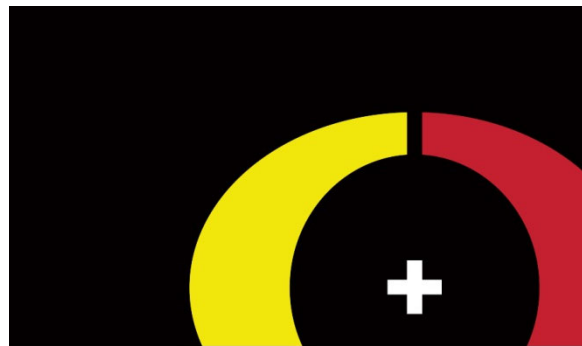




**2022-2023  
Proposed Budget**



**P O S I T I V E**

**195 SW Third Avenue, Ontario, Oregon 97914  
(541) 889-5374 \* [www.ontario.k12.or.us](http://www.ontario.k12.or.us)**

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# SUPERINTENDENT'S BUDGET MESSAGE

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## Members of the Ontario School District 8C Budget Committee:

The budget presented in this document represents the financial plan for 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 2022-23 budget document is based on state school funding allocation of \$9.299 billion for the biennium as proposed by the State of Oregon. The PERS rates will be the same as in the current fiscal year.

The COVID-19 pandemic has been challenging, but it has also brought new funding opportunities to the district in the form of ESSER, ESSER II, ESSER III and State Summer School Grants. The Student Investment Account (SIA) funds have been awarded at a higher level. The State School Fund allocation for 2022-23 is rebounding slightly due to an increase in the funding ratio.

### Ontario 8C District Strategic Goals

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#### **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 2022-23 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
  - The proposed budget was able to achieve this goal with additional positions. There are no reductions in staff or school days – Foundational goal
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 Measure 98 fund continues to administer the funds for use in CTE and drop-out prevention programs. This includes continuation of Treasure Valley Tech, the full-time welding instructor and, new this year, an additional Social Studies teacher for OHS.
  - Lego Robotics Clubs were implemented in 2017-18. This budget continues this program with a stipend for all elementary schools and Ontario Middle School. In addition, there are funds budgeted for supplies and travel for competitions.
  - Staff additions also includes Physical Education personnel which will be an additional offering for elementary students throughout the district and will keep the district in compliance with Oregon Division 22 standards. The positions converted into a licensed teacher was originally hired as Classified IAs, but the proposed budget changes the final one of these classified

- positions into full-time licensed positions in an effort to complete this transition. These positions will be funded through the Student Investment Account (SIA).
- Additional staff with a focus on elevating the district's TAG program and creating consistency amongst the district's schools is also included within the SIA fund.
  - An additional Science/Social Studies teacher at OMS is also included.
3. Support safe, healthy and well-maintained learning environments that support student learning and success with sufficient funds available for unforeseen events.
    - The district is planning to utilize as much as is possible of the federal ESSER grants for capital projects to reduce class sizes and improve air quality. These projects include the construction of a 6<sup>th</sup> grade classroom building on the OMS campus and new windows at the High School.
    - The transfer to the building reserve fund was maintained at the increased level
  4. Utilize grant funds to enhance opportunities, create equitable programs, expand classroom space, improve student health, and to attract and retain quality staff.
    - Due to the current labor shortage and inflation issues, the local labor market is challenging. In an effort to retain and hire quality classified staff, this budget includes an adjustment of the classified salary schedule to make the district more competitive with other employers.
  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.
    - 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 curriculums such as reading mastery are being purchased for student use
    - By utilizing Title IV-A funds, the district maintains a District Technology Instructional Coach to teach classroom strategies and develop tools of our teachers.
  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:
    - ① Continues substitute teacher time and opportunities for professional development
    - ② Continues dedicated time for data team meetings and instructional coach collaboration; focus may involve student attendance and behavior
    - ③ Continues with implementation of culturally responsive teaching modules

- ④ Additional efforts to recruit, develop, and retain talented people involving 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.
- 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 General Fund expenditures (excluding one-time ESSER grant expenditures)– 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

<b>BUDGET COMMITTEE MEMBERS</b>				
<b>Position</b>	<b>Member</b>	<b>Appointed</b>	<b>Term</b>	<b>Term Expires</b>
Position A	Amber Campbell	Feb 22, 2021	3	June 30, 2024
Position B	Ken Hart	May 21, 2018	3	June 30, 2022
Position C	OPEN		3	
Position D	OPEN		3	
Position E	OPEN		3	

<b>BOARD MEMBERS</b>				
<b>Position</b>	<b>Member</b>	<b>Elected or Appointed</b>	<b>Term</b>	<b>Term Expires</b>
Position 1	Craig Geddes, Chair	2020	4	June 30, 2025
Position 2	Matt Stringer	2021	4	June 30, 2025
Position 3	Blanca Rodriguez, Vice Chair	2017	4	June 30, 2025
Position 4	OPEN			
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 Medicaid Reimbursement Fund \*new fund number in 2021-22\*
- 202 Student Body Funds
- 299 Cafeteria \*new fund number in 2021-22\*

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.

4203 Restricted Medicaid funds

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
- 233 Oregon Paid Family Leave
- 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 2022-2023**

	<b>1000</b>	<b>2000</b>	<b>3000</b>	<b>4000</b>	<b>5000</b>	<b>Total</b>
	<b>Revenue From Local Sources</b>	<b>Revenue From Intermediate Sources</b>	<b>Revenue From State Sources</b>	<b>Revenue From Federal Sources</b>	<b>Other Sources</b>	
<b>General Fund</b>	4,711,500	880,000	25,633,293	12,400,000	8,276,500	51,901,293
<b>Federal Grants</b>	-	-	-	4,196,350	-	4,196,350
<b>State &amp; Local Grants</b>	5,000	-	3,384,400		45,233	3,434,633
<b>Cafeteria</b>	22,000	-	32,500	2,040,000	1,500,000	3,594,500
<b>Student Body Funds</b>	325,000	-	-	-	140,000	465,000
<b>Medicaid Reimbursement Fund</b>	-	-	-	250,000	350,000	600,000
<b>Equipment Replacement</b>	-	-	-	-	295,000	295,000
<b>Technology Reserve</b>	-	-	-	-	63,000	63,000
<b>Chromebook Reserve</b>	10,000	-	-	-	20,000	30,000
<b>Debt Service Fund</b>	1,333,055	-	-	910,000	12,125,000	14,368,055
<b>PERS Bond Debt Service Fund</b>	1,127,352	-	-	-	-	1,127,352
<b>Building Improvement</b>	-	-	-	-	4,300,000	4,300,000
<b>OHS Tiger Shoppe / O+ Fund</b>	1,000	-	-	-	1,200	2,200
<b>OHS Teen Parent Program</b>	35,000	-	-	-	-	35,000
<b>Concessions</b>	-	-	-	-	-	-
<b>Unemployment-Internal Service</b>	-	-	-	-	365,000	365,000
<b>TOTAL</b>	<b>7,569,906</b>	<b>880,000</b>	<b>29,050,193</b>	<b>19,796,350</b>	<b>27,480,933</b>	<b>84,777,382</b>

**Summary of Expenditures by Fund and Function  
For the Fiscal Year 2022-2023**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
<b>General Fund</b>	22,347,246	13,203,192	-	11,699,920	1,015,000	70,000	3,565,935	51,901,293
<b>Federal Grants</b>	3,075,561	906,694	214,094	-	-	-	-	4,196,350
<b>State &amp; Local Grants</b>	1,867,936	1,566,697			-			3,434,633
<b>Cafeteria</b>	-	-	3,294,500	-	-	-	300,000	3,594,500
<b>Student Body Funds</b>	325,000	-	-	-	-	-	140,000	465,000
<b>Medicaid Reimbursement Fund</b>	66,237	533,763	-	-	-	-	-	600,000
<b>Equipment Replacement</b>	-	295,000	-	-	-	-	-	295,000
<b>Technology Reserve</b>	-	63,000	-	-	-	-	-	63,000
<b>Chromebook Reserve</b>	-	30,000	-	-	-	-	-	30,000
<b>Debt Service Fund</b>	-	15	-	-	1,033,040	-	13,335,000	14,368,055
<b>PERS Bond Debt Service Fund</b>	-	100	-	-	1,127,252	-	-	1,127,352
<b>Building Improvement</b>	-	-	-	4,300,000	-	-	-	4,300,000
<b>OHS Tiger Shoppe / O+ Fund</b>	-	2,200	-	-	-	-	-	2,200
<b>OHS Teen Parent Program</b>	35,000	-	-	-	-	-	-	35,000
<b>Concessions</b>	-	-	-	-	-	-	-	-
<b>Unemployment-Internal Service</b>	-	365,000	-	-	-	-	-	365,000
<b>TOTAL</b>	<b>27,716,978</b>	<b>16,965,661</b>	<b>3,508,594</b>	<b>15,999,920</b>	<b>3,175,292</b>	<b>70,000</b>	<b>17,340,935</b>	<b>84,777,382</b>

**Budget Resources  
General Fund**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022	2022-2023 Budget		
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	4,205,217	4,381,439	4,100,000	4,200,000		
1112 Delinquent Taxes	184,798	141,831	100,000	110,000		
1113 County Land Sales	6,331	20,063	-	-		
1190 Penalties and Interest on Taxes	1,496	668	-	-		
1311 Tuition From Individuals	-	-	-	-		
1312 Tuition from Oregon Districts	-	-	-	-		
1412 Transportation Fees from Other Districts	-	-	-	-		
1510 Interest on Investments	284,513	116,526	90,000	100,000		
1710 Admissions	44,501	189	10,000	20,000		
1910 Rentals	8,311	888	8,000	7,500		
1920 Donations		12	100	1,500		
1941 Service to Other Districts	0	0	1,000	-		
1970 Service to Other Funds	36,345	0	22,500	22,500		
1980 Fees Charged to Grants	346,368	275,871	200,000	200,000		
1990 Misc Revenue	48,730	294,967	52,827	50,000		
<b>Total Revenue From Local Sources</b>	<b>5,166,609</b>	<b>5,232,454</b>	<b>4,584,427</b>	<b>4,711,500</b>		
2101 County School Fund	786	1,160	-	-		
2200 Misc County Funding	843,013	875,115	870,000	880,000		
<b>Total Revenue From Intermediate Sources</b>	<b>843,799</b>	<b>876,275</b>	<b>870,000</b>	<b>880,000</b>		
3101 State School Fund - General Support	25,060,622	25,505,991	24,433,851	25,363,293		
3103 Common School Fund	217,800	227,730	250,000	250,000		
3299 Restricted State Grants	51,662	23,041	-	20,000		
<b>Total 3000 Revenue From State Sources</b>	<b>25,330,084</b>	<b>25,756,762</b>	<b>24,683,851</b>	<b>25,633,293</b>		
4500 Restricted Federal Revenue	60,268	2,251,589	18,846,960	12,400,000		
<b>Total 4000 Revenue From Federal Sources</b>	<b>60,268</b>	<b>2,251,589</b>	<b>18,846,960</b>	<b>12,400,000</b>		
5300 Compensation for Loss of Fixed Asset	-	-	-	1,500		
5400 Beginning Fund Balance	5,693,357	6,845,278	7,000,000	8,275,000		
<b>Total 5000 Revenue From Other Sources</b>	<b>5,693,357</b>	<b>6,845,278</b>	<b>7,000,000</b>	<b>8,276,500</b>		
<b>Total General Fund Resources</b>	<b>37,094,116</b>	<b>40,962,358</b>	<b>55,985,238</b>	<b>51,901,293</b>		

STATE SCHOOL FUND GRANT

2022-2023

Based on \$9.299 Billion Budget with a 49/51 split as of 5/19/2022

**Malheur County, Ontario SD 8C - 2108**

**2022-2023 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$4,800,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$350,536.04
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	=	<b>\$5,150,536.04</b>

**2022-2023 Experience Adjustment**

District Average Teacher Experience	=	11.17
State Average Teacher Experience	=	12.30
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.13

**2022-2023 Transportation Grant**

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,000,000.00
Transportation per ADMr Rank		8%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$700,000.00		

**2022-2023 Extended ADMw**

2022-2023 ADMw 3,286.43

2021-2022 ADMw 3,221.29

Extended ADMw 3,286.43

**2022-2023 General Purpose Grant**

*\$ 30,028,161*

Multiply the Teacher Experience Adjustment of -1.13 by \$25 then add \$4500 to the result = \$4,471.75

Then multiply \$4,471.75 by the Extended ADMw 3286.43 and then by the funding ratio 2.090675999769 = ~~\$30,724,769.66~~

*3221.29*

**2022-2023 Total Formula Revenue**

*\$ 30,728,161*

Add the General Purpose Grant \$30,724,769.66 to the Transportation Grant \$700,000.00 = ~~\$31,424,769.66~~

**2022-2023 State School Fund Grant**

*\$ 25,636,293 to Budget*

Subtract the Local Revenue \$5,150,536.04 from the Total Formula Revenue \$31,424,769.66 = ~~\$26,274,233.63~~

**2022-2023 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$9,349

Total Formula Revenue per Extended ADMw = \$9,562

Charter Schools Rate( ORS 338.155 ) = \$9,349

**Payments**

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

**Budget Summary by Major Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	10,360,154	10,689,016	14,002,225	116.60	11,155,348	113.01		
1000 Co-Curricular Programs	730,734	595,415	937,755	1.10	953,535	2.17		
1200 Special Programs	7,239,018	7,525,850	10,718,480	78.11	10,238,363	79.93		
1400 Summer School Programs								
<b>Total 1000 Instruction</b>	<b>18,329,905</b>	<b>18,810,281</b>	<b>25,658,460</b>	<b>195.80</b>	<b>22,347,246</b>	<b>195.12</b>		
2100 Support Services - Students	1,304,795	1,282,778	1,410,344	13	1,510,359	13.19		
2200 Support Services - Instruction Staff	734,559	659,508	753,580	11.11	798,288	11.07		
2300 General Administration	442,103	1,107,633	563,505	3.00	589,635	3.00		
2400 School Administration	2,712,869	2,798,290	2,914,567	28.40	2,975,381	28.90		
2500 Business	4,646,424	4,733,413	5,301,887	46.73	5,543,925	48.13		
2600 Support Services - Central Activities	1,413,244	2,457,955	1,643,485	14.80	1,739,974	14.05		
2700 Supplemental Retirement	65,386	60,546	51,758		45,631			
<b>Total 2000 Support Services</b>	<b>11,319,380</b>	<b>13,100,123</b>	<b>12,639,126</b>	<b>117.23</b>	<b>13,203,192</b>	<b>118.33</b>		
<b>Total 3000 Community Services</b>		<b>22,267</b>						
<b>Total 4000 Building Acq. &amp; Const.</b>	<b>43,308</b>	<b>59,954</b>	<b>13,997,449</b>		<b>11,699,920</b>			
<b>Total 5000 Debt Service</b>								
<b>Total 5200 Transfer of Funds</b>	<b>295,000</b>	<b>374,000</b>	<b>295,000</b>		<b>1,015,000</b>			
<b>Total 6000 Contingency</b>			<b>70,000</b>		<b>70,000</b>			
<b>Total 7000 Unappropriated EFB</b>			<b>3,325,203</b>		<b>3,565,935</b>			
<b>Total General Fund Requirements</b>	<b>29,987,592</b>	<b>32,366,626</b>	<b>55,985,238</b>	<b>313.03</b>	<b>51,901,293</b>	<b>313.45</b>		

**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	5,688,757	5,895,317	7,672,671	65.45	6,039,293	61.59		
1112 Intermediate Instruction			-	-	-	-		
1113 Elementary Co-Curricular	13,493	257	33,250	-	33,250	-		
1121 Middle Instruction	1,780,626	1,776,676	2,319,119	19.04	1,866,195	19.33		
1122 Middle Co-Curricular	148,355	76,970	203,106	0.10	183,013	0.10		
1131 High School Instruction	2,890,771	3,017,024	4,010,435	32.10	3,249,860	32.10		
1132 High School Co-Curricular	568,886	518,189	701,397	1.00	737,272	2.07		
1210 Talented & Gifted	8,125	6,546	20,254	-	20,756	-		
1226 Home Instruction	1,156	-	-	-	-	-		
1250 Special Education	2,974,480	3,183,710	3,679,123	63.46	3,939,393	67.14		
1271 Remediation		-	-	-	-	-		
1272 Title IA		-	-	-	-	-		
1283 Alternative Education	159,737	167,232	188,285	3.79	182,806	3.79		
1284 After School Programs		-	-	-	-	-		
1288 Charter School	3,371,979	3,546,479	5,986,347	-	5,264,806	-		
1291 ESL	618,748	519,755	740,848	9.86	754,677	8.00		
1292 Teen Parent	104,793	102,127	103,625	1.00	75,922	1.00		
1430 High School Summer School		-	-	-	-	-		
<b>Total 1000 Instruction</b>	<b>18,329,905</b>	<b>18,810,281</b>	<b>25,658,460</b>	<b>195.80</b>	<b>22,347,246</b>	<b>195.12</b>		



**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2115 Student Safety (Crossing Guards & SROs)	97,115	99,770	125,000	-	125,000	-		
2119 Other Attendance Services	62,325	58,520	76,557	2.00	89,956	2.00		
2122 Counseling	755,032	783,613	824,864	8.59	879,172	8.59		
2134 Nursing Services	31,161	509	5,000	-	5,000	-		
2139 Health Services	2,023	1,294	1,200	-	1,200	-		
2190 Student Support Services	357,139	339,072	377,722	2.60	410,033	2.60		
2213 Director of Improvement of Instruction	20,636	18,511	27,901	0.10	73,113	0.35		
2222 Library	270,697	273,485	284,326	6.43	269,531	6.14		
2223 Multi-Media Services	-	-	1,200	-	1,200	-		
2230 Assessment & Testing	260,428	242,134	268,373	4.04	278,521	4.04		
2240 Instructional Staff Development	182,799	125,379	171,780	0.55	175,922	0.55		
2310 Board of Education (Local Board)	98,980	728,039	180,700	-	188,700	-		
2321 Superintendent's Office	343,123	379,594	382,805	3.00	400,935	3.00		
2410 Principal's Office	2,335,213	2,407,189	2,499,267	24.40	2,546,736	24.90		
2490 Other Support Services	377,656	391,101	415,301	4.00	428,644	4.00		
2521 Business Services	225,881	245,128	279,300	1.00	270,567	1.00		
2524 Payroll Services	106,424	76,000	78,791	1.00	83,662	1.00		
2525 Financial Accounting Services	65,966	64,002	64,727	0.75	56,947	0.75		
2541 Direction of Facilities	146,462	150,648	152,694	1.25	152,467	1.25		
2542 Care & Upkeep of Buildings	2,312,588	2,282,989	2,724,629	21.81	2,605,089	22.19		
2543 Care & Upkeep of Grounds	233,488	248,497	292,150	3.00	301,055	3.00		
2551 Direction of Transportation	178,960	194,416	199,201	2.20	252,301	2.20		
2552 Vehicle Operation Services	1,330,300	1,426,344	1,458,379	15.21	1,769,082	16.25		
2559 Other Student Transportation	3,602	1,785	7,550	-	7,550	-		
2573 Warehouse & Distributing Services	42,753	43,604	44,466	0.50	45,204	0.50		
2626 Grant Writing	-	-	-	-	44,709	0.25		
2630 Parent Center	188,632	179,486	210,320	5.00	258,071	5.00		
2633 Public Information	87,982	94,080	157,685	1.00	160,722	1.00		
2640 Volunteer Services	540	330	1,550	-	1,550	-		
2641 Personnel	244,149	244,057	254,876	1.80	255,219	1.80		
2660 Technology	1,153,187	1,938,013	1,013,054	7.00	1,013,704	6.00		
2680 Interpretation and Translation Services	-	1,989	6,000	-	6,000	-		
2700 Supplemental Retirement	65,386	60,546	51,758	-	45,631	-		
<b>Total 2000 Support Services</b>	<b>11,580,625</b>	<b>13,100,123</b>	<b>12,639,126</b>	<b>117.23</b>	<b>13,203,192</b>	<b>118.35</b>		

**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Total 3000 Community Services</b>	-	22,267	-	-	-	-		
<b>Total 4000 Building Acq. &amp; Const.</b>	43,308	59,954	13,997,449		11,699,920			
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	295,000	374,000	295,000	-	1,015,000	-		
<b>Total 5000 Other Uses</b>	<b>295,000</b>	<b>374,000</b>	<b>295,000</b>	<b>-</b>	<b>1,015,000</b>	<b>-</b>		
<b>Total 6000 Contingency</b>			<b>70,000</b>	<b>-</b>	<b>70,000</b>	<b>-</b>		
<b>Total 7000 Unappropriated EFB</b>			<b>3,325,203</b>	<b>-</b>	<b>3,565,935</b>	<b>-</b>		
<b>Total General Fund Requirements</b>	<b>30,248,838</b>	<b>32,366,626</b>	<b>55,985,238</b>	<b>313.03</b>	<b>51,901,293</b>	<b>313.47</b>		

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

**Budget Detail Sheet**  
**JULY 1, 2022 TO JUNE 30, 2023**

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	1,342,771	13.49	1,316,265	16.17	629,646	6.91	573,679	6.74	1,661,932	18.29					515,000	
1112 Intermediate Instruction																
1113 Elementary Co-Curricular	2,850		2,850		2,850		2,850		2,850						19,000	
1121 Middle Instruction											1,816,195	19.33			50,000	
1122 Middle Co-Curricular											183,013	0.10				
1131 High School Instruction													3,244,860	32.10	5,000	
1132 High School Co-Curricular													737,272	2.07		
1210 Talented and Gifted	1,650		2,160		1,525		1,525		1,650		1,650		1,650		8,946	
1226 Home Instruction																
1250 Special Education	190,860	4.57	722,179	16.51	140,733	3.20	128,578	2.37	571,399	12.86	260,255	4.00	813,901	17.43	1,111,487	6.20
1271 Remediation																
1283 Alternative Education													182,806	3.79		
1288 Charter School															5,264,806	
1291 ESL	43,530	0.40	59,165	0.50	44,940	0.40	44,233	0.40	176,565	1.60	108,459	1.50	114,316	2.00	163,470	1.20
1292 Teen Parent Programm													75,922	1.00		
<b>Total 1000 Instruction</b>	<b>1,581,660</b>	<b>18.46</b>	<b>2,102,620</b>	<b>33.19</b>	<b>819,692</b>	<b>10.51</b>	<b>750,866</b>	<b>9.51</b>	<b>2,414,397</b>	<b>32.74</b>	<b>2,369,572</b>	<b>24.93</b>	<b>5,170,728</b>	<b>58.39</b>	<b>7,137,710</b>	<b>7.40</b>
2115 Student Safety															125,000	
2119 Other Attendance Services											44,704	1.00	45,252	1.00		
2122 Counseling	87,089	1.00	77,686	1.00	65,306	0.60	43,504	0.40	113,993	1.00	121,677	1.08	262,957	2.66	106,959	0.85
2134 Nursing Services															5,000	
2139 Health Services			250		200		150		100		500					
2190 Student Support Services															410,033	2.60
2213 Director of Improvement of Instruction															73,113	0.35
2219 Improvement of Instruction																
2222 Library	37,842	1.00	52,157	1.07	35,983	1.00	47,839	1.07	47,405	1.00	600		47,705	1.00		
2223 Multi-Media Services			500						500		200					
2230 Assessment & Testing	26,891	0.57	17,837	0.57					26,748	0.57	23,452	0.50	27,248	0.57	156,346	1.25
2240 Instructional Staff Development	1,200		2,000		1,000		600		3,500		4,250		6,100		157,272	0.55
2310 Board of Education (Local Board)															188,700	
2321 Superintendent's Office															400,935	3.00
2324 State and Federal Relations																
2410 Principal's Office	276,496	3.00	370,668	4.50	146,781	1.50	136,114	1.50	432,333	4.00	444,257	3.90	705,136	6.50	34,950	
2490 Other Support Services					114,160	1.00	94,781	1.00			103,352	1.00	116,352	1.00		
2521 Business Services															270,567	1.00
2524 Payroll Services															83,662	1.00
2525 Financial Accounting Services															56,947	0.75
2541 Direction of Facilities															152,467	1.25
2542 Care & Upkeep of Buildings	67,766	0.44	217,058	2.00	126,482	1.38	141,256	1.75	212,550	2.00	374,260	3.00	508,499	4.50	957,218	7.13
2543 Care & Upkeep of Grounds															301,055	3.00
2551 Direction of Transportation															252,301	2.20
2552 Vehicle Operation Services	100		100		100		50		300				100		1,768,332	16.25
2559 Other Student Transportation											1,000		6,550			
2573 Warehouse and Distributing Services															45,204	0.50
2620 Statistics, Planning, & Research																
2626 Grant Writing															44,709	0.25
2630 Parent Center	37,981	0.75	36,890	0.75	28,468	0.75	38,419	0.75	35,611	0.75	36,616	0.75	29,085	0.50	15,000	
2633 Public Information															160,722	1.00
2640 Volunteer Services															1,550	
2641 Personnel															255,219	1.80
2660 Technology	5,000		12,990		1,200		5,494		11,202		15,000				962,818	6.00
2680 Interpretation and Translation Services	800		500		300		300		1,000						3,100	
2700 Supplemental Retirement															45,631	
<b>Total 2000 Support Services</b>	<b>541,164</b>	<b>6.76</b>	<b>788,634</b>	<b>9.89</b>	<b>519,981</b>	<b>6.23</b>	<b>508,508</b>	<b>6.47</b>	<b>885,243</b>	<b>9.32</b>	<b>1,169,869</b>	<b>11.24</b>	<b>1,754,983</b>	<b>17.73</b>	<b>7,034,809</b>	<b>50.72</b>

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

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

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.																11,699,920
5200 Transfers of Funds																1,015,000
Total 5000 Other Uses																1,015,000
Total 6000 Contingency																70,000
Total 7000 Unappropriated EFB																3,565,936
Total General Fund Requirements	2,122,824	25.22	2,891,254	43.07	1,339,674	16.74	1,259,373	15.98	3,299,640	42.06	3,539,440	36.16	6,925,711	76.11	30,523,376	58.12

**Budget Summary by Major Object  
General Fund**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021		FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	14,293,534	14,657,146	15,882,307	313.03	16,209,693	313.47		
200 Employee Benefits	8,675,748	9,125,423	9,517,836		9,610,322			
300 Purchased Services	5,006,624	5,265,912	8,033,311		7,330,270			
400 Supplies and Materials	1,290,083	2,061,455	4,135,333		1,673,353			
500 Capital Outlay	406,872	557,265	14,345,949		12,048,420			
600 Other Objects	280,976	325,424	380,300		378,300			
700 Transfers	295,000	374,000	295,000		1,015,000			
800 Other Uses of Funds			3,395,203		3,635,935			
<b>Total</b>	<b>30,248,838</b>	<b>32,366,626</b>	<b>55,985,238</b>	<b>313.03</b>	<b>51,901,293</b>	<b>313.47</b>		

**Budget Summary by Object**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022 - 2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	8,029,113	8,201,863	8,756,333	146.09	8,635,894	145.09		
112 Classified Salaries	3,548,606	3,486,391	3,931,006	144.04	4,200,050	145.48		
113 Administrators	1,825,878	1,844,082	2,044,732	19.90	2,131,885	19.90		
114 Supervisors	208,780	215,470	224,089	3.00	273,447	3.00		
116 Early Retirement	64,050	59,750	42,950	-	31,200	-		
121 Substitutes - Licensed	226,351	85,819	389,500		389,500			
122 Substitutes - Classified	17,631	2,658	60,000		60,000			
124 Temporaries - Classified		8,249	42,000		42,000			
130 Additional Salary	373,126	752,864	391,697		445,717			
<b>Total Salaries</b>	<b>14,293,534</b>	<b>14,657,146</b>	<b>15,882,307</b>	<b>313.03</b>	<b>16,209,693</b>	<b>313.47</b>		
211 PERS-Employer Contribution	840,093	849,734	698,861		723,099			
212 PERS-Pickup	778,787	872,528	932,627		951,749			
213 PERS UAL Bond	941,034	1,009,242	1,076,164		1,156,063			
216 OPSRP Tier III	1,501,739	1,649,072	1,579,965		1,642,595			
220 Social Security	1,024,385	1,042,684	1,171,378		1,193,230			
231 Workers Comp	132,920	138,111	180,309		93,275			
233 Oregon Paid Family Leave					39,209			
240 Employee Insurance	3,453,789	3,561,052	3,875,531		3,807,796			
245 Other Benefits	3,000	3,000	3,000		3,306			
<b>Total Benefits</b>	<b>8,675,748</b>	<b>9,125,423</b>	<b>9,517,836</b>		<b>9,610,322</b>			
311 Instruction Services			1,000		1,000			
313 Student Services (Medical)			1,500		1,500			
318 Prof & Improvement Costs: Non-Instruct	44,328	38,160	57,036		57,036			
319 Other Instr., Prof & Tech. Services	122,028	113,987	145,450		145,450			
322 Maintenance & Repair	119,483	74,588	189,200		189,700			
324 Rental	90,785	101,516	116,100		116,100			
325 Electricity	281,895	250,688	344,750		344,750			
326 Heat	74,338	87,335	92,500		92,500			
327 Water & Sewage	46,080	38,603	50,300		50,300			
328 Garbage	53,416	42,884	70,900		70,900			
329 Other Property Services	32,768	93,595	40,000		40,000			
340 Travel	73,151	22,646	114,828		114,828			
349 Other Student Travel	9,155		39,500		39,500			
351 Telephone	49,731	51,016	55,600		55,600			
353 Postage	15,175	24,099	19,350		19,350			
354 Advertising		186	2,200		2,200			
355 Printing	1,797	1,041	10,200		11,200			

**Budget Summary by Object**

**Budget Detail Sheet**  
**JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022 - 2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
359 Other communication services		143,665						
360 Charter School	3,371,979	3,546,479	5,986,347		5,264,806			
381 Audit	24,350	33,150	28,000		35,000			
382 Legal	41,606	117,086	50,000		50,000			
383 Architect Fees			4,000		4,000			
384 Negotiation Services			7,500		7,500			
388 Election		3,889	3,500		3,500			
390 Other General Prof. & Tech. Services	554,562	481,299	603,550		613,550			
<b>Total Purchased Services</b>	<b>5,006,624</b>	<b>5,265,912</b>	<b>8,033,311</b>		<b>7,330,270</b>			
410 Supplies	575,345	1,396,187	3,207,230		760,346			
411 Gasoline, Oil, Lubricants	86,132	58,486	140,000		140,000			
412 Tires & Batteries	9,676	3,859	10,000		10,000			
413 Vehicle Repair Parts	21,323	11,996	35,000		35,000			
414 Garage Supplies	13,986	14,340	500		500			
415 Other Vehicle Expense	5,136	1,354	2,500		2,500			
420 Textbooks	114,932	250,279	409,350		409,350			
430 Library Books	7,580	5,856	9,550		9,550			
440 Periodicals	57	25	400		400			
460 Non-Consumable Supplies	17,162	36,203	115,500		115,500			
470 Computer Software	202,143	275,118	130,800		130,800			
480 Computer Hardware	236,610	7,753	74,503		59,407			
<b>Total Supplies &amp; Materials</b>	<b>1,290,083</b>	<b>2,061,455</b>	<b>4,135,333</b>		<b>1,673,353</b>			
520 Building Remodel			13,937,449		11,639,920			
542 Replacement Equipment	113,583	300,950	53,500		53,500			
550 Technology Equipment		24,800	55,000		55,000			
564 Bus & Bus Improvements	293,289	231,515	300,000		300,000			
<b>Total Capital Outlay</b>	<b>406,872</b>	<b>557,265</b>	<b>14,345,949</b>		<b>12,048,420</b>			

**Budget Summary by Object**

**Budget Detail Sheet**  
**JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022 - 2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
640 Dues & Fees	43,003	43,817	51,300		51,300			
651 Liability Insurance	9,400	9,293	10,000		11,000			
653 Property Insurance	228,573	272,314	318,000		315,000			
670 Taxes & License			1,000		1,000			
<b>Total Other Objects</b>	<b>280,976</b>	<b>325,424</b>	<b>380,300</b>		<b>378,300</b>			
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	190,000	240,000	190,000		910,000			
SMILE Transfer	2,000	11,000	2,000		2,000			
<b>Total Transfers</b>	<b>295,000</b>	<b>374,000</b>	<b>295,000</b>		<b>1,015,000</b>			
810 Planned Reserve			70,000		70,000			
820 Reserve For Next Year			3,325,203		3,565,935			
<b>Total Other Uses of Funds</b>			<b>3,395,203</b>		<b>3,635,935</b>			
<b>Total</b>	<b>30,248,838</b>	<b>32,366,626</b>	<b>55,985,238</b>	<b>313.03</b>	<b>51,901,293</b>	<b>313.47</b>		



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

**Budget Detail Sheet**  
**JULY 1, 2022 TO JUNE 30, 2023**

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	906,691	14.60	955,990	19.15	513,683	8.15	494,971	8.55	1,294,814	22.10	1,383,779	22.91	2,529,813	42.58	556,153	7.05
112 Classified Salaries	219,592	9.62	516,992	22.43	211,823	8.09	189,284	6.93	417,662	17.96	306,222	11.25	742,974	29.53	1,595,502	39.67
113 Administrators	104,318	1.00	156,615	1.50	54,157	0.50	52,159	0.50	206,345	2.00	216,981	2.00	421,413	4.00	919,896	8.40
114 Supervisors															273,447	3.00
116 Early Retirement															31,200	
121 Substitutes - Licensed	1,000		1,000		1,000		500		3,000		26,000		96,000		261,000	
122 Substitutes - Classified															60,000	
123 Temporaries - Licensed																
124 Temporaries - Classified																42,000
130 Additional Salary	8,059		8,762		6,555		6,556		9,262		91,478		258,490		56,555	
<b>Total Salaries</b>	<b>1,239,660</b>	<b>25.22</b>	<b>1,639,359</b>	<b>43.08</b>	<b>787,218</b>	<b>16.74</b>	<b>743,470</b>	<b>15.98</b>	<b>1,931,082</b>	<b>42.06</b>	<b>2,024,460</b>	<b>36.16</b>	<b>4,048,690</b>	<b>76.11</b>	<b>3,795,753</b>	<b>58.12</b>
211 PERS-Employer Contribution	60,907		58,434		60,431		56,763		46,882		45,693		137,546		256,443	
212 PERS-Pickup	74,017		98,101		46,900		44,305		115,370		127,411		239,956		205,688	
213 PERS UAL Bond	92,521		122,626		58,625		55,381		144,213		144,217		286,305		252,176	
216 OPSRP Tier III	128,957		189,278		63,727		60,468		240,583		241,570		441,004		277,007	
220 Social Security	93,808		124,131		59,798		55,826		146,544		152,511		298,843		261,769	
231 Workers Comp	4,457		7,363		3,754		3,931		8,231		9,159		17,135		39,244	
232 Unemployment																
233 Oregon Paid Family Leave	3,242		4,213		2,028		1,902		4,965		5,084		10,155		7,620	
240 Employee Insurance	329,940		509,030		203,201		184,776		508,098		505,785		878,587		688,380	
245 Other Benefits															3,306	
<b>Total Benefits</b>	<b>787,850</b>		<b>1,113,176</b>		<b>498,466</b>		<b>463,354</b>		<b>1,214,885</b>		<b>1,231,430</b>		<b>2,309,530</b>		<b>1,991,631</b>	
311 Instructional Services															1,000	
313 Student Services (Med/EI)															1,500	
318 Prof & Improvement Costs	1,000		1,500		600		800		4,600		2,150		3,500		42,886	
319 Other Instructional Services			500		50								4,400		140,500	
322 Maintenance & Repair	1,000		600		100				800		16,200		7,000		164,000	
324 Rental	5,000		8,000		4,500		4,500		8,500		10,000		25,100		50,500	
325 Electricity	17,500		32,000		12,000		12,000		37,000		115,000		90,250		29,000	
326 Heat	8,000		4,500		5,000		10,000		6,000		10,000		40,000		9,000	
327 Water & Sewage	6,000		6,500						6,000		9,300		20,000		2,500	
328 Garbage	4,000		7,000		3,500		2,500		10,500		14,000		25,200		4,200	
329 Other Property Services															40,000	
340 Travel	600		2,200		1,250		1,100		3,000		5,000		39,950		61,728	
349 Other Student Travel															39,500	
351 Telephone	2,200		3,500		2,200		2,200		3,500		5,500		9,500		27,000	
353 Postage	650		1,500		200		300		1,500		2,000		4,000		9,200	
354 Advertising															2,200	
355 Printing			500		100		250		400		750		1,500		7,700	
360 Charter School															5,264,806	
374 Other Tuition																
381 Audit															35,000	
382 Legal															50,000	
383 Architect Fees															4,000	
384 Negotiation Services															7,500	
388 Election															3,500	
390 Other General Prof Services			200				100				9,000		41,250		563,000	
<b>Total Purchased Services</b>	<b>45,950</b>		<b>68,500</b>		<b>29,500</b>		<b>33,750</b>		<b>81,800</b>		<b>198,900</b>		<b>351,150</b>		<b>6,520,720</b>	
410 Supplies	42,364		54,230		20,591		15,949		54,172		80,900		169,240		322,900	
411 Gasoline, Oil, Lubricants															140,000	

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

**Budget Detail Sheet**  
**JULY 1, 2022 TO JUNE 30, 2023**

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
412 Transportation Supplies																10,000
413 Vehicle Repair Parts																35,000
414 Garage Supplies																500
415 Other Vehicle Expense																2,500
420 Textbooks			4,000		100				4,000		250					401,000
430 Library Books	1,500		1,500		1,000		1,550	1,500	1,500		500		2,000			
440 Periodicals							100								300	
460 Non-Consumable Supplies													2,500		113,000	
470 Computer Software	3,000		4,200		1,800		1,200	7,200	7,200	3,000	3,000		18,400		92,000	
480 Computer Hardware			6,290		1,000			5,000	5,000						47,117	
<b>Total Supplies &amp; Materials</b>	<b>46,864</b>		<b>70,220</b>		<b>24,491</b>		<b>18,799</b>	<b>71,872</b>	<b>71,872</b>	<b>84,650</b>		<b>192,140</b>		<b>1,164,317</b>		
520 Building Remodel															11,639,920	
542 Replacement Equipment	2,500											1,000			50,000	
550 Technology Equipment															55,000	
564 Bus & Bus Improvements															300,000	
<b>Total Capital Outlay</b>	<b>2,500</b>											<b>1,000</b>		<b>12,044,920</b>		
621 Interest																
640 Dues & Fees													23,200		28,100	
651 Liability Insurance															11,000	
653 Property Insurance															315,000	
670 Taxes & License															1,000	
<b>Total Other Objects</b>												<b>23,200</b>		<b>355,100</b>		
710 Technology Transfer															63,000	
710 Equipment Reserve Fund Transfer															40,000	
710 Building Fund Transfer															910,000	
710 SMILE Transfer															2,000	
<b>Total Transfers</b>															<b>1,015,000</b>	
810 Planned Reserve															70,000	
820 Reserve For Next Year															3,565,936	
<b>Total Other Uses of Funds</b>															<b>3,635,936</b>	
<b>Total</b>	<b>2,122,824</b>	<b>25.22</b>	<b>2,891,254</b>	<b>43.07</b>	<b>1,339,675</b>	<b>16.74</b>	<b>1,259,373</b>	<b>15.98</b>	<b>3,299,640</b>	<b>42.06</b>	<b>3,539,440</b>	<b>36.16</b>	<b>6,925,711</b>	<b>76.11</b>	<b>30,523,376</b>	<b>58.12</b>

**Federal Grants  
Resources**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-21	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources for Federal Programs:</b>								
Title I C - Migrant	1,091,178	969,267	1,203,000		1,388,000			
Title I A	1,882,412	1,579,199	1,710,926		1,650,000			
Title III ESL	34,157	21,688	48,000		44,000			
ARP-HCY II	-	-	-		25,000			
IDEA	484,941	125,416	512,850		713,350			
EBISS	14,374	30,946	-		-			
Title VI (B) Rural Education Initiative Grant	24,338	29,296	65,000		56,000			
Title II (A) Quality Teachers	158,334	155,624	188,000		180,000			
Title IV Student Support and Academic Grant	122,681	132,800	150,000		140,000			
<b>4500 Total Restricted Federal Revenue</b>	<b>3,812,415</b>	<b>3,044,236</b>	<b>3,877,777</b>		<b>4,196,350</b>			
<b>5400 Total Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>			
<b>Total Resources</b>	<b>3,812,415</b>	<b>3,044,236</b>	<b>3,877,777</b>		<b>4,196,350</b>			

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Requirements:</b>								
1111 Primary Instruction								
400 Total Supplies & Materials	768	-	-		-			
600 Total Other Objects	-	-	-		-			
<b>1111 Total Primary Instruction</b>	<b>768</b>	<b>-</b>	<b>-</b>		<b>-</b>			
1250 Special Education								
100 Total Salaries	247,198	80,241	307,509	7.39	311,838	5.68		
200 Total Benefits	207,635	38,946	151,541		174,815			
300 Total Purchased Services			15,000		25,000			
400 Total Supplies & Materials	3,552	-	9,500		143,897			
600 Total Other Objects	25,381	6,229	26,500		55,000			
<b>1250 Total Special Education</b>	<b>483,766</b>	<b>125,416</b>	<b>510,050</b>	<b>7.39</b>	<b>710,550</b>	<b>5.68</b>		
1272 Title I								
100 Total Salaries	764,726	687,001	736,654	27.72	723,822	26.01		
200 Total Benefits	512,816	470,150	498,967		492,890			
300 Total Purchased Services	66,692	1,105	-		9,000			
400 Total Supplies & Materials	13,325	3,743	-		45,000			
600 Total Other Objects	90,276	77,724	99,000		80,000			
<b>1272 Total Title I</b>	<b>1,447,835</b>	<b>1,239,724</b>	<b>1,334,621</b>	<b>27.72</b>	<b>1,350,712</b>	<b>26.01</b>		
1288 Charter School								
300 Total Purchased Services	91,290	87,476	15,000		85,000			
<b>1288 Total Charter School</b>	<b>91,290</b>	<b>87,476</b>	<b>15,000</b>		<b>85,000</b>			
1291 English Second Language								
100 Total Salaries	1,374	-	-		-			
200 Total Benefits	519	-	-		-			
400 Total Supplies & Materials	1,111	676	40,000		-			
600 Total Other Objects	634	410	-		-			
<b>1291 Total English Second Language</b>	<b>3,638</b>	<b>1,087</b>	<b>40,000</b>		<b>-</b>			

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1293 Migrant Education								
100 Total Salaries	57,843	49,833	115,691	1.00	42,889	1.00		
200 Total Benefits	30,458	33,083	64,634		30,658			
300 Total Purchased Services	108,648	19,453	52,000		71,500			
400 Total Supplies & Materials	42,759	132,629	92,337		111,983			
600 Total Other Objects	43,118	36,309	33,500		40,900			
<b>1293 Total Migrant Education</b>	<b>282,826</b>	<b>271,306</b>	<b>358,162</b>	<b>1.00</b>	<b>297,929</b>	<b>1.00</b>		
1400 Summer School Programs								
100 Total Salaries	290,793	222,550	365,000		264,600			
200 Total Benefits	94,579	78,036	122,150		91,692			
300 Total Purchased Services	39,176	46,211	32,000		22,000			
400 Total Supplies & Materials	82,918	18,140	97,990		222,740			
600 Total Other Objects	14,153	13,882	12,550		30,340			
<b>1400 Total Summer School Programs</b>	<b>521,619</b>	<b>378,818</b>	<b>629,690</b>		<b>631,371</b>			
<b>1000 Total Instruction</b>	<b>2,831,742</b>	<b>2,103,827</b>	<b>2,887,524</b>	<b>36.11</b>	<b>3,075,562</b>	<b>32.69</b>		
2110 Social Services								
100 Total Salaries	75,151	105,990	117,667	2.62	101,288	2.12		
200 Total Benefits	44,017	64,713	70,993		47,086			
300 Total Purchased Services	1,800	1,124	1,100		3,000			
400 Total Supplies & Materials	10,480	13,301	9,861		10,000			
<b>2110 Total Social Services</b>	<b>131,448</b>	<b>185,128</b>	<b>199,621</b>	<b>2.62</b>	<b>161,375</b>	<b>2.12</b>		
2117 Identification & Recruitment								
100 Total Salaries	115,649	109,945	108,233	2.63	94,591	2.13		
200 Total Benefits	78,658	80,114	76,770		64,131			
300 Total Purchased Services	2,872	2,312	-		-			
600 Total Other Objects	-	-	16,000		-			
<b>2117 Total Identification &amp; Recruitment</b>	<b>197,180</b>	<b>192,370</b>	<b>201,003</b>	<b>2.63</b>	<b>158,723</b>	<b>2.13</b>		
2120 Guidance Services								
300 Total Purchased Services	248	624	-		1,500			
<b>2120 Total Guidance Services</b>	<b>248</b>	<b>624</b>	<b>-</b>		<b>1,500</b>			

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2122 Counseling								
100 Total Salaries	66,943	36,825	63,101	1.65	83,348	1.65		
200 Total Benefits	48,761	24,673	31,487		44,371			
600 Total Other Objects	1,418	1,480	3,600		-			
<b>2122 Total Counseling</b>	<b>117,122</b>	<b>62,978</b>	<b>98,188</b>	<b>1.65</b>	<b>127,719</b>	<b>1.65</b>		
2190 Student Support Services								
100 Total Salaries	50,960	51,975	53,857	0.45	81,690	0.45		
200 Total Benefits	27,751	28,264	27,315		43,381			
300 Total Purchased Services	1,212	480	1,800		2,300			
400 Total Supplies & Materials	9,345	6,090	7,338		12,000			
<b>2190 Total Student Support Services</b>	<b>89,268</b>	<b>86,809</b>	<b>90,310</b>	<b>0.45</b>	<b>139,371</b>	<b>0.45</b>		
2213 Curriculum Development								
400 Total Supplies & Materials	-	563	-		-			
<b>2213 Total Curriculum Development</b>	<b>-</b>	<b>563</b>	<b>-</b>		<b>-</b>			
2219 Improvement of Instruction Services								
100 Total Salaries	64,220	84,050	79,959	1.00	75,659	1.00		
200 Total Benefits	41,617	53,037	49,612		46,548			
600 Total Other Objects	6,238	7,550	-		1,508			
<b>2219 Total Impr. of Instr. Services</b>	<b>112,076</b>	<b>144,637</b>	<b>129,571</b>	<b>1.00</b>	<b>123,715</b>	<b>1.00</b>		
2230 Assessment and testing								
100 Total Salaries	376	-	-		-			
200 Total Benefits	31	-	-		-			
<b>2230 Assessment and testing</b>	<b>407</b>	<b>-</b>	<b>-</b>		<b>-</b>			
2240 Instructional Staff Development								
100 Total Salaries	22,154	23,708	26,562	0.20	21,663	0.20		
200 Total Benefits	11,596	12,741	13,313		11,233			
300 Total Purchased Services	70,095	14,604	26,453		41,500			
400 Total Supplies & Materials	1,108	2,560	1,055		15,000			
600 Total Other Objects	9,066	4,715	16,300		4,897			
<b>2240 Total Instructional Staff Development</b>	<b>114,019</b>	<b>58,328</b>	<b>83,683</b>	<b>0.20</b>	<b>94,293</b>	<b>0.20</b>		
2490 Other Support Services								
300 Total Purchased Services	405	-	-		-			
<b>2490 Total Other Support Services</b>	<b>405</b>	<b>-</b>	<b>-</b>		<b>-</b>			
2542 Care & Upkeep of Building								
300 Total Purchased Services	405	-	-		-			
<b>2542 Total Care &amp; Upkeep of Building</b>	<b>405</b>	<b>-</b>	<b>-</b>		<b>-</b>			

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2630 Information Services								
100 Total Salaries	9,316	1,044	-		-			
200 Total Benefits	3,516	401	-		-			
300 Total Purchased Services	101	192	-		-			
400 Total Supplies & Materials	1,826	6,142	-		-			
<b>2630 Total Information Services</b>	<b>14,759</b>	<b>7,779</b>	<b>-</b>		<b>-</b>			
2660 Technology								
100 Total Salaries	49,148	51,709	55,606	1.00	58,935	1.00		
200 Total Benefits	32,730	33,518	35,027		36,495			
600 Total Other Objects	-	2,190	-		4,570			
<b>2660 Total Technology</b>	<b>81,878</b>	<b>87,417</b>	<b>90,632</b>	<b>1.00</b>	<b>100,000</b>	<b>1.00</b>		
<b>2000 Total Support Services</b>	<b>859,214</b>	<b>826,632</b>	<b>893,010</b>	<b>9.55</b>	<b>906,694</b>	<b>8.55</b>		
3370 Non Public School Student Services								
100 Total Salaries	70,986	57,015	54,440	1.20	86,762	2.20		
200 Total Benefits	33,536	26,418	25,076		56,703			
300 Total Purchased Services	11,313	739	7,500		13,000			
400 Total Supplies & Materials	8,381	29,604	10,227		57,630			
<b>3370 Total Non Public School Services</b>	<b>124,216</b>	<b>113,776</b>	<b>97,244</b>	<b>1.20</b>	<b>214,094</b>	<b>2.20</b>		
<b>3000 Total Enterprise &amp; Community Serv.</b>	<b>124,216</b>	<b>113,776</b>	<b>97,244</b>	<b>1.20</b>	<b>214,094</b>	<b>2.20</b>		
<b>Total Requirements</b>	<b>3,815,171</b>	<b>3,044,236</b>	<b>3,877,777</b>	<b>46.86</b>	<b>4,196,350</b>	<b>43.44</b>		

State and Local Grants  
Resources

Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
	<b>Resources:</b>							
1510 Interest	5	1	-		-			
1920 Donations								
Family Services	-	-	2,000		2,000			
NW Health Foundation Grant	900	500	-		-			
<b>1920 Total Donations</b>	<b>905</b>	<b>501</b>	<b>2,000</b>		<b>2,000</b>			
1990 Miscellaneous								
OSBA Scholarship	-	-	-		-			
Response to Intervention	38,980	36,058	-		-			
Aiken PBIS	1,154	9,172	3,000		3,000			
<b>1990 Total Miscellaneous</b>	<b>40,134</b>	<b>45,230</b>	<b>3,000</b>		<b>3,000</b>			
3299 Restricted State Grants								
SMILE	1,573	-	7,000		7,000			
CTE State Grants	32,220	53,905	48,400		48,400			
Measure 98 HSS Funds	425,046	773,630	580,000		640,000			
ELL Oregon HB 3499	73,658	202,438	-		-			
Outdoor School Grant	19,987	47,629	110,000		110,000			
Student Investment Account Grant	-	676,618	1,721,248		2,000,000			
Early Childhood Equity Grant	-	65,546	71,703		79,000			
State Summer School Grant	-	79,953	429,212		500,000			
<b>3299 Total Restricted State Grants</b>	<b>552,484</b>	<b>1,899,718</b>	<b>2,967,563</b>		<b>3,384,400</b>			
5200 Transfers In								
SMILE	2,000	11,000	2,000		2,000			
<b>5200 Total Transfers In</b>	<b>2,000</b>	<b>11,000</b>	<b>2,000</b>		<b>2,000</b>			
5400 Beginning Fund Balance								
Response to Intervention	16,200	16,200	16,200		18,021			
Goldman Sachs Philanthropic Fund	150	150	150		150			
ASPIRE	8,417	8,417	8,417		8,417			
SMILE	1,791	(4,202)	4,025		2,644			
Activities Fund	3,835	3,839	-		-			
Maybelle Clark McDonald Grant	1,912	-	-		-			
Aiken PBIS	-	-	4,000		4,000			
NW Health Foundation Grant	3,053	3,953	4,000		4,000			
OSBA Scholarship	2,500	6,000	6,000		6,000			
<b>5400 Total Beginning Fund Balance</b>	<b>37,858</b>	<b>34,357</b>	<b>42,792</b>		<b>43,233</b>			
<b>Total Resources</b>	<b>633,381</b>	<b>1,990,807</b>	<b>3,017,355</b>		<b>3,434,633</b>			



**State and Local Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Requirements:</b>								
1000 Instruction								
1111 Elementary Instruction								
100 Total Salaries	-	88,511	274,972	7	282,170	5		
200 Total Benefits	-	55,090	193,843		146,322			
300 Total Purchased Services	14,732	101,146	148,000		73,632			
400 Total Supplies & Materials	5,255	17,366	16,850		16,850			
600 Total Other Objects	-	24,819	68,900		-			
<b>1111 Total Elementary Instruction</b>	<b>19,987</b>	<b>286,932</b>	<b>702,565</b>	<b>7</b>	<b>518,974</b>	<b>5</b>		
1121 Middle School Instruction								
100 Total Salaries	-	-	-	-	53,777	1		
200 Total Benefits	-	-	-	-	34,605			
300 Total Purchased Services	-	12,320	5,311		-			
<b>1121 Total Middle School Instruction</b>	<b>-</b>	<b>12,320</b>	<b>5,311</b>	<b>-</b>	<b>88,382</b>	<b>1</b>		
1131 High School Instruction								
100 Total Salaries	69,994	69,878	126,254	2	202,359	3		
200 Total Benefits	40,470	40,945	75,492		118,726			
300 Total Purchased Services	86,786	121,441	155,217		170,217			
400 Total Supplies & Materials	76,616	48,564	64,329		60,250			
600 Total Other Objects	17,586	1,967	31,200		30,000			
<b>1131 Total High School Instruction</b>	<b>291,452</b>	<b>282,795</b>	<b>452,492</b>	<b>2</b>	<b>581,553</b>	<b>3</b>		
1132 High School Extracurricular								
100 Total Salaries	3,191	1,804	-		-			
200 Total Benefits	574	677	-		-			
300 Total Purchased Services	-	450	-		-			
400 Total Supplies & Materials	-	3,840	-		-			
<b>1132 Total High School Extracurricular</b>	<b>3,765</b>	<b>6,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
1140 Pre-Kindergarten Programs								
100 Total Salaries	-	32,418	42,011	1.00	46,316	1		
200 Total Benefits	-	24,237	29,692		31,898			
300 Total Purchased Services	-	488	-		-			
400 Total Supplies & Materials	-	5,096	-		-			
600 Total Other Objects	-	3,307	-		786			
<b>1140 Total Pre-Kindergarten Programs</b>	<b>-</b>	<b>65,546</b>	<b>71,703</b>	<b>1</b>	<b>79,000</b>	<b>1</b>		
1210 Talented and Gifted Programs								
100 Total Salaries	-	-	53,777	1.00	53,777	1		
200 Total Benefits	-	-	34,365		34,605			
<b>1210 Total Talented and Gifted Programs</b>	<b>-</b>	<b>-</b>	<b>88,142</b>	<b>1</b>	<b>88,382</b>	<b>1</b>		
1291 English Second Language Programs								

**State and Local Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Total Salaries	42,069	57,974	-		931			
200 Total Benefits	11,723	35,466	-		490			
300 Total Purchased Services	16,000	102,708	-		-			
600 Total Other Objects	3,866	6,290	-		-			
<b>1291 Total English Second Language Program</b>	<b>73,658</b>	<b>202,438</b>	<b>-</b>		<b>1,421</b>			
1299 Other Programs								
100 Total Salaries	6,514	-	6,188		7,727			
200 Total Benefits	2,733	-	5,937		3,017			
300 Total Purchased Services	185	-	-		-			
400 Total Supplies & Materials	134	-	900		900			
<b>1299 Total Other Programs</b>	<b>9,566</b>	<b>-</b>	<b>13,025</b>	<b>-</b>	<b>11,644</b>	<b>-</b>		
1400 Summer School Programs								
100 Total Salaries		14,989	60,000		47,156			
200 Total Benefits		5,150	25,000		17,523			
300 Total Purchased Services		30,234	-		-			
400 Total Supplies & Materials		25,681	344,212		400,900			
600 Total Other Objects		3,901			33,000			
<b>1400 Total Summer School Programs</b>	<b>-</b>	<b>79,953</b>	<b>429,212</b>	<b>-</b>	<b>498,579</b>	<b>-</b>		
<b>1000 Total Instruction</b>	<b>398,428</b>	<b>936,754</b>	<b>1,762,451</b>	<b>11.00</b>	<b>1,867,936</b>	<b>11.00</b>		
2000 Support Services								
2110 Social Services								
100 Total Salaries	-	-	45,366	1.00	110,069	2.00		
200 Total Benefits	-	-	32,778		70,460			
300 Total Purchased Services	18,800	18,800	20,000		-			
600 Total Other Objects	-	-	-		20,000			
<b>2110 Total Social Services</b>	<b>18,800</b>	<b>18,800</b>	<b>98,144</b>	<b>1.00</b>	<b>200,530</b>	<b>2.00</b>		
2120 Guidance Services								
100 Total Salaries			45,498	1.00	46,637	1.00		
200 Total Benefits			31,367		32,039			
300 Total Purchased Services		1,400	28,000		-			
<b>2120 Total Guidance Services</b>	<b>-</b>	<b>1,400</b>	<b>104,865</b>	<b>1.00</b>	<b>78,676</b>	<b>1.00</b>		
2134 Health Services								
100 Total Salaries	-	67,159	71,500	1.00	73,645	1.00		
200 Total Benefits	-	41,313	41,806		42,559			
<b>2134 Total Health Services</b>	<b>-</b>	<b>108,471</b>	<b>113,306</b>	<b>1.00</b>	<b>116,204</b>	<b>1.00</b>		

**State and Local Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2190 Student Support Services								
100 Total Salaries	-	-	-	-	59,354	0.50		
200 Total Benefits	-	-	-	-	30,062			
<b>2190 Total Student Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,416</b>	<b>0.50</b>		
2219 Improvement of Instruction								
100 Total Salaries	89,651	91,320	72,477	1.00	-	-		
200 Total Benefits	52,532	53,506	41,134		-			
300 Total Purchased Services	3,361	-	-		-			
600 Total Other Objects	2,046	-	-		-			
<b>2219 Total Improvement of Instruction</b>	<b>147,591</b>	<b>144,826</b>	<b>113,611</b>	<b>1.00</b>	<b>-</b>	<b>-</b>		
2240 Instructional Staff Development								
100 Total Salaries	2,662	-	20,000		20,000			
200 Total Benefits	604	-	5,000		5,000			
300 Total Purchased Services	380	1,000	25,000		25,000			
400 Total Supplies & Materials	-	30	16,200		57,818			
<b>2240 Total Instructional Staff Development</b>	<b>3,645</b>	<b>1,030</b>	<b>66,200</b>		<b>107,818</b>			
2410 Office of the Principal Services								
100 Total Salaries	-	15	-		92,491	1		
200 Total Benefits	-	-	-		54,291			
400 Total Supplies & Materials	1,154	5,131	39,000		39,000			
<b>2240 Total Office of the Principal Services</b>	<b>1,154</b>	<b>5,145</b>	<b>39,000</b>		<b>185,782</b>	<b>1</b>		
2542 Care & Upkeep of Building								
300 Total Purchased Services	569	-	-		-			
400 Total Supplies & Materials	-	-	4,000		4,000			
500 Total Capital Outlay	29,503	553,882	500,000		551,223			
<b>2542 Total Care &amp; Upkeep of Building</b>	<b>30,072</b>	<b>553,882</b>	<b>504,000</b>		<b>555,223</b>			
2630 Information Services								
300 Total Purchased Services	392	-	-		-			
400 Total Supplies & Materials	1,202	75	2,000		2,000			
<b>2630 Total Information Services</b>	<b>1,594</b>	<b>75</b>	<b>2,000</b>		<b>2,000</b>			
2660 Technology								
100 Total Salaries	-	-	54,240	1	66,755	1		
200 Total Benefits	-	-	34,538		39,294			
400 Total Supplies & Materials	-	19,008	125,000		125,000			
<b>2660 Total Technology</b>	<b>-</b>	<b>19,008</b>	<b>213,778</b>	<b>1</b>	<b>231,049</b>	<b>1</b>		
<b>2000 Total Support Services</b>	<b>202,856</b>	<b>852,636</b>	<b>1,254,904</b>	<b>5.00</b>	<b>1,566,697</b>	<b>6.50</b>		
5000 Transfers								
700 Total Transfers	1,912	-	-		-			

**State and Local Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
5000 Total Transfers	1,912	-	-		-			
7000 Unappropriated Ending Fund Balance	-	-	-		-			
<b>Total Requirements</b>	<b>603,197</b>	<b>1,789,390</b>	<b>3,017,355</b>	<b>16.00</b>	<b>3,434,633</b>	<b>17.50</b>		

**Fund 299 Cafeteria**

(New fund number in 2021-2022)

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-21	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1600 Sale of Lunches	11,876	100	12,000		12,000			
1990 Misc Revenue	1,318	4,222	10,000		10,000			
3102 State School Fund - School Lunch	17,654	17,654	17,500		17,500			
3299 Restricted State Grant	3,613	18,200	15,000		15,000			
4500 Restricted Federal Revenue	2,132,005	2,045,835	1,900,000		1,900,000			
4900 Commodity Revenue	140,635	134,483	140,000		140,000			
5300 Compensation for Loss of Assets		1,140	-		-			
5400 Cash on Hand	1,912,392	1,695,902	1,500,000		1,500,000			
<b>Total Resources</b>	<b>4,219,493</b>	<b>3,917,536</b>	<b>3,594,500</b>		<b>3,594,500</b>			

**Fund 299 Cafeteria**

(New fund number in 2021-2022)

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-21	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Requirements:</b>								
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	129,042	116,116	126,361	2.00	128,949	2.00		
200 Total Benefits	70,885	67,292	77,047		66,791			
300 Total Purchased Services	4,129	1,151	6,700		6,700			
600 Total Other Objects	1,758		1,500		1,500			
<b>3110 Total Food Services Director</b>	<b>205,814</b>	<b>184,559</b>	<b>211,608</b>	<b>2.00</b>	<b>203,940</b>	<b>2.00</b>		
3120 Food Preparation								
100 Total Salaries	430,111	403,768	441,399	21.25	512,389	21.63		
200 Total Benefits	311,445	297,628	326,548		362,221			
300 Total Purchased Services	37,433	24,851	61,000		61,000			
400 Total Supplies & Materials	950,501	739,841	1,060,309		1,064,134			
500 Total Capital Outlay	359,520	447,575	1,000,000		900,000			
600 Total Other Objects	131,716	85,099	90,000		90,000			
<b>3120 Total Food Preparation</b>	<b>2,220,725</b>	<b>1,998,763</b>	<b>2,979,256</b>	<b>21.25</b>	<b>2,989,744</b>	<b>21.63</b>		
3130 Food Delivery								
100 Total Salaries	51,805	45,090	53,332	1.50	58,287	1.50		
200 Total Benefits	42,854	38,480	41,304		33,529			
300 Total Purchased Services	2,394	792	5,000		5,000			
400 Total Supplies & Materials	-	-	4,000		4,000			
500 Total Capital Outlay	-	-	-		-			
<b>3130 Total Food Delivery</b>	<b>97,053</b>	<b>84,362</b>	<b>103,636</b>	<b>1.50</b>	<b>100,816</b>	<b>1.50</b>		
<b>3000 Total Enterprise &amp; Community Serv.</b>	<b>2,523,591</b>	<b>2,267,684</b>	<b>3,294,500</b>	<b>24.75</b>	<b>3,294,500</b>	<b>25.13</b>		
<b>7000 Unappropriated Ending Fund Balance</b>	<b>1,695,902</b>	<b>1,649,852</b>	<b>300,000</b>		<b>300,000</b>			
<b>Total Requirements</b>	<b>4,219,493</b>	<b>3,917,536</b>	<b>3,594,500</b>	<b>24.75</b>	<b>3,594,500</b>	<b>25.13</b>		

**Fund 202 Student Body Funds**

**Budget Detail Sheet**  
**JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1760 Club Fund Raising	196,296	56,659	325,000		325,000			
5400 Cash on Hand	236,049	227,434	140,000		140,000			
<b>Total Resources</b>	<b>432,346</b>	<b>284,093</b>	<b>465,000</b>		<b>465,000</b>			
<b>Requirements:</b>								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services	-	-	11,000		11,000			
400 Total Supplies & Materials	204,912	71,944	314,000		314,000			
<b>1299 Total Special Programs</b>	<b>204,912</b>	<b>71,944</b>	<b>325,000</b>		<b>325,000</b>			
<b>1000 Total Instructional Services</b>	<b>204,912</b>	<b>71,944</b>	<b>325,000</b>		<b>325,000</b>			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>227,434</b>	<b>212,149</b>	<b>140,000</b>		<b>140,000</b>			
<b>Total Requirements</b>	<b>432,346</b>	<b>284,093</b>	<b>465,000</b>		<b>465,000</b>			

**Fund 201 Medicaid Reimbursement Fund**

(New fund number in 2021-2022)

**Budget Detail Sheet**  
**JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue	57,935	-	-		-			
4502 Federal Medicaid Reimbursement	-	351,791	60,000		250,000			
5400 Cash on Hand	152,144	172,762	450,000		350,000			
<b>Total Resources</b>	<b>210,079</b>	<b>524,553</b>	<b>510,000</b>		<b>600,000</b>			
<b>Requirements:</b>								
1000 Instructional Services								
1250 Special Education								
100 Total Salaries	3,047	602	20,000		31,558			
200 Total Benefits	1,180	227	10,000		27,538			
400 Total Supplies & Materials	2,453	-	45,000		7,140			
<b>1250 Total Special Education</b>	<b>6,679</b>	<b>829</b>	<b>75,000</b>		<b>66,237</b>			
<b>1000 Total Instructional Services</b>	<b>6,679</b>	<b>829</b>	<b>75,000</b>		<b>66,237</b>			
2000 Support Services								
2190 Student Support Services								
100 Total Salaries	-	4,598	16,169	0.3	16,652	0.30		
200 Total Benefits	-	1,740	5,896		7,111			
300 Total Purchased Services	9,404	7,410	15,000		15,000			
400 Total Supplies & Materials	15	15	15,000		15,000			
<b>2190 Total Student Support Services</b>	<b>9,419</b>	<b>13,763</b>	<b>52,066</b>		<b>53,763</b>			
2240 Instructional Staff Development								
100 Total Salaries	-	-	30,000		30,000			
300 Total Purchased Services	21,219	-	-		-			
<b>2240 Total Instructional Staff Development</b>	<b>21,219</b>	<b>-</b>	<b>30,000</b>		<b>30,000</b>			
2542 Care & Upkeep of Building								
300 Total Purchased Services	-	13,507	352,934		450,000			
<b>2542 Total Care &amp; Upkeep of Building</b>	<b>-</b>	<b>13,507</b>	<b>352,934</b>		<b>450,000</b>			
<b>2000 Total Support Services</b>	<b>30,638</b>	<b>27,270</b>	<b>435,000</b>		<b>533,763</b>			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>172,762</b>	<b>496,454</b>	<b>-</b>		<b>-</b>			
<b>Total Requirements</b>	<b>210,079</b>	<b>524,553</b>	<b>510,000</b>		<b>600,000</b>			



**Fund 300 Bond Debt Service Fund**

**Budget Detail Sheet**  
**JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1111 Current Taxes	1,134,786	1,130,062	1,195,040		1,208,055			
1112 Delinquent Taxes	51,823	38,764	35,000		35,000			
1113 County Land Sales	2,113	5,174	-		-			
1510 Interest on Investments	214,419	83,534	75,000		90,000			
4500 Restricted Federal Revenue	917,428	919,378	908,000		910,000			
5400 Cash on Hand	9,072,045	10,359,574	10,945,000		12,125,000			
<b>Total Resources</b>	<b>11,392,614</b>	<b>12,536,486</b>	<b>13,158,040</b>		<b>14,368,055</b>			
<b>Requirements:</b>								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services			-		15			
<b>2521 Business Services</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>15</b>			
<b>2000 Total Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>15</b>			
5000 Other Uses								
5110 Debt Service								
621 Interest, Excl. Bus & Bus Improve	1,033,040	1,033,040	1,033,040		1,033,040			
<b>5110 Total Debt Service</b>	<b>1,033,040</b>	<b>1,033,040</b>	<b>1,033,040</b>		<b>1,033,040</b>			
<b>5000 Total Other Uses</b>	<b>1,033,040</b>	<b>1,033,040</b>	<b>1,033,040</b>		<b>1,033,040</b>			
820 Reserve For Next Year	10,359,574	11,503,446	12,125,000		13,335,000			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>10,359,574</b>	<b>11,503,446</b>	<b>12,125,000</b>		<b>13,335,000</b>			
<b>Total Requirements</b>	<b>11,392,614</b>	<b>12,536,486</b>	<b>13,158,040</b>		<b>14,368,055</b>			

**Fund 301 Pension Bond  
Debt Service Fund**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	10,238	3,859	8,000		8,000			
1970 Services Provided Other Funds	1,118,978	1,185,404	1,068,820		1,119,352			
5400 Cash on Hand	568,692	728,825	-		-			
<b>Total Resources</b>	<b>1,697,908</b>	<b>1,918,088</b>	<b>1,076,820</b>		<b>1,127,352</b>			
<b>Requirements:</b>								
2000 Support Services								
2649 Other Staff Services								
300 Total Purchased Services	11	1	100		100			
<b>2649 Total Other Staff Services</b>	<b>11</b>	<b>1</b>	<b>100</b>		<b>100</b>			
<b>2000 Total Support Services</b>	<b>11</b>	<b>1</b>	<b>100</b>		<b>100</b>			
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	202,357	665,000	720,000		810,000			
621 Interest, Excluding Bus and Bus Improve	766,715	384,072	356,720		317,252			
<b>5110 Total Debt Service</b>	<b>969,072</b>	<b>1,049,072</b>	<b>1,076,720</b>		<b>1,127,252</b>			
<b>5000 Total Other Uses</b>	<b>969,072</b>	<b>1,049,072</b>	<b>1,076,720</b>		<b>1,127,252</b>			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>728,825</b>	<b>869,016</b>	<b>-</b>		<b>-</b>			
<b>Total Requirements</b>	<b>1,697,908</b>	<b>1,918,088</b>	<b>1,076,820</b>		<b>1,127,352</b>			

**Fund 420 Building Improvement**

**Budget Detail Sheet**  
**JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue	3,386	40,000	-		-			
5200 Transfers In	190,000	240,000	190,000		910,000			
5400 Cash on Hand	1,277,302	1,338,814	1,500,000		3,390,000			
<b>Total Resources</b>	<b>1,470,687</b>	<b>1,618,814</b>	<b>1,690,000</b>		<b>4,300,000</b>			
<b>Requirements:</b>								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services	82,744		350,000		350,000			
500 Total Capital Outlay	49,130	242,232	1,340,000		3,950,000			
<b>4150 Total Bldg Acq., Const., &amp; Imp</b>	<b>131,874</b>	<b>242,232</b>	<b>1,690,000</b>		<b>4,300,000</b>			
<b>4000 Total Facilities Acq. &amp; Const.</b>	<b>131,874</b>	<b>242,232</b>	<b>1,690,000</b>		<b>4,300,000</b>			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>1,338,814</b>	<b>1,376,582</b>	<b>-</b>		<b>-</b>			
<b>Total Requirements</b>	<b>1,470,687</b>	<b>1,618,814</b>	<b>1,690,000</b>		<b>4,300,000</b>			

**Fund 430 Equipment Replacement**  
 Reserve fund per ORS 294.525

**Budget Detail Sheet**  
 JULY 1, 2022 TO JUNE 30, 2023

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
5200 Transfers In	40,000	40,000	40,000		40,000			
5400 Cash on Hand	64,664	90,731	85,000		255,000			
<b>Total Resources</b>	<b>104,664</b>	<b>130,731</b>	<b>130,000</b>		<b>295,000</b>			
<b>Requirements:</b>								
2000 Support Services								
2542 Care & Upkeep of Buildings								
500 Total Capital Outlay	13,933	49,736	125,000		295,000			
<b>2542 Total Care &amp; Upkeep of Buildings</b>	<b>13,933</b>	<b>49,736</b>	<b>130,000</b>		<b>295,000</b>			
<b>2000 Support Services</b>	<b>13,933</b>	<b>49,736</b>	<b>130,000</b>		<b>295,000</b>			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>90,731</b>	<b>80,995</b>	<b>-</b>		<b>-</b>			
<b>Total Requirements</b>	<b>104,664</b>	<b>130,731</b>	<b>130,000</b>		<b>295,000</b>			

**Fund 440 Technology**  
Reserve fund per ORS 294.525

**Budget Detail Sheet**  
JULY 1, 2022 TO JUNE 30, 2023

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
5200 Transfers In	63,000	63,000	63,000		63,000			
5400 Cash on Hand	4,875	9,162	-					
<b>Total Resources</b>	<b>67,875</b>	<b>72,162</b>	<b>63,000</b>		<b>63,000</b>			
<b>Requirements:</b>								
2000 Support Services								
2660 Technology								
542 Replacement Equipment	58,713	17,838	63,000		63,000			
<b>2660 Total Technology</b>	<b>58,713</b>	<b>17,838</b>	<b>63,000</b>		<b>63,000</b>			
<b>2000 Total Support Services</b>	<b>58,713</b>	<b>17,838</b>	<b>63,000</b>		<b>63,000</b>			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>9,162</b>	<b>54,324</b>	-		-			
<b>Total Requirements</b>	<b>67,875</b>	<b>72,162</b>	<b>63,000</b>		<b>63,000</b>			

**Fund 450 Chromebooks**  
*Reserve fund per ORS 294.525*

**Budget Detail Sheet**  
 JULY 1, 2022 TO JUNE 30, 2023

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenues	7,750	9,856	10,000		10,000			
5400 Cash on Hand	9,389	10,400	10,000		20,000			
<b>Total Resources</b>	<b>17,139</b>	<b>20,255</b>	<b>20,000</b>		<b>30,000</b>			
<b>Requirements:</b>								
2000 Support Services								
2660 Technology								
400 Total Supplies & Materials	6,739	2,678	20,000		30,000			
<b>2660 Total Technology</b>	<b>-</b>	<b>-</b>	<b>20,000</b>		<b>30,000</b>			
<b>2000 Total Support Services</b>	<b>-</b>	<b>-</b>	<b>20,000</b>		<b>30,000</b>			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>17,139</b>	<b>20,255</b>	<b>-</b>		<b>-</b>			
<b>Total Requirements</b>	<b>17,139</b>	<b>20,255</b>	<b>20,000</b>		<b>30,000</b>			

**Fund 510 OHS Tiger Shoppe / O+ Fund**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue	5,309	129	9,000		1,000			
5400 Cash on Hand	1,824	319	300		1,200			
<b>Total Resources</b>	<b>7,133</b>	<b>448</b>	<b>9,300</b>		<b>2,200</b>			
<b>Requirements:</b>								
2000 Support Services								
2410 Principal's Office								
400 Total Supplies & Materials	6,014	0	2,200		2,200			
<b>2410 Principal's Office</b>	<b>6,014</b>	<b>0</b>	<b>2,200</b>		<b>2,200</b>			
2633 Public Information Services								
400 Total Supplies & Materials	800	0	7,100		-			
<b>2633 Total Public Information Services</b>	<b>800</b>	<b>0</b>	<b>7,100</b>		<b>-</b>			
<b>2000 Total Support Services</b>	<b>6,814</b>	<b>0</b>	<b>7,100</b>		<b>-</b>			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>319</b>	<b>448</b>	<b>-</b>		<b>-</b>			
<b>Total Requirements</b>	<b>7,133</b>	<b>448</b>	<b>9,300</b>		<b>2,200</b>			

**Fund 515 OHS Teen Parent Program**

**Budget Detail Sheet**  
**JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue	11,122	22,470	9,700		35,000			
3299 Restricted State Grants-in-aid	2,564	-	2,600		-			
5200 Transfers In	1,912	20,000	-		-			
5400 Cash on Hand	8,122	32	18,661		-			
<b>Total Resources</b>	<b>23,720</b>	<b>42,502</b>	<b>30,961</b>		<b>35,000</b>			
<b>Requirements:</b>								
1000 Instructional Services								
1292 Teen Parent Programs								
100 Total Salaries	17,061	20,878	22,045	1.14	23,375	1.14		
200 Total Benefits	6,473	7,916	8,416		8,487			
400 Total Supplies & Materials	154	3,795	500		3,137			
600 Total Other Uses	-	-	-		-			
<b>1292 Total Teen Parent Programs</b>	<b>23,688</b>	<b>32,589</b>	<b>30,961</b>	<b>1.14</b>	<b>35,000</b>	<b>1.14</b>		
<b>1000 Total Instructional Services</b>	<b>23,688</b>	<b>32,589</b>	<b>30,961</b>	<b>1.14</b>	<b>35,000</b>	<b>1.14</b>		
<b>7000 Unappropriated Ending Fund Balance</b>	<b>32</b>	<b>9,913</b>	<b>-</b>		<b>-</b>			
<b>Total Requirements</b>	<b>23,720</b>	<b>42,502</b>	<b>30,961</b>	<b>1.14</b>	<b>35,000</b>	<b>1.14</b>		



**Fund 601 Internal Service Fund  
Unemployment**

**Budget Detail Sheet  
JULY 1, 2022 TO JUNE 30, 2023**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2021-2022		2022-2023 Budget			
	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
5400 Cash on Hand	415,361	396,741	342,000		365,000			
<b>Total Resources</b>	<b>415,361</b>	<b>396,741</b>	<b>342,000</b>		<b>365,000</b>			
<b>Requirements:</b>								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	18,620	23,174	342,000		365,000			
<b>2649 Total Other Staff Services</b>	<b>18,620</b>	<b>23,174</b>	<b>342,000</b>		<b>365,000</b>			
<b>2000 Total Support Services</b>	<b>18,620</b>	<b>23,174</b>	<b>342,000</b>		<b>365,000</b>			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>396,741</b>	<b>373,567</b>						
<b>Total Requirements</b>	<b>415,361</b>	<b>396,741</b>	<b>342,000</b>		<b>365,000</b>			