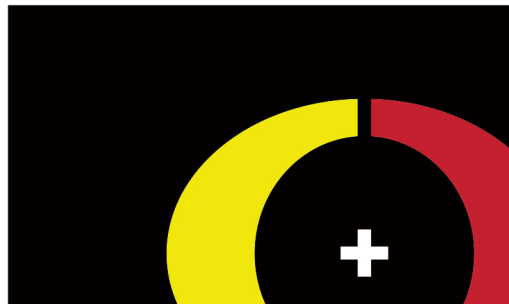




**2023-2024
Approved Budget**



POSITIVE

**195 SW Third Avenue, Ontario, Oregon 97914
(541) 889-5374 * www.ontario.k12.or.us**

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SUPERINTENDENT'S BUDGET MESSAGE

Members of the Ontario School District 8C Budget Committee:

The budget presented in this document represents the financial plan for the Ontario School District (OSD). It contains estimates of the revenues and expenditures needed to support the program offerings of the district for a single fiscal year.

The proposed 2023-24 document is based on state school funding allocation of \$9.9 billion for the biennium as proposed in the Governor's budget recommendation. This is an increase from \$9.299 in the 21-23 biennium. However, in the past few days the full Ways and Means Committee approved a \$10.2 billion State School Fund appropriation.

We continue to utilize COVID funding opportunities to the district in the form of ESSER II and ESSER III. The Student Investment Account (SIA) and Measure 98 (High School Success) funds remains in place and will be awarded at a slightly higher level.

The PERS rates will be increasing for the upcoming year. In addition, employee benefits, step, and cola increases per our collective bargaining agreement, and the Oregon Paid Family Medical Leave will be commencing September 1, 2023 will have a notable impact on our budget.

Ontario 8C District Strategic Goals

Student Achievement for All Kids

All students will show continuous growth toward their personalized learning goals and will be prepared for post-secondary and/or career success.

Communication & Collaboration

Provide frequent, clear and results-driven communications in order to support student achievement by building a positive school and district image, fostering trust, instilling pride, and engaging all stakeholders (school, family, and community) through:

- Establishing and maintaining community partnerships
- Encouraging volunteering/participation within our schools
- Creating opportunities for participation and collaboration in school and district initiatives and goals

Recruit, Support, Develop & Retain Highly Effective Staff

To improve the learning and educational opportunities for all students by continuing to build staff capacity to perform at a high level by investing in professional growth opportunities, providing new teacher mentoring and support, promoting communication and collaboration among staff and fostering a positive culture.

Ontario 8C Budget Goals

OSD Board set the following 2023-24 budget goals to guide the budget document. Here is the manner in which these goals are addressed and accomplished in the proposed budget:

1. Maintain (roll-up) existing programs and staff; no reductions. This is a foundational goal.
 - The proposed budget was able to achieve this goal. There are no reductions in staff and instructional hours continue to be well above the state's requirements.
2. All students will show continuous progress toward their personalized learning goals and will be prepared for post-secondary education and/or career success.
 - The High School Success (Measure 98) allocation continues to administer the funds for use in CTE and drop-out prevention programs. This includes continuation of our attendance monitoring program, Treasure Valley Tech and its staff and supplies, extra-curricular opportunities for at-risk students, FAFSA supports, as well as supporting students taking college level coursework. Additionally, we will begin supporting students at the middle school level by partially funding a Student Success Coordinator who will work closely with the High School Success coordinator to begin optimum four-year high school credit planning as it aligns most closely with the aptitude testing and personal interests of the student to help prepare them for the post-secondary opportunities that will be shared through intentional education of middle school students and their families.
 - A new science curriculum will be adopted in the upcoming year and we have adjusted our budget to reflect the increasing cost of current and future adoptions.

- A full time associate principal at the middle school was added to help support the current administration and to help plan the upcoming sixth grade transition back to the middle school.
- The SIA grant continues to support this goal in a variety of ways.
 - The funding of elementary physical education personnel throughout the district will keep the district in compliance with Oregon Division 22 standards.
 - A full time district Equity and Enrichment Specialist will focus on elevating the district's Talented and Gifted program as well as create consistent pathways towards identifying underserved students.
- Additional certified and classified staff at the primary levels help to reduce class size and provide instructional support at the early stages of development.

3. Support safe, healthy and well-maintained learning environments that support student learning and success with sufficient funds available for unforeseen events.

- Safety continues to be a high priority for the district. In addition to the district's safety coordinators, additional resources for emergency readiness and response are being funded.
- Safety upgrades will be made to several schools with the use of SIA funding. Front office and entry upgrades will make these spaces more manageable and secure to students and staff.
- Increased purchases and installation of security cameras on all campuses.
- Our student's physical health needs will continue to be supported by a full time district nurse.
- SIA dollars also support intervention programs meant to train staff on how to address behavior management in a way that best supports equity and student mental health.
- Student mental health is the foundation of a student's academic success. The district is committed to supporting students in this area by continuing to direct resources towards a district counseling supervisor as well as counseling support at every school.
- As building maintenance, supplies, electrical, custodial, and contracting costs continue to increase the district has adjusted its allocation in this area.
- A transfer to the building reserve fund was significantly increased in order to complete critical projects such as; OHS track replacement, stadium lighting upgrades, softball complex completion, and tennis court resurfacing. Additional money may be used for current construction projects if they are to go over budget and to build a reserve to support future capital projects and safety upgrades throughout the district.

4. Utilize grant funds to enhance opportunities, create equitable programs, expand classroom space, improve student health, and to attract and retain quality staff.
 - The district is utilizing the federal ESSER grants for capital projects to reduce class sizes and improve air quality. These projects include the construction of a 6th grade classroom building on the OMS campus and full window replacement at Ontario High School.
 - The district also received a \$2.3 million seismic rehabilitation grant that will stabilize our gym space at Ontario High School.

5. Integrating and sustaining technology into the classroom/curriculum which will enhance teacher instruction and student learning (i.e. mobile labs / tablets) matching instructional needs and increasing the student to technology devices ratio.
 - This budget includes allocations to maintain an effective replacement cycle of the devices and efforts to stagger the purchase of devices so that they are not all at end-of-life simultaneously.
 - Electronic access to any new curriculum will be purchased for student and parent use.
 - By utilizing Title IV-A funds, the district maintains a District Technology Instructional Coach to teach classroom strategies, develop tools for our teachers, as well as support family engagement.
 - A full time Technology Specialist who organizes and maintains continuity of electronic curriculum availability is fully funded through SIA.

6. To improve the learning and educational opportunities for all students by continuing to build staff capacity to perform at a high level by investing in professional growth opportunities, providing new teacher mentoring and support, promoting communication and collaboration among staff, and fostering a positive culture:
 - Continues substitute teacher time and opportunities for professional development.
 - A part time district level instructional coach will facilitate coaching meetings, plan instructional assistant professional development, and plan and implement grade level professional development.
 - Continues dedicated time for data team meetings and instructional coach collaboration.
 - Re-engage administration in district-wide learning walks.
 - Continues with implementation of intentional planning to elevate language instruction across content areas.
 - Additional efforts to recruit, develop, and retain talented people by continuing to offer a competitive compensation / insurance package.

7. Provide frequent, clear and results driven communications in order to support student achievement by building a positive school and district image, fostering trust, instilling pride, and engaging all stakeholders (school, family and community)
 - Parent Involvement Coordinators will continue to be issued devices that schools can use to upload activities, photos and announcements at any time and enhance communication throughout the district. Subscription to online platforms allow PICs to send e-newsletters and text messages.
8. Maintain sufficient reserves to meet policy and cash flow needs as well as anticipated future debt and unfunded policy/mandates, reductions due to COVID-19, PERS rate increases, and employee health insurance rate changes.
 - The proposed budget meets the board policy of unappropriated reserves equal to 10% of total adopted revenues. This is a foundational goal.

CLOSING STATEMENT

This document supports the District's mission and goals for a quality educational program, a safe and secure learning environment for our students, and resources to continue to attract and maintain a quality workforce.

Respectfully submitted,

Nicole Albisu
Superintendent

BUDGET COMMITTEE MEMBERS				
Position	Member	Appointed	Term	Term Expires
Position A	Amber Campbell	Feb 22, 2021	3	June 30, 2024
Position B	Ken Hart	May 21, 2018	3	June 30, 2023
Position C	Mike Blackaby	June 6, 2023	1	June 30, 2023
Position D	Brett Uptmor	June 6, 2023	1	June 30, 2023
Position E	Antonio (AJ) Sunseri	June 6, 2023	1	June 30, 2023

BOARD MEMBERS				
Position	Member	Elected or Appointed	Term	Term Expires
Position 1	Craig Geddes	2020	3	June 30, 2023
Position 2	Matt Stringer	2021	4	June 30, 2025
Position 3	Blanca Rodriguez	2017	4	June 30, 2025
Position 4	Eddie Melendrez	2022	1	June 30, 2023
Position 5	Eric Evans, Vice Chair	2016	4	June 30, 2023

The following is the list of account codes used by the District. These account codes are mandated by the Oregon Department of Education.

FUNDS

A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, or changes therein. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records, owned by one entity, Ontario School District 8C.

100 General Fund Used to account for all ordinary operations of the school district, generally all transactions which do not have to be accounted for in another fund.

200 Special Revenue Used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purpose.

The special revenue funds used by Ontario School District are as follows:

- Various Federal Programs
- Various State and Local Programs
- 201 Cafeteria
- 202 Student Body Funds
- 299 Medicaid Reimbursement Fund

300 Debt Service Used to account for payment of interest and principal on all general obligation debt. It does not include monies payable exclusively for special assessments and revenue debt issued for and serviced by a government enterprise.

- 300 Bond Debt Service Fund
- 301 PERS Bond Debt Service Fund

400 Capital Projects	Used to account for financial resources to be used for the acquisition or construction of major capital facilities.
	420 Building Improvement Fund 430 Equipment Reserve Fund 440 Technology Reserve Fund 450 Chromebook Reserve Fund
500 Enterprise Funds	Used to account for district activities that are similar to business operations in the private sector.
	510 OHS Tiger Shoppe / O+ Fund 515 OHS Teen Parent Program
600 Internal Service	Used to account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units on a cost- reimbursable basis.
	601 Unemployment Fund

REVENUES

Revenues are classified by type and source for the various funds of the District. Revenues are defined as additions to assets which: 1) do not increase any liability, do not represent the recovery of an expenditure; 2) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and 3) do not represent contributions of fund capital in food services and pupil activity funds.

CLASSIFICATION OF REVENUES AND OTHER SOURCES

1000 Local Source Revenue

Revenue from local sources is the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use.

- 1111 Current Taxes
- 1112 Delinquent Taxes
- 1113 County Land Sales
- 1190 Penalties and Interest on Taxes

- 1200 Revenue from Local Government
- 1311 Tuition from Individuals
- 1312 Tuition from Oregon Districts
- 1412 Transportation Fees from Other Districts Within the State
- 1510 Interest on Investments
- 1600 Sale of Lunches
- 1710 Admissions & Gate Receipts
- 1750 Concession sales
- 1790 Miscellaneous Co-Curricular Revenue
- 1910 Rentals
- 1920 Donations
- 1941 Services to Other Districts
- 1980 Fees Charged to Grants
- 1990 Miscellaneous Revenue

2000 Intermediate Source Revenues

Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or a political subdivision between the local school district and the state.

- 2101 County School Fund
- 2200 Restricted Revenue-Other Intermediate Sources

3000 State Source Revenues

Revenue from state sources is revenue from funds collected by the state and distributed to local schools.

- 3101 State School Support Fund
- 3102 State School Support Fund - School Lunch Match
- 3103 Common School
- 3299 Miscellaneous State Revenue

4000 Federal Source Revenues

Revenue from federal sources is revenue from funds collected by the federal government and distributed to local school districts. It is unimportant whether the funds are distributed directly to the local school district by the federal government or through some intervening agency such as the state.

- 4300 Restricted Revenue Direct from the Federal Government
- 4500 Restricted Revenue from the Federal Government through the State

5000 Other Sources

- 5200 Transfers In
- 5300 Compensation for Loss of Assets
- 5400 Cash on Hand

FUNCTION

Function describes the type of activity that is carried out. There are five major function areas: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, and Other Uses.

1000 Instruction

Activities dealing directly with the teaching of students, or the interaction between the 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 who assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

The following instruction numbers are used by the district.

- 1111 Primary Instruction
- 1113 Elementary Co-Curricular
- 1121 Middle Instruction
- 1122 Middle Co-Curricular
- 1131 High School Instruction

- 1132 High School Co-Curricular
- 1210 Talented and Gifted
- 1226 Home Instruction
- 1250 Special Education
- 1271 Remediation
- 1272 Title I
- 1283 Alternative Education
- 1288 Charter Schools
- 1291 English Second Language Learners
- 1292 Teen Parent
- 1293 Migrant Education
- 1299 Special Programs
- 1300 Adult/Continuing Education Programs
- 1410 Intermediate Summer School
- 1420 Middle Summer School
- 1430 High School Summer School
- 1440 Primary Summer School

2000 Support Services

Support Services are those 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.

The following Support Services functions are used by the District.

- 2110 Social Services
- 2115 Student Safety
- 2117 Identification and Recruitment of Students
- 2119 Other Attendance Services
- 2120 Guidance Services
- 2122 Counseling
- 2134 Nursing Services
- 2139 Health Services
- 2190 Student Support Services
- 2213 Director of Improvement of Instruction

2219 Other Improvement of Instruction Services
2222 Library
2223 Multi-Media Services
2230 Assessment and Testing
2240 Instructional Staff Development
2310 Board of Education
2321 Superintendent's Office
2324 Federal and State Relations
2410 Principal's Office
2521 Business Services
2524 Payroll Services
2525 Financial Accounting Services
2541 Direction of Facilities
2542 Care & Upkeep of Buildings
2543 Care & Upkeep of Grounds
2551 Director of Transportation
2552 Vehicle Operation Services
2559 Other Student Transportation
2573 Warehouse and Distributing Services
2620 Statistics, Planning and Research
2626 Grant Writing
2630 Parent Center Coordinator
2633 Public Information
2640 Volunteer Services
2641 Personnel
2660 Technology
2700 Early Retirement Program

3000 Enterprise and Community Services

Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where that stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

3110 Food Services Direction
3120 Food Preparation

3130 Food Delivery
3190 Other Food Services
3300 Building Services

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. Maintenance and upkeep of buildings are charged to 2540.

4150 Building Acquisition, Construction and Improvement

5000 Other Uses

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

5110 Long Term Debt
5120 Short Term Debt
5200 Transfer of Funds

6000 Contingencies

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency

7000 Unappropriated Ending Fund Balance

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

OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major object categories are identified and described: 1) Salaries, 2) Employee Benefits, 3) Purchased Services, 4) Supplies and Materials, 5) Capital Outlay, 6) Other Objects, and 7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number makes it possible to search out detailed information. Following are definitions of the major categories and subcategories.

100 Salaries

Amounts paid to employees of the district who are considered to be in the positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

- 111 Licensed Salaries
- 112 Classified Salaries
- 113 Administrators
- 114 Supervisors
- 116 Supplemental Retirement Stipends
- 121 Licensed Substitutes
- 122 Classified Substitutes
- 123 Licensed Temporary
- 124 Classified Temporary
- 130 Additional Salary (Extra Duty, Overtime)

200 Employee Benefits

Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

- 211 PERS – Employer Contribution Tier 1&2
- 212 PERS – Pickup
- 213 PERS UAL Bond
- 216 OPSRP Tier III
- 220 Social Security

- 231 Workers Compensation
- 232 Unemployment
- 240 Health Insurance
- 245 Other Benefits

300 Purchased Services

Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, lawyers, consultants, etc. Also included are services to operate, repair, maintain, insure and rent property owned and/or used by the district. These services are performed by persons other than district employees. Other items are student transportation services, costs of travel for all district personnel, communications such as telephone, postage, advertising and printing, medical services and other professional and technical services.

- 311 Instruction Services
- 313 Medical
- 318 Professional Development Non-Instructional
- 319 Professional Services
- 322 Maintenance and Repair
- 324 Rental
- 325 Electricity
- 326 Heat
- 327 Water & Sewage
- 328 Garbage Disposal
- 329 Other Property Services
- 340 Travel
- 349 Other Student Travel
- 351 Telephone
- 353 Postage
- 354 Advertising
- 355 Printing
- 360 Charter School Payments
- 374 Tuition
- 381 Audit

- 382 Legal
- 383 Architect Fees
- 384 Negotiation Services
- 388 Election
- 390 Professional Services

400 Supplies and Materials

Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated by use.

- 410 Supplies
- 411 Gasoline, Oil, Lubricants
- 412 Tires and Batteries
- 413 Vehicle Repair Parts
- 414 Garage Supplies
- 415 Other Vehicle Supplies
- 420 Textbooks
- 430 Library Books
- 440 Periodicals
- 450 Food
- 460 Non-consumable Supplies
- 470 Computer Software
- 480 Computer Hardware

500 Capital Outlay

Expenditures for the acquisition of fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

- 520 Building Remodel
- 530 Improvements other than Buildings
- 541 Initial or Additional Equipment
- 542 Replacement Equipment
- 550 Technology Equipment
- 564 Bus and Bus Improvements

600 Other Objects

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

- 610 Principal
- 620 Interest
- 621 Interest, Excluding bus and bus improvements
- 622 Interest, Bus and bus improvements
- 640 Dues and Fees
- 651 Liability Insurance
- 652 Fidelity Bonds
- 653 Property Insurance
- 670 Taxes and License
- 690 Grant Indirect Charges

700 Transfers

This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to another.

710 Transfers

800 Other Uses of Funds

810 Planned Reserve

Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. Used only with 6110 Function.

820 Reserve for Next Year

Used only with 7000 Unappropriated Ending Fund Balance.

RESPONSIBILITY CENTER

An organizational cost center.

- 000 District Wide Expenditures
- 010 Aiken
- 020 Alameda
- 030 Cairo
- 050 Pioneer
- 060 May Roberts
- 070 Middle School
- 080 High School

**Summary of Revenues by Fund and Function
For the Fiscal Year 2023-2024**

	1000	2000	3000	4000	5000	Total
	Revenue From Local Sources	Revenue From Intermediate Sources	Revenue From State Sources	Revenue From Federal Sources	Other Sources	
General Fund	5,006,500	880,000	26,857,379	13,000,000	11,015,000	56,758,879
Federal Grants	-	-	-	3,991,721	-	3,991,721
State & Local Grants	3,000	-	6,439,600		28,410	6,471,011
Cafeteria	22,000	-	30,000	1,940,000	1,500,000	3,492,000
Student Body Funds	325,000	-	-	-	140,000	465,000
Medicaid Reimbursement Fund	-	-	-	1,500,000	350,000	1,850,000
Equipment Replacement	-	-	-	-	295,000	295,000
Technology Reserve	-	-	-	-	63,000	63,000
Chromebook Reserve	10,000	-	-	-	20,000	30,000
Debt Service Fund	1,346,212	-	-	910,000	12,750,000	15,006,212
PERS Bond Debt Service Fund	1,182,883	-	-	-	-	1,182,883
Building Improvement	-	-	-	-	4,300,000	4,300,000
OHS Teen Parent Program	100,000	-	-	-	-	100,000
Boxing	10,000	-	-	-	-	10,000
Unemployment-Internal Service	-	-	-	-	375,000	375,000
TOTAL	8,005,594	880,000	33,326,979	21,341,721	30,836,410	94,390,705

**Summary of Expenditures by Fund and Function
For the Fiscal Year 2023-2024**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	24,127,120	13,541,199	-	14,055,940	1,200,000	70,000	3,764,619	56,758,879
Federal Grants	2,958,069	872,946	160,706	-	-	-	-	3,991,721
State & Local Grants	1,421,162	1,720,358	2,492,630	-	836,861	-	-	6,471,011
Cafeteria	-	10,800	3,181,200	-	-	-	300,000	3,492,000
Student Body Funds	325,000	-	-	-	-	-	140,000	465,000
Medicaid Reimbursement Fund	7,140	542,860	-	-	-	-	1,300,000	1,850,000
Equipment Replacement	-	295,000	-	-	-	-	-	295,000
Technology Reserve	-	63,000	-	-	-	-	-	63,000
Chromebook Reserve	-	30,000	-	-	-	-	-	30,000
Debt Service Fund	-	15	-	-	1,033,040	-	13,973,157	15,006,212
PERS Bond Debt Service Fund	-	100	-	-	1,182,783	-	-	1,182,883
Building Improvement	-	-	-	4,300,000	-	-	-	4,300,000
OHS Teen Parent Program	88,000	12,000	-	-	-	-	-	100,000
Boxing	-	-	10,000	-	-	-	-	10,000
Unemployment-Internal Service	-	375,000	-	-	-	-	-	375,000
TOTAL	28,926,491	17,463,278	5,844,536	18,355,940	4,252,684	70,000	19,477,776	94,390,705

**Budget Resources
General Fund**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023	2023-2024 Budget		
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	4,381,439	4,534,922	4,200,000	4,500,000	4,500,000	
1112 Delinquent Taxes	141,831	209,990	110,000	75,000	75,000	
1113 County Land Sales	20,063	7,625	-	-	-	
1190 Penalties and Interest on Taxes	668	307	-	-	-	
1311 Tuition From Individuals	-	0	-	-	-	
1312 Tuition from Oregon Districts	-	0	-	-	-	
1411 Transportation Fees from Individuals	-	0	-	-	-	
1412 Transportation Fees from Other Districts	-	0	-	-	-	
1510 Interest on Investments	116,526	95,099	100,000	150,000	150,000	
1710 Admissions	189	28,740	20,000	25,000	25,000	
1790 Other Co-Curricular Revenue	-	0	-	-	-	
1910 Rentals	888	8,566	7,500	8,000	8,000	
1920 Donations	12	3,505	1,500	1,000	1,000	
1970 Service to Other Funds	-	50,271	22,500	22,500	22,500	
1980 Fees Charged to Grants	275,871	78,224	200,000	200,000	200,000	
1990 Misc Revenue	294,967	17,113	50,000	25,000	25,000	
1994 Fingerprinting	-	-	-	-	-	
Total Revenue From Local Sources	5,232,454	5,034,363	4,711,500	5,006,500	5,006,500	
2101 County School Fund	1,160	2,068	-	-	-	
2199 Other Intermediate Sources	-	3,478	-	-	-	
2200 Misc County Funding	875,115	895,916	880,000	880,000	880,000	
Total Revenue From Intermediate Sources	876,275	901,462	880,000	880,000	880,000	
3101 State School Fund - General Support	25,505,991	26,214,053	25,363,293	26,607,379	26,607,379	
3103 Common School Fund	227,730	259,015	250,000	250,000	250,000	
3204 Driver Education	-	-	-	-	-	
3299 Restricted State Grants	23,041	32,454	20,000	-	-	
Total 3000 Revenue From State Sources	25,756,762	26,505,522	25,633,293	26,857,379	26,857,379	
4500 Restricted Federal Revenue	2,251,589	2,268,094	12,400,000	13,000,000	13,000,000	
Total 4000 Revenue From Federal Sources	2,251,589	2,268,094	12,400,000	13,000,000	13,000,000	
5300 Compensation for Loss of Fixed Asset	-	1,500	1,500	15,000	15,000	
5400 Beginning Fund Balance	6,845,278	8,496,735	8,275,000	11,000,000	11,000,000	
Total 5000 Revenue From Other Sources	6,845,278	8,498,235	8,276,500	11,015,000	11,015,000	
Total General Fund Resources	40,962,358	43,207,675	51,901,293	56,758,879	56,758,879	

**Budget Summary by Major Function
General Fund**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	10,689,017	10,351,382	11,155,348	113.02	12,220,838	115.97	12,220,838	
1000 Co-Curricular Programs	595,416	802,544	953,535	2.17	1,061,605	1.10	1,061,605	
1200 Special Programs	7,525,849	8,622,730	10,238,360	79.93	10,844,678	83.30	10,844,678	
Total 1000 Instruction	18,810,282	19,776,656	22,347,243	195.12	24,127,120	200.37	24,127,120	
2100 Support Services - Students	1,282,778	1,294,535	1,510,361	13.19	1,494,522	12.01	1,494,522	
2200 Support Services - Instruction Staff	659,509	700,374	798,287	11.08	876,805	10.27	876,805	
2300 General Administration	1,107,633	722,838	589,635	3.00	620,604	3.00	620,604	
2400 School Administration	2,798,290	2,848,758	2,975,380	28.90	3,092,680	29.90	3,092,680	
2500 Business	4,733,413	4,765,571	5,543,924	48.14	5,809,892	50.47	5,809,892	
2600 Support Services - Central Activities	2,457,955	1,425,991	1,739,975	14.05	1,588,405	11.60	1,588,405	
2700 Supplemental Retirement	60,546	59,005	45,631	-	58,292		58,292	
Total 2000 Support Services	13,100,124	11,817,072	13,203,193	118.36	13,541,199	117.24	13,541,199	
Total 3000 Community Services	22,267							
Total 4000 Building Acq. & Const.	59,954	54,195	11,699,920		14,055,940		14,055,940	
Total 5000 Debt Service								
Total 5200 Transfer of Funds	374,000		1,015,000		1,200,000		1,200,000	
Total 6000 Contingency			70,000		70,000		70,000	
Total 7000 Unappropriated EFB			3,565,935		3,764,619		3,764,619	
Total General Fund Requirements	32,366,627	31,647,923	51,901,291	313.48	56,758,879	317.61	56,758,879	

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR		BUDGET THIS YEAR		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	5,895,317	5,410,303	6,039,293	61.59	6,927,086	62.73	6,927,086	
1112 Intermediate Instruction	-	-	-	-	-	-	-	
1113 Elementary Co-Curricular	257	11,009	33,250	-	19,000	-	19,000	
1121 Middle Instruction	1,776,676	1,837,973	1,866,195	19.33	1,910,199	19.33	1,910,199	
1122 Middle Co-Curricular	76,970	160,587	183,013	0.10	271,593	0.10	271,593	
1131 High School Instruction	3,017,024	3,103,106	3,249,860	32.10	3,383,552	33.90	3,383,552	
1132 High School Co-Curricular	518,189	630,948	737,272	2.07	771,011	1.00	771,011	
1210 Talented & Gifted	6,546	8,012	20,756	-	7,200	-	7,200	
1226 Home Instruction	-	-	-	-	-	-	-	
1250 Special Education	3,183,710	3,290,643	3,939,393	67.14	4,416,929	69.60	4,416,929	
1271 Remediation	-	-	-	-	-	-	-	
1283 Alternative Education	167,232	153,115	182,806	3.79	204,031	3.80	204,031	
1288 Charter School	3,546,479	4,366,034	5,264,806	-	5,264,806	-	5,264,806	
1291 ESL	519,755	703,021	754,677	8.00	887,595	8.90	887,595	
1292 Teen Parent	102,127	101,905	75,922	1.00	64,116	1.00	64,116	
Total 1000 Instruction	18,810,282	19,776,656	22,347,243	195.12	24,127,120	200.37	24,127,120	
2115 Student Safety (Crossing Guards & SROs)	99,770	65,564	125,000	-	125,000	-	125,000	
2119 Other Attendance Services	58,520	85,971	89,956	2.00	51,414	2.00	51,414	
2122 Counseling	783,613	802,711	879,172	8.59	781,112	8.11	781,112	
2134 Nursing Services	509	13,065	5,000	-	5,000	-	5,000	
2139 Health Services	1,294	863	1,200	-	1,100	-	1,100	
2190 Student Support Services	339,072	326,362	410,033	2.60	530,896	1.90	530,896	
2213 Director of Improvement of Instruction	18,511	25,819	73,113	0.35	27,818	0.10	27,818	
2219 Improvement of Instruction	-	-	-	-	-	-	-	
2222 Library	273,485	244,306	269,531	6.14	272,087	6.13	272,087	
2223 Multi-Media Services	-	-	1,200	-	1,200	-	1,200	
2230 Assessment & Testing	242,134	251,064	278,521	4.04	243,440	3.48	243,440	
2240 Instructional Staff Development	125,379	179,185	175,922	0.55	332,260	0.55	332,260	
2310 Board of Education (Local Board)	728,039	374,489	188,700	-	193,700	-	193,700	
2321 Superintendent's Office	379,594	348,349	400,935	3.00	426,904	3.00	426,904	
2324 State and Federal Relations	-	-	-	-	-	-	-	
2410 Principal's Office	2,407,189	2,437,995	2,546,736	24.90	2,884,547	27.90	2,884,547	
2490 Other Support Services	391,101	410,763	428,644	4.00	208,133	2.00	208,133	
2521 Business Services	245,128	184,888	270,567	1.00	320,807	1.00	320,807	
2524 Payroll Services	76,000	90,712	83,662	1.00	86,929	1.00	86,929	
2525 Financial Accounting Services	64,002	65,290	56,947	0.75	74,558	0.75	74,558	
2541 Direction of Facilities	150,648	151,406	152,467	1.25	158,944	1.25	158,944	
2542 Care & Upkeep of Buildings	2,282,989	2,301,140	2,605,089	22.19	2,710,086	22.37	2,710,086	
2543 Care & Upkeep of Grounds	248,497	251,939	301,055	3.00	278,404	3.00	278,404	
2551 Direction of Transportation	194,416	189,971	252,301	2.20	260,041	2.20	260,041	
2552 Vehicle Operation Services	1,426,344	1,482,590	1,769,082	16.25	1,858,903	18.39	1,858,903	
2559 Other Student Transportation	1,785	3,903	7,550	-	7,550	-	7,550	
2573 Warehouse & Distributing Services	43,604	43,731	45,204	0.50	53,671	0.50	53,671	

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR		BUDGET THIS YEAR		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2620 Statistics, Planning, & Research		-	-	-	-	-	-	-
2626 Grant Writing	-	-	44,709	0.25	-	-	-	-
2630 Parent Center	179,486	147,562	258,071	5.00	122,076	2.80	122,076	
2633 Public Information	94,080	138,428	160,722	1.00	171,511	1.00	171,511	
2640 Volunteer Services	330	860	1,550	-	1,550	-	1,550	
2641 Personnel	244,057	257,880	255,219	1.80	257,224	1.80	257,224	
2660 Technology	1,938,013	881,261	1,013,704	6.00	1,032,944	6.00	1,032,944	
2680 Interpretation and Translation Services	1,989	-	6,000	-	3,100	-	3,100	
2700 Supplemental Retirement	60,546	59,005	45,631	-	58,292	-	58,292	
Total 2000 Support Services	13,100,124	11,817,072	13,203,193	118.36	13,541,199	117.24	13,541,199	
Total 3000 Community Services	22,267	-	-	-	-	-	-	
Total 4000 Building Acq. & Const.	59,954	54,195	11,699,920		14,055,940		14,055,940	
5110 Long Term Debt		-						
5120 Short Term Debt		-						
5200 Transfers of Funds	374,000	-	1,015,000	-	1,200,000	-	1,200,000	
Total 5000 Other Uses	374,000	-	1,015,000	-	1,200,000	-	1,200,000	
Total 6000 Contingency	-	-	70,000	-	70,000	-	70,000	
Total 7000 Unappropriated EFB	-	-	3,565,935	-	3,764,619	-	3,764,619	
Total General Fund Requirements	32,366,627	31,647,923	51,901,291	313.48	56,758,879	317.61	56,758,879	

**Budget Summary by Function and Location
General Fund**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
1111 Primary Instruction	1,525,099	14.00	1,414,821	15.73	707,543	6.35	608,488	7.25	1,866,135	19.40					805,000	
1112 Intermediate Instruction																
1113 Elementary Co-Curricular															19,000	
1121 Middle Instruction											1,860,199	19.33			50,000	
1122 Middle Co-Curricular											271,593	0.10				
1131 High School Instruction													3,378,552	33.90	5,000	
1132 High School Co-Curricular													768,455	1.00		
1210 Talented and Gifted	250		250		125		125		250				250		5,700	
1226 Home Instruction																
1250 Special Education	298,600	6.00	680,715	14.02	146,502	3.77	144,009	2.87	686,525	14.47	238,204	4.00	962,176	16.08	1,260,198	8.40
1271 Remediation																
1283 Alternative Education													204,031	3.80		
1288 Charter School															5,264,806	
1291 ESL	121,252	1.10	15,778	0.10	47,021	0.50	33,139	0.40	156,110	1.50	106,604	1.50	155,134	2.20	252,557	1.60
1292 Teen Parent Programm													64,116	1.00		
Total 1000 Instruction	1,945,201	21.10	2,111,564	29.85	901,191	10.62	785,760	10.52	2,709,020	35.37	2,479,408	24.93	5,532,715	57.99	7,662,261	10.00
2115 Student Safety															125,000	
2119 Other Attendance Services											19,058	1.00	32,356	1.00		
2122 Counseling	73,275	1.00	54,076	1.00	78,925	0.60	42,343	0.40	118,342	1.00	111,150	1.08	249,005	2.58	53,995	0.45
2134 Nursing Services															5,000	
2139 Health Services			250		200		150				500					
2190 Student Support Services															530,896	1.90
2213 Director of Improvement of Instruction															27,818	0.10
2219 Improvement of Instruction																
2222 Library	48,425	1.00	37,423	1.07	35,640	1.00	51,131	1.07	49,907	1.00	600		48,960	1.00		
2223 Multi-Media Services			500						500		200					
2230 Assessment & Testing	19,372	0.60	17,218	0.53					17,218	0.53			19,026	0.57	170,605	1.25
2240 Instructional Staff Development	1,200		2,000		700		600		3,500		1,250		6,100		316,910	0.55
2310 Board of Education (Local Board)															193,700	
2321 Superintendent's Office															426,904	3.00
2324 State and Federal Relations																
2410 Principal's Office	435,367	4.00	475,470	4.50	132,107	1.50	135,129	1.50	445,783	4.00	459,983	4.90	742,444	7.50	58,264	
2490 Other Support Services					102,524	1.00					105,608	1.00				
2521 Business Services															320,807	1.00
2524 Payroll Services															86,929	1.00
2525 Financial Accounting Services															74,558	0.75
2541 Direction of Facilities															158,944	1.25
2542 Care & Upkeep of Buildings	83,409	0.47	211,919	2.00	126,743	1.38	92,793	0.88	199,509	2.00	436,476	4.00	536,895	4.53	1,022,343	7.13
2543 Care & Upkeep of Grounds															278,404	3.00
2551 Direction of Transportation															260,041	2.20
2552 Vehicle Operation Services	100		100		100		50		300				100		1,858,153	18.39
2559 Other Student Transportation											1,000		6,550			
2573 Warehouse and Distributing Services															53,671	0.50
2620 Statistics, Planning, & Research																
2626 Grant Writing																
2630 Parent Center	38,260	0.70	38,460	0.70	8,153	0.70	250		19,953	0.70					17,000	
2633 Public Information															171,511	1.00
2640 Volunteer Services															1,550	
2641 Personnel															257,224	1.80
2660 Technology	4,250		12,990		1,200		5,494		11,202		15,000				982,808	6.00
2680 Interpretation and Translation Services															3,100	
2700 Supplemental Retirement															58,292	
Total 2000 Support Services	703,658	7.77	850,407	9.80	486,292	6.18	327,940	3.84	866,213	9.23	1,150,825	11.98	1,641,436	17.18	7,514,427	51.27

**Budget Summary by Function and Location
General Fund**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
Total 3000 Community Services																
Total 4000 Building Acq. & Const.																14,055,940
5110 Long Term Debt																
5120 Short Term Debt																
5200 Transfers of Funds																1,200,000
Total 5000 Other Uses																1,200,000
Total 6000 Contingency																70,000
Total 7000 Unappropriated EFB																3,764,619
Total General Fund Requirements	2,648,859	28.87	2,961,971	39.65	1,387,484	16.79	1,113,701	14.36	3,575,233	44.60	3,630,233	36.91	7,174,151	75.16	34,267,247	61.27

**Budget Summary by Major Object
General Fund**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022		FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	14,657,146	15,072,306	15,882,307	313.03	17,529,122	317.61	17,529,122	
200 Employee Benefits	9,125,423	8,703,171	9,517,836		10,003,968		10,003,968	
300 Purchased Services	5,265,912	5,903,377	8,033,311		7,358,856		7,358,856	
400 Supplies and Materials	2,061,456	1,345,064	4,135,333		2,131,573		2,131,573	
500 Capital Outlay	557,265	258,601	14,345,949		14,267,440		14,267,440	
600 Other Objects	325,424	365,406	380,300		433,300		433,300	
700 Transfers	374,000		295,000		1,200,000		1,200,000	
800 Other Uses of Funds			3,395,203		3,834,619		3,834,619	
Total	32,366,626	31,647,923	55,985,239	313.03	56,758,879	317.61	56,758,879	

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023 - 2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	8,201,863	8,208,870	8,635,894	145.09	9,295,378	154.16	9,295,378	
112 Classified Salaries	3,486,391	3,606,780	4,200,050	145.48	4,266,719	139.40	4,266,719	
113 Administrators	1,844,082	1,876,154	2,131,885	19.90	2,389,511	21.05	2,389,511	
114 Supervisors	215,470	236,298	273,447	3.00	278,413	3.00	278,413	
116 Early Retirement	59,750	57,100	31,200	-	51,700		51,700	
121 Substitutes - Licensed	85,819	336,747	389,500		454,000		454,000	
122 Substitutes - Classified	2,658	18,500	60,000		60,000		60,000	
123 Temporaries - Licensed								
124 Temporaries - Classified	8,249	4,260	42,000					
130 Additional Salary	752,864	727,598	445,717		733,401		733,401	
Total Salaries	14,657,146	15,072,306	16,209,693	313.47	17,529,122	317.61	17,529,122	
210 Retirement								
211 PERS-Employer Contribution	849,734	640,536	723,099		590,481		590,481	
212 PERS-Pickup	872,528	871,206	951,749		946,347		946,347	
213 PERS UAL Bond	1,009,242	1,007,726	1,156,063		1,164,597		1,164,597	
216 OPSRP Tier III	1,649,072	1,496,058	1,642,595		1,885,367		1,885,367	
220 Social Security	1,042,684	1,085,695	1,193,230		1,204,267		1,204,267	
231 Workers Comp	138,111	90,323	93,275		269,139		269,139	
233 Oregon Paid Family Leave			39,209		58,455		58,455	
240 Employee Insurance	3,561,052	3,508,627	3,807,796		3,880,315		3,880,315	
245 Other Benefits	3,000	3,000	3,306		5,000		5,000	
Total Benefits	9,125,423	8,703,171	9,610,322		10,003,968		10,003,968	
311 Instruction Services			1,000		1,000		1,000	
313 Student Services (Medical)			1,500		1,500		1,500	
318 Prof & Improvement Costs: Non-Instruct	38,160	50,962	57,036		105,650		105,650	
319 Other Instr., Prof & Tech. Services	113,987	102,151	145,450		144,950		144,950	
322 Maintenance & Repair	74,588	110,362	189,700		197,700		197,700	
324 Rental	101,516	110,999	116,100		128,600		128,600	
325 Electricity	250,688	260,347	344,750		344,750		344,750	
326 Heat	87,335	114,142	92,500		161,000		161,000	
327 Water & Sewage	38,603	31,772	50,300		50,300		50,300	
328 Garbage	42,884	62,932	70,900		70,900		70,900	
329 Other Property Services	93,595	50,847	40,000		43,000		43,000	
340 Travel	22,646	46,817	114,828		111,750		111,750	
341 In District Travel					1,150		1,150	
349 Other Student Travel		49,615	39,500		36,500		36,500	
351 Telephone	51,016	47,676	55,600		55,600		55,600	
353 Postage	24,099	11,478	19,350		19,350		19,350	
354 Advertising	186		2,200		2,200		2,200	
355 Printing	1,041	4,291	11,200		11,100		11,100	
359 Other communication services	143,665	(23,570)						

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023 - 2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
360 Charter School	3,546,479	4,366,034	5,264,806		5,264,806		5,264,806	
374 Other Tuition		169						
381 Audit	33,150	22,250	35,000		40,000		40,000	
382 Legal	117,086	51,502	50,000		50,000		50,000	
383 Architect Fees			4,000		4,000		4,000	
384 Negotiation Services			7,500		7,500		7,500	
388 Election	3,889		3,500		3,500		3,500	
390 Other General Prof. & Tech. Services	481,299	432,602	613,550		502,050		502,050	
Total Purchased Services	5,265,912	5,903,377	7,330,270		7,358,856		7,358,856	
410 Supplies	1,396,187	660,318	760,346		785,536		785,536	
411 Gasoline, Oil, Lubricants	58,486	145,834	140,000		140,000		140,000	
412 Tires & Batteries	3,859	14,760	10,000		10,000		10,000	
413 Vehicle Repair Parts	11,996	24,231	35,000		35,000		35,000	
414 Garage Supplies	14,340	16,795	500		500		500	
415 Other Vehicle Expense	1,354	345	2,500		2,000		2,000	
416 Coveralls & Grease Rags		111			500		500	
420 Textbooks	250,279	272,187	409,350		698,350		698,350	
430 Library Books	5,856	7,632	9,550		9,550		9,550	
440 Periodicals	25	32	400		300		300	
460 Non-Consumable Supplies	36,203	38,106	115,500		115,500		115,500	
470 Computer Software	275,118	155,542	130,800		252,800		252,800	
480 Computer Hardware	7,753	9,172	59,407		81,537		81,537	
Total Supplies & Materials	2,061,456	1,345,064	1,673,353		2,131,573		2,131,573	
520 Building Remodel			11,639,920		13,985,940		13,985,940	
542 Replacement Equipment	300,950	127,010	53,500		53,500		53,500	
550 Technology Equipment	24,800		55,000		55,000		55,000	
564 Bus & Bus Improvements	231,515	131,591	300,000		173,000		173,000	
Total Capital Outlay	557,265	258,601	12,048,420		14,267,440		14,267,440	
640 Dues & Fees	43,817	40,814	51,300		61,300		61,300	
651 Liability Insurance	9,293	4,271	11,000		11,000		11,000	
653 Property Insurance	272,314	320,074	315,000		360,000		360,000	
670 Taxes & License		247	1,000		1,000		1,000	
Total Other Objects	325,424	365,406	378,300		433,300		433,300	
Technology Transfer	63,000		63,000		63,000		63,000	
Equipment Fund Transfer	40,000		40,000		40,000		40,000	
Teen Parent Program Transfer	20,000							
Building Fund Transfer	240,000		910,000		1,095,000		1,095,000	
SMILE Transfer	11,000		2,000		2,000		2,000	
Total Transfers	374,000		1,015,000		1,200,000		1,200,000	

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023 - 2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
810 Planned Reserve			70,000		70,000		70,000	
820 Reserve For Next Year			3,565,935		3,764,619		3,764,619	
Total Other Uses of Funds			3,635,935		3,834,619		3,834,619	
Total	32,366,626	31,647,923	51,901,293	313.47	56,758,879	317.61	56,758,879	

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
111 Certified Salaries	1,108,692	17.60	1,026,058	18.15	589,081	9.15	507,960	8.55	1,485,557	24.10	1,383,048	22.91	2,566,982	44.50	627,999	9.20
112 Classified Salaries	222,276	9.27	472,909	19.00	183,265	7.14	141,099	5.31	422,360	18.50	321,328	11.00	715,250	26.66	1,788,233	42.52
113 Administrators	202,690	2.00	258,607	2.50	55,776	0.50	53,718	0.50	218,180	2.00	320,541	3.00	434,006	4.00	845,994	6.55
114 Supervisors															278,413	3.00
116 Early Retirement															51,700	
121 Substitutes - Licensed	4,000		5,000		3,000		3,000		5,000		30,000		100,000		304,000	
122 Substitutes - Classified															60,000	
123 Temporaries - Licensed																
124 Temporaries - Classified																
130 Additional Salary	3,093		3,093		2,062		2,062		3,093		92,675		259,756		367,568	
Total Salaries	1,540,751	28.87	1,765,667	39.65	833,184	16.79	707,839	14.36	2,134,190	44.60	2,147,592	36.91	4,075,994	75.16	4,323,906	61.27
211 PERS-Employer Contribution	64,996		58,998		36,407		37,922		59,834		26,156		83,504		222,663	
212 PERS-Pickup	90,478		93,089		47,592		37,953		123,735		110,754		228,285		214,462	
213 PERS UAL Bond	109,684		116,362		59,490		47,441		154,668		137,737		278,418		260,797	
216 OPSRP Tier III	167,030		188,667		91,185		65,215		266,464		260,191		500,090		346,523	
220 Social Security	111,878		118,689		60,679		48,390		157,762		141,712		293,173		271,984	
231 Workers Comp	21,251		23,957		12,505		9,859		31,139		29,037		58,646		82,745	
233 Oregon Paid Family Leave	5,553		5,470		2,788		1,996		7,883		6,376		14,537		13,853	
240 Employee Insurance	440,254		452,482		187,233		111,417		490,956		470,547		1,046,874		680,552	
245 Other Benefits															5,000	
Total Benefits	1,011,125		1,057,714		497,879		360,193		1,292,441		1,182,511		2,503,527		2,098,579	
311 Instruction Services															1,000	
313 Student Services (Medical)															1,500	
318 Prof & Improvement Costs: Non-Instruct	2,000		1,500		600		800		4,600		2,150		3,500		90,500	
319 Other Instr., Prof & Tech. Services					50								4,400		140,500	
322 Maintenance & Repair	1,000		600		100				800		16,200		7,000		172,000	
324 Rental	5,000		8,000		4,500		4,500		8,500		10,000		28,100		60,000	
325 Electricity	17,500		32,000		12,000		12,000		37,000		115,000		85,000		34,250	
326 Heat	12,000		10,000		10,000		5,000		10,000		24,000		70,000		20,000	
327 Water & Sewage	6,000		6,500						6,000		9,300		18,000		4,500	
328 Garbage	4,000		7,000		3,500		2,500		10,500		14,000		24,000		5,400	
329 Other Property Services															43,000	
340 Travel	1,100		2,100		700		400		2,800		5,000		41,650		58,000	
341 #VALUE!			100		50		700		200						100	
349 Other Student Travel													36,500			
351 Telephone	2,200		3,500		2,200		2,200		3,500		5,500		7,500		29,000	
353 Postage	650		1,500		200		300		1,500		2,000		4,000		9,200	
354 Advertising															2,200	
355 Printing			500				250		400		750		1,500		7,700	
359 Other communication services																
360 Charter School															5,264,806	
374 #VALUE!																
381 Audit															40,000	
382 Legal															50,000	
383 Architect Fees															4,000	
384 Negotiation Services															7,500	

**Budget Summary by Object and Location
General Fund**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
388 Election																3,500
390 Other General Prof. & Tech. Services			200				100				15,000		46,250			440,500
Total Purchased Services	51,450		73,500		33,900		28,750		85,800		218,900		377,400		6,489,156	
410 Supplies	38,534		49,100		18,621		14,169		45,102		77,480		165,130			377,400
411 Gasoline, Oil, Lubricants																140,000
412 Tires & Batteries																10,000
413 Vehicle Repair Parts																35,000
414 Garage Supplies																500
415 Other Vehicle Expense																2,000
416 Coveralls & Grease Rags																500
420 Textbooks			4,000		100				4,000		250					690,000
430 Library Books	1,500		1,500		1,000		1,550		1,500		500		2,000			
440 Periodicals																300
460 Non-Consumable Supplies													2,500			113,000
470 Computer Software	3,000		4,200		1,800		1,200		7,200		3,000		13,400			219,000
480 Computer Hardware			6,290		1,000				5,000							69,247
Total Supplies & Materials	43,034		65,090		22,521		16,919		62,802		81,230		183,030		1,656,947	
520 Building Remodel																13,985,940
542 Replacement Equipment	2,500												1,000			50,000
550 Technology Equipment																55,000
564 Bus & Bus Improvements																173,000
Total Capital Outlay	2,500												1,000		14,263,940	
640 Dues & Fees													33,200			28,100
651 Liability Insurance																11,000
653 Property Insurance																360,000
670 Taxes & License																1,000
Total Other Objects													33,200		400,100	
Technology Transfer																63,000
Equipment Fund Transfer																40,000
Teen Parent Program Transfer																
Building Fund Transfer																1,095,000
SMILE Transfer																2,000
Total Transfers															1,200,000	
810 Planned Reserve																70,000
820 Reserve For Next Year																3,764,619
Total Other Uses of Funds															3,834,619	
Total	2,648,859	28.87	2,961,971	39.65	1,387,484	16.79	1,113,701	14.36	3,575,233	44.60	3,630,233	36.91	7,174,151	75.16	34,267,247	61.27

**Federal Grants
Resources**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources for Federal Programs:								
Title I C - Migrant	969,267	871,364	1,388,000		1,286,912		1,286,912	
Title I A	1,579,199	1,136,094	1,650,000		1,500,000		1,500,000	
Title III ESL	21,688	39,563	44,000		30,680		30,680	
ARP-HCYII	-	-	25,000		36,833		36,833	
IDEA	125,416	11,246	713,350		797,296		797,296	
EBISS	30,946	-	-		-		-	
Title VI (B) Rural Education Initiative Grant	29,296	26,229	56,000		65,000		65,000	
Title II (A) Quality Teachers	155,624	186,524	180,000		140,000		140,000	
Title IV Student Support and Academic Grant	132,800	21,879	140,000		135,000		135,000	
4500 Total Restricted Federal Revenue	3,044,236	2,292,899	4,196,350		3,991,721		3,991,721	
5400 Total Beginning Fund Balance	-	-	-		-		-	-
Total Resources	3,044,236	2,292,899	4,196,350		3,991,721		3,991,721	

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1250 Special Education								
100 Total Salaries	80,241	70,977	311,838	5.68	412,004	5.10	412,004	
200 Total Benefits	38,946	34,848	174,815		48,546		48,546	
300 Total Purchased Services	-	-	25,000		50,000		50,000	
400 Total Supplies & Materials	-	2,450	143,897		203,946		203,946	
600 Total Other Objects	6,229	565	55,000		55,000		55,000	
1250 Total Special Education	125,416	108,840	710,550	5.68	769,496	5.10	769,496	
1272 Title I								
100 Total Salaries	687,001	601,445	723,822	26.01	599,840	22.25	599,840	
200 Total Benefits	470,150	385,398	492,890		297,464		297,464	
300 Total Purchased Services	1,105	19,424	9,000		16,000		16,000	
400 Total Supplies & Materials	3,743	7,016	45,000		82,000		82,000	
500 Total Capital Outlay	-	-	-		-		-	
600 Total Other Objects	77,724	9,457	80,000		95,000		95,000	
1272 Total Title I	1,239,723	1,022,740	1,350,712	26.01	1,090,303	22.25	1,090,303	
1288 Charter School								
300 Total Purchased Services	87,476	61,986	85,000		110,000		110,000	
1288 Total Charter School	87,476	61,986	85,000		110,000		110,000	
1291 English Second Language								
100 Total Salaries	-	-			40,575	1.00	40,575	
200 Total Benefits	-	-			30,758		30,758	
300 Total Purchased Services	-	18,952						
400 Total Supplies & Materials	676	98						
600 Total Other Objects	410	268						
1291 Total English Second Language	1,086	19,318			71,333	1.00	71,333	
1293 Migrant Education								
100 Total Salaries	49,833	57,149	42,889	1.00	66,586	1.00	66,586	
200 Total Benefits	33,083	34,335	30,658		31,142		31,142	
300 Total Purchased Services	19,453	65,525	71,500		108,273		108,273	
400 Total Supplies & Materials	132,629	17,510	111,983		90,156		90,156	
600 Total Other Objects	36,309	7,460	40,900		40,272		40,272	
1293 Total Migrant Education	271,307	181,980	297,930	1.00	336,429	1.00	336,429	
1400 Summer School Programs								
100 Total Salaries	222,550	172,850	264,600		239,999		239,999	
200 Total Benefits	78,036	43,633	91,692		59,731		59,731	

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
300 Total Purchased Services	46,211	7,230	22,000		22,000		22,000	
400 Total Supplies & Materials	18,140	42,687	222,740		232,198		232,198	
600 Total Other Objects	13,882	10,517	30,340		26,580		26,580	
1400 Total Summer School Programs	378,819	276,917	631,372		580,508		580,508	
1000 Total Instruction	2,103,827	1,671,780	3,075,564	32.69	2,958,069	29.35	2,958,069	
2110 Social Services								
100 Total Salaries	105,990	98,959	101,288	2.12	122,805	2.80	122,805	
200 Total Benefits	64,713	44,509	47,086		50,955		50,955	
300 Total Purchased Services	1,124	767	3,000		17,530		17,530	
400 Total Supplies & Materials	13,301	10,730	10,000		37,833		37,833	
600 Total Other Objects	-	-	-		-		-	
2110 Total Social Services	185,128	154,965	161,374	2.12	229,123	2.80	229,123	
2117 Identification & Recruitment								
100 Total Salaries	109,945	95,409	94,591	2.13	65,725	1.20	65,725	
200 Total Benefits	80,114	65,353	64,131		53,624		53,624	
300 Total Purchased Services	2,312	2,454	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	-	-	-		-		-	
2117 Total Identification & Recruitment	192,371	163,217	158,722	2.13	119,349	1.20	119,349	
2120 Guidance Services								
100 Total Salaries								
200 Total Benefits								
300 Total Purchased Services	624	572	1,500		1,500		1,500	
400 Total Supplies & Materials	-	-	-		-		-	
2120 Total Guidance Services	624	572	1,500		1,500		1,500	
2122 Counseling								
100 Total Salaries	36,825	63,845	83,348	1.65	58,577	1.50	58,577	
200 Total Benefits	24,673	32,382	44,371		22,294		22,294	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	1,480	838	-		-		-	
2122 Total Counseling	62,978	97,066	127,719	1.65	80,871	1.50	80,871	
2190 Student Support Services								
100 Total Salaries	51,975	54,046	81,690	0.45	64,851	0.50	64,851	
200 Total Benefits	28,264	26,965	43,381		26,453		26,453	
300 Total Purchased Services	480	400	2,300		27,300		27,300	

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
400 Total Supplies & Materials	6,090	4,585	12,000		12,000		12,000	
500 Total Capital Outlay	-		-					
600 Total Other Objects	-		-					
2190 Total Student Support Services	86,809	85,996	139,371	0.45	130,603	0.50	130,603	
2213 Curriculum Development								
100 Total Salaries					8,255	0.10	8,255	
200 Total Benefits					3,133		3,133	
300 Total Purchased Services								
400 Total Supplies & Materials	563							
600 Total Other Objects	-							
2213 Total Curriculum Development	563				11,388	0.10	11,388	
2219 Improvement of Instruction Services								
100 Total Salaries	84,050	67,795	75,659	1.00	71,575	1.00	71,575	
200 Total Benefits	53,037	40,517	46,548		29,482		29,482	
300 Total Purchased Services	-	-	-					
400 Total Supplies & Materials	-	-	-					
600 Total Other Objects	7,550	922	1,508					
2219 Total Impr. of Instr. Services	144,637	109,233	123,715	1.00	101,056	1.00	101,056	
2230 Health Services								
100 Total Salaries		294						
200 Total Benefits		24						
300 Total Purchased Services								
400 Total Supplies & Materials								
600 Total Other Objects								
2230 Total Health Services	-	317	-		-			
2240 Instructional Staff Development								
100 Total Salaries	23,708	32,264	21,663	0.20	22,394	0.20	22,394	
200 Total Benefits	12,741	13,271	11,233		9,132		9,132	
300 Total Purchased Services	14,604	36,653	41,500		39,021		39,021	
400 Total Supplies & Materials	2,560	1,319	15,000		14,113		14,113	
600 Total Other Objects	4,715	2,516	4,897		4,897		4,897	
2240 Total Instructional Staff Development	58,328	86,023	94,293	0.20	89,557	0.20	89,557	
2630 Parent Center Coordinator								
100 Total Salaries		1,671						
200 Total Benefits		598						
300 Total Purchased Services		142						
400 Total Supplies & Materials		3,721						

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2630 Total Parent Center Coordinator	-	6,133						
2640 Volunteer Services								
100 Total Salaries	1,044							
200 Total Benefits	401							
300 Total Purchased Services	192							
400 Total Supplies & Materials	6,142							
500 Total Capital Outlay	-							
600 Total Other Objects	-							
2640 Total Volunteer Services	7,779							
2660 Technology								
100 Total Salaries	51,709	55,472	58,935	1.00	64,741	1.00	64,741	
200 Total Benefits	33,518	33,990	36,495		40,188		40,188	
300 Total Purchased Services	-		-		-			
400 Total Supplies & Materials	-		-		-			
600 Total Other Objects	2,190		4,570		4,570		4,570	
2660 Total Technology	87,417	89,462	100,000	1.00	109,498	1.00	109,498	
2000 Total Support Services	826,634	792,984	906,694	8.55	872,946	8.30	872,946	
3370 Non Public School Student Services								
100 Total Salaries	57,015	22,406	86,762	2.20	51,061	1.20	51,061	
200 Total Benefits	26,418	10,886	56,703		21,766		21,766	
300 Total Purchased Services	739	1,592	13,000		19,250		19,250	
400 Total Supplies & Materials	29,604	12,816	57,630		68,630		68,630	
3370 Total Non Public School Services	113,776	47,700	214,095	2.20	160,706	1.20	160,706	
3000 Total Enterprise & Community Serv.	113,776	47,700	214,095	2.20	160,706	1.20	160,706	
Total Requirements	3,044,237	2,512,464	4,196,353	43.44	3,991,721	38.85	3,991,721	

**State and Local Grants
Resources**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest	1.00	-	-		-		-	
1920 Donations								
Activities Fund	-		-		-		-	
Family Services	-	1,000	2,000		-		-	
NW Health Foundation Grant	500	-	-		-		-	
1920 Total Donations	501	1,000	2,000		-		-	
1990 Miscellaneous								
OSBA Scholarship	-	-	-		-		-	
Response to Intervention	36,058	-	-		-		-	
Classroom Take Charge	-		-		-		-	
Maybelle Clark McDonald Grant	-		-		-		-	
Aiken PBIS	9,172	7,101	3,000		3,000		3,000	
1990 Total Miscellaneous	45,230	7,101	3,000		3,000		3,000	
3299 Restricted State Grants								
ASPIRE	-	-	-		-		-	
SMILE	-	7,300	7,000		7,000		7,000	
CTE State Grants	53,905	762	48,400		48,400		48,400	
Immigrant Funds	-		-		-		-	
Measure 98 CTE Funds	773,630	283,568	640,000		889,371		889,371	
ELP State Grants	-		-		-		-	
Educator Effectiveness State Grants	-		-		-		-	
ELL Oregon HB 3499	202,438	-	-		-		-	
Outdoor School Grant	47,629	-	110,000		140,000		140,000	
Student Investment Account Grant	676,618	1,958,876	2,000,000		2,029,167		2,029,167	
Latinx					190,373		190,373	
Early Childhood Equity Grant	65,546	80,452	79,000		81,701		81,701	
State Summer School Grant	79,953	475,465	500,000		475,000		475,000	
JumpStart Summer		3,494			85,959		85,959	
Seismic Rehabilitation Grant	-	-	-		2,492,630		2,492,630	
3299 Total Restricted State Grants	1,899,719	2,809,918	3,384,400		6,439,600		6,439,600	

**State and Local Grants
Resources**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
5200 Transfers In								
SMILE	11,000	-	2,000		2,000		2,000	
5200 Total Transfers In	11,000	-	2,000		2,000		2,000	
5400 Beginning Fund Balance								
Response to Intervention	16,200	-	18,021		-		-	
SIA	-	155,425			-		-	
Family Services	-	586			1,125		1,125	
Goldman Sachs Philanthropic Fund	150	150	150		-		-	
ASPIRE	8,417	8,417	8,417		8,417		8,417	
SMILE	(4,202)	6,798	2,644		-		-	
Oregon RTI		18,021			2,868		2,868	
Activities Fund	3,839	-			-		-	
Maybelle Clark McDonald Grant	-	-			-		-	
Aiken PBIS	-	2,227	4,000		4,000		4,000	
CTE State Grant	-	-			-		-	
NW Health Foundation Grant	3,953	3,953	4,000		4,000		4,000	
OSBA Scholarship	6,000	6,000	6,000		6,000		6,000	
5400 Total Beginning Fund Balance	34,357	201,577	43,232		26,410		26,410	
Total Resources	1,990,807	3,019,596	3,434,632		6,471,011		6,471,011	

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1000 Instruction								
1111 Elementary Instruction								
100 Total Salaries	88,511	271,760	282,170	5.00	204,108	3.97	204,108	
200 Total Benefits	55,090	112,549	146,322		75,537		75,537	
300 Total Purchased Services	101,146	68,319	73,632		74,757		74,757	
400 Total Supplies & Materials	17,366	217,600	16,850		94,850		94,850	
600 Total Other Objects	24,819							
1111 Total Elementary Instruction	286,932	670,227	518,974	5.00	449,252	3.97	449,252	
1121 Middle School Instruction								
100 Total Salaries	-	-	53,777	1.00				
200 Total Benefits	-	-	34,605					
300 Total Purchased Services	12,320	12,500	-					
400 Total Supplies & Materials			-					
600 Total Other Objects			-		-			
1121 Total Middle School Instruction	12,320	12,500	88,382	1.00	-	0.00	-	
1131 High School Instruction								
100 Total Salaries	69,878	72,499	202,359	3.00	15,553	1.00	15,553	
200 Total Benefits	40,945	40,618	118,726		21,262		21,262	
300 Total Purchased Services	121,441	127,296	170,217		17,717		17,717	
400 Total Supplies & Materials	48,564	42,896	60,250		45,100		45,100	
600 Total Other Objects	1,967	2,315	30,000		-		-	
1131 Total High School Instruction	282,795	285,624	581,552	3.00	99,632	1.00	99,632	
1132 High School Extracurricular								
100 Total Salaries	1,804	35,459	-					
200 Total Benefits	677	24,980	-					
300 Total Purchased Services	450	1,116	-					
400 Total Supplies & Materials	3,840	5,164	-		42,473		42,473	
600 Total Other Objects	-	-	-		-		-	
1132 Total High School Extracurricular	6,771	66,719	-		42,473		42,473	
1140 Pre-Kindergarten Programs								
100 Total Salaries	32,418	-	46,316	1.00	47,520	1.00	47,520	
200 Total Benefits	24,237	-	31,898		33,394		33,394	
300 Total Purchased Services	488	-	-		-		-	
400 Total Supplies & Materials	5,096	-	-		-		-	
600 Total Other Objects	3,307	-	786		786		786	
1140 Total Pre-Kindergarten Programs	65,546	-	79,000	1.00	81,701	1.00	81,701	
1210 Talented and Gifted Programs								
100 Total Salaries	-	2,708	53,777	1.00	74,291	1.00	74,291	
200 Total Benefits	-	670	34,605		43,554		43,554	
300 Total Purchased Services	-	-	-		1,300		1,300	
400 Total Supplies & Materials	-	-	-		3,000		3,000	

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
600 Total Other Objects	-	-	-	-	-	-	-	-
1210 Total Talented and Gifted Programs	-	3,378	88,382	1.00	122,145	1.00	122,145	
1291 English Second Language Programs								
100 Total Salaries	57,974		931					
200 Total Benefits	35,466		490					
300 Total Purchased Services	102,708		-					
400 Total Supplies & Materials	-		-					
600 Total Other Objects	6,290		-					
1291 Total English Second Language Program	202,438	-	1,421		-	0.00	-	
1293 Migrant Education								
100 Total Salaries	-	931						
200 Total Benefits	-	315						
300 Total Purchased Services	-							
400 Total Supplies & Materials	-							
1293 Total Migrant Education	-	1,246	-		-		-	
1299 Other Programs								
100 Total Salaries	-	5,950	7,727		6,796		6,796	
200 Total Benefits	-	2,393	3,017		1,304		1,304	
300 Total Purchased Services	-		-		-		-	
400 Total Supplies & Materials	-	3,694	900		56,900		56,900	
1299 Total Other Programs	-	12,037	11,644		65,000		65,000	
1400 Summer School Programs								
100 Total Salaries	14,989	198,156	47,156		78,430		78,430	
200 Total Benefits	5,150	44,014	17,523		19,936		19,936	
300 Total Purchased Services	30,234	52,018	-		-		-	
400 Total Supplies & Materials	25,681	89,148	400,900		429,593		429,593	
500 Total Capital Outlay	-	82,654						
600 Total Other Objects	3,901	18,834	33,000		33,000		33,000	
1400 Total Summer School Programs	79,955	484,824	498,579		560,959		560,959	
1000 Total Instruction	936,757	1,536,555	1,867,934	11.00	1,421,162	6.97	1,421,162	

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2000 Support Services								
2190 Service Area Direction								
100 Total Salaries								
200 Total Benefits								
2190 Total Service Area Direction								
2110 Social Services								
100 Total Salaries		48,177	110,069	2.00				
200 Total Benefits		29,635	70,460					
300 Total Purchased Services	18,800	1,408	-					
400 Total Supplies & Materials	-	30	20,000		7,500		7,500	
2110 Total Social Services	18,800	79,249	200,529	2.00	7,500	0.00	7,500	
2112 Attendance Services								
100 Total Salaries								
200 Total Benefits								
300 Total Purchased Services		18,800						
400 Total Supplies & Materials		-	-		-		-	
600 Total Other Objects								
2112 Total Attendance Services	-	18,800	-	0.00	-	0.00	-	
2115 Student Safety								
100 Total Salaries					63,613	1.00	63,613	
200 Total Benefits					39,508		39,508	
300 Total Purchased Services								
400 Total Supplies & Materials		-	-		25,000		25,000	
600 Total Other Objects								
2115 Total Student Safety	-	-	-	0.00	128,121	1.00	128,121	
2119 Other Attendance Services								
100 Total Salaries								
200 Total Benefits								
300 Total Purchased Services		2,008						
400 Total Supplies & Materials		-	-		26,500		26,500	
600 Total Other Objects								
2119 Total Other Attendance Services	-	2,008	-	0.00	26,500	0.00	26,500	
2120 Guidance Services								
100 Total Salaries			46,637	1.00	40,639	1.00	40,639	
200 Total Benefits			32,039		15,423		15,423	
300 Total Purchased Services	1,400							
400 Total Supplies & Materials		-	-		-			
600 Total Other Objects								
2120 Total Guidance Services	1,400	-	78,676	1.00	56,062	1.00	56,062	
2122 Counseling								
100 Total Salaries		24,155			37,149	0.45	37,149	

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
200 Total Benefits		12,224			14,098		14,098	
300 Total Purchased Services					-			
400 Total Supplies & Materials		11,762	-		-			
600 Total Other Objects		11,292						
2122 Total Counseling	-	59,432	-	0.00	51,247	0.45	51,247	
2130 Health Services								
600 Total Other Objects	-	-			102,597		102,597	
2130 Total Health Services	-	-	-	-	102,597		102,597	
2134 Health Services								
100 Total Salaries	67,159	71,500	73,645	1.00	75,854	1.00	75,854	
200 Total Benefits	41,313	40,855	42,559		44,501		44,501	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	-	-	-		-		-	
2134 Total Health Services	108,472	112,355	116,204	1.00	120,355	1.00	120,355	
2190 Service Direction, Student Support Services								
100 Total Salaries	-	-	59,354	0.50	333,126	5.25	333,126	
200 Total Benefits	-	-	30,062		157,253		157,253	
300 Total Purchased Services	-	-	-		150,826		150,826	
400 Total Supplies & Materials	-	-	-		111,000		111,000	
600 Total Other Objects	-	-	-		-		-	
2190 Total Service Direction, Student Support	-	-	89,416	0.50	752,205	5.25	752,205	
2219 Improvement of Instruction								
100 Total Salaries	91,320							
200 Total Benefits	53,506							
300 Total Purchased Services	-							
400 Total Supplies & Materials	-							
600 Total Other Objects	-							
2219 Total Improvement of Instruction	144,826	-			-	0.00	-	
2240 Instructional Staff Development								
100 Total Salaries	-	-	20,000					
200 Total Benefits	-	-	5,000					
300 Total Purchased Services	1,000	3,507	25,000		57,213		57,213	
400 Total Supplies & Materials	30	-	57,818		5,750		5,750	
600 Total Other Objects	-	-	-		-		-	
2240 Total Instructional Staff Development	1,030	3,507	107,818		62,963		62,963	
2410 Office of the Principal Services								
100 Total Salaries	15	36,851	92,491	1.00	-		-	
200 Total Benefits	-	18,502	54,291		-		-	
400 Total Supplies & Materials	5,131	17,132	39,000		4,000		4,000	
2240 Total Office of the Principal Services	5,146	72,484	185,782	1.00	4,000		4,000	

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2490 Other Support Services								
600 Total Other Objects	-		-		10,216		10,216	
2490 Total Other Support Services	-	-	-		10,216		10,216	
2542 Care & Upkeep of Building								
100 Total Salaries	-	4,000	-		-		-	
200 Total Benefits		399						
400 Total Supplies & Materials	-		4,000		4,000		4,000	
500 Total Capital Outlay	553,882	55,814	551,223				-	
2542 Total Care & Upkeep of Building	553,882	60,212	555,223		4,000		4,000	
2550 Student Transportation								
300 Total Purchased Services			-		35,000		35,000	
2550 Total Student Transportation	-	-	-		35,000		35,000	
2626 Grant Writing								
100 Total Salaries	-		-		31,743	0.25	31,743	
200 Total Benefits					13,471		13,471	
400 Total Supplies & Materials								
500 Total Capital Outlay								
2626 Total Grant Writing	-	-	-		45,214		45,214	
2630 Information Services								
300 Total Purchased Services	-	338	-		-		-	
400 Total Supplies & Materials	75		2,000		1,125		1,125	
2630 Total Information Services	75	338	2,000		1,125		1,125	
2660 Technology								
100 Total Salaries		59,586	66,755	1.00	68,498	1.00	68,498	
200 Total Benefits		33,430	39,294		41,355		41,355	
300 Total Purchased Services								
400 Total Supplies & Materials	19,008	20,554	125,000		203,400		203,400	
2660 Total Technology	19,008	113,569	231,049	1.00	313,253		313,253	
2000 Total Support Services	852,639	521,955	1,566,697	6.50	1,720,358	8.70	1,720,358	

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3000 Total Enterprise & Community Serv.					2,492,630		2,492,630	
4000 Total Building Acquisition	-		-		836,861		836,861	
7000 Unappropriated Ending Fund Balance	-	-	-		-		-	
Total Requirements	1,789,396	2,058,510	3,434,631	17.50	6,471,011	15.67	6,471,011	

Fund 201 Cafeteria

Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	100	2,245	12,000		12,000		12,000	
1990 Misc Revenue	4,222	5,433	10,000		10,000		10,000	
3102 State School Fund - School Lunch	17,654	17,654	17,500		15,000		15,000	
3299 Restricted State Grant	18,200	39,221	15,000		15,000		15,000	
4500 Restricted Federal Revenue	2,045,835	2,115,505	1,900,000		1,800,000		1,800,000	
4900 Commodity Revenue	134,483		140,000		140,000		140,000	
5300 Compensation for Loss of Assets	1,140		-		-		-	
5400 Cash on Hand	1,695,902	1,649,852	1,500,000		1,500,000		1,500,000	
Total Resources	3,917,536	3,829,910	3,594,500		3,492,000		3,492,000	
Requirements:								
2190 Student Support Services								
100 Total Salaries					3,000		3,000	
200 Total Benefits					1,150		1,150	
2190 Total Student Support Services					4,150		4,150	
2542 Care & Upkeep of Buildings								
100 Total Salaries		6,000.00			6,000		6,000	
200 Total Benefits		598.37			650		650	
2190 Total Student Support Services		6,598			6,650		6,650	
2000 Total Support Services		6,598			10,800		10,800	
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	116,116	120,034	128,949	2.00	132,637	2.00	132,637	
200 Total Benefits	67,292	60,469	66,791		69,446		69,446	
300 Total Purchased Services	1,151	4,675	6,700		6,700		6,700	
600 Total Other Objects	-		1,500		1,500		1,500	
3110 Total Food Services Director	184,559	185,179	203,940	2.00	210,283	2.00	210,283	
3120 Food Preparation								
100 Total Salaries	403,768	381,008	512,389	21.63	448,657	18.38	448,657	

Fund 201 Cafeteria

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
200 Total Benefits	297,628	260,109	362,221		319,467		319,467	
300 Total Purchased Services	24,851	24,388	61,000		61,000		61,000	
400 Total Supplies & Materials	739,841	599,908	1,064,134		1,046,371		1,046,371	
500 Total Capital Outlay	447,575		900,000		900,000		900,000	
600 Total Other Objects	85,099	14,400	90,000		90,000		90,000	
3120 Total Food Preparation	1,998,762	1,279,814	2,989,744	21.63	2,865,495	18.38	2,865,495	
3130 Food Delivery								
100 Total Salaries	45,090	52,708	58,287	1.50	59,919	1.50	59,919	
200 Total Benefits	38,480	25,165	33,529		36,503		36,503	
300 Total Purchased Services	792	1,494	5,000		5,000		5,000	
400 Total Supplies & Materials			4,000		4,000		4,000	
500 Total Capital Outlay	-		-		-		-	
3130 Total Food Delivery	84,362	79,367	100,816	1.50	105,422	1.50	105,422	
3000 Total Enterprise & Community Serv.	2,267,683	1,544,359	3,294,500	25.13	3,181,200	21.88	3,181,200	
7000 Unappropriated Ending Fund Balance	1,649,852	2,285,552	300,000		300,000		300,000	
Total Requirements	3,917,535	3,829,910	3,594,500	25.13	3,492,000	21.88	3,492,000	

Fund 202 Student Body Funds

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	2 FISCAL YEARS		BUDGET THIS YEAR		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1730 Student Membership Dues and Fees								
1740 Dues & Fees	-				-		-	
1760 Club Fund Raising	56,659		325,000		325,000		325,000	
5400 Cash on Hand	227,434	212,149	140,000		140,000		140,000	
Total Resources	284,093	212,149	465,000		465,000		465,000	
Requirements:								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services	-	-	11,000		11,000		11,000	
400 Total Supplies & Materials	71,944		314,000		314,000		314,000	
1299 Total Special Programs	71,944		325,000		325,000		325,000	
1000 Total Instructional Services	71,944		325,000		325,000		325,000	
7000 Unappropriated Ending Fund Balance	212,149	212,149	140,000		140,000		140,000	
Total Requirements	284,093	212,149	465,000		465,000		465,000	

Fund 299 Medicaid Reimbursement Fund

Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
	Resources:							
1990 Miscellaneous Revenue	-	79,150	-					
4502 Federal Medicaid Reimbursement	351,791	196,691	250,000		1,500,000		1,500,000	
5400 Cash on Hand	172,762	496,469	350,000		350,000		350,000	
Total Resources	524,553	772,309	600,000		1,850,000		1,850,000	
Requirements:								
1000 Instructional Services								
1250 Special Education								
100 Total Salaries	602		31,558	1				
200 Total Benefits	227		27,538					
400 Total Supplies & Materials	-		7,140		7,140		7,140	
1250 Total Special Education	829		66,236		7,140		7,140	
1000 Total Instructional Services	829		66,236		7,140		7,140	
2000 Support Services								
2122 Counseling								
100 Total Salaries					20,041	1.00	20,041	
200 Total Benefits					22,966		22,966	
300 Total Purchased Services								
2190 Total Student Support Services	-		-		43,007	1	43,007	
2190 Student Support Services								
100 Total Salaries	4,598	6,473	16,653	0				
200 Total Benefits	1,740	2,335	7,111					
300 Total Purchased Services	7,410	12,592	15,000		34,853		34,853	
400 Total Supplies & Materials	15	1,489	15,000		15,000		15,000	
2190 Total Student Support Services	13,763	22,890	53,764		49,853		49,853	
2240 Instructional Staff Development								
100 Total Salaries	-		30,000					
200 Total Benefits	-		-					
400 Total Supplies & Materials	-		-					
2240 Total Instructional Staff Development	-		30,000		-		-	
2542 Care & Upkeep of Buildings								
300 Total Purchased Services	13,507	16,139	450,000		450,000		450,000	
400 Total Supplies & Materials		5,662						
2542 Total Care & Upkeep of Buildings	13,507	21,801	450,000		450,000		450,000	
2000 Total Support Services	27,270	44,691	533,764		542,860		542,860	
7000 Unappropriated Ending Fund Balance	496,454	727,618	-		1,300,000		1,300,000	
Total Requirements	524,553	772,309	600,000		1,850,000		1,850,000	

Fund 300 Bond Debt Service Fund

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes	1,130,062	1,128,811	1,208,055		1,221,212		1,221,212	
1112 Delinquent Taxes	38,764	55,910	35,000		35,000		35,000	
1113 County Land Sales	5,174	1,897	-					
1190 Penlties and Interest on Taxes	-	76						
1510 Interest on Investments	83,534	66,531	90,000		90,000		90,000	
2199 Other Intermediate Sources	-	2,919						
4500 Restricted Federal Revenue	919,378	919,378	910,000		910,000		910,000	
5400 Cash on Hand	10,359,574	11,503,446	12,125,000		12,750,000		12,750,000	
Total Resources	12,536,486	13,678,968	14,368,055		15,006,212		15,006,212	
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	-	0	15		15		15	
2521 Business Services	-	0	15		15		15	
2000 Total Support Services	-	0	15		15		15	
5000 Other Uses								
5110 Debt Service								
621 Interest, Excl. Bus & Bus Improve	1,033,040	1,033,038	1,033,040		1,033,040		1,033,040	
5110 Total Debt Service	1,033,040	1,033,038	1,033,040		1,033,040		1,033,040	
5000 Total Other Uses	1,033,040	1,033,038	1,033,040		1,033,040		1,033,040	
820 Reserve For Next Year	11,503,446	12,645,930	13,335,000					
7000 Unappropriated Ending Fund Balance	11,503,446	12,645,930	13,335,000		13,973,157		13,973,157	
Total Requirements	12,536,486	13,678,968	14,368,055		15,006,212		15,006,212	

**Fund 301 Pension Bond
Debt Service Fund**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	3,859	3,253	8,000		8,000		8,000	
1970 Services Provided Other Funds	1,185,404	1,078,104	1,119,352		1,174,883		1,174,883	
5400 Cash on Hand	728,825	869,016	-					
Total Resources	1,918,088	1,950,373	1,127,352		1,182,883		1,182,883	
Requirements:								
2000 Support Services								
2649 Other Staff Services								
300 Total Purchased Services	-	2,917	100		100		100	
2649 Total Other Staff Services	-	2,917	100		100		100	
2000 Total Support Services	-	2,917	100		100		100	
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	665,000	720,000	810,000		910,000		910,000	
621 Interest, Excluding Bus and Bus Improve	384,072	356,708	317,252		272,783		272,783	
5110 Total Debt Service	1,049,072	1,076,708	1,127,252		1,182,783		1,182,783	
5000 Total Other Uses	1,049,072	1,076,708	1,127,252		1,182,783		1,182,783	
7000 Unappropriated Ending Fund Balance	869,016	870,749	-		-		-	
Total Requirements	1,918,088	1,950,373	1,127,352		1,182,883		1,182,883	

Fund 420 Building Improvement

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	40,000		-		-		-	
5200 Transfers In	240,000		910,000		1,095,000		1,095,000	
5400 Cash on Hand	1,338,814	1,376,582	3,390,000		3,205,000		3,205,000	
Total Resources	1,618,814	1,376,582	4,300,000		4,300,000		4,300,000	
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services		27,195	350,000		350,000		350,000	
500 Total Capital Outlay	242,232	117,704	3,950,000		3,950,000		3,950,000	
4150 Total Bldg Acq., Const., & Imp	242,232	144,899	4,300,000		4,300,000		4,300,000	
4000 Total Facilities Acq. & Const.	242,232	144,899	4,300,000		4,300,000		4,300,000	
7000 Unappropriated Ending Fund Balance	1,376,582	1,231,684	-		-		-	
Total Requirements	1,618,814	1,376,582	4,300,000		4,300,000		4,300,000	

Fund 430 Equipment Replacement
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Misc Revenue	-	11,588	-					
5200 Transfers In	40,000		40,000		40,000		40,000	
5300 Compensation for assets			-					
5400 Cash on Hand	90,731	80,995	255,000		255,000		255,000	
Total Resources	130,731	92,583	295,000		295,000		295,000	
Requirements:								
2000 Support Services								
2542 Care & Upkeep of Buildings								
500 Total Capital Outlay	49,736	26,943	295,000		295,000		295,000	
2542 Total Care & Upkeep of Buildings	49,736	26,943	295,000		295,000		295,000	
2000 Support Services	49,736	26,943	295,000		295,000		295,000	
7000 Unappropriated Ending Fund Balance	80,995	65,640	-		-		-	
Total Requirements	130,731	92,583	295,000		295,000		295,000	

Fund 440 Technology
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	-		-					
1990 Miscellaneous Revenues	-		-					
5200 Transfers In	63,000		63,000		63,000		63,000	
5400 Cash on Hand	9,162	54,324	-					
Total Resources	72,162	54,324	63,000		63,000		63,000	
Requirements:								
2000 Support Services								
2660 Technology								
319 Other Instructional, Prof and Tech Serv								
300 Total Purchased Services								
410 Supplies								
460 Non-Consumable Supplies								
400 Total Supplies & Materials								
542 Replacement Equipment	17,838	12,989	63,000		63,000		63,000	
550 Technology Equipment								
500 Total Capital Outlay								
2660 Total Technology	17,838	12,989	63,000		63,000		63,000	
2000 Total Support Services	17,838	12,989	63,000		63,000		63,000	
7000 Unappropriated Ending Fund Balance	54,324	41,336	-		-		-	
Total Requirements	72,162	54,324	63,000		63,000		63,000	

Fund 450 Chromebooks
 Reserve fund per ORS 294.525

Budget Detail Sheet
 JULY 1, 2023 TO JUNE 30, 2024

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	-	-	-					
1990 Miscellaneous Revenues	9,856		10,000		10,000		10,000	
5200 Transfers In	-		-					
5300 Compensation for Loss of Asset								
5400 Cash on Hand	10,400	10,400	10,000		20,000		20,000	
Total Resources	20,256	10,400	20,000		30,000		30,000	
Requirements:								
2000 Support Services								
2660 Technology								
400 Total Supplies & Materials	2,678	-	20,000		30,000		30,000	
2660 Total Technology	2,678		20,000		30,000		30,000	
2000 Total Support Services	2,678		20,000		30,000		30,000	
7000 Unappropriated Ending Fund Balance	17,578	10,400						
Total Requirements	20,256	10,400	20,000		30,000		30,000	

Fund 515 OHS Teen Parent Program

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	22,470	33,428	35,000		100,000		100,000	
3299 Restricted State Grants-in-aid	-		-					
4500 Restricted Federal Grants	-		-					
5200 Transfers In	20,000		-					
5400 Cash on Hand	32	9,913	-					
Total Resources	42,502	43,341	35,000		100,000		100,000	
Requirements:								
1000 Instructional Services								
1292 Teen Parent Programs								
100 Total Salaries	20,878	22,506	23,375	1.14	49,200	1.80	49,200	
200 Total Benefits	7,916	8,055	8,487		34,228		34,228	
400 Total Supplies & Materials	3,795	450	3,138		4,572		4,572	
600 Total Other Uses	0		-					
1292 Total Teen Parent Programs	32,589	31,011	35,000	1.14	88,000	1.80	88,000	
1000 Total Instructional Services	32,589	31,011	35,000	1.14	88,000	1.80	88,000	
2000 Support Services								
2190 Student Support Services								
100 Total Salaries	-		-					
200 Total Benefits	-		-					
300 Total Purchased Services	-		-		12,000		12,000	
400 Total Supplies & Materials	-		-					
542 Replacement Equipment			-					
500 Total Capital Outlay			-					
2190 Student Support Services	-	-	-		12,000		12,000	
2000 Total Support Services	-	-	-		12,000		12,000	
7000 Unappropriated Ending Fund Balance	9,913	12,330	-		-		-	
Total Requirements	42,502	43,341	35,000	1.14	100,000	1.80	100,000	

Fund 511 Boxing

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1920 Donation	-				10,000		10,000	-
Total Resources	-				10,000		10,000	-
Requirements:								
2000 Student Services								
1284 After School Program								
100 Total Salaries	-				-		-	-
200 Total Benefits	-				-		-	-
300 Total Purchased Services	-				-		-	-
400 Total Supplies & Materials	-				10,000		10,000	-
1284 Total After School Program	-				10,000		10,000	-
2000 Total Student Services	-				10,000		10,000	-
7000 Unappropriated Ending Fund Balance	-				-		-	-
Total Requirements	-				10,000	0.00	10,000	-

**Fund 601 Internal Service Fund
Unemployment**

**Budget Detail Sheet
JULY 1, 2023 TO JUNE 30, 2024**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2022-2023		2023-2024 Budget			
	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
5400 Cash on Hand	396,741	373,567	365,000		375,000		375,000	
Total Resources	396,741	373,567	365,000		375,000		375,000	
Requirements:								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	23,174	5,295	365,000		375,000		375,000	
2649 Total Other Staff Services	23,174	5,295	365,000		375,000		375,000	
2000 Total Support Services	23,174	5,295	365,000		375,000		375,000	
7000 Unappropriated Ending Fund Balance	373,567	368,272						
Total Requirements	396,741	373,567	365,000		375,000		375,000	