPENSATION | 1,130 | 1,068 | 1,089 | 0.00 | 1,228 | 0.00 | 1,228 | 1,228 |
| 232 | UNEMPLOYMENT COMPENSATION | 10,892 | 7,867 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 50,000 |
| 242 | HEALTH INSURANCE | 61,280 | 66,581 | 70,063 | 0.00 | 80,721 | 0.00 | 80,721 | 80,721 |
| 244 | DENTAL INSURANCE | 174 | 957 | 930 | 0.00 | 2,318 | 0.00 | 2,318 | 2,318 |
| 245 | VISION | 1,060 | 1,268 | 1,054 | 0.00 | 1,464 | 0.00 | 1,464 | 1,464 |
| 247 | TSA and HSA Contributions | 2,700 | 1,459 | 19,535 | 0.00 | 23,864 | 0.00 | 23,864 | 23,864 |
| 200 | BENEFITS | 216,815 | 223,437 | 285,241 | 0.00 | 305,812 | 0.00 | 305,812 | 305,812 |
| 324 | RENTAL | 973 | 2,475 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 340 | TRAVEL | 1,171 | 328 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 353 | POSTAGE | 1,632 | 3,452 | 2,000 | 0.00 | 2,900 | 0.00 | 2,900 | 2,900 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 14,814 | 13,779 | 15,000 | 0.00 | 15,000 | 0.00 | 15,000 | 15,000 |
| 382 | LEGAL SERVICES | 5,920 | 62 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 390 | OTHER GENERAL PROF. & TECH. SERVICES | 0 | 3,604 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 300 | PURCHASED SERVICES | 24,510 | 23,700 | 23,000 | 0.00 | 23,900 | 0.00 | 23,900 | 23,900 |
| 410 | SUPPLIES | 2,311 | 2,618 | 6,432 | 0.00 | 9,000 | 0.00 | 9,000 | 9,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 1,594 | 0 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 470 | COMPUTER SOFTWARE | 38,989 | 39,127 | 40,000 | 0.00 | 40,000 | 0.00 | 40,000 | 40,000 |
| 480 | COMPUTER HARDWARE | 0 | 0 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 400 | SUPPLIES AND MATERIALS | 42,894 | 41,745 | 50,432 | 0.00 | 53,000 | 0.00 | 53,000 | 53,000 |
| 640 | DUES & FEES | 9,663 | 13,013 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 |
| 650 | INSURANCE AND JUDGMENTS | 2,701 | 1,661 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 600 | OTHER OBJECTS | 12,365 | 14,674 | 12,000 | 0.00 | 12,000 | 0.00 | 12,000 | 12,000 |
| Total Function 2520 | FISCAL SERVICES | 619,622 | 660,159 | 734,291 | 4.35 | 803,808 | 5.00 | 803,808 | 803,808 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2540 | OPERATION & MAINT. OF PLANT SERVICES | | | | | | | | |
| 470 | COMPUTER SOFTWARE | 2,593 | 3,000 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| 400 | SUPPLIES AND MATERIALS | 2,593 | 3,000 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |
| Total Function 2540 | OPERATION & MAINT. OF PLANT SERVICES | 2,593 | 3,000 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 |

Requirements Report

| Function | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|-------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| 2542 | CARE & UPKEEP OF BUILDINGS SERVICES | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 339,568 | 445,629 | 569,553 | 8.50 | 587,102 | 8.50 | 587,102 | 587,102 |
| 122 | SUBSTITUTES-CLASSIFIED | 6,847 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 8,165 | 6,923 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 354,580 | 452,552 | 569,553 | 8.50 | 587,102 | 8.50 | 587,102 | 587,102 |
| 0233 | | 0 | 0 | 0 | 0.00 | 2,265 | 0.00 | 2,265 | 2,265 |
| 210 | P.E.R.S. | 100,264 | 111,199 | 139,190 | 0.00 | 150,814 | 0.00 | 150,814 | 150,814 |
| 212 | P.E.R.S. PICKUP | 21,549 | 27,153 | 34,173 | 0.00 | 35,226 | 0.00 | 35,226 | 35,226 |
| 220 | SOCIAL SECURITY | 25,617 | 33,008 | 42,007 | 0.00 | 43,316 | 0.00 | 43,316 | 43,316 |
| 231 | WORKERS' COMPENSATION | 7,199 | 9,270 | 11,746 | 0.00 | 12,142 | 0.00 | 12,142 | 12,142 |
| 242 | HEALTH INSURANCE | 86,747 | 101,903 | 96,601 | 0.00 | 118,651 | 0.00 | 118,651 | 118,651 |
| 244 | DENTAL INSURANCE | 1,180 | 2,349 | 2,545 | 0.00 | 4,032 | 0.00 | 4,032 | 4,032 |
| 245 | VISION | 639 | 736 | 650 | 0.00 | 1,375 | 0.00 | 1,375 | 1,375 |
| 247 | TSA and HSA Contributions | 2,700 | 3,375 | 3,600 | 0.00 | 5,400 | 0.00 | 5,400 | 5,400 |
| 200 | BENEFITS | 245,895 | 288,993 | 330,512 | 0.00 | 373,221 | 0.00 | 373,221 | 373,221 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 2,116 | 2,640 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 322 | REPAIR & MAINTENANCE SERVICES | 70,851 | 43,916 | 81,500 | 0.00 | 107,700 | 0.00 | 107,700 | 107,700 |
| 324 | RENTAL | 2,777 | 9,087 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 325 | ELECTRICITY | 447,715 | 494,665 | 511,000 | 0.00 | 502,000 | 0.00 | 502,000 | 502,000 |
| 326 | FUEL-HEATING/COOLING | 129,308 | 165,300 | 145,000 | 0.00 | 190,000 | 0.00 | 190,000 | 190,000 |
| 327 | WATER AND SEWAGE | 299,628 | 262,325 | 240,000 | 0.00 | 240,000 | 0.00 | 240,000 | 240,000 |
| 328 | GARBAGE | 77,105 | 104,493 | 104,000 | 0.00 | 118,500 | 0.00 | 118,500 | 118,500 |
| 329 | Other Property Services | 0 | 359 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 340 | TRAVEL | 869 | 1,944 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 1,500 |
| 353 | POSTAGE | 16 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 226,026 | 300,345 | 181,500 | 0.00 | 263,250 | 0.00 | 263,250 | 263,250 |
| 300 | PURCHASED SERVICES | 1,256,411 | 1,385,074 | 1,269,500 | 0.00 | 1,427,950 | 0.00 | 1,427,950 | 1,427,950 |
| 410 | SUPPLIES | 136,058 | 245,804 | 130,000 | 0.00 | 130,000 | 0.00 | 130,000 | 130,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 44,639 | 119,293 | 59,900 | 0.00 | 78,300 | 0.00 | 78,300 | 78,300 |
| 400 | SUPPLIES AND MATERIALS | 180,697 | 365,098 | 189,900 | 0.00 | 208,300 | 0.00 | 208,300 | 208,300 |
| 0540 | | 0 | 7,675 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 520 | Building Acquisition and Improvements | 5,223 | 83,867 | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 100,000 |
| 540 | EQUIPMENT | 44,758 | 102,198 | 0 | 0.00 | 40,000 | 0.00 | 40,000 | 40,000 |
| 542 | REPLACEMENT EQUIPMENT | 14,978 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 500 | CAPITAL OUTLAY | 64,959 | 193,740 | -38- 0 | 0.00 | 140,000 | 0.00 | 140,000 | 140,000 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2542 | CARE & UPKEEP OF BUILDINGS SERVICES | | | | | | | | |
| 0650 | | 0 | 117 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 640 | DUES & FEES | 310 | 4,103 | 7,300 | 0.00 | 7,300 | 0.00 | 7,300 | 7,300 |
| 650 | INSURANCE AND JUDGMENTS | 344,193 | 402,573 | 385,000 | 0.00 | 417,850 | 0.00 | 417,850 | 417,850 |
| 600 | OTHER OBJECTS | 344,503 | 406,793 | 392,300 | 0.00 | 425,150 | 0.00 | 425,150 | 425,150 |
| Total Function 2542 | CARE & UPKEEP OF BUILDINGS SERVICES | 2,447,043 | 3,092,249 | 2,751,765 | 8.50 | 3,161,724 | 8.50 | 3,161,724 | 3,161,724 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2543 | CARE & UPKEEP OF GROUNDS SERVICES | | | | | | | | |
| 322 | REPAIR & MAINTENANCE SERVICES | 40,237 | 30,369 | 20,500 | 0.00 | 20,500 | 0.00 | 20,500 | 20,500 |
| 324 | RENTAL | 10,680 | 8,683 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 327 | WATER AND SEWAGE | 0 | 913 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 360 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 14,900 | 14,798 | 34,000 | 0.00 | 48,500 | 0.00 | 48,500 | 48,500 |
| 300 | PURCHASED SERVICES | 65,817 | 54,763 | 59,500 | 0.00 | 74,000 | 0.00 | 74,000 | 74,000 |
| 410 | SUPPLIES | 30,347 | 54,470 | 40,900 | 0.00 | 40,900 | 0.00 | 40,900 | 40,900 |
| 460 | NON-CONSUMABLE SUPPLIES | 2,822 | 12,296 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 1,500 |
| 400 | SUPPLIES AND MATERIALS | 33,168 | 66,766 | 42,400 | 0.00 | 42,400 | 0.00 | 42,400 | 42,400 |
| 520 | Building Acquisition and Improvements | 0 | 6,673 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 530 | IMPROVEMENTS OTHER THAN BLDGS. | 40,060 | 0 | 10,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 500 | CAPITAL OUTLAY | 40,060 | 6,673 | 10,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 640 | DUES & FEES | 913 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 600 | OTHER OBJECTS | 913 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function 2543 | CARE & UPKEEP OF GROUNDS SERVICES | 139,958 | 128,202 | 111,900 | 0.00 | 116,400 | 0.00 | 116,400 | 116,400 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|-------------------------------------|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2545 | VEHICLE PURC./MAINT.-NOT BUS | | | | | | | | |
| 322 | REPAIR & MAINTENANCE SERVICES | 3,037 | 4,547 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 300 | PURCHASED SERVICES | 3,037 | 4,547 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 410 | SUPPLIES | 20,073 | 43,669 | 35,000 | 0.00 | 38,000 | 0.00 | 38,000 | 38,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 3,174 | 934 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | SUPPLIES AND MATERIALS | 23,247 | 44,604 | 35,000 | 0.00 | 38,000 | 0.00 | 38,000 | 38,000 |
| Total Function 2545 | VEHICLE PURC./MAINT.-NOT BUS | 26,285 | 49,150 | 40,000 | 0.00 | 43,000 | 0.00 | 43,000 | 43,000 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2546 | SECURITY SERVICES | | | | | | | | |
| 322 | REPAIR & MAINTENANCE SERVICES | 0 | 0 | 8,200 | 0.00 | 8,200 | 0.00 | 8,200 | 8,200 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 77,522 | 71,012 | 66,000 | 0.00 | 94,750 | 0.00 | 94,750 | 94,750 |
| 300 | PURCHASED SERVICES | 77,522 | 71,012 | 74,200 | 0.00 | 102,950 | 0.00 | 102,950 | 102,950 |
| 410 | SUPPLIES | 860 | 14,687 | 7,700 | 0.00 | 7,700 | 0.00 | 7,700 | 7,700 |
| 460 | NON-CONSUMABLE SUPPLIES | 1,875 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 470 | COMPUTER SOFTWARE | 19,424 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | SUPPLIES AND MATERIALS | 22,159 | 14,687 | 7,700 | 0.00 | 7,700 | 0.00 | 7,700 | 7,700 |
| Total Function 2546 | SECURITY SERVICES | 99,681 | 85,699 | 81,900 | 0.00 | 110,650 | 0.00 | 110,650 | 110,650 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2549 | OTHER OPERATION & MAINT. OF PLANT SVCS | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 833,511 | 894,491 | 1,077,803 | 24.19 | 1,150,374 | 24.19 | 1,150,374 | 1,150,374 |
| 122 | SUBSTITUTES-CLASSIFIED | 11,622 | 5,301 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 4,631 | 30,476 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 849,763 | 930,268 | 1,077,803 | 24.19 | 1,150,374 | 24.19 | 1,150,374 | 1,150,374 |
| 0233 | | 0 | 0 | 0 | 0.00 | 4,244 | 0.00 | 4,244 | 4,244 |
| 210 | P.E.R.S. | 225,678 | 205,819 | 239,109 | 0.00 | 269,724 | 0.00 | 269,724 | 269,724 |
| 212 | P.E.R.S. PICKUP | 47,947 | 50,577 | 58,997 | 0.00 | 62,928 | 0.00 | 62,928 | 62,928 |
| 220 | SOCIAL SECURITY | 63,164 | 69,147 | 79,412 | 0.00 | 83,878 | 0.00 | 83,878 | 83,878 |
| 231 | WORKERS' COMPENSATION | 8,407 | 21,811 | 22,238 | 0.00 | 23,281 | 0.00 | 23,281 | 23,281 |
| 232 | UNEMPLOYMENT COMPENSATION | 6,353 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 242 | HEALTH INSURANCE | 147,050 | 169,277 | 171,605 | 0.00 | 173,348 | 0.00 | 173,348 | 173,348 |
| 244 | DENTAL INSURANCE | 2,862 | 2,232 | 2,313 | 0.00 | 5,127 | 0.00 | 5,127 | 5,127 |
| 245 | VISION | 1,365 | 1,130 | 1,137 | 0.00 | 2,376 | 0.00 | 2,376 | 2,376 |
| 247 | TSA and HSA Contributions | 7,500 | 5,475 | 6,300 | 0.00 | 4,500 | 0.00 | 4,500 | 4,500 |
| 200 | BENEFITS | 510,326 | 525,468 | 581,111 | 0.00 | 629,406 | 0.00 | 629,406 | 629,406 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 146 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 322 | REPAIR & MAINTENANCE SERVICES | 0 | 0 | 3,600 | 0.00 | 3,600 | 0.00 | 3,600 | 3,600 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 27,765 | 37,654 | 45,000 | 0.00 | 45,000 | 0.00 | 45,000 | 45,000 |
| 300 | PURCHASED SERVICES | 27,911 | 37,654 | 48,600 | 0.00 | 48,600 | 0.00 | 48,600 | 48,600 |
| 410 | SUPPLIES | 11,035 | 19,812 | 81,500 | 0.00 | 81,500 | 0.00 | 81,500 | 81,500 |
| 460 | NON-CONSUMABLE SUPPLIES | 1,250 | 0 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 400 | SUPPLIES AND MATERIALS | 12,285 | 19,812 | 86,500 | 0.00 | 86,500 | 0.00 | 86,500 | 86,500 |
| Total Function 2549 | OTHER OPERATION & MAINT. OF PLANT SVCS | 1,400,285 | 1,513,202 | 1,794,014 | 24.19 | 1,914,879 | 24.19 | 1,914,879 | 1,914,879 |

Requirements Report

| Function | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|-------------|--|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| 2550 | STUDENT TRANSPORTATION SERVICES | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 600,795 | 744,655 | 854,658 | 21.75 | 1,227,359 | 28.85 | 1,227,359 | 1,227,359 |
| 122 | SUBSTITUTES-CLASSIFIED | 1,331 | 35,672 | 60,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 118,935 | 230,937 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 721,061 | 1,011,263 | 914,658 | 21.75 | 1,227,359 | 28.85 | 1,227,359 | 1,227,359 |
| 0233 | | 0 | 0 | 0 | 0.00 | 4,416 | 0.00 | 4,416 | 4,416 |
| 210 | P.E.R.S. | 207,454 | 213,541 | 194,249 | 0.00 | 234,193 | 0.00 | 234,193 | 234,193 |
| 212 | P.E.R.S. PICKUP | 39,897 | 49,748 | 45,986 | 0.00 | 53,608 | 0.00 | 53,608 | 53,608 |
| 220 | SOCIAL SECURITY | 51,842 | 73,991 | 66,800 | 0.00 | 88,077 | 0.00 | 88,077 | 88,077 |
| 231 | WORKERS' COMPENSATION | 18,812 | 24,649 | 31,531 | 0.00 | 28,573 | 0.00 | 28,573 | 28,573 |
| 232 | UNEMPLOYMENT COMPENSATION | 9,540 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 242 | HEALTH INSURANCE | 171,590 | 186,719 | 304,241 | 0.00 | 230,748 | 0.00 | 230,748 | 230,748 |
| 244 | DENTAL INSURANCE | 4,749 | 4,220 | 5,371 | 0.00 | 9,560 | 0.00 | 9,560 | 9,560 |
| 245 | VISION | 1,729 | 2,964 | 3,626 | 0.00 | 3,754 | 0.00 | 3,754 | 3,754 |
| 247 | TSA and HSA Contributions | 2,700 | 2,625 | 2,550 | 0.00 | 4,425 | 0.00 | 4,425 | 4,425 |
| 200 | BENEFITS | 508,312 | 558,457 | 654,353 | 0.00 | 657,354 | 0.00 | 657,354 | 657,354 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 0 | 1,000 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 322 | REPAIR & MAINTENANCE SERVICES | 16,624 | 24,554 | 35,000 | 0.00 | 35,000 | 0.00 | 35,000 | 35,000 |
| 324 | RENTAL | 5,399 | 176 | 300 | 0.00 | 300 | 0.00 | 300 | 300 |
| 325 | ELECTRICITY | 7,204 | 7,293 | 9,000 | 0.00 | 28,000 | 0.00 | 28,000 | 28,000 |
| 328 | GARBAGE | 1,479 | 1,559 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 1,500 |
| 330 | STUDENT TRANSPORTATION SERVICES | (15,604) | (35,819) | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 340 | TRAVEL | 1,918 | 3,165 | 15,000 | 0.00 | 15,000 | 0.00 | 15,000 | 15,000 |
| 351 | TELEPHONE | 7,441 | 5,808 | 7,000 | 0.00 | 7,000 | 0.00 | 7,000 | 7,000 |
| 353 | POSTAGE | 58 | 27 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 355 | PRINTING & BINDING | 0 | 65 | 300 | 0.00 | 300 | 0.00 | 300 | 300 |
| 359 | OTHER COMMUNICATIONS SERVICES | 9,461 | 10,247 | 12,000 | 0.00 | 12,000 | 0.00 | 12,000 | 12,000 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 40,030 | 72,418 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 |
| 300 | PURCHASED SERVICES | 74,010 | 90,494 | 100,100 | 0.00 | 119,100 | 0.00 | 119,100 | 119,100 |
| 410 | SUPPLIES | 37,483 | 12,239 | 35,000 | 0.00 | 43,000 | 0.00 | 43,000 | 43,000 |
| 411 | FUEL | 75,943 | 263,491 | 180,000 | 0.00 | 220,000 | 0.00 | 220,000 | 220,000 |
| 412 | SHOP SUPPLIES | 17,721 | 77,308 | 60,000 | 0.00 | 60,000 | 0.00 | 60,000 | 60,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 27,370 | 28,318 | 50,000 | 0.00 | 75,000 | 0.00 | 75,000 | 75,000 |
| 470 | COMPUTER SOFTWARE | 9,902 | 9,434 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 480 | COMPUTER HARDWARE | 0 | 0 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|-----------------------|---|-----------------------|-----------------------|---------------------------|--------------|----------------------------|--------------|----------------------------|---------------------------|
| 400 | SUPPLIES AND MATERIALS | 168,419 | 390,790 | 332,000 | 0.00 | 405,000 | 0.00 | 405,000 | 405,000 |
| 562 | BUS GARAGE PURCHASE/IMPROVEMENTS | 0 | 0 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 |
| 564 | BUS & CAPITAL BUS IMPROVEMENTS | 0 | 0 | 350,000 | 0.00 | 350,000 | 0.00 | 350,000 | 350,000 |
| 500 | CAPITAL OUTLAY | 0 | 0 | 370,000 | 0.00 | 370,000 | 0.00 | 370,000 | 370,000 |
| 610 | REDEMPTION OF PRINCIPAL | 142,788 | 98,342 | 98,342 | 0.00 | 0 | 0.00 | 0 | 0 |
| 620 | INTEREST | 6,271 | 2,556 | 2,556 | 0.00 | 0 | 0.00 | 0 | 0 |
| 640 | DUES & FEES | 633 | 1,275 | 700 | 0.00 | 700 | 0.00 | 700 | 700 |
| 650 | INSURANCE AND JUDGMENTS | 57,257 | 71,955 | 75,000 | 0.00 | 100,000 | 0.00 | 100,000 | 100,000 |
| 600 | OTHER OBJECTS | 206,949 | 174,127 | 176,598 | 0.00 | 100,700 | 0.00 | 100,700 | 100,700 |
| Total Function | 2550 STUDENT TRANSPORTATION SERVICES | 1,678,752 | 2,225,131 | 2,547,709 | 21.75 | 2,879,513 | 28.85 | 2,879,513 | 2,879,513 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2630 | INFORMATION SERVICES | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 0 | 71,258 | 87,758 | 1.35 | 72,074 | 1.00 | 72,074 | 72,074 |
| 130 | ADDITIONAL SALARY | 1,124 | 3,563 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 1,124 | 74,821 | 87,758 | 1.35 | 72,074 | 1.00 | 72,074 | 72,074 |
| 0233 | | 0 | 0 | 0 | 0.00 | 284 | 0.00 | 284 | 284 |
| 210 | P.E.R.S. | 330 | 10,607 | 21,405 | 0.00 | 18,040 | 0.00 | 18,040 | 18,040 |
| 212 | P.E.R.S. PICKUP | 67 | 2,575 | 5,266 | 0.00 | 4,324 | 0.00 | 4,324 | 4,324 |
| 220 | SOCIAL SECURITY | 77 | 5,568 | 6,558 | 0.00 | 5,438 | 0.00 | 5,438 | 5,438 |
| 231 | WORKERS' COMPENSATION | 4 | 232 | 270 | 0.00 | 219 | 0.00 | 219 | 219 |
| 242 | HEALTH INSURANCE | 0 | 17,958 | 20,188 | 0.00 | 15,429 | 0.00 | 15,429 | 15,429 |
| 244 | DENTAL INSURANCE | 0 | 120 | 126 | 0.00 | 420 | 0.00 | 420 | 420 |
| 245 | VISION | 0 | 24 | 38 | 0.00 | 0 | 0.00 | 0 | 0 |
| 247 | TSA and HSA Contributions | 0 | 184 | 315 | 0.00 | 0 | 0.00 | 0 | 0 |
| 200 | BENEFITS | 478 | 37,269 | 54,166 | 0.00 | 44,155 | 0.00 | 44,155 | 44,155 |
| 340 | TRAVEL | 0 | 364 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 353 | POSTAGE | 0 | 1,291 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 355 | PRINTING & BINDING | 0 | 3,767 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 359 | OTHER COMMUNICATIONS SERVICES | 0 | 12,550 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 2,357 | 27,396 | 15,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 |
| 300 | PURCHASED SERVICES | 2,357 | 45,369 | 15,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 |
| 410 | SUPPLIES | 0 | 4,625 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 460 | NON-CONSUMABLE SUPPLIES | 0 | 1,030 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 480 | COMPUTER HARDWARE | 0 | 1,199 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | SUPPLIES AND MATERIALS | 0 | 6,854 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function 2630 | INFORMATION SERVICES | 3,958 | 164,313 | 156,924 | 1.35 | 136,229 | 1.00 | 136,229 | 136,229 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2640 | STAFF SERVICES | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 131,395 | 116,754 | 129,748 | 2.00 | 121,622 | 2.00 | 121,622 | 121,622 |
| 113 | ADMINISTRATORS | 123,840 | 153,211 | 144,351 | 1.00 | 148,667 | 1.00 | 148,667 | 148,667 |
| 130 | ADDITIONAL SALARY | 3,151 | 30,671 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 258,387 | 300,635 | 274,099 | 3.00 | 270,289 | 3.00 | 270,289 | 270,289 |
| 0233 | | 0 | 0 | 0 | 0.00 | 1,035 | 0.00 | 1,035 | 1,035 |
| 210 | P.E.R.S. | 79,353 | 74,873 | 69,506 | 0.00 | 71,875 | 0.00 | 71,875 | 71,875 |
| 212 | P.E.R.S. PICKUP | 15,503 | 16,399 | 16,446 | 0.00 | 16,217 | 0.00 | 16,217 | 16,217 |
| 220 | SOCIAL SECURITY | 18,751 | 21,761 | 20,149 | 0.00 | 19,795 | 0.00 | 19,795 | 19,795 |
| 231 | WORKERS' COMPENSATION | 769 | 895 | 814 | 0.00 | 804 | 0.00 | 804 | 804 |
| 242 | HEALTH INSURANCE | 36,472 | 28,680 | 23,988 | 0.00 | 44,929 | 0.00 | 44,929 | 44,929 |
| 245 | VISION | 191 | 117 | 91 | 0.00 | 573 | 0.00 | 573 | 573 |
| 247 | TSA and HSA Contributions | 1,725 | 1,725 | 1,800 | 0.00 | 900 | 0.00 | 900 | 900 |
| 200 | BENEFITS | 152,764 | 144,450 | 132,794 | 0.00 | 156,128 | 0.00 | 156,128 | 156,128 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 6,247 | 10,068 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 340 | TRAVEL | 5,690 | 16,807 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 25,000 |
| 353 | POSTAGE | 75 | 78 | 150 | 0.00 | 150 | 0.00 | 150 | 150 |
| 354 | ADVERTISING | 1,746 | 1,100 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAINING / W | 16,086 | 35,038 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 |
| 382 | LEGAL SERVICES | 45,004 | 14,032 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 |
| 300 | PURCHASED SERVICES | 74,849 | 77,123 | 68,150 | 0.00 | 68,150 | 0.00 | 68,150 | 68,150 |
| 0410 | | 0 | 8,100 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 410 | SUPPLIES | 5,942 | 21,279 | 10,000 | 0.00 | 15,000 | 0.00 | 15,000 | 15,000 |
| 440 | PERIODICALS | 0 | 650 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 460 | NON-CONSUMABLE SUPPLIES | 931 | 372 | 500 | 0.00 | 500 | 0.00 | 500 | 500 |
| 470 | COMPUTER SOFTWARE | 57,506 | 54,956 | 70,000 | 0.00 | 70,000 | 0.00 | 70,000 | 70,000 |
| 480 | COMPUTER HARDWARE | 546 | 60 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 400 | SUPPLIES AND MATERIALS | 64,926 | 85,417 | 80,500 | 0.00 | 85,500 | 0.00 | 85,500 | 85,500 |
| 640 | DUES & FEES | 1,189 | 1,115 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| 600 | OTHER OBJECTS | 1,189 | 1,115 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 1,000 |
| Total Function 2640 | STAFF SERVICES | 552,114 | 608,740 | 556,543 | 3.00 | 581,067 | 3.00 | 581,067 | 581,067 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2660 | TECHNOLOGY SERVICES | | | | | | | | |
| 112 | CLASSIFIED SALARIES | 430,746 | 434,696 | 499,976 | 8.50 | 501,440 | 8.50 | 501,440 | 501,440 |
| 122 | SUBSTITUTES-CLASSIFIED | 0 | 0 | 10,555 | 0.00 | 0 | 0.00 | 0 | 0 |
| 130 | ADDITIONAL SALARY | 18,600 | 11,885 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 449,347 | 446,580 | 510,531 | 8.50 | 501,440 | 8.50 | 501,440 | 501,440 |
| 0233 | | 0 | 0 | 0 | 0.00 | 1,913 | 0.00 | 1,913 | 1,913 |
| 210 | P.E.R.S. | 121,385 | 96,808 | 119,813 | 0.00 | 127,346 | 0.00 | 127,346 | 127,346 |
| 212 | P.E.R.S. PICKUP | 26,694 | 24,024 | 29,999 | 0.00 | 26,207 | 0.00 | 26,207 | 26,207 |
| 220 | SOCIAL SECURITY | 32,389 | 32,374 | 37,269 | 0.00 | 36,591 | 0.00 | 36,591 | 36,591 |
| 231 | WORKERS' COMPENSATION | 8,980 | 8,270 | 8,061 | 0.00 | 9,254 | 0.00 | 9,254 | 9,254 |
| 232 | UNEMPLOYMENT COMPENSATION | 795 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 242 | HEALTH INSURANCE | 85,499 | 84,633 | 82,138 | 0.00 | 112,500 | 0.00 | 112,500 | 112,500 |
| 244 | DENTAL INSURANCE | 7 | 117 | 163 | 0.00 | 2,471 | 0.00 | 2,471 | 2,471 |
| 245 | VISION | 275 | 90 | 0 | 0.00 | 1,002 | 0.00 | 1,002 | 1,002 |
| 247 | TSA and HSA Contributions | 2,640 | 1,950 | 1,800 | 0.00 | 2,175 | 0.00 | 2,175 | 2,175 |
| 200 | BENEFITS | 278,663 | 248,264 | 279,243 | 0.00 | 319,460 | 0.00 | 319,460 | 319,460 |
| 310 | INST PROF / TECH SVS & TRAINING / WORKSHO | 505 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 324 | RENTAL | 54,214 | 46,786 | 46,600 | 0.00 | 46,600 | 0.00 | 46,600 | 46,600 |
| 340 | TRAVEL | 1,093 | 2,891 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 5,000 |
| 351 | TELEPHONE | 53,407 | 59,365 | 53,350 | 0.00 | 53,350 | 0.00 | 53,350 | 53,350 |
| 353 | POSTAGE | 13 | 0 | 50 | 0.00 | 50 | 0.00 | 50 | 50 |
| 359 | OTHER COMMUNICATIONS SERVICES | 101,224 | 104,421 | 131,300 | 0.00 | 131,300 | 0.00 | 131,300 | 131,300 |
| 380 | NON-INSTR PROF & TECH. SVS AND TRAIING / W | 54,573 | 68,554 | 110,000 | 0.00 | 110,000 | 0.00 | 110,000 | 110,000 |
| 300 | PURCHASED SERVICES | 265,030 | 282,017 | 346,300 | 0.00 | 346,300 | 0.00 | 346,300 | 346,300 |
| 410 | SUPPLIES | 5,209 | 7,771 | 30,000 | 0.00 | 55,000 | 0.00 | 55,000 | 55,000 |
| 460 | NON-CONSUMABLE SUPPLIES | 26,325 | 63,514 | 35,000 | 0.00 | 60,000 | 0.00 | 60,000 | 60,000 |
| 470 | COMPUTER SOFTWARE | 214,730 | 336,192 | 275,000 | 0.00 | 275,000 | 0.00 | 275,000 | 275,000 |
| 480 | COMPUTER HARDWARE | 2,208 | 1,908 | 125,000 | 0.00 | 125,000 | 0.00 | 125,000 | 125,000 |
| 400 | SUPPLIES AND MATERIALS | 248,472 | 409,384 | 465,000 | 0.00 | 515,000 | 0.00 | 515,000 | 515,000 |
| 640 | DUES & FEES | 5,618 | 2,100 | 4,500 | 0.00 | 4,500 | 0.00 | 4,500 | 4,500 |
| 600 | OTHER OBJECTS | 5,618 | 2,100 | 4,500 | 0.00 | 4,500 | 0.00 | 4,500 | 4,500 |
| Total Function 2660 | TECHNOLOGY SERVICES | 1,247,130 | 1,388,346 | 1,605,574 | 8.50 | 1,686,700 | 8.50 | 1,686,700 | 1,686,700 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 2700 | SUPPLEMENTAL RETIREMENT PROGRAM | | | | | | | | |
| 116 | SUPPLEMENTAL RETIREMENT STIPENDS | 8,800 | 3,025 | 10,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 100 | SALARIES | 8,800 | 3,025 | 10,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 220 | SOCIAL SECURITY | 539 | 231 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 242 | HEALTH INSURANCE | 192,394 | 189,511 | 163,466 | 0.00 | 187,582 | 0.00 | 187,582 | 187,582 |
| 244 | DENTAL INSURANCE | 10,363 | 13,310 | 13,045 | 0.00 | 11,046 | 0.00 | 11,046 | 11,046 |
| 245 | VISION | 2,264 | 3,431 | 3,555 | 0.00 | 3,497 | 0.00 | 3,497 | 3,497 |
| 200 | BENEFITS | 205,560 | 206,484 | 180,066 | 0.00 | 202,126 | 0.00 | 202,126 | 202,126 |
| Total Function 2700 | SUPPLEMENTAL RETIREMENT PROGRAM | 214,360 | 209,509 | 190,066 | 0.00 | 202,126 | 0.00 | 202,126 | 202,126 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 5100 | DEBT SERVICES (Overall Function) | | | | | | | | |
| 610 | REDEMPTION OF PRINCIPAL | 518,452 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| 600 | OTHER OBJECTS | 518,452 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function 5100 | DEBT SERVICES (Overall Function) | 518,452 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |

Requirements Report

| | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 5200 TRANSFER OF FUNDS | | | | | | | | |
| 0710 | 20,263 | 2,420,263 | 0 | 0.00 | 25,000 | 0.00 | 25,000 | 25,000 |
| 700 TRANSFERS | 20,263 | 2,420,263 | 0 | 0.00 | 25,000 | 0.00 | 25,000 | 25,000 |
| Total Function 5200 TRANSFER OF FUNDS | 20,263 | 2,420,263 | 0 | 0.00 | 25,000 | 0.00 | 25,000 | 25,000 |

Requirements Report

| Function | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|--|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 6000 CONTINGENCIES | | | | | | | | |
| 810 CONTINGENCY | 0 | 0 | 2,500,000 | 0.00 | 2,667,996 | 0.00 | 2,667,996 | 2,667,996 |
| 800 OTHER USES OF FUNDS | 0 | 0 | 2,500,000 | 0.00 | 2,667,996 | 0.00 | 2,667,996 | 2,667,996 |
| Total Function 6000 CONTINGENCIES | 0 | 0 | 2,500,000 | 0.00 | 2,667,996 | 0.00 | 2,667,996 | 2,667,996 |

Requirements Report

| | | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------------|---|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Function 7000 | UNAPPROPRIATED ENDING FUND BALANCE | | | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 0 | 0 | 2,500,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| 800 | OTHER USES OF FUNDS | 0 | 0 | 2,500,000 | 0.00 | 0 | 0.00 | 0 | 0 |
| Total Function 7000 | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 0 | 2,500,000 | 0.00 | 0 | 0.00 | 0 | 0 |

Requirements Report

| | Actual Exp 2020-21 | Actual Exp 2021-22 | Working Budget 2022-23 | FTE 2022-23 | Proposed Budget 2023-24 | Proposed FTE | Approved Budget 2023-24 | Adopted Budget 2023-24 |
|----------------------|-----------------------|-----------------------|---------------------------|-------------|----------------------------|--------------|----------------------------|---------------------------|
| Grand Totals: | 45,392,127 | 50,140,895 | 59,162,716 | 445.56 | 58,571,213 | 442.20 | 58,571,213 | 58,571,213 |

Other Funds Revenue and Expenditures Budget

- 200 – Special Revenue Fund
- 400 – Capital Construction Fund
- 700 – Trust and Agency Fund (scholarships)

Eagle Point School District
 2023-24 Adopted Budget
Fund 200 - Special Revenue Funds - Resources

| Revenue Accounts | 2021-22 Actual Revenues | 2022-23 Budgeted Rev | 2023-24 Estimated Rev | | |
|------------------------------|----------------------------|-------------------------|--------------------------|--|--|
| Beginning Fund Balance | 1,649,189 | 1,300,000 | 2,000,000 | | |
| Current Year Property Taxes | - | - | - | | |
| Other Local Sources | 416,362 | 1,775,000 | - | | |
| Intermediate Sources | - | - | - | | |
| State Resources | 5,316,927 | 14,000,000 | 12,075,000 | | |
| Federal Sources | 8,711,051 | 6,000,000 | 10,000,000 | | |
| Interfund Transfers | 36,763 | 25,000 | 25,000 | | |
| All Other Budgeted Resources | 429,999 | - | - | | |
| Total Resources | 16,560,291 | 23,100,000 | 24,100,000 | | |

Eagle Point School District
 2023-24 Adopted Budget
Fund 200 - Special Revenue Funds - Expenditures

| Expenditures, Function & Acct | 2021-22 Actual Exp | 2022-23 Budgeted Exp | 2023-24 Budgeted Expenditures | | |
|-------------------------------|-----------------------|-------------------------|-------------------------------|------------------|------------------|
| | | | Proposed | Approved | Adopted |
| 1000 - Instruction | | | | | |
| 100 Salaries | 1,966,333 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| 200 Benefits | 1,018,736 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| 300 Purchased Services | 955,373 | - | - | - | - |
| 400 Supplies and Materials | 1,128,475 | - | - | - | - |
| 500 Capital Outlay | 118,336 | - | - | - | - |
| 600 Other Objects | 48,214 | - | - | - | - |
| 800 Reserve & Contingency | - | - | - | - | - |
| Total Instruction | 5,235,467 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 |

| | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| 2000 - Supporting Services | | | | | |
| 100 Salaries | 1,898,366 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| 200 Benefits | 1,019,085 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| 300 Purchased Services | 1,289,403 | - | - | - | - |
| 400 Supplies and Materials | 470,511 | - | - | - | - |
| 500 Capital Outlay | 745,686 | - | - | - | - |
| 600 Other Objects | 329,096 | - | - | - | - |
| Total Supporting Services | 5,752,147 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 |

Eagle Point School District
 2023-24 Adopted Budget
Fund 200 - Special Revenue Funds - Expenditures (continued)

| Function & Account | 2021-22 Actual Exp | 2022-23 Budgeted Exp | 2023-24 Budgeted Expenditures | | |
|---|-----------------------|-------------------------|-------------------------------|------------------|------------------|
| | | | Proposed | Approved | Adopted |
| 3000 - Community Services | | | | | |
| 100 Salaries | 4,594 | - | - | | |
| 200 Benefits | 1,807 | - | - | | |
| 300 Purchased Services | 48,532 | - | 1,500,000 | 1,500,000 | 1,500,000 |
| 400 Supplies and Materials | 1,999,939 | 3,000,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| 500 Capital Outlay | 58,013 | - | - | - | - |
| 600 Other Objects | 9,971 | - | - | - | - |
| Total Enterprise & Comm Svcs | 2,122,856 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |

| | | | | | |
|---|---------------|------------------|------------------|------------------|------------------|
| 4000 - Facilities Acquisition and Construction | | | | | |
| 100 Salaries | - | - | - | - | - |
| 200 Benefits | - | - | - | - | - |
| 300 Purchased Services | - | - | - | - | - |
| 400 Supplies and Materials | - | - | - | - | - |
| 500 Capital Outlay | 50,000 | 7,000,000 | 8,000,000 | 8,000,000 | 8,000,000 |
| 600 Other Objects | - | - | - | - | - |
| Total Facilities Acq & Constr | 50,000 | 7,000,000 | 8,000,000 | 8,000,000 | 8,000,000 |

Eagle Point School District
 2023-24 Adopted Budget
Fund 200 - Special Revenue Funds - Expenditures (continued)

| Function & Account | 2021-22 Actual Exp | 2022-23 Budgeted Exp | 2023-24 Budgeted Expenditures | | |
|--|-----------------------|-------------------------|-------------------------------|-------------------|-------------------|
| | | | Proposed | Approved | Adopted |
| 5000 - Debt Service & Transfers | | | | | |
| 600 Debt Service | 566,296 | 600,000 | 600,000 | 600,000 | 600,000 |
| 700 Transfers Out | 16,500 | - | - | - | - |
| Total Debt Service and Transfers | 582,796 | 600,000 | 600,000 | 600,000 | 600,000 |
| 6000 - Contingency | | | | | |
| 810 Contingency | - | 500,000 | 500,000 | 500,000 | 500,000 |
| Fund 200 Total Expenditures: | 13,743,266 | 23,100,000 | 24,100,000 | 24,100,000 | 24,100,000 |
| Fund 200 Ending Fund Balance | 2,817,025 | - | - | - | - |

Eagle Point School District
2023-24 Adopted Budget
Fund 400- Capital Construction Fund - Resources

| Revenue Accounts | 2021-22 Actual Revenues | 2022-23 Budgeted Rev | 2023-24 Estimated Rev | | |
|------------------------------|----------------------------|-------------------------|--------------------------|--|--|
| Beginning Fund Balance | - | | 2,000,000 | | |
| Current Year Property Taxes | - | | - | | |
| Other Local Sources | - | - | - | | |
| Intermediate Sources | - | | - | | |
| State Resources | - | - | - | | |
| Federal Sources | - | - | - | | |
| Interfund Transfers | - | - | - | | |
| All Other Budgeted Resources | - | | - | | |
| Total Resources | - | - | 2,000,000 | | |

Fund 400- Capital Construction Fund - Expenditures

| Function & Account | 2021-22 Actual Exp | 2022-23 Budgeted Exp | 2023-24 Budgeted Expenditures | | |
|---|-----------------------|-------------------------|-------------------------------|-----------|-----------|
| | | | Proposed | Approved | Adopted |
| 4000 - Facilities Acquisition & Construction | | | | | |
| 100 Salaries | - | - | - | - | - |
| 200 Benefits | - | - | - | - | - |
| 300 Purchased Services | - | - | - | - | - |
| 400 Supplies and Materials | - | - | - | - | - |
| 500 Capital Outlay | - | | 2,000,000 | 2,000,000 | 2,000,000 |
| 600 Other Objects | - | - | - | - | - |
| Total Facilities Acq & Constr | - | - | 2,000,000 | 2,000,000 | 2,000,000 |
| F400 Ending Fund Balance | - | - | - | - | - |

Eagle Point School District
2023-24 Adopted Budget
Fund 700- Trust and Agency Fund - Resources

| Revenue Accounts | 2021-22 Actual Revenues | 2022-23 Budgeted Rev | 2023-24 Estimated Rev | | |
|------------------------------|----------------------------|-------------------------|--------------------------|--|--|
| Beginning Fund Balance | 156,942 | 100,000 | 100,000 | | |
| Current Year Property Taxes | - | - | - | | |
| Other Local Sources | 169,236 | 200,000 | 200,000 | | |
| Intermediate Sources | - | | - | | |
| State Resources | - | | - | | |
| Federal Sources | - | - | - | | |
| Interfund Transfers | - | - | - | | |
| All Other Budgeted Resources | - | - | - | | |
| Total Resources | 326,178 | 300,000 | 300,000 | | |

Fund 700- Trust and Agency Fund - Expenditures

| Function & Account | 2021-22 Actual Exp | 2022-23 Budgeted Exp | 2023-24 Budgeted Expenditures | | |
|--|-----------------------|-------------------------|-------------------------------|----------------|----------------|
| | | | Proposed | Approved | Adopted |
| 3000 - Community Services | | | | | |
| 100 Salaries | - | - | - | - | - |
| 200 Benefits | - | - | - | - | - |
| 300 Purchased Services | 115,034 | 300,000 | 300,000 | 300,000 | 300,000 |
| 400 Supplies and Materials | - | | - | - | - |
| 500 Capital Outlay | - | | | | |
| 600 Other Objects | - | - | - | - | - |
| Total Facilities Acq & Constr | 115,034 | 300,000 | 300,000 | 300,000 | 300,000 |
| F700 Ending Fund Balance | 211,144 | - | - | - | - |

End of Budget Document!!!

