Alsea Budget Committee Meeting

Tuesday, April 23, 2024 5:30 PM
Alsea School Library, 301 S 3rd St, Alsea, OR 97324

1. **Call to Order**
2. **Flag Salute**
3. **Approval of Agenda**
4. **Budget Committee Training**
   a. OSBA Handbook

Budget Committee



handbook

for School Districts and

Education Service Districts

OREGON SCHOOL BOARDS ASSOCIATION

Budget Committee handbook

OREGON SCHOOL BOARDS ASSOCIATION

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The Budget Committee plays an important role

Although the majority of school funding comes from state sources, local budget committees remain an important part of a district's decision-making processes in setting local budget priorities.

The budget committee process provides an ideal forum for a district's citizens to discuss priorities for maintaining good schools, programs and facilities, how to deal with state and federal requirements and how best to allocate resources.

OREGON SCHOOL BOARDS ASSOCIATION

Oregon state law requires a budget

The state requires every district to pass an annual budget **[ORS 294.338]**. Oregon law outlines a procedure for preparing, presenting and administering the budget. The statute requires citizen involvement in the budget preparation and public disclosure of the budget before its final adoption by the district board of directors.

Budget period

A district's budget must cover at least one fiscal year (July 1 through June 30). The district, however, may pass an ordinance, resolution or charter that requires preparing a two-year budget. If a district develops a two-year budget, it must certify the property tax to the county assessor for each of the fiscal years. **[ORS 294.323(1) (2)]**

The budgeting process includes preparation, approval and formal adoption. The final product is the district's financial plan that estimates expenditures and revenues for a fiscal year. By the final day of every fiscal year (June 30), the district's budget for the upcoming year must be finalized.

Budget officer

Oregon law requires a district to designate a budget officer, commonly the superintendent or business manager. The budget officer, working under the direction of the superintendent, creates a draft budget document prior to the first meeting of the district's budget committee. **[ORS 294.331]**

The budget committee

Every district must set up a budget committee, which is the vehicle that enables the public to participate in the budget process. **[ORS 294.414]; ESDs [ORS334.240]** After receiving the proposed budget from the budget officer, the committee must hold meetings to examine and possibly revise the document. The committee must then make the revised budget available for public comment. After holding the public hearing, the committee may make additional revisions and hold more public hearings before sending the budget to the district's board for final adoption.

Once the budget committee approves the proposed budget and sends it to the district board, the committee has no authority over the budget until the process begins again for the next budget cycle.

Budget committee membership

All district board members must be members of the budget committee plus an equal number of qualified district voters who are appointed by the board. [**ORS 294.414(2)**] An education service district budget (ESD) committee must include the ESD board and school board members (or designees) from the districts in the ESD boundary. **[ORS 334.240]**

To be eligible for appointment, a school district budget committee candidate must:

- Not be an officer, employee or agent of the district **[ORS 294.414(4)]**
- Be a qualified voter of the district **[ORS 294.414(2)]**

All budget committee members have equal authority and responsibility. Members establish their own operating procedures as a committee.

Committee members may not receive compensation for serving. **[ORS 294.414(3)]**

If the school district or ESD board is unable to appoint qualified people to vacancies, the budget committee may proceed with a reduced number of members. For example, if a five-member board, after seeking qualified citizens, can fill only three of the five citizen positions, the budget committee can function with eight members rather than 10. A majority would then be five instead of six. **[ORS 294.414(2)]**

Budget committee meetings are open to the public.

Term of office

If the budget committee prepares one-year budgets, the board appoints the citizen members for three-year terms. The terms are staggered so that one-third of the appointed members' terms end every year. **[ORS 294.414(5)]**

If the budget committee prepares a biennial budget, appointed members serve four-year terms, with the terms staggered so that one-fourth of appointed members' terms end each year. **[ORS 294.414(6)]**

If an appointed committee member is unable to serve an entire term, the district board must appoint someone to fill the vacancy. **[ORS 294.414(7)]**

Budget committee officers

At its first meeting the budget committee must elect a presiding officer from among its appointed or elected members. **[ORS 294.414(9)]** It may elect a vice chair, but it is not required.

Meetings

Budget committee meetings are open to the public. A majority of committee members must be present to convene a meeting and only budget committee business may be transacted during the meeting. A majority of the committee is required to approve any motion. (A majority is one more than half the committee members.) Approval of any motion requires at least six "yes" votes with a budget committee of 10 members or at least eight "yes" votes with a committee of 14. **[ORS 174.130, *Attorney General Opinion 38* (1978), p. 1935]**

The committee must hold at least one meeting to receive the draft budget, the superintendent's budget message and provide the public an opportunity to ask questions and comment. **[ORS 294.426]**

Duties, responsibilities

Notification of the first budget committee meeting must appear in a newspaper of general circulation. Specifically, the budget officer must either (1) publish notice twice in a newspaper not more than 30 days before the meeting, or (2) publish once in the paper not more than 30 days before the meeting and publish on the district's website at least 10 days before the meeting, or (3) mail notice to the members of the public not less than 10 days from the date of the meeting. This notice must state the purpose, time and place of the meeting, where the budget document is available, and that the budget committee will deliberate at the meeting; it must also state that members of the public may ask questions and comment on the budget at a specific time or meeting. **For specific requirements on meeting notification see ORS 294.426(3-5).**

The committee hears the budget message, receives the budget document, hears patrons and announces the time and place for any subsequent meetings. **[ORS 294.426]**

Minutes of the meetings are kept and made available upon request. The committee reviews the budget as proposed and makes needed changes. Additional committee meetings, which are open to the public, must follow the procedure for public notice required for regular school board meetings. **[ORS 294.406; ORS 294.428]**

The budget committee may request information for the preparation or revision of the budget document from any district officer or employee. It may request the attendance of any employee at its meetings. Such requests by the budget committee should go through the superintendent or budget officer. **[ORS 294.428(3)]**

The budget committee does not approve new personnel, employee contracts or salary schedules. Neither does it negotiate salary contracts. The budget committee may request and review previously adopted salary schedules, negotiated contracts and other materials that have a fiscal impact on the budget document. Any deviation from this requirement could cause a liability for the district in regard to negotiated labor agreements and other contracts the district currently has in place.

By the time the budget committee receives the budget message and budget document, many hours of work have been spent developing the proposed budget. The budget officer appointed by the board coordinates these efforts with faculty, staff and other administrators.



The budget committee approves the budget document as submitted by the budget officer or as revised by the committee. The committee recommends a level of spending for the year. It also specifies the property tax amount or rate for all funds in the approved budget.

The budget committee's duties cease after it has approved a proposed budget. The district board holds a final hearing on the budget document. **[ORS 294.453]** The document presented at this hearing is the budget as recommended by the budget committee. The board may make additional adjustments after the hearing, but not before. However, there are limits to the changes permitted. In a one-year budget, if those changes increase property taxes by any amount or increase expenditures in any fund by more than 10 percent or more than $5,000 – whichever is greater – the district must republish the budget document and hold another budget hearing. In a biennial budget, if the changes increase property taxes by an amount or increase expenditures in any fund by more than 10 percent or $10,000 – whichever is greater – the district must republish the budget document and hold another budget hearing. **[ORS 294.456]**

The board may reconvene the budget committee at a later date if financial conditions in the district change. The board can call this meeting; however,[1] it is not required by law. The board must give public notice in a way similar to the notice given for the first budget committee meeting.

Budget checklist

- First meeting:
  - Elect presiding officer (required) and vice chair (optional).
  - Establish budget committee procedural rules.
  - Receive budget message and proposed budget.
  - Establish a meeting calendar.
  - Request additional information on budget items.
  - Additional steps:

    Make sure the budget documents are available to anyone requesting copies.

    Provide opportunities for district patrons to ask questions and make comments about the proposed budget. This is not a strict requirement for the first meeting; it may occur at any budget committee meeting.

- Final meeting:
  - Approve budget and send it to the district board of directors.
  - Specify the tax amount or rate for each fund imposing a property tax.

The board of directors' role in the budget committee process

The school or ESD board of directors is the governing body with the ultimate responsibility for district operations. The board's duties and responsibilities encompass many topics, including, but not limited to:

- Setting operational policy
- Setting district budget goals and adopting the district's budget
- Determining staffing levels
- Negotiating employee contracts
- Appointing committee members
- With specific regard to the budget process, the board is responsible for appointing the citizen budget committee members in accordance with **ORS 294.414(2)** and adopting the district's final budget. **[ORS 294.456]**



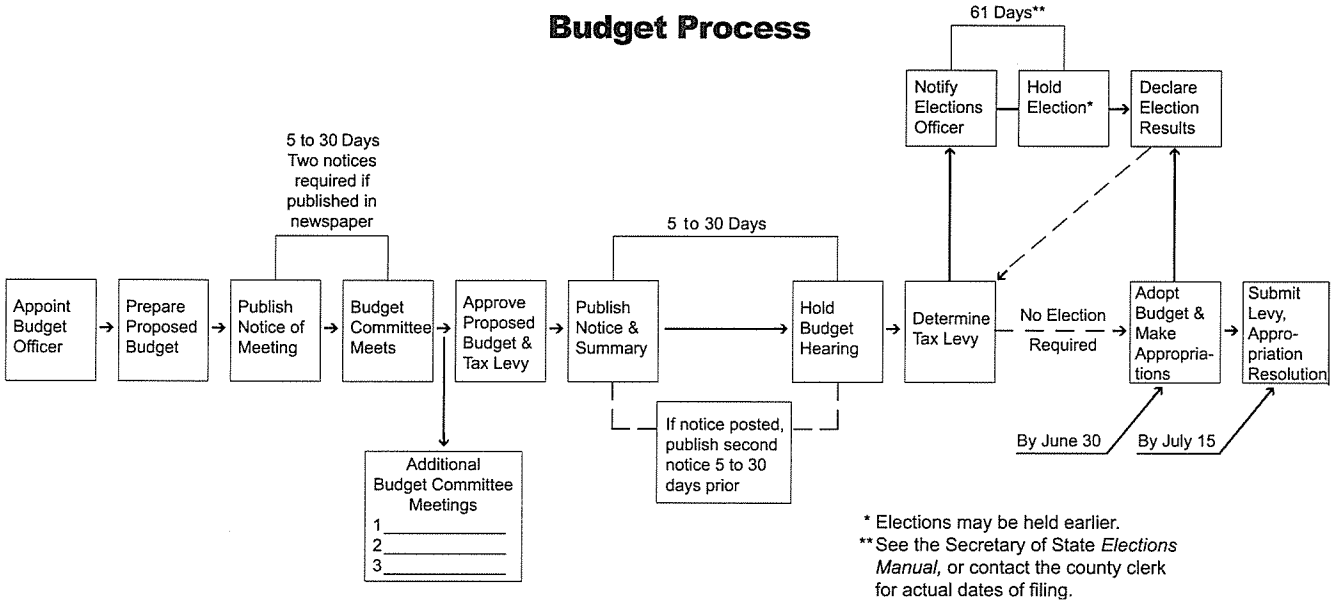
Suggested board activities and timeline for budget process:

- Designate the budget officer.
- Appoint citizen budget committee members.
- Approve budget calendar.
- Publish required notices.
- Participate in budget committee meetings.
- Hold public hearing on budget committee approved budget.
- Provide citizens with information about the budget.
- No later than June 30, adopt budget, make appropriations, declare and categorize tax levy.
- No later than July 15, certify levy to the county assessor.
- Receive financial reports monthly during the year.
- Make any budget transfers of appropriations which may be required during the year.
- Determine if any supplemental budget is required.
- Review audit (examination of annual financial report) and auditor's comments regarding compliance with legal requirements and Generally Accepted Accounting Principles (GAAP).

Supplemental budget

By transferring appropriations (allocating money from one fund in the budget to another fund), the district usually has enough flexibility to carry out the programs prescribed in an adopted budget. But occasionally an adopted budget gives no authority to make certain expenditures, or it does not address an instance when revenues are received for which the board had no previous knowledge. In these cases, a supplemental budget may be appropriate to authorize expenditures or spend additional revenues in a current fiscal year.

Oregon budget law does not provide for the involvement of the local budget committee in adopting supplemental budgets. The district board may adopt a supplemental budget at a regular public meeting if it gives prior notice and the expenditures in the supplemental budget are not more than 10 percent of the budget fund being adjusted. If the expenditures are higher, the board must publish the supplemental budget and hold a hearing for this supplemental budget. Public notice must go out not less than five days before the hearing, along with a summary of the changes proposed in the funds that differ by more than 10 percent from the previous budget.



Frequently asked questions



- What is a budget committee?

  Answer: The budget committee is a school district's or ESD's fiscal planning advisory committee. It consists of the elected board members and an equal number of qualified district voters appointed by the board.

- Who can serve on a budget committee?

  Answer: The board may appoint any qualified voter of the district to serve on the budget committee, except school district officers, agents or employees.

- How long do members serve?

  Answer: Most budget committee members receive appointments for three-year terms. Terms are staggered so that approximately one-third of the terms expire each year. Members may be reappointed for successive terms. If a district adopts a biennial budget, the terms are four years, with one-fourth of the terms expiring each year.

- Are budget committee members paid for their work?

  Answer: No. Budget committee members may not receive any compensation for their work on the budget. They may be eligible, however, for travel or meal expenses resulting from meetings or other authorized committee functions.

- What is the budget committee's main function?

  Answer: The budget committee holds a series of public meetings to review, discuss, make additions or deletions, and approve the budget that the district's budget officer proposes. After finishing its deliberations, the budget committee approves the budget and sends it to the district board of directors for final approval. The budget committee also specifies the maximum tax rate or amount for any fund imposing a property tax levy.

- May the budget committee meet and discuss the budget before the first meeting for which public notice is published?

  Answer: No. If the district releases the proposed budget before the first budget committee meeting, that document is for use by individual budget committee members. The committee should not get together in person, by telephone or via e-mail before the first public meeting to discuss or deliberate on the proposed budget. Any deliberation on the proposed budget must take place at a properly advertised public meeting.

- What sorts of things may the budget committee discuss before the first meeting for which it issues public notice?

  Answer: The committee may engage in the following activities before the first public meeting:

  - Receive training on the budget committee process, calendar, expectations for committee members, etc.
  - Discuss committee members' preferences for ground rules, rules of order, conduct of meetings, method of voting / reaching consensus, etc.
  - Receive orientation on the district and its various departments or programs and staffing, and on the activities or services that each provides.
  - Receive orientation on the budget document, the fund structure and the types of activities or programs and expenditures made from each fund in the budget.
  - Discuss the current year budget or prior year budgets.

- What topics must the budget committee *not* discuss before the first meeting?

  Answer: The budget committee must *not* discuss any of the following matters before the first meeting for which proper public notice occurs:

  - Specific estimates of revenue, expenditures or appropriation amounts associated with any fund, object classification or line item, resource or requirement
  - The question of whether to fund specific programs or expenditures
  - The question of whether to impose any specific tax levy, or the amount of any levy

- What happens at the first budget committee meeting?

  Answer: The budget committee elects officers, receives the budget message, gives citizens an opportunity to comment on the budget, sets dates for future meetings and adopts rules of order. These rules should establish an operating procedure for the review process. The committee may adopt Robert's Rules of Order or establish its own rules.

- What is the budget message?

  Answer: The budget message explains the budget. It gives the budget committee and the public information that will help them understand the proposed budget. The law says the budget message must contain a brief description of the financial policies reflected in the proposed budget and explain the important features of the budget.

  The budget message must also explain significant changes from last year's budget in revenues or appropriations and explain any major changes in financial policies.

The budget message must explain changes from last year's budget.

- Who prepares the budget message? Who reads it?

  Answer: The budget message is prepared by or under the direction of the superintendent. It must be in writing so it can become part of the budget committee's records. The superintendent delivers the budget message to the committee at its first meeting.

- What other information is available to the budget committee?

  Answer: The budget committee may request and receive from any district officer or employee any information it requires during consideration of the proposed budget. The budget committee may also require staff members to attend budget committee meetings. Such requests by the budget committee should be made through the superintendent.

- Who are the budget committee officers?

  Answer: The law requires only one actual position—the presiding officer. The presiding officer's duties are to chair budget committee meetings. However, the budget committee may elect a vice chair to conduct meetings in the presiding officer's absence.

- What happens at subsequent budget meetings?

  Answer: Generally, the second meeting and other subsequent meetings take place at least one week after the first meeting. This practice allows members to review the proposed budget document. Committee members may arrange with the superintendent or budget officer to visit schools during this week, ask about specific budget items, request more information or indicate areas of interest the committee should discuss at future meetings. In later meetings, the entire budget receives a thorough review, fund-by-fund and section-by-section.

  The committee must take steps to keep accurate minutes of each meeting and approve them at the beginning of the next meeting. The minutes are the official

record of these meetings. Because state law mandates the budget process, districts need to document that their proceedings comply with the law. The official minutes serve this purpose.

- How many meetings must the budget committee hold?

  Answer: The number of meetings may vary from year to year. Some district budget committees meet only once. In other school districts, budget committees may need to meet several times. Many varying factors influence how often budget committees meet (e.g., the degree of detail in the budget documents, size of the district, number of separate funds, presentation of the budget and the personalities of committee members).

- May budget committee members ask questions of the superintendent and budget officer between meetings?

  Answer: Yes. Saving questions for "off-line" is often helpful and courteous to other budget committee members, especially when the formal meeting agenda is full. Checking with the superintendent or budget officer between meetings lets members explore budget items of interest in greater detail. Such questioning also helps the superintendent or budget officer by indicating specific concerns that may be of interest to the entire budget committee.

To establish a stable financial plan, districts should not outspend their revenue.

- May I consult with other budget committee members about details in the budget other than at budget committee meetings?

  Answer: This is a tricky question. The answer is "yes," if a majority of committee members is *not* present. If a quorum is on hand for such a discussion, however, the meeting violates Oregon's public meetings law. Budget committee discussions must take place in a public meeting. Oregon uses the budget committee process to ensure open public involvement and full disclosure of budget deliberations. Circumventing the budget law puts the district and its property tax levy at risk. Remember, all deliberations of the budget committee must be held at a public budget meeting.

- What questions should a budget committee ask about a district's revenue sources?

  Answer: The following questions about revenue are critical to the committee's deliberations:

  - *Are expenditure forecasts expected to be within the district's appropriations?* Budget law requires districts to stay within their appropriations or transfer appropriations prior to making any "over-expenditure." **[ORS 294.450]**
  - *Are we outspending our current year revenue?* To establish a stable financial plan, districts should not outspend their revenue. If this becomes necessary, however, expenditures should occur as a planned process that recognizes use of reserves is a one-time source of funding.

- Does the budget committee have any other duties?

  Answer: At the final meeting, the committee approves the budget and establishes the tax levy. Its work is now finished. Frequently, budget committee members offer to help the board and administration in any public meetings or appearances concerning the budget. The administration and the board of directors may also consult the budget committee if financial conditions change.

- After the budget committee approves the budget and recommends it to the board of directors, what action does the board take?

  Answer: The board of directors must publish a financial summary of the budget that the budget committee developed. The board publishes the first notice of the budget hearing with the financial summary. At the public hearing the board hears citizens' input on the budget that the budget committee approved. Following the hearing, and no later than June 30, the board must adopt the final

budget, make appropriations, certify the property tax levy rate or amount to the county assessor and categorize the levy.

- When do budget committee members get a copy of the budget?

  Answer: The budget officer distributes copies of the proposed budget at the first budget committee meeting, when the superintendent presents the budget message. Advanced copies of the budget may go to budget committee members by mail.

- What if the budget committee doesn't agree with the board's changes to the budget?

  Answer: The board of directors has the right to make changes to the budget that the committee submits. In a one-year budget, however, the amount of the estimated expenditure for each fund may not increase more than 10 percent or $5,000 (whichever is greater), and the total property tax to be levied may not exceed the amount of the rate shown in the budget (as approved by the budget committee and published with the notice of the budget hearing) unless the district republishes a summary of the revised budget and holds another public hearing. In a biennial budget, if the changes increase property taxes by an amount or increase expenditures in any fund by more than 10 percent or $10,000 (whichever is greater), the district must republish the budget document and hold another budget hearing.

  Budget committee members are free to attend that hearing and voice their opinions of changes made by the board.



- What other information is available to the budget committee?

  Answer: The budget committee may request any information required during consideration of the proposed budget. A majority of the committee must authorize reports that require time or expense to prepare. Individual members do not have authority to ask staff to prepare documents that have not previously been published. The budget committee may also require attendance of staff members at budget committee meetings.

- May the budget committee establish or delete educational programs or services?

  Answer: The budget committee's role is not to establish or eliminate specific educational programs or services directly. State standards and the board of directors' budget parameters give the budget officer and administrative staff general guidelines for budget development. The budget officer then prepares a budget that meets state requirements and the board's parameters. It is this proposed budget which the budget committee considers during the meeting. It is possible that the tax levy rate the budget committee sets increases or decreases the district's resources, which may reduce programs or provide funding for additional programs. Public participation at budget committee meetings may influence decisions in either direction.

- What is a supplemental budget?

  Answer: School districts or ESDs may find it necessary to prepare a supplemental budget. Supplemental budgets are authorized under these circumstances:

  - An occurrence, condition or need arises which was not known at the time the budget was adopted.
  - Additional funds are made available after the budget was adopted.
  - The board wishes to use insurance proceeds for purposes other than replacing buildings or equipment that were involuntarily destroyed.

  The procedures for supplemental budgets are the same as those required for the annual budget. These procedures include publishing a notice five to 30 days prior to the board meeting and board approval of the supplemental budget.

- Where can I find the law that governs the creation and operation of the budget committees?

  Answer: The budget committee is a requirement of Oregon's Local Budget Law. This law appears in the Oregon Revised Statutes (ORS), beginning at **ORS 294.414 for School Districts; ORS 334.240 for ESDs.**

Suggested budget committee policy

District boards must establish budget committees in accordance with the provisions of **ORS 294.414**, and **ORS 334.240 for ESDs.**

The budget committee must consist of all board members and an equal number of members who are qualified district voters appointed by the board. If no qualified voters are willing to serve, the board of directors serves as the budget committee. District officers, agents or employees of the district may not serve as members of the budget committee.

Most appointed budget committee members serve three-year terms. The terms are staggered so that one-third of the terms are appointed each year. If the district adopts a biennial budget, the terms are four years, with one-fourth of the terms expiring each year.

If any appointed member is unable to serve the term for which he/she was appointed, the board must fill the vacancy by appointment for the remainder of the unexpired term. **[ORS 294.336]**

SAMPLE LETTER TO PROSPECTIVE BUDGET COMMITTEE APPOINTEES

Dear _____:

Thank you for your interest in serving on the _____ District/ ESD budget committee. To help us make a careful and objective decision, please complete the enclosed candidate information sheet.

The budget committee meetings take place approximately every week during the months of _____ and _____.

If you have questions about how much time you must commit to service on the budget committee, please contact me or any board member.

Please return this candidate information sheet by _____. The board will arrange for personal interviews with all candidates before making a final decision on _____.

Your interest is appreciated.

Sincerely,

Board Chair

Suggested procedure

When a vacancy occurs on the budget committee, utilize the following procedure:

- The board declares the budget committee position open.
- Issue notice of a vacancy, with the following information:
  - The position number
  - Deadline for receiving applications
  - Person whom applicants should contact, e.g., superintendent
  - Qualifications for holding office
  - Term of appointment
  - Date appointment will occur

The board chair should send a letter to everyone who submits his or her name for consideration. The letter must provide general information about the budget committee. A candidate information sheet also will be sent. The candidate information sheet will be included in the board packet when the selection is made. (See example below)

Interviews will be held with prospective appointees and appointment will be made at a regular or special board meeting.

SAMPLE INFORMATION SHEET FOR BUDGET COMMITTEE CANDIDATE

Please fill out and return by _____ to the school district/ESD administrative office, (address).

_____ _____ _____ _____
Last Name First Name Initial Date

Business address _____
Business telephone _____
Home address _____
Home telephone _____

Occupation _____
Number of years in district/ESD region _____
Schools attended _____
Do you have children in the school district or ESD region? _____
Which schools? _____
Have you worked on any school or ESD committees? _____
If so, which committees? _____
Precinct where you are registered to vote _____
Other community or business activities _____
What qualifications do you have that will help you to be a member of the budget committee? _____
_____
_____

Glossary



Adopted budget: The financial plan adopted by the district board of directors. The adopted budget forms a basis for appropriations.

Appropriation: An authorization for spending specific amounts of money for specific purposes during specific periods of time, based on an adopted budget, and presented in a resolution or ordinance adopted by the district board.

Assessed value: The taxable value of real or personal property.

Associated payroll costs: Amounts of money the district pays on behalf of its employees. These amounts are not part of "gross salary," but are in addition to it. While not paid directly to employees, such payments are still part of the cost of salaries and benefits. The following are examples of associated payroll costs:

- Group health or life insurance
- Contributions to Public Employees Retirement System
- Social security (FICA)
- Workers' compensation
- Unemployment insurance

Biennial budget: A budget adopted for a 24-month period beginning July 1 and ending June 30 of the next two succeeding calendar years.

Budget: A written report showing the district's comprehensive financial plan for one fiscal year. Districts have the option of budgeting for a two-year period. These budgets must show actual revenues and expenditures for each of the past two budget periods. They also provide estimates for the current and upcoming budget periods. Budgets must include a balanced statement of actual revenues and expenditures during each of the past two years, estimated revenues and expenditures for the current and upcoming years.

Budget committee: The school district's or ESD's fiscal planning body, consisting of the board of directors and an equal number of qualified voters from the district.

Budget message: The written explanation of the budget and district's financial priorities (usually prepared by the superintendent).

Budget officer: The board's appointee who assembles budget material and prepares the proposed budget.

Capital outlay: Money spent on items that generally have a useful life of one or more years (e.g., machinery, land, furniture, equipment or buildings).

Contingency : Money allocated for use in cases of emergency or to cover unforeseen expenditures. Boards must take action to approve expenditures of these funds in specific budget areas.

Expenditures: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year: The 12-month period that begins on July 1 and ends on the following June 30.

Fund: A division in a budget that segregates independent fiscal and accounting requirements; an entity within a district's financial plan designated to carry on specific activities or to reach certain objectives.

Permanent tax rate: A district's property tax rate limit for operating purposes.

Program: A group of related activities that accomplish a major service or function for which the district board is responsible.

Proposed budget: The financial and operating plan prepared by the budget officer and submitted to the public and budget committee for review.

Reserve Fund: A fund established to accumulate money from one fiscal year to the next for a specific purpose.

Resolution: A written motion for enactment by a board or committee, which contains background and the reasons behind the action of the body.

Resources: The estimated fund balances on hand at the beginning of the budget period, plus all anticipated revenues.

Revenues: Monies received or anticipated by a district board from taxes or non-tax sources.

State School Fund: The major appropriation of state funding for public elementary and secondary schools. This fund consists of state money appropriated for distribution to school districts and ESDs according to a formula adopted by the legislature.

Supplemental budget: A budget the board of directors prepares to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

A supplemental budget cannot be used to increase a tax levy.

Tax levy: The amount of property taxes required to pay general obligation bonded indebtedness or, for certain taxing districts, the amount of a local option tax voters approve for a specific purpose.

Transfers: Amounts distributed from one fund to finance activities in another fund, shown as an expenditure in the originating fund and revenue in the receiving fund.

Unappropriated ending fund balance: Amount set aside in the budget to be used as cash carryover to the next year's budget. This balance provides the local government with needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year in which it is budgeted.

For more information about the budget process, visit OSBA's website and see Resources: Budget and Finance, or go to:
http://www.osba.org/Resources/Article/Budget_and_Finance/Budget_committee_process.aspx

Or contact:
Oregon School Boards Association
P.O. Box 1068, Salem, OR 97308-1068
1201 Court St. NE, Suite 400, Salem, OR 97301-4188
503-588-2800 or 800-578-6722
www.osba.org

You may also direct questions on the budget committee process to:

Oregon Department of Revenue
Assessment and Taxation
Standards Section
P.O. Box 14380
Salem, OR 97309-5075
Phone: 503-945-8293
Fax: 503-945-873

Budget Committee handbook

Purchase the *Budget Committee Handbook* from OSBA for $3.00 per copy, or $2.50 each for 10 or more copies.

For information about this publication and the full range of OSBA services, contact:

Oregon School Boards Association

PO Box 1068, Salem, OR 97308

(503) 588-2800 or 1-800-578-OSBA

www.osba.org

5. **Election of Officers**
6. **Review of Budget Message and Proposed Budget**

Alsea School District No. 7J

2024-2025
PROPOSED BUDGET

Krista Nieraeth, Superintendent
Alsea, Oregon
Benton County

ALSEA SCHOOL DISTRICT 7J
2024-2025 PROPOSED BUDGET
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Alsea School District No. 7J
Budget Committee Members
Fiscal Year 2024-2025

School Board Members	**Term End**
Risteen Follett (Chair)	6/30/2025
Soren Rounds (Vice-Chair)	6/30/2027
Debra Lindberg	6/30/2025
Jamie Olsen	6/30/2027
Russ Ceperich	6/30/2027

Budget Committee Members	**Term End**
Kimberly Lanning	2024
Kathi Gamler	2027
MacKenzie Webb	2027
Cheryl VanLeuven	2027
Tracy Foster	2024

ALSEA SCHOOL DISTRICT 7J

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2024 – 2025 ADOPTED BUDGET CALENDAR

Wednesday, January 10, 2024	Approval of 2024 – 2025 Budget Calendar Announce Budget Committee Vacancies – Advertise on Website, Facebook, and Email
Wednesday, January 17, 2024	School Board Budget Workshop
Thursday, March 14, 2024	School Board fills all Budget Committee Vacancies by Appointment Friday, March 29, 2024 Publish Notice of Budget Committee Meeting
Tuesday, April 16, 2024	Proposed Budget Document Due
Tuesday, April 23, 2024	Budget Committee Training (5pm) Budget Committee Meeting #1 (6pm)
Friday, April 26, 2024	Second Publish Notice of Budget Committee Meeting Tuesday, May 21, 2024 Budget Committee Meeting #2 / Budget Approval (6pm)
Tuesday, May 28, 2024	Budget Committee Meeting #3 (only if needed) / Budget Approval (6pm)
Friday, June 7, 2024	Publish Budget Financial Summary and Notice of Budget Hearing (ORS 294.441(2))
Thursday, June 13, 2024	Public Hearing on Budget before Regular School Board Meeting (6:30pm) • Consider public testimony from budget hearing • Adopt Budget • Levy Taxes • Make Appropriations for the FY 2024 – 2025 Budget Regular School Board Meeting (7pm)
Monday, July 15, 2024	Submit Notice of Property Tax Levy to County Assessors

*adopted January 10, 2024

2024-2025 Budget Message
Ms. Krista Nieraeth, Superintendent

I am presenting this budget message in uncertain financial times in the Oregon Education System for the Alsea School District ("District"). During the 2023 Legislative Session, the legislature set the Education Biennium Funding at $10.2 billion dollars for the 2023 – 24 and 2024 – 25 fiscal years, with a 49/51 split. While that amount was the most ever to be allocated to the Education system, most, if not all, districts are finding that number is not in line with increasing personnel costs, and rising costs for facilities upkeep and maintenance. There are many districts in Oregon that are looking at budget cuts for the upcoming year due to these rising costs, in addition to a decrease in enrollment in most districts, which leads to smaller budgets.

We are preparing this budget for the $10.2 billion dollar state school fund and an Average Daily Membership residential (ADMr) of 295. In addition to the state school fund dollars, the District will also receive money in the special revenue areas of Early Literacy, High School Success (HSS), Comprehensive Support and Improvement (CSI), Early Indicator and Intervention System (EIIS), and Student Investment Account (SIA). The amount of money for each grant is based on the District's Average Daily Membership Weighted (ADMw), and with District's declining enrollment, the amount of money for each will be approximately 45% less than what the District received this past budget year. The 2021 bond debt levy for the 2024 – 25 fiscal year is estimated at $0.9484 per $1000 assessed value of property compared to $0.9380 per $1000 assessed value for the 2023 – 24 fiscal year.

During the creation of this budget, Don Staehely, the district's business manager, and I met with each administrator and supervisor to do an in-depth analysis of their programs. Each was asked to present a proposal to cut at least 10% of their assigned budgets, and to review all purchases and costs to see if those items or services were necessary or could be reduced or eliminated altogether.

This budget includes not only money from SSF and the above-mentioned special revenues, but also:

- The bond, with the OSCIM grant matching money, which must be completed by 12/31/24;
- ESSER III dollars, which will be spent on the completion of the HVAC, completed by 9/30/24;
- Small Rural School Achievement (SRSA), a new federal program to support student achievement in the amount of $40k.
- An increase in the amount of money per month that Strengthening Rural Families pays the District for utility costs for the preschool in a district-owned building;
- Transportation services with only Willamette Leadership Academy (WLA) for the 2024 – 25 school year, which includes the purchasing of two new buses at no cost to the District;
- Approximately $123k transfer from the General Fund to the Food Service Program to cover costs;
- Pre-employment Transition Services Program (Pre-ETS), which was formally Youth Transition Program (YTP) through Linn Benton Lane ESD, contract through the Oregon Department of Human Services of approximately $45K;
- And an Unemployment Reserve Fund of approximately $184k to cover any unemployment claims received by the district.

Presented in this packet is a balanced budget for the 2024 - 25 school year. The District will fund all existing positions, honoring all employee contracts, and programs at the current level. This budget includes a contingency amount of $120K, and a beginning cash balance of $6M, with the district using $1.2 – $1.3M out of the cash balance. The use of cash is necessary to maintain staff and programs at the current service level. With this budget, the district will maintain a full school year, provide professional development opportunities, purchase necessary curriculum and materials, and maintain the buildings and grounds, even with increasing costs.

As the District's ADMw has been declining over the prior 3 years, the state school support formula has funded the District on the prior year's ADMw, which has allowed ASD to increase its cash reserve. While it may look like the District has a huge reserve for the upcoming year, District's enrollment is now flat, and the use of cash reserves need to be planned and protected as much as we can for the future. As most districts in Oregon will have to do, we must find ways to cut costs so that we are living within our budget means. This will allow us to ensure the continuation of quality services and programs for the District in the future. Even in the face of this, our District will continue to work towards being resourceful in using our funds wisely so that we can continue to provide our students with a comprehensive education that will prepare them to be productive global citizens.

Budget Overview

BUDGET OVERVIEW

School Districts and Education Service Districts in Oregon use the Program Budgeting and Accounting Manual established by the Oregon Department of Education. The revenues and expenditures are accounted for in separate units called Funds. Each fund is a self-balancing set of accounts that shows its assets, liabilities, reserves, fund balances, revenues and expenditures.

General Fund – 100

The General Fund is the general operation of the School District, except those required to be recorded in other funds. The majority of the revenue in the current fiscal year is represented by local taxes, state revenue and available beginning net working capital.

Special Revenue Fund – 200

The Special Revenue Fund account is for various restricted used grants from the federal government and specific purpose projects. Included in this fund are Title I, IDEA (special education), Student Investment Account (SIA), Food Service, Student body Funds, Bus Replacement and other grants and contracts that are outlined in the Summary of Special Revenue Fund.

Debt Service Fund – 300

The Debt Service Fund accounts for the accumulation of resources for, and the payment of principal and interest on the approved 2021 bond issue.

Capital Projects Fund – 400

The Capital Projects Funds account for financial resources used to acquire or construct major capital facilities. The projects included are the construction of the career technical education facility and renovation of the current facility, e.g. boiler replacement.

Internal Service Fund - 600

The Internal Service Fund accounts for the operation of district functions that provide services to other district functions, i.e. unemployment fund.

Function describes the type of activity that is carried out. They provide program and service area information. These are broken out into 7 major functions.

1000 Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students.
2000 Supporting Services	Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
3000 Enterprise and Community Services	Activities which provide services to or interaction with the greater community and are indirectly related to the education of pupils.
4000 Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings or major renovation and repair.
5000 Debt Service and Transfers	Activities that service the debt of the District and transfers from one fund to another fund within the district.
6000 Contingency	Expenditures which cannot be foreseen and planned in the budget process which can only be expended by Board resolution.
7000 Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year, and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

Expenditures are also divided into specific categories to define the service or commodity bought. These categories are also divided into objects for more detailed accounting.

100 **Salaries** – The gross salaried amounts paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

200 **Employee Benefits** – Amounts paid by the District on behalf of employees. Such payments include group health insurance, contributions to employee retirement, social security, workers compensation, and unemployment insurance.

300 **Purchased Services** – Amounts paid for personal services rendered by personnel who are not on the payroll of the District, and other services which the District may purchase, with the primary reason for the purchase is the service provided.

400 **Supplies and Materials** – Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

500 **Capital Outlay** – Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvement of grounds; construction of buildings, additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

600 **Other Objects** – Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

700 **Transfers** – This object does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow through funds to the recipient.

Summary of Funds

ALSEA SCHOOL DISTRICT #7j
PROPOSED BUDGET FOR THE 2024-2025 FISCAL YEAR
SUMMARY OF RESOURCES BY FUND AND FUNCTION

		Actual 2021-2022	Actual 2022-2023	Adopted 2023-24	Proposed 2024-25	Increase/ -Decrease	% Change	% Total Budget Appropriations
100 - General Fund								
1000	Local	$ 592,703	$ 928,056	$ 679,605	$ 688,098	$ 8,493	1.25%	31.37%
2000	Intermediate	8,874	7,543	6,500	7,600	1,100	16.92%	0.35%
3000	State	10,794,094	11,846,620	6,847,998	4,568,907	(2,279,091)	-33.28%	208.30%
5300	Sale of Assets/Insurance Proceeds	-	-	5,000	-	(5,000)	-100.00%	0.00%
5400	Beginning Cash	1,696,388	1,146,493	3,000,000	6,000,000	3,000,000	100.00%	273.55%
	Total General Fund	**13,092,060**	**13,928,713**	**10,539,103**	**11,264,605**	**725,503**	**6.88%**	**100.00%**
200 - Special Revenue Fund								
1000	Local	$ 31,201	$ 49,784	$ 118,720	$ 160,277	$ 41,557	35.00%	7.31%
2000	Intermediate	24,375	29,612	47,000	45,000	(2,000)	-4.26%	2.05%
3000	State	792,085	1,299,430	1,102,777	765,366	(337,411)	-30.60%	34.89%
4000	Federal	377,385	481,712	636,222	538,452	(97,770)	-15.37%	24.55%
5160	Loan Proceeds	-	-	-	334,938	334,938		15.27%
5200	Interfund Transfer	81,500	376,066	546,605	263,407	(283,198)	-51.81%	12.01%
5300	Sale of Assets/Insurance Proceeds	-	-	117,710	-	(117,710)	-100.00%	0.00%
5400	Beginning Cash	85,300	(220,289)	64,405	85,950	21,545	33.45%	3.92%
	Total Special Revenue Fund	**1,391,846**	**2,016,315**	**2,633,439**	**2,193,390**	**(440,049)**	**-16.71%**	**100.00%**
300 - Debt Service Fund								
1000	Local	$ 113,275	$ 81,491	$ 92,000	$ 95,540	$ 3,540	3.85%	4.36%
2000	Intermediate	13	-	-	-	-		0.00%
5400	Beginning Cash	-	29,259	18,000	22,392	4,392	24.40%	1.02%
	Total Capital Projects	**113,288**	**110,750**	**110,000**	**117,932**	**7,932**	**7.21%**	**5.38%**
400 - Capital Projects Fund								
1000	Local	$ -	$ 45,854	$ 15,000	$ 12,000	$ (3,000)	-20.00%	0.55%
3000	State	-	-	2,100,000	500,000	(1,600,000)	-76.19%	22.80%
5200	Interfund Transfer	200,000	-	-	-	-		0.00%
5400	Beginning Cash	2,264,458	2,001,957	1,799,747	1,162,748	(636,999)	-35.39%	53.01%
	Total Capital Projects	**2,464,458**	**2,047,812**	**3,914,747**	**1,674,748**	**-2,239,999**	**-57.22%**	**76.36%**
600 - Internal Service Fund								
1000	Local	$ -	$ -	$ -	$ 183,679	$ 183,679		8.37%
	Total Capital Projects	**0**	**0**	**0**	**183,679**	**183,679**		**8.37%**
	Total Resources	**$ 17,061,652**	**$ 18,103,590**	**$ 17,197,289**	**$ 15,434,354**	**$ (1,762,935)**	**-10.25%**	

ALSEA SCHOOL DISTRICT #7J
PROPOSED BUDGET FOR THE 2024-2025 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION

		Actual 2021-2022	Actual 2022-2023	Adopted 2023-24	Proposed 2024-25	Increase/ -Decrease	% Change	% Total Budget Appropriations
100 - General Fund								
Instruction								
1111	Elementary, K-5	$ 1,778,463	$ 1,429,570	$ 1,346,195	$ 1,336,914	$ (9,281)	-0.69%	11.87%
1113	Elementary Extra-curricular	13,584	1,850	-	3,864	3,864		0.03%
1121	Middle/Junior High Programs	713,180	667,869	518,950	271,397	(247,553)	-47.70%	2.41%
1122	Middle/Junior High School Extra-curricular	16,680	23,712	39,300	36,686	(2,614)	-6.65%	0.33%
1131	High School Programs	558,483	557,520	556,350	390,968	(165,382)	-29.73%	3.47%
1132	High School Extra-curricular	123,459	131,078	233,400	149,995	(83,405)	-35.73%	1.33%
1140	Pre-kindergarten Programs	13,403	812	-	-	-		0.00%
1210	Programs for the Talented and Gifted	12,434	63,576	3,500	-	(3,500)	-100.00%	0.00%
1250	Less Restrictive Programs: Students w/ Disability	1,269,573	1,024,036	1,192,450	636,673	(555,777)	-46.61%	5.65%
1280	Alternative Education	1,683,709	646,529	21,000	-	(21,000)	-100.00%	0.00%
1291	English Second Language Programs	54,431	93,293	9,600	8,359	(1,241)	-12.93%	0.07%
		6,237,398	4,639,845	3,920,745	2,834,856	(1,085,889)	-27.70%	25.17%
Support Services								
2113	Social Work Services	$ 54,323	$ 43,509	$ -	$ -	$ -		0.00%
2114	Student Accounting Services	279,106	253,444	53,920	28,801	(25,119)	-46.59%	0.26%
2134	Nurse Services	-	11,225	12,000	12,000	-	0.00%	0.11%
2142	Psychological Testing Services	-	24,776	35,000	50,200	15,200	43.43%	0.45%
2152	Speech Pathology Services	161,944	151,838	161,360	65,900	(95,460)	-59.16%	0.59%
2160	Other Student Treatment Services	17,771	34,847	28,000	39,500	11,500	41.07%	0.35%
2190	Service Direction, Student Support Services	88,807	121,215	34,050	82,526	48,476	142.37%	0.73%
2222	Library/Media Center	-	74	1,250	1,250	-	0.00%	0.01%
2230	Assessment and Testing	-	10,394	6,848	4,368	(2,480)	-36.21%	0.04%
2240	Instructional Staff Development	34,426	2,370	1,000	26,000	25,000	2500.00%	0.23%
2310	Board of Education Services	172,584	150,079	162,200	161,200	(1,000)	-0.62%	1.43%
2321	Office of the Superintendent Services	340,042	342,080	335,100	266,441	(68,659)	-20.49%	2.37%
2410	Office of the Principal Services	1,234,165	892,433	507,070	502,660	(4,410)	-0.87%	4.46%
2520	Fiscal Services	440,450	424,456	369,900	355,450	(14,450)	-3.91%	3.16%
2540	Operation and Maintenance of Plant Services	691,728	572,004	613,500	609,241	(4,259)	-0.69%	5.41%
2550	Student Transportation Services	1,351,946	1,312,951	1,660,150	1,009,576	(650,574)	-39.19%	8.96%
2660	Technology Services	420,892	143,903	92,400	117,316	24,916	26.97%	1.04%
2700	Supplemental Retirement Program	-	10,736	-	-	-		0.00%
		5,288,185	4,502,334	4,073,748	3,332,429	(741,319)	-18.20%	29.58%
Other Services								
5110	Long-Term Debt Service	$ 141,278	$ 19,995	$ 20,100	$ -	$ (20,100)	-100.00%	0.00%
5200	Transfers of Funds	281,500	376,066	382,405	263,407	(118,998)	-31.12%	2.34%
6110	Operating Contingency	-	-	120,000	120,000	-	0.00%	1.07%
7000	Unappropriated Ending Fund Balance	-	-	2,022,105	4,713,913	2,691,808	133.12%	41.85%
		422,778	396,061	2,544,610	5,097,320	2,552,710	100.32%	45.25%
	Total General Fund	**11,948,361**	**9,538,240**	**10,539,103**	**11,264,605**	**725,503**	**6.88%**	**100.00%**

ALSEA SCHOOL DISTRICT #7J
PROPOSED BUDGET FOR THE 2024-2025 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION

		Actual 2021-2022	Actual 2022-2023	Adopted 2023-24	Proposed 2024-25	Increase/ -Decrease	% Change	% Total Budget Appropriations
200 -Special Revenue Fund								
1000	Instruction	$ 900,520	$ 1,048,467	$ 1,307,228	$ 998,587	$ (308,641)	-23.61%	45.53%
2000	Support Services	406,932	340,663	554,474	597,143	42,669	7.70%	27.22%
3000	Community Services	304,683	246,508	289,260	277,881	(11,379)	-3.93%	12.67%
4000	Facility Construction	-	2,277	233,052	139,500	(93,552)	-40.14%	6.36%
5110	Long-Term Debt Service	-	295,747	249,425	116,013	(133,412)	-53.49%	5.29%
6110	Operating Contingency	-	-	-	64,266	64,266		2.93%
	Total Special Revenue Fund	**1,612,136**	**1,933,663**	**2,633,439**	**2,193,390**	**(440,049)**	**-16.71%**	**100.00%**
300 - Debt Service Fund								
5110	Long-Term Debt Service	$ 83,850	$ 87,588	$ 92,000	$ 96,050	$ 4,050	4.40%	81.45%
7000	Unappropriated Ending Fund Balance	-	-	18,000	21,882	3,882	21.57%	18.55%
	Total Debt Service Fund	**83,850**	**87,588**	**110,000**	**117,932**	**7,932**	**7.21%**	**18.55%**
400 - Capital Projects Fund								
4000	Facility Construction	$ 462,501	$ 234,572	$ 3,914,747	$ 1,674,748	$ (2,239,999)	-57.22%	100.00%
	Total Capital Projects Fund	**462,501**	**234,572**	**3,914,747**	**1,674,748**	**-2,239,999**	**-57.22%**	**100.00%**
600 - Internal Service Fund								
2000	Support Services	$ -	$ -	$ -	$ 183,679	$ 183,679		100.00%
	Total Capital Projects	**0**	**0**	**0**	**183,679**	**183,679**		**100.00%**
	Total Requirements and Unappropriated Ending Fund Balance	**$ 14,106,847**	**$ 11,794,063**	**$ 17,197,289**	**$ 15,434,354**	**$ (1,762,935)**	**-10.25%**	

ALSEA SCHOOL DISTRICT #7J
PROPOSED BUDGET FOR THE 2024-2025 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND MAJOR OBJECT

	Actual 2021-2022	Actual 2022-2023	Adopted 2023-24	Proposed 2024-25	Increase/ -Decrease	% Change	% Total Budget Appropriations
100 - General Fund							
100 Salaries	$ 4,976,921	$ 4,458,977	$ 3,831,000	$ 2,814,833	$ (1,016,167)	-26.52%	42.97%
200 Payroll Benefits	2,629,032	2,555,709	2,663,293	2,054,760	(608,533)	-22.85%	31.37%
300 Contracted Services	2,102,329	949,798	679,850	693,602	13,752	2.02%	10.59%
400 Supplies & Materials	1,621,106	1,027,655	447,750	434,190	(13,560)	-3.03%	6.63%
500 Capital Outlay	75,356	36,745	238,000	30,000	(208,000)	-87.39%	0.46%
600 Dues and Fees	262,117	133,290	154,700	139,900	(14,800)	-9.57%	2.14%
700 Transfers	281,500	376,066	382,405	263,407	(118,998)	-31.12%	4.02%
810 Contingency	-	-	120,000	120,000	-	0.00%	1.83%
Total General Fund	**11,948,361**	**9,538,240**	**8,516,998**	**6,550,692**	**(1,966,306)**	**-23.09%**	**100.00%**
200 -Special Revenue Fund							
100 Salaries	$ 656,077	$ 741,649	$ 736,999	$ 531,440	$ (205,559)	-27.89%	24.23%
200 Payroll Benefits	351,823	471,661	516,016	441,908	(74,108)	-14.36%	20.15%
300 Contracted Services	69,427	68,499	178,663	116,473	(62,190)	-34.81%	5.31%
400 Supplies & Materials	456,940	315,756	543,655	408,352	(135,303)		
500 Capital Outlay	71,776	33,088	400,877	476,938	76,061	18.97%	21.74%
600 Dues and Fees	6,092	303,009	257,229	154,013	(103,216)	-40.13%	7.02%
810 Contingency	-	-	-	64,266	64,266		2.93%
Total Special Revenue Fund	**1,612,136**	**1,933,663**	**2,633,439**	**2,193,390**	**(440,049)**	**-16.71%**	**100.00%**
300 - Debt Service Fund							
600 Dues and Fees	$ 83,850	$ 87,588	$ 92,000	$ 96,050	$ 4,050	4.40%	100.00%
Total Debt Service Fund	**83,850**	**87,588**	**92,000**	**96,050**	**4,050**	**4.40%**	**100.00%**

ALSEA SCHOOL DISTRICT #7J
PROPOSED BUDGET FOR THE 2024-2025 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND MAJOR OBJECT

		Actual 2021-2022	Actual 2022-2023	Adopted 2023-24	Proposed 2024-25	Increase/ -Decrease	% Change	% Total Budget Appropriations
400 - Capital Projects Fund								
300	Contracted Services	$ 98,215	$ 76,533	$ 950,000	$ 100,000	$ (850,000)	-89.47%	5.97%
500	Capital Outlay	362,466	158,039	2,964,747	1,574,748	(1,389,999)	-46.88%	94.03%
600	Dues and Fees	1,820	-	-	-	-		
	Total Capital Projects Fund	**462,501**	**234,572**	**3,914,747**	**1,674,748**	**(2,239,999)**	**-57.22%**	**100.00%**
600 - Internal Service Fund								
200	Payroll Benefits	$ -	$ -	$ -	$ 183,679	$ 183,679		100.00%
	Total Capital Projects	**0**	**0**	**0**	**183,679**	**183,679**		**100.00%**
	Total Requirements	**$ 14,106,847**	**$ 11,794,063**	**$ 15,157,184**	**$ 10,698,559**	**$ (4,458,625)**	**-29.42%**	
Unappropriated Ending Fund Balance								
100	General Fund	$ -	$ -	$ 2,022,105	$ 4,713,913			
200	Special Revenue Fund	-	-	-	-			
300	Debt Service Fund	-	-	18,000	21,882			
400	Capital Projects Fund	-	-	-	-			
600	Internal Service Fund	-	-	-	-			
	Total Unappropriated Ending Fund Balance	**$ -**	**$ -**	**$ 2,040,105**	**$ 4,735,795**			
	Total Requirements and Unappropriated Ending Fund Balance	**$ 14,106,847**	**$ 11,794,063**	**$ 17,197,289**	**$ 15,434,354**			

General Fund

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Resources Report

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
1111	Current Year's Taxes	453,202	480,731	499,000	0.00	528,200	0.00
1112	Prior Year's Taxes	3,966	3,574	1,000	0.00	1,000	0.00
1114	Payments in Lieu of Property Taxes	0	14	0	0.00	0	0.00
1190	Penalties and Interest on Taxes	1,133	811	800	0.00	800	0.00
1510	Interest on Investments	26,580	93,326	25,000	0.00	50,000	0.00
1710	Admissions	0	1,532	7,500	0.00	7,500	0.00
1910	Rentals	0	0	12,000	0.00	3,600	0.00
1920	Contributions/Donations	800	1,000	6,000	0.00	0	0.00
1943	Services Provided Charter Schools	64,167	285,557	88,505	0.00	72,198	0.00
1960	Recovery of Prior Years' Expenditure	(2,613)	0	0	0.00	0	0.00
1980	Fees Charged to Grants	6,048	5,576	15,000	0.00	0	0.00
1990	Miscellaneous	39,421	55,936	23,800	0.00	24,800	0.00
1991	Misc - Erate	0	0	1,000	0.00	0	0.00
1000		592,703	928,056	679,605	0.00	688,098	0.00
2101	County School Funds	8,805	7,543	2,500	0.00	0	0.00
2102	Education Service District Resources	0	0	4,000	0.00	7,600	0.00
2199	Other Intermediate Sources	69	0	0	0.00	0	0.00
2000		8,874	7,543	6,500	0.00	7,600	0.00
3101	State School Fund - General Support	10,736,993	11,774,678	6,773,657	0.00	4,527,702	0.00
3103	Common School Fund	48,709	63,817	66,341	0.00	41,205	0.00
3203	Special Education Programs	8,393	0	8,000	0.00	0	0.00
3299	Other Restricted Grants-In-Aid	0	8,125	0	0.00	0	0.00
3000		10,794,094	11,846,620	6,847,998	0.00	4,568,907	0.00
5300	Sale of or Compensation for Loss of Fix	0	0	5,000	0.00	0	0.00
5400	Resources - Beginning Fund Balance	1,696,388	1,146,493	3,000,000	0.00	6,000,000	0.00
5000		1,696,388	1,146,493	3,005,000	0.00	6,000,000	0.00
Grand Totals:		13,092,060	13,928,713	10,539,103	0.00	11,264,605	0.00

Requirements Report

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function	1111	Elementary, K-5						
	111	Licensed Salaries	725,832	701,561	724,000	10.68	667,570	11.00
	112	Classified Salaries	259,329	150,129	25,500	1.00	51,552	2.11
	121	Substitutes - Licensed	13,379	9,153	16,000	0.00	22,000	0.00
	122	Substitutes - Classified	53,293	12,962	0	0.00	1,000	0.00
	131	Additional Salary - Licensed	0	0	0	0.00	2,000	0.00
	132	Additional Salary - Classified	0	0	0	0.00	1,000	0.00
	133	Additional Salary - Extra Duty	960	0	0	0.00	3,811	0.00
100		Salaries	1,052,793	873,805	765,500	11.68	748,933	13.11
	211	Employer Contrib PERS	226,219	206,510	206,325	0.00	189,622	0.00
	212	Employee Contribution Pick-Up	55,295	51,660	45,000	0.00	44,935	0.00
	220	Social Sec/Medicare	81,156	65,387	56,700	0.00	57,294	0.00
	231	Worker's Compensation	4,754	3,272	3,820	0.00	2,640	0.00
	232	Unemployment Compensation	0	766	17,200	0.00	22,800	0.00
	233	PFMLI	0	2,228	3,100	0.00	2,994	0.00
	242	Group Health Insurance	208,105	171,463	170,500	0.00	211,896	0.00
	245	Tuition Reimbursement	0	0	25,000	0.00	0	0.00
200		Payroll Benefits	575,530	501,286	527,645	0.00	532,181	0.00
	310	Instructional, Professional and Technical Service	0	0	1,000	0.00	1,000	0.00
	312	Instructional Programs Improvement Services	2,155	0	0	0.00	0	0.00
	324	Rentals	0	2,877	2,500	0.00	2,500	0.00
	331	Reimbursable Student Transportation	31,475	0	0	0.00	0	0.00
	342	Travel, Out of District	485	0	0	0.00	0	0.00
	355	Printing and Binding	1,487	1,455	1,500	0.00	1,500	0.00
	389	Other Non-instructional Professional and Technical	941	0	0	0.00	0	0.00
300		Contracted Services	36,543	4,332	5,000	0.00	5,000	0.00
	410	Consumable Supplies and Materials	76,020	18,778	13,000	0.00	9,000	0.00
	420	Textbooks/Workbooks	8,272	7,805	8,200	0.00	12,600	0.00
	440	Periodicals	471	0	700	0.00	700	0.00
	460	Non-consumable Items	12,255	400	1,500	0.00	1,500	0.00
	470	Computer Software	15,298	19,608	20,650	0.00	23,000	0.00
	480	Computer Hardware	300	2,934	3,000	0.00	3,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
400		Supplies & Materials	112,617	49,525	47,050	0.00	49,800	0.00
	640	Dues and Fees	981	622	1,000	0.00	1,000	0.00
600		Dues and Fees	981	622	1,000	0.00	1,000	0.00
Total Function 1111		Elementary, K-5	1,778,463	1,429,570	1,346,195	11.68	1,336,914	13.11
Function 1113		Elementary Extra-curricular						
	133	Additional Salary - Extra Duty	5,390	0	0	0.00	2,060	0.00
100		Salaries	5,390	0	0	0.00	2,060	0.00
	211	Employer Contrib PERS	1,283	0	0	0.00	516	0.00
	212	Employee Contribution Pick-Up	323	0	0	0.00	124	0.00
	220	Social Sec/Medicare	397	0	0	0.00	158	0.00
	231	Worker's Compensation	23	0	0	0.00	7	0.00
	232	Unemployment Compensation	0	0	0	0.00	41	0.00
	233	PFMLI	0	0	0	0.00	8	0.00
200		Payroll Benefits	2,026	0	0	0.00	854	0.00
	410	Consumable Supplies and Materials	5,668	1,100	0	0.00	200	0.00
400		Supplies & Materials	5,668	1,100	0	0.00	200	0.00
	640	Dues and Fees	500	750	0	0.00	750	0.00
600		Dues and Fees	500	750	0	0.00	750	0.00
Total Function 1113		Elementary Extra-curricular	13,584	1,850	0	0.00	3,864	0.00
Function 1121		Middle/Junior High Programs						
	111	Licensed Salaries	379,469	400,382	306,900	4.40	153,736	2.46
	121	Substitutes - Licensed	8,789	11,304	6,500	0.00	5,000	0.00
	123	Temporary - Licensed	41,605	0	0	0.00	0	0.00
100		Salaries	429,863	411,686	313,400	4.40	158,736	2.46
	211	Employer Contrib PERS	97,775	97,494	81,000	0.00	39,733	0.00
	212	Employee Contribution Pick-Up	22,389	24,436	19,050	0.00	9,525	0.00
	220	Social Sec/Medicare	29,646	30,272	24,400	0.00	12,144	0.00
	231	Worker's Compensation	1,582	1,521	1,800	0.00	847	0.00
	232	Unemployment Compensation	0	396	4,900	0.00	3,174	0.00
	233	PFMLI	0	1,025	1,450	0.00	636	0.00
	242	Group Health Insurance	63,411	84,946	66,200	0.00	39,852	0.00
200		Payroll Benefits	214,804	240,090	198,800	0.00	105,911	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function 1121		Middle/Junior High Programs						
	312	Instructional Programs Improvement Services	412	0	0	0.00	0	0.00
	324	Rentals	21,048	1,238	1,000	0.00	1,000	0.00
	342	Travel, Out of District	10	0	750	0.00	750	0.00
	355	Printing and Binding	434	568	500	0.00	500	0.00
	389	Other Non-instructional Professional and Technical	543	0	0	0.00	0	0.00
300		Contracted Services	22,446	1,806	2,250	0.00	2,250	0.00
	410	Consumable Supplies and Materials	33,343	12,845	2,000	0.00	2,000	0.00
	420	Textbooks/Workbooks	467	1,442	1,300	0.00	1,300	0.00
	460	Non-consumable Items	8,904	0	200	0.00	200	0.00
	470	Computer Software	2,884	0	1,000	0.00	1,000	0.00
400		Supplies & Materials	45,597	14,287	4,500	0.00	4,500	0.00
	640	Dues and Fees	470	0	0	0.00	0	0.00
600		Dues and Fees	470	0	0	0.00	0	0.00
Total Function 1121		Middle/Junior High Programs	713,180	667,869	518,950	4.40	271,397	2.46
Function 1122		Middle/Junior High School Extra-curricular						
	113	Administrators	1,487	0	0	0.00	0	0.00
	133	Additional Salary - Extra Duty	8,213	14,000	21,500	0.00	19,756	0.00
100		Salaries	9,700	14,000	21,500	0.00	19,756	0.00
	211	Employer Contrib PERS	806	1,840	5,400	0.00	4,945	0.00
	212	Employee Contribution Pick-Up	509	465	1,300	0.00	1,183	0.00
	220	Social Sec/Medicare	635	1,053	1,700	0.00	1,513	0.00
	231	Worker's Compensation	37	55	150	0.00	66	0.00
	232	Unemployment Compensation	0	14	350	0.00	394	0.00
	233	PFMLI	0	23	150	0.00	79	0.00
200		Payroll Benefits	1,987	3,451	9,050	0.00	8,180	0.00
	324	Rentals	1,075	1,660	1,000	0.00	1,000	0.00
	342	Travel, Out of District	716	1,163	600	0.00	200	0.00
	389	Other Non-instructional Professional and Technical	2,363	1,514	4,000	0.00	3,500	0.00
300		Contracted Services	4,154	4,337	5,600	0.00	4,700	0.00
	410	Consumable Supplies and Materials	157	1,010	0	0.00	300	0.00
	419	Athletic Uniforms	244	409	2,500	0.00	2,500	0.00
400		Supplies & Materials	402	1,419	2,500	0.00	2,800	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function 1122		Middle/Junior High School Extra-curricular						
	640	Dues and Fees	438	506	650	0.00	1,250	0.00
600		Dues and Fees	438	506	650	0.00	1,250	0.00
Total Function 1122		Middle/Junior High School Extra-curricular	16,680	23,712	39,300	0.00	36,686	0.00
Function 1131		High School Programs						
	111	Licensed Salaries	294,279	289,283	265,100	3.92	187,650	3.21
	112	Classified Salaries	0	12,747	0	0.00	0	0.00
	121	Substitutes - Licensed	26,012	26,322	13,500	0.00	17,000	0.00
	131	Additional Salary - Licensed	0	0	0	0.00	500	0.00
	133	Additional Salary - Extra Duty	0	0	0	0.00	2,873	0.00
100		Salaries	320,292	328,353	278,600	3.92	208,023	3.21
	211	Employer Contrib PERS	74,602	77,021	94,200	0.00	51,984	0.00
	212	Employee Contribution Pick-Up	16,586	19,076	22,900	0.00	12,480	0.00
	220	Social Sec/Medicare	24,106	24,228	28,900	0.00	15,915	0.00
	231	Worker's Compensation	1,217	1,399	2,100	0.00	722	0.00
	232	Unemployment Compensation	0	313	6,000	0.00	4,160	0.00
	233	PFMLI	0	818	1,550	0.00	832	0.00
	242	Group Health Insurance	61,678	68,387	77,500	0.00	52,002	0.00
200		Payroll Benefits	178,189	191,241	233,150	0.00	138,095	0.00
	310	Instructional, Professional and Technical Service	1,600	1,085	0	0.00	0	0.00
	312	Instructional Programs Improvement Services	618	0	0	0.00	0	0.00
	324	Rentals	1,996	5,597	1,500	0.00	1,500	0.00
	326	Fuel	10	0	0	0.00	0	0.00
	342	Travel, Out of District	915	2,764	0	0.00	0	0.00
	355	Printing and Binding	825	852	1,000	0.00	1,000	0.00
	389	Other Non-instructional Professional and Technical	714	0	0	0.00	0	0.00
300		Contracted Services	6,679	10,298	2,500	0.00	2,500	0.00
	410	Consumable Supplies and Materials	33,448	12,563	4,000	0.00	4,250	0.00
	420	Textbooks/Workbooks	6,278	12,121	37,800	0.00	37,800	0.00
	460	Non-consumable Items	5,061	51	300	0.00	300	0.00
	470	Computer Software	8,507	2,612	0	0.00	0	0.00
400		Supplies & Materials	53,294	27,347	42,100	0.00	42,350	0.00
	640	Dues and Fees	30	280	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
600		Dues and Fees	30	280	0	0.00	0	0.00
Total Function	1131	High School Programs	558,483	557,520	556,350	3.92	390,968	3.21
Function	1132	High School Extra-curricular						
	111	Licensed Salaries	4,461	2,228	0	0.00	0	0.00
	112	Classified Salaries	3,462	16,122	0	0.00	0	0.00
	122	Substitutes - Classified	0	0	0	0.00	5,500	0.00
	130	Additional Salary	0	0	9,100	0.00	0	0.00
	132	Additional Salary - Classified	0	0	0	0.00	7,000	0.00
	133	Additional Salary - Extra Duty	57,906	47,854	114,500	0.00	58,217	0.00
100		Salaries	65,829	66,204	123,600	0.00	70,717	0.00
	211	Employer Contrib PERS	11,576	13,979	31,300	0.00	17,992	0.00
	212	Employee Contribution Pick-Up	2,783	3,561	7,300	0.00	4,245	0.00
	220	Social Sec/Medicare	4,922	4,695	9,200	0.00	5,413	0.00
	231	Worker's Compensation	242	298	650	0.00	228	0.00
	232	Unemployment Compensation	0	51	875	0.00	1,416	0.00
	233	PFMLI	0	116	525	0.00	284	0.00
	242	Group Health Insurance	2,250	5,198	0	0.00	0	0.00
200		Payroll Benefits	21,772	27,899	49,850	0.00	29,578	0.00
	324	Rentals	7,643	1,074	1,000	0.00	4,500	0.00
	331	Reimbursable Student Transportation	39	0	0	0.00	0	0.00
	342	Travel, Out of District	2,939	7,435	10,000	0.00	13,000	0.00
	343	Travel, Student Out of District	1,705	0	15,000	0.00	0	0.00
	355	Printing and Binding	36	0	0	0.00	200	0.00
	389	Other Non-instructional Professional and Technical	7,283	6,853	13,000	0.00	15,000	0.00
300		Contracted Services	19,645	15,362	39,000	0.00	32,700	0.00
	410	Consumable Supplies and Materials	2,359	7,059	6,000	0.00	6,000	0.00
	419	Athletic Uniforms	5,945	7,620	0	0.00	0	0.00
	460	Non-consumable Items	290	1,125	9,000	0.00	3,000	0.00
	470	Computer Software	3,500	0	2,000	0.00	2,000	0.00
400		Supplies & Materials	12,094	15,804	17,000	0.00	11,000	0.00
	640	Dues and Fees	4,119	5,809	3,950	0.00	6,000	0.00
600		Dues and Fees	4,119	5,809	3,950	0.00	6,000	0.00
Total Function	1132	High School Extra-curricular	123,459	131,078	233,400	0.00	149,995	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function 1140		Pre-kindergarten Programs						
	112	Classified Salaries	8,541	0	0	0.00	0	0.00
100		Salaries	8,541	0	0	0.00	0	0.00
	211	Employer Contrib PERS	2,026	0	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	512	0	0	0.00	0	0.00
	220	Social Sec/Medicare	653	0	0	0.00	0	0.00
	231	Worker's Compensation	34	0	0	0.00	0	0.00
	242	Group Health Insurance	1,025	93	0	0.00	0	0.00
200		Payroll Benefits	4,251	93	0	0.00	0	0.00
	351	Telephone	611	719	0	0.00	0	0.00
300		Contracted Services	611	719	0	0.00	0	0.00
Total Function 1140		Pre-kindergarten Programs	13,403	812	0	0.00	0	0.00
Function 1210		Programs for the Talented and Gifted						
	111	Licensed Salaries	9,413	0	2,500	0.03	0	0.00
	113	Administrators	0	43,371	0	0.00	0	0.00
100		Salaries	9,413	43,371	2,500	0.03	0	0.00
	211	Employer Contrib PERS	1,240	10,255	630	0.00	0	0.00
	212	Employee Contribution Pick-Up	314	2,594	150	0.00	0	0.00
	220	Social Sec/Medicare	720	3,308	192	0.00	0	0.00
	231	Worker's Compensation	39	156	15	0.00	0	0.00
	232	Unemployment Compensation	0	43	3	0.00	0	0.00
	233	PFMLI	0	94	10	0.00	0	0.00
	242	Group Health Insurance	0	3,125	0	0.00	0	0.00
200		Payroll Benefits	2,313	19,576	1,000	0.00	0	0.00
	342	Travel, Out of District	0	630	0	0.00	0	0.00
300		Contracted Services	0	630	0	0.00	0	0.00
	470	Computer Software	708	0	0	0.00	0	0.00
400		Supplies & Materials	708	0	0	0.00	0	0.00
Total Function 1210		Programs for the Talented and Gifted	12,434	63,576	3,500	0.03	0	0.00
Function 1250		Less Restrictive Programs: Students w/ Disability						
	111	Licensed Salaries	289,309	277,887	320,000	4.00	124,916	2.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function	1250	Less Restrictive Programs: Students w/ Disability						
	112	Classified Salaries	226,706	164,757	177,000	5.60	166,734	5.38
	113	Administrators	66,782	90,943	36,000	0.25	0	0.00
	114	Managerial - Classified	182,772	109,118	0	0.00	0	0.00
	121	Substitutes - Licensed	0	2,255	20,000	0.00	0	0.00
	122	Substitutes - Classified	7,784	1,612	6,000	0.00	7,000	0.00
	131	Additional Salary - Licensed	0	0	0	0.00	6,000	0.00
	132	Additional Salary - Classified	0	0	0	0.00	2,000	0.00
	133	Additional Salary - Extra Duty	822	596	0	0.00	22,042	0.00
100		Salaries	774,176	647,169	559,000	9.85	328,692	7.38
	211	Employer Contrib PERS	171,748	154,140	143,000	0.00	83,085	0.00
	212	Employee Contribution Pick-Up	42,242	33,805	36,000	0.00	19,721	0.00
	220	Social Sec/Medicare	58,426	47,547	44,000	0.00	25,144	0.00
	231	Worker's Compensation	3,389	2,558	3,200	0.00	1,173	0.00
	232	Unemployment Compensation	0	491	9,500	0.00	31,870	0.00
	233	PFMLI	0	1,381	2,500	0.00	1,314	0.00
	242	Group Health Insurance	143,068	117,360	152,000	0.00	119,624	0.00
200		Payroll Benefits	418,874	357,282	390,200	0.00	281,931	0.00
	310	Instructional, Professional and Technical Service	9,941	9,886	0	0.00	0	0.00
	312	Instructional Programs Improvement Services	149	0	0	0.00	0	0.00
	324	Rentals	0	99	100	0.00	100	0.00
	342	Travel, Out of District	2,084	610	2,000	0.00	2,000	0.00
	351	Telephone	687	900	1,000	0.00	1,000	0.00
	353	Postage	0	0	5,000	0.00	0	0.00
	355	Printing and Binding	348	168	100	0.00	100	0.00
	389	Other Non-instructional Professional and Technical	49,407	2,283	20,000	0.00	10,000	0.00
300		Contracted Services	62,616	13,945	28,200	0.00	13,200	0.00
	410	Consumable Supplies and Materials	9,258	3,958	5,500	0.00	2,750	0.00
	420	Textbooks/Workbooks	0	1,033	1,900	0.00	1,900	0.00
	460	Non-consumable Items	1,507	291	600	0.00	300	0.00
	470	Computer Software	2,350	358	4,250	0.00	5,800	0.00
	480	Computer Hardware	0	0	1,000	0.00	500	0.00
400		Supplies & Materials	13,115	5,640	13,250	0.00	11,250	0.00
	542	Replacement Equipment Purchase	0	0	200,000	0.00	0	0.00
500		Capital Outlay	0	0	200,000	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function 1250		Less Restrictive Programs: Students w/ Disability						
	640	Dues and Fees	792	0	1,800	0.00	1,600	0.00
600		Dues and Fees	792	0	1,800	0.00	1,600	0.00
Total Function 1250		Less Restrictive Programs: Students w/ Disability	1,269,573	1,024,036	1,192,450	9.85	636,673	7.38
Function 1280		Alternative Education						
	114	Managerial - Classified	37,984	0	0	0.00	0	0.00
100		Salaries	37,984	0	0	0.00	0	0.00
	211	Employer Contrib PERS	9,010	0	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	2,279	0	0	0.00	0	0.00
	220	Social Sec/Medicare	2,793	0	0	0.00	0	0.00
	231	Worker's Compensation	157	0	0	0.00	0	0.00
	242	Group Health Insurance	6,937	799	0	0.00	0	0.00
200		Payroll Benefits	21,176	799	0	0.00	0	0.00
	311	Instruction Services	9,810	0	0	0.00	0	0.00
	360	Charter School Payments	811,690	1,500	0	0.00	0	0.00
	371	Tuition Payments to Other Districts Within State	2,985	4,050	0	0.00	0	0.00
300		Contracted Services	824,485	5,550	0	0.00	0	0.00
	420	Textbooks/Workbooks	63	0	0	0.00	0	0.00
	470	Computer Software	800,000	640,180	21,000	0.00	0	0.00
400		Supplies & Materials	800,063	640,180	21,000	0.00	0	0.00
Total Function 1280		Alternative Education	1,683,709	646,529	21,000	0.00	0	0.00
Function 1291		English Second Language Programs						
	111	Licensed Salaries	33,663	54,768	0	0.00	0	0.00
	133	Additional Salary - Extra Duty	0	0	3,800	0.00	3,613	0.00
100		Salaries	33,663	54,768	3,800	0.00	3,613	0.00
	211	Employer Contrib PERS	7,985	12,954	600	0.00	904	0.00
	212	Employee Contribution Pick-Up	2,020	3,277	200	0.00	217	0.00
	220	Social Sec/Medicare	2,570	4,133	200	0.00	277	0.00
	231	Worker's Compensation	141	202	100	0.00	11	0.00
	232	Unemployment Compensation	0	0	100	0.00	72	0.00
	233	PFMLI	0	144	0	0.00	15	0.00
	242	Group Health Insurance	7,500	15,000	100	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
200		Payroll Benefits	20,216	35,709	1,300	0.00	1,496	0.00
	342	Travel, Out of District	526	2,416	4,000	0.00	2,750	0.00
	389	Other Non-instructional Professional and Technical	26	80	0	0.00	0	0.00
300		Contracted Services	552	2,497	4,000	0.00	2,750	0.00
	420	Textbooks/Workbooks	0	319	500	0.00	500	0.00
400		Supplies & Materials	0	319	500	0.00	500	0.00
Total Function	1291	English Second Language Programs	54,431	93,293	9,600	0.00	8,359	0.00
Major Function	1000		6,237,398	4,639,845	3,920,745	29.88	2,834,856	26.16
Function	2113	Social Work Services						
	310	Instructional, Professional and Technical Service	52,480	43,450	0	0.00	0	0.00
	340	Travel	1,000	0	0	0.00	0	0.00
	351	Telephone	830	59	0	0.00	0	0.00
300		Contracted Services	54,310	43,509	0	0.00	0	0.00
	410	Consumable Supplies and Materials	13	0	0	0.00	0	0.00
400		Supplies & Materials	13	0	0	0.00	0	0.00
Total Function	2113	Social Work Services	54,323	43,509	0	0.00	0	0.00
Function	2114	Student Accounting Services						
	112	Classified Salaries	174,637	160,909	33,000	0.50	17,159	0.25
100		Salaries	174,637	160,909	33,000	0.50	17,159	0.25
	211	Employer Contrib PERS	40,438	40,227	8,100	0.00	4,782	0.00
	212	Employee Contribution Pick-Up	9,676	9,627	2,000	0.00	1,030	0.00
	220	Social Sec/Medicare	12,366	11,979	2,500	0.00	1,313	0.00
	231	Worker's Compensation	702	568	185	0.00	61	0.00
	232	Unemployment Compensation	0	150	500	0.00	337	0.00
	233	PFMLI	0	235	135	0.00	69	0.00
	242	Group Health Insurance	41,287	29,750	7,500	0.00	4,050	0.00
200		Payroll Benefits	104,468	92,535	20,920	0.00	11,642	0.00
Total Function	2114	Student Accounting Services	279,106	253,444	53,920	0.50	28,801	0.25
Function	2134	Nurse Services						
	389	Other Non-instructional Professional and Technical	0	11,225	12,000	0.00	12,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
300		Contracted Services	0	11,225	12,000	0.00	12,000	0.00
Total Function	2134	Nurse Services	0	11,225	12,000	0.00	12,000	0.00
Function	2142	Psychological Testing Services						
310		Instructional, Professional and Technical Service	0	0	0	0.00	50,200	0.00
389		Other Non-instructional Professional and Technical	0	24,776	35,000	0.00	0	0.00
300		Contracted Services	0	24,776	35,000	0.00	50,200	0.00
Total Function	2142	Psychological Testing Services	0	24,776	35,000	0.00	50,200	0.00
Function	2152	Speech Pathology Services						
111		Licensed Salaries	0	70,345	78,000	1.00	0	0.00
100		Salaries	0	70,345	78,000	1.00	0	0.00
211		Employer Contrib PERS	0	8,319	19,700	0.00	0	0.00
212		Employee Contribution Pick-Up	0	2,104	4,750	0.00	0	0.00
220		Social Sec/Medicare	0	5,366	6,000	0.00	0	0.00
231		Worker's Compensation	0	256	450	0.00	0	0.00
232		Unemployment Compensation	0	0	1,200	0.00	0	0.00
233		PFMLI	0	187	360	0.00	0	0.00
242		Group Health Insurance	0	9,641	15,000	0.00	0	0.00
200		Payroll Benefits	0	25,873	47,460	0.00	0	0.00
310		Instructional, Professional and Technical Service	0	0	0	0.00	30,000	0.00
389		Other Non-instructional Professional and Technical	161,944	55,022	35,000	0.00	35,000	0.00
300		Contracted Services	161,944	55,022	35,000	0.00	65,000	0.00
410		Consumable Supplies and Materials	0	381	500	0.00	500	0.00
470		Computer Software	0	216	400	0.00	400	0.00
400		Supplies & Materials	0	597	900	0.00	900	0.00
Total Function	2152	Speech Pathology Services	161,944	151,838	161,360	1.00	65,900	0.00
Function	2160	Other Student Treatment Services						
389		Other Non-instructional Professional and Technical	17,771	34,523	27,500	0.00	39,000	0.00
300		Contracted Services	17,771	34,523	27,500	0.00	39,000	0.00
410		Consumable Supplies and Materials	0	324	500	0.00	500	0.00
400		Supplies & Materials	0	324	500	0.00	500	0.00
Total Function	2160	Other Student Treatment Services	17,771	34,847	28,000	0.00	39,500	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function 2190		Service Direction, Student Support Services						
	111	Licensed Salaries	37,000	46,086	0	0.00	0	0.00
	112	Classified Salaries	0	26,836	20,000	0.25	0	0.00
	113	Administrators	0	0	0	0.00	50,948	0.50
	114	Managerial - Classified	18,926	0	0	0.00	0	0.00
	133	Additional Salary - Extra Duty	0	0	0	0.00	618	0.00
100		Salaries	55,926	72,922	20,000	0.25	51,566	0.50
	211	Employer Contrib PERS	13,927	17,191	5,000	0.00	12,907	0.00
	212	Employee Contribution Pick-Up	3,374	4,348	1,200	0.00	3,094	0.00
	220	Social Sec/Medicare	4,109	5,325	1,600	0.00	3,945	0.00
	231	Worker's Compensation	222	270	200	0.00	177	0.00
	232	Unemployment Compensation	0	70	700	0.00	1,031	0.00
	233	PFMLI	0	152	100	0.00	206	0.00
	242	Group Health Insurance	11,250	19,489	3,750	0.00	8,100	0.00
200		Payroll Benefits	32,881	46,844	12,550	0.00	29,460	0.00
	342	Travel, Out of District	0	803	1,500	0.00	1,500	0.00
300		Contracted Services	0	803	1,500	0.00	1,500	0.00
	640	Dues and Fees	0	645	0	0.00	0	0.00
600		Dues and Fees	0	645	0	0.00	0	0.00
Total Function 2190		Service Direction, Student Support Services	88,807	121,215	34,050	0.25	82,526	0.50
Function 2222		Library/Media Center						
	410	Consumable Supplies and Materials	0	74	50	0.00	50	0.00
	430	Library Books	0	0	1,000	0.00	1,000	0.00
	440	Periodicals	0	0	100	0.00	100	0.00
	470	Computer Software	0	0	100	0.00	100	0.00
400		Supplies & Materials	0	74	1,250	0.00	1,250	0.00
Total Function 2222		Library/Media Center	0	74	1,250	0.00	1,250	0.00
Function 2230		Assessment and Testing						
	112	Classified Salaries	0	6,872	4,800	0.06	0	0.00
	113	Administrators	0	0	0	0.00	3,090	0.00
100		Salaries	0	6,872	4,800	0.06	3,090	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function	2230	Assessment and Testing						
	211	Employer Contrib PERS	0	1,625	1,335	0.00	773	0.00
	212	Employee Contribution Pick-Up	0	411	290	0.00	185	0.00
	220	Social Sec/Medicare	0	514	367	0.00	236	0.00
	231	Worker's Compensation	0	26	26	0.00	10	0.00
	232	Unemployment Compensation	0	7	10	0.00	62	0.00
	233	PFMLI	0	17	20	0.00	12	0.00
	242	Group Health Insurance	0	473	0	0.00	0	0.00
200		Payroll Benefits	0	3,073	2,048	0.00	1,278	0.00
	318	Professional and Improvement Costs for Non-Instruc	0	450	0	0.00	0	0.00
300		Contracted Services	0	450	0	0.00	0	0.00
Total Function	2230	Assessment and Testing	0	10,394	6,848	0.06	4,368	0.00
Function	2240	Instructional Staff Development						
	245	Tuition Reimbursement	32,025	2,370	0	0.00	25,000	0.00
200		Payroll Benefits	32,025	2,370	0	0.00	25,000	0.00
	342	Travel, Out of District	2,270	0	1,000	0.00	1,000	0.00
300		Contracted Services	2,270	0	1,000	0.00	1,000	0.00
	420	Textbooks/Workbooks	131	0	0	0.00	0	0.00
400		Supplies & Materials	131	0	0	0.00	0	0.00
Total Function	2240	Instructional Staff Development	34,426	2,370	1,000	0.00	26,000	0.00
Function	2310	Board of Education Services						
	232	Unemployment Compensation	2,882	56,034	0	0.00	0	0.00
200		Payroll Benefits	2,882	56,034	0	0.00	0	0.00
	318	Professional and Improvement Costs for Non-Instruc	0	900	1,000	0.00	1,000	0.00
	342	Travel, Out of District	0	6,469	8,000	0.00	8,000	0.00
	353	Postage	2,999	716	1,000	0.00	0	0.00
	354	Advertising	3,665	379	500	0.00	500	0.00
	355	Printing and Binding	0	0	500	0.00	500	0.00
	381	Audit Services	8,000	16,650	30,000	0.00	30,000	0.00
	382	Legal Services	112,594	33,240	75,000	0.00	75,000	0.00
	385	Management Services	1,482	0	0	0.00	0	0.00
	388	Election Services	1,742	429	5,000	0.00	5,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function	2310	Board of Education Services						
	389	Other Non-instructional Professional and Technical	6,915	25,988	26,000	0.00	26,000	0.00
300		Contracted Services	137,397	84,770	147,000	0.00	146,000	0.00
	410	Consumable Supplies and Materials	980	633	2,000	0.00	2,000	0.00
	460	Non-consumable Items	0	1,123	2,000	0.00	2,000	0.00
	470	Computer Software	1,210	2,914	5,000	0.00	5,000	0.00
	480	Computer Hardware	600	0	1,200	0.00	1,200	0.00
400		Supplies & Materials	2,790	4,670	10,200	0.00	10,200	0.00
	640	Dues and Fees	4,516	4,606	5,000	0.00	5,000	0.00
	655	Judgments and Settlements Against the District	25,000	0	0	0.00	0	0.00
600		Dues and Fees	29,516	4,606	5,000	0.00	5,000	0.00
Total Function	2310	Board of Education Services	172,584	150,079	162,200	0.00	161,200	0.00
Function	2321	Office of the Superintendent Services						
	112	Classified Salaries	61,092	56,945	86,000	1.13	51,476	0.75
	113	Administrators	171,875	144,186	113,000	0.75	105,108	0.75
	133	Additional Salary - Extra Duty	420	2,652	0	0.00	2,287	0.00
100		Salaries	233,386	203,782	199,000	1.88	158,871	1.50
	211	Employer Contrib PERS	57,262	50,714	53,000	0.00	41,240	0.00
	212	Employee Contribution Pick-Up	14,116	11,599	12,000	0.00	9,532	0.00
	220	Social Sec/Medicare	17,781	15,447	15,100	0.00	12,154	0.00
	231	Worker's Compensation	1,024	696	1,200	0.00	550	0.00
	232	Unemployment Compensation	0	57	800	0.00	3,158	0.00
	233	PFMLI	0	367	1,000	0.00	636	0.00
	242	Group Health Insurance	3,290	4,800	37,000	0.00	24,300	0.00
	244	District-Paid TSA	5,600	17,400	0	0.00	0	0.00
200		Payroll Benefits	99,073	101,080	120,100	0.00	91,570	0.00
	310	Instructional, Professional and Technical Service	250	0	0	0.00	0	0.00
	324	Rentals	0	162	500	0.00	500	0.00
	342	Travel, Out of District	1,533	1,216	2,500	0.00	2,500	0.00
	389	Other Non-instructional Professional and Technical	1,300	26,341	2,000	0.00	2,000	0.00
300		Contracted Services	3,083	27,718	5,000	0.00	5,000	0.00
	410	Consumable Supplies and Materials	806	1,595	1,500	0.00	1,500	0.00
	460	Non-consumable Items	581	3,909	1,000	0.00	1,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function	2321	Office of the Superintendent Services						
	470	Computer Software	0	2,400	5,000	0.00	5,000	0.00
	480	Computer Hardware	800	0	1,000	0.00	1,000	0.00
400		Supplies & Materials	2,186	7,904	8,500	0.00	8,500	0.00
	640	Dues and Fees	2,315	1,595	2,500	0.00	2,500	0.00
600		Dues and Fees	2,315	1,595	2,500	0.00	2,500	0.00
Total Function	2321	Office of the Superintendent Services	340,042	342,080	335,100	1.88	266,441	1.50
Function	2410	Office of the Principal Services						
	112	Classified Salaries	71,005	87,075	77,000	2.00	72,127	2.10
	113	Administrators	300,591	372,515	198,000	2.00	186,644	1.75
	114	Managerial - Classified	151,410	0	0	0.00	0	0.00
	121	Substitutes - Licensed	4,855	0	0	0.00	0	0.00
	122	Substitutes - Classified	0	1,859	5,000	0.00	500	0.00
	132	Additional Salary - Classified	0	0	0	0.00	10,500	0.00
	133	Additional Salary - Extra Duty	4,592	1,261	0	0.00	1,854	0.00
100		Salaries	532,454	462,710	280,000	4.00	271,625	3.85
	211	Employer Contrib PERS	133,195	116,421	76,700	0.00	71,630	0.00
	212	Employee Contribution Pick-Up	31,942	26,457	17,200	0.00	16,297	0.00
	220	Social Sec/Medicare	38,892	32,676	21,820	0.00	20,780	0.00
	231	Worker's Compensation	2,200	1,555	1,600	0.00	949	0.00
	232	Unemployment Compensation	0	334	900	0.00	16,373	0.00
	233	PFMLI	0	806	1,150	0.00	1,086	0.00
	242	Group Health Insurance	72,963	65,375	65,200	0.00	62,370	0.00
	245	Tuition Reimbursement	0	0	10,000	0.00	0	0.00
200		Payroll Benefits	279,193	243,624	194,570	0.00	189,485	0.00
	310	Instructional, Professional and Technical Service	7,620	0	1,000	0.00	600	0.00
	324	Rentals	2,333	0	0	0.00	0	0.00
	342	Travel, Out of District	1,823	2,235	3,500	0.00	3,700	0.00
	353	Postage	54,780	28,640	10,000	0.00	14,100	0.00
	354	Advertising	343,916	148,075	10,000	0.00	6,000	0.00
	355	Printing and Binding	982	203	0	0.00	100	0.00
300		Contracted Services	411,454	179,153	24,500	0.00	24,500	0.00
	410	Consumable Supplies and Materials	8,173	4,536	6,000	0.00	8,100	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function	2410	Office of the Principal Services						
	460	Non-consumable Items	480	1,120	1,000	0.00	4,150	0.00
	470	Computer Software	0	0	200	0.00	0	0.00
	480	Computer Hardware	600	0	200	0.00	0	0.00
400		Supplies & Materials	9,253	5,656	7,400	0.00	12,250	0.00
	640	Dues and Fees	1,812	1,290	600	0.00	4,800	0.00
600		Dues and Fees	1,812	1,290	600	0.00	4,800	0.00
Total Function	2410	Office of the Principal Services	1,234,165	892,433	507,070	4.00	502,660	3.85
Function	2520	Fiscal Services						
	112	Classified Salaries	0	13,250	107,000	2.00	85,366	1.40
	113	Administrators	102,742	55,652	0	0.00	0	0.00
	114	Managerial - Classified	135,009	75,987	87,000	1.00	87,130	1.00
	132	Additional Salary - Classified	0	0	0	0.00	2,000	0.00
	133	Additional Salary - Extra Duty	420	736	0	0.00	693	0.00
100		Salaries	238,171	145,624	194,000	3.00	175,189	2.40
	211	Employer Contrib PERS	56,685	31,387	50,000	0.00	43,851	0.00
	212	Employee Contribution Pick-Up	14,406	7,939	12,000	0.00	10,512	0.00
	220	Social Sec/Medicare	17,738	10,618	15,000	0.00	13,401	0.00
	231	Worker's Compensation	1,030	479	1,000	0.00	623	0.00
	232	Unemployment Compensation	0	139	2,900	0.00	10,202	0.00
	233	PFMLI	0	106	800	0.00	702	0.00
	242	Group Health Insurance	38,124	26,037	45,000	0.00	42,120	0.00
200		Payroll Benefits	127,984	76,706	126,700	0.00	121,411	0.00
	342	Travel, Out of District	10,095	704	1,500	0.00	1,500	0.00
	351	Telephone	0	0	1,000	0.00	0	0.00
	353	Postage	241	50	100	0.00	750	0.00
	389	Other Non-instructional Professional and Technical	48,619	183,333	30,000	0.00	40,000	0.00
300		Contracted Services	58,954	184,088	32,600	0.00	42,250	0.00
	410	Consumable Supplies and Materials	1,496	792	1,000	0.00	1,000	0.00
	460	Non-consumable Items	1,230	569	500	0.00	500	0.00
	470	Computer Software	8,979	13,591	12,500	0.00	11,000	0.00
	480	Computer Hardware	1,149	0	100	0.00	100	0.00
400		Supplies & Materials	12,854	14,953	14,100	0.00	12,600	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function 2520		Fiscal Services						
	640	Dues and Fees	2,487	3,086	2,500	0.00	4,000	0.00
600		Dues and Fees	2,487	3,086	2,500	0.00	4,000	0.00
Total Function 2520		Fiscal Services	440,450	424,456	369,900	3.00	355,450	2.40
Function 2540		Operation and Maintenance of Plant Services						
	112	Classified Salaries	111,445	108,458	65,500	1.67	71,251	2.00
	114	Managerial - Classified	82,014	92,062	88,000	1.00	85,766	1.00
	122	Substitutes - Classified	0	0	3,000	0.00	15,000	0.00
	124	Temporary - Classified	0	0	15,000	0.00	5,000	0.00
	132	Additional Salary - Classified	0	0	0	0.00	1,000	0.00
	133	Additional Salary - Extra Duty	0	421	500	0.00	433	0.00
100		Salaries	193,459	200,942	172,000	2.67	178,450	3.00
	211	Employer Contrib PERS	34,067	45,069	43,000	0.00	44,666	0.00
	212	Employee Contribution Pick-Up	8,831	11,400	11,000	0.00	10,707	0.00
	220	Social Sec/Medicare	13,793	15,185	14,000	0.00	13,653	0.00
	231	Worker's Compensation	5,859	5,092	1,000	0.00	4,615	0.00
	232	Unemployment Compensation	0	198	2,600	0.00	3,536	0.00
	233	PFMLI	0	371	700	0.00	714	0.00
	242	Group Health Insurance	36,472	34,500	50,000	0.00	48,600	0.00
200		Payroll Benefits	99,022	111,816	122,300	0.00	126,491	0.00
	310	Instructional, Professional and Technical Service	6,469	0	500	0.00	0	0.00
	321	Cleaning Services	1,745	0	3,000	0.00	0	0.00
	322	Repairs and Maintenance Services	40,125	14,048	20,000	0.00	45,000	0.00
	324	Rentals	40,617	10,016	3,000	0.00	5,000	0.00
	325	Electricity	28,356	25,865	34,000	0.00	47,400	0.00
	326	Fuel	38,103	43,518	56,000	0.00	5,000	0.00
	327	Water and Sewage	3,602	3,105	5,000	0.00	6,100	0.00
	328	Garbage	13,077	13,760	15,600	0.00	12,800	0.00
	342	Travel, Out of District	466	0	600	0.00	2,500	0.00
	351	Telephone	18,361	1,203	2,000	0.00	0	0.00
	353	Postage	0	120	0	0.00	0	0.00
	389	Other Non-instructional Professional and Technical	1,949	13,317	10,000	0.00	10,000	0.00
300		Contracted Services	192,869	124,952	149,700	0.00	133,800	0.00
	410	Consumable Supplies and Materials	8,681	3,396	0	0.00	8,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function	2540	Operation and Maintenance of Plant Services						
	416	Custodial Supplies	50,464	32,453	30,000	0.00	20,000	0.00
	417	Maintenance Supplies	11,128	6,962	20,000	0.00	20,000	0.00
	460	Non-consumable Items	39,653	10,600	5,000	0.00	6,000	0.00
	480	Computer Hardware	0	0	800	0.00	0	0.00
400		Supplies & Materials	109,926	53,411	55,800	0.00	54,000	0.00
	541	Initial and Additional Equipment Purchase	35,373	14,697	18,000	0.00	10,000	0.00
	542	Replacement Equipment Purchase	9,983	0	15,000	0.00	20,000	0.00
500		Capital Outlay	45,356	14,697	33,000	0.00	30,000	0.00
	640	Dues and Fees	3,327	2,019	1,500	0.00	1,500	0.00
	653	Property Insurance Premiums	47,769	64,167	79,200	0.00	85,000	0.00
600		Dues and Fees	51,096	66,186	80,700	0.00	86,500	0.00
Total Function	2540	Operation and Maintenance of Plant Services	691,728	572,004	613,500	2.67	609,241	3.00
Function	2550	Student Transportation Services						
	112	Classified Salaries	464,300	490,139	670,300	15.88	267,761	6.53
	113	Administrators	0	0	0	0.00	10,379	0.00
	114	Managerial - Classified	246,137	156,886	79,000	1.00	38,343	0.51
	122	Substitutes - Classified	9,114	27,010	20,000	0.00	65,000	0.00
	130	Additional Salary	12,950	4,341	0	0.00	0	0.00
	132	Additional Salary - Classified	0	0	0	0.00	18,000	0.00
	133	Additional Salary - Extra Duty	840	702	0	0.00	606	0.00
100		Salaries	733,340	679,079	769,300	16.88	400,089	7.04
	211	Employer Contrib PERS	130,669	156,707	196,700	0.00	101,539	0.00
	212	Employee Contribution Pick-Up	32,976	38,987	47,500	0.00	24,005	0.00
	220	Social Sec/Medicare	55,649	50,085	59,800	0.00	30,608	0.00
	231	Worker's Compensation	29,853	25,280	4,400	0.00	14,339	0.00
	232	Unemployment Compensation	0	533	27,000	0.00	44,462	0.00
	233	PFMLI	0	1,349	3,350	0.00	1,602	0.00
	242	Group Health Insurance	102,262	119,719	260,900	0.00	136,080	0.00
200		Payroll Benefits	351,409	392,660	599,650	0.00	352,635	0.00
	310	Instructional, Professional and Technical Service	55	179	200	0.00	200	0.00
	318	Professional and Improvement Costs for Non-Instruc	0	150	200	0.00	200	0.00
	320	Property Services	14,255	750	15,000	0.00	15,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function	2550	Student Transportation Services						
	322	Repairs and Maintenance Services	1,068	7,240	7,500	0.00	5,000	0.00
	324	Rentals	4,121	3,840	5,000	0.00	4,600	0.00
	325	Electricity	0	0	0	0.00	1,680	0.00
	326	Fuel	0	0	0	0.00	300	0.00
	327	Water and Sewage	0	0	0	0.00	480	0.00
	328	Garbage	0	0	0	0.00	2,640	0.00
	329	Other Property Services	2,788	2,360	3,000	0.00	0	0.00
	331	Reimbursable Student Transportation	8,722	6,158	1,000	0.00	1,000	0.00
	342	Travel, Out of District	503	712	2,200	0.00	4,540	0.00
	343	Travel, Student Out of District	0	274	0	0.00	0	0.00
	351	Telephone	10,896	7,782	12,300	0.00	7,912	0.00
	353	Postage	64	148	300	0.00	300	0.00
	389	Other Non-instructional Professional and Technical	9,856	15,796	35,000	0.00	42,000	0.00
300		Contracted Services	52,329	45,389	81,700	0.00	85,852	0.00
	410	Consumable Supplies and Materials	23,448	35,153	22,000	0.00	18,000	0.00
	418	Transportation Fuel	117,551	130,016	143,000	0.00	122,000	0.00
	460	Non-consumable Items	17,342	199	7,500	0.00	3,000	0.00
	470	Computer Software	770	1,319	1,000	0.00	1,500	0.00
	480	Computer Hardware	0	1,216	100	0.00	0	0.00
400		Supplies & Materials	159,111	167,903	173,600	0.00	144,500	0.00
	564	Bus Acquisition	30,000	0	0	0.00	0	0.00
500		Capital Outlay	30,000	0	0	0.00	0	0.00
	640	Dues and Fees	2,873	1,329	3,500	0.00	3,500	0.00
	653	Property Insurance Premiums	22,885	26,592	32,400	0.00	23,000	0.00
600		Dues and Fees	25,758	27,921	35,900	0.00	26,500	0.00
Total Function	2550	Student Transportation Services	1,351,946	1,312,951	1,660,150	16.88	1,009,576	7.04
Function	2660	Technology Services						
	112	Classified Salaries	51,933	0	0	0.00	0	0.00
	133	Additional Salary - Extra Duty	15,971	16,438	13,000	0.00	18,264	0.00
100		Salaries	67,904	16,438	13,000	0.00	18,264	0.00
	211	Employer Contrib PERS	16,107	3,888	3,400	0.00	4,571	0.00
	212	Employee Contribution Pick-Up	4,074	983	800	0.00	1,096	0.00
	220	Social Sec/Medicare	5,070	1,201	1,000	0.00	1,397	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function 2660		Technology Services						
	231	Worker's Compensation	276	62	200	0.00	59	0.00
	232	Unemployment Compensation	0	16	500	0.00	366	0.00
	233	PFMLI	0	31	100	0.00	73	0.00
	242	Group Health Insurance	13,430	8,750	0	0.00	0	0.00
200		Payroll Benefits	38,957	14,931	6,000	0.00	7,562	0.00
	310	Instructional, Professional and Technical Service	1,720	0	0	0.00	0	0.00
	322	Repairs and Maintenance Services	275	0	0	0.00	0	0.00
	351	Telephone	3,698	20,577	19,800	0.00	16,300	0.00
	359	Other Communication Services	24,115	25,615	19,000	0.00	8,100	0.00
	389	Other Non-instructional Professional and Technical	2,411	27,751	2,000	0.00	0	0.00
300		Contracted Services	32,218	73,943	40,800	0.00	24,400	0.00
	410	Consumable Supplies and Materials	8,418	2,988	15,000	0.00	15,000	0.00
	460	Non-consumable Items	8,339	2,252	500	0.00	500	0.00
	470	Computer Software	198,544	8,139	4,100	0.00	28,590	0.00
	480	Computer Hardware	65,985	3,165	8,000	0.00	23,000	0.00
400		Supplies & Materials	281,285	16,543	27,600	0.00	67,090	0.00
	550	Depreciable Technology	0	22,048	5,000	0.00	0	0.00
500		Capital Outlay	0	22,048	5,000	0.00	0	0.00
	640	Dues and Fees	59	0	0	0.00	0	0.00
	653	Property Insurance Premiums	469	0	0	0.00	0	0.00
600		Dues and Fees	528	0	0	0.00	0	0.00
Total Function 2660		Technology Services	420,892	143,903	92,400	0.00	117,316	0.00
Function 2700		Supplemental Retirement Program						
	242	Group Health Insurance	0	10,736	0	0.00	0	0.00
200		Payroll Benefits	0	10,736	0	0.00	0	0.00
Total Function 2700		Supplemental Retirement Program	0	10,736	0	0.00	0	0.00
Major Function 2000			5,288,185	4,502,334	4,073,748	30.24	3,332,429	18.54
Function 5110		Long-Term Debt Service						
	610	Redemption of Principal	125,994	17,616	18,800	0.00	0	0.00
	621	Regular Interest	3,470	2,379	1,300	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Function 5110		Long-Term Debt Service						
	622	Bus & Bus Garage Interest	11,814	0	0	0.00	0	0.00
600		Dues and Fees	141,278	19,995	20,100	0.00	0	0.00
Total Function 5110		Long-Term Debt Service	141,278	19,995	20,100	0.00	0	0.00
Function 5200		Transfers of Funds						
	790	Other Transfers	76,500	240,066	123,405	0.00	123,405	0.00
	792	Bus Replacement Fund Transfer	5,000	136,000	259,000	0.00	140,002	0.00
	794	Capital Projects Working Fund Transfer	200,000	0	0	0.00	0	0.00
700		Enterprise	281,500	376,066	382,405	0.00	263,407	0.00
Total Function 5200		Transfers of Funds	281,500	376,066	382,405	0.00	263,407	0.00
Major Function 5000			422,778	396,061	402,505	0.00	263,407	0.00
Function 6110		Operating Contingency						
	810	Planned Reserve	0	0	120,000	0.00	120,000	0.00
800		Reserve Funds	0	0	120,000	0.00	120,000	0.00
Total Function 6110		Operating Contingency	0	0	120,000	0.00	120,000	0.00
Major Function 6000		Contingencies	0	0	120,000	0.00	120,000	0.00
Function 7000		Unappropriated Ending Fund Balance						
	820	Reserved for Next Year	0	0	2,022,105	0.00	4,713,913	0.00
800		Reserve Funds	0	0	2,022,105	0.00	4,713,913	0.00
Total Function 7000		Unappropriated Ending Fund Balance	0	0	2,022,105	0.00	4,713,913	0.00
Major Function 7000		Unappropriated Ending Fund Balance	0	0	2,022,105	0.00	4,713,913	0.00
Grand Totals:			11,948,361	9,538,240	10,539,103	60.12	11,264,605	44.70

ALSEA SCHOOL DISTRICT #7J
PROPOSED BUDGET FOR THE 2024-2025 FISCAL YEAR
GENERAL FUND - SUMMARY OF REQUIREMENTS BY OBJECT

Object	Description	Actual 2021-2022	Actual 2022-2023	Adopted 2023-24	Proposed 2024-25	Increase/ -Decrease	% Change	% Total Budget Appropriations
111	Licensed Salaries	$ 1,773,426	$ 1,842,541	$ 1,696,500	$ 1,133,872	$ (562,628)	-33.16%	17.31%
112	Classified Salaries	1,432,451	1,294,239	1,266,100	783,426	(482,674)	-38.12%	11.96%
113	Administrators	643,477	706,666	347,000	356,169	9,169	2.64%	5.44%
114	Managerial - Classified	854,253	434,053	254,000	211,239	(42,761)	-16.84%	3.22%
121	Substitutes - Licensed	53,035	49,034	56,000	44,000	(12,000)	-21.43%	0.67%
122	Substitutes - Classified	70,190	43,443	34,000	94,000	60,000	176.47%	1.43%
123	Temporary - Licensed	41,605	-	-	-	-		
124	Temporary - Classified	-	-	15,000	5,000	(10,000)	-66.67%	0.08%
130	Additional Salary	12,950	4,341	9,100	-	(9,100)	-100.00%	0.00%
131	Additional Salary - Licensed	-	-	-	8,500	8,500		0.13%
132	Additional Salary - Classified	-	-	-	41,500	41,500		0.63%
133	Additional Salary - Extra Duty	95,534	84,660	153,300	137,127	(16,173)	-10.55%	2.09%
211	Employer Contrib PERS	1,086,620	1,045,740	1,019,390	714,740	(304,650)	-29.89%	10.91%
212	Employee Contribution Pick-Up	264,649	252,731	240,640	168,888	(71,752)	-29.82%	2.58%
220	Social Sec/Medicare	371,423	329,018	302,479	215,345	(87,134)	-28.81%	3.29%
231	Worker's Compensation	52,779	43,746	22,096	27,077	4,981	22.54%	0.41%
232	Unemployment Compensation	2,882	59,611	76,038	143,454	67,417	88.66%	2.19%
233	PFMLI	-	9,454	17,000	11,262	(5,738)	-33.75%	0.17%
242	Group Health Insurance	813,054	795,640	950,650	748,994	(201,656)	-21.21%	11.43%
244	District-Paid TSA	5,600	17,400	-	-	-		
245	Tuition Reimbursement	32,025	2,370	35,000	25,000	(10,000)	-28.57%	0.38%
310	Instructional, Professional and Technical Service	80,134	54,600	2,700	82,000	79,300	2937.04%	1.25%
311	Instruction Services	9,810	-	-	-	-		
312	Instructional Programs Improvement Services	3,335	-	-	-	-		
318	Professional and Improvement Costs for Non-Instruc	-	1,500	1,200	1,200	-	0.00%	0.02%
320	Property Services	14,255	750	15,000	15,000	-	0.00%	0.23%
321	Cleaning Services	1,745	-	3,000	-	(3,000)	-100.00%	0.00%
322	Repairs and Maintenance Services	41,468	21,288	27,500	50,000	22,500	81.82%	0.76%
324	Rentals	78,832	26,564	15,600	20,700	5,100	32.69%	0.32%
325	Electricity	28,356	25,865	34,000	49,080	15,080	44.35%	0.75%
326	Fuel	38,113	43,518	56,000	5,300	(50,700)	-90.54%	0.08%
327	Water and Sewage	3,602	3,105	5,000	6,580	1,580	31.60%	0.10%
328	Garbage	13,077	13,760	15,600	15,440	(160)	-1.03%	0.24%
329	Other Property Services	2,788	2,360	3,000	-	(3,000)	-100.00%	0.00%
331	Reimbursable Student Transportation	40,237	6,158	1,000	1,000	-	0.00%	0.02%
340	Travel	1,000	-	-	-	-		
342	Travel, Out of District	24,364	27,158	38,150	43,940	5,790	15.18%	0.67%
343	Travel, Student Out of District	1,705	274	15,000	-	(15,000)	-100.00%	0.00%
351	Telephone	35,083	31,239	36,100	25,212	(10,888)	-30.16%	0.38%
353	Postage	58,083	29,674	16,400	15,150	(1,250)	-7.62%	0.23%
354	Advertising	347,581	148,453	10,500	6,500	(4,000)	-38.10%	0.10%
355	Printing and Binding	4,113	3,246	3,600	3,900	300	8.33%	0.06%
359	Other Communication Services	24,115	25,615	19,000	8,100	(10,900)	-57.37%	0.12%

ALSEA SCHOOL DISTRICT #7J
PROPOSED BUDGET FOR THE 2024-2025 FISCAL YEAR
GENERAL FUND - SUMMARY OF REQUIREMENTS BY OBJECT

Object	Description	Actual 2021-2022	Actual 2022-2023	Adopted 2023-24	Proposed 2024-25	Increase/ -Decrease	% Change	% Total Budget Appropriations
360	Charter School Payments	811,690	1,500	-	-	-		0.00%
371	Tuition Payments to Other Districts Within State	2,985	4,050	-	-	-		
381	Audit Services	8,000	16,650	30,000	30,000	-	0.00%	0.46%
382	Legal Services	112,594	33,240	75,000	75,000	-	0.00%	1.14%
385	Management Services	1,482	-	-	-	-		
388	Election Services	1,742	429	5,000	5,000	-	0.00%	0.08%
389	Other Non-instructional Professional and Technical	312,041	428,802	251,500	234,500	(17,000)	-6.76%	3.58%
410	Consumable Supplies and Materials	212,267	107,183	79,050	79,150	100	0.13%	1.21%
416	Custodial Supplies	50,464	32,453	30,000	20,000	(10,000)	-33.33%	0.31%
417	Maintenance Supplies	11,128	6,962	20,000	20,000	-	0.00%	0.31%
418	Transportation Fuel	117,551	130,016	143,000	122,000	(21,000)	-14.69%	1.86%
419	Athletic Uniforms	6,189	8,029	2,500	2,500	-	0.00%	0.04%
420	Textbooks/Workbooks	15,211	22,720	49,700	54,100	4,400	8.85%	0.83%
430	Library Books	-	-	1,000	1,000	-	0.00%	0.02%
440	Periodicals	471	-	800	800	-	0.00%	0.01%
460	Non-consumable Items	95,641	21,639	29,100	22,450	(6,650)	-22.85%	0.34%
470	Computer Software	1,042,750	691,337	77,200	83,390	6,190	8.02%	1.27%
480	Computer Hardware	69,433	7,315	15,400	28,800	13,400	87.01%	0.44%
541	Initial and Additional Equipment Purchase	35,373	14,697	18,000	10,000	(8,000)	-44.44%	0.15%
542	Replacement Equipment Purchase	9,983	-	215,000	20,000	(195,000)	-90.70%	0.31%
550	Depreciable Technology	-	22,048	5,000	-	(5,000)	-100.00%	0.00%
564	Bus Acquisition	30,000	-	-	-	-		
610	Redemption of Principal	125,994	17,616	18,800	-	(18,800)	-100.00%	0.00%
621	Regular Interest	3,470	2,379	1,300	-	(1,300)	-100.00%	0.00%
622	Bus & Bus Garage Interest	11,814	-	-	-	-		
640	Dues and Fees	24,716	22,536	23,000	31,900	8,900	38.70%	0.49%
653	Property Insurance Premiums	71,123	90,759	111,600	108,000	(3,600)	-3.23%	1.65%
655	Judgments and Settlements Against the District	25,000	-	-	-	-		
790	Other Transfers	76,500	240,066	123,405	123,405	-	0.00%	1.88%
792	Bus Replacement Fund Transfer	5,000	136,000	259,000	140,002	(118,998)	-45.95%	2.14%
794	Capital Projects Working Fund Transfer	200,000	-	-	-	-		
810	Contingency	-	-	120,000	120,000	-	0.00%	1.81%
	Total Requirements	$ 11,948,361	$ 9,538,240	$ 8,516,998	$ 6,550,692	$ (1,966,306)	-23.09%	99.98%
820	Unappropriated Ending Fund Balance	-	-	2,022,105	4,713,913			
	Total Requirements and Unappropriated Ending Fund Balance	$ 11,948,361	$ 9,538,240	$ 10,539,103	$ 11,264,605			

Special Revenue Fund

SPECIAL REVENUE FUND DESCRIPTIONS

Integrated Guidance Funds

226 Early Indicator Intervention - Identify strengths, assets, and areas to support individual students.

248 Federal School Improvement Funds - Increase academic achievement.

251 Student Investment Account (SIA) - Meet Mental Health/Behavioral Needs, reduce academic disparities and increase academic achievement.

252 High School Success - Increase graduation rates and ensure graduates are ready for their next step.

Title Funds - Federal funds to supplement instructional efforts of a school district.

Title I Funds

205 – Small Rural School Achievement (SRSA) -Provides Rural Local Education agencies with financial assistance to fund initiatives aimed at improving student academic achievement.

210 - Title I-A - Provides all children an opportunity to receive a fair, equitable, and high-quality education. The amounts come from SAIPE and number of children in poverty.

Title V-B REAP Funds

202 – Title IV – Moved into Title V-B REAP Funds (220).

220 – Title V-B REAP - Student Support and Academic Enrichment

221 - Title II - Moved into Title V-B REAP Funds.

Pre-Employment Transition Program (formerly Youth Transition Program Funds)

207 – Pre-Employment Transition Program - Transition program for students who qualify for special services under 504 and Individualized Educational Plans (IEPs).

Individuals with Disabilities Education Act (IDEA) Funds

210 IDEA Part B Sec 611 - supports IEP eligible children aged 3 through 21.

216 IDEA Part B Sec 619 - supports IEP eligible children aged 3 through 5.

Early Literacy Grant

227 – Early Literacy Grant - Grant to help provide support to school districts to increase early literacy in grades K - 3 through support that is research-aligned, culturally responsive, and student-centered.

Capital Projects Funds

230/232– Elementary and Secondary School Emergency Relief (ESSER) Fund - Federal funds to support approved capital projects and student enrichment programs.

400 – Capital Reserve - funds available for capital projects with Board approval

410 – Oregon School Capital Improvement Matching (OSCIM) - State matching funds to supplement the General Obligation Bond issued 4/13/2021 for approved capital projects, e.g. HVAC, Electrical upgrade, and CTE building.

Other Non-General Funds

200 – Donations - funds donated to the district for specific purposes, including scholarships

257 – Baseball/Softball Program - funds donated in 2020 to support the district baseball and softball programs.

259 – Student Activities - funds generated by student activities for the specific purposes and controlled by the student groups or designee.

267 Tap - Asbestos Assessment - state funds to support the district's asbestos management and testing program.

268 E-rate Program - Federal funds through Schools and Library Program to support the purchase of technology to the classroom.

272 Tap – Seismic - state funds to upgrade district facilities to meet federal and state seismic requirements.

290 – Bus Reserve - state and district funds for the purpose of purchasing district buses. The district is required to fund the reserve at a minimum, the state school fund reimbursement amount for the bus fleet depreciation approved by the Oregon Department of Education.

299 – Food Reserve Fund - accounts for the district's nutritional program. Revenue sources are provided by United States Department of Agriculture, federal and state grants, adult sales, and an annual transfer from the General Fund

300 – Debt Service - accounts for the annual tax levy and payment of principal and interest on the General Obligation Bond issued 4/13/2021.

Alsea School District #7J
SPECIAL REVENUE FUND - DETAIL

	DESCRIPTION	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	Grant Amount 2023-24	Proposed 2024-25
200	Donations	$ -	$ 4,512	$ 59,200		$ 59,200
203	Title I-A	57,501	36,130	43,000	60,156	70,310
205	Small Rural School Achievement (SRSA)	-	-	-		40,015
207	Pre-Employment Transition Program (formerly YTP)	24,375	29,103	36,000	38,494	45,000
208	E-Rate Funds	-	-	-	28,530	40,000
210	IDEA Part B 611	59,208	90,800	122,455	110,826	107,298
216	IDEA Part B 619	1,313	-	1,500	2,302	2,581
218	Athletic Programs	-	-	164,200		-
220	Title V-B REAP	-	-	-	16,439	16,439
221	Title II-A Teacher Quality	15,785	5,670	5,670		-
226	Early Indicator Intervention	52,778	11,881	187,865	1,505	806
227	Early Literacy Grant	-	-	-	91,682	84,472
230	LEA ESSER	-	2,277	68,252	65,974	-
232	ESSER III	1,071	32,203	171,800	172,510	122,000
248	Federal School Improvement Funds (CSI & TSI)	-	-	-	85,011	51,291
251	Student Investment Account	533,960	755,504	755,504	894,970	513,638
252	High School Success	116,107	158,913	158,913	116,492	116,492
253	Vision Screening	-	-	500		500
254	Summer Learning Grants	170,063	74,975	-		-
257	Baseball/Softball Program	7,293	-	3,750		3,750
258	Emergency Connectivity Fund	191,263	29,776	-		-
259	Student Activity Funds	21,611	20,202	89,500		89,500
263	Forect Camp M99	-	10,885	11,000	11,000	11,000
264	Kindergarten Partner & Innovation	-	-	12,000		-
265	Menstrual Dignity Act	808	449	7,100		2,500
267	TAP Asbestos Assessment	-	-	25,000	11,500	-
268	HB4030 Educator Retention	-	124,922	-		-
272	TAP Sesimic Grant	-	-	-	25,000	17,500
290	Bus Replacement Fund	71,776	295,747	412,250		515,217
291	KV/WLA Summer Transportation	2,472	4,776	8,720	4,866	9,000
299	Nutrition Services	284,750	244,937	289,260		274,881
		$ 1,612,136	$ 1,933,663	$ 2,633,439	$ 1,737,257	$ 2,193,390

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Resources Report

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
1412	Transportation Fees From Other District	0	7,248	8,720	0.00	0	0.00
1610	Daily Sales - Reimbursable Programs	1,956	1,746	1,500	0.00	4,500	0.00
1700	Extra-Curricular Activities	0	520	0	0.00	0	0.00
1740	Fees	0	0	100	0.00	100	0.00
1760	Club Fund Raising	15,742	14,453	40,000	0.00	40,000	0.00
1920	Contributions/Donations	13,504	19,879	59,000	0.00	59,000	0.00
1943	Services Provided Charter Schools	0	5,938	0	0.00	19,277	0.00
1990	Miscellaneous	0	0	9,400	0.00	9,400	0.00
1991	Misc - Erate	0	0	0	0.00	28,000	0.00
1000		31,201	49,784	118,720	0.00	160,277	0.00
2102	Education Service District Resources	24,375	29,103	36,000	0.00	45,000	0.00
2199	Other Intermediate Sources	0	510	11,000	0.00	0	0.00
2000		24,375	29,612	47,000	0.00	45,000	0.00
3199	Other Unrestricted Grants-In-Aid	0	996	12,955	0.00	0	0.00
3299	Other Restricted Grants-In-Aid	792,085	1,298,434	1,089,822	0.00	765,366	0.00
3000		792,085	1,299,430	1,102,777	0.00	765,366	0.00
4100	Unrestricted Revenue Direct, Federal RE	0	0	10,000	0.00	0	0.00
4300	Restricted Revenue Direct From the Fec	0	145,367	0	0.00	0	0.00
4500	Restricted Revenue, Federal Governme	371,505	324,075	620,322	0.00	537,452	0.00
4910	Federal Commodities	5,880	12,271	5,900	0.00	1,000	0.00
4000		377,385	481,712	636,222	0.00	538,452	0.00
5160	Lease Purchase Receipts	0	0	0	0.00	334,938	0.00
5200	Interfund Transfers	81,500	376,066	546,605	0.00	263,407	0.00
5300	Sale of or Compensation for Loss of Fix	0	0	117,710	0.00	0	0.00
5400	Resources - Beginning Fund Balance	85,300	(220,289)	64,405	0.00	85,950	0.00
5000		166,800	155,777	728,720	0.00	684,295	0.00
Grand Totals:		1,391,846	2,016,315	2,633,439	0.00	2,193,390	0.00

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Requirements Report

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 200 Special Revenue Funds							
Function 1111 Elementary, K-5							
410	Consumable Supplies and Materials	0	1,003	5,000	0.00	5,000	0.00
400	Supplies & Materials	0	1,003	5,000	0.00	5,000	0.00
Total Function 1111 Elementary, K-5		0	1,003	5,000	0.00	5,000	0.00
Function 1131 High School Programs							
342	Travel, Out of District	0	831	0	0.00	0	0.00
300	Contracted Services	0	831	0	0.00	0	0.00
410	Consumable Supplies and Materials	0	1,169	44,200	0.00	44,200	0.00
400	Supplies & Materials	0	1,169	44,200	0.00	44,200	0.00
Total Function 1131 High School Programs		0	2,000	44,200	0.00	44,200	0.00
Major Function 1000		0	3,003	49,200	0.00	49,200	0.00
Function 2113 Social Work Services							
340	Travel	0	712	0	0.00	0	0.00
300	Contracted Services	0	712	0	0.00	0	0.00
410	Consumable Supplies and Materials	0	707	10,000	0.00	10,000	0.00
400	Supplies & Materials	0	707	10,000	0.00	10,000	0.00
640	Dues and Fees	0	90	0	0.00	0	0.00
600	Dues and Fees	0	90	0	0.00	0	0.00
Total Function 2113 Social Work Services		0	1,509	10,000	0.00	10,000	0.00
Major Function 2000		0	1,509	10,000	0.00	10,000	0.00
Total Fund 200 Special Revenue Funds		0	4,512	59,200	0.00	59,200	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 203 Title I-A								
Function 1272 Title I								
	111	Licensed Salaries	0	2,266	26,500	0.65	0	0.00
	112	Classified Salaries	38,545	22,814	0	0.00	26,747	1.00
	133	Additional Salary - Extra Duty	0	0	0	0.00	6,695	0.00
100		Salaries	38,545	25,079	26,500	0.65	33,442	1.00
	211	Employer Contrib PERS	9,143	6,022	6,500	0.00	8,371	0.00
	212	Employee Contribution Pick-Up	2,313	1,510	1,600	0.00	2,007	0.00
	220	Social Sec/Medicare	2,883	1,869	2,000	0.00	2,558	0.00
	231	Worker's Compensation	165	94	150	0.00	122	0.00
	232	Unemployment Compensation	0	24	500	0.00	4,726	0.00
	233	PFMLI	0	61	125	0.00	134	0.00
	242	Group Health Insurance	3,466	1,470	0	0.00	16,200	0.00
200		Payroll Benefits	17,969	11,051	10,875	0.00	34,118	0.00
	410	Consumable Supplies and Materials	943	0	500	0.00	1,250	0.00
	480	Computer Hardware	0	0	5,125	0.00	0	0.00
400		Supplies & Materials	943	0	5,625	0.00	1,250	0.00
	640	Dues and Fees	45	0	0	0.00	0	0.00
600		Dues and Fees	45	0	0	0.00	0	0.00
Total Function 1272 Title I			57,501	36,130	43,000	0.65	68,810	1.00
Major Function 1000			57,501	36,130	43,000	0.65	68,810	1.00
Function 3300 Community Services								
	410	Consumable Supplies and Materials	0	0	0	0.00	1,500	0.00
400		Supplies & Materials	0	0	0	0.00	1,500	0.00
Total Function 3300 Community Services			0	0	0	0.00	1,500	0.00
Major Function 3000			0	0	0	0.00	1,500	0.00
Total Fund 203 Title I-A			57,501	36,130	43,000	0.65	70,310	1.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 205	**Small Rural School Achievement (SRSA)**							
Function 1272	Title I							
	310	Instructional, Professional and Technical Service	0	0	0	0.00	12,000	0.00
300		Contracted Services	0	0	0	0.00	12,000	0.00
	420	Textbooks/Workbooks	0	0	0	0.00	28,015	0.00
400		Supplies & Materials	0	0	0	0.00	28,015	0.00
Total Function 1272	Title I		0	0	0	0.00	40,015	0.00
Major Function 1000			0	0	0	0.00	40,015	0.00
Total Fund 205	Small Rural School Achievement (SRSA)		0	0	0	0.00	40,015	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 207	**Pre-Employment Transition Program**							
Function 2126	**Placement Services**							
	112	Classified Salaries	14,327	14,679	16,500	0.40	0	0.00
100		Salaries	14,327	14,679	16,500	0.40	0	0.00
	211	Employer Contrib PERS	3,139	3,481	4,100	0.00	0	0.00
	212	Employee Contribution Pick-Up	806	881	1,000	0.00	0	0.00
	220	Social Sec/Medicare	1,027	1,123	1,350	0.00	0	0.00
	231	Worker's Compensation	55	56	100	0.00	0	0.00
	232	Unemployment Compensation	0	15	250	0.00	0	0.00
	233	PFMLI	0	28	0	0.00	0	0.00
	242	Group Health Insurance	4,623	5,913	6,000	0.00	0	0.00
200		Payroll Benefits	9,650	11,496	12,800	0.00	0	0.00
	310	Instructional, Professional and Technical Service	0	0	0	0.00	40,000	0.00
	342	Travel, Out of District	398	2,928	3,000	0.00	4,000	0.00
	353	Postage	0	0	400	0.00	0	0.00
300		Contracted Services	398	2,928	3,400	0.00	44,000	0.00
	410	Consumable Supplies and Materials	0	0	3,300	0.00	1,000	0.00
400		Supplies & Materials	0	0	3,300	0.00	1,000	0.00
Total Function 2126		**Placement Services**	24,375	29,103	36,000	0.40	45,000	0.00
Major Function 2000			24,375	29,103	36,000	0.40	45,000	0.00
Total Fund 207		**Pre-Employment Transition Program**	24,375	29,103	36,000	0.40	45,000	0.00

	FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 208 E-Rate Funds						
Function 2660 Technology Services						
480 Computer Hardware	0	0	0	0.00	40,000	0.00
400 Supplies & Materials	0	0	0	0.00	40,000	0.00
Total Function 2660 Technology Services	0	0	0	0.00	40,000	0.00
Major Function 2000	0	0	0	0.00	40,000	0.00
Total Fund 208 E-Rate Funds	0	0	0	0.00	40,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 210		**IDEA Part B 611**						
Function	**1250**	**Less Restrictive Programs: Students w/ Disability**						
	112	Classified Salaries	32,113	46,338	61,600	2.00	50,243	1.77
100		Salaries	32,113	46,338	61,600	2.00	50,243	1.77
	211	Employer Contrib PERS	7,890	11,978	15,500	0.00	12,576	0.00
	212	Employee Contribution Pick-Up	1,773	2,830	3,700	0.00	3,015	0.00
	220	Social Sec/Medicare	2,237	3,538	5,000	0.00	3,843	0.00
	231	Worker's Compensation	120	186	350	0.00	187	0.00
	232	Unemployment Compensation	0	46	1,000	0.00	8,627	0.00
	233	PFMLI	0	106	250	0.00	201	0.00
	242	Group Health Insurance	13,511	20,794	30,000	0.00	28,606	0.00
200		Payroll Benefits	25,532	39,478	55,800	0.00	57,055	0.00
	342	Travel, Out of District	1,563	0	0	0.00	0	0.00
300		Contracted Services	1,563	0	0	0.00	0	0.00
	410	Consumable Supplies and Materials	0	60	5,055	0.00	0	0.00
	460	Non-consumable Items	0	1,554	0	0.00	0	0.00
	470	Computer Software	0	3,370	0	0.00	0	0.00
400		Supplies & Materials	0	4,984	5,055	0.00	0	0.00
Total Function	**1250**	**Less Restrictive Programs: Students w/ Disability**	59,208	90,800	122,455	2.00	107,298	1.77
Major Function	**1000**		59,208	90,800	122,455	2.00	107,298	1.77
Total Fund	**210**	**IDEA Part B 611**	59,208	90,800	122,455	2.00	107,298	1.77

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 216	**IDEA Part B 619**							
Function 1251	Less Restrictive Revenue for Students							
	410	Consumable Supplies and Materials	1,313	0	1,500	0.00	2,581	0.00
	400	Supplies & Materials	1,313	0	1,500	0.00	2,581	0.00
Total Function 1251		Less Restrictive Revenue for Students	1,313	0	1,500	0.00	2,581	0.00
Major Function 1000			1,313	0	1,500	0.00	2,581	0.00
Total Fund 216		IDEA Part B 619	1,313	0	1,500	0.00	2,581	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 218		**Athletic Program**						
Function	**1122**	**Middle/Junior High School Extra-curricular**						
	133	Additional Salary - Extra Duty	0	0	21,500	0.00	0	0.00
100		Salaries	0	0	21,500	0.00	0	0.00
	211	Employer Contrib PERS	0	0	5,400	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	0	1,300	0.00	0	0.00
	220	Social Sec/Medicare	0	0	1,700	0.00	0	0.00
	231	Worker's Compensation	0	0	150	0.00	0	0.00
	232	Unemployment Compensation	0	0	350	0.00	0	0.00
	233	PFMLI	0	0	150	0.00	0	0.00
200		Payroll Benefits	0	0	9,050	0.00	0	0.00
	324	Rentals	0	0	1,000	0.00	0	0.00
	342	Travel, Out of District	0	0	600	0.00	0	0.00
	389	Other Non-instructional Professional and Technical	0	0	4,000	0.00	0	0.00
300		Contracted Services	0	0	5,600	0.00	0	0.00
	419	Athletic Uniforms	0	0	2,500	0.00	0	0.00
400		Supplies & Materials	0	0	2,500	0.00	0	0.00
	640	Dues and Fees	0	0	650	0.00	0	0.00
600		Dues and Fees	0	0	650	0.00	0	0.00
Total Function	**1122**	**Middle/Junior High School Extra-curricular**	0	0	39,300	0.00	0	0.00
Function	**1132**	**High School Extra-curricular**						
	113	Administrators	0	0	15,000	0.13	0	0.00
	133	Additional Salary - Extra Duty	0	0	27,000	0.00	0	0.00
100		Salaries	0	0	42,000	0.13	0	0.00
	211	Employer Contrib PERS	0	0	14,200	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	0	3,400	0.00	0	0.00
	220	Social Sec/Medicare	0	0	4,000	0.00	0	0.00
	231	Worker's Compensation	0	0	300	0.00	0	0.00
	232	Unemployment Compensation	0	0	800	0.00	0	0.00
	233	PFMLI	0	0	250	0.00	0	0.00
200		Payroll Benefits	0	0	22,950	0.00	0	0.00
	324	Rentals	0	0	1,000	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 218	**Athletic Program**							
Function	**1132**	**High School Extra-curricular**						
342		Travel, Out of District	0	0	10,000	0.00	0	0.00
343		Travel, Student Out of District	0	0	15,000	0.00	0	0.00
389		Other Non-instructional Professional and Technical	0	0	13,000	0.00	0	0.00
300		Contracted Services	0	0	39,000	0.00	0	0.00
410		Consumable Supplies and Materials	0	0	6,000	0.00	0	0.00
460		Non-consumable Items	0	0	9,000	0.00	0	0.00
470		Computer Software	0	0	2,000	0.00	0	0.00
400		Supplies & Materials	0	0	17,000	0.00	0	0.00
640		Dues and Fees	0	0	3,950	0.00	0	0.00
600		Dues and Fees	0	0	3,950	0.00	0	0.00
Total Function	**1132**	**High School Extra-curricular**	0	0	124,900	0.13	0	0.00
Major Function	**1000**		0	0	164,200	0.13	0	0.00
Total Fund 218		**Athletic Program**	0	0	164,200	0.13	0	0.00

	FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 220 Title V-B REAP						
Function 1111 Elementary, K-5						
440 Periodicals	0	0	0	0.00	16,439	0.00
400 Supplies & Materials	0	0	0	0.00	16,439	0.00
Total Function 1111 Elementary, K-5	0	0	0	0.00	16,439	0.00
Major Function 1000	0	0	0	0.00	16,439	0.00
Total Fund 220 Title V-B REAP	0	0	0	0.00	16,439	0.00

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 221 Title II-A Teacher Quality							
Function 1272 Title I							
111	Licensed Salaries	0	4,040	0	0.00	0	0.00
113	Administrators	11,725	0	0	0.00	0	0.00
100	Salaries	11,725	4,040	0	0.00	0	0.00
211	Employer Contrib PERS	3,146	1,084	0	0.00	0	0.00
212	Employee Contribution Pick-Up	0	242	0	0.00	0	0.00
220	Social Sec/Medicare	897	275	0	0.00	0	0.00
231	Worker's Compensation	17	15	0	0.00	0	0.00
232	Unemployment Compensation	0	4	0	0.00	0	0.00
233	PFMLI	0	10	0	0.00	0	0.00
200	Payroll Benefits	4,060	1,630	0	0.00	0	0.00
Total Function 1272 Title I		15,785	5,670	0	0.00	0	0.00
Major Function 1000		15,785	5,670	0	0.00	0	0.00
Function 2240 Instructional Staff Development							
310	Instructional, Professional and Technical Service	0	0	5,670	0.00	0	0.00
300	Contracted Services	0	0	5,670	0.00	0	0.00
Total Function 2240 Instructional Staff Development		0	0	5,670	0.00	0	0.00
Major Function 2000		0	0	5,670	0.00	0	0.00
Total Fund 221 Title II-A Teacher Quality		15,785	5,670	5,670	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 226	**Early Indicator Intervention**							
Function 1111	Elementary, K-5							
410	Consumable Supplies and Materials		0	0	10,000	0.00	0	0.00
400	Supplies & Materials		0	0	10,000	0.00	0	0.00
Total Function 1111	Elementary, K-5		0	0	10,000	0.00	0	0.00
Function 1121	Middle/Junior High Programs							
410	Consumable Supplies and Materials		0	0	10,000	0.00	0	0.00
400	Supplies & Materials		0	0	10,000	0.00	0	0.00
Total Function 1121	Middle/Junior High Programs		0	0	10,000	0.00	0	0.00
Function 1131	High School Programs							
410	Consumable Supplies and Materials		0	0	10,000	0.00	0	0.00
470	Computer Software		0	0	2,765	0.00	0	0.00
400	Supplies & Materials		0	0	12,765	0.00	0	0.00
Total Function 1131	High School Programs		0	0	12,765	0.00	0	0.00
Major Function 1000			0	0	32,765	0.00	0	0.00
Function 2210	Improvement of Instruction Services							
130	Additional Salary		0	0	49,000	0.00	0	0.00
100	Salaries		0	0	49,000	0.00	0	0.00
211	Employer Contrib PERS		0	0	12,200	0.00	0	0.00
212	Employee Contribution Pick-Up		0	0	3,000	0.00	0	0.00
220	Social Sec/Medicare		0	0	3,800	0.00	0	0.00
231	Worker's Compensation		0	0	250	0.00	0	0.00
232	Unemployment Compensation		0	0	1,700	0.00	0	0.00
233	PFMLI		0	0	200	0.00	0	0.00
242	Group Health Insurance		0	0	10,300	0.00	0	0.00
200	Payroll Benefits		0	0	31,450	0.00	0	0.00
342	Travel, Out of District		0	0	4,650	0.00	0	0.00
300	Contracted Services		0	0	4,650	0.00	0	0.00
Total Function 2210	Improvement of Instruction Services		0	0	85,100	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 226	**Early Indicator Intervention**							
Function 2240	Instructional Staff Development							
342	Travel, Out of District		0	0	10,000	0.00	806	0.00
300	Contracted Services		0	0	10,000	0.00	806	0.00
Total Function 2240	Instructional Staff Development		0	0	10,000	0.00	806	0.00
Function 2540	Operation and Maintenance of Plant Services							
410	Consumable Supplies and Materials		0	0	10,000	0.00	0	0.00
400	Supplies & Materials		0	0	10,000	0.00	0	0.00
Total Function 2540	Operation and Maintenance of Plant Services		0	0	10,000	0.00	0	0.00
Function 2624	Planning Services							
111	Licensed Salaries		0	82	0	0.00	0	0.00
114	Managerial - Classified		20,883	5,199	0	0.00	0	0.00
100	Salaries		20,883	5,282	0	0.00	0	0.00
211	Employer Contrib PERS		5,603	1,376	0	0.00	0	0.00
220	Social Sec/Medicare		1,215	224	0	0.00	0	0.00
231	Worker's Compensation		77	19	0	0.00	0	0.00
233	PFMLI		0	6	0	0.00	0	0.00
242	Group Health Insurance		15,000	4,975	0	0.00	0	0.00
200	Payroll Benefits		21,895	6,600	0	0.00	0	0.00
312	Instructional Programs Improvement Services		10,000	0	0	0.00	0	0.00
300	Contracted Services		10,000	0	0	0.00	0	0.00
Total Function 2624	Planning Services		52,778	11,881	0	0.00	0	0.00
Function 2660	Technology Services							
470	Computer Software		0	0	20,000	0.00	0	0.00
480	Computer Hardware		0	0	30,000	0.00	0	0.00
400	Supplies & Materials		0	0	50,000	0.00	0	0.00
Total Function 2660	Technology Services		0	0	50,000	0.00	0	0.00
Major Function 2000			52,778	11,881	155,100	0.00	806	0.00

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 226	Early Indicator Intervention						
Total Fund 226	Early Indicator Intervention	52,778	11,881	187,865	0.00	806	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 227	**Early Literacy Grant**							
Function	**1111**	**Elementary, K-5**						
	111	Licensed Salaries	0	0	0	0.00	41,805	0.71
100		Salaries	0	0	0	0.00	41,805	0.71
	211	Employer Contrib PERS	0	0	0	0.00	10,464	0.00
	212	Employee Contribution Pick-Up	0	0	0	0.00	2,508	0.00
	220	Social Sec/Medicare	0	0	0	0.00	3,198	0.00
	231	Worker's Compensation	0	0	0	0.00	150	0.00
	232	Unemployment Compensation	0	0	0	0.00	836	0.00
	233	PFMLI	0	0	0	0.00	167	0.00
	242	Group Health Insurance	0	0	0	0.00	8,100	0.00
200		Payroll Benefits	0	0	0	0.00	25,423	0.00
	410	Consumable Supplies and Materials	0	0	0	0.00	3,000	0.00
400		Supplies & Materials	0	0	0	0.00	3,000	0.00
Total Function	**1111**	**Elementary, K-5**	0	0	0	0.00	70,228	0.71
Function	**1291**	**English Second Language Programs**						
	133	Additional Salary - Extra Duty	0	0	0	0.00	5,420	0.00
100		Salaries	0	0	0	0.00	5,420	0.00
	211	Employer Contrib PERS	0	0	0	0.00	1,357	0.00
	212	Employee Contribution Pick-Up	0	0	0	0.00	325	0.00
	220	Social Sec/Medicare	0	0	0	0.00	414	0.00
	231	Worker's Compensation	0	0	0	0.00	18	0.00
	232	Unemployment Compensation	0	0	0	0.00	108	0.00
	233	PFMLI	0	0	0	0.00	21	0.00
200		Payroll Benefits	0	0	0	0.00	2,243	0.00
Total Function	**1291**	**English Second Language Programs**	0	0	0	0.00	7,663	0.00
Major Function	**1000**		0	0	0	0.00	77,891	0.71
Function	**2240**	**Instructional Staff Development**						
	342	Travel, Out of District	0	0	0	0.00	6,581	0.00
300		Contracted Services	0	0	0	0.00	6,581	0.00

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 227	Early Literacy Grant						
Total Function 2240	Instructional Staff Development	0	0	0	0.00	6,581	0.00
Major Function 2000		0	0	0	0.00	6,581	0.00
Total Fund 227	Early Literacy Grant	0	0	0	0.00	84,472	0.71

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 230	**LEA ESSER**							
Function 4150	**Building Acquisition, Construction, and Improvem**							
520	Buildings Acquisition		0	2,277	0	0.00	0	0.00
541	Initial and Additional Equipment Purchase		0	0	68,252	0.00	0	0.00
500	Capital Outlay		0	2,277	68,252	0.00	0	0.00
Total Function 4150	Building Acquisition, Construction, and Improvem		0	2,277	68,252	0.00	0	0.00
Major Function 4000			0	2,277	68,252	0.00	0	0.00
Total Fund 230	LEA ESSER		0	2,277	68,252	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 232	**ESSER III**							
Function	**1111**	**Elementary, K-5**						
	131	Additional Salary - Licensed	0	0	4,500	0.00	0	0.00
100		Salaries	0	0	4,500	0.00	0	0.00
	211	Employer Contrib PERS	0	0	1,170	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	0	270	0.00	0	0.00
	220	Social Sec/Medicare	0	0	400	0.00	0	0.00
	231	Worker's Compensation	0	0	100	0.00	0	0.00
	233	PFMLI	0	0	100	0.00	0	0.00
200		Payroll Benefits	0	0	2,040	0.00	0	0.00
	410	Consumable Supplies and Materials	0	0	460	0.00	0	0.00
400		Supplies & Materials	0	0	460	0.00	0	0.00
Total Function	**1111**	**Elementary, K-5**	0	0	7,000	0.00	0	0.00
Function	**1131**	**High School Programs**						
	111	Licensed Salaries	0	305	0	0.00	0	0.00
100		Salaries	0	305	0	0.00	0	0.00
	211	Employer Contrib PERS	0	72	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	18	0	0.00	0	0.00
	220	Social Sec/Medicare	0	23	0	0.00	0	0.00
	231	Worker's Compensation	0	1	0	0.00	0	0.00
	232	Unemployment Compensation	0	0	0	0.00	0	0.00
200		Payroll Benefits	0	115	0	0.00	0	0.00
	410	Consumable Supplies and Materials	1,071	0	0	0.00	0	0.00
400		Supplies & Materials	1,071	0	0	0.00	0	0.00
Total Function	**1131**	**High School Programs**	1,071	420	0	0.00	0	0.00
Function	**1227**	**Extended School Year Programs**						
	111	Licensed Salaries	0	4,028	0	0.00	0	0.00
100		Salaries	0	4,028	0	0.00	0	0.00
	211	Employer Contrib PERS	0	956	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	242	0	0.00	0	0.00
	220	Social Sec/Medicare	0	308	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 232	**ESSER III**							
Function 1227	**Extended School Year Programs**							
231	Worker's Compensation		0	15	0	0.00	0	0.00
232	Unemployment Compensation		0	4	0	0.00	0	0.00
200	Payroll Benefits		0	1,525	0	0.00	0	0.00
Total Function 1227	**Extended School Year Programs**		0	5,553	0	0.00	0	0.00
Function 1400	**Summer School Programs**							
111	Licensed Salaries		0	2,358	0	0.00	0	0.00
112	Classified Salaries		0	3,396	0	0.00	0	0.00
100	Salaries		0	5,753	0	0.00	0	0.00
211	Employer Contrib PERS		0	1,230	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	311	0	0.00	0	0.00
220	Social Sec/Medicare		0	440	0	0.00	0	0.00
231	Worker's Compensation		0	23	0	0.00	0	0.00
232	Unemployment Compensation		0	6	0	0.00	0	0.00
200	Payroll Benefits		0	2,009	0	0.00	0	0.00
420	Textbooks/Workbooks		0	1,427	0	0.00	0	0.00
460	Non-consumable Items		0	2,317	0	0.00	0	0.00
400	Supplies & Materials		0	3,744	0	0.00	0	0.00
Total Function 1400	**Summer School Programs**		0	11,506	0	0.00	0	0.00
Function 1410	**Intermediate**							
111	Licensed Salaries		0	4,034	0	0.00	0	0.00
100	Salaries		0	4,034	0	0.00	0	0.00
211	Employer Contrib PERS		0	957	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	242	0	0.00	0	0.00
220	Social Sec/Medicare		0	309	0	0.00	0	0.00
231	Worker's Compensation		0	15	0	0.00	0	0.00
232	Unemployment Compensation		0	4	0	0.00	0	0.00
200	Payroll Benefits		0	1,527	0	0.00	0	0.00
Total Function 1410	**Intermediate**		0	5,561	0	0.00	0	0.00
Major Function 1000			1,071	23,040	7,000	0.00	0	0.00

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 232 ESSER III							
Function 2126 Placement Services							
112	Classified Salaries	0	1,294	0	0.00	0	0.00
100	Salaries	0	1,294	0	0.00	0	0.00
211	Employer Contrib PERS	0	307	0	0.00	0	0.00
212	Employee Contribution Pick-Up	0	78	0	0.00	0	0.00
220	Social Sec/Medicare	0	99	0	0.00	0	0.00
231	Worker's Compensation	0	5	0	0.00	0	0.00
232	Unemployment Compensation	0	1	0	0.00	0	0.00
200	Payroll Benefits	0	490	0	0.00	0	0.00
Total Function 2126 Placement Services		0	1,784	0	0.00	0	0.00
Function 2550 Student Transportation Services							
112	Classified Salaries	0	4,757	0	0.00	0	0.00
100	Salaries	0	4,757	0	0.00	0	0.00
211	Employer Contrib PERS	0	886	0	0.00	0	0.00
212	Employee Contribution Pick-Up	0	224	0	0.00	0	0.00
220	Social Sec/Medicare	0	364	0	0.00	0	0.00
231	Worker's Compensation	0	182	0	0.00	0	0.00
232	Unemployment Compensation	0	3	0	0.00	0	0.00
200	Payroll Benefits	0	1,658	0	0.00	0	0.00
Total Function 2550 Student Transportation Services		0	6,415	0	0.00	0	0.00
Major Function 2000		0	8,199	0	0.00	0	0.00
Function 3100 Food Services							
112	Classified Salaries	0	689	0	0.00	0	0.00
100	Salaries	0	689	0	0.00	0	0.00
211	Employer Contrib PERS	0	163	0	0.00	0	0.00
212	Employee Contribution Pick-Up	0	41	0	0.00	0	0.00
220	Social Sec/Medicare	0	53	0	0.00	0	0.00
231	Worker's Compensation	0	18	0	0.00	0	0.00
232	Unemployment Compensation	0	1	0	0.00	0	0.00
200	Payroll Benefits	0	276	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 232 ESSER III								
Total Function 3100	Food Services		0	964	0	0.00	0	0.00
Major Function 3000			0	964	0	0.00	0	0.00
Function 4150	Building Acquisition, Construction, and Improvem							
520	Buildings Acquisition		0	0	0	0.00	122,000	0.00
541	Initial and Additional Equipment Purchase		0	0	164,800	0.00	0	0.00
500	Capital Outlay		0	0	164,800	0.00	122,000	0.00
Total Function 4150	Building Acquisition, Construction, and Improvem		0	0	164,800	0.00	122,000	0.00
Major Function 4000			0	0	164,800	0.00	122,000	0.00
Total Fund 232	ESSER III		1,071	32,203	171,800	0.00	122,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 248	**Federal School Improvement Funds**							
Function 2210	**Improvement of Instruction Services**							
111	Licensed Salaries		0	0	0	0.00	32,179	0.40
100	Salaries		0	0	0	0.00	32,179	0.40
211	Employer Contrib PERS		0	0	0	0.00	8,968	0.00
212	Employee Contribution Pick-Up		0	0	0	0.00	1,931	0.00
220	Social Sec/Medicare		0	0	0	0.00	2,462	0.00
231	Worker's Compensation		0	0	0	0.00	119	0.00
232	Unemployment Compensation		0	0	0	0.00	644	0.00
233	PFMLI		0	0	0	0.00	128	0.00
242	Group Health Insurance		0	0	0	0.00	4,860	0.00
200	Payroll Benefits		0	0	0	0.00	19,112	0.00
Total Function 2210	Improvement of Instruction Services		0	0	0	0.00	51,291	0.40
Major Function 2000			0	0	0	0.00	51,291	0.40
Total Fund 248	Federal School Improvement Funds		0	0	0	0.00	51,291	0.40

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 251	**Student Investment Account**							
Function	**1111**	**Elementary, K-5**						
	111	Licensed Salaries	65,747	115,194	248,000	4.00	65,991	1.17
	112	Classified Salaries	154,875	198,754	31,100	1.00	30,972	1.00
	122	Substitutes - Classified	0	0	0	0.00	5,431	0.00
	132	Additional Salary - Classified	0	0	0	0.00	49	0.00
100		Salaries	220,622	313,948	279,100	5.00	102,443	2.17
	211	Employer Contrib PERS	50,207	74,677	69,900	0.00	25,641	0.00
	212	Employee Contribution Pick-Up	11,018	17,810	16,900	0.00	6,146	0.00
	220	Social Sec/Medicare	16,287	22,719	21,500	0.00	7,836	0.00
	231	Worker's Compensation	839	1,194	1,700	0.00	365	0.00
	232	Unemployment Compensation	0	297	9,600	0.00	6,748	0.00
	233	PFMLI	0	725	1,125	0.00	410	0.00
	242	Group Health Insurance	53,351	91,112	75,000	0.00	35,154	0.00
200		Payroll Benefits	131,702	208,533	195,725	0.00	82,300	0.00
	389	Other Non-instructional Professional and Technical	0	0	20,000	0.00	0	0.00
300		Contracted Services	0	0	20,000	0.00	0	0.00
	410	Consumable Supplies and Materials	10,948	0	5,000	0.00	0	0.00
	420	Textbooks/Workbooks	1,800	35,410	30,000	0.00	0	0.00
	470	Computer Software	8,239	0	0	0.00	0	0.00
400		Supplies & Materials	20,987	35,410	35,000	0.00	0	0.00
Total Function	**1111**	**Elementary, K-5**	373,311	557,891	529,825	5.00	184,743	2.17
Function	**1121**	**Middle/Junior High Programs**						
	111	Licensed Salaries	57,792	10,706	13,000	0.20	25,018	0.50
100		Salaries	57,792	10,706	13,000	0.20	25,018	0.50
	211	Employer Contrib PERS	7,260	2,539	3,300	0.00	6,262	0.00
	212	Employee Contribution Pick-Up	1,653	642	800	0.00	1,501	0.00
	220	Social Sec/Medicare	4,421	813	1,000	0.00	1,913	0.00
	231	Worker's Compensation	221	39	100	0.00	89	0.00
	232	Unemployment Compensation	0	11	500	0.00	500	0.00
	233	PFMLI	0	28	60	0.00	100	0.00
	242	Group Health Insurance	466	2,736	3,000	0.00	8,100	0.00
200		Payroll Benefits	14,021	6,809	8,760	0.00	18,465	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 251	**Student Investment Account**							
Function 1121	Middle/Junior High Programs							
420	Textbooks/Workbooks		0	16,863	0	0.00	0	0.00
470	Computer Software		1,904	0	0	0.00	0	0.00
400	Supplies & Materials		1,904	16,863	0	0.00	0	0.00
Total Function 1121	Middle/Junior High Programs		73,716	34,378	21,760	0.20	43,483	0.50
Function 1131	High School Programs							
111	Licensed Salaries		15,841	3,859	30,000	0.43	65,888	1.33
133	Additional Salary - Extra Duty		0	0	0	0.00	4,621	0.00
100	Salaries		15,841	3,859	30,000	0.43	70,509	1.33
211	Employer Contrib PERS		3,765	909	7,500	0.00	17,649	0.00
212	Employee Contribution Pick-Up		897	230	1,800	0.00	4,230	0.00
220	Social Sec/Medicare		1,206	292	2,300	0.00	5,395	0.00
231	Worker's Compensation		58	14	200	0.00	248	0.00
232	Unemployment Compensation		0	4	1,100	0.00	1,410	0.00
233	PFMLI		0	10	160	0.00	282	0.00
242	Group Health Insurance		3,442	0	6,500	0.00	21,546	0.00
200	Payroll Benefits		9,368	1,459	19,560	0.00	50,760	0.00
340	Travel		0	0	0	0.00	1,000	0.00
342	Travel, Out of District		0	77	0	0.00	0	0.00
300	Contracted Services		0	77	0	0.00	1,000	0.00
410	Consumable Supplies and Materials		0	4,315	25,000	0.00	17,500	0.00
420	Textbooks/Workbooks		0	58,346	0	0.00	0	0.00
400	Supplies & Materials		0	62,661	25,000	0.00	17,500	0.00
540	Depreciable Equipment		0	0	0	0.00	15,000	0.00
500	Capital Outlay		0	0	0	0.00	15,000	0.00
640	Dues and Fees		0	500	0	0.00	0	0.00
600	Dues and Fees		0	500	0	0.00	0	0.00
Total Function 1131	High School Programs		25,209	68,556	74,560	0.43	154,769	1.33
Function 1132	High School Extra-curricular							
131	Additional Salary - Licensed		0	0	0	0.00	1,500	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 251		**Student Investment Account**						
100		Salaries	0	0	0	0.00	1,500	0.00
	211	Employer Contrib PERS	0	0	0	0.00	375	0.00
	212	Employee Contribution Pick-Up	0	0	0	0.00	90	0.00
	220	Social Sec/Medicare	0	0	0	0.00	115	0.00
	231	Worker's Compensation	0	0	0	0.00	5	0.00
	232	Unemployment Compensation	0	0	0	0.00	30	0.00
	233	PFMLI	0	0	0	0.00	6	0.00
200		Payroll Benefits	0	0	0	0.00	621	0.00
	410	Consumable Supplies and Materials	0	0	0	0.00	2,000	0.00
400		Supplies & Materials	0	0	0	0.00	2,000	0.00
Total Function	1132	High School Extra-curricular	0	0	0	0.00	4,121	0.00
Function	1250	Less Restrictive Programs: Students w/ Disability						
	470	Computer Software	4,249	0	0	0.00	0	0.00
400		Supplies & Materials	4,249	0	0	0.00	0	0.00
Total Function	1250	Less Restrictive Programs: Students w/ Disability	4,249	0	0	0.00	0	0.00
Function	1280	Alternative Education						
	131	Additional Salary - Licensed	0	0	0	0.00	1,239	0.00
100		Salaries	0	0	0	0.00	1,239	0.00
	211	Employer Contrib PERS	0	0	0	0.00	310	0.00
	212	Employee Contribution Pick-Up	0	0	0	0.00	74	0.00
	220	Social Sec/Medicare	0	0	0	0.00	95	0.00
	231	Worker's Compensation	0	0	0	0.00	4	0.00
	232	Unemployment Compensation	0	0	0	0.00	25	0.00
	233	PFMLI	0	0	0	0.00	5	0.00
200		Payroll Benefits	0	0	0	0.00	513	0.00
	340	Travel	0	0	0	0.00	2,500	0.00
	371	Tuition Payments to Other Districts Within State	0	0	0	0.00	10,000	0.00
300		Contracted Services	0	0	0	0.00	12,500	0.00
	410	Consumable Supplies and Materials	0	0	0	0.00	5,000	0.00
400		Supplies & Materials	0	0	0	0.00	5,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 251	**Student Investment Account**							
Total Function	1280	Alternative Education	0	0	0	0.00	19,252	0.00
Function	1400	Summer School Programs						
	131	Additional Salary - Licensed	0	0	0	0.00	3,000	0.00
100		Salaries	0	0	0	0.00	3,000	0.00
	211	Employer Contrib PERS	0	0	0	0.00	751	0.00
	212	Employee Contribution Pick-Up	0	0	0	0.00	180	0.00
	220	Social Sec/Medicare	0	0	0	0.00	230	0.00
	231	Worker's Compensation	0	0	0	0.00	10	0.00
	232	Unemployment Compensation	0	0	0	0.00	60	0.00
	233	PFMLI	0	0	0	0.00	12	0.00
200		Payroll Benefits	0	0	0	0.00	1,243	0.00
	410	Consumable Supplies and Materials	0	0	0	0.00	5,000	0.00
400		Supplies & Materials	0	0	0	0.00	5,000	0.00
Total Function	1400	Summer School Programs	0	0	0	0.00	9,243	0.00
Major Function	1000		476,485	660,824	626,145	5.63	415,611	4.00
Function	2110	Attendance and Social Work Services						
	133	Additional Salary - Extra Duty	0	0	0	0.00	3,795	0.00
100		Salaries	0	0	0	0.00	3,795	0.00
	211	Employer Contrib PERS	0	0	0	0.00	950	0.00
	212	Employee Contribution Pick-Up	0	0	0	0.00	228	0.00
	220	Social Sec/Medicare	0	0	0	0.00	290	0.00
	231	Worker's Compensation	0	0	0	0.00	12	0.00
	232	Unemployment Compensation	0	0	0	0.00	76	0.00
	233	PFMLI	0	0	0	0.00	15	0.00
200		Payroll Benefits	0	0	0	0.00	1,571	0.00
	410	Consumable Supplies and Materials	0	0	0	0.00	7,000	0.00
	470	Computer Software	0	0	0	0.00	1,000	0.00
400		Supplies & Materials	0	0	0	0.00	8,000	0.00
Total Function	2110	Attendance and Social Work Services	0	0	0	0.00	13,366	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 251	**Student Investment Account**							
Function 2113	**Social Work Services**							
	111	Licensed Salaries	0	0	42,100	1.00	0	0.00
	112	Classified Salaries	28,230	39,427	0	0.00	37,026	1.00
100		Salaries	28,230	39,427	42,100	1.00	37,026	1.00
	211	Employer Contrib PERS	6,696	9,352	10,600	0.00	9,268	0.00
	212	Employee Contribution Pick-Up	1,694	2,366	2,600	0.00	2,222	0.00
	220	Social Sec/Medicare	2,160	3,016	3,300	0.00	2,832	0.00
	231	Worker's Compensation	107	149	230	0.00	134	0.00
	232	Unemployment Compensation	0	39	1,500	0.00	6,357	0.00
	233	PFMLI	0	92	200	0.00	148	0.00
	242	Group Health Insurance	7,721	11,186	15,000	0.00	16,200	0.00
200		Payroll Benefits	18,378	26,200	33,430	0.00	37,161	0.00
	342	Travel, Out of District	0	20	0	0.00	0	0.00
	351	Telephone	0	692	0	0.00	0	0.00
300		Contracted Services	0	712	0	0.00	0	0.00
	410	Consumable Supplies and Materials	55	474	0	0.00	0	0.00
	460	Non-consumable Items	0	448	0	0.00	0	0.00
400		Supplies & Materials	55	923	0	0.00	0	0.00
Total Function 2113		**Social Work Services**	46,663	67,262	75,530	1.00	74,187	1.00
Function 2122		**Counseling Services**						
	111	Licensed Salaries	0	0	21,250	0.38	0	0.00
100		Salaries	0	0	21,250	0.38	0	0.00
	211	Employer Contrib PERS	0	0	5,300	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	0	1,300	0.00	0	0.00
	220	Social Sec/Medicare	0	0	1,700	0.00	0	0.00
	231	Worker's Compensation	0	0	120	0.00	0	0.00
	232	Unemployment Compensation	0	0	750	0.00	0	0.00
	233	PFMLI	0	0	100	0.00	0	0.00
	242	Group Health Insurance	0	0	5,625	0.00	0	0.00
200		Payroll Benefits	0	0	14,895	0.00	0	0.00
Total Function 2122		**Counseling Services**	0	0	36,145	0.38	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 251	**Student Investment Account**							
Function	**2210**	**Improvement of Instruction Services**						
	130	Additional Salary	0	1,571	0	0.00	0	0.00
100		Salaries	0	1,571	0	0.00	0	0.00
	211	Employer Contrib PERS	0	421	0	0.00	0	0.00
	220	Social Sec/Medicare	0	120	0	0.00	0	0.00
	231	Worker's Compensation	0	6	0	0.00	0	0.00
	232	Unemployment Compensation	0	2	0	0.00	0	0.00
	233	PFMLI	0	6	0	0.00	0	0.00
200		Payroll Benefits	0	555	0	0.00	0	0.00
	410	Consumable Supplies and Materials	0	0	0	0.00	2,800	0.00
400		Supplies & Materials	0	0	0	0.00	2,800	0.00
Total Function	**2210**	**Improvement of Instruction Services**	0	2,127	0	0.00	2,800	0.00
Function	**2240**	**Instructional Staff Development**						
	312	Instructional Programs Improvement Services	0	0	0	0.00	4,000	0.00
	342	Travel, Out of District	8,460	1,361	15,480	0.00	0	0.00
300		Contracted Services	8,460	1,361	15,480	0.00	4,000	0.00
Total Function	**2240**	**Instructional Staff Development**	8,460	1,361	15,480	0.00	4,000	0.00
Function	**2520**	**Fiscal Services**						
	690	Grant Indirect Charges	2,353	0	2,204	0.00	0	0.00
600		Dues and Fees	2,353	0	2,204	0.00	0	0.00
Total Function	**2520**	**Fiscal Services**	2,353	0	2,204	0.00	0	0.00
Function	**2550**	**Student Transportation Services**						
	132	Additional Salary - Classified	0	0	0	0.00	1,500	0.00
100		Salaries	0	0	0	0.00	1,500	0.00
	211	Employer Contrib PERS	0	0	0	0.00	375	0.00
	212	Employee Contribution Pick-Up	0	0	0	0.00	90	0.00
	220	Social Sec/Medicare	0	0	0	0.00	115	0.00
	231	Worker's Compensation	0	0	0	0.00	58	0.00
	232	Unemployment Compensation	0	0	0	0.00	30	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 251	**Student Investment Account**							
Function 2550	Student Transportation Services							
233	PFMLI		0	0	0	0.00	6	0.00
200	Payroll Benefits		0	0	0	0.00	674	0.00
Total Function 2550	Student Transportation Services		0	0	0	0.00	2,174	0.00
Function 2624	Planning Services							
114	Managerial - Classified		0	10,555	0	0.00	0	0.00
100	Salaries		0	10,555	0	0.00	0	0.00
211	Employer Contrib PERS		0	2,764	0	0.00	0	0.00
220	Social Sec/Medicare		0	455	0	0.00	0	0.00
231	Worker's Compensation		0	38	0	0.00	0	0.00
232	Unemployment Compensation		0	6	0	0.00	0	0.00
233	PFMLI		0	21	0	0.00	0	0.00
242	Group Health Insurance		0	10,091	0	0.00	0	0.00
200	Payroll Benefits		0	13,375	0	0.00	0	0.00
Total Function 2624	Planning Services		0	23,931	0	0.00	0	0.00
Major Function 2000			57,475	94,680	129,359	1.38	96,527	1.00
Function 3300	Community Services							
318	Professional and Improvement Costs for Non-Instruc		0	0	0	0.00	500	0.00
300	Contracted Services		0	0	0	0.00	500	0.00
410	Consumable Supplies and Materials		0	0	0	0.00	1,000	0.00
400	Supplies & Materials		0	0	0	0.00	1,000	0.00
Total Function 3300	Community Services		0	0	0	0.00	1,500	0.00
Major Function 3000			0	0	0	0.00	1,500	0.00
Total Fund 251	Student Investment Account		533,960	755,504	755,504	7.01	513,638	5.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 252	**High School Success**							
Function 1121	**Middle/Junior High Programs**							
	111	Licensed Salaries	0	0	11,800	0.20	0	0.00
100		Salaries	0	0	11,800	0.20	0	0.00
	211	Employer Contrib PERS	0	0	3,185	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	0	700	0.00	0	0.00
	220	Social Sec/Medicare	0	0	900	0.00	0	0.00
	231	Worker's Compensation	0	0	65	0.00	0	0.00
	232	Unemployment Compensation	0	0	500	0.00	0	0.00
	233	PFMLI	0	0	50	0.00	0	0.00
	242	Group Health Insurance	0	0	3,000	0.00	0	0.00
200		Payroll Benefits	0	0	8,400	0.00	0	0.00
	410	Consumable Supplies and Materials	0	1,638	3,000	0.00	0	0.00
400		Supplies & Materials	0	1,638	3,000	0.00	0	0.00
Total Function 1121		**Middle/Junior High Programs**	0	1,638	23,200	0.20	0	0.00
Function 1131		**High School Programs**						
	111	Licensed Salaries	57,384	68,092	37,000	0.60	67,181	1.17
	133	Additional Salary - Extra Duty	0	0	0	0.00	1,775	0.00
100		Salaries	57,384	68,092	37,000	0.60	68,956	1.17
	211	Employer Contrib PERS	13,821	16,151	9,300	0.00	17,259	0.00
	212	Employee Contribution Pick-Up	3,040	4,086	2,300	0.00	4,138	0.00
	220	Social Sec/Medicare	4,360	5,143	2,900	0.00	5,276	0.00
	231	Worker's Compensation	215	250	200	0.00	253	0.00
	232	Unemployment Compensation	0	67	1,300	0.00	1,380	0.00
	233	PFMLI	0	179	150	0.00	276	0.00
	242	Group Health Insurance	10,461	15,264	9,000	0.00	18,954	0.00
200		Payroll Benefits	31,896	41,140	25,150	0.00	47,536	0.00
	341	Travel, Local in District	0	0	13,363	0.00	0	0.00
	342	Travel, Out of District	0	646	0	0.00	0	0.00
	353	Postage	0	33	0	0.00	0	0.00
300		Contracted Services	0	679	13,363	0.00	0	0.00
	410	Consumable Supplies and Materials	6,054	12,548	29,000	0.00	0	0.00
	460	Non-consumable Items	14,266	0	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 252	**High School Success**							
Function 1131	High School Programs							
470	Computer Software		0	4,833	0	0.00	0	0.00
400	Supplies & Materials		20,320	17,381	29,000	0.00	0	0.00
Total Function 1131	High School Programs		109,600	127,292	104,513	0.60	116,492	1.17
Function 1280	Alternative Education							
211	Employer Contrib PERS		5,146	0	0	0.00	0	0.00
212	Employee Contribution Pick-Up		250	0	0	0.00	0	0.00
220	Social Sec/Medicare		304	0	0	0.00	0	0.00
231	Worker's Compensation		16	0	0	0.00	0	0.00
242	Group Health Insurance		792	0	0	0.00	0	0.00
200	Payroll Benefits		6,507	0	0	0.00	0	0.00
371	Tuition Payments to Other Districts Within State		0	7,746	17,000	0.00	0	0.00
300	Contracted Services		0	7,746	17,000	0.00	0	0.00
420	Textbooks/Workbooks		0	750	0	0.00	0	0.00
400	Supplies & Materials		0	750	0	0.00	0	0.00
Total Function 1280	Alternative Education		6,507	8,496	17,000	0.00	0	0.00
Major Function 1000			116,107	137,427	144,713	0.80	116,492	1.17
Function 2122	Counseling Services							
111	Licensed Salaries		0	12,783	7,750	0.13	0	0.00
100	Salaries		0	12,783	7,750	0.13	0	0.00
211	Employer Contrib PERS		0	3,032	2,135	0.00	0	0.00
212	Employee Contribution Pick-Up		0	767	500	0.00	0	0.00
220	Social Sec/Medicare		0	978	600	0.00	0	0.00
231	Worker's Compensation		0	47	40	0.00	0	0.00
232	Unemployment Compensation		0	13	270	0.00	0	0.00
233	PFMLI		0	51	30	0.00	0	0.00
242	Group Health Insurance		0	3,750	1,875	0.00	0	0.00
200	Payroll Benefits		0	8,638	5,450	0.00	0	0.00
Total Function 2122	Counseling Services		0	21,421	13,200	0.13	0	0.00

	FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 252 High School Success						
Function 2240 Instructional Staff Development						
342 Travel, Out of District	0	65	0	0.00	0	0.00
300 Contracted Services	0	65	0	0.00	0	0.00
Total Function 2240 Instructional Staff Development	0	65	0	0.00	0	0.00
Function 2520 Fiscal Services						
690 Grant Indirect Charges	0	0	1,000	0.00	0	0.00
600 Dues and Fees	0	0	1,000	0.00	0	0.00
Total Function 2520 Fiscal Services	0	0	1,000	0.00	0	0.00
Major Function 2000	0	21,487	14,200	0.13	0	0.00
Total Fund 252 High School Success	116,107	158,913	158,913	0.93	116,492	1.17

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 253 Vision Screening							
Function 2130 Health Services							
389	Other Non-instructional Professional and Technical	0	0	500	0.00	500	0.00
300	Contracted Services	0	0	500	0.00	500	0.00
Total Function 2130 Health Services		0	0	500	0.00	500	0.00
Major Function 2000		0	0	500	0.00	500	0.00
Total Fund 253 Vision Screening		0	0	500	0.00	500	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 254		**Summer Learning Grants**						
Function 1131		**High School Programs**						
	111	Licensed Salaries	0	381	0	0.00	0	0.00
100		Salaries	0	381	0	0.00	0	0.00
	211	Employer Contrib PERS	0	90	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	23	0	0.00	0	0.00
	220	Social Sec/Medicare	0	29	0	0.00	0	0.00
	231	Worker's Compensation	0	1	0	0.00	0	0.00
	232	Unemployment Compensation	0	0	0	0.00	0	0.00
200		Payroll Benefits	0	144	0	0.00	0	0.00
Total Function 1131		**High School Programs**	0	525	0	0.00	0	0.00
Function 1400		**Summer School Programs**						
	111	Licensed Salaries	33,649	5,812	0	0.00	0	0.00
	112	Classified Salaries	27,468	2,572	0	0.00	0	0.00
	113	Administrators	14,127	11,019	0	0.00	0	0.00
	114	Managerial - Classified	8,389	0	0	0.00	0	0.00
100		Salaries	83,633	19,403	0	0.00	0	0.00
	211	Employer Contrib PERS	12,986	4,913	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	3,479	1,156	0	0.00	0	0.00
	220	Social Sec/Medicare	6,397	1,477	0	0.00	0	0.00
	231	Worker's Compensation	566	70	0	0.00	0	0.00
	232	Unemployment Compensation	0	19	0	0.00	0	0.00
200		Payroll Benefits	23,427	7,636	0	0.00	0	0.00
	310	Instructional, Professional and Technical Service	850	0	0	0.00	0	0.00
	324	Rentals	1,180	0	0	0.00	0	0.00
	342	Travel, Out of District	725	3,028	0	0.00	0	0.00
	360	Charter School Payments	6,300	0	0	0.00	0	0.00
300		Contracted Services	9,055	3,028	0	0.00	0	0.00
	410	Consumable Supplies and Materials	12,296	177	0	0.00	0	0.00
	420	Textbooks/Workbooks	0	6,256	0	0.00	0	0.00
	460	Non-consumable Items	4,399	0	0	0.00	0	0.00
	470	Computer Software	9,937	0	0	0.00	0	0.00
400		Supplies & Materials	26,633	6,433	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 254	**Summer Learning Grants**							
Function 1400	**Summer School Programs**							
690	Grant Indirect Charges		1,398	4,215	0	0.00	0	0.00
600	Dues and Fees		1,398	4,215	0	0.00	0	0.00
Total Function 1400	**Summer School Programs**		144,145	40,716	0	0.00	0	0.00
Function 1410	**Intermediate**							
111	Licensed Salaries		0	8,366	0	0.00	0	0.00
100	Salaries		0	8,366	0	0.00	0	0.00
211	Employer Contrib PERS		0	1,984	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	502	0	0.00	0	0.00
220	Social Sec/Medicare		0	640	0	0.00	0	0.00
231	Worker's Compensation		0	31	0	0.00	0	0.00
232	Unemployment Compensation		0	8	0	0.00	0	0.00
200	Payroll Benefits		0	3,166	0	0.00	0	0.00
Total Function 1410	**Intermediate**		0	11,532	0	0.00	0	0.00
Function 1430	**High School**							
111	Licensed Salaries		0	2,150	0	0.00	0	0.00
113	Administrators		0	3,108	0	0.00	0	0.00
100	Salaries		0	5,258	0	0.00	0	0.00
211	Employer Contrib PERS		0	1,344	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	315	0	0.00	0	0.00
220	Social Sec/Medicare		0	400	0	0.00	0	0.00
231	Worker's Compensation		0	19	0	0.00	0	0.00
232	Unemployment Compensation		0	5	0	0.00	0	0.00
242	Group Health Insurance		0	214	0	0.00	0	0.00
200	Payroll Benefits		0	2,297	0	0.00	0	0.00
690	Grant Indirect Charges		0	861	0	0.00	0	0.00
600	Dues and Fees		0	861	0	0.00	0	0.00
Total Function 1430	**High School**		0	8,417	0	0.00	0	0.00
Major Function 1000			144,145	61,190	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 254	**Summer Learning Grants**							
Function	**2126**	**Placement Services**						
112		Classified Salaries	0	2,849	0	0.00	0	0.00
100		Salaries	0	2,849	0	0.00	0	0.00
211		Employer Contrib PERS	0	676	0	0.00	0	0.00
212		Employee Contribution Pick-Up	0	171	0	0.00	0	0.00
220		Social Sec/Medicare	0	218	0	0.00	0	0.00
231		Worker's Compensation	0	10	0	0.00	0	0.00
232		Unemployment Compensation	0	3	0	0.00	0	0.00
200		Payroll Benefits	0	1,078	0	0.00	0	0.00
Total Function	**2126**	**Placement Services**	0	3,927	0	0.00	0	0.00
Function	**2520**	**Fiscal Services**						
690		Grant Indirect Charges	2,298	0	0	0.00	0	0.00
600		Dues and Fees	2,298	0	0	0.00	0	0.00
Total Function	**2520**	**Fiscal Services**	2,298	0	0	0.00	0	0.00
Function	**2540**	**Operation and Maintenance of Plant Services**						
112		Classified Salaries	3,341	0	0	0.00	0	0.00
100		Salaries	3,341	0	0	0.00	0	0.00
220		Social Sec/Medicare	256	0	0	0.00	0	0.00
231		Worker's Compensation	91	0	0	0.00	0	0.00
200		Payroll Benefits	347	0	0	0.00	0	0.00
Total Function	**2540**	**Operation and Maintenance of Plant Services**	3,687	0	0	0.00	0	0.00
Function	**2550**	**Student Transportation Services**						
112		Classified Salaries	0	6,880	0	0.00	0	0.00
100		Salaries	0	6,880	0	0.00	0	0.00
211		Employer Contrib PERS	0	1,268	0	0.00	0	0.00
212		Employee Contribution Pick-Up	0	321	0	0.00	0	0.00
220		Social Sec/Medicare	0	526	0	0.00	0	0.00
231		Worker's Compensation	0	251	0	0.00	0	0.00
232		Unemployment Compensation	0	5	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 254	**Summer Learning Grants**							
200		Payroll Benefits	0	2,372	0	0.00	0	0.00
Total Function	2550	Student Transportation Services	0	9,252	0	0.00	0	0.00
Major Function	2000		5,985	13,179	0	0.00	0	0.00
Function	3100	Food Services						
112		Classified Salaries	0	433	0	0.00	0	0.00
100		Salaries	0	433	0	0.00	0	0.00
211		Employer Contrib PERS	0	103	0	0.00	0	0.00
212		Employee Contribution Pick-Up	0	26	0	0.00	0	0.00
220		Social Sec/Medicare	0	33	0	0.00	0	0.00
231		Worker's Compensation	0	11	0	0.00	0	0.00
232		Unemployment Compensation	0	0	0	0.00	0	0.00
200		Payroll Benefits	0	173	0	0.00	0	0.00
Total Function	3100	Food Services	0	607	0	0.00	0	0.00
Function	3500	Custody and Care of Children Services						
112		Classified Salaries	8,923	0	0	0.00	0	0.00
113		Administrators	2,997	0	0	0.00	0	0.00
100		Salaries	11,920	0	0	0.00	0	0.00
211		Employer Contrib PERS	1,133	0	0	0.00	0	0.00
212		Employee Contribution Pick-Up	286	0	0	0.00	0	0.00
220		Social Sec/Medicare	913	0	0	0.00	0	0.00
231		Worker's Compensation	79	0	0	0.00	0	0.00
200		Payroll Benefits	2,411	0	0	0.00	0	0.00
324		Rentals	781	0	0	0.00	0	0.00
300		Contracted Services	781	0	0	0.00	0	0.00
410		Consumable Supplies and Materials	4,821	0	0	0.00	0	0.00
400		Supplies & Materials	4,821	0	0	0.00	0	0.00
Total Function	3500	Custody and Care of Children Services	19,933	0	0	0.00	0	0.00
Major Function	3000		19,933	607	0	0.00	0	0.00

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 254	**Summer Learning Grants**						
Total Fund 254	Summer Learning Grants	170,063	74,975	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 257	**Baseball/Softball Program**							
Function 1122	**Middle/Junior High School Extra-curricular**							
419	Athletic Uniforms		0	0	3,750	0.00	3,750	0.00
400	Supplies & Materials		0	0	3,750	0.00	3,750	0.00
Total Function 1122	Middle/Junior High School Extra-curricular		0	0	3,750	0.00	3,750	0.00
Function 1132	**High School Extra-curricular**							
410	Consumable Supplies and Materials		5,451	0	0	0.00	0	0.00
419	Athletic Uniforms		162	0	0	0.00	0	0.00
460	Non-consumable Items		1,680	0	0	0.00	0	0.00
400	Supplies & Materials		7,293	0	0	0.00	0	0.00
Total Function 1132	High School Extra-curricular		7,293	0	0	0.00	0	0.00
Major Function 1000			7,293	0	3,750	0.00	3,750	0.00
Total Fund 257	Baseball/Softball Program		7,293	0	3,750	0.00	3,750	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 258	**Emergency Connectivity Fund**							
Function 2660	Technology Services							
351	Telephone		27,385	7,638	0	0.00	0	0.00
300	Contracted Services		27,385	7,638	0	0.00	0	0.00
480	Computer Hardware		163,879	22,138	0	0.00	0	0.00
400	Supplies & Materials		163,879	22,138	0	0.00	0	0.00
Total Function 2660	Technology Services		191,263	29,776	0	0.00	0	0.00
Major Function 2000			191,263	29,776	0	0.00	0	0.00
Total Fund 258	Emergency Connectivity Fund		191,263	29,776	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 259	**Student Activity Funds**							
Function 1113	**Elementary Extra-curricular**							
340	Travel		294	80	0	0.00	0	0.00
342	Travel, Out of District		2,541	813	0	0.00	0	0.00
300	Contracted Services		2,835	893	0	0.00	0	0.00
410	Consumable Supplies and Materials		1,010	2,924	15,800	0.00	15,800	0.00
400	Supplies & Materials		1,010	2,924	15,800	0.00	15,800	0.00
Total Function 1113	**Elementary Extra-curricular**		3,845	3,817	15,800	0.00	15,800	0.00
Function 1122	**Middle/Junior High School Extra-curricular**							
410	Consumable Supplies and Materials		80	0	1,000	0.00	1,000	0.00
400	Supplies & Materials		80	0	1,000	0.00	1,000	0.00
Total Function 1122	**Middle/Junior High School Extra-curricular**		80	0	1,000	0.00	1,000	0.00
Function 1132	**High School Extra-curricular**							
324	Rentals		600	638	0	0.00	0	0.00
342	Travel, Out of District		1,688	1,615	0	0.00	0	0.00
370	Tuition		6,000	3,500	12,000	0.00	0	0.00
300	Contracted Services		8,288	5,753	12,000	0.00	0	0.00
410	Consumable Supplies and Materials		9,397	9,794	60,700	0.00	72,700	0.00
400	Supplies & Materials		9,397	9,794	60,700	0.00	72,700	0.00
640	Dues and Fees		0	838	0	0.00	0	0.00
600	Dues and Fees		0	838	0	0.00	0	0.00
Total Function 1132	**High School Extra-curricular**		17,686	16,385	72,700	0.00	72,700	0.00
Major Function 1000			21,611	20,202	89,500	0.00	89,500	0.00
Total Fund 259	**Student Activity Funds**		21,611	20,202	89,500	0.00	89,500	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 263	**Forect Camp M99**							
Function 1121	Middle/Junior High Programs							
111	Licensed Salaries		0	933	2,100	0.03	0	0.00
133	Additional Salary - Extra Duty		0	0	0	0.00	2,060	0.00
100	Salaries		0	933	2,100	0.03	2,060	0.00
211	Employer Contrib PERS		0	221	500	0.00	516	0.00
212	Employee Contribution Pick-Up		0	56	500	0.00	124	0.00
220	Social Sec/Medicare		0	69	800	0.00	158	0.00
231	Worker's Compensation		0	3	50	0.00	7	0.00
232	Unemployment Compensation		0	1	50	0.00	41	0.00
233	PFMLI		0	2	0	0.00	8	0.00
242	Group Health Insurance		0	269	0	0.00	0	0.00
200	Payroll Benefits		0	622	1,900	0.00	854	0.00
374	Other Tuition		0	8,126	5,000	0.00	6,086	0.00
300	Contracted Services		0	8,126	5,000	0.00	6,086	0.00
690	Grant Indirect Charges		0	500	0	0.00	0	0.00
600	Dues and Fees		0	500	0	0.00	0	0.00
Total Function 1121	Middle/Junior High Programs		0	10,180	9,000	0.03	9,000	0.00
Function 1122	Middle/Junior High School Extra-curricular							
410	Consumable Supplies and Materials		0	0	2,000	0.00	2,000	0.00
400	Supplies & Materials		0	0	2,000	0.00	2,000	0.00
Total Function 1122	Middle/Junior High School Extra-curricular		0	0	2,000	0.00	2,000	0.00
Major Function 1000			0	10,180	11,000	0.03	11,000	0.00
Function 2550	Student Transportation Services							
332	Non-reimbursable Student Transportation		0	704	0	0.00	0	0.00
300	Contracted Services		0	704	0	0.00	0	0.00
Total Function 2550	Student Transportation Services		0	704	0	0.00	0	0.00
Major Function 2000			0	704	0	0.00	0	0.00
Total Fund 263	Forect Camp M99		0	10,885	11,000	0.03	11,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 264	**Kindergarten Partner & Innovation**							
Function	**1140**	**Pre-kindergarten Programs**						
	112	Classified Salaries	0	0	8,299	0.38	0	0.00
100		Salaries	0	0	8,299	0.38	0	0.00
	211	Employer Contrib PERS	0	0	2,010	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	0	509	0.00	0	0.00
	220	Social Sec/Medicare	0	0	648	0.00	0	0.00
	231	Worker's Compensation	0	0	34	0.00	0	0.00
	233	PFMLI	0	0	34	0.00	0	0.00
	242	Group Health Insurance	0	0	466	0.00	0	0.00
200		Payroll Benefits	0	0	3,701	0.00	0	0.00
Total Function	**1140**	**Pre-kindergarten Programs**	0	0	12,000	0.38	0	0.00
Major Function	**1000**		0	0	12,000	0.38	0	0.00
Total Fund	**264**	**Kindergarten Partner & Innovation**	0	0	12,000	0.38	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 265	**Menstrual Dignity Act**							
Function 2540	Operation and Maintenance of Plant Services							
410	Consumable Supplies and Materials		808	449	7,100	0.00	2,500	0.00
400	Supplies & Materials		808	449	7,100	0.00	2,500	0.00
Total Function 2540	Operation and Maintenance of Plant Services		808	449	7,100	0.00	2,500	0.00
Major Function 2000			808	449	7,100	0.00	2,500	0.00
Total Fund 265	Menstrual Dignity Act		808	449	7,100	0.00	2,500	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 267	**TAP Asbestos Assessment**							
Function	**2540**	**Operation and Maintenance of Plant Services**						
	342	Travel, Out of District	0	0	5,000	0.00	0	0.00
	389	Other Non-instructional Professional and Technical	0	0	20,000	0.00	0	0.00
300		Contracted Services	0	0	25,000	0.00	0	0.00
Total Function	2540	Operation and Maintenance of Plant Services	0	0	25,000	0.00	0	0.00
Major Function	2000		0	0	25,000	0.00	0	0.00
Total Fund	267	TAP Asbestos Assessment	0	0	25,000	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 268	**HB4030 Educator Retention**							
Function 2122	**Counseling Services**							
	111	Licensed Salaries	0	12,783	0	0.00	0	0.00
100		Salaries	0	12,783	0	0.00	0	0.00
	211	Employer Contrib PERS	0	3,032	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	767	0	0.00	0	0.00
	220	Social Sec/Medicare	0	978	0	0.00	0	0.00
	231	Worker's Compensation	0	49	0	0.00	0	0.00
	232	Unemployment Compensation	0	13	0	0.00	0	0.00
	233	PFMLI	0	17	0	0.00	0	0.00
	242	Group Health Insurance	0	3,750	0	0.00	0	0.00
200		Payroll Benefits	0	8,606	0	0.00	0	0.00
Total Function 2122		**Counseling Services**	0	21,389	0	0.00	0	0.00
Function 2210	**Improvement of Instruction Services**							
	130	Additional Salary	0	57,470	0	0.00	0	0.00
100		Salaries	0	57,470	0	0.00	0	0.00
	211	Employer Contrib PERS	0	15,077	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	720	0	0.00	0	0.00
	220	Social Sec/Medicare	0	4,392	0	0.00	0	0.00
	231	Worker's Compensation	0	208	0	0.00	0	0.00
	232	Unemployment Compensation	0	55	0	0.00	0	0.00
	233	PFMLI	0	174	0	0.00	0	0.00
200		Payroll Benefits	0	20,627	0	0.00	0	0.00
Total Function 2210		**Improvement of Instruction Services**	0	78,097	0	0.00	0	0.00
Function 2240	**Instructional Staff Development**							
	342	Travel, Out of District	0	201	0	0.00	0	0.00
300		Contracted Services	0	201	0	0.00	0	0.00
	640	Dues and Fees	0	258	0	0.00	0	0.00
600		Dues and Fees	0	258	0	0.00	0	0.00
Total Function 2240		**Instructional Staff Development**	0	459	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 268	**HB4030 Educator Retention**							
Function 2310	Board of Education Services							
	389	Other Non-instructional Professional and Technical	0	24,977	0	0.00	0	0.00
300		Contracted Services	0	24,977	0	0.00	0	0.00
Total Function 2310	Board of Education Services		0	24,977	0	0.00	0	0.00
Major Function 2000			0	124,922	0	0.00	0	0.00
Total Fund 268	HB4030 Educator Retention		0	124,922	0	0.00	0	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 272	**TAP Sesimic Grant**							
Function	4150	Building Acquisition, Construction, and Improvem						
	383	Architect/Engineer Services	0	0	0	0.00	17,500	0.00
300		Contracted Services	0	0	0	0.00	17,500	0.00
Total Function	4150	Building Acquisition, Construction, and Improvem	0	0	0	0.00	17,500	0.00
Major Function	4000		0	0	0	0.00	17,500	0.00
Total Fund	272	TAP Sesimic Grant	0	0	0	0.00	17,500	0.00

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 290 Bus Replacement Fund							
Function 2550 Student Transportation Services							
564	Bus Acquisition	71,776	0	162,825	0.00	334,938	0.00
500	Capital Outlay	71,776	0	162,825	0.00	334,938	0.00
Total Function 2550	Student Transportation Services	71,776	0	162,825	0.00	334,938	0.00
Major Function 2000		71,776	0	162,825	0.00	334,938	0.00
Function 5110 Long-Term Debt Service							
610	Redemption of Principal	0	282,971	235,795	0.00	110,493	0.00
622	Bus & Bus Garage Interest	0	12,776	13,630	0.00	5,520	0.00
600	Dues and Fees	0	295,747	249,425	0.00	116,013	0.00
Total Function 5110	Long-Term Debt Service	0	295,747	249,425	0.00	116,013	0.00
Major Function 5000		0	295,747	249,425	0.00	116,013	0.00
Function 6110 Operating Contingency							
810	Planned Reserve	0	0	0	0.00	64,266	0.00
800	Reserve Funds	0	0	0	0.00	64,266	0.00
Total Function 6110	Operating Contingency	0	0	0	0.00	64,266	0.00
Major Function 6000	Contingencies	0	0	0	0.00	64,266	0.00
Total Fund 290	Bus Replacement Fund	71,776	295,747	412,250	0.00	515,217	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 291	**KV/WLA Summer Transportation**							
Function 2550	**Student Transportation Services**							
	112	Classified Salaries	1,750	3,217	6,000	0.00	0	0.00
	122	Substitutes - Classified	0	204	0	0.00	0	0.00
100		Salaries	1,750	3,421	6,000	0.00	0	0.00
	211	Employer Contrib PERS	415	763	1,500	0.00	0	0.00
	212	Employee Contribution Pick-Up	105	193	370	0.00	0	0.00
	220	Social Sec/Medicare	134	262	500	0.00	0	0.00
	231	Worker's Compensation	68	133	300	0.00	0	0.00
	232	Unemployment Compensation	0	3	50	0.00	0	0.00
	233	PFMLI	0	1	0	0.00	0	0.00
200		Payroll Benefits	722	1,355	2,720	0.00	0	0.00
	332	Non-reimbursable Student Transportation	0	0	0	0.00	9,000	0.00
300		Contracted Services	0	0	0	0.00	9,000	0.00
Total Function 2550		**Student Transportation Services**	2,472	4,776	8,720	0.00	9,000	0.00
Major Function 2000			2,472	4,776	8,720	0.00	9,000	0.00
Total Fund 291		**KV/WLA Summer Transportation**	2,472	4,776	8,720	0.00	9,000	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 299	**Nutrition Services**							
Function 3100	**Food Services**							
	112	Classified Salaries	57,970	45,951	57,000	2.00	50,105	1.99
	122	Substitutes - Classified	0	302	0	0.00	0	0.00
	132	Additional Salary - Classified	0	0	0	0.00	1,200	0.00
100		Salaries	57,970	46,252	57,000	2.00	51,305	1.99
	211	Employer Contrib PERS	13,725	10,971	15,000	0.00	12,841	0.00
	212	Employee Contribution Pick-Up	3,472	2,775	3,500	0.00	3,078	0.00
	220	Social Sec/Medicare	4,435	3,538	4,500	0.00	3,925	0.00
	231	Worker's Compensation	1,487	1,208	310	0.00	1,183	0.00
	232	Unemployment Compensation	0	46	1,200	0.00	8,627	0.00
	233	PFMLI	0	105	250	0.00	205	0.00
	242	Group Health Insurance	10,821	20,377	26,600	0.00	32,400	0.00
200		Payroll Benefits	33,939	39,021	51,360	0.00	62,259	0.00
	380	Non-instructional Professional and Technical Servi	662	2,069	2,000	0.00	2,000	0.00
300		Contracted Services	662	2,069	2,000	0.00	2,000	0.00
	410	Consumable Supplies and Materials	513	269	1,000	0.00	1,000	0.00
	413	Freight for Commodities	(15)	182	0	0.00	0	0.00
	450	Food - Food Service Only	172,745	114,063	166,000	0.00	101,317	0.00
	451	Federal Commodities	5,880	12,271	5,900	0.00	10,000	0.00
	460	Non-consumable Items	13,055	0	1,000	0.00	4,000	0.00
400		Supplies & Materials	192,178	126,785	173,900	0.00	116,317	0.00
	541	Initial and Additional Equipment Purchase	0	30,811	5,000	0.00	5,000	0.00
500		Capital Outlay	0	30,811	5,000	0.00	5,000	0.00
	640	Dues and Fees	0	0	0	0.00	38,000	0.00
600		Dues and Fees	0	0	0	0.00	38,000	0.00
Total Function 3100		**Food Services**	284,750	244,937	289,260	2.00	274,881	1.99
Major Function 3000			284,750	244,937	289,260	2.00	274,881	1.99
Total Fund 299		**Nutrition Services**	284,750	244,937	289,260	2.00	274,881	1.99

	FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Grand Totals:	1,612,136	1,933,663	2,633,439	13.53	2,193,390	12.04

Debt Service Fund

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Resources Report

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
1111	Current Year's Taxes	112,842	79,368	91,400	0.00	94,940	0.00
1112	Prior Year's Taxes	389	520	500	0.00	500	0.00
1190	Penalties and Interest on Taxes	46	50	100	0.00	100	0.00
1510	Interest on Investments	(2)	1,553	0	0.00	0	0.00
1000		113,275	81,491	92,000	0.00	95,540	0.00
2199	Other Intermediate Sources	13	0	0	0.00	0	0.00
2000		13	0	0	0.00	0	0.00
5400	Resources - Beginning Fund Balance	0	29,259	18,000	0.00	22,392	0.00
5000		0	29,259	18,000	0.00	22,392	0.00
Grand Totals:		113,288	110,750	110,000	0.00	117,932	0.00

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Requirements Report

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 310	**Debt Service - Bond 2021**							
Function 5110	Long-Term Debt Service							
610	Redemption of Principal		10,000	25,000	30,000	0.00	35,000	0.00
621	Regular Interest		73,850	62,588	62,000	0.00	61,050	0.00
600	Dues and Fees		83,850	87,588	92,000	0.00	96,050	0.00
Total Function 5110	Long-Term Debt Service		83,850	87,588	92,000	0.00	96,050	0.00
Major Function 5000			83,850	87,588	92,000	0.00	96,050	0.00
Function 7000	Unappropriated Ending Fund Balance							
820	Reserved for Next Year		0	0	18,000	0.00	21,882	0.00
800	Reserve Funds		0	0	18,000	0.00	21,882	0.00
Total Function 7000	Unappropriated Ending Fund Balance		0	0	18,000	0.00	21,882	0.00
Major Function 7000	Unappropriated Ending Fund Balance		0	0	18,000	0.00	21,882	0.00
Total Fund 310	Debt Service - Bond 2021		83,850	87,588	110,000	0.00	117,932	0.00

BOND DEBT SERVICE

Alsea School District Series

2021 GO Bond

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2021			42,350	42,350	
06/15/2022	10,000	3.000%	31,500	41,500	83,850
12/15/2022			31,350	31,350	
06/15/2023	25,000	3.000%	31,350	56,350	87,700
12/15/2023			30,975	30,975	
06/15/2024	30,000	3.000%	30,975	60,975	91,950
12/15/2024			30,525	30,525	
06/15/2025	35,000	3.000%	30,525	65,525	96,050
12/15/2025			30,000	30,000	
06/15/2026	40,000	3.000%	30,000	70,000	100,000
12/15/2026			29,400	29,400	
06/15/2027	45,000	3.000%	29,400	74,400	103,800
12/15/2027			28,725	28,725	
06/15/2028	50,000	3.000%	28,725	78,725	107,450
12/15/2028			27,975	27,975	
06/15/2029	55,000	3.000%	27,975	82,975	110,950
12/15/2029			27,150	27,150	
06/15/2030	60,000	3.000%	27,150	87,150	114,300
12/15/2030			26,250	26,250	
06/15/2031	65,000	3.000%	26,250	91,250	117,500
12/15/2031			25,275	25,275	
06/15/2032	70,000	3.000%	25,275	95,275	120,550
12/15/2032			24,225	24,225	
06/15/2033	75,000	3.000%	24,225	99,225	123,450
12/15/2033			23,100	23,100	
06/15/2034	85,000	3.000%	23,100	108,100	131,200
12/15/2034			21,825	21,825	
06/15/2035	90,000	3.000%	21,825	111,825	133,650
12/15/2035			20,475	20,475	

BOND DEBT SERVICE
Alsea School District Series
2021 GO Bond

Period Ending	*Principal*	*Coupon*	*Interest*	*Debt Service*	*Annual Debt Service*
06/15/2036	95,000	3.000%	20,475	115,475	135,950
12/15/2036			19,050	19,050	
06/15/2037	105,000	3.000%	19,050	124,050	143,100
12/15/2037			17,475	17,475	
06/15/2038	115,000	3.000%	17,475	132,475	149,950
12/15/2038			15,750	15,750	
06/15/2039	120,000	3.000%	15,750	135,750	151,500
12/15/2039			13,950	13,950	
06/15/2040	130,000	3.000%	13,950	143,950	157,900
12/15/2040			12,000	12,000	
06/15/2041	140,000	3.000%	12,000	152,000	164,000
12/15/2041			9,900	9,900	
06/15/2042	150,000	3.000%	9,900	159,900	169,800
12/15/2042			7,650	7,650	
06/15/2043	160,000	3.000%	7,650	167,650	175,300
12/15/2043			5,250	5,250	
06/15/2044	170,000	3.000%	5,250	175,250	180,500
12/15/2044			2,700	2,700	
06/15/2045	180,000	3.000%	2,700	182,700	185,400
	2,100,000		1,035,800	3,135,800	3,135,800

Alsea School District No. 7J
Estimated Bond Levy Tax Rate

Year of Bond	Beg. Fund Balance	New Revenue For Year (94% collection rate)	Other Rev	Bond Payments	End Fund Balance	Bond Levy	Levy Year	Bond Levy	Taxes Collected From Lane Co	Net Levy	Assessed Value Increase	Asssessed Value	Rate
1	$ -	$ -	$ -	$ 83,850	$ 29,259	$ -	FY21.22						
2	29,259	77,080	4,523	87,700	23,162	82,000	FY22.23						
3	23,162	91,180		91,950	22,392	97,000	FY23.24	$ 97,000	$ (2,402)	$ 94,598		100,855,456	0.9380
4	22,392	94,940	600	96,050	21,882	101,000	FY24.25	101,000	(2,474)	98,526	3.0%	103,881,120	0.9484
5	21,882	99,640		100,000	21,522	106,000	FY25.26	106,000	(2,548)	103,452	3.0%	106,997,554	0.9669
6	21,522	103,400		103,800	21,122	110,000	FY26.27	110,000	(2,625)	107,375	3.0%	110,207,481	0.9743
7	21,122	107,160		107,450	20,832	114,000	FY27.28	114,000	(2,703)	111,297	3.0%	113,513,705	0.9805
8	20,832	109,980		110,950	19,862	117,000	FY28.29	117,000	(2,785)	114,215	3.0%	116,919,116	0.9769
9	19,862	113,740		114,300	19,302	121,000	FY29.30	121,000	(2,868)	118,132	3.0%	120,426,689	0.9809
10	19,302	116,560		117,500	18,362	124,000	FY30.31	124,000	(2,954)	121,046	3.0%	124,039,490	0.9759
11	18,362	119,380		120,550	17,192	127,000	FY31.32	127,000	(3,043)	123,957	3.0%	127,760,675	0.9702
12	17,192	123,140		123,450	16,882	131,000	FY32.33	131,000	(3,134)	127,866	3.0%	131,593,495	0.9717
13	16,882	130,660		131,200	16,342	139,000	FY33.34	139,000	(3,228)	135,772	3.0%	135,541,300	1.0017
14	16,342	132,540		133,650	15,232	141,000	FY34.35	141,000	(3,325)	137,675	3.0%	139,607,539	0.9862
15	15,232	135,360		135,950	14,642	144,000	FY35.36	144,000	(3,425)	140,575	3.0%	143,795,765	0.9776
16	14,642	142,880		143,100	14,422	152,000	FY36.37	152,000	(3,527)	148,473	3.0%	148,109,638	1.0025
17	14,422	149,460		149,950	13,932	159,000	FY37.38	159,000	(3,633)	155,367	3.0%	152,552,927	1.0184
18	13,932	150,400		151,500	12,832	160,000	FY38.39	160,000	(3,742)	156,258	3.0%	157,129,515	0.9945
19	12,832	156,980		157,900	11,912	167,000	FY39.40	167,000	(3,854)	163,146	3.0%	161,843,400	1.0080
20	11,912	163,560		164,000	11,472	174,000	FY40.41	174,000	(3,970)	170,030	3.0%	166,698,702	1.0200
21	11,472	169,200		169,800	10,872	180,000	FY41.42	180,000	(4,089)	175,911	3.0%	171,699,663	1.0245
22	10,872	173,900		175,300	9,472	185,000	FY42.43	185,000	(4,212)	180,788	3.0%	176,850,653	1.0223
23	9,472	180,480		180,500	9,452	192,000	FY43.44	192,000	(4,338)	187,662	3.0%	182,156,173	1.0302
24	9,452	185,180		185,400	9,232	197,000	FY44.45	197,000	(4,468)	192,532	3.0%	187,620,858	1.0262

Total Payments $ 3,135,800.00

Capital Project Fund

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Resources Report

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
1510	Interest on Investments	0	45,854	15,000	0.00	12,000	0.00
1000		0	45,854	15,000	0.00	12,000	0.00
3299	Other Restricted Grants-In-Aid	0	0	2,100,000	0.00	500,000	0.00
3000		0	0	2,100,000	0.00	500,000	0.00
5200	Interfund Transfers	200,000	0	0	0.00	0	0.00
5400	Resources - Beginning Fund Balance	2,264,458	2,001,957	1,799,747	0.00	1,162,748	0.00
5000		2,464,458	2,001,957	1,799,747	0.00	1,162,748	0.00
Grand Totals:		2,464,458	2,047,812	3,914,747	0.00	1,674,748	0.00

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Requirements Report

		FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 400 Capital Projects Funds							
Function 4150	Building Acquisition, Construction, and Improvem						
520	Buildings Acquisition	0	0	274,747	0.00	274,748	0.00
530	Improvements Other Than Buildings	71,489	0	0	0.00	0	0.00
500	Capital Outlay	71,489	0	274,747	0.00	274,748	0.00
Total Function 4150	Building Acquisition, Construction, and Improvem	71,489	0	274,747	0.00	274,748	0.00
Major Function 4000		71,489	0	274,747	0.00	274,748	0.00
Total Fund 400	Capital Projects Funds	71,489	0	274,747	0.00	274,748	0.00

			FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 410	**Bond 2021/OSCIM Grant**							
Function 4150	**Building Acquisition, Construction, and Improvem**							
	324	Rentals	0	780	0	0.00	0	0.00
	382	Legal Services	0	9,318	0	0.00	0	0.00
	383	Architect/Engineer Services	98,215	28,680	950,000	0.00	100,000	0.00
	385	Management Services	0	36,255	0	0.00	0	0.00
	389	Other Non-instructional Professional and Technical	0	1,500	0	0.00	0	0.00
300		Contracted Services	98,215	76,533	950,000	0.00	100,000	0.00
	520	Buildings Acquisition	290,977	158,039	2,690,000	0.00	1,300,000	0.00
500		Capital Outlay	290,977	158,039	2,690,000	0.00	1,300,000	0.00
	640	Dues and Fees	1,820	0	0	0.00	0	0.00
600		Dues and Fees	1,820	0	0	0.00	0	0.00
Total Function 4150		**Building Acquisition, Construction, and Improvem**	391,012	234,572	3,640,000	0.00	1,400,000	0.00
Major Function 4000			391,012	234,572	3,640,000	0.00	1,400,000	0.00
Total Fund 410		**Bond 2021/OSCIM Grant**	391,012	234,572	3,640,000	0.00	1,400,000	0.00

	FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Grand Totals:	462,501	234,572	3,914,747	0.00	1,674,748	0.00

Internal Service Fund

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Resources Report

	FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
1970 Services Provided Other Funds	0	0	0	0.00	183,679	0.00
1000	0	0	0	0.00	183,679	0.00
Grand Totals:	0	0	0	0.00	183,679	0.00

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Requirements Report

	FY2021-2022 Actuals	FY2022-2023 Actuals	FY2023-2024 Adopted Budget	FY2023-2024 Adopted FTE	FY2024-2025 Proposed Budget	FY2024-2025 Proposed FTE
Fund 610 Unemployment Reserve Fund						
Function 2640 Staff Services						
232 Unemployment Compensation	0	0	0	0.00	183,679	0.00
200 Payroll Benefits	0	0	0	0.00	183,679	0.00
Total Function 2640 Staff Services	0	0	0	0.00	183,679	0.00
Major Function 2000	0	0	0	0.00	183,679	0.00
Total Fund 610 Unemployment Reserve Fund	0	0	0	0.00	183,679	0.00

Other Supporting Documents

ALSEA SCHOOL DISTRICT NO. 7J
ENROLLMENT HISTORY AND PROJECTION

	ACTUAL							2nd Qtr ADM	PROJECTED	LaHO		Brick and Mortar	
	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	23-24	24-25	23-24	24-25
KG	11	12	9	17	85	101	55	17	25	10	15	7	10
1	5	8	15	10	74	82	58	40	23	28	15	12	8
2	13	9	13	15	64	89	37	36	39	27	25	9	14
3	13	15	12	16	68	74	48	30	36	15	25	15	11
4	10	20	21	12	63	76	41	25	31	7	15	18	16
5	12	14	24	20	54	72	29	25	29	6	10	19	19
6	10	16	17	17	81	82	39	12	20			12	20
7	6	14	25	20	78	84	52	19	12			19	12
8	11	11	25	18	71	87	44	13	18			13	18
9	11	12	25	20	37	47	12	22	13			22	13
10	14	15	30	30	36	51	15	12	23			12	23
11	12	16	26	25	37	43	19	14	12			14	12
12	13	18	40	45	33	46	19	11	14			11	14
	141	181	282	264	781	934	469	276	295	93	105	183	190

Ratio loss from 2Q to Final	-0.0257
Projected ADM Loss	-7
Projected Final ADMr	269

Alsea School District 7J
State School Support Formula
History and Estimate

	21-22 5/1/2023	22-23 4/10/2024		23-24 3/28/2024	24-25 3/25/2024	
Property Taxes						
District	2,172,218,373	2,284,569,847		2,358,221,386	2,456,700,949	
ESD	148,855,151	156,175,191		162,084,126	166,742,645	
Total Property Taxes	2,321,073,524	2,440,745,038		2,520,305,512	2,623,443,594	
State Funding	4,555,040,000	4,740,960,000	**9,296,000,000**	4,998,000,000	5,202,000,000	**10,200,000,000**
Total Resources	6,876,113,524	7,181,705,038		7,518,305,512	7,825,443,594	
Less						
Reserve	-	(20,000,000)		(20,000,000)	(20,000,000)	
TAG/Speech	(1,062,193)	(1,037,807)		(1,050,000)	(1,050,000)	
Long Term Treatments	(14,500,000)	(14,500,000)		(14,500,000)	(14,500,000)	
English Language Learners	(6,250,000)	(6,250,000)		(6,250,000)	(6,250,000)	
Educatior Advancement Fund (EAF)	-	-		(3,260,418)	(3,260,418)	
Network of Quality Teaching	(3,129,000)	(3,129,000)		-	-	
Small High School Grant	(2,500,000)	(2,500,000)		(2,500,000)	(2,500,000)	
Charter School	-	(300,000)		(112,406)	(300,000)	
Local Option Equalization	(2,858,263)	(3,848,455)		(2,000,000)	(2,000,000)	
Office of Facility Services	(6,000,000)	(6,000,000)		(7,500,000)	(7,500,000)	
Pediatric Nursing Facilities	(553,858)	(2,577,479)		(1,062,224)	(1,062,224)	
Free Lunch Equity	-	(1,425,188)				
Oregon Youth Challenge Program				(1,675,000)	(1,675,000)	
Menstrual Hygiene	(149,656)	(2,853,450)		(2,853,450)	(2,808,917)	
Total Transfers/Deductions	(37,002,970)	(64,421,379)		(62,763,498)	(62,906,559)	
Allocation	6,839,110,554	7,117,283,659		7,455,542,014	7,762,537,035	
ESD	307,759,975	320,277,765		335,499,391	349,314,167	
District	6,531,350,579	6,797,005,894		7,120,042,623	7,413,222,868	
Other Transfers (District)						
High Cost Disabilities	(55,000,000)	(55,000,000)		(55,000,000)	-55000000	
Facilty Grant	(3,500,000)	(1,283,318)				
School Safety						
NQTL	(8,735,125)	(8,735,125)		(9,102,000)	(9,102,000)	
	(67,235,125)	(65,018,443)		(64,102,000)	(64,102,000)	
District Allocation Amount	6,464,115,454	6,731,987,451		7,055,940,623	7,349,120,868	
Less Transportation	(260,968,078)	(290,223,781)		(301,077,415)	(316,712,027)	
	6,203,147,376	6,441,763,670		6,754,863,208	7,032,408,841	
ADMr	544,865	544,029		537,831	539,896	
ADMw	676,899	670,050		669,062	667,960	
Allocation	9,166	9,598		10,090	10,521	
Funding Ratio	2.03688888889	2.13288888889		2.24222222222	2.33800000000	
Actual	**2.03681370200**	**2.13596895550**		**2.24423755500**	**2.34088952892**	

Alsea School District 7J
State School Support Formula History and Estimate

	ODE Weight	20-21	21-22	ADMw	22-23	ADMw	23-24	ADMw	24-25	Estimate ADMw
ADMr	1.00	780.07	934.77	934.77	468.80	468.80	268.77	268.77	295.00	295.00
ESL	0.50	0.48	6.29	3.15	12.63	6.32	4.00	2.00	8.00	4.00
Pregnant and Parenting	1.00	0.30	-	-	-	-	-	-		
IEP	1.00	85.81	86.00	86.00	51.57	51.57	29.56	29.56	42.00	32.45
IEPs above 11%	1.00	0.40	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Students in Poverty	0.25	6.25	20.00	5.00	29.00	7.25	29.00	7.25	29.00	7.25
Foster Care	0.25	-	2.00	0.50	1.00	0.25	1.00	0.25	1.00	0.25
Remote Elementary	1.00	-	-	-	-	-	-	-	-	
Small High School	1.00	85.83	88.35	88.35	53.85	53.85	53.86	53.86	53.86	53.86
Total ADMw		959.14		1,120.07		590.34		363.99		395.11
Prior Yrs ADMw				959.14		1,120.07		590.34		363.99
Greater ADMw Amt between Yrs				**1,120.07**		**1,120.07**		**590.34**		**395.11**
Base Amount				$ 4,500.00		$ 4,500.00		$ 4,500.00		$ 4,500.00
Teacher Experience Base Amount				$ 25.00		$ 25.00		$ 25.00		$ 25.00
Experience				(4.32)		(4.32)		(2.30)		(2.30)
Teacher Experience Amount				(108.00)		(108.00)		(57.50)		(57.50)
Total Base Amount				$ 4,392.00		$ 4,392.00		$ 4,442.50		$ 4,442.50
Ratio				2.03681370200		2.13596895550		2.24423755500		2.34088952892
State School Funding Per ADMw				**$ 8,945.69**		**$ 9,381.18**		**$ 9,970.03**		**$ 10,399.40**
Rounding				**$ 1.00**		**$ 96.00**		**$ 26.67**		**$ -**
General Purpose Grant				**$ 10,019,755**		**$ 10,507,627**		**$ 5,885,735**		**$ 4,108,907**
Transportaiton				1,425,572.00		1,325,729		1,092,350.00		
Actual Costs	100	2550	000 ASD							528,253.00
	100	2550	604 WLA							481,323.00
Depreciation										155,557.30
Non reimburseable										(2,956.30)
Greater than 20 passengers, including d	2.96								15,367.00	(45,486.00)
20 passengers and less	1.49								11,202.00	(16,691.00)
Total										1,100,000.00
Percent				80%		90%		90%		90%
Transportation Grant				**$ 1,140,458.00**		**$ 1,193,156.00**		**$ 983,115.00**		**$ 990,000.00**
Rounding				-6						
Total Formula Revenue				**$ 11,160,207**		**$ 11,700,783**		**$ 6,868,850**		**$ 5,098,907**
Less Local Collections										
Property Taxes				458,301.00		485,129.00		500,000.00		530,000.00
Common School				48,709.00		63,817.04		51,630.96		41,204.93
County School				8,805.00		7,543.00		-		-
Federal Forest Fees				-		-		-		-
Total Local Offsets				**$ 515,815.00**		**$ 556,489.04**		**$ 551,630.96**		**$ 571,204.93**
State School Support Payments				**$ 10,644,392.00**		**$ 11,144,293.96**		**$ 6,317,218.71**		**$ 4,527,702.07**
Payments Made						**$ 11,022,206.96**				
Estimate payment in May 2024						**$ 122,087.00**				

Benton County, Alsea SD 7J District ID: 1899

2024-2025 Extended ADMw

Alsea SD 7J: District total extended ADMw for funding calculations

			2024-2025			2023-2024
ADMr:	295.00	X 1.00 =	295.00	0.00	X 1.00 =	0.00
Students in ESL programs:	8.00	X 0.50 =	4.00	0.00	X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
42 IEP Students capped at 11% of District ADMr:	32.45	X 1.00 =	32.45	29.56	X 1.00 =	29.56
Students on IEP Above 11% of ADMr:	2.30	X 1.00 =	2.30	2.30	X 1.00 =	2.30
Students in Poverty:	29.00	X 0.25 =	7.25	0.00	X 0.25 =	0.00
Students in Foster Care and Neglected/Delinquent:	1.00	X 0.25 =	0.25	1.00	X 0.25 =	0.25
Remote Elementary School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Small High School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Post Graduate Scholars:	0.00	X-0.25 =	0.00	0.00	X-0.25 =	0.00
	2024-2025 ADMw		**341.25**	**2023-2024 ADMw**		**32.11**

Alsea SD 7J Extended ADMw **395.11**

Alsea Charter School: Charter ADMw for information only

			2024-2025			2023-2024
ADMr:	0.00	X 1.00 =	0.00	268.77	X 1.00 =	268.77
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	29.00	X 0.25 =	7.25
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:	53.86	X 1.00 =	53.86	53.86	X 1.00 =	53.86
Post Graduate Scholars:	0.00	X-0.25 =	0.00	0.00	X-0.25 =	0.00
	2024-2025 ADMw		**53.86**	**2023-2024 ADMw**		**331.88**

Alsea SD 7J Extended ADMw **395.11**

Date: 3/25/2024

To: District Business Managers

Re: 2024-25 State School Fund Estimates

2023-24	2024-25		2023-25 Biennium
$4,998,000,000	$5,202,000,000		$10,200,000,000
		2024-25 Budget Appropriation for school districts & ESDs:	**$5,202,000,000**
Oregon Revised Statute		Less Reserve Account:	($20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	($1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	($14,500,000)
327.008(13)		English Language Learner Improvement Funds:	($6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	($3,260,418)
327.008(17)		Less Small High School Grant:	($2,500,000)
327.008(3)		Less Charter School Closure Funds:	($300,000)
327.339		Less Local Option Equalization Grant:	($2,000,000)
327.008(9)		Less Office of School Facilities:	($7,500,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	($1,062,224)
327.531		Oregon Youth Challenge program:	($1,675,000)
		Menstrual Hygiene HB 3294	($2,808,917)
Transfers/Deductions			($62,906,559)
State Revenue for Formula			**$5,139,093,441**
District Local Revenue:			$2,456,700,949
ESD Local Revenue:			$166,742,645
Local Rev. for Formula (District + ESD)			**$2,623,443,594**
Total Revenue For Formula			**$7,762,537,036**
District Share at 95.50%			$7,413,222,869
ESD Share at 4.50%			$349,314,167
Other Transfers/Deductions:		327.008(11) Less High Cost Disability Grants:	($55,000,000)
327.008 (12)(a)-(B)		Less share of EAF:	($9,102,000)
Districts			($64,102,000)
327.008(14)		Less ESD testing contract:	($484,000)
327.008(12)(a)-(C)		Less share of EAF:	($9,102,000)
ESDs			($9,586,000)
Formula Revenue for Distribution			
School Districts			**$7,349,120,869**
ESDs			**$339,728,167**

Sources for 2024-25 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2022-23
11% Cap Waiver Basis:	2021-22
Poverty Basis:	December 2023
School District Funding Ratio:	2.340889529
Transportation Grant:	$316,712,027.30
Estimated ADMr:	539,896
Estimated ADMw:	667,960
District Accrual per ADMw:	$619
ESD Accrual per ADMw:	$22
YCEP/JDEP amount per ADMw:	$10,534

If you have any questions please contact Vanessa Clark at Vanessa.Clark@ode.oregon.gov

STATE SCHOOL FUND GRANT

2024-2025

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

Benton County, Alsea SD 7J - 1899

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$530,000.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$41,164.69
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	=	**$571,164.69**

2024-2025 Experience Adjustment

District Average Teacher Experience	=	9.55
State Average Teacher Experience	=	11.85
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-2.30**

2024-2025 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$1,100,000.00
Transportation per ADMr Rank		94%
Transportation Reimbursement Rate		90.00%

90.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $990,000.00

2024-2025 Extended ADMw

2024-2025 ADMw 395.11 **2023-2024 ADMw** 363.99 **Extended ADMw** 395.11

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.3 by $25 then add $4500 to the result = $4,442.50
Then multiply $4,442.50 by the Extended ADMw 395.11 and then by the funding ratio 2.340889528924 = $4,108,907.62

2024-2025 Total Formula Revenue

Add the General Purpose Grant $4,108,907.62 to the Transportation Grant $990,000.00 = $5,098,907.62

2024-2025 State School Fund Grant

Subtract the Local Revenue $571,164.69 from the Total Formula Revenue $5,098,907.62 = $4,527,742.93

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = $10,399

Total Formula Revenue per Extended ADMw = $12,905

Charter Schools Rate(ORS 338.155) = $10,399

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

ALSEA SCHOOL DISTRICT NO. 7J
GENERAL FUND

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Estimate 2023-24	Estimate 2024-25	Estimate 2025-26
ADMr	934.77	468.80		268.77	295.00	295.00
ADMw	1,120.07	590.34		363.99	395.11	395.11
State Funding ADMw Used	1,120.07	1,120.07		590.34	395.11	395.11
Change in ADMw		-		(529.73)	(195.23)	-
Resources						
State School Support Fund						
Local Revenue (Taxes)	$ 458,301	$ 485,129	$ 500,800	$ 500,000	530,000	
County Fund	8,805	7,543	2,500	$ -	-	
Common School Fund	48,709	63,817	66,341	51,631	41,205	
Federal Forest Fees	-	-	-		-	
Formula Allocation	10,736,993	11,774,678	6,773,657	6,317,219	4,527,702	-
	11,252,808	12,331,168	7,343,298	6,868,850	5,098,907	5,302,863
Less:						
SSF Adjustment Prior Yr	-	-	-	122,087	-	-
Total SSF Allocation	**11,252,808**	**12,331,168**	**7,343,298**	**6,990,937**	**5,098,907**	**5,302,863**
Change In SSF Compared to Prior FY		**1,078,360**		**(5,340,231)**	**(1,892,030)**	**203,956**
Local Sources (1000)	134,403	442,927	178,805	281,445	158,098	158,098
County Sources (2000)	69	-	4,000	7,600	7,600	7,600
State Sources (3000)	8,393	8,125	8,000		-	-
Federal Sources (4000)	-	-	-		-	
Sale of Fixed Assets (5300)	-	-	5,000	-	-	-
Total Resources Received in FY	**11,395,672**	**12,782,220**	**7,539,103**	**7,279,982**	**5,264,605**	**5,468,561**
Beginning Fund Balance as of July 1	1,696,388	1,146,493	3,000,000	4,390,473	6,000,000	4,713,913
Total Resources	**$ 13,092,060**	**$ 13,928,713**	**$ 10,539,103**	**$ 11,670,455**	**$ 11,264,605**	**$ 10,182,474**
Expenditures						
100 - Salaries	**$ 4,979,423**	**$ 4,458,785**	**$ 3,831,000**	**$ 2,361,214**	**$ 2,814,833**	**$ 2,939,481**
Licensed	1,773,426	1,842,541	1,696,500	945,503	1,130,372	1,199,174
Classified/Confidential	1,375,129	1,226,177	1,198,100	696,511	782,926	807,835
Administrators	650,515	716,695	362,000	255,992	338,992	356,788
Supervisor	915,345	479,853	322,000	118,807	210,739	214,954
Substitutes	164,534	114,831	105,000	193,000	193,000	193,000
Stipends	100,474	78,688	147,400	151,401	158,804	167,730
Early Retirement	-	-	-		-	
200 - Benefits	**2,627,224**	**2,555,901**	**2,628,293**	**1,690,247**	**2,029,760**	**2,136,190**
300 - Purchased Services	**2,105,714**	**949,798**	**735,070**	**735,070**	718,602	740,160
400 - Materials and Supplies	**1,617,027**	**1,027,655**	**422,530**	**422,530**	434,190	447,216
500 - Capital Outlay	**75,356**	**36,745**	**238,000**	**238,000**	30,000	30,000
600 - Other Services	**262,117**	**133,290**	**159,700**	**159,700**	139,900	144,097
700 - Transfers					-	
Food Service	**76,500**	**240,066**	**123,405**	**123,405**	123,405	123,405
Bus Replacement	**5,000**	**136,000**	**259,000**	**259,000**	140,002	111,935
Capital Projects	**200,000**	**-**	**-**		-	-
800 - Contingency			**120,000**		120,000	120,000
Savings				(318,711)		
Total Expenditures	**$ 11,948,361**	**$ 9,538,240**	**$ 8,516,998**	**$ 5,670,455**	**$ 6,550,692**	**$ 6,792,484**
Ending Fund Balance	**$ 1,143,699**	**$ 4,390,473**	**$ 2,022,105**	**$ 6,000,000**	**$ 4,713,913**	**$ 3,389,990**
Use of Cash	**$ (552,689)**	**$ 3,243,980**	**$ (977,895)**	**$ 1,609,527**	**$ (1,286,087)**	**$ (1,323,923)**

ALSEA SCHOOL DISTRICT #7J
PROPOSED BUDGET FOR THE 2021-2022 FISCAL YEAR
FTE BY FUND AND FUNCTION

	Adopted 2023-24	Proposed 2024-25	Change	Admin Supv/Conf	Licensed	Classified
GENERAL FUND						
Instruction						
1111 Elementary, K-5	11.68	13.11	1.43		11.00	2.11
1121 Middle/Junior High Programs	4.40	2.46	(1.94)		2.46	
1131 High School Programs	3.92	3.21	(0.71)		3.21	
1210 Programs for the Talented and Gifted	0.03	-	(0.03)		-	
1250 Less Restrictive Programs: Students w/ Disability	9.85	7.38	(2.47)		2.00	5.38
	29.88	26.16	(3.72)	-	18.67	7.49
Support Services						
2114 Student Accounting Services	0.50	0.25	(0.25)	0.25		
2152 Speech Pathology Services	1.00	-	(1.00)			
2190 Service Direction, Student Support Services	0.25	0.50	0.25	0.50		
2230 Assessment and Testing	0.06	-	(0.06)			
2321 Office of the Superintendent Services	1.88	1.50	(0.38)	1.50		
2410 Office of the Principal Services	4.00	3.85	(0.15)	1.75		2.10
2520 Fiscal Services	3.00	2.40	(0.60)	1.60		0.80
2540 Operation and Maintenance of Plant Services	2.67	3.00	0.33	1.00		2.00
2550 Student Transportation Services	16.88	7.04	(9.84)	0.90		6.14
	30.24	18.54	(11.70)	7.50	-	11.04
Total General Fund	**60.12**	**44.70**	**(15.42)**	**7.50**	**18.67**	**18.53**
Special Revenue Fund						
203 Title I-A	0.65	1.00	0.35			1.00
207 Pre-Employment Transition Program (formerly YTP)	0.40	-	(0.40)			
210 IDEA Part B 611	2.00	1.77	(0.23)			1.77
218 Athletic Programs	0.13	-	(0.13)			
227 Early Literacy Grant	-	0.71	0.71		0.71	
248 Federal School Improvement Funds (CSI & TSI)	-	0.40	0.40		0.40	
251 Student Investment Account	7.01	5.00	(2.01)		3.00	2.00
252 High School Success	0.93	1.17	0.24		1.17	
263 Forect Camp M99	0.03	-	(0.03)			
263 Forect Camp M99	0.03	-	(0.03)			
264 Kindergarten Partner & Innovation	0.38	-	(0.38)			
299 Nutrition Services	2.00	1.99	(0.01)			1.99
Total Special Revenue Fund	**13.56**	**12.04**	**(1.52)**	**-**	**5.28**	**6.76**
Total FTE	**73.68**	**56.74**	**(16.94)**	**7.50**	**23.95**	**25.29**

7. **Comments**
8. **Adjournment**