



# **Philomath School District 17J**

**2022-2023**

***Proposed Budget***

***Updated 5.24.22***

1620 Applegate Street  
Philomath, OR 97370

*philomathsd.net*





# Philomath School District 17J

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May 12, 2022

**To:** Philomath School District Budget Committee  
**From:** Jennifer Griffith, Interim Director of Finance and Operations  
Susan Halliday, Superintendent

**Subject:** FY 2022-23 Proposed Budget

Enclosed with this letter is the FY 2022-23 Proposed Budget for the Philomath School District. We wanted to take this opportunity to share with the committee the following items:

- Framework of the proposed budget;
- Assumptions made in the preparation of the budget, and
- Suggested recommendations for cost reductions.

Any budget has unique nuances that can make the creation somewhat challenging. In preparing the 2022-2023 budget, the nuances have stretched us more than in the prior few years. There have been some critical implications to work through. Enrollment for the district has not completely recovered from the pandemic reductions, thus our state revenues have not increased much going into FY 2022-23. Even with lost revenue, our district has retained staffing at the pre-pandemic levels. Unanticipated school maintenance concerns are an ongoing area that we need to address. We concluded negotiations with our licensed staff in January and have just started negotiations with our Classified staff. As a result, the outcome of the bargaining is not yet known. While Oregon has not directly added to the State School Fund (SSF), they have provided various pockets of funding for specific outcomes. These additional programs result in more reporting and oversight related to use of funds.

## Framework

Whether this is your first time reading a budget or if you have read them for years, we feel it is important to have a good understanding of the items included, particularly those within the general operating budget (General Fund). The General Fund comprises the bulk of the overall budget for the District. As a result, we have included a brief explanation of the major revenues and expenditures as they appear within the budget. The goal is to allow you to further your comprehension of the items that comprise the major inflows and outflows of the budget you will be reviewing and for which you will eventually approve and send to the Board of Directors for adoption.

The budget document is broken down by major fund categories, specifically:

- **General Fund** – For general operations with no restrictions on how the resources are used.
- **Special Revenue Fund** – Dedicated for specific purpose grants or other money required to be segregated by statute, charter or terms.
- **Debt Service Fund** – Used to budget for the payment of principal and interest on long-term debt.
- **Capital Projects (Improvement) Fund** – To finance a building, acquisition, or the improvement of capital facilities that are nonrecurring major expenditures.
- **Internal Service Fund** – To account for services furnished by one department to another department of the same local government.
- **Trust & Agency Fund** – For revenue received in a fiduciary capacity to be used for a specified purpose.

## Assumptions

Updated Proposed Budget 2022-23

Assumptions are made to address the many moving parts of public school funding. State revenue forecasts are based on enrollment predictions, made early in the year, before the budget process begins. Many things can happen during the year that affect state revenue outcomes, and school district expenditures. This proposed budget is being presented with the following assumptions made based on the information currently available:

- State School Fund (SSF) Revenues of \$13,497,453, shown in the General Fund Resources page under code 3101, reflect the current estimate made by the Oregon Department of Education (ODE) as of February 25, 2022 utilizing the Governor's Proposed State budget, which shows statewide funding for K-12 education at \$9.3 billion for the 2021-23 biennium. This amount was obtained off projected enrollment submitted back in December of 2021, which at the time was projected to be similar to our current year enrollment. Enrollment did not resume to pre-pandemic levels when COVID-19 restrictions were lifted, as we had hoped. The district has chosen to assume that 2022-23 enrollment levels will remain similar to 2021-22 numbers. Statewide enrollment is lower as well, this allows the total State School Fund allocation to be a bit more per each student, however we are not predicting this slight increase per student to make up the difference in the lower number of students. As enrollment figures become clearer, including any funding modifications made by the state based on fund reconciliations, adjustments will be made to the SSF to reflect actual figures.
- With respect to salaries/benefits, which historically comprise between 70-75% of our operating expenditure budget, we budgeted an estimated increase for all employees. The certified group has a negotiated 2.0% COLA increase as well as an increased insurance benefit. We are just beginning negotiations with the classified bargaining unit. For purposes of the FY 22-23 budget, we have factored in a 2.0% COLA increase for the classified group and a 1.5% COLA increase for the Administrator and Unrepresented personnel groups. In FY 2021-22, new PERS rates took effect for the two-year biennium. There are no PERS rate increases this year, but the total budgeted PERS cost to the district has increased based on the salary adjustments previously noted.
- A few years back, it was decided that, due to increasing PERS costs, additional reserves were created to ensure we could meet the needs of our personnel due to these increases. Fortunately, rates have stabilized for the next biennium and, due to the shortfalls shown in state funding, the decision was made to use this reserve to balance the budget. We will look again in the next biennium to any possible PERS rate increases and the need to set aside a reserve. PERS return rates were higher than predicted for 2021, this will help to minimize rate increases for the next biennium.
- Ongoing additional funding for districts:
  - During the 2019 legislative session, HB 3427 (the Student Success Act or SSA) was passed and created substantial funding for K-12 schools to assist with traditionally underserved populations. These funds have been essential to our district to provide additional services such as increasing RTII (Response to Instruction & Intervention) staffing, increased behavior support, and support for Middle to High School Transition. The District has spent a large amount of time determining how to best use these funds, including the Student Investment Account (SIA) component shown in the budget under Fund 250.
  - Based on COVID-19 and its effects on K-12 education, the federal government provided four stimulus funding programs to assist schools in combating the costs of the pandemic. Philomath School District has fully spent the first 3 stimulus funds, and has remaining funds from the final funding program, ESSER III. All federal stimulus funding and associated expenditures are reflected in our Special Revenue Funds section, specifically Fund 219.
  - The Oregon Department of Education, under the directive of Governor Brown, has again provided funding to assist with summer programs for Summer 2022, enabling students to continue addressing "unfinished learning" due to pandemic learning loss. The District will

receive funding to be allocated for HS Credit Recovery and K-8 Summer Enrichment in this budget. This funding is shown in our Special Revenues section, specifically Fund 272.

- The General Fund section, numbered 1288 – Charter Schools, reflects an increased remote school payment as approved in 2018 between the boards of Philomath and Kings Valley. Remote school funding will now be passed on at 92%.
- While our Board policy requirements of keeping an ending Contingency of 1% of the total budgeted revenues (Board Policy DBHA) and 3.5% as Unappropriated Ending Fund Balance, an adjustment was made with the FY 2022-23 budget. In Oregon, revenues include fund balances. Thus, as our ending fund balances continue to increase with the set aside deposits on our General Obligation Bond payments over the next six years, it was felt that we did not want to *overinflate* the reserves. For that reason, only actual projected revenues were included in the reserve calculation.

### Future Considerations

The pandemic years have caused some long-term issues statewide including decreased enrollment, significant learning loss across all grades, increased pricing for all services and supplies and a general sense of strain among school district staff. The additional funding provided from federal and state agencies has helped our district weather this storm for the time being and provide additional services where they are needed. The district has continued to keep all staff employed during the pandemic even with reduced enrollment. Unfortunately, some of this funding has an end date. The term used statewide is the “Funding Cliff”, when all of the extra funding streams end, districts will be left with unfunded programs. To further complicate our districts funding issues, our Local Option Levy expires in June 2023. Without renewal of the Local Option Levy, our district could face significant cuts.

### Recommendations

As mentioned earlier, this proposed budget is based on variables that exist due to the ongoing effects of COVID-19 and enrollment decline. This budget has been built based on enrollment figures similar to FY 21-22. Unfortunately, if enrollment declines further, we may have continuing effects on state revenue. It may not be until after the beginning of the new fiscal year that we fully know the financial affects this would cause to our FY 22-23 budget. To adjust for any potential decrease, we could take any/or of these measures to make up the decrease in funding (in no particular order):

- Be aware of Local Option Levy status;
- Delay implementation of any textbook adoption;
- Reduce/eliminate funding for technology improvements;
- Delay filling position vacancies from retirement/resignations;
- Potential staffing cuts;
- Utilize SB 1149 accumulated funding in Fund 271;
- Utilize Kings Valley property acquisition accumulated funding in Fund 411;
- Increase facility use fees by eliminating free/discounted usage by community partners;
- Freeze all COLA increases;
- Freeze all salary step adjustments; and/or
- Institute furlough days.

Below are the updates to the 2022-23 Proposed budget after the initial proposed document was presented to the Budget Committee on May 12, 2022.

**Changes to 2022-23 Proposed after print**

Fund		\$ Increase/ (Decrease)	
214	Increase Grant Revenue for IDEA	\$ 6,702.00	Increase SLP contract allocation, reduces Gen Fund obligation
218	Increase Grant Revenue for IDEA	\$ 2,094.00	Increase Pre-K support, reduces Gen Fund Obligation
226	Increase Grant Revenue for Title IIA	\$ 7,708.00	Increase Instructional Staff Development
240	Decrease Grant Revenue for Title IVA	\$ (439.00)	Decrease allocation to instruction
314	Adjust Revenue and Ending Balance	\$ 50,000.00	Adjustment after discussion with Bonding Agency to better reflect actuals

**Updated Pages in Proposed Budget resulting from above edits**

24 - General Fund Expenditures By Function  
 30 - Update Function 2150  
 33 - Update Function 2542  
 45 - Fund 214  
 47 - Fund 218  
 52 - Fund 226  
 56 - Fund 240  
 82 - Fund 314  
 95 - Budget Resources  
 96 - Budget Expenses



## Budget Committee & Administrative Staff

Elected School Board Members	Term Expires	Appointed Budget Committee Members	Term Expires
Rick Wells, Chair	6/30/2025	Carol Leach	6/30/2023
Karen Skinkis, Vice-Chair	6/30/2023	Christopher McMorran	6/30/2022
Anton Grube	6/30/2023	Kimberly Lopez	6/30/2023
Erin Gudge	6/30/2025	Craig McDaniel	6/30/2022
Joe Dealy	6/30/2025	Shelly Brown	6/30/2023
		Terry Ball, Alternate	

Administrative Staff	
Susan Halliday	Superintendent
Abby Couture	Principal – Clemens Primary School
Bryan Traylor	Principal – Philomath Elementary & Blodgett Elementary Schools
Steve Bell	Principal – Philomath Middle School
Brent Belveal	Principal – Philomath High School
Dan Johnson	Principal – Philomath Academy
TBD	Executive Director –Kings Valley Charter School
Jennifer Griffith	Interim Director of Finance & Operations
Don Dorman	Director of Special Education
Joey DiGiovannangelo	Director of Facilities



## **PHILOMATH SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS**

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

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

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

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

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

Revenues generally come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 76% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: special education, English Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of five grants including general purpose, transportation, high cost disability, facility and High School Success/Measure 98 grants.

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically in the classroom. In 2018, voters approved a five-year renewal of that levy. The levy comprises 3.8% of all General Fund revenue.



**Other Funds include:**

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

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

**Nutrition Services Fund** – Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and breakfast programs received through the State of Oregon. The District has elected to utilize the services of the Corvallis School district as it relates to its nutrition service program. Funds received are 'passed through' to the Corvallis School district to cover those expenditures.

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

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

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

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

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

## HOW THE BUDGET IS ADOPTED

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

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

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

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

## HISTORICAL VOTING DATA

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Philomath voters passed a 5-year local option levy May 21, 2013 election for a \$1.50/\$1,000 of assessed value of property. On May 15, 2018, voters renewed the local option levy for another 5-year period.

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

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

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

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

## PHILOMATH SCHOOL DISTRICT REVENUE FUNCTIONS OVERVIEW

*Source: ODE Program Budgeting & Accounting Manual*

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

Revenue trends were rising as the Oregon economy continued to strengthen. However, in March 2019, the effects of the Coronavirus (COVID-19) have caused the economy to slow and recovery make take a number of years. The SSF for the 2021-23 biennium is currently being discussed by the Oregon legislature. Estimated funding in the proposed budget equals \$9.1 billion, with a 49%/51% split. The possibility exists that this funding could be adjusted based on the outcomes in the 2021 Legislative Session.

### LOCAL REVENUE – 1000

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **INTERMEDIATE REVENUE – 2000**

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

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

#### **STATE REVENUE – 3000**

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

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

#### **FEDERAL REVENUE – 4000**

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

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

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

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

**OTHER REVENUE – 5000**

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

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

**5400** Resources - Beginning Fund Balance.

## PHILOMATH SCHOOL DISTRICT EXPENDITURE FUNCTION DESCRIPTIONS

*Source: ODE Program Budgeting & Accounting Manual*

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**2310** Board of Education Services - Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policymaking.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

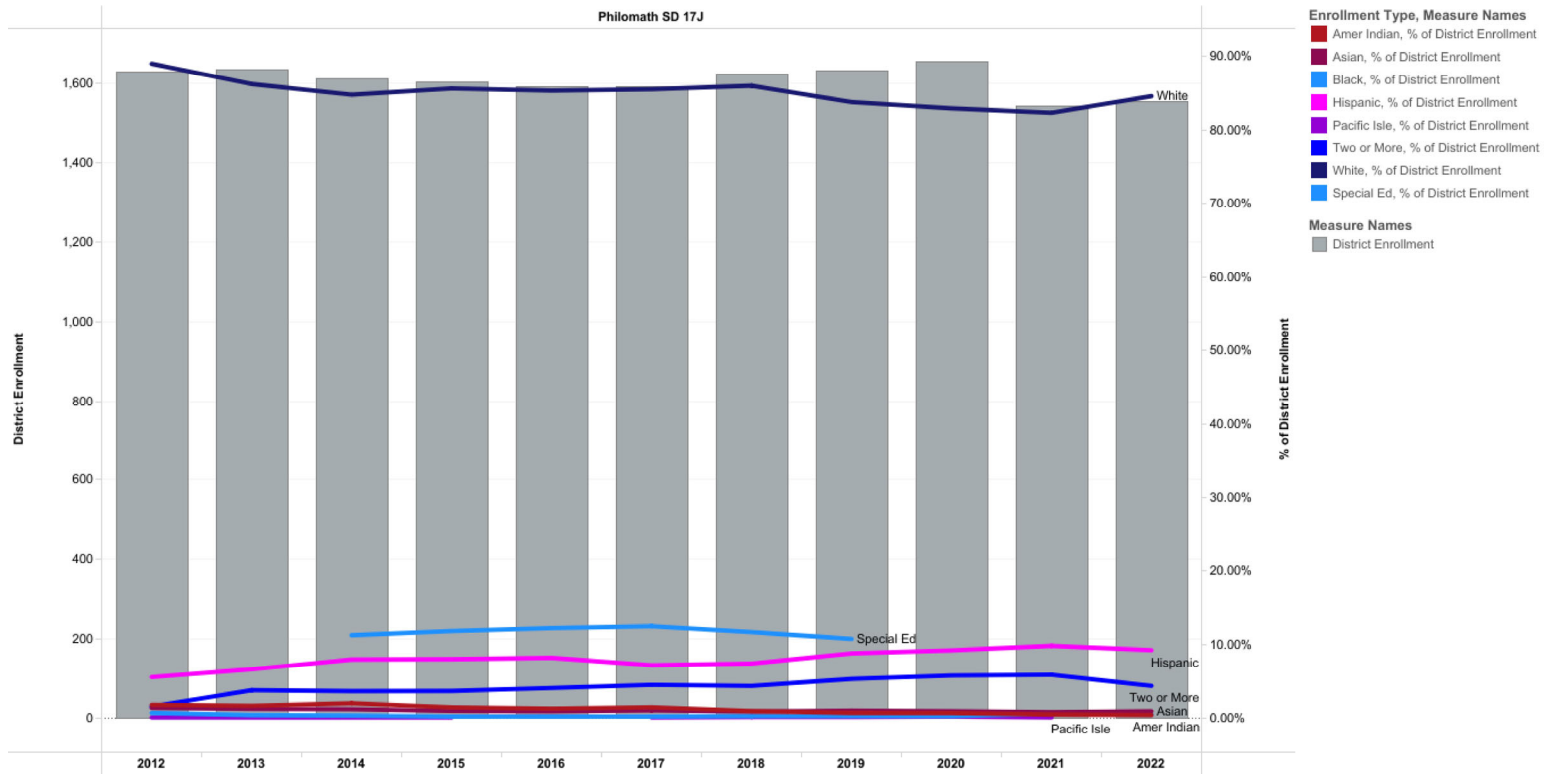
**7000** Unappropriated Ending Funding Balance – An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated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

### Enrollment Breakdown (District Level)

District(s): Philomath SD 17J

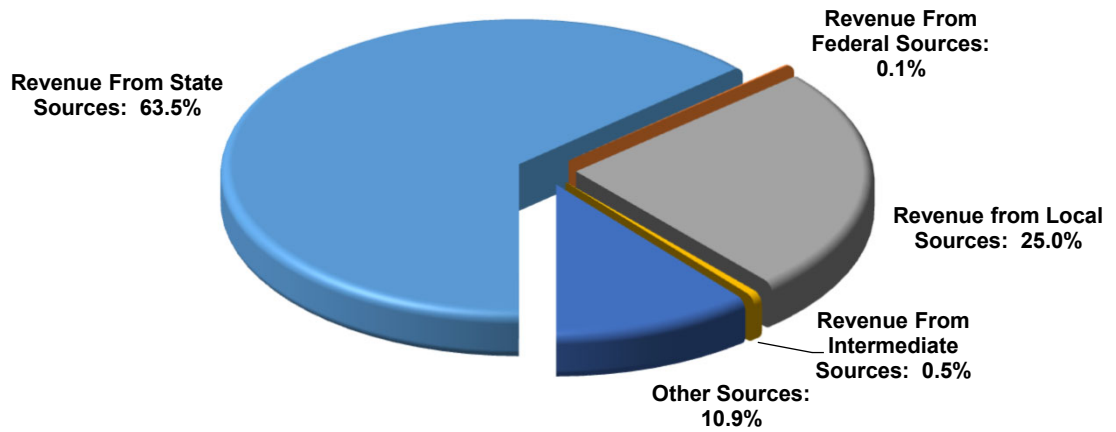
Note: Free Reduced Lunch values over 100% of enrollment are caused by some schools serving hot lunch to other nearby schools

Source: Oregon Department of Education



# General Fund Resources

Philomath School District 17J



2019/20 Actual	2020/21 Actual	2021/22 Adopted	General Fund Resources	2022/23 Proposed
\$	\$	\$		\$
5,101,772	5,195,926	5,451,964	1000 - Revenue from Local Sources	5,759,224
167,372	129,773	118,000	2000 - Revenue From Intermediate Sources	118,000
14,236,837	13,486,492	13,670,867	3000 - Revenue From State Sources	14,649,672
21,403	12,150	30,000	4000 - Revenue From Federal Sources	30,000
2,838,476	2,743,643	3,267,000	5000 - Other Sources	2,514,539
<b>22,365,859</b>	<b>21,567,985</b>	<b>22,537,831</b>	<b>Total Object:</b>	<b>23,071,435</b>

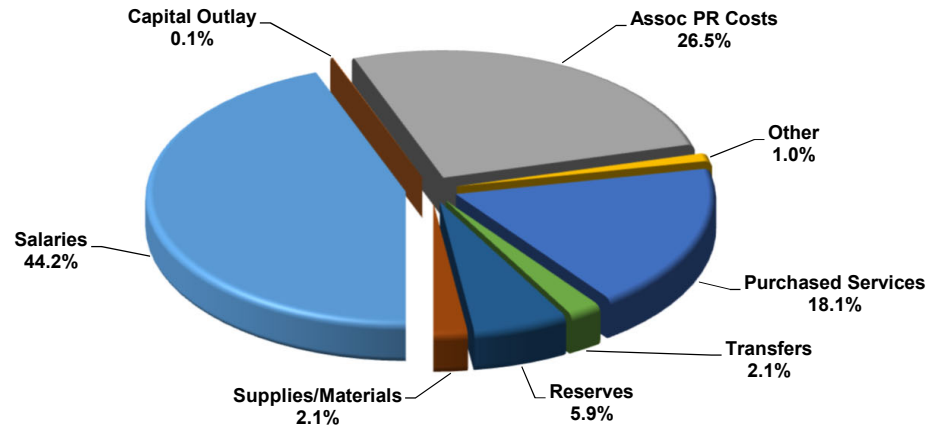
# General Fund Resources

Philomath School District 17J

2019/20 Actual	2020/21 Actual	2021/22 Adopted	General Fund Resources	2022/23 Proposed
\$	\$	\$		\$
3,759,605	3,890,135	4,095,187	1111 - Current Year's Taxes	4,299,947
34,445	23,311	50,677	1112 - Prior Year's Taxes	50,677
1,242	1,300	-	1114 - Payments In Lieu of Property Taxes	-
806,552	990,703	800,000	1121 - Current Year's Local Option Taxes	881,000
10,630	5,093	50,100	1122 - Prior Years Local Option Taxes	50,100
3,060	2,810	1,000	1123 - Penalties & Interest On Local Option Taxes	1,000
8,809	10,447	10,000	1190 - Penalties and Interest On Taxes	10,000
-	75	-	1331 - Tuition From Individuals	-
188,404	64,845	75,000	1510 - Interest On Investments	75,000
62,773	26,983	90,000	1741 - Sports Participation Fees	90,000
15,745	3,670	15,000	1910 - Rentals	15,000
4,271	4,167	61,000	1920 - Contrib/Donation Private Source	61,000
123,545	132,502	130,000	1943 - Services Provided Charter Schools	145,000
-	-	500	1960 - Recovery of Prior Years' Expenditure	500
2,065	9,643	3,500	1980 - Fees Charged to Grants	10,000
65,868	30,242	60,000	1990 - Miscellaneous	60,000
14,760	-	10,000	1991 - Misc. Erate	10,000
54,110	18,887	30,000	2101 - County School Funds	30,000
97,222	108,672	88,000	2197 - Intellectual Disability Reimbursement	88,000
16,040	2,215	-	2200 - Restricted Revenue	-
12,579,422	12,633,134	12,595,928	3101 - State School Fund - General Support	13,497,453
219,208	238,373	169,852	3103 - Common School Fund	170,812
494,609	8	300,000	3104 - State Managed County Timber	300,000
814,900	514,472	425,000	3199 - Other Unrestricted Grants-In-Aid	500,000
128,698	100,505	180,087	3299 - Other Restricted Grants-In-Aid	181,407
21,073	1,033	-	4200 - Unrestricted Revenue From The Federal Government T	-
-	11,116	30,000	4202 - Medicaid Reimbursement (Ages 5-21) - Eff 7.1.20	30,000
330	-	-	4500 - Restrict. Rev. From Fed. Government	-
121,193	-	-	5100 - Long Term Debt Financing Sources	-
7,200	-	-	5300 - Sale of Or Compensation for Loss of Fixed Assets	-
2,710,083	2,743,643	3,267,000	5400 - Resources - Beginning Fund Balance	2,514,539
<b>22,365,859</b>	<b>21,567,985</b>	<b>22,537,831</b>	<b>Total Object:</b>	<b>23,071,435</b>

## General Fund Expenses

Philomath School District 17J



2019/20 Actual	2020/21 Actual	2021/22 Adopted	General Fund Expenses		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
8,986,057	9,115,573	9,938,989	172.58	0100 - Salaries	10,208,469	168.25
5,181,248	5,333,477	5,901,691		0200 - Associated Payroll Costs	6,118,986	
3,830,281	3,756,718	4,168,902		0300 - Purchased Services	4,170,653	
531,569	360,848	526,076		0400 - Supplies and Materials	490,821	
129,220	2,663	11,300		0500 - Capital Outlay	8,800	
172,840	189,175	193,172		0600 - Other Objects	231,020	
791,000	294,692	295,000		0700 - Transfers	475,000	
-	-	1,502,701		0800 - Other Uses of Funds	1,367,686	
19,622,216	19,053,147	22,537,831	172.58	Total Object:	23,071,435	168.25



# General Fund Expenses By Function

Philomath School District 17J

2019/20 Actual	2020/21 Actual	2021/22 Adopted	General Fund Expenses By Function		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
3,293,975	3,250,731	3,575,812	40.94	1111 - Primary, K-5	3,402,168	36.98
3,383	3,315	3,312		1113 - Elementary Extra Curricular	2,800	
1,653,862	1,711,984	1,863,732	16.81	1121 - Middle/Junior High Programs, 6-8	1,831,558	17.01
70,295	19,690	11,138		1122 - Middle/Junior High School Extra Curricular	67,829	
2,423,033	2,332,106	2,541,186	22.01	1131 - High School Programs, 9-12	2,607,951	21.79
257,262	215,890	244,297		1132 - High School Extra Curricular	269,912	
26,229	-	-		1140 - Pre-Kindergarten Programs	-	
8,026	5,124	5,057		1210 - Programs for The Talented and Gifted	6,933	
739,484	746,276	790,566	11.73	1221 - Learning Centers - Structured and Intensive	855,458	11.97
93,827	96,548	104,001	1.00	1223 - Community Transition Centers	101,027	1.00
1,186,972	1,240,239	1,347,991	18.70	1250 - Less Rest. Programs for Students With Disabilities	1,272,303	16.97
50,315	56,079	60,935	0.88	1272 - Title I	47,108	0.66
70,411	24,764	61,327		1280 - Alternative Education	-	
10,153	11,727	12,000		1281 - Enhanced Diploma	12,000	
-	390,867	374,134	3.81	1283 - Philomath Alternative Academy	534,458	4.81
2,228,625	2,392,922	2,381,169		1288 - Charter Schools	2,419,877	
88,383	148,108	164,571	2.25	1291 - English Language Learner Programs	121,179	1.44
62,498	49,529	64,750	0.38	1299 - Other Programs	85,725	0.50
11,728	7,500	25,000		1460 - Special Programs, Summer School	-	
202,242	221,133	242,480	3.97	2110 - Attendance and Social Work Services	277,825	4.59
1,435	-	3,000		2115 - Student Safety	3,000	
545,806	563,435	605,727	6.00	2120 - Guidance Services	639,256	6.00
126,720	94,468	155,997	1.50	2130 - Health Services	147,223	1.50
127,635	122,273	115,036	1.00	2150 - Speech Pathology and Audiology Services	53,050	
339,741	224,937	250,392	2.45	2190 - Service Direction, Student Support Services	274,398	2.65
20,043	9,815	19,429		2210 - Improvement of Instruction Service	9,633	
92,824	105,500	222,179	3.32	2220 - Educational Media Services	263,526	3.31
5,010	6,474	8,699		2230 - Assessment and Testing	8,699	
38,032	13,220	47,539		2240 - Instructional Staff Development	35,684	
67,724	74,751	51,950		2310 - Board of Education Services	55,250	
283,255	301,132	301,687	1.90	2321 - Office of The Superintendent Services	331,746	1.90
1,472,815	1,309,086	1,540,314	12.45	2410 - Office of The Principal Services	1,772,076	12.45
386,733	415,235	419,545	4.00	2520 - Fiscal Services	410,301	4.00
1,495,455	1,530,545	1,731,908	13.13	2542 - Care and Upkeep of Buildings Services	1,910,364	14.44
34,632	52,583	54,745		2543 - Care and Upkeep of Grounds Services	54,745	
657,598	507,751	832,706	0.15	2550 - Student Transportation Services	836,400	0.15
4,564	3,833	5,000		2640 - Staff Services	5,000	
643,743	496,463	494,327	4.00	2662 - Systems Analysis Services	498,576	4.00
6,747	2,423	6,492	0.20	3120 - Food Preparation and Dispensing Services	3,711	0.14
791,000	294,692	295,000		5200 - Transfers of Funds	475,000	
-	-	458,185		6110 - Operating Contingency	288,979	
-	-	1,044,516		7000 - Unappropriated Ending Fund Balance	1,078,707	
19,622,216	19,053,147	22,537,831	172.58	Total Function:	23,071,435	168.25

# General Fund Expenses

Philomath School District 17J

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	
\$	\$	\$ FTE		\$ FTE	
1,690,377	1,715,578	1,824,581	30.20	1,744,068	28.10
205,576	186,477	266,227	10.74	221,068	8.88
32,415	62,681	57,950		45,950	
43,016	8,083	36,000		26,000	
14,210	7,105	7,105		-	
965	448	300		-	
26,175	23,081	20,700		36,450	
12,925	10,518	4,568		9,075	
1,000	550	350		1,025	
3,140	4,777	600		1,000	
1,225	3,225	-		3,925	
2,358	2,292	768		-	
-	-	-		12,820	
339,484	357,444	348,156		331,106	
112,711	115,705	133,149		122,841	
158,342	166,083	188,633		174,023	
147,994	148,079	169,765		161,741	
8,939	4,164	10,526		10,830	
-	-	8,877		8,465	
333,264	340,884	400,479		404,696	
1,186	1,116	1,364		1,364	
6,235	5,995	5,515		5,515	
560	520	532		532	
6,804	6,648	7,274		7,274	
27,553	21,873	24,193		19,700	
2,000	-	-		-	
1,665	1,453	7,100		4,100	
5,672	5,594	10,000		5,000	
721	11	600		600	
75	-	-		-	
28,975	32,431	28,900		29,900	
1,946	538	7,000		7,000	
63,333	-	-		-	
1,843	2,072	550		1,050	
-	1,276	500		-	
2,662	2,823	3,250		4,750	
1,912	-	-		-	
-	1,807	-		-	
6,718	9,401	300		300	
3,293,975	3,250,731	3,575,812	40.94	3,402,168	36.98
2,447	2,402	2,402		2,030	
389	379	357		302	
147	144	144		122	
208	204	205		173	
182	179	183		155	
11	6	12		10	
-	-	9		8	
3,383	3,315	3,312		2,800	
970,662	1,054,681	1,075,949	16.81	1,061,272	17.01
18,816	10,502	20,000		20,000	
8,560	2,999	2,000		2,000	
5,841	3,600	3,600		13,941	
2,646	348	-		-	
800	875	875		1,175	
925	3,175	-		3,175	
-	-	-		7,396	
177,095	194,751	177,716		181,704	
57,147	63,707	66,145		66,105	
81,179	90,318	93,706		93,648	
73,545	79,140	84,334		85,390	
4,376	2,264	5,199		5,286	
-	-	4,409		4,474	
165,980	171,513	180,535		188,522	
579	572	581		581	
3,155	3,307	2,470		2,470	
244	245	240		240	
3,550	3,776	2,746		2,746	
7,209	7,212	31,302		8,500	
25	-	200		200	
2,000	-	-		-	
413	1,689	4,500		3,500	
1,459	1,459	4,000		1,500	
494	-	-		-	
11,754	5,688	13,250		13,250	
4,070	2,749	4,000		4,000	
38,574	-	75,000		50,000	
4,788	2,558	7,500		6,000	
-	77	1,000		1,000	
2,843	78	1,500		1,708	
5,133	4,703	525		525	
-	-	450		1,250	
1,653,862	1,711,984	1,863,732	16.81	1,831,558	17.01

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	
\$	\$	\$ FTE		\$ FTE	
			<b>1122 - Middle/Junior High School Extra Curricular</b>		
816	-	-	0121 - Substitutes - Licensed	-	
27,384	8,201	-	0150 - Coaching/Athletics	27,488	
1,844	-	-	0152 - Athletic Supervision	1,803	
18,736	5,177	2,640	0154 - Extra Duty	15,558	
7,072	2,671	392	0210 - Public Employees Retirement System	6,169	
2,069	872	158	0212 - Employee Contribution Pick-Up	2,065	
2,931	1,235	224	0213 - PERS Bond 1	2,925	
3,556	1,111	202	0220 - Social Security Administration	3,431	
215	35	12	0231 - Worker's Compensation	210	
-	-	10	0234 - Or Paid Fmli	180	
3,549	-	3,500	0319 - Other Instructional, Professional and Technical S	4,000	
1,123	388	1,000	0410 - Consumable Supplies and Materials	1,000	
1,000	-	3,000	0413 - Uniforms	3,000	
<b>70,295</b>	<b>19,690</b>	<b>11,138</b>	<b>Total Function:</b>	<b>67,829</b>	
			<b>1131 - High School Programs, 9-12</b>		
1,419,886	1,428,070	1,508,284	0111 - Licensed Salaries	1,530,663	21.79
506	-	-	0112 - Classified Salaries	-	
25,859	5,447	36,000	0121 - Substitutes - Licensed	35,500	
2,898	159	1,500	0122 - Substitutes - Classified	1,500	
256	-	-	0128 - Summer Crew	-	
300	300	295	0133 - Cell Phone Stipend	360	
15,912	17,562	14,712	0143 - Insurance Opt Out	22,062	
26,288	13,773	11,610	0154 - Extra Duty	13,155	
393	-	-	0158 - Tutoring	-	
600	500	500	0159 - Student Teaching Stipend	475	
1,066	2,903	-	0166 - Sick Leave Incentive	2,756	
-	-	-	0168 - Experience Stipend	15,710	
(0)	-	-	0201 - Budgeted Payroll Costs	-	
281,328	283,250	262,017	0210 - Public Employees Retirement System	278,105	
87,525	87,762	94,377	0212 - Employee Contribution Pick-Up	98,106	
123,615	123,071	133,702	0213 - PERS Bond 1	138,978	
109,939	108,867	120,331	0220 - Social Security Administration	125,340	
6,445	2,954	7,428	0231 - Worker's Compensation	7,773	
-	-	6,291	0234 - Or Paid Fmli	6,555	
208,012	185,759	221,077	0241 - Medical Insurance	231,309	
807	709	890	0243 - Life Insurance	890	
4,401	4,098	4,275	0244 - LTD Insurance	4,275	
345	304	318	0245 - Employee Assistance Programs	318	
5,129	4,873	4,361	0247 - STD Insurance	4,361	
37,508	29,617	40,368	0249 - Retirement Benefits	25,560	
8,684	4,204	12,000	0311 - Instruction Services	12,000	
2,560	-	4,000	0319 - Other Instructional, Professional and Technical S	-	
1,587	1,641	4,600	0322 - Repairs and Maintenance Services	4,600	
641	1,367	4,250	0324 - Rentals	1,500	
1,664	152	1,800	0340 - Travel	1,300	
-	716	1,800	0355 - Printing and Binding	1,000	
-	500	-	0389 - Other Non Instruction, Prof.	-	
24,672	16,213	25,550	0410 - Consumable Supplies and Materials	31,650	
11,728	1,040	4,000	0420 - Textbooks	4,000	
1,495	-	1,750	0460 - Non-Consumable Items	1,750	
5,201	211	750	0465 - Technology Supplies	750	
560	-	600	0470 - Computer Software	400	
-	-	5,000	0540 - Depreciable Equipment	2,500	
5,222	6,085	6,500	0640 - Dues and Fees	2,500	
-	-	250	0641 - Student Dues & Fees	250	
<b>2,423,033</b>	<b>2,332,106</b>	<b>2,541,186</b>	<b>Total Function:</b>	<b>2,607,951</b>	<b>21.79</b>
			<b>1132 - High School Extra Curricular</b>		
1,515	-	-	0121 - Substitutes - Licensed	-	
138,251	139,664	134,252	0150 - Coaching/Athletics	153,993	
8,018	1,373	-	0152 - Athletic Supervision	5,329	
20,091	14,040	20,086	0154 - Extra Duty	19,046	
31,907	12,667	14,288	0210 - Public Employees Retirement System	9,257	
3,709	2,974	5,452	0212 - Employee Contribution Pick-Up	3,532	
6,970	5,172	7,722	0213 - PERS Bond 1	5,003	
12,725	11,804	11,811	0220 - Social Security Administration	13,641	
775	403	873	0231 - Worker's Compensation	995	
-	-	613	0234 - Or Paid Fmli	716	
5,059	95	6,000	0322 - Repairs and Maintenance Services	10,000	
931	-	2,500	0324 - Rentals	2,500	
2,397	2,062	3,000	0340 - Travel	3,500	
9,613	6,718	15,000	0389 - Other Non Instruction, Prof.	18,000	
7,350	6,089	10,800	0410 - Consumable Supplies and Materials	10,800	
2,588	1,407	2,500	0411 - Training Supplies	2,500	
480	663	400	0412 - Technology Parts	600	
4,600	4,852	5,000	0413 - Uniforms	6,500	
285	2,575	1,000	0460 - Non-Consumable Items	1,000	
-	3,332	3,000	0640 - Dues and Fees	3,000	
<b>257,262</b>	<b>215,890</b>	<b>244,297</b>	<b>Total Function:</b>	<b>269,912</b>	
			<b>1140 - Pre-Kindergarten Programs</b>		
26,229	-	-	0374 - Other Tuition	-	
			<b>1210 - Programs for The Talented and Gifted</b>		
5,177	3,451	3,450	0154 - Extra Duty	5,178	
912	545	513	0210 - Public Employees Retirement System	512	
311	207	207	0212 - Employee Contribution Pick-Up	208	
440	293	293	0213 - PERS Bond 1	294	
393	261	264	0220 - Social Security Administration	396	
22	7	16	0231 - Worker's Compensation	24	
-	-	14	0234 - Or Paid Fmli	21	
773	360	300	0410 - Consumable Supplies and Materials	300	
<b>8,026</b>	<b>5,124</b>	<b>5,057</b>	<b>Total Function:</b>	<b>6,933</b>	

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	
\$	\$	\$ FTE		\$ FTE	
226,516	235,149	241,934	3.50	250,168	3.50
204,724	199,961	219,224	8.23	236,718	8.47
-	504	-		-	
5,250	4,425	4,425		6,975	
478	233	-		-	
1,777	1,133	-		-	
2,888	2,850	3,133		1,995	
1,146	930	946		949	
-	-	-		2,310	
76,139	76,243	75,034		84,760	
25,396	25,317	28,178		29,936	
35,977	35,893	39,920		42,411	
32,429	32,631	35,929		38,358	
1,974	978	2,211		2,748	
-	-	1,878		2,006	
116,045	122,106	133,080		150,330	
308	305	-		-	
1,218	1,231	-		-	
181	182	-		-	
1,550	1,555	-		-	
4,024	3,958	2,860		3,980	
167	-	-		-	
1,297	692	1,100		1,100	
-	-	714		714	
<b>739,484</b>	<b>746,276</b>	<b>790,566</b>	<b>11.73</b>	<b>855,458</b>	<b>11.97</b>
35,778	37,101	35,121	1.00	35,823	1.00
-	-	500		500	
299	-	-		-	
-	-	3,300		-	
1,948	2,201	1,663		1,663	
328	339	351		360	
5,705	5,916	6,007		6,730	
2,166	2,246	2,456		2,301	
3,069	3,182	3,480		3,260	
2,790	2,895	3,131		2,933	
167	80	195		182	
-	-	164		154	
12,203	12,441	13,020		13,020	
20	20	24		24	
97	99	100		100	
14	14	14		14	
118	121	50		50	
-	-	120		120	
-	-	1,000		1,000	
274	50	1,232		1,232	
429	418	430		430	
26,267	26,267	26,696		27,136	
89	146	2,000		1,000	
-	460	-		-	
2,065	2,552	2,947		2,995	
<b>93,827</b>	<b>96,548</b>	<b>104,001</b>	<b>1.00</b>	<b>101,027</b>	<b>1.00</b>
377,125	403,515	421,751	6.50	442,390	6.50
297,061	313,986	324,775	12.20	272,958	10.47
6,397	379	12,500		8,000	
224	1,013	14,000		8,000	
1,411	314	600		-	
900	-	-		900	
5,455	2,141	-		-	
8,848	9,589	9,875		7,062	
440	640	-		830	
5,057	5,841	6,449		5,801	
-	-	-		4,515	
110,900	122,128	120,582		121,998	
39,540	43,128	47,402		45,247	
56,055	61,098	67,149		64,101	
51,592	53,864	60,429		57,754	
3,116	1,577	3,754		4,765	
-	-	3,158		3,018	
209,225	208,558	235,971		205,128	
520	494	700		700	
2,064	2,074	1,200		1,200	
293	286	600		600	
2,477	2,509	1,650		1,650	
544	838	696		936	
2,825	400	3,000		3,000	
-	320	-		-	
786	-	1,500		1,500	
-	-	1,000		1,000	
45	326	4,000		4,000	
-	-	1,500		1,500	
2,418	-	-		-	
1,653	5,222	3,000		3,000	
-	-	750		750	
<b>1,186,972</b>	<b>1,240,239</b>	<b>1,347,991</b>	<b>18.70</b>	<b>1,272,303</b>	<b>16.97</b>

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	
\$	\$	\$	FTE	\$	FTE
-	-	-		<b>1272 - Title I</b>	
25,006	27,890	25,763	0.88	0111 - Licensed Salaries	8,010 0.10
-	-	7,105		0112 - Classified Salaries	16,898 0.56
97	29	-		0141 - Additional Salary	-
1,690	1,715	813		0154 - Extra Duty	-
750	761	1,547		0165 - Vacation Payoff	813
5,853	6,459	6,260		0167 - Longevity	1,546
1,653	1,824	2,115		0210 - Public Employees Retirement System	4,833
2,341	2,584	2,994		0212 - Employee Contribution Pick-Up	1,637
2,107	2,325	2,695		0213 - PERS Bond 1	2,318
119	72	166		0220 - Social Security Administration	2,086
-	-	140		0231 - Worker's Compensation	130
10,262	11,861	11,000		0234 - Or Paid Fmli	109
20	20	23		0241 - Medical Insurance	8,391
74	74	100		0243 - Life Insurance	23
14	14	-		0244 - LTD Insurance	100
90	90	94		0245 - Employee Assistance Programs	-
240	360	120		0247 - STD Insurance	94
<b>50,315</b>	<b>56,079</b>	<b>60,935</b>	<b>0.88</b>	0249 - Retirement Benefits	120
				<b>Total Function:</b>	<b>47,108 0.66</b>
4,568	-	-		<b>1280 - Alternative Education</b>	
94	-	200		0111 - Licensed Salaries	-
971	-	23		0121 - Substitutes - Licensed	-
274	-	12		0210 - Public Employees Retirement System	-
388	-	17		0212 - Employee Contribution Pick-Up	-
357	-	15		0213 - PERS Bond 1	-
20	-	1		0220 - Social Security Administration	-
-	-	1		0231 - Worker's Compensation	-
26,550	-	-		0234 - Or Paid Fmli	-
30,588	22,774	51,000		0319 - Other Instructional, Professional and Technical S	-
-	400	1,520		0374 - Other Tuition	-
2,077	1,590	1,538		0389 - Other Non Instruction, Prof.	-
550	-	5,000		0410 - Consumable Supplies and Materials	-
-	-	-		0420 - Textbooks	-
3,975	-	1,000		0460 - Non-Consumable Items	-
<b>70,411</b>	<b>24,764</b>	<b>61,327</b>		0465 - Technology Supplies	-
				0470 - Computer Software	-
				<b>Total Function:</b>	<b>-</b>
8,202	10,470	10,000		<b>1281 - Enhanced Diploma</b>	
1,951	1,257	2,000		0374 - Other Tuition	10,000
<b>10,153</b>	<b>11,727</b>	<b>12,000</b>		0420 - Textbooks	2,000
				<b>Total Function:</b>	<b>12,000</b>
-	71,001	72,066	1.00	<b>1283 - Philomath Alternative Academy</b>	
-	41,748	49,719	1.81	0111 - Licensed Salaries	153,966 2.00
-	56,621	105,256	1.00	0112 - Classified Salaries	55,615 1.81
-	780	780		0113 - Administrators	110,499 1.00
-	75	-		0133 - Cell Phone Stipend	-
-	-	2,800		0143 - Insurance Opt Out	-
-	253	-		0153 - Extended Contract	-
-	-	-		0154 - Extra Duty	-
-	33,213	39,806		0168 - Experience Stipend	2,310
-	9,901	13,837		0210 - Public Employees Retirement System	56,182
-	14,026	19,603		0212 - Employee Contribution Pick-Up	19,483
-	13,148	17,642		0213 - PERS Bond 1	27,598
-	175	1,083		0220 - Social Security Administration	24,839
-	-	922		0231 - Worker's Compensation	1,529
-	31,734	49,120		0234 - Or Paid Fmli	1,297
-	124	-		0241 - Medical Insurance	65,640
-	438	-		0243 - Life Insurance	-
-	47	-		0244 - LTD Insurance	-
-	706	-		0245 - Employee Assistance Programs	-
-	8,584	-		0247 - STD Insurance	-
-	95,480	-		0249 - Retirement Benefits	14,000
-	6,260	1,500		0311 - Instruction Services	-
-	750	-		0410 - Consumable Supplies and Materials	1,500
-	3,742	-		0470 - Computer Software	-
-	2,060	-		0480 - Computer Hardware	-
-	-	-		0640 - Dues and Fees	-
<b>-</b>	<b>390,867</b>	<b>374,134</b>	<b>3.81</b>	<b>Total Function:</b>	<b>534,458 4.81</b>
1,755,818	1,864,158	1,825,532		<b>1288 - Charter Schools</b>	
435,674	500,208	510,637		0360 - Charter School Payments, Adm	1,825,532
34,590	37,128	45,000		0361 - Charter School, Remote Elementary	551,345
2,543	(8,572)	-		0362 - Charter School, Levy	43,000
<b>2,228,625</b>	<b>2,392,922</b>	<b>2,381,169</b>		0363 - Charter School, Prior Year Adjustment	-
				<b>Total Function:</b>	<b>2,419,877</b>
45,159	48,607	51,310	1.00	<b>1291 - English Language Learner Programs</b>	
6,174	30,100	35,276	1.25	0111 - Licensed Salaries	54,698 1.00
376	-	1,700		0112 - Classified Salaries	15,877 0.44
-	-	100		0121 - Substitutes - Licensed	1,700
-	5,334	7,105		0122 - Substitutes - Classified	100
-	446	-		0141 - Additional Salary	-
1,017	2,665	-		0144 - Salary In Lieu of Sect 125	-
8,331	13,863	14,127		0154 - Extra Duty	-
3,141	5,264	5,729		0210 - Public Employees Retirement System	10,692
4,482	7,458	8,118		0212 - Employee Contribution Pick-Up	4,343
3,939	6,538	7,306		0213 - PERS Bond 1	6,153
232	199	452		0220 - Social Security Administration	5,537
-	-	382		0231 - Worker's Compensation	343
14,755	26,857	30,416		0234 - Or Paid Fmli	290
39	59	100		0241 - Medical Insurance	18,896
200	270	350		0243 - Life Insurance	100
17	32	100		0244 - LTD Insurance	350
191	275	100		0245 - Employee Assistance Programs	100
-	-	450		0247 - STD Insurance	100
-	-	450		0319 - Other Instructional, Professional and Technical S	450
331	141	500		0340 - Travel	450
<b>88,383</b>	<b>148,108</b>	<b>164,571</b>	<b>2.25</b>	0410 - Consumable Supplies and Materials	500
				0420 - Textbooks	500
				<b>Total Function:</b>	<b>121,179 1.44</b>

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	
\$	\$	\$ FTE		\$ FTE	
			<b>1299 - Other Programs</b>		
39,795	29,255	41,402 0.38	0113 - Administrators	55,715	0.50
1,350	1,125	1,350	0131 - Travel Allowance	-	
293	293	293	0133 - Cell Phone Stipend	-	
6,330	5,976	6,396	0210 - Public Employees Retirement System	9,984	
2,486	2,269	2,583	0212 - Employee Contribution Pick-Up	3,343	
3,522	3,215	3,659	0213 - PERS Bond 1	4,736	
3,132	2,854	3,293	0220 - Social Security Administration	4,262	
184	37	202	0231 - Worker's Compensation	262	
-	-	172	0234 - Or Paid Fmli	223	
5,167	4,300	5,400	0241 - Medical Insurance	7,200	
24	20	-	0243 - Life Insurance	-	
66	58	-	0244 - LTD Insurance	-	
5	4	-	0245 - Employee Assistance Programs	-	
144	122	-	0247 - STD Insurance	-	
<b>62,498</b>	<b>49,529</b>	<b>64,750 0.38</b>	<b>Total Function:</b>	<b>85,725</b>	<b>0.50</b>
			<b>1460 - Special Programs, Summer School</b>		
1,238	-	-	0124 - Temporary - Classified	-	
675	-	-	0128 - Summer Crew	-	
6,698	-	-	0154 - Extra Duty	-	
1,248	-	-	0210 - Public Employees Retirement System	-	
476	-	-	0212 - Employee Contribution Pick-Up	-	
675	-	-	0213 - PERS Bond 1	-	
659	-	-	0220 - Social Security Administration	-	
60	-	-	0231 - Worker's Compensation	-	
-	7,500	25,000	0319 - Other Instructional, Professional and Technical S	-	
<b>11,728</b>	<b>7,500</b>	<b>25,000</b>	<b>Total Function:</b>	<b>-</b>	
			<b>2110 - Attendance and Social Work Services</b>		
121,714	128,067	139,725 3.97	0112 - Classified Salaries	159,479	4.59
2,502	2,556	4,100	0122 - Substitutes - Classified	4,100	
182	560	50	0142 - Comp Time	50	
2,025	1,950	1,800	0143 - Insurance Opt Out	900	
8	1	-	0144 - Salary In Lieu of Sect 125	-	
1,206	84	-	0154 - Extra Duty	-	
1,821	4,382	3,209	0165 - Vacation Payoff	3,209	
171	70	430	0167 - Longevity	429	
19,809	20,706	21,933	0210 - Public Employees Retirement System	27,486	
7,522	7,863	8,960	0212 - Employee Contribution Pick-Up	10,092	
10,656	11,139	12,693	0213 - PERS Bond 1	14,295	
9,966	10,040	11,423	0220 - Social Security Administration	12,865	
589	279	707	0231 - Worker's Compensation	2,176	
-	-	597	0234 - Or Paid Fmli	672	
23,018	32,403	35,055	0241 - Medical Insurance	40,274	
83	79	166	0243 - Life Insurance	166	
371	364	505	0244 - LTD Insurance	505	
58	55	134	0245 - Employee Assistance Programs	134	
455	446	436	0247 - STD Insurance	436	
61	89	157	0249 - Retirement Benefits	157	
25	-	400	0410 - Consumable Supplies and Materials	400	
<b>202,242</b>	<b>221,133</b>	<b>242,480 3.97</b>	<b>Total Function:</b>	<b>277,825</b>	<b>4.59</b>
			<b>2115 - Student Safety</b>		
-	-	500	0389 - Other Non Instruction, Prof.	500	
1,435	-	2,500	0410 - Consumable Supplies and Materials	2,500	
<b>1,435</b>	<b>-</b>	<b>3,000</b>	<b>Total Function:</b>	<b>3,000</b>	
			<b>2120 - Guidance Services</b>		
287,176	311,460	332,740 5.00	0111 - Licensed Salaries	360,488	5.00
31,761	34,525	35,745 1.00	0112 - Classified Salaries	37,190	1.00
175	135	150	0142 - Comp Time	150	
7,200	7,200	7,200	0143 - Insurance Opt Out	3,600	
10,151	9,696	3,050	0153 - Extended Contract	-	
2,816	-	-	0154 - Extra Duty	-	
-	-	2,000	0165 - Vacation Payoff	2,000	
-	-	-	0168 - Experience Stipend	2,404	
57,591	57,518	56,526	0210 - Public Employees Retirement System	63,984	
20,346	21,773	22,851	0212 - Employee Contribution Pick-Up	24,422	
28,824	30,897	32,374	0213 - PERS Bond 1	34,598	
25,800	27,452	29,136	0220 - Social Security Administration	31,137	
1,475	729	1,794	0231 - Worker's Compensation	1,918	
-	-	1,524	0234 - Or Paid Fmli	1,628	
46,408	47,318	62,820	0241 - Medical Insurance	61,400	
183	180	177	0243 - Life Insurance	177	
980	1,022	890	0244 - LTD Insurance	890	
84	83	68	0245 - Employee Assistance Programs	68	
1,151	1,231	1,062	0247 - STD Insurance	1,062	
5,220	1,737	6,645	0249 - Retirement Benefits	3,165	
630	-	600	0319 - Other Instructional, Professional and Technical S	600	
-	-	425	0322 - Repairs and Maintenance Services	425	
160	-	2,000	0324 - Rentals	2,000	
90	-	850	0340 - Travel	850	
2,240	963	2,600	0410 - Consumable Supplies and Materials	2,600	
15,346	9,516	2,500	0470 - Computer Software	2,500	
<b>545,806</b>	<b>563,435</b>	<b>605,727 6.00</b>	<b>Total Function:</b>	<b>639,256</b>	<b>6.00</b>

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	
\$	\$	\$ FTE		\$ FTE	
76,828	61,692	87,486	1.50	91,300	1.50
-	75	-		-	
-	-	-		3,600	
405	-	-		-	
395	-	-		-	
120	-	-		120	
12,293	7,591	13,000		16,044	
4,665	2,883	5,249		5,694	
6,609	4,084	7,436		8,067	
5,430	4,210	6,692		7,268	
339	122	411		447	
-	-	350		380	
14,703	11,220	14,650		7,400	
33	46	42		42	
177	265	200		200	
14	19	16		16	
210	210	245		245	
-	-	200		200	
-	-	200		200	
440	701	320		500	
-	600	-		-	
1,935	750	1,500		1,500	
-	-	17,000		3,000	
2,127	-	1,000		1,000	
126,720	94,468	155,997	1.50	147,223	1.50
65,960	71,001	72,066	1.00	-	
1,696	2,094	-		-	
10,690	11,549	10,709		-	
4,059	4,386	4,324		-	
5,751	6,213	6,126		-	
5,033	5,454	5,513		-	
291	58	339		-	
-	-	288		-	
10,744	10,016	11,700		-	
33	30	28		-	
177	172	250		-	
14	9	14		-	
238	235	129		-	
20,470	-	-		-	
357	-	1,000		1,000	
-	9,528	-		49,000	
1,374	527	1,550		1,550	
748	1,001	1,000		1,500	
127,635	122,273	115,036	1.00	53,050	
73,417	76,123	77,948	2.00	86,775	2.15
47,224	43,201	49,130	0.45	55,715	0.50
1,350	1,125	1,350		-	
347	347	347		-	
4,864	7,647	-		-	
23,649	23,234	21,521		25,534	
7,340	7,248	7,726		8,550	
10,399	10,268	10,946		12,112	
9,521	9,606	9,851		10,900	
552	193	605		671	
-	-	515		570	
28,680	28,068	30,428		33,240	
68	64	75		75	
295	289	300		300	
34	33	50		50	
435	415	450		450	
240	350	50		356	
-	-	1,000		1,000	
-	-	2,000		2,000	
-	-	2,500		2,500	
1,217	910	-		-	
112,431	7,630	-		-	
10,500	5,489	30,000		30,000	
2,699	1,632	2,500		2,500	
3,422	-	-		-	
1,055	1,065	1,100		1,100	
339,741	224,937	250,392	2.45	274,398	2.65
14,210	7,105	14,105		7,000	
-	-	-		200	
2,632	1,123	2,070		797	
853	426	846		420	
1,208	604	1,199		595	
1,080	543	1,080		551	
61	14	73		41	
-	-	56		29	
20,043	9,815	19,429		9,633	

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	
\$	\$	\$ FTE		\$ FTE	
-	-	59,231 1.00	<b>2220 - Educational Media Services</b>	73,869 1.00	
51,861	54,749	67,239 2.32	0111 - Licensed Salaries	71,652 2.31	
178	-	200	0112 - Classified Salaries	200	
-	-	-	0122 - Substitutes - Classified	4,060	
238	-	-	0130 - Additional Salary	-	
1,350	525	900	0142 - Comp Time	1,725	
-	799	-	0143 - Insurance Opt Out	-	
2,059	-	206	0154 - Extra Duty	206	
-	-	-	0165 - Vacation Payoff	1,295	
9,712	8,860	18,974	0167 - Longevity	25,772	
3,316	3,364	7,667	0210 - Public Employees Retirement System	9,104	
4,698	4,766	10,863	0212 - Employee Contribution Pick-Up	12,895	
4,109	4,148	9,774	0213 - PERS Bond 1	11,706	
249	134	601	0220 - Social Security Administration	718	
-	-	512	0231 - Worker's Compensation	612	
8,349	18,785	32,294	0234 - Or Paid Fmli	34,544	
40	51	61	0241 - Medical Insurance	61	
139	160	250	0243 - Life Insurance	250	
28	35	30	0244 - LTD Insurance	30	
170	196	277	0245 - Employee Assistance Programs	277	
-	-	600	0247 - STD Insurance	600	
1,189	1,189	2,000	0322 - Repairs and Maintenance Services	1,200	
595	-	450	0324 - Rentals	450	
687	1,725	2,700	0340 - Travel	3,500	
3,781	5,958	5,050	0410 - Consumable Supplies and Materials	6,500	
77	-	550	0430 - Library Books	550	
-	56	1,000	0440 - Periodicals	1,000	
-	-	450	0460 - Non-Consumable Items	450	
-	-	300	0465 - Technology Supplies	300	
92,824	105,500	222,179 3.32	0550 - Depreciable Technology	263,526 3.31	
-	-	100	<b>Total Function:</b>		
-	-	11	<b>2230 - Assessment and Testing</b>	100	
-	-	6	0121 - Substitutes - Licensed	11	
-	-	9	0210 - Public Employees Retirement System	6	
-	-	8	0212 - Employee Contribution Pick-Up	9	
-	-	1	0213 - PERS Bond 1	8	
-	-	10	0220 - Social Security Administration	1	
-	-	7	0231 - Worker's Compensation	10	
-	-	47	0243 - Life Insurance	7	
5,010	6,474	8,500	0245 - Employee Assistance Programs	47	
5,010	6,474	8,699	0247 - STD Insurance	8,500	
-	-	-	0319 - Other Instructional, Professional and Technical S	8,699	
-	-	-	<b>Total Function:</b>		
7,893	-	14,500	<b>2240 - Instructional Staff Development</b>	10,000	
446	-	-	0121 - Substitutes - Licensed	-	
2,411	-	-	0122 - Substitutes - Classified	-	
1,134	-	1,653	0154 - Extra Duty	1,140	
132	-	870	0210 - Public Employees Retirement System	600	
417	-	1,233	0212 - Employee Contribution Pick-Up	851	
816	-	1,112	0213 - PERS Bond 1	766	
49	-	83	0220 - Social Security Administration	57	
-	-	58	0231 - Worker's Compensation	40	
17,210	1,680	20,000	0234 - Or Paid Fmli	15,000	
250	600	1,000	0248 - Tuition Reimbursement	1,000	
6,885	850	6,700	0319 - Other Instructional, Professional and Technical S	5,900	
-	10,090	-	0340 - Travel	-	
-	-	130	0375 - Tuition Reimbursement	130	
391	-	-	0440 - Periodicals	-	
-	-	200	0470 - Computer Software	200	
38,032	13,220	47,539	0640 - Dues and Fees	35,684	
-	-	-	<b>Total Function:</b>		
6,454	30	5,000	<b>2310 - Board of Education Services</b>	5,000	
404	3,770	1,000	0340 - Travel	1,000	
-	-	500	0354 - Advertising	500	
14,750	11,500	17,500	0355 - Printing and Binding	17,500	
31,009	42,267	15,000	0381 - Audit Services	20,000	
-	16	500	0382 - Legal Services	500	
6,314	2,561	2,000	0388 - Election Services	500	
1,115	288	1,200	0389 - Other Non Instruction, Prof.	1,000	
383	-	250	0410 - Consumable Supplies and Materials	250	
7,293	14,317	9,000	0440 - Periodicals	9,000	
67,724	74,751	51,950	0640 - Dues and Fees	55,250	
-	-	-	<b>Total Function:</b>		



2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	
\$	\$	\$	FTE	\$	FTE
				<b>2321 - Office of The Superintendent Services</b>	
112,500	116,619	116,463	0.90	0113 - Administrators	123,930 0.90
56,642	49,987	50,737	1.00	0114 - Managerial - Classified	61,100 1.00
3,930	-	-		0131 - Travel Allowance	-
-	780	780		0133 - Cell Phone Stipend	-
401	228	600		0142 - Comp Time	600
3,133	3,395	2,400		0165 - Vacation Payoff	2,400
1,320	500	500		0167 - Longevity	-
28,275	33,282	28,966		0210 - Public Employees Retirement System	33,499
3,604	9,967	10,289		0212 - Employee Contribution Pick-Up	11,282
5,105	14,120	14,576		0213 - PERS Bond 1	15,983
13,611	13,087	13,119		0220 - Social Security Administration	14,423
794	236	809		0231 - Worker's Compensation	888
-	-	686		0234 - Or Paid Fmli	754
12,550	21,259	27,360		0241 - Medical Insurance	27,360
92	90	679		0243 - Life Insurance	679
345	355	400		0244 - LTD Insurance	400
26	27	46		0245 - Employee Assistance Programs	46
550	539	752		0247 - STD Insurance	752
8,100	5,422	-		0249 - Retirement Benefits	5,400
-	-	1,000		0322 - Repairs and Maintenance Services	500
430	427	1,000		0324 - Rentals	500
986	580	1,500		0340 - Travel	500
-	-	1,000		0354 - Advertising	500
809	696	500		0355 - Printing and Binding	500
857	2,128	1,500		0389 - Other Non Instruction, Prof.	1,500
4,116	6,728	5,000		0410 - Consumable Supplies and Materials	5,000
-	-	500		0440 - Periodicals	250
1,255	-	500		0460 - Non-Consumable Items	500
20,588	17,748	17,025		0465 - Technology Supplies	19,500
3,237	2,930	3,000		0640 - Dues and Fees	3,000
<b>283,255</b>	<b>301,132</b>	<b>301,687</b>	<b>1.90</b>	Total Function:	<b>331,746 1.90</b>
				<b>2410 - Office of The Principal Services</b>	
142,255	146,023	157,591	4.50	0112 - Classified Salaries	160,810 4.50
731,065	637,792	746,162	7.95	0113 - Administrators	884,615 7.95
98	-	3,700		0122 - Substitutes - Classified	3,700
6,240	5,330	6,500		0133 - Cell Phone Stipend	-
872	-	1,500		0142 - Comp Time	1,500
825	-	-		0143 - Insurance Opt Out	1,725
200	318	-		0154 - Extra Duty	-
4,534	2,037	5,000		0165 - Vacation Payoff	2,000
120	-	-		0166 - Sick Leave Incentive	-
247	354	367		0167 - Longevity	367
165,308	149,748	151,687		0210 - Public Employees Retirement System	182,470
52,625	43,229	55,250		0212 - Employee Contribution Pick-Up	63,180
74,552	61,241	78,269		0213 - PERS Bond 1	89,505
66,296	58,802	70,443		0220 - Social Security Administration	80,684
3,952	1,194	4,339		0231 - Worker's Compensation	4,966
-	-	3,684		0234 - Or Paid Fmli	4,220
82,170	77,343	107,398		0241 - Medical Insurance	149,020
590	520	553		0243 - Life Insurance	553
1,801	1,663	1,460		0244 - LTD Insurance	1,460
169	155	153		0245 - Employee Assistance Programs	153
10,450	7,325	11,250		0246 - District Paid Hsa	11,250
3,122	2,770	2,748		0247 - STD Insurance	2,748
63,216	57,672	53,510		0249 - Retirement Benefits	52,200
567	132	3,000		0322 - Repairs and Maintenance Services	2,500
20,138	20,123	23,500		0324 - Rentals	22,500
1,671	-	1,000		0340 - Travel	1,500
19,285	9,440	22,700		0355 - Printing and Binding	20,200
-	331	2,250		0389 - Other Non Instruction, Prof.	1,250
7,393	11,407	12,600		0410 - Consumable Supplies and Materials	13,800
2,515	2,206	4,000		0412 - Technology Parts	3,500
1,511	-	150		0460 - Non-Consumable Items	150
400	3,657	2,300		0465 - Technology Supplies	1,800
695	856	1,000		0541 - Initial/ Add'l Equipment Purchase	1,000
7,934	7,420	6,250		0640 - Dues and Fees	6,750
<b>1,472,815</b>	<b>1,309,086</b>	<b>1,540,314</b>	<b>12.45</b>	Total Function:	<b>1,772,076 12.45</b>
				<b>2520 - Fiscal Services</b>	
238,466	244,379	254,752	4.00	0114 - Managerial - Classified	228,600 4.00
360	360	360		0133 - Cell Phone Stipend	-
-	-	500		0142 - Comp Time	500
6,300	7,950	9,000		0143 - Insurance Opt Out	7,200
5,308	5,861	2,500		0165 - Vacation Payoff	1,000
140	800	-		0166 - Sick Leave Incentive	800
37	-	-		0167 - Longevity	-
36,856	42,633	41,141		0210 - Public Employees Retirement System	42,206
13,004	15,156	16,027		0212 - Employee Contribution Pick-Up	14,238
18,422	21,471	22,705		0213 - PERS Bond 1	20,171
18,929	19,470	20,433		0220 - Social Security Administration	18,216
1,136	388	1,258		0231 - Worker's Compensation	1,122
-	11,299	-		0232 - Unemployment Compensation	-
-	-	1,067		0234 - Or Paid Fmli	953
26,272	26,959	27,150		0241 - Medical Insurance	31,450
126	130	200		0243 - Life Insurance	200
684	745	1,100		0244 - LTD Insurance	1,100
54	56	85		0245 - Employee Assistance Programs	85
853	889	1,460		0247 - STD Insurance	1,460
7,095	6,667	7,000		0249 - Retirement Benefits	-
2,167	264	3,000		0340 - Travel	5,500
-	328	500		0355 - Printing and Binding	500
7,961	2,561	4,307		0389 - Other Non Instruction, Prof.	4,500
649	2,199	1,000		0410 - Consumable Supplies and Materials	1,000
1,914	3,551	4,000		0640 - Dues and Fees	29,500
-	1,122	-		0690 - Grant Indirect Charges	-
<b>386,733</b>	<b>415,235</b>	<b>419,545</b>	<b>4.00</b>	Total Function:	<b>410,301 4.00</b>

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	
\$	\$	\$ FTE		\$ FTE	
			<b>2542 - Care and Upkeep of Buildings Services</b>		
343,103	367,925	407,179 11.13	0112 - Classified Salaries	464,128 12.44	
129,406	143,049	145,194 2.00	0114 - Managerial - Classified	165,581 2.00	
12,501	4,946	6,800	0122 - Substitutes - Classified	6,800	
-	-	2,257	0128 - Summer Crew	2,257	
1,140	1,140	1,140	0133 - Cell Phone Stipend	-	
-	-	900	0140 - Loss of Prep	900	
177	-	150	0142 - Comp Time	150	
8,688	8,751	9,351	0143 - Insurance Opt Out	9,590	
926	337	-	0154 - Extra Duty	-	
1,979	2,064	2,630	0165 - Vacation Payoff	1,325	
1,294	1,832	1,838	0167 - Longevity	408	
77,564	83,066	87,722	0210 - Public Employees Retirement System	108,941	
26,969	28,376	34,647	0212 - Employee Contribution Pick-Up	39,042	
38,248	40,200	49,084	0213 - PERS Bond 1	55,310	
38,069	40,148	44,176	0220 - Social Security Administration	49,813	
15,085	17,821	21,868	0231 - Worker's Compensation	24,684	
-	-	2,312	0234 - Or Paid Fmli	2,605	
108,793	110,908	113,015	0241 - Medical Insurance	157,785	
278	278	300	0243 - Life Insurance	300	
1,378	1,439	1,200	0244 - LTD Insurance	1,200	
174	176	120	0245 - Employee Assistance Programs	120	
400	480	-	0246 - District Paid Hsa	-	
1,757	1,819	1,455	0247 - STD Insurance	1,455	
-	-	120	0249 - Retirement Benefits	120	
45,554	47,575	59,500	0322 - Repairs and Maintenance Services	63,900	
1,137	69	1,500	0324 - Rentals	1,500	
205,238	195,554	236,000	0325 - Electricity	236,000	
61,417	76,869	83,000	0326 - Fuel	83,000	
62,465	53,389	76,300	0327 - Water and Sewage	76,300	
24,566	19,889	27,000	0328 - Garbage	27,000	
-	-	250	0340 - Travel	250	
20,559	21,164	23,550	0351 - Telephone	23,550	
24,005	44,139	16,250	0389 - Other Non Instruction, Prof.	16,250	
77,091	66,150	68,000	0410 - Consumable Supplies and Materials	68,000	
26,072	20,599	38,000	0414 - Building Maintenance Supplies	38,000	
10,313	2,157	11,700	0460 - Non-Consumable Items	11,700	
-	-	5,000	0541 - Initial/ Add'l Equipment Purchase	5,000	
150	535	1,000	0640 - Dues and Fees	1,000	
128,958	127,701	151,000	0653 - Property Insurance Premiums	166,000	
-	-	400	0670 - Taxes and Licenses	400	
<b>1,495,455</b>	<b>1,530,545</b>	<b>1,731,908 13.13</b>	<b>Total Function:</b>	<b>1,910,364</b>	<b>14.44</b>
			<b>2543 - Care and Upkeep of Grounds Services</b>		
-	-	5,000	0128 - Summer Crew	5,000	
-	-	570	0210 - Public Employees Retirement System	570	
-	-	300	0212 - Employee Contribution Pick-Up	300	
-	-	425	0213 - PERS Bond 1	425	
-	-	383	0220 - Social Security Administration	383	
-	-	29	0231 - Worker's Compensation	29	
-	-	20	0234 - Or Paid Fmli	20	
1,390	19,930	10,000	0322 - Repairs and Maintenance Services	10,000	
1,056	774	2,000	0324 - Rentals	2,000	
-	-	190	0340 - Travel	190	
4,663	11,180	1,328	0389 - Other Non Instruction, Prof.	1,328	
3,655	9,775	3,000	0410 - Consumable Supplies and Materials	3,000	
22,925	9,362	30,000	0414 - Building Maintenance Supplies	30,000	
757	920	1,500	0460 - Non-Consumable Items	1,500	
185	640	-	0640 - Dues and Fees	-	
<b>34,632</b>	<b>52,583</b>	<b>54,745</b>	<b>Total Function:</b>	<b>54,745</b>	
			<b>2550 - Student Transportation Services</b>		
16,325	14,680	16,920 0.15	0113 - Administrators	18,528 0.15	
-	-	700	0122 - Substitutes - Classified	700	
270	-	-	0131 - Travel Allowance	-	
1,941	2,906	2,990	0210 - Public Employees Retirement System	3,401	
229	858	1,057	0212 - Employee Contribution Pick-Up	1,153	
325	1,215	1,498	0213 - PERS Bond 1	1,634	
1,269	1,120	1,348	0220 - Social Security Administration	1,471	
74	20	84	0231 - Worker's Compensation	91	
-	-	71	0234 - Or Paid Fmli	77	
-	886	1,453	0241 - Medical Insurance	2,160	
10	8	13	0243 - Life Insurance	13	
27	24	-	0244 - LTD Insurance	-	
2	2	3	0245 - Employee Assistance Programs	3	
54	47	65	0247 - STD Insurance	65	
1,594	1,202	690	0249 - Retirement Benefits	1,290	
1,730	-	-	0322 - Repairs and Maintenance Services	-	
607,249	460,599	768,385	0331 - Reimbursable Student Transportation	768,385	
26,240	23,767	36,800	0332 - Non-reimbursable Student Transport.	36,800	
-	359	-	0389 - Other Non Instruction, Prof.	-	
259	56	629	0410 - Consumable Supplies and Materials	629	
<b>657,598</b>	<b>507,751</b>	<b>832,706 0.15</b>	<b>Total Function:</b>	<b>836,400</b>	<b>0.15</b>
			<b>2640 - Staff Services</b>		
4,564	3,833	5,000	0389 - Other Non Instruction, Prof.	5,000	

2019/20 Actual	2020/21 Actual	2021/22 Adopted		2022/23 Proposed	
\$	\$	\$ FTE		\$ FTE	
			<b>2662 - Systems Analysis Services</b>		
46,197	64,956	97,812 2.00	0112 - Classified Salaries	89,128 2.00	
192,700	164,405	131,950 2.00	0114 - Managerial - Classified	143,176 2.00	
3,198	-	-	0128 - Summer Crew	-	
1,440	1,260	720	0133 - Cell Phone Stipend	-	
-	-	200	0142 - Comp Time	200	
3,600	3,600	3,600	0143 - Insurance Opt Out	4,500	
460	-	-	0154 - Extra Duty	-	
1,135	-	500	0156 - Extra Duty - Committees	-	
147	-	1,600	0165 - Vacation Payoff	1,600	
100	-	-	0166 - Sick Leave Incentive	100	
33,419	37,007	35,047	0210 - Public Employees Retirement System	38,149	
12,670	14,053	14,184	0212 - Employee Contribution Pick-Up	14,316	
17,949	19,909	20,093	0213 - PERS Bond 1	20,282	
17,668	16,744	18,083	0220 - Social Security Administration	18,261	
1,153	881	1,113	0231 - Worker's Compensation	2,721	
-	-	945	0234 - Or Paid Fmil	953	
41,090	37,799	40,690	0241 - Medical Insurance	37,400	
118	107	-	0243 - Life Insurance	-	
667	634	-	0244 - LTD Insurance	-	
56	54	-	0245 - Employee Assistance Programs	-	
862	753	-	0247 - STD Insurance	-	
8,243	5,185	5,000	0322 - Repairs and Maintenance Services	5,000	
2,623	531	850	0340 - Travel	850	
48,178	40,978	55,600	0359 - Other Communication Services	55,600	
3,226	5,055	2,000	0389 - Other Non Instruction, Prof.	2,000	
4,935	9,839	4,500	0410 - Consumable Supplies and Materials	4,500	
40,096	25,230	24,340	0465 - Technology Supplies	24,340	
33,188	40,270	25,000	0470 - Computer Software	25,000	
-	6,455	10,000	0480 - Computer Hardware	10,000	
121,193	-	-	0542 - Replacement Equipment Purchase	-	
7,332	-	-	0550 - Depreciable Technology	-	
100	760	500	0640 - Dues and Fees	500	
<b>643,743</b>	<b>496,463</b>	<b>494,327 4.00</b>	<b>Total Function:</b>	<b>498,576 4.00</b>	
			<b>3120 - Food Preparation and Dispensing Services</b>		
5,053	1,457	5,372 0.20	0112 - Classified Salaries	2,804 0.14	
-	199	300	0122 - Substitutes - Classified	300	
166	134	21	0165 - Vacation Payoff	21	
435	233	37	0210 - Public Employees Retirement System	37	
165	87	19	0212 - Employee Contribution Pick-Up	19	
234	125	27	0213 - PERS Bond 1	27	
325	137	436	0220 - Social Security Administration	240	
145	50	107	0231 - Worker's Compensation	100	
-	-	22	0234 - Or Paid Fmil	12	
5	-	5	0243 - Life Insurance	5	
7	-	10	0244 - LTD Insurance	10	
3	-	4	0245 - Employee Assistance Programs	4	
9	-	12	0247 - STD Insurance	12	
200	-	120	0249 - Retirement Benefits	120	
<b>6,747</b>	<b>2,423</b>	<b>6,492 0.20</b>	<b>Total Function:</b>	<b>3,711 0.14</b>	
			<b>5200 - Transfers of Funds</b>		
791,000	294,692	295,000	0710 - Fund Modifications	475,000	
			<b>6110 - Operating Contingency</b>		
-	-	458,185	0810 - Planned Reserve	288,979	
			<b>7000 - Unappropriated Ending Fund Balance</b>		
-	-	977,146	0820 - Reserved for Next Year	1,011,337	
-	-	67,370	0822 - Reserved for Future Expenditures	67,370	
-	-	<b>1,044,516</b>	<b>Total Function:</b>	<b>1,078,707</b>	
<b>19,622,216</b>	<b>19,053,147</b>	<b>22,537,831 172.58</b>	<b>General Fund Expenses Total</b>	<b>23,071,435 168.25</b>	



## **Function 5200: Transfers**

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

- Fund 292 - Food Service: \$5,000
- Fund 295 - Pool Operations Fund: \$50,000
- Fund 400 – Capital Projects Fund \$300,000
- Fund 405 - Technology Replacement Fund: \$50,000
- Fund 720 - Classified Employee Professional Development: \$20,000
- Fund 730 – Licensed Employee Insurance Pool: \$50,000

## **Function 6100 Contingency & 7000 Unappropriated Ending Fund Balance**

Board Policy requires maintaining an ending fund cash balance of 4.5% of the total adopted budget revenues. Total budgeted revenues for fiscal year 2022-2023 are \$44,317,643. A minimum of 1% of the total revenue must be budgeted into contingency. A minimum of 3.5% of the total revenue must be budgeted into the Unappropriated Ending Fund Balance. The required reserves are reduced by the amount of fund balances included in Revenues, except for the General Fund, as the purpose of the unappropriated fund balance is to protect the district against the ability to not meet obligations if incoming revenues are unavailable.

## 200 - Special Revenue Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted	200 - Special Revenue Funds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
-	-	50,000		<b>Resources</b>		
-	-	50,000		<u>0000 - Undesignated</u>		
-	-	50,000		1920 - Contrib/Donation Private Source	50,000	
-	-	50,000		2200 - Restricted Revenue	50,000	
-	-	50,000		3299 - Other Restricted Grants-In-Aid	50,000	
-	-	200,000		4500 - Restrict. Rev. From Fed. Government	50,000	
-	-	200,000		<i>Total Function:</i>	200,000	
				<i>Total Resources:</i>	200,000	
				<b>Requirements</b>		
				<u>1131 - High School Programs, 9-12</u>		
-	-	60,000		0410 - Consumable Supplies and Materials	60,000	
				<u>2120 - Guidance Services</u>		
-	-	110,000		0410 - Consumable Supplies and Materials	110,000	
				<u>3300 - Community Services</u>		
-	-	30,000		0410 - Consumable Supplies and Materials	30,000	
-	-	200,000		<i>Total Requirements:</i>	200,000	
-	-	-		<i>Total Fund:</i>	-	

**201 - 2019 TAP Grant - Facilities Assessment**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	201 - 2019 TAP Grant - Facilities Assessment		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
20,000	-	-		3299 - Other Restricted Grants-In-Aid	-	
12,000	-	-		5200 - Interfund Transfers	-	
32,000	-	-		<i>Total Function:</i>	-	
32,000	-	-		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>2624 - Planning Services</u>		
32,000	-	-		0389 - Other Non Instruction, Prof.	-	
32,000	-	-		<i>Total Requirements:</i>	-	
-	-	-		<i>Total Fund:</i>	-	

**202 - 2019 TAP Grant - Long Range Facility Plan**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	202 - 2019 TAP Grant - Long Range Facility Plan		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
25,000	-	-		3299 - Other Restricted Grants-In-Aid	-	
<b>25,000</b>	-	-		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>2624 - Planning Services</u>		
25,000	-	-		0389 - Other Non Instruction, Prof.	-	
<b>25,000</b>	-	-		<i>Total Requirements:</i>	-	
-	-	-		<i>Total Fund:</i>	-	

**203 - 2019 TAP Grant - Seismic Assessment**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	203 - 2019 TAP Grant - Seismic Assessment		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
-	20,000	-		3299 - Other Restricted Grants-In-Aid	-	
-	20,000	-		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>2624 - Planning Services</u>		
-	20,000	-		0389 - Other Non Instruction, Prof.	-	
-	20,000	-		<i>Total Requirements:</i>	-	
-	-	-		<i>Total Fund:</i>	-	



**204 - 2019 TAP Grant - Environmental Hazard Assessment**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	204 - 2019 TAP Grant - Environmental Hazard Assessment		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
-	10,900	-		3299 - Other Restricted Grants-In-Aid	-	
-	(6,500)	-		5400 - Resources - Beginning Fund Balance	-	
-	<b>4,400</b>	-		<i>Total Function:</i>	-	
-	<b>4,400</b>	-		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>2624 - Planning Services</u>		
6,500	-	-		0389 - Other Non Instruction, Prof.	-	
-	4,400	-		0690 - Grant Indirect Charges	-	
<b>6,500</b>	<b>4,400</b>	-		<i>Total Function:</i>	-	
<b>6,500</b>	<b>4,400</b>	-		<i>Total Requirements:</i>	-	
<b>6,500</b>	-	-		<i>Total Fund:</i>	-	

**210 - Title I - Yr. 1**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	210 - Title I - Yr. 1		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
7,354	166,245	-		4500 - Restrict. Rev. From Fed. Government	201,171	
(88)	-	-		5400 - Resources - Beginning Fund Balance	-	
<b>7,267</b>	<b>166,245</b>	-		<i>Total Function:</i>	<b>201,171</b>	
<b>7,267</b>	<b>166,245</b>	-		<i>Total Resources:</i>	<b>201,171</b>	
				<b>Requirements</b>		
				<u>1272 - Title I</u>		
4,734	76,986	-		0111 - Licensed Salaries	80,097	1.00
-	22,382	-		0112 - Classified Salaries	35,674	1.19
-	3,000	-		0154 - Extra Duty	3,000	
-	-	-		0167 - Longevity	1,546	
748	17,394	-		0210 - Public Employees Retirement System	19,017	
284	6,142	-		0212 - Employee Contribution Pick-Up	7,219	
402	8,701	-		0213 - PERS Bond 1	10,226	
362	7,500	-		0220 - Social Security Administration	9,204	
20	206	-		0231 - Worker's Compensation	565	
-	-	-		0234 - Or Paid Fmli	481	
684	21,988	-		0241 - Medical Insurance	28,449	
2	53	-		0243 - Life Insurance	-	
11	260	-		0244 - LTD Insurance	-	
1	28	-		0245 - Employee Assistance Programs	-	
17	367	-		0247 - STD Insurance	-	
-	249	-		0410 - Consumable Supplies and Materials	1,993	
-	-	-		0430 - Library Books	1,200	
-	690	-		0470 - Computer Software	-	
<b>7,267</b>	<b>165,945</b>	-		<i>Total Function:</i>	<b>198,671</b>	<b>2.19</b>
				<u>2240 - Instructional Staff Development</u>		
-	-	-		0340 - Travel	1,500	
				<u>3360 - Welfare Activities Services</u>		
-	300	-		0410 - Consumable Supplies and Materials	1,000	
<b>7,267</b>	<b>166,245</b>	-		<i>Total Requirements:</i>	<b>201,171</b>	<b>2.19</b>
-	-	-		<i>Total Fund:</i>	-	<b>2.19</b>

211 - Title I - Yr. 2

2019/20 Actual	2020/21 Actual	2021/22 Adopted	211 - Title I - Yr. 2		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
166,375	-	179,076		4500 - Restrict. Rev. From Fed. Government	-	
<b>166,375</b>	-	<b>179,076</b>		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>1272 - Title I</u>		
69,648	-	78,141	1.00	0111 - Licensed Salaries	-	
24,035	-	25,763	0.88	0112 - Classified Salaries	-	
3,000	-	3,001		0154 - Extra Duty	-	
16,586	-	19,066		0210 - Public Employees Retirement System	-	
5,801	-	6,413		0212 - Employee Contribution Pick-Up	-	
8,218	-	9,086		0213 - PERS Bond 1	-	
7,108	-	8,178		0220 - Social Security Administration	-	
420	-	502		0231 - Worker's Compensation	-	
-	-	427		0234 - Or Paid Fmli	-	
22,290	-	24,720		0241 - Medical Insurance	-	
50	-	-		0243 - Life Insurance	-	
237	-	-		0244 - LTD Insurance	-	
27	-	-		0245 - Employee Assistance Programs	-	
338	-	-		0247 - STD Insurance	-	
51	-	492		0410 - Consumable Supplies and Materials	-	
203	-	-		0420 - Textbooks	-	
1,105	-	-		0421 - District Textbook Adoption	-	
1,000	-	1,000		0430 - Library Books	-	
95	-	-		0460 - Non-Consumable Items	-	
785	-	-		0470 - Computer Software	-	
<b>160,996</b>	-	<b>176,789</b>	<b>1.88</b>	<i>Total Function:</i>	-	
				<u>2240 - Instructional Staff Development</u>		
1,128	-	-		0121 - Substitutes - Licensed	-	
99	-	-		0210 - Public Employees Retirement System	-	
32	-	-		0213 - PERS Bond 1	-	
86	-	-		0220 - Social Security Administration	-	
5	-	-		0231 - Worker's Compensation	-	
2,130	-	1,287		0340 - Travel	-	
<b>3,480</b>	-	<b>1,287</b>		<i>Total Function:</i>	-	
				<u>3360 - Welfare Activities Services</u>		
1,899	-	1,000		0410 - Consumable Supplies and Materials	-	
<b>166,375</b>	-	<b>179,076</b>	<b>1.88</b>	<i>Total Requirements:</i>	-	
-	-	-	<b>1.88</b>	<i>Total Fund:</i>	-	

**212 - IDEA Enhancement Grant**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	212 - IDEA Enhancement Grant		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
1,418	-	-		4500 - Restrict. Rev. From Fed. Government	-	
<b>1,418</b>	-	-		<b>Total Resources:</b>	-	
				<b>Requirements</b>		
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>		
1,005	-	-		0154 - Extra Duty	-	
186	-	-		0210 - Public Employees Retirement System	-	
60	-	-		0212 - Employee Contribution Pick-Up	-	
85	-	-		0213 - PERS Bond 1	-	
76	-	-		0220 - Social Security Administration	-	
5	-	-		0231 - Worker's Compensation	-	
<b>1,418</b>	-	-		<b>Total Function:</b>	-	
<b>1,418</b>	-	-		<b>Total Requirements:</b>	-	
<b>(0)</b>	-	-		<b>Total Fund:</b>	-	

**213 - SPR&I IDEA Part B**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	213 - SPR&I IDEA Part B		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
3,713	-	-		4500 - Restrict. Rev. From Fed. Government	-	
<b>3,713</b>	-	-		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>		
1,128	-	-		0121 - Substitutes - Licensed	-	
1,510	-	-		0154 - Extra Duty	-	
321	-	-		0210 - Public Employees Retirement System	-	
6	-	-		0212 - Employee Contribution Pick-Up	-	
254	-	-		0213 - PERS Bond 1	-	
148	-	-		0220 - Social Security Administration	-	
9	-	-		0231 - Worker's Compensation	-	
318	-	-		0340 - Travel	-	
20	-	-		0410 - Consumable Supplies and Materials	-	
<b>3,713</b>	-	-		<i>Total Function:</i>	-	
<b>3,713</b>	-	-		<i>Total Requirements:</i>	-	
-	-	-		<i>Total Fund:</i>	-	

**214 - IDEA Grant, Section 611**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	214 - IDEA Grant, Section 611		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
-	227,882	-		4500 - Restrict. Rev. From Fed. Government	249,082	
-	<b>227,882</b>	-		<i>Total Resources:</i>	<b>249,082</b>	
				<b>Requirements</b>		
				<u>2150 - Speech Pathology and Audiology Services</u>		
-	126,498	-		0111 - Licensed Salaries	140,119	2.20
-	4,320	-		0143 - Insurance Opt Out	4,320	
-	16,582	-		0210 - Public Employees Retirement System	23,257	
-	6,297	-		0212 - Employee Contribution Pick-Up	8,666	
-	8,921	-		0213 - PERS Bond 1	12,278	
-	10,008	-		0220 - Social Security Administration	11,050	
-	271	-		0231 - Worker's Compensation	679	
-	-	-		0234 - Or Paid Fmli	578	
-	14,367	-		0241 - Medical Insurance	14,800	
-	100	-		0243 - Life Insurance	-	
-	577	-		0244 - LTD Insurance	-	
-	42	-		0245 - Employee Assistance Programs	-	
-	469	-		0247 - STD Insurance	-	
-	12,972	-		0389 - Other Non Instruction, Prof.	33,335	
-	<b>201,421</b>	-		<i>Total Function:</i>	<b>249,082</b>	<b>2.20</b>
				<u>2190 - Service Direction, Student Support Services</u>		
-	17,475	-		0113 - Administrators	-	
-	140	-		0133 - Cell Phone Stipend	-	
-	2,783	-		0210 - Public Employees Retirement System	-	
-	1,057	-		0212 - Employee Contribution Pick-Up	-	
-	1,497	-		0213 - PERS Bond 1	-	
-	1,329	-		0220 - Social Security Administration	-	
-	18	-		0231 - Worker's Compensation	-	
-	2,063	-		0241 - Medical Insurance	-	
-	10	-		0243 - Life Insurance	-	
-	28	-		0244 - LTD Insurance	-	
-	2	-		0245 - Employee Assistance Programs	-	
-	59	-		0247 - STD Insurance	-	
-	<b>26,461</b>	-		<i>Total Function:</i>	-	
-	<b>227,882</b>	-		<i>Total Requirements:</i>	<b>249,082</b>	<b>2.20</b>
-	-	-		<i>Total Fund:</i>	-	<b>2.20</b>

**215 - IDEA Grant, Section 611**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	215 - IDEA Grant, Section 611		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
235,112	-	242,380		4500 - Restrict. Rev. From Fed. Government	-	
<b>235,112</b>	-	<b>242,380</b>		<b>Total Resources:</b>	-	
				<b>Requirements</b>		
				<u>2150 - Speech Pathology and Audiology Services</u>		
48,203	-	133,544	2.20	0111 - Licensed Salaries	-	
1,800	-	4,320		0143 - Insurance Opt Out	-	
7,900	-	22,238		0210 - Public Employees Retirement System	-	
3,000	-	8,271		0212 - Employee Contribution Pick-Up	-	
4,250	-	11,719		0213 - PERS Bond 1	-	
3,999	-	10,547		0220 - Social Security Administration	-	
215	-	648		0231 - Worker's Compensation	-	
-	-	552		0234 - Or Paid Fmli	-	
4,006	-	20,550		0241 - Medical Insurance	-	
49	-	-		0243 - Life Insurance	-	
266	-	-		0244 - LTD Insurance	-	
21	-	-		0245 - Employee Assistance Programs	-	
189	-	-		0247 - STD Insurance	-	
132,109	-	-		0311 - Instruction Services	-	
<b>206,007</b>	-	<b>212,389</b>	<b>2.20</b>	<b>Total Function:</b>	-	
				<u>2190 - Service Direction, Student Support Services</u>		
19,102	-	19,873	0.18	0113 - Administrators	-	
140	-	-		0133 - Cell Phone Stipend	-	
2,939	-	2,953		0210 - Public Employees Retirement System	-	
1,155	-	1,192		0212 - Employee Contribution Pick-Up	-	
1,636	-	1,689		0213 - PERS Bond 1	-	
1,454	-	1,520		0220 - Social Security Administration	-	
86	-	93		0231 - Worker's Compensation	-	
-	-	79		0234 - Or Paid Fmli	-	
2,479	-	2,592		0241 - Medical Insurance	-	
12	-	-		0243 - Life Insurance	-	
32	-	-		0244 - LTD Insurance	-	
3	-	-		0245 - Employee Assistance Programs	-	
69	-	-		0247 - STD Insurance	-	
<b>29,105</b>	-	<b>29,991</b>	<b>0.18</b>	<b>Total Function:</b>	-	
<b>235,112</b>	-	<b>242,380</b>	<b>2.38</b>	<b>Total Requirements:</b>	-	
-	-	-	<b>2.38</b>	<b>Total Fund:</b>	-	

**218 - IDEA, Section 619**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	218 - IDEA, Section 619		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
10,411	4,908	5,309		4500 - Restrict. Rev. From Fed. Government	3,214	
-	1	-		5400 - Resources - Beginning Fund Balance	-	
<b>10,411</b>	<b>4,909</b>	<b>5,309</b>		<i>Total Function:</i>	<b>3,214</b>	
<b>10,411</b>	<b>4,909</b>	<b>5,309</b>		<i>Total Resources:</i>	<b>3,214</b>	
				<b>Requirements</b>		
				<u>1221 - Learning Centers - Structured and Intensive</u>		
2,964	1,372	1,403	0.05	0112 - Classified Salaries	-	
456	218	208		0210 - Public Employees Retirement System	-	
173	83	84		0212 - Employee Contribution Pick-Up	-	
246	117	119		0213 - PERS Bond 1	-	
215	102	107		0220 - Social Security Administration	-	
13	3	7		0231 - Worker's Compensation	-	
-	-	6		0234 - Or Paid Fmli	-	
1,127	531	675		0241 - Medical Insurance	-	
2	1	-		0243 - Life Insurance	-	
9	4	-		0244 - LTD Insurance	-	
1	1	-		0245 - Employee Assistance Programs	-	
10	5	-		0247 - STD Insurance	-	
26	18	-		0249 - Retirement Benefits	-	
<b>5,242</b>	<b>2,454</b>	<b>2,609</b>	<b>0.05</b>	<i>Total Function:</i>	-	
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>		
2,889	1,375	1,401	0.05	0112 - Classified Salaries	-	
456	217	208		0210 - Public Employees Retirement System	-	
173	82	84		0212 - Employee Contribution Pick-Up	-	
246	117	119		0213 - PERS Bond 1	-	
215	102	107		0220 - Social Security Administration	-	
13	3	7		0231 - Worker's Compensation	-	
-	-	6		0234 - Or Paid Fmli	-	
1,127	530	674		0241 - Medical Insurance	-	
2	1	-		0243 - Life Insurance	-	
9	4	-		0244 - LTD Insurance	-	
2	1	-		0245 - Employee Assistance Programs	-	
10	5	-		0247 - STD Insurance	-	
26	18	-		0249 - Retirement Benefits	-	
-	-	-		0410 - Consumable Supplies and Materials	3,214	
<b>5,167</b>	<b>2,455</b>	<b>2,606</b>	<b>0.05</b>	<i>Total Function:</i>	<b>3,214</b>	
				<u>2150 - Speech Pathology and Audiology Services</u>		
-	-	94		0319 - Other Instructional, Professional and Technical S	-	
<b>10,410</b>	<b>4,909</b>	<b>5,309</b>	<b>0.10</b>	<i>Total Requirements:</i>	<b>3,214</b>	
<b>(1)</b>	<b>-</b>	<b>-</b>	<b>0.10</b>	<i>Total Fund:</i>	<b>-</b>	



**219 - Covid-19**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	219 - Covid-19		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
-	578,538	1,553,107		4500 - Restrict. Rev. From Fed. Government	935,800	
-	(37,644)	-		5400 - Resources - Beginning Fund Balance	-	
-	<b>540,894</b>	<b>1,553,107</b>		<b>Total Function:</b>	<b>935,800</b>	
-	<b>540,894</b>	<b>1,553,107</b>		<b>Total Resources:</b>	<b>935,800</b>	
				<b>Requirements</b>		
				<u>1111 - Primary, K-5</u>		
-	284	-		0121 - Substitutes - Licensed	15,000	
-	-	-		0122 - Substitutes - Classified	5,000	
-	-	-		0158 - Tutoring	10,000	
-	-	-		0210 - Public Employees Retirement System	3,418	
-	-	-		0212 - Employee Contribution Pick-Up	2,400	
-	-	-		0213 - PERS Bond 1	2,550	
-	22	-		0220 - Social Security Administration	2,296	
-	1	-		0231 - Worker's Compensation	172	
-	-	-		0234 - Or Paid Fmli	280	
-	2,811	-		0410 - Consumable Supplies and Materials	150,000	
-	<b>3,118</b>	-		<b>Total Function:</b>	<b>191,116</b>	
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
-	-	-		0154 - Extra Duty	5,000	
-	-	-		0210 - Public Employees Retirement System	570	
-	-	-		0212 - Employee Contribution Pick-Up	300	
-	-	-		0213 - PERS Bond 1	425	
-	-	-		0220 - Social Security Administration	383	
-	-	-		0231 - Worker's Compensation	29	
-	-	-		0234 - Or Paid Fmli	20	
-	-	-		<b>Total Function:</b>	<b>6,727</b>	
				<u>1131 - High School Programs, 9-12</u>		
-	4,726	-		0111 - Licensed Salaries	10,000	
-	-	-		0121 - Substitutes - Licensed	10,000	
-	-	-		0122 - Substitutes - Classified	5,000	
-	747	-		0210 - Public Employees Retirement System	2,848	
-	284	-		0212 - Employee Contribution Pick-Up	2,700	
-	402	-		0213 - PERS Bond 1	2,125	
-	209	-		0220 - Social Security Administration	1,913	
-	3	-		0231 - Worker's Compensation	143	
-	-	-		0234 - Or Paid Fmli	180	
-	<b>6,370</b>	-		<b>Total Function:</b>	<b>34,909</b>	
				<u>1132 - High School Extra Curricular</u>		
-	2,336	-		0152 - Athletic Supervision	-	
-	369	-		0210 - Public Employees Retirement System	-	
-	140	-		0212 - Employee Contribution Pick-Up	-	
-	199	-		0213 - PERS Bond 1	-	
-	170	-		0220 - Social Security Administration	-	
-	7	-		0231 - Worker's Compensation	-	
-	18,169	-		0410 - Consumable Supplies and Materials	-	
-	<b>21,390</b>	-		<b>Total Function:</b>	<b>-</b>	
				<u>1400 - Summer School Programs</u>		
-	-	-		0154 - Extra Duty	10,000	
-	-	-		0210 - Public Employees Retirement System	1,139	
-	-	-		0212 - Employee Contribution Pick-Up	600	
-	-	-		0213 - PERS Bond 1	850	
-	-	-		0220 - Social Security Administration	765	
-	-	-		0231 - Worker's Compensation	57	
-	-	-		0234 - Or Paid Fmli	40	
-	-	-		<b>Total Function:</b>	<b>13,451</b>	
				<u>2120 - Guidance Services</u>		
-	747	-		0153 - Extended Contract	-	
-	159	-		0210 - Public Employees Retirement System	-	
-	45	-		0212 - Employee Contribution Pick-Up	-	
-	64	-		0213 - PERS Bond 1	-	
-	57	-		0220 - Social Security Administration	-	
-	3	-		0231 - Worker's Compensation	-	
-	<b>1,075</b>	-		<b>Total Function:</b>	<b>-</b>	
				<u>2130 - Health Services</u>		
-	-	-		0114 - Managerial - Classified	29,055	0.50
-	8,651	-		0154 - Extra Duty	-	
-	383	-		0210 - Public Employees Retirement System	4,318	
-	145	-		0212 - Employee Contribution Pick-Up	1,743	
-	206	-		0213 - PERS Bond 1	2,470	
-	640	-		0220 - Social Security Administration	2,223	
-	21	-		0231 - Worker's Compensation	137	
-	-	-		0234 - Or Paid Fmli	116	
-	-	-		0241 - Medical Insurance	7,200	
-	<b>10,046</b>	-		<b>Total Function:</b>	<b>47,262</b>	<b>0.50</b>
				<u>2210 - Improvement of Instruction Service</u>		
-	1,089	-		0121 - Substitutes - Licensed	7,500	
-	1,212	-		0122 - Substitutes - Classified	7,500	
-	2,656	-		0154 - Extra Duty	-	
-	764	-		0210 - Public Employees Retirement System	1,710	
-	159	-		0212 - Employee Contribution Pick-Up	2,100	
-	240	-		0213 - PERS Bond 1	1,275	
-	378	-		0220 - Social Security Administration	1,149	
-	28	-		0231 - Worker's Compensation	87	
-	-	-		0234 - Or Paid Fmli	304	
-	<b>6,527</b>	-		<b>Total Function:</b>	<b>21,625</b>	
				<u>2240 - Instructional Staff Development</u>		
-	-	-		0640 - Dues and Fees	25,000	
				<u>2321 - Office of The Superintendent Services</u>		
-	-	-		0410 - Consumable Supplies and Materials	5,000	

2019/20 Actual	2020/21 Actual	2021/22 Adopted	200 - Special Revenue Funds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
-	12,262	-		<u>2410 - Office of The Principal Services</u>	-	
-	2,330	-		0154 - Extra Duty	-	
-	736	-		0210 - Public Employees Retirement System	-	
-	1,042	-		0212 - Employee Contribution Pick-Up	-	
-	925	-		0213 - PERS Bond 1	-	
-	10	-		0220 - Social Security Administration	-	
-	17,305	-		0231 - Worker's Compensation	-	
				<i>Total Function:</i>	-	
-	17,030	-		<u>2542 - Care and Upkeep of Buildings Services</u>		
-	-	-		0112 - Classified Salaries	35,558	1.00
-	-	-		0210 - Public Employees Retirement System	5,284	
-	-	-		0212 - Employee Contribution Pick-Up	2,133	
-	-	-		0213 - PERS Bond 1	3,022	
-	1,303	-		0220 - Social Security Administration	2,720	
-	580	-		0231 - Worker's Compensation	1,373	
-	-	-		0234 - Or Paid Fmli	142	
-	-	-		0241 - Medical Insurance	10,500	
4,900	138,784	525,037		0410 - Consumable Supplies and Materials	99,978	
<b>4,900</b>	<b>157,696</b>	<b>525,037</b>		<i>Total Function:</i>	<b>160,710</b>	<b>1.00</b>
				<u>2662 - Systems Analysis Services</u>		
9,758	175,400	592,202		0465 - Technology Supplies	25,000	
22,986	79,440	185,868		0480 - Computer Hardware	30,000	
-	2,862	-		0540 - Depreciable Equipment	-	
<b>32,744</b>	<b>257,702</b>	<b>778,070</b>		<i>Total Function:</i>	<b>55,000</b>	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>		
-	2,820	250,000		0530 - Improvements Other Than Buildings	375,000	
<b>37,644</b>	<b>484,048</b>	<b>1,553,107</b>		<i>Total Requirements:</i>	<b>935,800</b>	<b>1.50</b>
<b>37,644</b>	<b>(56,846)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	<b>1.50</b>

**221 - CSFRF Transition Services**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	221 - CSFRF Transition Services		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
-	-	-		<b>Resources</b>		
-	-	-		<u>0000 - Undesignated</u>		
				5400 - Resources - Beginning Fund Balance	175,000	
				<b>Total Resources:</b>	<b>175,000</b>	
				<b>Requirements</b>		
				<u>1223 - Community Transition Centers</u>		
-	-	-		0112 - Classified Salaries	26,448	1.00
-	-	-		0122 - Substitutes - Classified	2,000	
-	-	-		0210 - Public Employees Retirement System	4,967	
-	-	-		0212 - Employee Contribution Pick-Up	1,707	
-	-	-		0213 - PERS Bond 1	2,418	
-	-	-		0220 - Social Security Administration	2,176	
-	-	-		0231 - Worker's Compensation	135	
-	-	-		0234 - Or Paid Fmli	114	
-	-	-		0241 - Medical Insurance	13,020	
-	-	-		0330 - Student Transportation Services	19,515	
-	-	-		0410 - Consumable Supplies and Materials	15,000	
-	-	-		0821 - Ending Balance	87,500	
-	-	-		<b>Total Function:</b>	<b>175,000</b>	<b>1.00</b>
-	-	-		<b>Total Requirements:</b>	<b>175,000</b>	<b>1.00</b>
-	-	-		<b>Total Fund:</b>	<b>-</b>	<b>1.00</b>

**225 - Title II A - Teacher Quality**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	225 - Title II A - Teacher Quality		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
12,949	12,445	33,809		4500 - Restrict. Rev. From Fed. Government	-	
-	10,579	-		5400 - Resources - Beginning Fund Balance	-	
<b>12,949</b>	<b>23,024</b>	<b>33,809</b>		<i>Total Function:</i>	-	
<b>12,949</b>	<b>23,024</b>	<b>33,809</b>		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>2240 - Instructional Staff Development</u>		
2,161	-	-		0121 - Substitutes - Licensed	-	
100	-	-		0122 - Substitutes - Classified	-	
2,340	-	-		0154 - Extra Duty	-	
592	-	-		0210 - Public Employees Retirement System	-	
128	-	-		0212 - Employee Contribution Pick-Up	-	
261	-	-		0213 - PERS Bond 1	-	
343	-	-		0220 - Social Security Administration	-	
21	-	-		0231 - Worker's Compensation	-	
10	-	-		0241 - Medical Insurance	-	
2,895	3,499	-		0340 - Travel	-	
-	4,896	-		0375 - Tuition Reimbursement	-	
-	1,590	33,809		0390 - Other General Professional and Technological Servi	-	
40	-	-		0410 - Consumable Supplies and Materials	-	
<b>8,890</b>	<b>9,985</b>	<b>33,809</b>		<i>Total Function:</i>	-	
<b>8,890</b>	<b>9,985</b>	<b>33,809</b>		<i>Total Requirements:</i>	-	
<b>(4,059)</b>	<b>(13,039)</b>	<b>-</b>		<i>Total Fund:</i>	-	

## 226 - Title II A - Teacher Quality

2019/20 Actual	2020/21 Actual	2021/22 Adopted		226 - Title II A - Teacher Quality	2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
2,385	11,238	-		4500 - Restrict. Rev. From Fed. Government	41,517	
(2,385)	-	-		5400 - Resources - Beginning Fund Balance	-	
-	<b>11,238</b>	-		<i>Total Function:</i>	<b>41,517</b>	
-	<b>11,238</b>	-		<i>Total Resources:</i>	<b>41,517</b>	
				<b>Requirements</b>		
				<u>2240 - Instructional Staff Development</u>		
-	-	-		0121 - Substitutes - Licensed	10,000	
-	-	-		0122 - Substitutes - Classified	2,500	
-	108	-		0154 - Extra Duty	5,000	
-	23	-		0210 - Public Employees Retirement System	1,994	
-	7	-		0212 - Employee Contribution Pick-Up	1,050	
-	9	-		0213 - PERS Bond 1	1,488	
-	7	-		0220 - Social Security Administration	1,339	
-	1	-		0231 - Worker's Compensation	100	
-	-	-		0234 - Or Paid Fmli	70	
-	824	-		0319 - Other Instructional, Professional and Technical S	-	
-	-	-		0340 - Travel	17,976	
-	7,391	-		0375 - Tuition Reimbursement	-	
-	467	-		0390 - Other General Professional and Technological Servi	-	
-	2,000	-		0410 - Consumable Supplies and Materials	-	
-	402	-		0640 - Dues and Fees	-	
-	<b>11,238</b>	-		<i>Total Function:</i>	<b>41,517</b>	
-	<b>11,238</b>	-		<i>Total Requirements:</i>	<b>41,517</b>	
-	-	-		<i>Total Fund:</i>	-	

**232 - AVID**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	232 - AVID		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
4,768	2,550	-		3299 - Other Restricted Grants-In-Aid	6,500	
(4,505)	-	-		5400 - Resources - Beginning Fund Balance	-	
263	2,550	-		<i>Total Function:</i>	6,500	
263	2,550	-		<i>Total Resources:</i>	6,500	
				<b>Requirements</b>		
				<u>2240 - Instructional Staff Development</u>		
1,205	-	-		0154 - Extra Duty	-	
205	-	-		0210 - Public Employees Retirement System	-	
72	-	-		0212 - Employee Contribution Pick-Up	-	
102	-	-		0213 - PERS Bond 1	-	
88	-	-		0220 - Social Security Administration	-	
6	-	-		0231 - Worker's Compensation	-	
-	-	-		0410 - Consumable Supplies and Materials	6,500	
-	2,550	-		0640 - Dues and Fees	-	
1,678	2,550	-		<i>Total Function:</i>	6,500	
1,678	2,550	-		<i>Total Requirements:</i>	6,500	
1,416	-	-		<i>Total Fund:</i>	-	

**233 - Title III - EI Outcomes**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	233 - Title III - EI Outcomes		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
97,057	8,392	-		3299 - Other Restricted Grants-In-Aid	-	
(15,799)	-	-		5400 - Resources - Beginning Fund Balance	-	
<b>81,259</b>	<b>8,392</b>	-		<i>Total Function:</i>	-	
<b>81,259</b>	<b>8,392</b>	-		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
276	-	-		0122 - Substitutes - Classified	-	
10	-	-		0210 - Public Employees Retirement System	-	
4	-	-		0212 - Employee Contribution Pick-Up	-	
5	-	-		0213 - PERS Bond 1	-	
20	-	-		0220 - Social Security Administration	-	
1	-	-		0231 - Worker's Compensation	-	
<b>317</b>	-	-		<i>Total Function:</i>	-	
				<u>1131 - High School Programs, 9-12</u>		
188	-	-		0121 - Substitutes - Licensed	-	
100	-	-		0122 - Substitutes - Classified	-	
30	-	-		0210 - Public Employees Retirement System	-	
16	-	-		0213 - PERS Bond 1	-	
22	-	-		0220 - Social Security Administration	-	
1	-	-		0231 - Worker's Compensation	-	
<b>357</b>	-	-		<i>Total Function:</i>	-	
				<u>1291 - English Language Learner Programs</u>		
20,777	3,000	-		0112 - Classified Salaries	-	
6,513	1,771	-		0141 - Additional Salary	-	
495	-	-		0154 - Extra Duty	-	
1,003	-	-		0156 - Extra Duty - Committees	-	
2,906	661	-		0210 - Public Employees Retirement System	-	
1,093	251	-		0212 - Employee Contribution Pick-Up	-	
1,548	356	-		0213 - PERS Bond 1	-	
2,141	319	-		0220 - Social Security Administration	-	
134	6	-		0231 - Worker's Compensation	-	
13,219	2,002	-		0241 - Medical Insurance	-	
22	3	-		0243 - Life Insurance	-	
61	9	-		0244 - LTD Insurance	-	
15	2	-		0245 - Employee Assistance Programs	-	
75	11	-		0247 - STD Insurance	-	
112	-	-		0331 - Reimbursable Student Transportation	-	
21,524	-	-		0340 - Travel	-	
1,017	-	-		0380 - Non-Inst. Prof. and Tech	-	
25	-	-		0400 - Supplies and Materials	-	
1,063	-	-		0410 - Consumable Supplies and Materials	-	
<b>73,743</b>	<b>8,392</b>	-		<i>Total Function:</i>	-	
				<u>2240 - Instructional Staff Development</u>		
6,013	-	-		0121 - Substitutes - Licensed	-	
107	-	-		0122 - Substitutes - Classified	-	
392	-	-		0210 - Public Employees Retirement System	-	
184	-	-		0213 - PERS Bond 1	-	
468	-	-		0220 - Social Security Administration	-	
28	-	-		0231 - Worker's Compensation	-	
<b>7,192</b>	-	-		<i>Total Function:</i>	-	
<b>81,609</b>	<b>8,392</b>	-		<i>Total Requirements:</i>	-	
<b>350</b>	-	-		<i>Total Fund:</i>	-	

**234 - Title III - EI Outcomes**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	234 - Title III - EI Outcomes		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
64,382	-	-		3299 - Other Restricted Grants-In-Aid	-	
(34,498)	7,150	-		5400 - Resources - Beginning Fund Balance	-	
29,884	7,150	-		Total Function:	-	
29,884	7,150	-		Total Resources:	-	
				<b>Requirements</b>		
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
18	-	-		0122 - Substitutes - Classified	-	
1	-	-		0220 - Social Security Administration	-	
0	-	-		0231 - Worker's Compensation	-	
19	-	-		Total Function:	-	
				<u>1291 - English Language Learner Programs</u>		
385	-	-		0112 - Classified Salaries	-	
592	-	-		0141 - Additional Salary	-	
579	-	-		0154 - Extra Duty	-	
663	-	-		0156 - Extra Duty - Committees	-	
361	-	-		0210 - Public Employees Retirement System	-	
133	-	-		0212 - Employee Contribution Pick-Up	-	
189	-	-		0213 - PERS Bond 1	-	
160	-	-		0220 - Social Security Administration	-	
10	-	-		0231 - Worker's Compensation	-	
187	-	-		0241 - Medical Insurance	-	
0	-	-		0243 - Life Insurance	-	
1	-	-		0244 - LTD Insurance	-	
0	-	-		0245 - Employee Assistance Programs	-	
1	-	-		0247 - STD Insurance	-	
594	-	-		0340 - Travel	-	
4,973	-	-		0410 - Consumable Supplies and Materials	-	
249	-	-		0470 - Computer Software	-	
5,273	-	-		0480 - Computer Hardware	-	
14,351	-	-		Total Function:	-	
				<u>1299 - Other Programs</u>		
-	7,150	-		0113 - Administrators	-	
				<u>2240 - Instructional Staff Development</u>		
188	-	-		0121 - Substitutes - Licensed	-	
14	-	-		0220 - Social Security Administration	-	
1	-	-		0231 - Worker's Compensation	-	
8,160	-	-		0340 - Travel	-	
8,363	-	-		Total Function:	-	
22,734	7,150	-		Total Requirements:	-	
(7,150)	-	-		Total Fund:	-	



**240 - Title Iv-A Student Support & Academic Enrichment**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	240 - Title Iv-A Student Support & Academic Enrichment		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
4,255	3,336	12,273		4500 - Restrict. Rev. From Fed. Government	11,834	
<b>4,255</b>	<b>3,336</b>	<b>12,273</b>		<b>Total Resources:</b>	<b>11,834</b>	
				<b>Requirements</b>		
				<u>1111 - Primary, K-5</u>		
1,032	-	-		0470 - Computer Software	4,644	
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
-	455	-		0410 - Consumable Supplies and Materials	-	
-	858	-		0460 - Non-Consumable Items	4,500	
295	-	-		0470 - Computer Software	-	
<b>295</b>	<b>1,313</b>	<b>-</b>		<b>Total Function:</b>	<b>4,500</b>	
				<u>1131 - High School Programs, 9-12</u>		
-	2,023	-		0460 - Non-Consumable Items	-	
1,307	-	-		0465 - Technology Supplies	-	
147	-	-		0470 - Computer Software	-	
<b>1,455</b>	<b>2,023</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>2220 - Educational Media Services</u>		
-	-	-		0111 - Licensed Salaries	2,000	
-	-	-		0210 - Public Employees Retirement System	228	
-	-	-		0212 - Employee Contribution Pick-Up	120	
-	-	-		0213 - PERS Bond 1	170	
-	-	-		0220 - Social Security Administration	153	
-	-	-		0231 - Worker's Compensation	11	
-	-	-		0234 - Or Paid Fmli	8	
-	-	-		<b>Total Function:</b>	<b>2,690</b>	
				<u>2240 - Instructional Staff Development</u>		
-	-	12,273		0389 - Other Non Instruction, Prof.	-	
<b>2,781</b>	<b>3,336</b>	<b>12,273</b>		<b>Total Requirements:</b>	<b>11,834</b>	
<b>(1,474)</b>	<b>-</b>	<b>-</b>		<b>Total Fund:</b>	<b>-</b>	

**242 - Carl Perkins**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	242 - Carl Perkins		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
16,870	21,483	15,000		4700 - Grants-In-Aid From The Federal Government Through	15,000	
<b>16,870</b>	<b>21,483</b>	<b>15,000</b>		<b>Total Resources:</b>	<b>15,000</b>	
				<b>Requirements</b>		
				<u>1131 - High School Programs, 9-12</u>		
846	-	1,900		0121 - Substitutes - Licensed	1,900	
30	-	216		0210 - Public Employees Retirement System	216	
-	-	114		0212 - Employee Contribution Pick-Up	114	
16	-	162		0213 - PERS Bond 1	162	
65	-	144		0220 - Social Security Administration	144	
4	-	11		0231 - Worker's Compensation	11	
-	-	8		0234 - Or Paid Fmli	8	
6,027	-	1,021		0340 - Travel	1,021	
9,883	11,435	11,424		0410 - Consumable Supplies and Materials	11,424	
-	10,048	-		0541 - Initial/ Add'l Equipment Purchase	-	
<b>16,870</b>	<b>21,483</b>	<b>15,000</b>		<b>Total Function:</b>	<b>15,000</b>	
<b>16,870</b>	<b>21,483</b>	<b>15,000</b>		<b>Total Requirements:</b>	<b>15,000</b>	
-	-	-		<b>Total Fund:</b>	-	

**250 - Student Investment Account (SIA)**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	250 - Student Investment Account (SIA)		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
-	422,847	1,063,159		<u>0000 - Undesignated</u>		
-	<b>422,847</b>	<b>1,063,159</b>		3299 - Other Restricted Grants-In-Aid	1,275,157	
				<b>Total Resources:</b>	<b>1,275,157</b>	
				<b>Requirements</b>		
				<u>1111 - Primary, K-5</u>		
-	-	59,231	1.00	0111 - Licensed Salaries	-	
-	46,442	18,552	0.81	0112 - Classified Salaries	77,784	2.56
-	525	900		0143 - Insurance Opt Out	900	
-	3,910	11,693		0210 - Public Employees Retirement System	12,624	
-	1,485	4,721		0212 - Employee Contribution Pick-Up	4,721	
-	2,103	6,688		0213 - PERS Bond 1	6,689	
-	3,534	6,019		0220 - Social Security Administration	6,019	
-	127	369		0231 - Worker's Compensation	369	
-	-	315		0234 - Or Paid Fmli	315	
-	9,444	11,950		0241 - Medical Insurance	27,040	
-	52	-		0243 - Life Insurance	-	
-	108	-		0244 - LTD Insurance	-	
-	35	-		0245 - Employee Assistance Programs	-	
-	132	-		0247 - STD Insurance	-	
-	-	5,000		0319 - Other Instructional, Professional and Technical S	5,000	
-	604	40,000		0410 - Consumable Supplies and Materials	21,000	
-	<b>68,501</b>	<b>165,438</b>	<b>1.81</b>	<b>Total Function:</b>	<b>162,461</b>	<b>2.56</b>
				<u>1113 - Elementary Extra Curricular</u>		
-	-	9,000		0156 - Extra Duty - Committees	9,000	
-	-	1,025		0210 - Public Employees Retirement System	1,025	
-	-	540		0212 - Employee Contribution Pick-Up	540	
-	-	765		0213 - PERS Bond 1	765	
-	-	689		0220 - Social Security Administration	689	
-	-	51		0231 - Worker's Compensation	51	
-	-	36		0234 - Or Paid Fmli	36	
-	-	1,000		0410 - Consumable Supplies and Materials	1,000	
-	-	<b>13,106</b>		<b>Total Function:</b>	<b>13,106</b>	
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
-	-	59,231	1.00	0111 - Licensed Salaries	162,657	2.50
-	13,536	38,960	1.63	0112 - Classified Salaries	19,870	0.81
-	-	-		0141 - Additional Salary	14,424	
-	1,025	14,592		0210 - Public Employees Retirement System	32,813	
-	389	5,892		0212 - Employee Contribution Pick-Up	11,817	
-	552	8,347		0213 - PERS Bond 1	16,741	
-	1,036	7,511		0220 - Social Security Administration	15,067	
-	51	462		0231 - Worker's Compensation	925	
-	-	393		0234 - Or Paid Fmli	787	
-	10,218	31,700		0241 - Medical Insurance	37,150	
-	22	-		0243 - Life Insurance	-	
-	56	-		0244 - LTD Insurance	-	
-	15	-		0245 - Employee Assistance Programs	-	
-	68	-		0247 - STD Insurance	-	
-	-	2,500		0319 - Other Instructional, Professional and Technical S	2,500	
-	-	25,000		0410 - Consumable Supplies and Materials	10,000	
-	<b>26,967</b>	<b>194,588</b>	<b>2.63</b>	<b>Total Function:</b>	<b>324,751</b>	<b>3.31</b>
				<u>1122 - Middle/Junior High School Extra Curricular</u>		
-	-	20,000		0640 - Dues and Fees	15,000	
-	-	8,500		0641 - Student Dues & Fees	5,000	
-	-	<b>28,500</b>		<b>Total Function:</b>	<b>20,000</b>	
				<u>1131 - High School Programs, 9-12</u>		
-	15,128	38,032	1.63	0112 - Classified Salaries	-	
-	-	5,652		0210 - Public Employees Retirement System	-	
-	-	2,282		0212 - Employee Contribution Pick-Up	-	
-	462	3,233		0213 - PERS Bond 1	-	
-	1,153	2,909		0220 - Social Security Administration	-	
-	47	179		0231 - Worker's Compensation	-	
-	-	152		0234 - Or Paid Fmli	-	
-	4,203	13,270		0241 - Medical Insurance	-	
-	15	-		0243 - Life Insurance	-	
-	29	-		0244 - LTD Insurance	-	
-	10	-		0245 - Employee Assistance Programs	-	
-	35	-		0247 - STD Insurance	-	
-	-	2,500		0319 - Other Instructional, Professional and Technical S	2,500	
-	-	25,000		0410 - Consumable Supplies and Materials	10,000	
-	<b>21,083</b>	<b>93,209</b>	<b>1.63</b>	<b>Total Function:</b>	<b>12,500</b>	
				<u>1132 - High School Extra Curricular</u>		
-	-	70,000		0640 - Dues and Fees	50,000	
				<u>1272 - Title I</u>		
-	-	-		0111 - Licensed Salaries	126,428	2.00
-	-	-		0112 - Classified Salaries	43,800	1.63
-	-	-		0141 - Additional Salary	14,424	
-	-	-		0143 - Insurance Opt Out	900	
-	-	-		0210 - Public Employees Retirement System	28,306	
-	-	-		0212 - Employee Contribution Pick-Up	11,133	
-	-	-		0213 - PERS Bond 1	15,772	
-	-	-		0220 - Social Security Administration	14,195	
-	-	-		0231 - Worker's Compensation	871	
-	-	-		0234 - Or Paid Fmli	742	
-	-	-		0241 - Medical Insurance	25,520	
-	-	-		<b>Total Function:</b>	<b>282,091</b>	<b>3.63</b>
				<u>1288 - Charter Schools</u>		
-	58,882	142,302		0410 - Consumable Supplies and Materials	150,062	
-	-	7,489		0690 - Grant Indirect Charges	5,843	
-	<b>58,882</b>	<b>149,791</b>		<b>Total Function:</b>	<b>155,905</b>	

2019/20 Actual	2020/21 Actual	2021/22 Adopted	200 - Special Revenue Funds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
-	-	59,231	1.00	<u>1291 - English Language Learner Programs</u>	-	
-	-	-		0111 - Licensed Salaries	-	
-	-	8,802		0112 - Classified Salaries	23,452	0.81
-	-	3,554		0210 - Public Employees Retirement System	4,203	
-	-	5,035		0212 - Employee Contribution Pick-Up	1,407	
-	-	4,531		0213 - PERS Bond 1	1,993	
-	-	278		0220 - Social Security Administration	1,794	
-	-	237		0231 - Worker's Compensation	110	
-	-	11,700		0234 - Or Paid Fmli	94	
-	-	93,368	1.00	0241 - Medical Insurance	13,020	
				<i>Total Function:</i>	<b>46,073</b>	<b>0.81</b>
-	-	10,000		<u>2110 - Attendance and Social Work Services</u>	-	
-	-	59,231	1.00	0319 - Other Instructional, Professional and Technical S	-	
-	-	8,802		<u>2120 - Guidance Services</u>	-	
-	-	3,554		0111 - Licensed Salaries	-	
-	-	5,035		0210 - Public Employees Retirement System	-	
-	-	4,531		0212 - Employee Contribution Pick-Up	-	
-	-	278		0213 - PERS Bond 1	-	
-	-	237		0220 - Social Security Administration	-	
-	-	11,700		0231 - Worker's Compensation	-	
-	-	93,368	1.00	0234 - Or Paid Fmli	-	
				0241 - Medical Insurance	-	
				<i>Total Function:</i>	-	
-	-	-		<u>2190 - Service Direction, Student Support Services</u>	-	
-	-	-		0113 - Administrators	123,072	1.00
-	-	-		0210 - Public Employees Retirement System	22,055	
-	-	-		0212 - Employee Contribution Pick-Up	7,384	
-	-	-		0213 - PERS Bond 1	10,461	
-	-	-		0220 - Social Security Administration	9,415	
-	-	-		0231 - Worker's Compensation	578	
-	-	-		0234 - Or Paid Fmli	492	
-	-	-		0241 - Medical Insurance	14,400	
-	92,070	-		0389 - Other Non Instruction, Prof.	-	
-	92,070	-		<i>Total Function:</i>	<b>187,857</b>	<b>1.00</b>
-	-	39,070	0.50	<u>2210 - Improvement of Instruction Service</u>	-	
-	-	3,553		0111 - Licensed Salaries	-	
-	-	6,334		0141 - Additional Salary	-	
-	-	2,557		0210 - Public Employees Retirement System	-	
-	-	3,623		0212 - Employee Contribution Pick-Up	-	
-	-	3,261		0213 - PERS Bond 1	-	
-	-	201		0220 - Social Security Administration	-	
-	-	170		0231 - Worker's Compensation	-	
-	-	5,850		0234 - Or Paid Fmli	-	
-	-	15,000		0241 - Medical Insurance	-	
-	-	21,486		0340 - Travel	10,000	
-	-	101,105	0.50	0410 - Consumable Supplies and Materials	10,413	
				<i>Total Function:</i>	<b>20,413</b>	
-	-	10,686		<u>2520 - Fiscal Services</u>	-	
-	-	-		0690 - Grant Indirect Charges	-	
-	-	40,000		<u>2550 - Student Transportation Services</u>	-	
-	-	-		0331 - Reimbursable Student Transportation	-	
-	4,922	-		<u>2662 - Systems Analysis Services</u>	-	
-	32,525	-		0465 - Technology Supplies	-	
-	114,489	-		0480 - Computer Hardware	-	
-	3,406	-		0530 - Improvements Other Than Buildings	-	
-	155,343	-		0540 - Depreciable Equipment	-	
-	422,847	1,063,159	8.57	<i>Total Function:</i>	-	
				<i>Total Requirements:</i>	<b>1,275,157</b>	<b>11.31</b>
-	-	-	8.57	<i>Total Fund:</i>	-	11.31

**251 - MTSS Lea Coaches - Yr 1**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	251 - MTSS Lea Coaches - Yr 1		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
-	(0)	-		<b>Resources</b>		
-	19,872	-		<u>0000 - Undesignated</u>		
-	(19,872)	-		3299 - Other Restricted Grants-In-Aid	-	
-	-	-		4500 - Restrict. Rev. From Fed. Government	-	
-	-	-		5400 - Resources - Beginning Fund Balance	-	
-	-	-		<i>Total Function:</i>	-	
-	-	-		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>2240 - Instructional Staff Development</u>		
7,211	-	-		0121 - Substitutes - Licensed	-	
7,051	-	-		0154 - Extra Duty	-	
2,239	-	-		0210 - Public Employees Retirement System	-	
409	-	-		0212 - Employee Contribution Pick-Up	-	
1,113	-	-		0213 - PERS Bond 1	-	
1,073	-	-		0220 - Social Security Administration	-	
65	-	-		0231 - Worker's Compensation	-	
711	-	-		0340 - Travel	-	
19,872	-	-		<i>Total Function:</i>	-	
19,872	-	-		<i>Total Requirements:</i>	-	
19,872	-	-		<i>Total Fund:</i>	-	

**252 - MTSS Lea Coaches - Yr 2**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	252 - MTSS Lea Coaches - Yr 2		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
1,890	0	20,261		3299 - Other Restricted Grants-In-Aid	-	
-	33,800	-		4500 - Restrict. Rev. From Fed. Government	-	
(4,410)	(11,636)	-		5400 - Resources - Beginning Fund Balance	-	
<b>(2,519)</b>	<b>22,164</b>	<b>20,261</b>		<i>Total Function:</i>	-	
<b>(2,519)</b>	<b>22,164</b>	<b>20,261</b>		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>1111 - Primary, K-5</u>		
-	7,105	-		0141 - Additional Salary	-	
-	2,841	-		0154 - Extra Duty	-	
-	1,571	-		0210 - Public Employees Retirement System	-	
-	597	-		0212 - Employee Contribution Pick-Up	-	
-	845	-		0213 - PERS Bond 1	-	
-	761	-		0220 - Social Security Administration	-	
-	22	-		0231 - Worker's Compensation	-	
-	<b>13,742</b>	-		<i>Total Function:</i>	-	
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>		
-	-	300		0156 - Extra Duty - Committees	-	
-	-	34		0210 - Public Employees Retirement System	-	
-	-	18		0212 - Employee Contribution Pick-Up	-	
-	-	26		0213 - PERS Bond 1	-	
-	-	23		0220 - Social Security Administration	-	
-	-	2		0231 - Worker's Compensation	-	
-	-	1		0234 - Or Paid Fmli	-	
-	-	<b>404</b>		<i>Total Function:</i>	-	
				<u>2120 - Guidance Services</u>		
-	734	-		0154 - Extra Duty	-	
-	116	-		0210 - Public Employees Retirement System	-	
-	44	-		0212 - Employee Contribution Pick-Up	-	
-	10	-		0213 - PERS Bond 1	-	
-	56	-		0220 - Social Security Administration	-	
-	1	-		0231 - Worker's Compensation	-	
-	<b>961</b>	-		<i>Total Function:</i>	-	
				<u>2240 - Instructional Staff Development</u>		
-	-	5,000		0121 - Substitutes - Licensed	-	
1,537	2,151	-		0154 - Extra Duty	-	
243	363	570		0210 - Public Employees Retirement System	-	
92	129	300		0212 - Employee Contribution Pick-Up	-	
131	183	425		0213 - PERS Bond 1	-	
118	155	383		0220 - Social Security Administration	-	
7	8	29		0231 - Worker's Compensation	-	
-	-	20		0234 - Or Paid Fmli	-	
-	920	13,130		0340 - Travel	-	
-	2,604	-		0375 - Tuition Reimbursement	-	
6,990	-	-		0390 - Other General Professional and Technological Servi	-	
-	949	-		0410 - Consumable Supplies and Materials	-	
<b>9,117</b>	<b>7,461</b>	<b>19,857</b>		<i>Total Function:</i>	-	
<b>9,117</b>	<b>22,164</b>	<b>20,261</b>		<i>Total Requirements:</i>	-	
<b>11,636</b>	-	-		<i>Total Fund:</i>	-	

**253 - LBLESD - Extended Assessment**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	253 - LBLESD - Extended Assessment		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
635	-	650		3299 - Other Restricted Grants-In-Aid	650	
-	-	1,285		5400 - Resources - Beginning Fund Balance	1,285	
635	-	1,935		<i>Total Function:</i>	1,935	
635	-	1,935		<i>Total Resources:</i>	1,935	
				<b>Requirements</b>		
				<u>2230 - Assessment and Testing</u>		
-	-	1,935		0410 - Consumable Supplies and Materials	1,935	
-	-	1,935		<i>Total Requirements:</i>	1,935	
(635)	-	-		<i>Total Fund:</i>	-	

**254 - Kindergarten Partnership & Innovation Funds**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	254 - Kindergarten Partnership & Innovation Funds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
16,887	45,820	16,887		3199 - Other Unrestricted Grants-In-Aid	16,887	
<b>16,887</b>	<b>45,820</b>	<b>16,887</b>		<b>Total Resources:</b>	<b>16,887</b>	
				<b>Requirements</b>		
				<u>1140 - Pre-Kindergarten Programs</u>		
3,500	3,500	3,500		0130 - Additional Salary	-	
4,681	-	-		0154 - Extra Duty	-	
1,399	553	520		0210 - Public Employees Retirement System	-	
491	210	210		0212 - Employee Contribution Pick-Up	-	
695	297	298		0213 - PERS Bond 1	-	
626	268	268		0220 - Social Security Administration	-	
37	5	16		0231 - Worker's Compensation	-	
-	-	14		0234 - Or Paid Fmli	-	
-	-	500		0355 - Printing and Binding	500	
4,271	38,295	6,735		0374 - Other Tuition	11,561	
125	-	4,826		0410 - Consumable Supplies and Materials	4,826	
1,062	2,692	-		0690 - Grant Indirect Charges	-	
<b>16,887</b>	<b>45,820</b>	<b>16,887</b>		<b>Total Function:</b>	<b>16,887</b>	
<b>16,887</b>	<b>45,820</b>	<b>16,887</b>		<b>Total Requirements:</b>	<b>16,887</b>	
-	-	-		<b>Total Fund:</b>	-	



**257 - Farm to School, Botany**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	257 - Farm to School, Botany		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
-	9,139	9,139		3299 - Other Restricted Grants-In-Aid	9,139	
-	<b>9,139</b>	<b>9,139</b>		<i>Total Resources:</i>	<b>9,139</b>	
				<b>Requirements</b>		
				<u>3120 - Food Preparation and Dispensing Services</u>		
-	9,139	9,139		0410 - Consumable Supplies and Materials	9,139	
-	<b>9,139</b>	<b>9,139</b>		<i>Total Requirements:</i>	<b>9,139</b>	
-	-	-		<i>Total Fund:</i>	-	

**258 - Terry Selby Memorial**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	258 - Terry Selby Memorial		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
1,500	1,556	1,500		1920 - Contrib/Donation Private Source	1,500	
(162)	1,338	-		5400 - Resources - Beginning Fund Balance	-	
<b>1,338</b>	<b>2,894</b>	<b>1,500</b>		<i>Total Function:</i>	<b>1,500</b>	
<b>1,338</b>	<b>2,894</b>	<b>1,500</b>		<i>Total Resources:</i>	<b>1,500</b>	
				<b>Requirements</b>		
				<u>1131 - High School Programs, 9-12</u>		
-	1,562	750		0410 - Consumable Supplies and Materials	750	
-	1,332	750		0460 - Non-Consumable Items	750	
-	<b>2,894</b>	<b>1,500</b>		<i>Total Function:</i>	<b>1,500</b>	
-	<b>2,894</b>	<b>1,500</b>		<i>Total Requirements:</i>	<b>1,500</b>	
<b>(1,338)</b>	-	-		<i>Total Fund:</i>	-	

**261 - OEA Choice Trust**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	261 - OEA Choice Trust		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
1,037	-	-		2200 - Restricted Revenue	-	
2,451	-	-		5400 - Resources - Beginning Fund Balance	5,000	
<b>3,488</b>	-	-		<i>Total Function:</i>	<b>5,000</b>	
<b>3,488</b>	-	-		<i>Total Resources:</i>	<b>5,000</b>	
				<b>Requirements</b>		
				<u>2130 - Health Services</u>		
2,312	-	-		0389 - Other Non Instruction, Prof.	-	
1,148	-	-		0410 - Consumable Supplies and Materials	5,000	
<b>3,461</b>	-	-		<i>Total Function:</i>	<b>5,000</b>	
<b>3,461</b>	-	-		<i>Total Requirements:</i>	<b>5,000</b>	
<b>(28)</b>	-	-		<i>Total Fund:</i>	-	

**262 - My Future, My Choice**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	262 - My Future, My Choice		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
3,035	-	5,000		2200 - Restricted Revenue	5,000	
<b>3,035</b>	<b>-</b>	<b>5,000</b>		<b>Total Resources:</b>	<b>5,000</b>	
				<b>Requirements</b>		
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
908	-	-		0154 - Extra Duty	-	
144	-	-		0210 - Public Employees Retirement System	-	
54	-	-		0212 - Employee Contribution Pick-Up	-	
77	-	-		0213 - PERS Bond 1	-	
69	-	-		0220 - Social Security Administration	-	
4	-	-		0231 - Worker's Compensation	-	
<b>1,257</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>1131 - High School Programs, 9-12</u>		
-	-	300		0121 - Substitutes - Licensed	300	
-	-	34		0210 - Public Employees Retirement System	34	
-	-	18		0212 - Employee Contribution Pick-Up	18	
-	-	26		0213 - PERS Bond 1	26	
-	-	23		0220 - Social Security Administration	23	
-	-	2		0231 - Worker's Compensation	2	
-	-	1		0234 - Or Paid Fmli	1	
-	-	1,000		0340 - Travel	1,000	
1,779	-	2,923		0410 - Consumable Supplies and Materials	2,923	
<b>1,779</b>	<b>-</b>	<b>4,327</b>		<b>Total Function:</b>	<b>4,327</b>	
				<u>2240 - Instructional Staff Development</u>		
-	-	500		0121 - Substitutes - Licensed	500	
-	-	57		0210 - Public Employees Retirement System	57	
-	-	30		0212 - Employee Contribution Pick-Up	30	
-	-	43		0213 - PERS Bond 1	43	
-	-	38		0220 - Social Security Administration	38	
-	-	3		0231 - Worker's Compensation	3	
-	-	2		0234 - Or Paid Fmli	2	
-	-	<b>673</b>		<b>Total Function:</b>	<b>673</b>	
<b>3,035</b>	<b>-</b>	<b>5,000</b>		<b>Total Requirements:</b>	<b>5,000</b>	
-	-	-		<b>Total Fund:</b>	<b>-</b>	

**265 - CTE Revitalization Grant**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	265 - CTE Revitalization Grant		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
8,943	14,939	14,938		3299 - Other Restricted Grants-In-Aid	14,938	
<b>8,943</b>	<b>14,939</b>	<b>14,938</b>		<b>Total Resources:</b>	<b>14,938</b>	
				<b>Requirements</b>		
				<u>1131 - High School Programs, 9-12</u>		
6,949	12,933	12,932		0410 - Consumable Supplies and Materials	12,932	
1,994	2,006	2,006		0541 - Initial/ Add'l Equipment Purchase	2,006	
<b>8,943</b>	<b>14,939</b>	<b>14,938</b>		<b>Total Function:</b>	<b>14,938</b>	
<b>8,943</b>	<b>14,939</b>	<b>14,938</b>		<b>Total Requirements:</b>	<b>14,938</b>	
-	-	-		<b>Total Fund:</b>	-	

**270 - HS Grad and College and Career Readiness Fund -M98**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	270 - HS Grad and College and Career Readiness Fund -M98		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
-	13	-		1990 - Miscellaneous	-	
426,218	450,600	466,381		3299 - Other Restricted Grants-In-Aid	443,217	
10	(13)	-		5400 - Resources - Beginning Fund Balance	-	
<b>426,228</b>	<b>450,600</b>	<b>466,381</b>		<b>Total Function:</b>	<b>443,217</b>	
<b>426,228</b>	<b>450,600</b>	<b>466,381</b>		<b>Total Resources:</b>	<b>443,217</b>	
				<b>Requirements</b>		
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
-	-	-		0111 - Licensed Salaries	28,585	0.50
7,228	-	-		0112 - Classified Salaries	-	
-	-	-		0143 - Insurance Opt Out	3,600	
952	-	-		0210 - Public Employees Retirement System	5,657	
361	-	-		0212 - Employee Contribution Pick-Up	1,931	
512	-	-		0213 - PERS Bond 1	2,736	
553	-	-		0220 - Social Security Administration	2,462	
33	-	-		0231 - Worker's Compensation	151	
-	-	-		0234 - Or Paid Fmli	128	
-	-	-		0241 - Medical Insurance	250	
8	-	-		0243 - Life Insurance	-	
21	-	-		0244 - LTD Insurance	-	
6	-	-		0245 - Employee Assistance Programs	-	
26	-	-		0247 - STD Insurance	-	
-	-	15,340		0410 - Consumable Supplies and Materials	3,000	
<b>9,701</b>	<b>-</b>	<b>15,340</b>		<b>Total Function:</b>	<b>48,500</b>	<b>0.50</b>
				<u>1131 - High School Programs, 9-12</u>		
9,148	23,330	10,394	0.15	0111 - Licensed Salaries	54,010	0.90
1,445	3,686	1,863		0210 - Public Employees Retirement System	9,339	
549	1,400	624		0212 - Employee Contribution Pick-Up	3,240	
778	1,983	883		0213 - PERS Bond 1	4,591	
690	1,782	795		0220 - Social Security Administration	4,132	
39	49	49		0231 - Worker's Compensation	254	
-	-	42		0234 - Or Paid Fmli	216	
1,293	4,486	1,350		0241 - Medical Insurance	14,709	
5	16	-		0243 - Life Insurance	-	
27	91	-		0244 - LTD Insurance	-	
2	7	-		0245 - Employee Assistance Programs	-	
33	84	-		0247 - STD Insurance	-	
2,000	-	1,769		0311 - Instruction Services	-	
47,589	52,032	92,192		0410 - Consumable Supplies and Materials	36,805	
33,019	1,196	79,747		0460 - Non-Consumable Items	24,375	
-	1,500	-		0470 - Computer Software	-	
56,254	113,045	511		0480 - Computer Hardware	5,000	
31,300	40,902	-		0530 - Improvements Other Than Buildings	-	
<b>184,171</b>	<b>245,588</b>	<b>190,219</b>	<b>0.15</b>	<b>Total Function:</b>	<b>156,671</b>	<b>0.90</b>
				<u>1132 - High School Extra Curricular</u>		
7,000	-	7,000		0154 - Extra Duty	-	
1,106	-	1,040		0210 - Public Employees Retirement System	-	
420	-	420		0212 - Employee Contribution Pick-Up	-	
595	-	595		0213 - PERS Bond 1	-	
535	-	536		0220 - Social Security Administration	-	
29	-	33		0231 - Worker's Compensation	-	
-	-	28		0234 - Or Paid Fmli	-	
<b>9,686</b>	<b>-</b>	<b>9,652</b>		<b>Total Function:</b>	<b>-</b>	
				<u>1283 - Philomath Alternative Academy</u>		
-	37,876	64,859	0.90	0111 - Licensed Salaries	81,449	1.40
-	47,080	-		0113 - Administrators	-	
-	1,110	1,110		0143 - Insurance Opt Out	5,040	
-	12,848	9,803		0210 - Public Employees Retirement System	12,852	
-	4,068	3,958		0212 - Employee Contribution Pick-Up	5,189	
-	5,764	5,608		0213 - PERS Bond 1	7,352	
-	6,383	5,047		0220 - Social Security Administration	6,617	
-	291	310		0231 - Worker's Compensation	407	
-	-	264		0234 - Or Paid Fmli	346	
-	3,969	4,930		0241 - Medical Insurance	13,700	
-	37	-		0243 - Life Insurance	-	
-	216	-		0244 - LTD Insurance	-	
-	16	-		0245 - Employee Assistance Programs	-	
-	120	-		0247 - STD Insurance	-	
-	<b>119,777</b>	<b>95,889</b>	<b>0.90</b>	<b>Total Function:</b>	<b>132,952</b>	<b>1.40</b>
				<u>1400 - Summer School Programs</u>		
-	-	-		0154 - Extra Duty	3,438	
-	-	-		0210 - Public Employees Retirement System	569	
-	-	-		0212 - Employee Contribution Pick-Up	208	
-	-	-		0213 - PERS Bond 1	292	
-	-	-		0220 - Social Security Administration	264	
-	-	-		0231 - Worker's Compensation	16	
-	-	-		0234 - Or Paid Fmli	15	
-	-	-		0410 - Consumable Supplies and Materials	2,500	
-	-	-		<b>Total Function:</b>	<b>7,302</b>	

2019/20 Actual	2020/21 Actual	2021/22 Adopted	200 - Special Revenue Funds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
126,219	55,798	97,968	1.35	<u>2210 - Improvement of Instruction Service</u>		
-	-	3,553		0111 - Licensed Salaries	62,789	0.85
13,700	217	-		0141 - Additional Salary	-	
26,706	8,856	16,889		0154 - Extra Duty	-	
8,395	3,361	6,091		0210 - Public Employees Retirement System	9,330	
11,893	4,761	8,629		0212 - Employee Contribution Pick-Up	3,767	
10,573	4,281	7,767		0213 - PERS Bond 1	5,337	
601	113	478		0220 - Social Security Administration	4,803	
-	-	406		0231 - Worker's Compensation	295	
18,853	7,447	13,500		0234 - Or Paid Fmli	251	
60	28	-		0241 - Medical Insurance	11,220	
328	160	-		0243 - Life Insurance	-	
26	12	-		0244 - LTD Insurance	-	
456	201	-		0245 - Employee Assistance Programs	-	
217,810	85,235	155,281	1.35	0247 - STD Insurance	-	
421,367	450,600	466,381	2.40	Total Function:	97,792	0.85
				Total Requirements:	443,217	3.65
(4,860)	-	-	2.40	Total Fund:	-	3.65

**271 - Public Purpose Fund - Energy Efficiency Projects**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	271 - Public Purpose Fund - Energy Efficiency Projects		2022/23 Proposed
\$	\$	\$	FTE		\$ FTE
				<b>Resources</b>	
				<u>0000 - Undesignated</u>	
31,346	32,191	33,000		1990 - Miscellaneous	35,000
256,731	276,077	309,500		5400 - Resources - Beginning Fund Balance	333,500
<b>288,077</b>	<b>308,268</b>	<b>342,500</b>		<i>Total Function:</i>	<b>368,500</b>
<b>288,077</b>	<b>308,268</b>	<b>342,500</b>		<i>Total Resources:</i>	<b>368,500</b>
				<b>Requirements</b>	
				<u>2542 - Care and Upkeep of Buildings Services</u>	
-	-	184,875		0322 - Repairs and Maintenance Services	42,500
-	-	2,000		0324 - Rentals	2,000
-	-	50,000		0410 - Consumable Supplies and Materials	36,500
-	-	23,125		0460 - Non-Consumable Items	245,000
-	-	<b>260,000</b>		<i>Total Function:</i>	<b>326,000</b>
				<u>4150 - Building Acquisition, Construction, and Improvem</u>	
-	-	82,500		0460 - Non-Consumable Items	42,500
				<u>5200 - Transfers of Funds</u>	
12,000	-	-		0710 - Fund Modifications	-
<b>12,000</b>	-	<b>342,500</b>		<i>Total Requirements:</i>	<b>368,500</b>
<b>(276,077)</b>	<b>(308,268)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>



**272 - State Summer Programs Grant**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	272 - State Summer Programs Grant		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
-	-	751,122		<b>Resources</b>		
-	-	<b>751,122</b>		<u>0000 - Undesignated</u>		
				3299 - Other Restricted Grants-In-Aid	279,478	
				<b>Total Resources:</b>	<b>279,478</b>	
				<b>Requirements</b>		
				<u>1111 - Primary, K-5</u>		
-	-	325,992		0410 - Consumable Supplies and Materials	186,978	
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
-	-	142,910		0410 - Consumable Supplies and Materials	-	
				<u>1131 - High School Programs, 9-12</u>		
-	-	282,220		0410 - Consumable Supplies and Materials	78,106	
				<u>1400 - Summer School Programs</u>		
-	-	-		0154 - Extra Duty	10,313	
-	-	-		0210 - Public Employees Retirement System	1,705	
-	-	-		0212 - Employee Contribution Pick-Up	620	
-	-	-		0213 - PERS Bond 1	876	
-	-	-		0220 - Social Security Administration	788	
-	-	-		0231 - Worker's Compensation	49	
-	-	-		0234 - Or Paid Fmli	43	
-	-	<b>751,122</b>		<b>Total Function:</b>	<b>14,394</b>	
				<b>Total Requirements:</b>	<b>279,478</b>	
-	-	-		<b>Total Fund:</b>	<b>-</b>	

**277 - Forestry Related Grants**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	277 - Forestry Related Grants		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
55,303	44,188	44,188		5400 - Resources - Beginning Fund Balance	44,188	
<b>55,303</b>	<b>44,188</b>	<b>44,188</b>		<b>Total Resources:</b>	<b>44,188</b>	
				<b>Requirements</b>		
				<u>1131 - High School Programs, 9-12</u>		
7,660	-	-	1.00	0111 - Licensed Salaries	-	
-	-	27,746		0112 - Classified Salaries	28,305	1.00
173	-	-		0154 - Extra Duty	-	
599	-	2,123		0220 - Social Security Administration	2,165	
36	-	130		0231 - Worker's Compensation	133	
-	-	111		0234 - Or Paid Fmli	113	
2,165	-	13,020		0241 - Medical Insurance	13,020	
5	-	-		0243 - Life Insurance	-	
15	-	-		0244 - LTD Insurance	-	
3	-	-		0245 - Employee Assistance Programs	-	
18	-	-		0247 - STD Insurance	-	
440	-	1,058		0410 - Consumable Supplies and Materials	452	
<b>11,115</b>	-	<b>44,188</b>	<b>1.00</b>	<b>Total Function:</b>	<b>44,188</b>	<b>1.00</b>
<b>11,115</b>	-	<b>44,188</b>	<b>1.00</b>	<b>Total Requirements:</b>	<b>44,188</b>	<b>1.00</b>
<b>(44,188)</b>	<b>(44,188)</b>	<b>-</b>	<b>1.00</b>	<b>Total Fund:</b>	<b>-</b>	<b>1.00</b>

### 284 - Pes-Student Body Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted	284 - Pes-Student Body Funds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
22,340	1,257	2,000		1920 - Contrib/Donation Private Source	2,000	
17,899	16,599	27,356		1990 - Miscellaneous	11,015	
38,257	46,646	47,361		9701 - Beginning Fund Balance Student Activities	39,414	
<b>78,496</b>	<b>64,501</b>	<b>76,717</b>		<i>Total Function:</i>	<b>52,429</b>	
<b>78,496</b>	<b>64,501</b>	<b>76,717</b>		<i>Total Resources:</i>	<b>52,429</b>	
				<b>Requirements</b>		
				<u>1111 - Primary, K-5</u>		
2,994	669	1,316		0410 - Consumable Supplies and Materials	1,316	
				<u>1113 - Elementary Extra Curricular</u>		
1,194	-	1,092		0340 - Travel	1,000	
30,096	21,231	72,579		0410 - Consumable Supplies and Materials	50,073	
-	-	1,700		0460 - Non-Consumable Items	-	
5	-	30		0640 - Dues and Fees	40	
<b>31,295</b>	<b>21,231</b>	<b>75,401</b>		<i>Total Function:</i>	<b>51,113</b>	
<b>34,289</b>	<b>21,899</b>	<b>76,717</b>		<i>Total Requirements:</i>	<b>52,429</b>	
<b>(44,207)</b>	<b>(42,602)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

**285 - PMS-Student Body Funds**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	285 - PMS-Student Body Funds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
2,178	581	2,000		1740 - Fees	2,200	
16,818	55	20,000		1741 - Sports Participation Fees	-	
5,633	300	8,000		1920 - Contrib/Donation Private Source	8,000	
57,813	1,459	37,980		1990 - Miscellaneous	34,750	
89,176	109,510	87,892		9701 - Beginning Fund Balance Student Activities	86,079	
<b>171,618</b>	<b>111,905</b>	<b>155,872</b>		<i>Total Function:</i>	<b>131,029</b>	
<b>171,618</b>	<b>111,905</b>	<b>155,872</b>		<i>Total Resources:</i>	<b>131,029</b>	
				<b>Requirements</b>		
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
975	-	-		0410 - Consumable Supplies and Materials	-	
				<u>1122 - Middle/Junior High School Extra Curricular</u>		
6,836	-	7,500		0310 - Instruct., Prof. and Tech. Service	7,500	
25	-	-		0311 - Instruction Services	-	
238	-	150		0319 - Other Instructional, Professional and Technical S	150	
-	-	500		0324 - Rentals	500	
200	-	1,800		0389 - Other Non Instruction, Prof.	1,800	
-	-	1,404		0390 - Other General Professional and Technological Servi	1,404	
50,870	27,182	143,718		0410 - Consumable Supplies and Materials	118,875	
1,037	-	100		0460 - Non-Consumable Items	100	
2,017	(10)	700		0641 - Student Dues & Fees	700	
<b>61,223</b>	<b>27,172</b>	<b>155,872</b>		<i>Total Function:</i>	<b>131,029</b>	
<b>62,198</b>	<b>27,172</b>	<b>155,872</b>		<i>Total Requirements:</i>	<b>131,029</b>	
<b>(109,420)</b>	<b>(84,733)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

**286 - PHS-Student Body Funds**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	286 - PHS-Student Body Funds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
148	113	120		1510 - Interest On Investments	120	
53,433	21,378	60,650		1740 - Fees	60,650	
61,628	26,988	70,000		1741 - Sports Participation Fees	70,000	
-	276	-		1920 - Contrib/Donation Private Source	-	
294,760	37,460	323,253		1990 - Miscellaneous	323,253	
243,586	228,573	180,641		9701 - Beginning Fund Balance Student Activities	179,192	
<b>653,555</b>	<b>314,788</b>	<b>634,664</b>		<i>Total Function:</i>	<b>633,215</b>	
<b>653,555</b>	<b>314,788</b>	<b>634,664</b>		<i>Total Resources:</i>	<b>633,215</b>	
				<b>Requirements</b>		
				<u>1132 - High School Extra Curricular</u>		
7,284	-	7,740		0310 - Instruct., Prof. and Tech. Service	7,740	
-	-	1,000		0322 - Repairs and Maintenance Services	1,000	
-	-	3,949		0324 - Rentals	3,949	
687	-	2,000		0340 - Travel	2,000	
10,533	(15,500)	50,000		0342 - Travel, Out of District	50,000	
23,793	1,745	21,500		0389 - Other Non Instruction, Prof.	21,500	
364,312	115,284	509,180		0410 - Consumable Supplies and Materials	508,180	
12,212	455	22,380		0413 - Uniforms	22,380	
814	250	9,500		0460 - Non-Consumable Items	9,500	
-	1,800	-		0541 - Initial/ Add'l Equipment Purchase	-	
3,594	965	7,415		0641 - Student Dues & Fees	6,966	
<b>423,228</b>	<b>104,999</b>	<b>634,664</b>		<i>Total Function:</i>	<b>633,215</b>	
<b>423,228</b>	<b>104,999</b>	<b>634,664</b>		<i>Total Requirements:</i>	<b>633,215</b>	
<b>(230,326)</b>	<b>(209,789)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

**288 - Drivers Ed**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	288 - Drivers Ed		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
7,000	12,175	16,623		1742 - Driver's Ed Fees	14,500	
8,430	8,355	13,500		3204 - Driver Education	13,500	
7,531	1,927	(7,150)		5400 - Resources - Beginning Fund Balance	-	
<b>22,961</b>	<b>22,457</b>	<b>22,973</b>		<i>Total Function:</i>	<b>28,000</b>	
<b>22,961</b>	<b>22,457</b>	<b>22,973</b>		<i>Total Resources:</i>	<b>28,000</b>	
				<b>Requirements</b>		
				<u>1131 - High School Programs, 9-12</u>		
				0154 - Extra Duty	17,000	
12,575	14,135	14,000		0210 - Public Employees Retirement System	1,937	
2,307	2,586	1,595		0212 - Employee Contribution Pick-Up	1,020	
754	848	840		0213 - PERS Bond 1	1,445	
1,069	1,201	1,190		0220 - Social Security Administration	1,301	
939	1,056	1,071		0231 - Worker's Compensation	97	
58	37	80		0234 - Or Paid Fmli	68	
-	-	56		0322 - Repairs and Maintenance Services	-	
97	302	-		0324 - Rentals	3,132	
2,465	1,514	2,664		0340 - Travel	-	
106	-	-		0410 - Consumable Supplies and Materials	2,000	
467	606	1,477		0640 - Dues and Fees	-	
197	170	-		<i>Total Function:</i>	<b>28,000</b>	
<b>21,034</b>	<b>22,457</b>	<b>22,973</b>		<i>Total Requirements:</i>	<b>28,000</b>	
<b>21,034</b>	<b>22,457</b>	<b>22,973</b>				
<b>(1,927)</b>	<b>-</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

**289 - Outdoor School**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	289 - Outdoor School		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
30,314	71,187	45,000		3299 - Other Restricted Grants-In-Aid	57,131	
-	(1,029)	48,250		5400 - Resources - Beginning Fund Balance	-	
<b>30,314</b>	<b>70,158</b>	<b>93,250</b>		<i>Total Function:</i>	<b>57,131</b>	
<b>30,314</b>	<b>70,158</b>	<b>93,250</b>		<i>Total Resources:</i>	<b>57,131</b>	
				<b>Requirements</b>		
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
-	-	1,000		0121 - Substitutes - Licensed	1,000	
1,726	1,726	-		0154 - Extra Duty	-	
367	352	114		0210 - Public Employees Retirement System	114	
104	99	60		0212 - Employee Contribution Pick-Up	60	
147	141	85		0213 - PERS Bond 1	85	
132	127	77		0220 - Social Security Administration	77	
7	3	6		0231 - Worker's Compensation	6	
-	-	4		0234 - Or Paid Fmli	4	
5,535	-	10,000		0324 - Rentals	-	
19,077	66,420	50,746		0389 - Other Non Instruction, Prof.	54,285	
<b>27,094</b>	<b>68,867</b>	<b>62,092</b>		<i>Total Function:</i>	<b>55,631</b>	
				<u>1122 - Middle/Junior High School Extra Curricular</u>		
-	-	14,158		0374 - Other Tuition	-	
				<u>2550 - Student Transportation Services</u>		
-	-	1,500		0331 - Reimbursable Student Transportation	1,500	
				<u>3320 - Community Recreation Services</u>		
4,544	1,292	15,000		0410 - Consumable Supplies and Materials	-	
-	-	500		0460 - Non-Consumable Items	-	
<b>4,544</b>	<b>1,292</b>	<b>15,500</b>		<i>Total Function:</i>	-	
<b>31,638</b>	<b>70,158</b>	<b>93,250</b>		<i>Total Requirements:</i>	<b>57,131</b>	
<b>1,324</b>	-	-		<i>Total Fund:</i>	-	

**292 - Food Service - Flow Through**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	292 - Food Service - Flow Through		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
4,783	8,362	13,000		3299 - Other Restricted Grants-In-Aid	13,000	
187,631	-	265,000		4500 - Restrict. Rev. From Fed. Government	430,000	
24,890	8,775	30,000		4901 - Federal Commodities	30,000	
5,000	3,692	5,000		5200 - Interfund Transfers	5,000	
27,919	21,265	31,500		5400 - Resources - Beginning Fund Balance	32,600	
<b>250,224</b>	<b>42,095</b>	<b>344,500</b>		<i>Total Function:</i>	<b>510,600</b>	
<b>250,224</b>	<b>42,095</b>	<b>344,500</b>		<i>Total Resources:</i>	<b>510,600</b>	
				<b>Requirements</b>		
				<u>3120 - Food Preparation and Dispensing Services</u>		
203,342	1,884	274,000		0390 - Other General Professional and Technological Servi	439,000	
727	-	35,500		0410 - Consumable Supplies and Materials	36,600	
24,890	8,775	30,000		0451 - Federal Commodities	30,000	
-	-	5,000		0460 - Non-Consumable Items	5,000	
<b>228,959</b>	<b>10,659</b>	<b>344,500</b>		<i>Total Function:</i>	<b>510,600</b>	
<b>228,959</b>	<b>10,659</b>	<b>344,500</b>		<i>Total Requirements:</i>	<b>510,600</b>	
<b>(21,265)</b>	<b>(31,435)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	



**293 - Inspired**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	293 - Inspired		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
2,100	750	2,000		1920 - Contrib/Donation Private Source	2,000	
5,000	-	-		5200 - Interfund Transfers	-	
3,595	10,443	10,535		5400 - Resources - Beginning Fund Balance	10,833	
<b>10,695</b>	<b>11,193</b>	<b>12,535</b>		<i>Total Function:</i>	<b>12,833</b>	
<b>10,695</b>	<b>11,193</b>	<b>12,535</b>		<i>Total Resources:</i>	<b>12,833</b>	
				<b>Requirements</b>		
				<u>2210 - Improvement of Instruction Service</u>		
-	-	10,000		0390 - Other General Professional and Technological Servi	10,000	
251	661	2,535		0410 - Consumable Supplies and Materials	2,833	
<b>251</b>	<b>661</b>	<b>12,535</b>		<i>Total Function:</i>	<b>12,833</b>	
<b>251</b>	<b>661</b>	<b>12,535</b>		<i>Total Requirements:</i>	<b>12,833</b>	
<b>(10,443)</b>	<b>(10,533)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

**295 - Pool Operations Fund**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	295 - Pool Operations Fund		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
-	1,870	-		<b>Resources</b>		
1,849	74	2,000		<u>0000 - Undesignated</u>		
-	4,315	10,000		1510 - Interest On Investments	-	
(36)	-	1,300		1800 - Community Services Activities	2,000	
195	148	4,000		1801 - Pool: Swimming Lessons	10,000	
373	4,498	4,000		1802 - Pool: Aerobics Classes	1,300	
995	1,805	5,200		1803 - Pool: Memberships	5,000	
-	-	7,000		1804 - Pool: Multiple Swim Passes	7,000	
-	-	500		1805 - Pool: Rentals	5,200	
-	-	2,000		1806 - Pool: Dolphins Fees	7,000	
656	2,079	2,200		1808 - Pool: Special/Events	500	
-	350	-		1809 - Acquafit Membership	2,000	
78,097	42,642	50,000		1810 - Acquafit Multi Pass	2,500	
-	63	-		1811 - Pool: Lifeguard Certification	-	
50,000	50,000	50,000		1920 - Contrib/Donation Private Source	50,000	
6,768	21,005	38,295		1990 - Miscellaneous	-	
<b>138,897</b>	<b>128,985</b>	<b>176,495</b>		5200 - Interfund Transfers	50,000	
<b>138,897</b>	<b>128,985</b>	<b>176,495</b>		5400 - Resources - Beginning Fund Balance	18,000	
				<i>Total Function:</i>	<b>160,500</b>	
				<i>Total Resources:</i>	<b>160,500</b>	
				<b>Requirements</b>		
				<u>1131 - High School Programs, 9-12</u>		
5,655	7,728	11,217	0.20	0114 - Managerial - Classified	11,221	0.20
-	470	470		0143 - Insurance Opt Out	706	
870	179	1,737		0210 - Public Employees Retirement System	1,772	
346	68	701		0212 - Employee Contribution Pick-Up	716	
481	96	993		0213 - PERS Bond 1	1,014	
427	627	894		0220 - Social Security Administration	912	
28	15	55		0231 - Worker's Compensation	56	
-	-	47		0234 - Or Paid Fmli	48	
1,436	-	-		0241 - Medical Insurance	-	
5	5	13		0243 - Life Insurance	13	
29	27	75		0244 - LTD Insurance	75	
2	2	5		0245 - Employee Assistance Programs	5	
14	23	34		0247 - STD Insurance	34	
<b>9,292</b>	<b>9,239</b>	<b>16,241</b>	<b>0.20</b>	<i>Total Function:</i>	<b>16,572</b>	<b>0.20</b>
				<u>2542 - Care and Upkeep of Buildings Services</u>		
-	5,250	8,714	0.25	0112 - Classified Salaries	8,062	0.25
-	-	1,295		0210 - Public Employees Retirement System	1,445	
-	-	523		0212 - Employee Contribution Pick-Up	484	
-	-	741		0213 - PERS Bond 1	685	
-	297	667		0220 - Social Security Administration	617	
-	178	336		0231 - Worker's Compensation	311	
-	-	35		0234 - Or Paid Fmli	32	
-	2,085	3,255		0241 - Medical Insurance	3,255	
-	3	-		0243 - Life Insurance	-	
-	10	-		0244 - LTD Insurance	-	
-	2	-		0245 - Employee Assistance Programs	-	
-	13	-		0247 - STD Insurance	-	
-	<b>7,839</b>	<b>15,566</b>	<b>0.25</b>	<i>Total Function:</i>	<b>14,891</b>	<b>0.25</b>
				<u>3320 - Community Recreation Services</u>		
13,106	16,660	23,191	0.40	0114 - Managerial - Classified	23,195	0.40
14,155	9,132	15,000		0125 - Pool/Lifeguard	15,000	
2,141	763	10,000		0126 - Pool/Instructor	7,500	
4,913	2,689	10,000		0127 - Pool/Supervisor	15,000	
-	970	970		0143 - Insurance Opt Out	1,454	
1,160	-	-		0165 - Vacation Payoff	-	
2,905	927	7,577		0210 - Public Employees Retirement System	7,934	
943	182	3,550		0212 - Employee Contribution Pick-Up	3,729	
1,434	469	5,029		0213 - PERS Bond 1	5,283	
2,683	2,311	4,526		0220 - Social Security Administration	4,755	
198	80	314		0231 - Worker's Compensation	330	
-	-	237		0234 - Or Paid Fmli	249	
2,968	-	-		0241 - Medical Insurance	-	
11	10	26		0243 - Life Insurance	26	
61	55	70		0244 - LTD Insurance	70	
4	4	9		0245 - Employee Assistance Programs	9	
30	47	69		0247 - STD Insurance	69	
27,100	19,321	31,618		0322 - Repairs and Maintenance Services	10,000	
9,644	9,146	10,000		0325 - Electricity	10,000	
2,495	2,236	3,000		0326 - Fuel	3,000	
3,206	3,839	10,000		0327 - Water and Sewage	10,000	
935	-	-		0340 - Travel	-	
-	-	600		0354 - Advertising	-	
11,504	592	600		0389 - Other Non Instruction, Prof.	600	
5,774	7,231	2,500		0410 - Consumable Supplies and Materials	5,500	
786	3,531	5,000		0460 - Non-Consumable Items	4,532	
444	303	700		0640 - Dues and Fees	700	
-	373	102		0670 - Taxes and Licenses	102	
<b>108,600</b>	<b>80,869</b>	<b>144,688</b>	<b>0.40</b>	<i>Total Function:</i>	<b>129,037</b>	<b>0.40</b>
<b>117,892</b>	<b>97,947</b>	<b>176,495</b>	<b>0.85</b>	<i>Total Requirements:</i>	<b>160,500</b>	<b>0.85</b>
<b>(21,005)</b>	<b>(31,038)</b>	<b>-</b>	<b>0.85</b>	<i>Total Fund:</i>	<b>-</b>	<b>0.85</b>

**7- All Funds 300-700**  
Philomath School District 17J

**314 - Debt Service - 2010 Construction Bonds**

2019/20 Actual	2020/21 Actual	2021/22 Adopted	314 - Debt Service - 2010 Construction Bonds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
2,082,879	2,045,308	2,015,000		1111 - Current Year's Taxes	2,065,000	
16,173	12,934	225		1112 - Prior Year's Taxes	5,000	
3,651	5,300	2,500		1190 - Penalties and Interest On Taxes	3,500	
1,062,050	1,052,704	1,122,000		1510 - Interest On Investments	1,122,000	
2,511,204	4,581,678	6,597,069		5400 - Resources - Beginning Fund Balance	8,674,918	
<b>5,675,957</b>	<b>7,697,924</b>	<b>9,736,794</b>		<i>Total Function:</i>	<b>11,870,418</b>	
<b>5,675,957</b>	<b>7,697,924</b>	<b>9,736,794</b>		<i>Total Resources:</i>	<b>11,870,418</b>	
				<b>Requirements</b>		
				<u>5110 - Long-Term Debt Service</u>		
1,094,279	1,094,397	1,094,400		0621 - Regular Interest	1,094,400	
-	-	8,642,394		<u>7001 - Ending Balance</u>		
<b>1,094,279</b>	<b>1,094,397</b>	<b>9,736,794</b>		0820 - Reserved for Next Year	10,776,018	
				<i>Total Requirements:</i>	<b>11,870,418</b>	
<b>(4,581,678)</b>	<b>(6,603,527)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

### 350 - Debt Service - PERS UAL Bonds

2019/20 Actual	2020/21 Actual	2021/22 Adopted	350 - Debt Service - PERS UAL Bonds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
3,598	28	-		1510 - Interest On Investments	-	
740,104	780,823	725,000		1970 - Services Provided Other Funds	834,000	
1,105,149	1,268,753	1,320,863		5400 - Resources - Beginning Fund Balance	1,610,170	
<b>1,848,851</b>	<b>2,049,603</b>	<b>2,045,863</b>		<i>Total Function:</i>	<b>2,444,170</b>	
				<i>Total Resources:</i>	<b>2,444,170</b>	
				<b>Requirements</b>		
				<u>5100 - Debt Service</u>		
121,069	400,000	430,000		0610 - Redemption of Principal	485,000	
459,030	230,098	213,738		0621 - Regular Interest	190,074	
<b>580,098</b>	<b>630,098</b>	<b>643,738</b>		<i>Total Function:</i>	<b>675,074</b>	
				<u>7001 - Ending Balance</u>		
-	-	1,402,125		0821 - Ending Balance	1,769,096	
<b>580,098</b>	<b>630,098</b>	<b>2,045,863</b>		<i>Total Requirements:</i>	<b>2,444,170</b>	
<b>(1,268,753)</b>	<b>(1,419,505)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

## 400 - Capital Projects Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted	400 - Capital Projects Funds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
222,770	-	-		2200 - Restricted Revenue	-	
480,000	-	50,000		5200 - Interfund Transfers	300,000	
191,905	132,556	54,770		5400 - Resources - Beginning Fund Balance	59,000	
<b>894,675</b>	<b>132,556</b>	<b>104,770</b>		<i>Total Function:</i>	<b>359,000</b>	
<b>894,675</b>	<b>132,556</b>	<b>104,770</b>		<i>Total Resources:</i>	<b>359,000</b>	
				<b>Requirements</b>		
				<u>2542 - Care and Upkeep of Buildings Services</u>		
119,858	25,575	54,770		0322 - Repairs and Maintenance Services	309,000	
				<u>4120 - Site Acquisition and Development Services</u>		
250	-	-		0530 - Improvements Other Than Buildings	-	
2,653	-	-		0640 - Dues and Fees	-	
<b>2,903</b>	<b>-</b>	<b>-</b>		<i>Total Function:</i>	<b>-</b>	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>		
-	8,000	-		0322 - Repairs and Maintenance Services	-	
639,358	44,210	50,000		0530 - Improvements Other Than Buildings	50,000	
<b>639,358</b>	<b>52,210</b>	<b>50,000</b>		<i>Total Function:</i>	<b>50,000</b>	
<b>762,120</b>	<b>77,785</b>	<b>104,770</b>		<i>Total Requirements:</i>	<b>359,000</b>	
<b>(132,556)</b>	<b>(54,770)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

### 405 - Technology Replacement Fund

2019/20 Actual	2020/21 Actual	2021/22 Adopted	405 - Technology Replacement Fund		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
165,000	165,000	100,000		5200 - Interfund Transfers	50,000	
36,188	39,411	6,710		5400 - Resources - Beginning Fund Balance	36,000	
<b>201,188</b>	<b>204,411</b>	<b>106,710</b>		<i>Total Function:</i>	<b>86,000</b>	
<b>201,188</b>	<b>204,411</b>	<b>106,710</b>		<i>Total Resources:</i>	<b>86,000</b>	
				<b>Requirements</b>		
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
11,115	11,115	11,116		0465 - Technology Supplies	11,116	
				<u>1131 - High School Programs, 9-12</u>		
11,346	11,346	11,347		0465 - Technology Supplies	11,347	
				<u>2662 - Systems Analysis Services</u>		
103,684	144,698	61,317		0465 - Technology Supplies	40,607	
35,631	30,543	22,930		0480 - Computer Hardware	22,930	
<b>139,315</b>	<b>175,241</b>	<b>84,247</b>		<i>Total Function:</i>	<b>63,537</b>	
<b>161,777</b>	<b>197,703</b>	<b>106,710</b>		<i>Total Requirements:</i>	<b>86,000</b>	
<b>(39,411)</b>	<b>(6,709)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

## 407 - Vehicle Replacement Fund

2019/20 Actual	2020/21 Actual	2021/22 Adopted		407 - Vehicle Replacement Fund	2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
11,000	1,000	-		5200 - Interfund Transfers	-	
4,214	5,691	-		5400 - Resources - Beginning Fund Balance	-	
<b>15,214</b>	<b>6,691</b>	-		<i>Total Function:</i>	-	
<b>15,214</b>	<b>6,691</b>	-		<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>2542 - Care and Upkeep of Buildings Services</u>		
668	-	-		0322 - Repairs and Maintenance Services	-	
				<u>5110 - Long-Term Debt Service</u>		
8,281	5,784	-		0610 - Redemption of Principal	-	
574	124	-		0621 - Regular Interest	-	
<b>8,855</b>	<b>5,908</b>	-		<i>Total Function:</i>	-	
<b>9,523</b>	<b>5,908</b>	-		<i>Total Requirements:</i>	-	
<b>(5,691)</b>	<b>(784)</b>	-		<i>Total Fund:</i>	-	

### 411 - Facility Improvement Fund (Kings Valley School)

2019/20 Actual	2020/21 Actual	2021/22 Adopted	411 - Facility Improvement Fund (Kings Valley School)		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
189	121	150		1510 - Interest On Investments	150	
45,667	45,667	45,667		5300 - Sale of Or Compensation for Loss of Fixed Assets	45,667	
145,235	191,091	236,883		5400 - Resources - Beginning Fund Balance	282,674	
<b>191,091</b>	<b>236,878</b>	<b>282,700</b>		<i>Total Function:</i>	<b>328,491</b>	
<b>191,091</b>	<b>236,878</b>	<b>282,700</b>		<i>Total Resources:</i>	<b>328,491</b>	
				<b>Requirements</b>		
				<u>4150 - Building Acquisition, Construction, and Improvem</u>		
-	-	282,700		0520 - Buildings Acquisition	328,491	
-	-	<b>282,700</b>		<i>Total Requirements:</i>	<b>328,491</b>	
<b>(191,091)</b>	<b>(236,878)</b>	-		<i>Total Fund:</i>	-	



### 414 - Facility Grant Funds 2013

2019/20 Actual	2020/21 Actual	2021/22 Adopted	414 - Facility Grant Funds 2013		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
31,323	31,323	13,051		<b>Resources</b>		
<b>31,323</b>	<b>31,323</b>	<b>13,051</b>		<u>0000 - Undesignated</u>		
				5400 - Resources - Beginning Fund Balance	-	
				<i>Total Resources:</i>	-	
				<b>Requirements</b>		
				<u>2542 - Care and Upkeep of Buildings Services</u>		
-	-	10,889		0322 - Repairs and Maintenance Services	-	
				<u>2543 - Care and Upkeep of Grounds Services</u>		
-	18,272	2,162		0540 - Depreciable Equipment	-	
-	<b>18,272</b>	<b>13,051</b>		<i>Total Requirements:</i>	-	
<b>(31,323)</b>	<b>(13,051)</b>	-		<i>Total Fund:</i>	-	

### 417 - Energy Incentive Grants

2019/20 Actual	2020/21 Actual	2021/22 Adopted	417 - Energy Incentive Grants		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
449	-	-		5400 - Resources - Beginning Fund Balance	-	
<b>449</b>	-	-		<i>Total Resources:</i>	-	
<b>(449)</b>	-	-		<i>Total Fund:</i>	-	

### 495 - Clemens Pool Renovations

2019/20 Actual	2020/21 Actual	2021/22 Adopted		495 - Clemens Pool Renovations	2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
1,870	-	1,870		<b>Resources</b>		
<b>1,870</b>	-	<b>1,870</b>		<u>0000 - Undesignated</u>		
				5400 - Resources - Beginning Fund Balance	1,870	
				<i>Total Resources:</i>	<b>1,870</b>	
				<b>Requirements</b>		
				<u>4150 - Building Acquisition, Construction, and Improvem</u>		
-	-	1,870		0530 - Improvements Other Than Buildings	1,870	
-	-	<b>1,870</b>		<i>Total Requirements:</i>	<b>1,870</b>	
<b>(1,870)</b>	-	-		<i>Total Fund:</i>	-	

## 600 - Internal Service Funds

2019/20 Actual	2020/21 Actual	2021/22 Adopted	600 - Internal Service Funds		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
-	-	15,000		<b>Resources</b>		
13,919	773	155		<u>0000 - Undesignated</u>		
<b>13,919</b>	<b>773</b>	<b>15,155</b>		5200 - Interfund Transfers	-	
<b>13,919</b>	<b>773</b>	<b>15,155</b>		5400 - Resources - Beginning Fund Balance	14,000	
				<i>Total Function:</i>	<b>14,000</b>	
				<i>Total Resources:</i>	<b>14,000</b>	
				<b>Requirements</b>		
				<u>2520 - Fiscal Services</u>		
6,448	-	8,155		0232 - Unemployment Compensation	13,100	
6,698	620	7,000		0389 - Other Non Instruction, Prof.	900	
<b>13,146</b>	<b>620</b>	<b>15,155</b>		<i>Total Function:</i>	<b>14,000</b>	
<b>13,146</b>	<b>620</b>	<b>15,155</b>		<i>Total Requirements:</i>	<b>14,000</b>	
<b>(773)</b>	<b>(153)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

## 705 - Supplemental Retirement

2019/20 Actual	2020/21 Actual	2021/22 Adopted	705 - Supplemental Retirement		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
15,439	7,400	7,500		1990 - Miscellaneous	7,500	
792,117	602,764	475,671		5400 - Resources - Beginning Fund Balance	386,380	
<b>807,555</b>	<b>610,163</b>	<b>483,171</b>		<i>Total Function:</i>	<b>393,880</b>	
<b>807,555</b>	<b>610,163</b>	<b>483,171</b>		<i>Total Resources:</i>	<b>393,880</b>	
				<b>Requirements</b>		
				<u>2700 - Supplemental Retirement Program</u>		
204,792	134,371	179,275		0270 - Post Employment Retirement Benefits	99,430	
-	193	-		0640 - Dues and Fees	-	
<b>204,792</b>	<b>134,564</b>	<b>179,275</b>		<i>Total Function:</i>	<b>99,430</b>	
				<u>7001 - Ending Balance</u>		
-	-	303,896		0821 - Ending Balance	294,450	
<b>204,792</b>	<b>134,564</b>	<b>483,171</b>		<i>Total Requirements:</i>	<b>393,880</b>	
<b>(602,764)</b>	<b>(475,599)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

## 720 - Classified Employee Professional Development Fund

2019/20 Actual	2020/21 Actual	2021/22 Adopted	720 - Classified Employee Professional Development Fund		2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
25,000	25,000	25,000		5200 - Interfund Transfers	20,000	
84,371	77,528	65,110		5400 - Resources - Beginning Fund Balance	53,800	
<b>109,371</b>	<b>102,528</b>	<b>90,110</b>		<i>Total Function:</i>	<b>73,800</b>	
<b>109,371</b>	<b>102,528</b>	<b>90,110</b>		<i>Total Resources:</i>	<b>73,800</b>	
				<b>Requirements</b>		
				<u>1111 - Primary, K-5</u>		
3,756	5,547	4,800		0241 - Medical Insurance	3,600	
-	500	-		0246 - District Paid Hsa	-	
<b>3,756</b>	<b>6,047</b>	<b>4,800</b>		<i>Total Function:</i>	<b>3,600</b>	
				<u>1131 - High School Programs, 9-12</u>		
-	400	1,200		0241 - Medical Insurance	1,200	
				<u>1221 - Learning Centers - Structured and Intensive</u>		
3,600	4,418	4,460		0241 - Medical Insurance	2,400	
500	500	10,250		0246 - District Paid Hsa	2,000	
<b>4,100</b>	<b>4,918</b>	<b>14,710</b>		<i>Total Function:</i>	<b>4,400</b>	
				<u>1223 - Community Transition Centers</u>		
1,200	1,200	1,200		0241 - Medical Insurance	1,200	
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>		
3,444	3,560	3,600		0241 - Medical Insurance	3,600	
500	-	1,000		0246 - District Paid Hsa	1,000	
<b>3,944</b>	<b>3,560</b>	<b>4,600</b>		<i>Total Function:</i>	<b>4,600</b>	
				<u>1272 - Title I</u>		
1,200	1,200	1,200		0241 - Medical Insurance	1,200	
500	500	-		0246 - District Paid Hsa	-	
<b>1,700</b>	<b>1,700</b>	<b>1,200</b>		<i>Total Function:</i>	<b>1,200</b>	
				<u>1283 - Philomath Alternative Academy</u>		
-	1,100	1,200		0241 - Medical Insurance	1,200	
-	500	-		0246 - District Paid Hsa	-	
<b>-</b>	<b>1,600</b>	<b>1,200</b>		<i>Total Function:</i>	<b>1,200</b>	
				<u>1291 - English Language Learner Programs</u>		
514	569	525		0241 - Medical Insurance	600	
-	500	-		0246 - District Paid Hsa	-	
<b>514</b>	<b>1,069</b>	<b>525</b>		<i>Total Function:</i>	<b>600</b>	
				<u>2110 - Attendance and Social Work Services</u>		
806	2,373	2,400		0241 - Medical Insurance	2,400	
500	500	2,000		0246 - District Paid Hsa	2,000	
<b>1,306</b>	<b>2,873</b>	<b>4,400</b>		<i>Total Function:</i>	<b>4,400</b>	
				<u>2120 - Guidance Services</u>		
66	-	-		0241 - Medical Insurance	-	
				<u>2150 - Speech Pathology and Audiology Services</u>		
-	-	2,000		0246 - District Paid Hsa	-	
				<u>2190 - Service Direction, Student Support Services</u>		
1,200	1,200	1,200		0241 - Medical Insurance	1,200	
				<u>2220 - Educational Media Services</u>		
686	631	675		0241 - Medical Insurance	-	
				<u>2240 - Instructional Staff Development</u>		
350	-	-		0319 - Other Instructional, Professional and Technical S	-	
1,418	-	40,200		0340 - Travel	37,200	
100	-	-		0375 - Tuition Reimbursement	-	
<b>1,868</b>	<b>-</b>	<b>40,200</b>		<i>Total Function:</i>	<b>37,200</b>	
				<u>2410 - Office of The Principal Services</u>		
3,137	3,293	3,600		0241 - Medical Insurance	3,600	
1,500	1,000	1,000		0246 - District Paid Hsa	1,000	
<b>4,637</b>	<b>4,293</b>	<b>4,600</b>		<i>Total Function:</i>	<b>4,600</b>	
				<u>2542 - Care and Upkeep of Buildings Services</u>		
5,166	6,227	6,400		0241 - Medical Insurance	8,400	
				<u>2662 - Systems Analysis Services</u>		
1,200	1,200	1,200		0241 - Medical Insurance	-	
500	500	-		0246 - District Paid Hsa	-	
<b>1,700</b>	<b>1,700</b>	<b>1,200</b>		<i>Total Function:</i>	<b>-</b>	
<b>31,843</b>	<b>37,418</b>	<b>90,110</b>		<i>Total Requirements:</i>	<b>73,800</b>	
<b>(77,528)</b>	<b>(65,110)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

### 730 - Licensed Employee Insurance Fund

2019/20 Actual	2020/21 Actual	2021/22 Adopted		730 - Licensed Employee Insurance Fund	2022/23 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>0000 - Undesignated</u>		
50,000	50,000	50,000		5200 - Interfund Transfers	50,000	
961	961	1,371		5400 - Resources - Beginning Fund Balance	-	
<b>50,961</b>	<b>50,961</b>	<b>51,371</b>		<i>Total Function:</i>	<b>50,000</b>	
<b>50,961</b>	<b>50,961</b>	<b>51,371</b>		<i>Total Resources:</i>	<b>50,000</b>	
				<b>Requirements</b>		
				<u>1111 - Primary, K-5</u>		
14,278	17,717	16,492		0241 - Medical Insurance	13,100	
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
11,267	8,571	8,927		0241 - Medical Insurance	8,300	
				<u>1131 - High School Programs, 9-12</u>		
15,909	12,704	13,054		0241 - Medical Insurance	10,700	
-	-	1,371		0389 - Other Non Instruction, Prof.		
<b>15,909</b>	<b>12,704</b>	<b>14,425</b>		<i>Total Function:</i>	<b>10,700</b>	
				<u>1221 - Learning Centers - Structured and Intensive</u>		
4,039	5,605	5,801		0241 - Medical Insurance	6,400	
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>		
4,507	4,778	4,963		0241 - Medical Insurance	5,500	
				<u>1283 - Philomath Alternative Academy</u>		
-	-	-		0241 - Medical Insurance	5,000	
				<u>2120 - Guidance Services</u>		
-	735	763		0241 - Medical Insurance	1,000	
<b>49,999</b>	<b>50,110</b>	<b>51,371</b>		<i>Total Requirements:</i>	<b>50,000</b>	
<b>(961)</b>	<b>(852)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>	

## Budget Resources

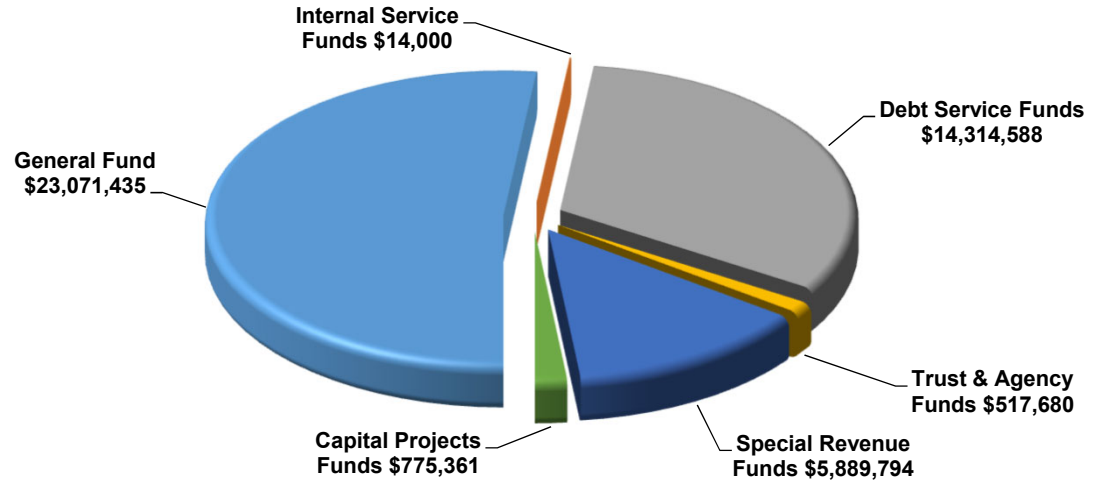
Philomath School District 17J

2019/20 Actual	2020/21 Actual	2021/22 Adopted	Budget Resources	2022/23 Proposed
\$	\$	\$		\$
22,365,859	21,567,985	22,537,831	<b>100 - General Fund</b>	23,071,435
2,784,948	3,128,445	6,494,970	<b>200 - Special Revenue Funds</b>	5,889,794
7,524,807	9,747,527	11,782,657	<b>300 - Debt Service Funds</b>	14,314,588
1,335,810	611,860	509,101	<b>400 - Capital Projects Funds</b>	775,361
13,919	773	15,155	<b>600 - Internal Service Funds</b>	14,000
967,887	763,653	624,652	<b>700 - Trust and Agency Funds</b>	517,680
<b>34,993,231</b>	<b>35,820,242</b>	<b>41,964,366</b>	<b>Total Fund:</b>	<b>44,582,858</b>



## Budget Expenses

Philomath School District 17J



2019/20 Actual	2020/21 Actual	2021/22 Adopted	Budget Expenses	2022/23 Proposed
\$	\$	\$		\$
19,622,216	19,053,147	22,537,831	100 - General Fund	23,071,435
2,085,287	2,295,973	6,494,970	200 - Special Revenue Funds	5,889,794
1,674,377	1,724,495	11,782,657	300 - Debt Service Funds	14,314,588
933,419	299,668	509,101	400 - Capital Projects Funds	775,361
13,146	620	15,155	600 - Internal Service Funds	14,000
286,634	222,092	624,652	700 - Trust and Agency Funds	517,680
<b>24,615,079</b>	<b>23,595,995</b>	<b>41,964,366</b>	<b>Total Fund:</b>	<b>44,582,858</b>