



HOOD RIVER COUNTY
SCHOOL DISTRICT

Excellence. Every student. Every day.

Adopted Budget for 2023-24



1011 Eugene Street
Hood River, OR 97031
541-386-2511
www.hoodriver.k12.or.us

It is the policy of the Hood River County School District and its Board of Education that there will be no unlawful discrimination or harassment on the grounds of race, color, sex, marital status, national origin, religion, age, disability, veteran status, sexual orientation, and any other status protected by applicable local, state, or federal law in any educational programs, activities, or employment.

Hood River County School District
2023-24 Budget
Contents

Executive Summary	
Budget Message	1
Budget Assumption	4
Budget Calendar	7
Budget Committee	8
Administration	9
Organizational Chart	10
Profile of the District	11
Student Enrollment and Average Daily Membership	13
Staffing	15
Budget Policies, Procedures, and Regulations	16
Discussion of Revenues	18
Fund Descriptions	25
Classification of Revenues and Expenditures	26
Classification of Expenditures by Object	27
General Fund Resources and Requirements	
Summary of Resources and Requirements	30
2022-23 State School Fund Estimate – State-wide Summary	31
2022-23 State School Fund Estimate – District reports	32
Resources – State Required Format General	34
Summary of Requirements by Function	36
Summary by Object	38
Requirements by Function and Object	40
Special Revenue Funds	
2XX - Summary of Resources and Requirements	66
Resources	67
Requirements by Function and Object	69
Debt Service Fund	
300 – Debt Service Fund	90
Schedule of G.O. Bond Requirements	92
Capital Construction Fund	
4XX – Capital Construction and Improvements Funds	94
Summary of Interfund Transfers	
Summary of Interfund Transfers	97
Supplemental Information	
Schedule of PERS Pension Bond Requirements	100

Schedule of Qualified School Construction Bond Requirements	101
Classified Salary Schedule	102
Confidential Salary Schedule	104
Licensed Salary Schedule	105
Administrator Salary Schedule	106
Glossary	107

Legal Notices and Documents

Affidavit of Publication Budget Committee Meeting	113
Budget Committee Meeting Motions and Voting	114
Affidavit of Publication Notice of Budget Hearing	120
Budget Resolution – Appropriations, Levying Taxes	121
Form ED-50	125

BUDGET MESSAGE

May 2, 2023

Dear Hood River County School District Budget Committee Members, Colleagues, and the Hood River County Educational Community:

In accordance with Oregon Revised Statute ORS 294.403, I am submitting to you the 2023-24 Hood River County School District Proposed Budget.

EXCELLENCE, EVERY STUDENT, EVERY DAY

As we near the end of the current school year and plan for 2023-24, it is important first to recognize the historic events that took place over the past 3.5 years. Specifically, the important work of our dedicated staff to get us where we are today. Although the pandemic is waning, the long-term impacts of the pandemic continue to impact families, staff, and our students. Our schools are facing unprecedented challenges related to the disruption in learning due to the COVID-19 pandemic. We have been flexible, responsive, and innovative in the way that instruction is delivered, connections with students are made, supports and interventions are administered and school business is conducted. The proposed budget before you, continues to support the district's Strategic Plan 2026 core values, goals, strategies and investments, as well as investments for our continued growth trajectory away from the effects of the COVID-19 pandemic.

Our Investment Highlights for 2023-24 include:

- Targeted investments to increase student achievement and support student health and wellbeing;
- Targeted investments to strengthen partnerships with families and the community;
- Continued investment to ensure equitable opportunities for students to access robust curricular and co-curricular programs;
- Continued targeted professional development, investment in relevant and rigorous curriculum, and training for all staff;
- Targeted investments for capital improvements of district facilities.

Our Investment Challenges for 2023-24 include:

- Uncertainty of state school funding level;
- The ability to attract, hire, and retain qualified staff.

A PROCESS FOR ENGAGEMENT

In developing the proposed budget, we began by evaluating our current budget, enrollment trends, and staffing levels. Budget preparation began in February when the administration began working on refining the budget planning parameters. In early March, the Oregon Department of Education released the first State School Fund allocation estimate for 2023-24, which ultimately represents approximately 75% of the district's General Fund revenue. With the initial planning assumptions set, principals and department directors were able to provide input into the budget development and assisted in identifying targeted investments and cost-saving measures.

Before you now, I am submitting a total balanced budget proposal for fiscal year **2023-24** of \$96,748,675. Included in these figures is the American Rescue Plan Act / Elementary and Secondary School Emergency Relief (ARPA/ESSER) federal funds targeted toward COVID relief totaling approximately \$1.06 million; the state funded Student Investment Account at approximately \$3.66 million, and High School Success account at approximately \$1.30 million and a General Fund budgeted at approximately \$63.28 million, based on as expected \$9.9 billion State School Fund appropriation for the 2023-25 biennium.

In developing this balanced budget, we have made the following assumptions.

Revenue Assumptions:

- State revenue is based on the 2023-2025 State School Fund allocation of \$9.9 billion; equal to approximately \$10,170 per ADMw;
- Student enrollment, measured as Average Daily Membership, weighted (ADMw), is expected to slightly decrease this coming school year, and it is expected to be less than 2021-22;
- State and federal grant revenue will be based upon the most recent estimates available, or remain consistent with current year funding.

Expense Assumptions:

- Wage and benefit costs will increase per contractual obligations;
- Strategic investments for curriculum adoption and technology replacement;
- Cost increases for district insurance, utilities, supplies, and purchased services;
- Maintain the current level of programming and support for student participation in enrichment and co-curricular activities;
- Strategic investments for targeted student services;

Other Board Planning Assumptions:

- Maintain an Ending Fund Balance of no less than 5.0%, per Board Policy DBDB
- Maintain a Contingency of no less than 0.5% of General Fund operating revenue, net of the beginning fund balance, per Board Policy DBDB;
- Maintain a Biennial Reserve fund greater than 1% of total State School Fund Formula revenues per Board Policy DBDB.

STRATEGIC THINKING FOR 2023-24 AND BEYOND

During the 2019 Regular Session of the Oregon Legislative Assembly, the state's enactment of HB3427. The Student Success Act made great strides in establishing funds for public education. This act, funded by a new Corporate Activity Tax, included \$200 million to enhance the State School Fund and outlined three district accounts targeted at student success. The Student Investment Account, funded with at least 50% of the tax revenue generated, provided approximately \$3.1million in Special Revenue funds for the Hood River County School District in the 2021-22 school year. After significant stakeholder input via the Integrated Guidance process and planning, and in line with the Strategic Plan 2026 and Continuous Improvement Plan, these funds have provided support to students, staff and families in the form of additional full-time employees and materials throughout the district. ODE is currently estimating the district's Student Investment Account allocation for the

2023-24 school year to be \$3.6 million. The district will utilize these funds within the guidelines of the approved grant application.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Financial transparency and active management are priorities for the district. Administration and business staff work on a daily basis to ensure all transactions are handled in accordance with generally accepted accounting principles of the United States (US GAAP) and strive for excellence. For eight (8) consecutive years the district has earned an unmodified opinion from external auditors. This means we have been given a “clean” opinion with no reservations.

In addition to the external auditor’s review, the district’s financial stability also permitted a reaffirmed outstanding AA+ (Double A Plus) credit rating from S&P Global Ratings. This impressive underlying rating allowed the district to maintain historically low borrowing rates on publicly traded debt instruments creating a premium value on the bond sale, extending the bond value from \$57 million to \$79 million.

The Finance Advisory and Capital Project Oversight Committee (FACPOC) meets regularly each month to provide increased communication with the public, staff, and School Board, and to provide for greater citizen involvement. The Hood River County School District Board of Directors authorized the establishment of a FACPOC in 2014. The intent of the committee is to improve the education of the students of the district by monitoring financial issues and trends facing the district. The FACPOC meetings follow public meeting laws.

IN CLOSING

This budget document emphasizes Hood River County School District’s best efforts to deliver high quality programs to achieve the district’s strategic goals. While the economic outlook of the future is uncertain, through the leadership of our School Board and the support of our staff and stakeholders, the district is in a strong financial position to continue providing excellence, for every student, every day.

I want to thank the Hood River County community, families, and district staff who have consistently supported our efforts to put students at the center of everything we do.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rich Polkinghorn", with a stylized flourish at the end.

Rich Polkinghorn
Superintendent of Schools

BUDGET ASSUMPTIONS

The budget presents a financial operating plan for the **2023-24** fiscal year. As the budget is developed, some data is not available or known, therefore, estimates are made on the best available information. The following assumptions form the basis of the **2023-24** budget proposal.

- State School Fund revenue of \$9.9 billion per Governor's Budget
- ESSER III estimated grant allocations of \$1.0 million added to Grants Fund
- Projected Average Daily Membership (ADMr) student enrollment of 3,807.30
- Projected Average Daily Membership Weighted (ADMw) of 4789.8 with Extended ADMw of 4,800.05 used in State School Fund revenue calculation
- Property tax revenue is expected to increase 5.2% over 2022-23 Budget
- Proposed Local option levy rate of \$1.25 of the \$1.25 limit
- General Fund beginning fund balance of \$5.4 million
- Salary and health insurance based on collective bargaining agreements and estimates
- Exact Public Employees' Retirement System (PERS) membership contribution rates were used for filled positions. Oregon Public Service Retirement Plan (OPSRP) contribution rates were used for vacancies.
- Workers' Compensation insurance rates are projected the same as for **2023-24**
- Materials and services increased by 0% for inflation, with fuel, electricity, and natural gas as the exceptions
- Property and liability insurance projected increase of 12.5%
- Staffing allocations based on projected enrollment of 3,800 students
- Contingency reserve for the General Fund is set at 0.5% of operating revenue net of the beginning fund balance
- General Fund unappropriated ending fund balance set at 5% of operating revenue

Salaries and Associated Payroll Costs

Salaries. Licensed employee salaries and classified employee salaries are determined through negotiation of collective bargaining agreements. The Hood River County School District (District) negotiated with the Hood River Education Association (HREA) and the Oregon School Employees Association (OSEA) in the 2020-21 fiscal year, the resulting cost of living adjustments are reflected in the budget. At the time of the first budget committee meeting, the HRCSD and the HREA are currently engaged in bargaining a new collective bargaining agreement.

Employment agreements for administrators and confidential staff are in place through June 30, 2024. These agreements form the basis for estimating salary and benefit costs of District employees.

Health Insurance. Estimates of District contributions for health care generally carry more uncertainty due to unknown factors at the time of budget preparation. With health care plans and premiums not yet finalized by the Oregon Educators Benefit Board (OEBB) for plan year 2023-24, District contributions have been estimated using best available information for each employee group. Actual premium contributions for 2023-24 will be calculated after rates are determined by OEBB and released in May. Employees will select health insurance benefit plans for the 2023-24 plan year during the open enrollment period which begins in August for the plan year beginning October 1, 2023. Any adjustments to the budget for employer costs will be made after open enrollment is completed.

Other associated payroll cost rates are projected as follows:

- Social Security and Medicare combined rate of 7.65% of earnings
 - Social Security employer rate 6.2% of earnings up to \$160,200 for 2023
 - Medicare employer rate of 1.45% of earnings with no limit on earnings
- PERS exact contribution rates were used for filled positions. OPSRP rates were used for vacancies. PERS Tier One covers members hired before January 1, 1996; PERS Tier Two covers members hired between January 1, 1996, and August 28, 2003; and OPSRP covers members hired after August 28, 2003. The Individual Account Program (IAP) is an account-based benefit that includes all member contributions (6% of covered salary) plus annual earnings or losses, made on and after January 1, 2004.
 - PERS Tier 1 and 2 employer rate of 15.95% in 2023-25 biennium up from 15.31% in the 2021-23 biennium
 - PERS-OPSRP employer rate of 13.11% in 2021-23 biennium up from 12.20% in the 2021-23 biennium
 - PERS Pick-up of employee contribution rate 6%
 - PERS Pension Bond employer rate of 9.5%. Hood River County School District participated in an Oregon school district pension bond pool to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the implied rate charged by PERS, the District realizes savings through a PERS contribution rate credit. Charges to employee benefit accounts based on salary and wages recoup some of the PERS rate credit and accumulate in a liability account to repay this debt. For the 2021-23 biennium, the District's PERS rate credit is 11.52% of subject payroll. The District budgets to apply a rate of 9.5% of subject payroll to pay for the redemption of principal and interest on the debt. The difference in the PERS rate credit and pension cost rate is realized as current savings to District budgets. The schedule of future pension bond requirements is shown in the supplemental information section of this budget document.
 - The District's total PERS retirement rates for the 2023-25 biennium are shown by member tier in the following table and form the basis of the proposed budget in payroll cost estimates of PERS contributions.

PERS Member Tier	PERS Tier 1/Tier 2	PERS OPSRP
PERS Contribution rate	15.95%	13.11%
PERS Pickup rate	6.00%	6.00%
PERS Pension repayment rate	9.50%	9.50%
Total rate as a percent of subject salary	31.45%	28.61%

- Workers' Compensation premium rates are estimated based on the 2022-23 rates. Rates vary by work classification with higher rates for custodial staff, maintenance workers, kitchen workers and bus drivers than for clerical, teacher and administrative positions. 2023-24 estimated rates:
 - Experience Mod 0.0123
 - Class 7380 School-Bus Drivers Rate 0.0384
 - Class 8868 School-Professional Employees & Clerical Rate 0.0033
 - Class 9101 School-All Other Employees Rate 0.0251
 - Class 9349 School-Cafeteria/Kitchen Employees Rate 0.0224
- Workers' Benefit Fund Assessment 2023 Rate of \$0.011 per hour worked (Employer and employee each pay \$0.011 per hour worked for a total assessment of \$0.022 per hour worked.)
- Unemployment Rate of 2.10% of wages up to the 2023 Annual Wage Base of \$50,900.

Contingency

Contingency for the General Fund is budgeted at \$278,913 or 0.5% of operating revenue and is equal to the minimum required reserve set by the Board of 0.5% of operating revenue net of the beginning fund balance. This money is set aside for unplanned needs such as unexpected enrollment increases or loss of revenues. To access contingency funds, the Board must approve an appropriation transfer of contingency funds in an official Board action. Unused contingency will carry forward as part of the Ending Fund Balance.

BUDGET CALENDAR

July 13, 2022	Board Meeting 6:30 p.m. Appoint Budget Officer Announce Budget Committee Vacancies
August 18, 2022	Board Meeting 6:30 p.m. Approve Budget Calendar
November 9, 2022	Board Meeting 6:30 p.m. Appoint Budget Committee members to fill vacancies
February/March/April 2023	Budget Development. District Administration will develop a recommended budget based on the strategic plan, student outcome analysis, best-practice research, and stakeholder input.
April 5, 2023	Publish First Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) (publish Wednesday, April 5)</i>
April 12, 2023	Publish Second Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) (publish Wednesday, April 12)</i> <i>(Not required if also published on web site)</i>
May 2, 2023 (Tues)	Budget Committee Meeting 6:00 p.m. Receive Budget Message, Presentation of Budget Document, Budget Committee Deliberations, Public Comment, Approve Tax Rates, Levies and Budget Appropriations
May 9, 2023 (Tues)	Budget Committee Meeting 6:00 p.m. Budget Committee Deliberations <i>(If needed)</i>
May 24, 2023	Publish Financial Summaries and Notice of Budget Hearing <i>(Publish once, 5-30 days before the hearing, publish Wednesday, May 24)</i>
June 7, 2023 (Wed)	Public Hearing and Board Meeting 6:30 p.m. Adopt Budget, Appropriate Funds, and Levy Property Taxes
July 15, 2023	Distribute copies of the <i>Notice of Property Tax</i> form ED-50 and resolutions adopting the budget by July 15 to the Hood River County Tax Assessor; copy of the adopted budget document by July 15 to the Hood River County Treasurer, ESD superintendent and State Superintendent of Public Instruction; and copy of the adopted budget document and Notice of Property Tax Levy by September 30 to the Hood River County Clerk

BUDGET COMMITTEE

The Budget Committee is a 16-member group consisting of the Hood River County School District Board, seven appointed community volunteer members who are electors and residents of the district and two ex-officio members who represent our bargaining units. Budget Committee members serve three-year terms unless they are replacing a member who resigned before serving out their full term. In that case, the new appointee serves the remainder of the term of the member being replaced. Members may apply for additional service.

The committee receives the budget message and document, provides opportunity for public comments or questions, and approves the budget.

Position	Board Members	Term Expiration
Position 1	Chrissy Reitz, Hood River	June 30, 2023
Position 2	Barb Hosford, Hood River	June 30, 2025
Position 3	Corinda Hankins Elliott, Hood River	June 30, 2023
Position 4	Julia Garcia-Ramirez, Hood River	June 30, 2025
Position 5	Tom Scully, Parkdale	June 30, 2023
Position 6	Brandi Sheppard, Hood River	June 30, 2025
Position 7 Member at Large	Jennifer Kelly, Hood River	June 30, 2025

Position	Community Members	Term Expiration
Position 1	Janice Crane, Hood River	June 30, 2025
Position 2	Lane Adams, Hood River	June 30, 2023
Position 3	Tim Counihan, Hood River	June 30, 2023
Position 4	Carlos Marquez, Hood River	June 30, 2023
Position 5	Brenda Bounds, Mt. Hood Parkdale	June 30, 2025
Position 6	Erica Mitchell, Hood River	June 30, 2024
Position 7 Member at Large	Melissa Tokstad, Hood River	June 30, 2024
Ex-Officio Member	Nancy Rowley, OSEA representative	June 30, 2024
Ex-Officio Member	Ted Cramer, HREA representative	June 30, 2024

DISTRICT ADMINISTRATION

Rich Polkinghorn, Superintendent
Doug Holmes, Chief Financial Officer
Bill Newton, Executive Director of Curriculum and Instruction
Amy McConnell, Assistant Director of Curriculum and Instruction
Patricia Ortega Cooper, Executive Director of Equity and Family Partnerships
Catherine Dalbey, Executive Director of Human Resources
Anne Carlross, Executive Director of Special Education and Student Services
Tod Hilstad, Director of Technology
Stephanie Hoppe, Director of Communications
Jordan Haas, Director of Nutrition Services
Todd Rainwater, Director of Operations
Kyle Rosselle, Director of Safety and Security
Kelly Beard, Director of Special Education
Trent Kroll, Director of Athletics

Adrienne Acosta, Principal, Cascade Locks Elementary School

Vickie Schmidt, Principal, May Street Elementary School
Jane Osbourne, Assistant Principal, May Street Elementary School

Kim Yasui, Principal, Mid Valley Elementary School
Garrett Apland, Assistant Principal, Mid Valley Elementary School

Gus Hedberg, Principal, Parkdale Elementary School

Ocean Kuykendall, Principal, Westside Elementary School
Dan Barnard, Assistant Principal, Westside Elementary School

Rolland Hayden, Principal, Hood River Middle School
Jennifer Schlosser, Assistant Principal, Hood River Middle School

Sarah Braman-Smith, Principal, Wy'east Middle School
Renee Thessing, Assistant Principal, Wy'east Middle School

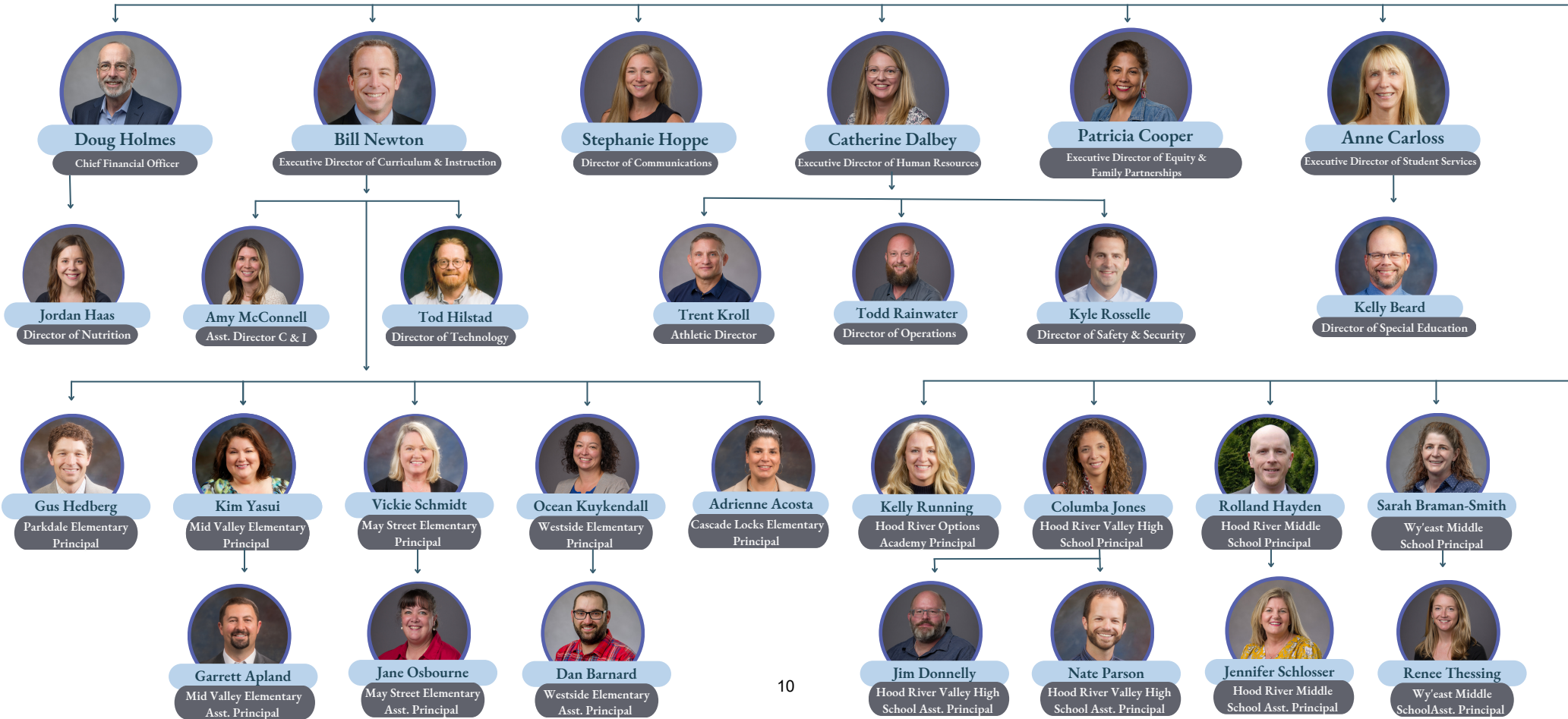
Kelly Running, Principal, Hood River Options Academy

Columba Jones, Principal, Hood River Valley High School
Nate Parson, Assistant Principal, Hood River Valley High School
Jim Donnelly, Assistant Principal, Hood River Valley High School



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.



PROFILE OF THE DISTRICT

Hood River County School District, a kindergarten through twelfth grade district, was formed October 28, 1865. The District is a financially independent, special-purpose municipal corporation exercising financial accountability for all public education within its boundaries.

The District boundary is contiguous with Hood River County, located in the north central section of Oregon, on the eastern edge of the Cascade Range, and encompasses 533 square miles of land. It serves the residents of the incorporated cities of Hood River and Cascade Locks, and its rural communities. The population of 24,057 is concentrated in the Hood River Valley and along the Columbia River, with Hood River, Cascade Locks, Odell and Parkdale as the largest population centers.

Under Oregon State law, school districts are independent municipal corporations empowered to provide elementary and secondary educational services for the children residing within their boundaries. The District operates five elementary schools, two middle schools, one high school, and the Pine Grove campus, which houses early childhood programs. Elementary schools include kindergarten through grade 5. The two middle schools include grades 6 through 8, and the high school includes grades 9 through 12. Student enrollment for the fiscal year 2023-24, as measured by average daily membership (ADM), is projected to be 3,807.3, a decrease from the 2022-23 projected total ADM of 3,854.6.

The demographics of the school district reflect the cultural diversity of the area. The District's enrollment includes 48.6% (as of April 2022) of students who identify with a race/ethnicity other than white (Hispanic/Latino, American Indian or Alaska Native, Asian, Black or African American, Native Hawaiian or Pacific Islander, or two or more races). The District enrollment includes 20.4% of students who are served as English as a second language (ESL) (as of April 2022). According to the Oregon Department of Education, 59.1% of the District's students are economically disadvantaged (as of May 2021). (*Economically disadvantaged is defined as participation in a school district's free or reduced meals program. Due to COVID-19, participation in this program has been open to all families so this percentage may not accurately reflect those families who are economically disadvantaged in Hood River County.)

The Hood River County School District Board of Directors, elected by a majority of the voting electorate in their respective geographic zones, is the governing body responsible for the District's policy decisions. The seven-member Board has oversight responsibility and control over all activities related to the District. The Board is accountable for all fiscal matters that significantly influence operations. The seven Board members and seven appointed citizen members comprise the District's Budget Committee.

The Board's Finance Advisory and Capital Oversight Committee monitors the District's finances and the capital improvement program; and reviews recommendations or findings that result from the District's annual audit. The Committee is advisory to the Board of Directors and conducts its meetings in public, with agendas, reports and minutes available on the District's

website. The committee is composed of two Board members, two appointed community members, two bargaining unit representatives, three school administrators, superintendent and chief financial officer.

District management includes a superintendent, executive directors of human resources, curriculum and instruction, student services, equity and family partnerships, and a chief financial officer. In addition, management includes nine principals, seven assistant principals, and seven district directors and supervisors. The District employs 555.70 full-time equivalent personnel including principals, vice-principals, administrators, directors, supervisors, licensed educators, instructional assistants, secretarial staff, custodians, maintenance personnel, bus drivers, cooks and other support staff.

Hood River County is located in the middle of the Columbia River Gorge region, with the Columbia River as its northern border and Mount Hood and the Mount Hood National Forest to the south. The majestic snow-capped Mount Hood and the Columbia River Gorge provide the county's stunning backdrop, making it one of the most picturesque areas in the Northwest.

A top producer of pears, apples, and cherries, Hood River County grows more winter pears than any other county in the United States. This agricultural richness combined with the county's scenic, almost pastoral setting has made it a famous destination for visitors who come to drive or bike the famous Fruit Loop—a 35-mile tour that features family farms, fruit stands, wineries and other local attractions. Over time, the county has evolved into a hotspot for visitors and is a mecca for outdoor-enthusiasts who enjoy hiking, rock climbing, frequenting waterfalls, and more. It's also world-renowned for its strong, warm summer winds that draw crowds of windsurfers, kite surfers, and paddle boarders. *(Source: Hood River County Community Profile)*

Per the Hood River County Community Profile, approximately 73% of land in Hood River County is owned & regulated by federal, local and state entities.

- 61% by the U.S. Forest Service
- 9% by the County
- 1% by the State of Oregon
- Land owned by the U.S. Forest Service arcs from the west of Hood River County to the southeast and is primarily designated as the Mt. Hood National Forest
- A majority of the private land in the county is zoned as either agricultural or forest land

The Hood River Valley is heavily dependent on agriculture, technology, tourism and the forest products industries. Major employers in the area in addition to Hood River County School District include Providence Hood River Memorial Hospital, Cardinal LG Company, Insitu and Hood River County.

STUDENT ENROLLMENT AND AVERAGE DAILY MEMBERSHIP

The number of students the District serves is reported based on Average Daily Membership (ADM). The Average Daily Membership Weighted (ADMw) is the ADM increased by a variety of weighted factors. Examples of weighted factors include students on Individual Education Plans (IEPs), student in poverty, students in English as a Second Language (ESL) programs. Hood River County School District receives funding from the state of Oregon based on the Extended ADMw per ORS 327. The Extended ADMw is the greater of the current or prior year's ADMw.

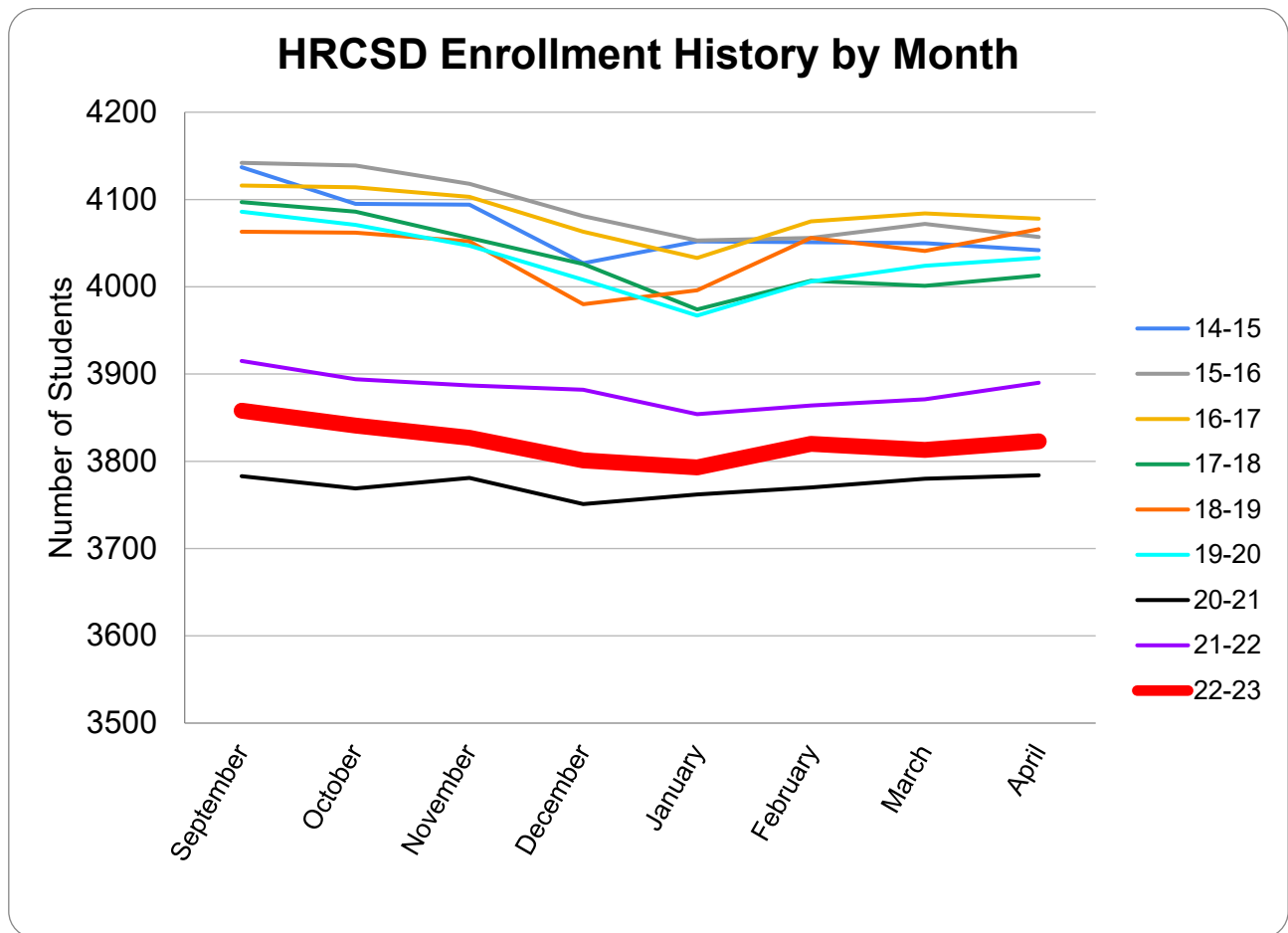
Projecting student enrollment and ADM is a required activity for budgeting and allocating staff each year. With population growth projections of approximately 2 percent per year, enrollment would be expected to grow from 1 to 2 percent per year and will depend on Hood River County demographic and economic conditions. The District is projecting enrollment to decrease in 2023-24 as compared to the 2022-23 year based on advancing current enrollment by grades, annual enrollment patterns and students reenrolling with the school district after choosing other options during the COVID-19 pandemic. The 2023-24 enrollment projection is 0.4% less than 2022-23 and is 1.2% less than 2021-22. The following table provides a summary of actual and projected ADM, ADMw, and Extended ADMw for Hood River County School District.

Hood River County School District Extended ADMw

Components of ADMw	Factor	2017-18 ADMw	2018-19 ADMw	2019-20 ADMw	2020-21 ADMw	2021-22 ADMw	2022-23 Projected ADMw	2023-24 Projected ADMw
ADMr (Average Daily Membership Student Enrollment)	1.00	3,998.12	4,018.44	4,003.28	3,771.44	3,853.51	3,823.87	3,807.30
Students in ESL programs	0.50	353.76	365.11	385.79	381.08	395.50	387.37	393.00
Students in Pregnant and Parenting programs	1.00	2.88	5.15	2.07	4.59	4.90	2.00	5.00
Students on IEP capped at 11% of District ADMr	1.00	439.79	442.03	440.36	414.86	423.89	420.63	418.80
Students on IEP above 11% of ADMr	1.00	2.00	2.30	2.90	2.90	3.10	3.10	3.10
Students in Poverty	0.25	148.13	133.28	128.56	105.53	97.47	111.77	111.29
Students in Foster Care and Neglected/Delinquent	0.25	5.00	3.25	4.50	4.00	3.75	3.75	3.75
Remote Elementary School Correction	1.00	45.39	46.33	46.33	44.93	47.56	47.56	47.56
Total ADMw		4,995.07	5,015.88	5,013.78	4,729.33	4,829.68	4,800.05	4,789.80
Extended ADMw		5,066.28	5,015.88	5,015.88	5,013.78	4,829.68	4,829.68	4,800.05

Weights used to calculate ADMw for purposes of the State School Fund will be adjusted according to state law.

The following chart shows enrollment history by month for the past nine years.



STAFFING

General Fund: Estimated full-time equivalent (FTE) staffing in the General Fund budget is based on proposed staffing and eliminating several temporary positions added during 2022-23. The resulting total is 489.77 FTE in the 2023-24 General Fund budget.

The budget process is the first step in allocating resources for the upcoming school year. Budgeted resources, such as FTE allocated for instructional staff by site and grade level, are based upon projected enrollment and program needs. These are represented in the FTE amounts associated with function 1111 Elementary Instruction object 111, function 1121 Middle School Instruction object 111, and function 1131 High School Instruction object 111. The District continues to prioritize the allocation of resources to elementary schools in this proposed budget to retain the reduced class size targets established in 2019-20 as shown below. Classroom enrollment that falls outside the range of plus or minus four students are considered for staffing additions or reallocations.

Projected Licensed Elementary Educator FTE to Student Ratios

Grade	Range	2018-19 Ratio	2019-20 Ratio	2020-21 Ratios	2021-22 Ratios	2022-23 Ratios	2023-24 Ratios
Kindergarten	+/- 4 students	1.0 FTE: 22 students	1.0 FTE: 20 students	1.0 FTE: 20 students	1.0 FTE: 20 students	1.0 FTE: 20 students	1.0 FTE: 20 students
Grade 1	+/- 4 students	1.0 FTE: 22 students	1.0 FTE: 20 students	1.0 FTE: 20 students	1.0 FTE: 20 students	1.0 FTE: 20 students	1.0 FTE: 20 students
Grade 2	+/- 4 students	1.0 FTE: 23 students	1.0 FTE: 21 students	1.0 FTE: 21 students	1.0 FTE: 21 students	1.0 FTE: 21 students	1.0 FTE: 21 students
Grade 3	+/- 4 students	1.0 FTE: 24 students	1.0 FTE: 22 students	1.0 FTE: 22 students	1.0 FTE: 22 students	1.0 FTE: 22 students	1.0 FTE: 22 students
Grade 4	+/- 4 students	1.0 FTE: 25 students	1.0 FTE: 23 students	1.0 FTE: 23 students	1.0 FTE: 23 students	1.0 FTE: 23 students	1.0 FTE: 23 students
Grade 5	+/- 4 students	1.0 FTE: 26 students	1.0 FTE: 24 students	1.0 FTE: 24 students	1.0 FTE: 24 students	1.0 FTE: 24 students	1.0 FTE: 24 students

Actual class size ranges for middle and high schools are based on a variety of factors such as special programs, elective program offerings, building classroom capacity limitations, and master schedules.

Specialists such as school counselors, learning specialists, English language learner specialists, physical education specialists, music specialists and intervention specialists are allocated to schools in addition to the regular classroom teachers. Classified staff (non-licensed educators) are allocated to schools based on student enrollment and program needs. Staffing levels across all school grades may be adjusted at the beginning of the school year because the number of students who enroll may vary from projections and enrollment is monitored throughout the academic year.

Special Revenue Funds: The resulting total is 102.01 FTE in special revenue funds in the proposed 2023-24 budget is based on current year staffing and current funding levels. Federal grant awards are made in the fall; therefore, staffing levels are estimates for the grant funds. Actual FTE in grant funds is dependent on actual 2023-24 federal grant awards and will be adjusted as awards are known.

BUDGET POLICIES, PROCEDURES, AND REGULATIONS

Hood River County School District is a municipal corporation and must prepare and adopt a budget based on ORS Chapter 294. The budget must be completed by June 30, the day before the start of the fiscal year or biennial budget period to which it relates. The Oregon Legislature identified the purposes of local budget law in the Statute. It is designed to:

- Establish standard procedures for preparing, presenting and administering the budgets of Oregon's local governments,
- Encourage citizen involvement in the preparation of the budget before its final adoption,
- Provide a method of estimating revenues, expenditures and proposed taxes, and
- Institute a method for control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds.

Many of the requirements in the law are designed to encourage citizen involvement. An overarching theme in the law is that public policy decisions are to be made openly in a public meeting. Citizens have the right to attend and to know what local government intends to do before it happens. The law requires that all local governments use uniform formats prescribed by the Department of Revenue in the preparation of a budget.

The following are the primary steps for budget preparation by local governments:

1. The governmental entity prepares a proposed budget.
2. Notice of the budget committee meeting is published.
3. The budget document is made available at or before the budget committee meeting at which the budget is presented.
4. The budget committee conducts at least one public meeting for receiving the budget message and review of the budget document as well as providing opportunity for public questions or comments.
5. The budget committee approves the budget.
6. Notice of the public hearing and a summary of the approved budget are published.
7. The governing body conducts a public hearing on the approved budget.
8. The governing body, after public comment and deliberations, adopts the budget and enacts resolutions or ordinances accordingly by June 30.
9. The governing body certifies the district's tax, if any, to the county assessor by July 15.

The budget represents the financial plan for the district. It contains estimates of revenues and expenditures needed to support HRCSD's program offerings for a single fiscal year. The budget does change throughout the year as revenue amounts fluctuate and funds are transferred between various accounts to meet the needs of district instructional programs and services. Transfers are made in accordance with policy relating to appropriations and to ensure compliance with Local Budget Law (ORS 294.305 through ORS 294.565).

The School Board can make any changes, if deemed necessary, to the approved budget before July 1.

- They can increase expenditures of any fund up to 10 percent or \$5,000, whichever is greater. Increases greater than this can be made only after the amended budget is republished and a second hearing is held before July 1.
- Any expenditure in any fund can be reduced as long as resources and requirements in the fund remain in balance.
- They can increase the amount or rate of taxes to be imposed above what the Budget Committee approved after the amended budget is republished and a second hearing is held. They cannot increase taxes above legal limits.
- They can reduce the tax rate or amount approved by the budget committee without republishing the budget.
- They can adjust resources in each fund if additional resources are available after approval by the Budget Committee.

Republication means that the budget, as amended with changes the governing body wants to make, is published in the same manner as the approved budget was originally published. The budget must be amended to reflect changes and a notice and summary must be published in the newspaper again.

Another public hearing must be held to deliberate on the budget approved by the Budget Committee and to consider any additional public comments. The budget does not have to be adopted at the public hearing if the School Board wants to wait until closer to the end of the fiscal year, however, the required resolutions must be adopted at public meeting of the School Board by June 30.

After the budget is adopted, changes can be made during the fiscal year that modify the adopted budget. The legal definition and process for enacting a supplemental budget can be found in Oregon Administrative Rules (OAR) 150-294.0550. A supplemental budget may be prepared when:

- An occurrence or condition that was not known at the time the adopted budget was prepared requires a change in financial planning or requires prompt action.
- Money that was not anticipated when the adopted budget was prepared is made available by another unit or federal, state, or local government.
- A request for services or facilities is received, the cost of which will be paid for by a private individual, corporation, or another government unit and was not known at the time the adopted budget was prepared.
- Property taxes are received in an amount greater than the amount estimated at the time the budget was adopted and the differences in resources will significantly affect the level of service your local government can provide.
- When the estimated expenditures in the supplemental budget are 10 percent or less than the expenditures of the annual or biennial budget fund being adjusted, the governing body may adopt the supplemental budget at one of its regular meetings. Fund expenditures do not include unappropriated ending fund balance, inter-fund transfers or contingency amounts.

The District's budget is prepared utilizing the governmental fund financial reporting method: the modified accrual basis of accounting. Expenditures cannot legally exceed appropriations.

DISCUSSION OF REVENUES

The Hood River County School District (HRCSD) estimates the amount of revenue that it will receive for the upcoming fiscal year budget. The total amount of revenue drives the budget. The primary sources of revenue for general operations for school districts are the State School Fund (SSF) and local property tax revenues. The Oregon Legislature approves the total funds allocated to the SSF on a biennial basis. Available state and local resources are major factors in the level of SSF funding along with other state budget priorities. Local revenue sources considered as part of state aid are property taxes and “in lieu” of property taxes. These include Federal Forest Fees, the Common School Fund, State Managed Timber Funds, and miscellaneous revenue adjustments.

Prior to the 1990s, HRCSD general operations were primarily funded by local revenue in the form of property taxes. In 1990, Oregon voters passed Measure 5, which restricted government tax rates on any property to \$10 per \$1,000 of Real Market Value and at the same time restricted the education tax rates to \$5 per \$1,000 of Real Market Value. Measures 47 and 50 passed by Oregon voters in 1996 and 1997 established a fixed permanent tax rate for taxing districts including school districts. Measure 50 also set a property’s maximum assessed value at 90% of a property’s 1995-96 real market value. In subsequent tax years, the assessed value is limited to three percent annual growth until it reaches real market value. Additionally, in 1991 the Legislature created a new measure of financial equity for school districts:– the K-12 school equalization formula. Under this formula, the amount available for distribution is state aid and local revenues. The base funding per student is the same for all districts, and is determined by the amount of money available for distribution. Each district’s share of total state and local funding depends solely on the base funding and the cost factors. If local revenues are high, state aid is low to compensate. If local revenues are low, state aid is high. The formula converts local revenues into statewide resources. It does not matter what a school district receives in property taxes or other local revenue.

The **General Purpose Grant** is determined by a distribution formula that incorporates a system of weights connected to the student count. The student count begins with Average Daily Membership (ADM). The ADM count is then adjusted to reflect the differences in the cost of educating students requiring more extensive educational services, such as English as a second language, special education, pregnant and parenting, impoverished, and other specified categories. This total count is termed the Average Daily Membership Weighted (ADMw). The total ADMw is multiplied by a statewide target grant of \$4,500. In addition to a state-derived funding ratio, a school district’s average teacher experience adjustment is calculated and multiplied by \$25 then added to (or subtracted from) this calculation to arrive at the State General Purpose Grant.

The **Transportation Grant** is 70% of approved transportation costs for HRCSD. Approved costs are those attributable to transporting students between home and school (if more than one mile from elementary school or 1.5 miles from secondary school), between schools, on field trips and for other special cases.

The Oregon Department of Education (ODE) issued an SSF estimate for 2023-24 based on the Governor's proposed budget of \$9.9 billion split 49%/51% between the two years of the 2023-25 biennium. Within the District's proposed budget, SSF formula revenue for 2023-24 is projected to be \$47,158,616.56 for the general purpose grant. By adding the transportation grant to the general purpose grant, the total formula revenue is projected to be \$48,816,524.56. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Local property taxes, Common School Fund, and State timber money are deducted from the SSF formula and reduce the amount received from the state.

The SSF formula is calculated on the larger of the current year number of students or the prior year's number of students. Additional student weight is allowed for students who are English Language Learners (ELL), students living in poverty, students in foster care, students in pregnant and parenting programs and students receiving special education services. For 2023-24, total weighted student enrollment is estimated to be 4,789.80 based on estimates of regular enrollment and estimates of ELL, Special Education and poverty weights. Formula funding is based on extended ADMw which is estimated to be 4,800.05 for 2023-24.

Other factors besides ADMw that drive state funding for the District are the teacher experience adjustment factor, the funding ratio (which adjusts depending on the total amount of formula resources across the state), and the amount of the transportation grant. The 2023-24 District's average teacher experience factor is calculated based on the most recent available data to be 13.82 which is greater than the State teacher experience of 11.90. The teacher experience factor may change in future estimates relative to other districts as this factor is updated by the state.

Net eligible transportation costs for 2023-24 home-to-school transportation and curricular field trips were estimated at \$2,368,440.00. These costs are 70% reimbursable under the SSF formula and are estimated to be \$1,657,908.00.

Student Enrollment Estimates

The number of students is the most important factor for a school district in projecting SSF formula revenue. HRCSD enrollment, as measured by average daily membership (ADM), is estimated to be 3,807.30 ADM in 2023-24 based on projected enrollment.

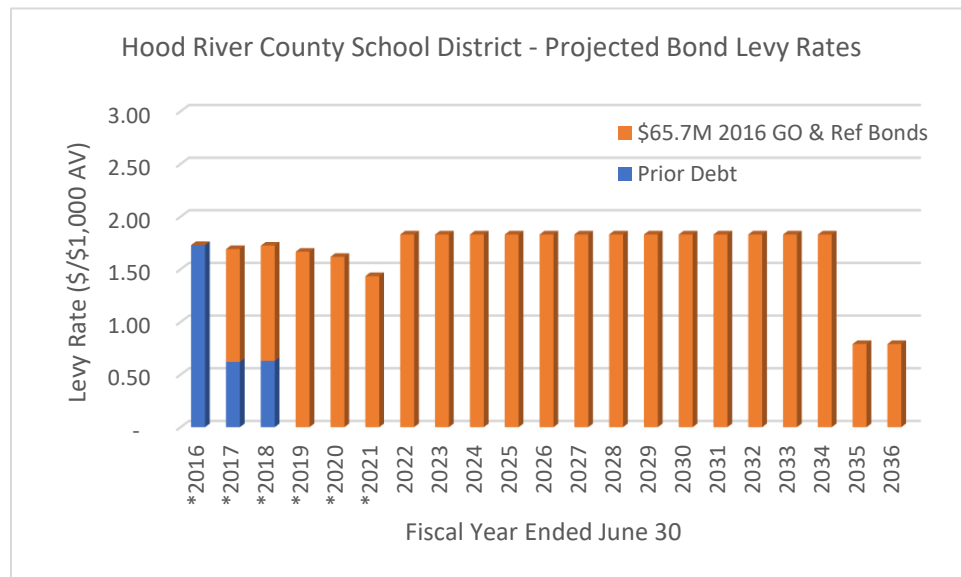
Property Taxes

Property taxes in the District are budgeted for 2023-24 at 5.2% over the 2022-23 Budget. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. HRCSD receives property tax revenue from properties within Hood River County. The total tax rate on any particular property is calculated by adding all of the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed

value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. The HRCSD permanent rate is \$4.8119 per \$1,000 of the assessed value.

HRCSD has a levy for repayment of principal and interest of its general obligation bonds, which is determined each year by the District based on the debt service payments due. The levy for general obligation bonds is excluded from Measure 5 limits.

The General Obligation and Refunding Bonds, Series 2016, mature June 15, 2036. The following chart shows projected bond levy rates of the Series 2016 \$65.7 million bonds of \$1.83/\$1,000 AV for fiscal years 2021 through 2034 and \$0.79/\$1,000 AV for fiscal years 2035 and 2036. Actual levy rates are shown for fiscal years 2016 through 2020. Actual bond levy rates are calculated annually based on the County's current delinquency rates, actual debt service requirements, and debt service fund balance, if any.



Local Option Levy Resources

The Hood River County School District local option levy is a property tax that provides money for school operations, including staff and programs. Under Oregon property tax law, a local option levy is the one tool the school district has to allow the community to increase funding for school operations. The HRCSD local option levy has been approved by voters four times beginning in 2004. In the May 2018 election, District voters approved a five-year Local Option Renewal Levy of \$1.25/\$1,000 assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property by property basis. The amount raised for 2023-24 will not be known until November 2023, when the county assessor prepares the tax roll. Taxable assessed values (TAV) are expected to increase by the allowable three percent; however, the Measure 5 limits result in property tax compression of the local option levy, therefore, reducing the amount received. Local option taxes are compressed first, even if they are compressed to zero, before permanent taxes are compressed.

This budget proposes approval of the \$1.25 Local Option levy limit by the Budget Committee and Board of Directors plus receipt of the Local Option Equalization Grant from the state for 2023-24.

Local Option Equalization Grant. The Local Option Equalization Grant, authorized by the 2001 Legislature, provides additional state revenue to local option districts with low assessed value. Revenue is equalized up to what could be generated by the target district using the same local option tax rate. The target district by definition has assessed value per student (weighted) at the 75th percentile level. The 25% of districts with assessed value per student greater than the target district are not eligible. The District has received the state equalization grant for each year of the local option levy as shown in the following table. Under the law, if a school district passes a local option levy and it first is imposed in the same biennium in which voters passed it, the school district still qualifies for the equalization grant for the year in which the levy is first imposed, but the grant is not paid by ODE to the school district until the first year of the next biennium.

Hood River County School District
Summary of Approved Local Option Levy Limits, Rates Imposed & Revenue
Approved by District Voters May 15, 2018

Year	Limit	Imposed	Collected	State Equalization Grant	Ratio of Equalization Grant to Tax Collected
Approved by voters May 15, 2018 for five years at a rate of up to \$1.25 per \$1,000.					
18-19	\$1.25	\$1.25	\$2,559,836	\$547,692	21.4%
19-20	\$1.25	\$1.20	\$2,655,730	\$558,536	22.1%
20-21	\$1.25	\$1.25	\$2,689,247	\$472,662	17.6%
21-22	\$1.25	\$1.25	\$3,055,842	\$589,536	19.3%
22-23	\$1.25	\$1.25	\$2,999,637 YTD as of March 2023	\$727,046 – advice from ODE	N/A

Hood River County School District
Summary of Approved Local Option Levy Limits, Rates Imposed & Revenue
Prior Years

Year	Limit	Imposed	Collected	State Equalization Grant	Ratio of Equalization Grant to Tax Collected
Approved by voters in November 2004 for three years at a rate of up to \$1.50 per \$1,000.					
05-06	\$1.50	\$1.00	\$956,840	\$384,069	40.1%
06-07	\$1.50	\$0.75	\$867,516	\$346,517	39.9%
07-08	\$1.50	\$1.25	\$1,552,486	\$558,472	36.0%
Approved by voters in May 2008 for five years at a rate of up to \$1.25 per \$1,000.					
08-09	\$1.25	\$0.57	\$795,135	\$289,327	36.4%
09-10	\$1.25	\$1.25	\$1,707,509	\$621,314	36.4%
10-11	\$1.25	\$1.25	\$1,751,647	\$642,042	36.7%
11-12	\$1.25	\$1.25	\$1,767,139	\$634,463	35.9%
12-13	\$1.25	\$1.25	\$1,888,661	\$597,939	31.7%
Approved by voters in November 2012 for five years at a rate of up to \$1.25 per \$1,000.					
13-14	\$1.25	\$1.25	\$1,791,500	\$522,987	29.2%
14-15	\$1.25	\$1.25	\$1,935,308	\$559,733	28.9%
15-16	\$1.25	\$1.25	\$2,062,810	\$612,066	29.7%
16-17	\$1.25	\$1.25	\$2,144,206	\$559,816	26.1%
17-18	\$1.25	\$1.25	\$2,359,423	\$556,471	23.6%

Local Option Levies and Compression. Measure 5 (1990) created limits on the amount of operating tax that can be imposed on each property. The limits are \$5 per \$1,000 of real market value for education and \$10 per \$1,000 of real market value for general government purposes. If properties within a district have reached or are close to the Measure 5 limits, the first taxes reduced (“compressed”) to meet the limits are any local option taxes. In extreme situations, the entire local option tax levy could be eliminated to bring taxes within the Measure 5 limits [ORS 310.150(5)].

In 1997 Ballot Measure 50 amended the constitution to add a new limit to Oregon’s local property tax system. The Measure 50 property tax limit is usually less than the 1990 Measure 5 limit. The difference is generally referred to as the tax “gap”. Measure 50 allows use of this gap with various restrictions. School districts required Legislative approval to use the gap.

The local option permits local voters to impose a tax in the “gap” between Measure 50 and Measure 5. A local option, when levied, will not be fully realized. The amount actually collected will be reduced by loss due to discounts, uncollected taxes; and possible Measure 5 compression.

The effect of compression on the Hood River County School District's local option levy is shown in the following table beginning with the 2008-09 levy and results in a reduction to the overall imposed levy. In 2022-23, Measure 5 compression loss was 19%.

Summary of Approved Local Option Levy Limits, Rates Imposed & Tax Compression

Year	Limit	Imposed	Total Extended For District	M5 Compression Loss	Net Amt. of Tax Imposed	Adj. to Tax	Total Tax	M5 Compression Loss %
08-09	\$1.25	\$0.57	\$940,144	(136,532)	\$803,612	3,110	\$806,722	-15%
09-10	\$1.25	\$1.25	\$2,199,257	(420,526)	\$1,778,731	4,011	\$1,782,742	-19%
10-11	\$1.25	\$1.25	\$2,272,443	(465,082)	\$1,807,361	5,492	\$1,812,852	-20%
11-12	\$1.25	\$1.25	\$2,387,222	(547,797)	\$1,839,425	4,596	\$1,844,021	-23%
12-13	\$1.25	\$1.25	\$2,479,949	(566,587)	\$1,913,362	10,888	\$1,924,251	-23%
13-14	\$1.25	\$1.25	\$2,561,122	(740,072)	\$1,821,050	11,192	\$1,832,242	-29%
14-15	\$1.25	\$1.25	\$2,681,018	(711,553)	\$1,969,466	9,870	\$1,979,336	-27%
15-16	\$1.25	\$1.25	\$2,807,210	(719,728)	\$2,087,482	18,588	\$2,106,071	-26%
16-17	\$1.25	\$1.25	\$2,934,269	(726,610)	\$2,207,659	8,359	\$2,216,018	-25%
17-18	\$1.25	\$1.25	\$3,088,055	(666,354)	\$2,421,701	10,499	\$2,432,200	-22%
18-19	\$1.25	\$1.25	\$3,271,026	(620,703)	\$2,650,333	7,547	\$2,657,870	-19%
19-20	\$1.25	\$1.20	\$3,341,191	(596,502)	\$2,744,689	\$14,814	\$2,759,504	-18%
20-21	\$1.25	\$1.25	\$3,638,978	(883,160)	\$2,755,818	\$10,944	\$2,766,762	-24%
21-22	\$1.25	\$1.25	\$3,797,178	(732,996)	\$3,064,182	\$6,738	\$3,070,920	-19%
22-23	\$1.25	\$1.25	\$3,989,499	(751,064)	\$3,234,179	\$4,270	\$3,238,449	-19%

Columbia Gorge Educational Service District Revenue

The District's revenue from the Columbia Gorge Educational Service District (CGESD) is comprised of the District's performance grant and an amount for reimbursement for services provided by the District. The total amount of the 2023-24 performance grant and reimbursement is estimated to be \$1,996,849. The efficiencies gained from the CGESD agreements allow the school district to support curriculum adoption expenses, address fiscal services' needs, provide school improvement services, provide technology support services, and provide internet connectivity and network administration services which were previously supplied through the school district.

The proportion of services and funding depend on student enrollment and the level of state funding, therefore, the amount of resolution services to the District, the performance grant and invoiced services amounts may change.

Other Revenues

Other General Fund revenues are shown in the budget as other local revenues, other state revenues and other federal revenues. Other local revenues of \$1,016,979 are estimated in the proposed budget such as interest earnings, rent of District facilities, estimated grant indirect charges, Medicaid administrative claiming revenue, expenditure reimbursements and miscellaneous revenue.

Beginning Fund Balance

The General Fund beginning fund balance as of July 1, 2023, is budgeted to be \$5,490,000.

Transfer from Biennial Reserve

The budget does contain a scheduled transfer from the biennial reserve to the general fund for 2023-24 of \$2,005,926.

Unappropriated Ending Fund Balance

Unappropriated Ending Fund Balance is the amount budgeted to carry over to the next year's budget to provide the District with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or expended through a supplement budget during the year. Any money so designated may not be used during the budget year. The General Fund Ending Fund Balance as of June 30, 2024, is proposed to be \$2,789,133 or 5% of operating revenue in this budget which meets the Board of Directors policy of 5% of operating revenue, and provides funding for working capital cash flow for the following fiscal year. For this budget proposal.

FUND DESCRIPTIONS

100 - General Fund

This fund accounts for all financial resources and requirements of the District, except for those required to be accounted for in another fund. The principal revenue sources are property taxes and apportionment from the State of Oregon State School Fund.

Special Revenue Funds

National accounting standards define special revenue funds as those with restricted revenues such as grants and reserve funds established for a specific purpose. Our budget is prepared for all of these funds under 2XX.

- **200 - Food Service Fund** - This fund accounts for the activities of the District's food service program. Services include breakfast and lunch programs at schools across the district and supper programs at the schools serving EXCEL program students and summer food programs.
- **204 - Student Body Funds** - This fund accounts for the funds schools receive from students and parent groups for purposes such as special school projects, field trips and student activities.
- **205 - Community Education** - This fund accounts for the financial activities of the community education program operated by the district to provide community education and recreation programs and classes, before and after school child care and sports programs.
- **207 - Biennial Reserve Fund** - This fund is established as the Biennial Reserve Fund to account for smoothing of the state school fund resources and for an operational reserve for PERS rate increases. Transfers will be to and from the General Fund.
- **210 - Unemployment Reserve Fund** - This fund accounts for the financial activity of the District's employer trust account with the State of Oregon Employment Department and is funded by transfers from General Fund and/or carryover from the prior year.
- **212 - Bus Replacement Fund** - The amount received from the State School Fund payment related to depreciation on school buses is held in this fund until the buses are replaced.
- **220-299 - Grant Funds** - The district receives various grants from the federal and state government as well as local grants and contributions. These monies are tracked by individual grant and budgeted in total for legal appropriation purposes.

These funds are accounted for separately, and budgeted together for legal appropriation requirements

300 - Debt Service Fund

This fund accounts for voter approved General Obligation bonds debt service. The funding sources are local property taxes that are levied outside the Oregon property tax limits.

4XX - Capital Construction Fund

This fund accounts for capital construction and improvements projects of the Capital Construction Bond Fund 400, the Construction Excise Tax fund 401, the Energy Projects Fund 402, the Property Fund 403, the Seismic Projects Fund 404, and the State Match Grant Fund 405. Each of these programs is accounted for separately, and budgeted together for legal appropriation requirements.

CLASSIFICATION OF REVENUES AND EXPENDITURES

Hood River County School District utilizes the accounting structure established by the Oregon Department of Education. HRCSD is required by state law to show revenues in its budget by the following sources:

	Classifications of Revenue by Source
1000	Local Sources – Property taxes, tuition, investment earnings, extracurricular activities
2000	Intermediate Sources – Education Service District
3000	State Sources – State School Fund (SSF), Common School Fund, other Unrestricted Grants in Aid
4000	Federal Sources – Restricted or unrestricted federal revenue direct from the federal government or through the state
5000	Other Source – Long-term debt financing sources, interfund transfers, beginning fund balance

HRCSD is required by state law to show expenditures in its budget by the following functions within which are sub functions:

	Classifications of Expenditures by Function
1000	Instruction – Activities as related to direct instruction: pre-K, K-12, special education, talent and gifted, federal Title programs, alternative programs
2000	Support Services – Those services which provide administrative, technical, personal, and logistical support to facilitate and enhance instruction
3000	Enterprise and Community Services – Nutrition services, community recreation services, adult education programs
4000	Facilities Acquisition and Construction – Activities concerned with the acquisition of land and buildings; major renovations and construction of buildings and additions to buildings; initial installations or extension of service systems and other built-in equipment; and major improvements to sites
5000	Other Uses – Debt service, interfund transfers
6000	Contingency – Operating contingency
7000	Unappropriated Ending Fund Balance – Reserve or Unreserved fund balance

The following change in reporting by function code was implemented in the 2018-19 budget to improve alignment with state reporting requirements. Within the General Fund section of the proposed budget, the following functions are cross-referenced for the reader.

Selected functions	Reported in functions below beginning in 2018-19
1282 HRVHS Alternative Education	1284 Alternative Program

CLASSIFICATION OF EXPENDITURES BY OBJECTS

Hood River County School District utilizes the accounting structure established by the Oregon Department of Education.

The HRCSD budget categorizes expenses by object as instructed by the Oregon Department of Education as follows:

	Classifications of Expenditures by Objects
100	Salaries – Regular salaries, temporary salaries and additional salaries, additional earnings and overtime
200	Associated Payroll Costs – Social Security Administration, Public Employees Retirement System (PERS), other required payroll costs, contractual employee benefits and post-retirement health benefits
300	Purchased Services – Instructional, professional and technical services, property services, student transportation services, travel, communication, tuition to other Districts, non-instructional professional and technical services and other general professional and technological services
400	Supplies and Materials – Consumable supplies and materials, textbooks, library books, periodicals, food, non-consumable items, computer software and hardware
500	Capital Outlay – Land acquisition, building acquisition, improvements other than buildings, depreciable equipment and technology, depreciable bus garage, bus and bus capital improvements, and other capital outlay
600	Other Objects – Redemption of principal, interest, dues and fees, insurance, and other judgements
700	Transfers – Interfund transfers
800	Other Uses of Fund – Reserve for future

In 2018-19, the District began segregating supplemental retirement expenses from object 240 Health Insurance (Contractual Employee Benefits) from object code 270, Post-Retirement Health Benefits, within function 2700 Supplemental Retirement Program.

In 2017-18, the District began segregating PERS employer contributions into two object codes depending on the PERS membership group; object 211 PERS Contribution Tier 1/Tier 2 or object 216 PERS Contribution OPSRP. In prior years, employer contributions for both membership groups were reported in object 211.

For more information regarding HRCSD accounting, the “Program Budgeting and Accounting Manual” may be referenced on the Oregon Department of Education website.

General Fund

This fund accounts for all financial resources and requirements of the District, except for those required to be accounted for in another fund.

The principal revenue sources are property taxes and apportionment from the State of Oregon State School Fund.

**HOOD RIVER COUNTY SCHOOL DISTRICT
2023-2024 BUDGET**

GF REVENUE/EXPENSE SUMMARY

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 Adopted FTE	2022-2023 Adopted	2023-2024 PROPOSED FTE	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED FTE	2023-2024 ADOPTED
FUND 100-GENERAL FUND									
Local Sources	\$ 16,826,802	\$ 17,927,969		\$ 18,812,062		\$ 19,163,091	\$ 19,163,091		\$ 19,163,091
Intermediate Sources	\$ 1,803,554	\$ 1,818,293		\$ 1,712,978		\$ 1,996,849	\$ 1,996,849		\$ 1,996,849
State Sources	\$ 33,048,019	\$ 33,355,132		\$ 36,878,712		\$ 34,522,710	\$ 34,522,710		\$ 34,522,710
Federal Sources	\$ 164,904	\$ 145,322		\$ 108,019		\$ 100,000	\$ 100,000		\$ 100,000
Interfund Transfers	\$ 671,520	\$ -		\$ -		\$ 2,005,926	\$ 2,005,926		\$ 2,005,926
Other Sources	\$ 81,772	\$ 6,276		\$ 3,761		\$ -	\$ -		\$ -
Beginning Fund Balance	\$ 7,691,204	\$ 7,605,673		\$ 6,967,285		\$ 5,490,000	\$ 5,490,000		\$ 5,490,000
FUND 100-GENERAL FUND TOTAL	\$ 60,287,776	\$ 60,858,664	0.00	\$ 64,482,817	0.00	\$ 63,278,576	\$ 63,278,576	0.00	\$ 63,278,576

REQUIREMENTS REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 Adopted FTE	2022-2023 Adopted	2023-2024 PROPOSED FTE	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED FTE	2023-2024 ADOPTED
FUND 100-GENERAL FUND									
Salaries	\$ 27,644,412	\$ 28,525,270	464.38	\$ 30,953,255	489.77	\$ 32,085,292	\$ 32,085,292	489.77	\$ 32,085,292
Benefits	\$ 17,495,858	\$ 16,845,626		\$ 17,606,666		\$ 18,684,903	\$ 18,684,903		\$ 18,684,903
Purchased Services	\$ 4,074,676	\$ 3,922,250		\$ 4,462,825		\$ 4,825,911	\$ 4,825,911		\$ 4,825,911
Supplies & Materials	\$ 2,430,873	\$ 2,434,238		\$ 3,621,782		\$ 3,619,952	\$ 3,619,952		\$ 3,619,952
Capital Outlay	\$ 184,464	\$ 61,715		\$ 1,035,907		\$ 118,454	\$ 118,454		\$ 118,454
Other Objects	\$ 851,820	\$ 1,075,129		\$ 845,422		\$ 876,018	\$ 876,018		\$ 876,018
Transfers	\$ -	\$ 1,261,062		\$ 1,068,140		\$ -	\$ -		\$ -
Contingency	\$ -	\$ -		\$ 287,578		\$ 278,913	\$ 278,913		\$ 278,913
Unappropriated End Fund Balance	\$ 7,605,672	\$ 6,733,375		\$ 4,601,243		\$ 2,789,133	\$ 2,789,133		\$ 2,789,133
FUND 100-GENERAL FUND TOTAL	\$ 60,287,776	\$ 60,858,664	464.38	\$ 64,482,817	489.77	\$ 63,278,576	\$ 63,278,576	489.77	\$ 63,278,576

Date: 2/22/2023

To: District Business Managers

Re: 2023-24 State School Fund Estimates

2023-24	2024-25	2023-25 Biennium
\$4,851,000,000	\$5,049,000,000	\$9,900,000,000
2023-24 Budget Appropriation for school districts & ESDs:		\$4,851,000,000
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(15,16)	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)	Less Long Term Care and State Schools:	(\$14,500,000)
327.008(13)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)	Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)	Less Small High School Grant	(\$2,500,000)
327.008(3)	Less Charter School Closure Funds	(\$300,000)
327.339	Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)	Less Office of School Facilities:	(\$6,000,000)
327.008(10)	Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531	Free Lunch program:	(\$1,425,188)
	Menstrual Hygiene HB 3294	(\$2,853,450)
Transfers/Deductions		(\$62,585,117)
State Revenue for Formula		\$4,788,414,883
District Local Revenue:		\$2,317,729,088
ESD Local Revenue:		\$157,636,914
Local Rev. for Formula (District + ESD)		\$2,475,366,003
Total Revenue For Formula		\$7,263,780,886
District Share at 95.50%		\$6,936,910,746
ESD Share at 4.50%		\$326,870,140
Other Transfers/Deductions:	327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)	Less Facility Grants:	(\$1,500,000)
327.008 (12)(a)-(B)	Less share of EAF	(\$8,735,125)
Districts		(\$65,235,125)
327.008(14)	Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)	Less share of EAF	(\$8,735,125)
ESDs		(\$9,219,125)
Formula Revenue for Distribution		
School Districts		\$6,871,675,621
ESDs		\$317,651,015

Sources for 2023-24 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2022-23
11% Cap Waiver Basis:	2021-22
Poverty Basis:	December 2022
School District Funding Ratio:	2.160205173
Transportation Grant:	\$290,033,493.00
Estimated ADMr:	544,336
Estimated ADMw:	676,919
District Accrual per ADMw:	\$570
ESD Accrual per ADMw:	\$20
YCEP/JDEP amount per ADMw:	\$9,721

If you have any questions please contact Adam Krein at Adam.Krein@ode.oregon.gov

STATE SCHOOL FUND GRANT

2023-2024

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

Hood River County, Hood River County SD - 2024

2023-2024 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$14,960,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$455,485.00
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$15,415,485.00

2023-2024 Experience Adjustment

District Average Teacher Experience	=	13.82
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.92

2023-2024 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,368,440.00
Transportation per ADMr Rank		32%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$1,657,908.00

2023-2024 Extended ADMw

2023-2024 ADMw 4,789.80

2022-2023 ADMw 4,800.05

Extended ADMw 4,800.05

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.92 by \$25 then add \$4500 to the result = \$4,548.00

Then multiply \$4,548.00 by the Extended ADMw 4800.0482 and then by the funding ratio 2.160205173097 = \$47,158,616.56

2023-2024 Total Formula Revenue

Add the General Purpose Grant \$47,158,616.56 to the Transportation Grant \$1,657,908.00 = \$48,816,524.56

2023-2024 State School Fund Grant

Subtract the Local Revenue \$15,415,485.00 from the Total Formula Revenue \$48,816,524.56 = \$33,401,039.56

2023-2024 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,825

Total Formula Revenue per Extended ADMw = \$10,170

Charter Schools Rate(ORS 338.155) = \$9,846

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

Hood River County, Hood River County SD

District ID: 2024

2023-2024 Extended ADMw**Hood River County SD: District total extended ADMw for funding calculations****2023-2024****2022-2023**

ADMr:	3,807.30 X 1.00 =	3,807.30	3,823.87 X 1.00 =	3,823.87
Students in ESL programs:	786.00 X 0.50 =	393.00	774.74 X 0.50 =	387.37
Students in Pregnant and Parenting Programs:	5.00 X 1.00 =	5.00	2.00 X 1.00 =	2.00
419 IEP Students capped at 11% of District ADMr:	418.80 X 1.00 =	418.80	420.63 X 1.00 =	420.63
Students on IEP Above 11% of ADMr:	3.10 X 1.00 =	3.10	3.10 X 1.00 =	3.10
Students in Poverty:	445.15 X 0.25 =	111.29	447.09 X 0.25 =	111.77
Students in Foster Care and Neglected/Delinquent:	15.00 X 0.25 =	3.75	15.00 X 0.25 =	3.75
Remote Elementary School Correction:	47.56 X 1.00 =	47.56	47.56 X 1.00 =	47.56
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
		2023-2024 ADMw	2022-2023 ADMw	
		4,789.80	4,800.05	
Hood River County SD Extended ADMw				4,800.05

Hood River County SD Extended ADMw**4,800.05**

**HOOD RIVER COUNTY SCHOOL DISTRICT
2023-2024 BUDGET**

		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	2023-24
		Actual	Actual	Adopted	Bgt FTE	Proposed	Approved	Adopted	Bgt FTE
FUND 100 GENERAL FUND									
REVENUES									
LOCAL REVENUE SOURCES									
R1111	Current Year Taxes	\$ 12,861,134	\$ 13,085,886	\$ 14,222,054		\$ 14,960,000	\$ 14,960,000	\$ 14,960,000	
R1112	Prior Year Taxes	\$ 410,225	\$ 610,670	\$ 492,602		\$ -	\$ -	\$ -	
R1113	County Sales Back Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
R1114	Pmts In Lieu Of Property Taxes	\$ 53,325	\$ 5,572	\$ 56,991		\$ -	\$ -	\$ -	
R1121	Local Option Current Year	\$ 2,600,553	\$ 2,958,975	\$ 2,865,143		\$ 3,119,668	\$ 3,119,668	\$ 3,119,668	
R1122	Local Option Prior Year	\$ 88,875	\$ 96,867	\$ 77,848		\$ 66,444	\$ 66,444	\$ 66,444	
R1311	Tuition From Individuals	\$ 76,000	\$ 88,729	\$ 88,047		\$ 75,000	\$ 75,000	\$ 75,000	
R1411	Transportation Fees	\$ 21,396	\$ 71,275	\$ 51,841		\$ 111,486	\$ 111,486	\$ 111,486	
R1510	Interest Earned	\$ 188,620	\$ 110,618	\$ 140,493		\$ 140,493	\$ 140,493	\$ 140,493	
R1510B	PERS Bond Interest Earned	\$ 9,818	\$ 8,335	\$ 9,038		\$ -	\$ -	\$ -	
R1911	Rentals-Buildings	\$ 46,612	\$ 100,125	\$ 89,048		\$ 90,000	\$ 90,000	\$ 90,000	
R1913	Rentals-Services	\$ 530	\$ 1,088	\$ 2,947		\$ -	\$ -	\$ -	
R1920	Private Donations/Contributions	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
R1960	Expenditure Reimbursement	\$ 4,814	\$ 3,314	\$ 1,000		\$ -	\$ -	\$ -	
R1980	Grant Indirect Charges	\$ 348,585	\$ 535,277	\$ 534,448		\$ 500,000	\$ 500,000	\$ 500,000	
R1990	Miscellaneous Revenues	\$ 116,314	\$ 251,239	\$ 170,563		\$ 100,000	\$ 100,000	\$ 100,000	
R1991	Medicaid Admin	\$ -	\$ -	\$ 10,000		\$ -	\$ -	\$ -	
R1996	Bus Miles/Transportation	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Total Local Revenue Sources		\$ 16,826,802	\$ 17,927,969	\$ 18,812,062		\$ 19,163,091	\$ 19,163,091	\$ 19,163,091	
INTERMEDIATE REVENUE SOURCES									
R2101	County School Funds	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
R2102	Education Service District Rev	\$ 928,886	\$ 952,293	\$ 852,266		\$ 1,011,849	\$ 1,011,849	\$ 1,011,849	
R2102A	Education Service District Rev-Invc	\$ 842,080	\$ 866,000	\$ 860,712		\$ 985,000	\$ 985,000	\$ 985,000	
R2199	Other Intermediate Sources	\$ 32,588	\$ -	\$ -		\$ -	\$ -	\$ -	
Total Intermediate Revenue Sources		\$ 1,803,554	\$ 1,818,293	\$ 1,712,978		\$ 1,996,849	\$ 1,996,849	\$ 1,996,849	
STATE REVENUE SOURCES									
R3101	Basic School Support	\$ 28,894,656	\$ 29,125,907	\$ 32,790,366		\$ 30,353,420	\$ 30,353,420	\$ 30,353,420	
R3101B	PERS Bond Trustee/SSF	\$ 2,648,223	\$ 2,761,421	\$ 3,012,291		\$ 3,046,747	\$ 3,046,747	\$ 3,046,747	
R3101R	SSF Prior Year Reconciliation	\$ 134,041	\$ 139,739	\$ 140,000		\$ -	\$ -	\$ -	
R3103	Common School Fund	\$ 398,396	\$ 402,329	\$ 421,519		\$ 455,485	\$ 455,485	\$ 455,485	
R3120	Local Option Equalization	\$ 472,662	\$ 589,536	\$ 514,536		\$ 667,058	\$ 667,058	\$ 667,058	
R3199	Unrestricted State Aid	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
R3205	LTCT NDI Long Term Care	\$ 320,900	\$ 336,200	\$ -		\$ -	\$ -	\$ -	
R3299	Other Restricted Grants In Aid	\$ 179,141	\$ -	\$ -		\$ -	\$ -	\$ -	
R3900	Rev On Behalf Of District	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Total State Revenue Sources		\$ 33,048,019	\$ 33,355,132	\$ 36,878,712		\$ 34,522,710	\$ 34,522,710	\$ 34,522,710	

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2022-23 Bgt FTE	2023-24 Proposed	2023-24 Approved	2023-24 Adopted	2023-24 Bgt FTE
FUND 100 GENERAL FUND									
FEDERAL SOURCES									
R4500	Restricted Fed Rev Thru State	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
R4537	Teen Parenting	\$ -	\$ -	\$ 8,019		\$ -	\$ -	\$ -	
R4700	E-Rate Recovery	\$ 62,592	\$ 17,970	\$ -		\$ -	\$ -	\$ -	
R4801	Federal Forest Fees	\$ 102,312	\$ 127,352	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000	
Total Federal Sources		\$ 164,904	\$ 145,322	\$ 108,019		\$ 100,000	\$ 100,000	\$ 100,000	
LONG TERM DEBT FINANCING SOURCES									
R5110	Bond Proceeds	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
INTERFUND TRANSFERS									
R5200	Interfund Transfers	\$ 671,520	\$ -	\$ -		\$ 2,005,926	\$ 2,005,926	\$ 2,005,926	
SALE OF FIXED ASSETS									
R5300	Sale of or Compensatory Loss	\$ 8,181	\$ -	\$ -		\$ -	\$ -	\$ -	
R5304	Sale of Supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
R5305	Sale of Equipment	\$ 73,591	\$ 6,276	\$ 3,761		\$ -	\$ -	\$ -	
Total Sale of Fixed Assets		\$ 81,772	\$ 6,276	\$ 3,761		\$ -	\$ -	\$ -	
SUBTOTAL RESOURCES		\$ 52,596,572	\$ 53,252,991	\$ 57,515,532		\$ 57,788,576	\$ 57,788,576	\$ 57,788,576	
R5400	Beginning Fund Balance	\$ 7,691,204	\$ 7,605,673	\$ 6,967,285		\$ 5,490,000	\$ 5,490,000	\$ 5,490,000	
TOTAL RESOURCES		\$ 60,287,776	\$ 60,858,664	\$ 64,482,817		\$ 63,278,576	\$ 63,278,576	\$ 63,278,576	

	2020-21 Actual	2021-22 Actual	2022-23 Adopted	2022-23 Bgt FTE	2023-24 Proposed	2023-24 Approved	2023-24 Adopted	2023-24 Bgt FTE
FUND 100 GENERAL FUND								
EXPENDITURES BY FUNCTION								
INSTRUCTION - REGULAR PROGRAMS								
1111 Elementary K-5	\$ 10,248,777	\$ 10,799,052	\$ 11,518,233	98.44	\$ 11,954,105	\$ 11,954,105	\$ 11,954,105	100.41
1112 Intermediate Programs	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1121 Middle School Programs	\$ 5,678,618	\$ 6,114,194	\$ 6,563,411	54.96	\$ 6,145,577	\$ 6,145,577	\$ 6,145,577	54.86
1122 Middle/Extracurricular	\$ 55,785	\$ 61,713	\$ 60,001		\$ 88,798	\$ 88,798	\$ 88,798	
1131 High School Programs	\$ 6,497,414	\$ 7,005,390	\$ 7,400,790	65.20	\$ 7,149,872	\$ 7,149,872	\$ 7,149,872	63.24
1132 High School Extracurricular	\$ 712,048	\$ 925,422	\$ 986,078	1.00	\$ 1,004,637	\$ 1,004,637	\$ 1,004,637	1.00
1140 Pre-Kindergarten Programs	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1210 Talented & Gifted Program	\$ 7,328	\$ 28,964	\$ 32,556		\$ 23,596	\$ 23,596	\$ 23,596	
1221 Therapeutic Learning Ctr	\$ 318,331	\$ 347,186	\$ 334,296	2.78	\$ 296,474	\$ 296,474	\$ 296,474	3.28
1229 Structured Learning Center	\$ 969,465	\$ 900,491	\$ 1,049,549	18.15	\$ 1,004,796	\$ 1,004,796	\$ 1,004,796	26.88
1250 Resource Rooms	\$ 2,205,157	\$ 2,034,851	\$ 2,235,269	26.69	\$ 2,258,814	\$ 2,258,814	\$ 2,258,814	30.50
1260 Treatment & Habilitation	\$ 341,248	\$ 534,934	\$ 421,686	3.50	\$ 453,891	\$ 453,891	\$ 453,891	3.50
1271 Remediation	\$ 581,243	\$ 575,810	\$ 589,908	7.29	\$ 643,491	\$ 643,491	\$ 643,491	8.08
1281 Tuition Reimb, Students	\$ 3,284	\$ 3,105	\$ 12,709		\$ 16,158	\$ 16,158	\$ 16,158	
1284 Alternative Program	\$ 2,970,274	\$ (1,298)	\$ 140,189	1.00	\$ 1,018,329	\$ 1,018,329	\$ 1,018,329	
1288 Charter School Dual Language	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1290 Positive Behavior Support/RTI	\$ 384,907	\$ 511,463	\$ 1,086,863	6.26	\$ 930,393	\$ 930,393	\$ 930,393	5.87
1291 English Second Language Program	\$ 1,495,392	\$ 1,574,094	\$ 1,654,512	19.01	\$ 1,689,603	\$ 1,689,603	\$ 1,689,603	20.50
1292 Teen Parent Program	\$ -	\$ 750	\$ 1,487		\$ 1,281	\$ 1,281	\$ 1,281	
1296 Tutoring	\$ -	\$ 6,250	\$ 16,860		\$ 2,823	\$ 2,823	\$ 2,823	
1299 Other - Long Term Care & Treatment	\$ 304,286	\$ 318,492	\$ -		\$ -	\$ -	\$ -	
Total Instruction - Regular Programs	\$ 32,773,558	\$ 31,740,864	\$ 34,104,396	304.28	\$ 34,682,636	\$ 34,682,636	\$ 34,682,636	318.13
SUPPORT SERVICES								
2110 Attendance & Social Work Services	\$ 53,045	\$ 56,076	\$ 50,000		\$ 55,000	\$ 55,000	\$ 55,000	
2122 Counseling Services	\$ 917,012	\$ 1,248,086	\$ 1,309,149	15.59	\$ 2,104,436	\$ 2,104,436	\$ 2,104,436	17.22
2134 Nurse Services	\$ 79,128	\$ 25,242	\$ 48,605		\$ 383,657	\$ 383,657	\$ 383,657	
2139 Other Health Services	\$ 14,052	\$ 12,643	\$ 18,740	0.19	\$ 19,336	\$ 19,336	\$ 19,336	0.19
2140 Psychological Services	\$ 221,073	\$ 262,802	\$ 450,950	3.00	\$ 420,724	\$ 420,724	\$ 420,724	3.00
2152 Speech Pathology Service	\$ 531,976	\$ 559,096	\$ 553,824	5.50	\$ 568,863	\$ 568,863	\$ 568,863	4.50
2191 Special Education Admin	\$ 385,789	\$ 314,916	\$ 486,097	2.50	\$ 557,385	\$ 557,385	\$ 557,385	3.50
2210 Instruction Improvement	\$ 392,902	\$ 279,051	\$ 489,277	1.50	\$ 531,574	\$ 531,574	\$ 531,574	3.80
2212 Inst/Curr Development	\$ 42,694	\$ 32,291	\$ 46,950		\$ 8,014	\$ 8,014	\$ 8,014	
2218 Accreditation	\$ -	\$ -	\$ 34		\$ 34	\$ 34	\$ 34	
2219 Oth Improvement of Instruction	\$ 244,695	\$ 158,741	\$ 217,606	0.70	\$ 193,251	\$ 193,251	\$ 193,251	0.70
2222 Library Services	\$ 482,484	\$ 466,423	\$ 477,179	6.63	\$ 514,675	\$ 514,675	\$ 514,675	7.87
2223 Multimedia Services	\$ 1,841	\$ 2,956	\$ 9,670		\$ 9,670	\$ 9,670	\$ 9,670	
2230 Assessment & Testing	\$ 3,923	\$ 60,338	\$ 108,163		\$ 76,342	\$ 76,342	\$ 76,342	
2240 Instructional Staff Development	\$ 222,036	\$ 569,507	\$ 589,596	2.60	\$ 738,897	\$ 738,897	\$ 738,897	2.60
2242 Professional Development-Admin	\$ 3,942	\$ 5,218	\$ 12,543		\$ 7,543	\$ 7,543	\$ 7,543	
2310 Board of Education Services	\$ 536,880	\$ 293,912	\$ 478,581		\$ 389,247	\$ 389,247	\$ 389,247	
2321 Office of the Superintendent	\$ 408,454	\$ 427,433	\$ 446,945	2.00	\$ 469,357	\$ 469,357	\$ 469,357	2.00

	2020-21 Actual	2021-22 Actual	2022-23 Adopted	2022-23 Bgt FTE	2023-24 Proposed	2023-24 Approved	2023-24 Adopted	2023-24 Bgt FTE
FUND 100 GENERAL FUND								
2410 Office of the Principal	\$ 3,793,583	\$ 3,978,172	\$ 4,099,527	30.79	\$ 4,118,557	\$ 4,118,557	\$ 4,118,557	34.98
2431 Athletic Director	\$ 183,077	\$ 186,465	\$ 196,891	1.00	\$ 196,532	\$ 196,532	\$ 196,532	1.00
2510 Director of Business Support	\$ 240,145	\$ 297,639	\$ 302,751	1.00	\$ 711,093	\$ 711,093	\$ 711,093	1.00
2520 Fiscal Services	\$ 505,515	\$ 664,279	\$ 1,057,836	5.00	\$ 586,594	\$ 586,594	\$ 586,594	6.00
2542 Care & Upkeep of Buildings	\$ 4,968,003	\$ 4,968,288	\$ 5,135,794	37.75	\$ 5,513,056	\$ 5,513,056	\$ 5,513,056	42.51
2543 Care & Upkeep of Grounds	\$ 253,447	\$ -	\$ 16,549		\$ -	\$ -	\$ -	
2544 District-Wide Maintenance	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
2546 Campus Security	\$ 122,106	\$ 123,066	\$ 108,638	3.00	\$ 136,140	\$ 136,140	\$ 136,140	3.00
2551 Transportation Direction	\$ 221,571	\$ 260,500	\$ 291,019	2.25	\$ 326,913	\$ 326,913	\$ 326,913	2.37
2552 Student Transportation	\$ 1,705,601	\$ 2,026,563	\$ 2,038,390	22.47	\$ 2,189,433	\$ 2,189,433	\$ 2,189,433	18.40
2573 Courier Services	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
2633 Public Information	\$ 4,300	\$ 166,965	\$ 180,289	1.00	\$ 174,563	\$ 174,563	\$ 174,563	1.00
2640 Human Resources	\$ 642,831	\$ 627,062	\$ 691,972	3.00	\$ 702,280	\$ 702,280	\$ 702,280	3.00
2649 Other Staff Services	\$ -	\$ 34,203	\$ -		\$ 400,000	\$ 400,000	\$ 400,000	
2660 Technology Services	\$ 2,337,324	\$ 2,553,504	\$ 3,005,715	12.00	\$ 2,895,147	\$ 2,895,147	\$ 2,895,147	13.00
2690 Facilities Scheduling Coordination	\$ 56,791	\$ 146,999	\$ 235,486	0.63	\$ 184,423	\$ 184,423	\$ 184,423	
2700 Supp Retirement Program	\$ 68,366	\$ 50,552	\$ 50,000		\$ 74,946	\$ 74,946	\$ 74,946	
2999 Misc Licensed Subs	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Total Support Services	\$ 19,644,588	\$ 20,858,987	\$ 23,204,766	160.10	\$ 25,257,683	\$ 25,257,683	\$ 25,257,683	171.64
FACILITIES ACQUISITION & CONSTRUCTION								
4150 Building Acquisition & Construction	\$ -	\$ -	\$ 952,000		\$ -	\$ -	\$ -	
Total Facilities Acquisition & Construction	\$ -	\$ -	\$ 952,000		\$ -	\$ -	\$ -	
DEBT SERVICE								
5110 Long Term Debt Service	\$ 263,958	\$ 264,375	\$ 264,695		\$ 270,211	\$ 270,211	\$ 270,211	
Total Debt Service	\$ 263,958	\$ 264,375	\$ 264,695		\$ 270,211	\$ 270,211	\$ 270,211	
INTERFUND TRANSFERS								
5200 Interfund Transfers	\$ -	\$ 1,261,062	\$ 1,068,140		\$ -	\$ -	\$ -	
Total Interfund Transfers	\$ -	\$ 1,261,062	\$ 1,068,140		\$ -	\$ -	\$ -	
CONTINGENCIES								
6100 Contingencies	\$ -	\$ -	\$ 287,578		\$ 278,913	\$ 278,913	\$ 278,913	
Total Contingencies	\$ -	\$ -	\$ 287,578		\$ 278,913	\$ 278,913	\$ 278,913	
Total Expenditures	\$ 52,682,104	\$ 54,125,289	\$ 59,881,574	464.38	\$ 60,489,444	\$ 60,489,444	\$ 60,489,444	489.77
Unappropriated Ending Fund Balance	\$ 7,605,672	\$ 6,733,375	\$ 4,601,243		\$ 2,789,133	\$ 2,789,133	\$ 2,789,133	
Total Expenditures	\$ 60,287,776	\$ 60,858,664	\$ 64,482,817	464.38	\$ 63,278,576	\$ 63,278,576	\$ 63,278,576	489.77

	2020-21 Actual	2021-22 Actual	2022-23 Adopted	2022-23 Bgt FTE	2023-24 Proposed	2023-24 Approved	2023-24 Adopted	2023-24 Bgt FTE
FUND 100 GENERAL FUND								
FUND 100 GENERAL FUND BY OBJECT								
100 Salaries								
111 Licensed Salaries	\$ 17,224,266	\$ 17,160,282	\$ 18,079,455	249.06	\$ 18,697,447	\$ 18,697,447	\$ 18,697,447	251.05
112 Classified Salaries	\$ 6,395,673	\$ 6,539,690	\$ 7,382,209	191.02	\$ 7,990,323	\$ 7,990,323	\$ 7,990,323	212.92
113 Administrators	\$ 2,360,220	\$ 2,427,904	\$ 2,585,683	20.30	\$ 2,661,148	\$ 2,661,148	\$ 2,661,148	21.80
114 Managerial-Classified	\$ 259,467	\$ 383,756	\$ 919,786	4.00	\$ 426,881	\$ 426,881	\$ 426,881	4.00
116 Suppl Retirement Stipends	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
118 Field Trips	\$ 1,009	\$ 12,268	\$ 1,296		\$ 8,598	\$ 8,598	\$ 8,598	
119 Activity Trips	\$ 20,746	\$ 24,193	\$ 16,631		\$ 27,698	\$ 27,698	\$ 27,698	
121 Substitute Licensed	\$ 262,729	\$ 670,185	\$ 599,930		\$ 415,856	\$ 415,856	\$ 415,856	
122 Substitute Classified	\$ 67,065	\$ 168,370	\$ 139,222		\$ 143,038	\$ 143,038	\$ 143,038	
130 Other Pay	\$ 446,033	\$ 435,142	\$ 470,383		\$ 1,029,279	\$ 1,029,279	\$ 1,029,279	
132 Overtime Salaries	\$ 64,366	\$ 83,141	\$ 45,252		\$ 44,812	\$ 44,812	\$ 44,812	
141 Extra or Ext Duty Contr	\$ 179,056	\$ 248,764	\$ 299,536		\$ 193,102	\$ 193,102	\$ 193,102	
144 Extra Duty Athletics	\$ 363,782	\$ 371,575	\$ 413,871		\$ 447,110	\$ 447,110	\$ 447,110	
Total General Fund Salaries	\$ 27,644,412	\$ 28,525,270	\$ 30,953,255	464.38	\$ 32,085,292	\$ 32,085,292	\$ 32,085,292	489.77
200 Associated Payroll Costs								
211 Pers Contribution T1/T2	\$ 2,044,354	\$ 1,384,038	\$ 1,442,949		\$ 2,351,822	\$ 2,351,822	\$ 2,351,822	
212 Pers Pick-Up	\$ 1,560,442	\$ 1,570,583	\$ 1,620,511		\$ 1,675,074	\$ 1,675,074	\$ 1,675,074	
213 Pers/Bond	\$ 2,243,159	\$ 2,371,692	\$ 2,591,345		\$ 2,505,900	\$ 2,505,900	\$ 2,505,900	
216 Pers Contribution OPSRP	\$ 2,366,052	\$ 2,142,910	\$ 2,200,643		\$ 2,582,607	\$ 2,582,607	\$ 2,582,607	
220 FICA	\$ 2,049,407	\$ 2,141,231	\$ 2,188,196		\$ 2,306,262	\$ 2,306,262	\$ 2,306,262	
231 Worker's Comp	\$ 173,008	\$ 205,973	\$ 198,024		\$ 196,442	\$ 196,442	\$ 196,442	
240 Health Insurance	\$ 6,689,682	\$ 6,608,554	\$ 6,981,002		\$ 6,665,603	\$ 6,665,603	\$ 6,665,603	
242 Retiree Veba	\$ -	\$ 17,500	\$ -		\$ 17,500	\$ 17,500	\$ 17,500	
245 Employer Paid TSA	\$ 266,424	\$ 334,217	\$ 295,495		\$ 287,318	\$ 287,318	\$ 287,318	
246 Life & Long term Disability Insurance	\$ 34,964	\$ 35,876	\$ 38,501		\$ 38,929	\$ 38,929	\$ 38,929	
270 Post Retirement Health Benefits	\$ 68,366	\$ 33,052	\$ 50,000		\$ 57,446	\$ 57,446	\$ 57,446	
Total GF Assoc Payroll Costs	\$ 17,495,858	\$ 16,845,626	\$ 17,606,666		\$ 18,684,903	\$ 18,684,903	\$ 18,684,903	
300 Purchased Services								
310 Instructional Professional Tech Services	\$ 751,354	\$ 764,844	\$ 625,034		\$ 876,777	\$ 876,777	\$ 876,777	
320 Property Services	\$ 2,163,347	\$ 2,111,001	\$ 2,396,101		\$ 2,433,618	\$ 2,433,618	\$ 2,433,618	
330 Student Transportation Services	\$ 35,956	\$ 66,642	\$ 47,628		\$ 134,825	\$ 134,825	\$ 134,825	
340 Travel	\$ 16,924	\$ 93,921	\$ 220,461		\$ 250,948	\$ 250,948	\$ 250,948	
350 Communication	\$ 257,527	\$ 199,742	\$ 215,546		\$ 197,826	\$ 197,826	\$ 197,826	
371 Tuition to Other Agencies	\$ 199,961	\$ 22,788	\$ 11,363		\$ 16,787	\$ 16,787	\$ 16,787	
374 Other Tuition	\$ -	\$ -	\$ 4,330		\$ -	\$ -	\$ -	
380 Non-Instructional Prof/Tech Services	\$ 608,807	\$ 625,723	\$ 880,282		\$ 862,168	\$ 862,168	\$ 862,168	
390 Other General Prof/Tech Services	\$ 40,797	\$ 37,588	\$ 62,081		\$ 52,962	\$ 52,962	\$ 52,962	
Total Purchased Services	\$ 4,074,676	\$ 3,922,250	\$ 4,462,825		\$ 4,825,911	\$ 4,825,911	\$ 4,825,911	
400 Supplies and Materials								

	2020-21 Actual	2021-22 Actual	2022-23 Adopted	2022-23 Bgt FTE	2023-24 Proposed	2023-24 Approved	2023-24 Adopted	2023-24 Bgt FTE
FUND 100 GENERAL FUND								
410 Supplies	\$ 1,200,128	\$ 1,301,936	\$ 1,468,483		\$ 1,426,287	\$ 1,426,287	\$ 1,426,287	
420 Textbooks	\$ 131,766	\$ 32,769	\$ 803,337		\$ 1,042,998	\$ 1,042,998	\$ 1,042,998	
430 Library Books	\$ 23,784	\$ 28,854	\$ 16,894		\$ 17,278	\$ 17,278	\$ 17,278	
440 Periodicals	\$ 1,940	\$ 7,156	\$ 7,467		\$ 8,524	\$ 8,524	\$ 8,524	
460 Non-consumable Materials	\$ 798,433	\$ 228,651	\$ 335,548		\$ 268,866	\$ 268,866	\$ 268,866	
470 Computer Software	\$ 263,752	\$ 293,870	\$ 382,102		\$ 355,999	\$ 355,999	\$ 355,999	
480 Computer Hardware	\$ 11,070	\$ 541,002	\$ 607,950		\$ 500,000	\$ 500,000	\$ 500,000	
Total Supplies and Materials	\$ 2,430,874	\$ 2,434,238	\$ 3,621,782		\$ 3,619,952	\$ 3,619,952	\$ 3,619,952	
500 Capital Outlay								
520 Buildings Acquisition	\$ -	\$ -	\$ 562,000		\$ -	\$ -	\$ -	
530 Improvements Other than Buildings	\$ -	\$ -	\$ 390,000		\$ -	\$ -	\$ -	
540 Depreciable Equipment (>\$5,000)	\$ 82,919	\$ 61,715	\$ 83,907		\$ 118,454	\$ 118,454	\$ 118,454	
564 Bus & Capital Bus Improvements	\$ 101,545	\$ -	\$ -		\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 184,464	\$ 61,715	\$ 1,035,907		\$ 118,454	\$ 118,454	\$ 118,454	
600 Other Objects								
610 Principal Payments	\$ 235,000	\$ 240,000	\$ 245,000		\$ 254,900	\$ 254,900	\$ 254,900	
621 Regular Interest	\$ 28,958	\$ 191,344	\$ 19,695		\$ 15,311	\$ 15,311	\$ 15,311	
640 Dues and Fees	\$ 111,099	\$ 88,951	\$ 102,382		\$ 107,960	\$ 107,960	\$ 107,960	
651 Liability Insurance	\$ 112,093	\$ 131,291	\$ 144,684		\$ 165,908	\$ 165,908	\$ 165,908	
652 Fidelity Bond Premiums	\$ 2,782	\$ 2,782	\$ 3,101		\$ 3,130	\$ 3,130	\$ 3,130	
653 Property Insurance	\$ 247,454	\$ 274,761	\$ 302,293		\$ 325,543	\$ 325,543	\$ 325,543	
659 Other Insurance and Judgments	\$ 114,435	\$ 146,000	\$ 25,000		\$ -	\$ -	\$ -	
670 Taxes-Licenses-Assessments	\$ -	\$ -	\$ 3,266		\$ 3,266	\$ 3,266	\$ 3,266	
Total Other Objects	\$ 851,820	\$ 1,075,129	\$ 845,422		\$ 876,018	\$ 876,018	\$ 876,018	
710 Transfers Out	\$ -	\$ 1,261,062	\$ 1,068,140		\$ -	\$ -	\$ -	
810 Contingency	\$ -	\$ -	\$ 287,578		\$ 278,913	\$ 278,913	\$ 278,913	
Total General Fund Expenditures	\$ 52,682,104	\$ 54,125,289	\$ 59,881,574	464.38	\$ 60,489,443	\$ 60,489,443	\$ 60,489,443	489.77
Unappropriated Ending Fund Balance	\$ 7,605,672	\$ 6,733,375	\$ 4,601,243		\$ 2,789,133	\$ 2,789,133	\$ 2,789,133	
Total General Fund Expenditures	\$ 60,287,776	\$ 60,858,664	\$ 64,482,817		\$ 63,278,576	\$ 63,278,576	\$ 63,278,576	489.77

**HOOD RIVER COUNTY SCHOOL DISTRICT
2023-2024 BUDGET**

100 General Fund Expenditures by Function and Object

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
1111-ELEMENTARY K-5	\$ 10,248,777	\$ 10,799,052	\$ 11,518,233	98.44	\$ 11,954,106	\$ 11,954,106	\$ 11,954,106	100.41
111 - LICENSED SALARIES	\$ 5,746,143	\$ 6,027,030	\$ 6,319,568	86.04	\$ 6,327,743	\$ 6,327,743	\$ 6,327,743	86.07
112 - CLASSIFIED SALARIES	\$ 297,083	\$ 320,127	\$ 327,822	12.40	\$ 353,711	\$ 353,711	\$ 353,711	14.34
121 - SUBSTITUTE LICENSED	\$ 111,109	\$ 275,210	\$ 198,044		\$ 184,108	\$ 184,108	\$ 184,108	
122 - SUBSTITUTE CLASSIFIED	\$ 31,498	\$ 87,421	\$ 47,119		\$ 63,680	\$ 63,680	\$ 63,680	
130 - OTHER PAY	\$ 39,554	\$ 48,502	\$ 53,637		\$ 43,473	\$ 43,473	\$ 43,473	
132 - OVERTIME SALARIES	\$ 211	\$ 1,571	\$ 1,711		\$ 2,242	\$ 2,242	\$ 2,242	
141 - EXTRA OR EXT DUTY CONTR	\$ 455	\$ 12,482	\$ 15,045		\$ 1,259	\$ 1,259	\$ 1,259	
211 - PERS T1/T2	\$ 525,898	\$ 369,196	\$ 374,237		\$ 315,513	\$ 315,513	\$ 315,513	
212 - PERS PICK-UP	\$ 366,751	\$ 386,565	\$ 392,353		\$ 400,756	\$ 400,756	\$ 400,756	
213 - PERS/BOND	\$ 517,284	\$ 560,578	\$ 622,304		\$ 572,946	\$ 572,946	\$ 572,946	
216 - PERS OPSRP	\$ 509,436	\$ 495,745	\$ 502,677		\$ 620,378	\$ 620,378	\$ 620,378	
220 - FICA WITHHOLDING	\$ 468,818	\$ 520,127	\$ 520,360		\$ 542,899	\$ 542,899	\$ 542,899	
231 - WORKER'S COMP	\$ 24,642	\$ 37,784	\$ 30,125		\$ 29,575	\$ 29,575	\$ 29,575	
240 - HEALTH INSURANCE	\$ 1,433,024	\$ 1,453,748	\$ 1,501,221		\$ 1,302,635	\$ 1,302,635	\$ 1,302,635	
245 - EMPLOYER PAID TSA	\$ 53,356	\$ 69,939	\$ 54,318		\$ 53,669	\$ 53,669	\$ 53,669	
246 - LIFE & LT DISABILITY INS	\$ 1,175	\$ 1,210	\$ 1,155		\$ 1,328	\$ 1,328	\$ 1,328	
310 - IMPROVEMENT OF INSTRUCTION	\$ -	\$ 1,427	\$ -		\$ -	\$ -	\$ -	
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ 400	\$ 578		\$ -	\$ -	\$ -	
322 - CONTRACTED REPAIRS	\$ -	\$ 4,480	\$ 322		\$ 322	\$ 322	\$ 322	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 11	\$ 275	\$ 445		\$ 104	\$ 104	\$ 104	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ 128		\$ 106	\$ 106	\$ 106	
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ -	\$ -		\$ 240	\$ 240	\$ 240	
353 - POSTAGE	\$ -	\$ -	\$ -		\$ 300	\$ 300	\$ 300	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 3,768	\$ 933		\$ 400	\$ 400	\$ 400	
410 - SUPPLIES	\$ 90,978	\$ 81,397	\$ 87,077		\$ 81,064	\$ 81,064	\$ 81,064	
413 - ADDITIONAL WORKBOOKS	\$ 2,592	\$ 938	\$ 2,395		\$ 3,085	\$ 3,085	\$ 3,085	
415 - FUEL (VEHICLE)	\$ -	\$ 9	\$ -		\$ -	\$ -	\$ -	
419 - INTERVENTIONS MATERIALS	\$ -	\$ -	\$ -		\$ 6,750	\$ 6,750	\$ 6,750	
420 - TEXTBOOKS	\$ 1,977	\$ 15,899	\$ 20,000		\$ 1,005,718	\$ 1,005,718	\$ 1,005,718	
430 - LIBRARY BOOKS	\$ 8,461	\$ 823	\$ 415,002		\$ 83	\$ 83	\$ 83	
440 - PERIODICALS	\$ -	\$ 493	\$ -		\$ 915	\$ 915	\$ 915	
460 - NON-CONSUMABLE MATERIALS	\$ 12,711	\$ 13,665	\$ 15,256		\$ 26,932	\$ 26,932	\$ 26,932	
470 - COMPUTER SOFTWARE	\$ 2,969	\$ 5,844	\$ 12,064		\$ 9,254	\$ 9,254	\$ 9,254	
640 - DUES AND FEES	\$ 2,640	\$ 2,397	\$ 2,339		\$ 2,918	\$ 2,918	\$ 2,918	
1121-MIDDLE/PROGRAM	\$ 5,678,618	\$ 6,114,194	\$ 6,563,411	54.96	\$ 6,145,577	\$ 6,145,577	\$ 6,145,577	54.86
111 - LICENSED SALARIES	\$ 3,130,295	\$ 3,479,107	\$ 3,668,610	48.00	\$ 3,599,527	\$ 3,599,527	\$ 3,599,527	44.20
112 - CLASSIFIED SALARIES	\$ 128,392	\$ 148,528	\$ 153,560	6.96	\$ 123,830	\$ 123,830	\$ 123,830	10.66

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
121 - SUBSTITUTE LICENSED	\$ 53,006	\$ 141,615	\$ 129,237		\$ 77,354	\$ 77,354	\$ 77,354	
122 - SUBSTITUTE CLASSIFIED	\$ 5,582	\$ 14,367	\$ 14,232		\$ 16,614	\$ 16,614	\$ 16,614	
130 - OTHER PAY	\$ 19,286	\$ 21,445	\$ 27,954		\$ 21,006	\$ 21,006	\$ 21,006	
132 - OVERTIME SALARIES	\$ 860	\$ 977	\$ 685		\$ 1,332	\$ 1,332	\$ 1,332	
141 - EXTRA OR EXT DUTY CONTR	\$ 19,236	\$ 30,707	\$ 30,909		\$ 23,980	\$ 23,980	\$ 23,980	
211 - PERS T1/T2	\$ 242,371	\$ 171,475	\$ 190,325		\$ 165,383	\$ 165,383	\$ 165,383	
212 - PERS PICK-UP	\$ 190,065	\$ 211,484	\$ 216,329		\$ 219,500	\$ 219,500	\$ 219,500	
213 - PERS/BOND	\$ 275,640	\$ 314,415	\$ 351,822		\$ 328,382	\$ 328,382	\$ 328,382	
216 - PERS OPSRP	\$ 299,450	\$ 305,374	\$ 301,738		\$ 368,086	\$ 368,086	\$ 368,086	
220 - FICA WITHHOLDING	\$ 250,522	\$ 290,010	\$ 296,783		\$ 301,140	\$ 301,140	\$ 301,140	
231 - WORKER'S COMP	\$ 13,203	\$ 19,010	\$ 21,233		\$ 15,999	\$ 15,999	\$ 15,999	
240 - HEALTH INSURANCE	\$ 780,836	\$ 832,475	\$ 851,302		\$ 785,855	\$ 785,855	\$ 785,855	
245 - EMPLOYER PAID TSA	\$ 27,639	\$ 40,167	\$ 31,086		\$ 29,712	\$ 29,712	\$ 29,712	
246 - LIFE & LT DISABILITY INS	\$ 452	\$ 555	\$ 589		\$ 477	\$ 477	\$ 477	
318 - STAFF DVLPMNT-NONINSTRUC	\$ -	\$ 1,058	\$ 403		\$ 403	\$ 403	\$ 403	
322 - CONTRACTED REPAIRS	\$ 160	\$ 2,507	\$ 6,842		\$ 6,842	\$ 6,842	\$ 6,842	
355 - PRINTING AND BINDING	\$ -	\$ 1,200	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 550	\$ 612		\$ 612	\$ 612	\$ 612	
410 - SUPPLIES	\$ 53,744	\$ 56,749	\$ 43,626		\$ 42,871	\$ 42,871	\$ 42,871	
420 - TEXTBOOKS	\$ 104,868	\$ 528	\$ 212,678		\$ 3,350	\$ 3,350	\$ 3,350	
430 - LIBRARY BOOKS	\$ 3,755	\$ 540	\$ 120		\$ 120	\$ 120	\$ 120	
440 - PERIODICALS	\$ -	\$ 2,364	\$ 58		\$ 458	\$ 458	\$ 458	
460 - NON-CONSUMABLE MATERIALS	\$ 78,320	\$ 5,376	\$ 7,504		\$ 7,504	\$ 7,504	\$ 7,504	
470 - COMPUTER SOFTWARE	\$ -	\$ 2,000	\$ 4,080		\$ 4,080	\$ 4,080	\$ 4,080	
540 - DEPRECIABLE EQUIPMENT	\$ -	\$ 18,675	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 936	\$ 936	\$ 1,094		\$ 1,160	\$ 1,160	\$ 1,160	
1122-MIDDLE/EXTRACURRICULAR	\$ 55,785	\$ 61,713	\$ 60,001	0.00	\$ 88,797	\$ 88,797	\$ 88,797	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ 11	\$ 11	\$ 11	0.00
121 - SUBSTITUTE LICENSED	\$ 106	\$ 681	\$ 628		\$ 570	\$ 570	\$ 570	
130 - OTHER PAY	\$ -	\$ -	\$ 216		\$ 52	\$ 52	\$ 52	
132 - OVERTIME SALARIES	\$ -	\$ -	\$ -		\$ 223	\$ 223	\$ 223	
144 - EXTRA DUTY ATHLETICS	\$ 44,723	\$ 48,216	\$ 47,918		\$ 69,904	\$ 69,904	\$ 69,904	
211 - PERS T1/T2	\$ 901	\$ 1,194	\$ 956		\$ 1,860	\$ 1,860	\$ 1,860	
212 - PERS PICK-UP	\$ 1,378	\$ 1,899	\$ 1,646		\$ 2,384	\$ 2,384	\$ 2,384	
213 - PERS/BOND	\$ 2,015	\$ 2,793	\$ 2,608		\$ 3,793	\$ 3,793	\$ 3,793	
216 - PERS OPSRP	\$ 2,891	\$ 2,909	\$ 2,604		\$ 4,066	\$ 4,066	\$ 4,066	
220 - FICA WITHHOLDING	\$ 3,440	\$ 3,558	\$ 3,110		\$ 5,375	\$ 5,375	\$ 5,375	
231 - WORKER'S COMP	\$ 178	\$ 200	\$ 169		\$ 286	\$ 286	\$ 286	
240 - INSURANCE	\$ 84	\$ 176	\$ 147		\$ 145	\$ 145	\$ 145	
245 - EMPLOYER PAID TSA	\$ 52	\$ 61	\$ -		\$ 121	\$ 121	\$ 121	
246 - LIFE & LT DISABILITY INS	\$ 17	\$ 26	\$ -		\$ 7	\$ 7	\$ 7	
1131-HS PROGRAMS	\$ 6,497,414	\$ 7,005,390	\$ 7,400,790	65.20	\$ 7,149,872	\$ 7,149,872	\$ 7,149,872	63.24

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
111 - LICENSED SALARIES	\$ 3,517,284	\$ 3,791,714	\$ 3,990,000	53.82	\$ 4,046,685	\$ 4,046,685	\$ 4,046,685	54.24
112 - CLASSIFIED SALARIES	\$ 289,436	\$ 267,219	\$ 283,089	11.38	\$ 266,066	\$ 266,066	\$ 266,066	9.00
121 - SUBSTITUTE LICENSED	\$ 88,471	\$ 211,765	\$ 125,830		\$ 96,778	\$ 96,778	\$ 96,778	
122 - SUBSTITUTE CLASSIFIED	\$ 3,787	\$ 11,322	\$ 8,546		\$ 10,528	\$ 10,528	\$ 10,528	
130 - OTHER PAY	\$ 17,957	\$ 19,617	\$ 24,405		\$ 18,737	\$ 18,737	\$ 18,737	
132 - OVERTIME SALARIES	\$ 5,750	\$ 5,840	\$ 695		\$ 1,815	\$ 1,815	\$ 1,815	
141 - EXTRA OR EXT DUTY CONTR	\$ 17,679	\$ 18,513	\$ 24,281		\$ 15,847	\$ 15,847	\$ 15,847	
211 - PERS T1/T2	\$ 336,518	\$ 276,569	\$ 283,567		\$ 315,417	\$ 315,417	\$ 315,417	
212 - PERS PICK-UP	\$ 227,102	\$ 244,607	\$ 248,349		\$ 261,915	\$ 261,915	\$ 261,915	
213 - PERS/BOND	\$ 323,750	\$ 357,878	\$ 396,762		\$ 372,428	\$ 372,428	\$ 372,428	
216 - PERS OPSRP	\$ 313,706	\$ 289,056	\$ 293,082		\$ 313,414	\$ 313,414	\$ 313,414	
220 - FICA WITHHOLDING	\$ 294,287	\$ 332,182	\$ 334,744		\$ 346,363	\$ 346,363	\$ 346,363	
231 - WORKER'S COMP	\$ 15,570	\$ 17,796	\$ 17,944		\$ 18,389	\$ 18,389	\$ 18,389	
240 - HEALTH INSURANCE	\$ 889,127	\$ 970,228	\$ 1,022,727		\$ 872,274	\$ 872,274	\$ 872,274	
245 - EMPLOYER PAID TSA	\$ 33,169	\$ 41,828	\$ 34,760		\$ 34,151	\$ 34,151	\$ 34,151	
246 - LIFE & LT DISABILITY INS	\$ 1,173	\$ 1,092	\$ 1,105		\$ 1,035	\$ 1,035	\$ 1,035	
322 - CONTRACTED REPAIRS	\$ -	\$ 2,790	\$ 4,835		\$ -	\$ -	\$ -	
324 - RENTALS	\$ -	\$ -	\$ 1,020		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 80	\$ 102		\$ 131	\$ 131	\$ 131	
342 - TRAVEL, OUT OF-DISTRICT	\$ 80	\$ 763	\$ 1,400		\$ 255	\$ 255	\$ 255	
353 - POSTAGE	\$ 12,117	\$ 10,764	\$ 18,529		\$ 10,781	\$ 10,781	\$ 10,781	
355 - PRINTING AND BINDING	\$ -	\$ -	\$ -		\$ 662	\$ 662	\$ 662	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 60,436	\$ 54,327	\$ 55,213		\$ 63,084	\$ 63,084	\$ 63,084	
420 - TEXTBOOKS	\$ 5,522	\$ 1,154	\$ 142,835		\$ 15,908	\$ 15,908	\$ 15,908	
430 - LIBRARY BOOKS	\$ 1,245	\$ -	\$ 564		\$ 387	\$ 387	\$ 387	
440 - PERIODICALS	\$ -	\$ 389	\$ -		\$ 564	\$ 564	\$ 564	
460 - NON-CONSUMABLE MATERIALS	\$ 30,516	\$ 18,533	\$ 18,584		\$ 20,671	\$ 20,671	\$ 20,671	
470 - COMPUTER SOFTWARE	\$ 12,201	\$ 37,678	\$ 66,541		\$ 25,162	\$ 25,162	\$ 25,162	
540 - DEPRECIABLE EQUIPMENT	\$ -	\$ 20,195	\$ -		\$ 18,105	\$ 18,105	\$ 18,105	
621 - REGULAR INTEREST	\$ -	\$ 39	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 533	\$ 1,450	\$ 1,280		\$ 2,320	\$ 2,320	\$ 2,320	
1132-HS EXTRACURRICULAR	\$ 712,048	\$ 925,422	\$ 986,078	1.00	\$ 1,004,636	\$ 1,004,636	\$ 1,004,636	1.00
111 - LICENSED SALARIES	\$ 72,512	\$ 74,805	\$ 78,063	1.00	\$ 82,644	\$ 82,644	\$ 82,644	1.00
112 - CLASSIFIED SALARIES	\$ 1	\$ 8	\$ -	0.00	\$ 2	\$ 2	\$ 2	0.00
121 - SUBSTITUTE LICENSED	\$ 3,545	\$ 16,635	\$ 11,971		\$ 4,613	\$ 4,613	\$ 4,613	
130 - OTHER PAY	\$ -	\$ 11,223	\$ 2,132		\$ 1,670	\$ 1,670	\$ 1,670	
132 - OVERTIME SALARIES	\$ -	\$ -	\$ 699		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ 68,483	\$ 79,450	\$ 80,700		\$ 79,887	\$ 79,887	\$ 79,887	
144 - EXTRA DUTY ATHLETICS	\$ 319,059	\$ 323,359	\$ 365,953		\$ 377,206	\$ 377,206	\$ 377,206	
211 - PERS T1/T2	\$ 19,877	\$ 18,459	\$ 15,617		\$ 18,592	\$ 18,592	\$ 18,592	
212 - PERS PICK-UP	\$ 19,248	\$ 18,670	\$ 17,877		\$ 19,247	\$ 19,247	\$ 19,247	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
213 - PERS/BOND	\$ 26,690	\$ 27,712	\$ 28,459		\$ 28,702	\$ 28,702	\$ 28,702	
216 - PERS OPSRP	\$ 32,305	\$ 24,342	\$ 24,512		\$ 27,680	\$ 27,680	\$ 27,680	
220 - FICA WITHHOLDING	\$ 34,602	\$ 37,933	\$ 38,816		\$ 41,516	\$ 41,516	\$ 41,516	
231 - WORKER'S COMP	\$ 1,784	\$ 2,028	\$ 2,059		\$ 2,162	\$ 2,162	\$ 2,162	
240 - HEALTH INSURANCE	\$ 24,358	\$ 17,736	\$ 18,294		\$ 19,696	\$ 19,696	\$ 19,696	
245 - EMPLOYER PAID TSA	\$ 225	\$ 901	\$ 670		\$ 777	\$ 777	\$ 777	
246 - LIFE & LT DISABILITY INS	\$ 61	\$ 49	\$ 55		\$ 41	\$ 41	\$ 41	
315 - MGMT SVS / CONSUL - INSTR	\$ 47,718	\$ 80,901	\$ 92,578		\$ 92,578	\$ 92,578	\$ 92,578	
318 - STAFF DVLPMNT-NONINSTRUC	\$ -	\$ -	\$ -		\$ 65	\$ 65	\$ 65	
322 - CONTRACTED REPAIRS	\$ 7,106	\$ -	\$ -		\$ 119	\$ 119	\$ 119	
324 - RENTALS	\$ 7,564	\$ -	\$ -		\$ 17,175	\$ 17,175	\$ 17,175	
332 - NON REIMBURSED STDNT TRAN	\$ -	\$ 18,046	\$ 6,726		\$ 6,726	\$ 6,726	\$ 6,726	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ -		\$ 76	\$ 76	\$ 76	
342 - TRAVEL, OUT OF-DISTRICT	\$ 1,062	\$ 10,680	\$ 3,806		\$ 8,586	\$ 8,586	\$ 8,586	
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ -	\$ -		\$ 12,167	\$ 12,167	\$ 12,167	
353 - POSTAGE	\$ -	\$ -	\$ -		\$ 11	\$ 11	\$ 11	
355 - PRINTING AND BINDING	\$ -	\$ -	\$ -		\$ 760	\$ 760	\$ 760	
390 - OTHER PROF/TECH SRVS	\$ 310	\$ 2,700	\$ 5,508		\$ 4,608	\$ 4,608	\$ 4,608	
410 - SUPPLIES	\$ 8,460	\$ 122,012	\$ 158,474		\$ 114,236	\$ 114,236	\$ 114,236	
440 - PERIODICALS	\$ -	\$ 75	\$ 108		\$ 108	\$ 108	\$ 108	
460 - NON-CONSUMABLE MATERIALS	\$ 5,724	\$ 15,868	\$ 14,729		\$ 16,721	\$ 16,721	\$ 16,721	
470 - COMPUTER SOFTWARE	\$ 2,945	\$ 1,844	\$ 2,709		\$ 6,062	\$ 6,062	\$ 6,062	
640 - DUES AND FEES	\$ 8,410	\$ 19,985	\$ 15,561		\$ 20,203	\$ 20,203	\$ 20,203	
1140-PRE-KINDERGARTEN PROGRAMS	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA WITHHOLDING	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
311 - INSTRUCTION SERVICES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1210-TALENTED & GIFTED PGRM	\$ 7,328	\$ 28,964	\$ 32,556	0.00	\$ 23,595	\$ 23,595	\$ 23,595	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 5,688	\$ 21,337	\$ 22,709		\$ 20,531	\$ 20,531	\$ 20,531	
141 - EXTRA OR EXT DUTY CONTR	\$ -	\$ 1,500	\$ 2,233		\$ 874	\$ 874	\$ 874	
211 - PERS T1/T2	\$ -	\$ 540	\$ 792		\$ 33	\$ 33	\$ 33	
212 - PERS PICK-UP	\$ 244	\$ 824	\$ 869		\$ 149	\$ 149	\$ 149	
213 - PERS/BOND	\$ 345	\$ 1,462	\$ 1,603		\$ 223	\$ 223	\$ 223	
216 - PERS OPSRP	\$ 593	\$ 1,448	\$ 1,421		\$ 325	\$ 325	\$ 325	
220 - FICA WITHHOLDING	\$ 435	\$ 1,745	\$ 1,823		\$ 396	\$ 396	\$ 396	
231 - WORKER'S COMP	\$ 24	\$ 108	\$ 112		\$ 22	\$ 22	\$ 22	
353 - POSTAGE	\$ -	\$ -	\$ -		\$ 48	\$ 48	\$ 48	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
410 - SUPPLIES	\$ -	\$ -	\$ 994		\$ 994	\$ 994	\$ 994	
1221-THERAPEUTIC LEARNING CTR	\$ 318,331	\$ 347,186	\$ 334,296	2.78	\$ 296,474	\$ 296,474	\$ 296,474	3.28
111 - LICENSED SALARIES	\$ 125,824	\$ 145,751	\$ 152,813	1.50	\$ 124,114	\$ 124,114	\$ 124,114	1.50
112 - CLASSIFIED SALARIES	\$ 61,512	\$ 63,843	\$ 45,308	1.28	\$ 55,759	\$ 55,759	\$ 55,759	1.78
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ 51		\$ -	\$ -	\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ -	\$ 1,223	\$ 1,045		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 13,370	\$ 10,777	\$ 10,879		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 11,060	\$ 12,595	\$ 11,879		\$ 10,032	\$ 10,032	\$ 10,032	
213 - PERS/BOND	\$ 15,576	\$ 18,221	\$ 18,780		\$ 14,387	\$ 14,387	\$ 14,387	
216 - PERS OPSRP	\$ 17,143	\$ 17,023	\$ 15,515		\$ 21,875	\$ 21,875	\$ 21,875	
220 - FICA WITHHOLDING	\$ 13,569	\$ 15,551	\$ 14,549		\$ 13,321	\$ 13,321	\$ 13,321	
231 - WORKER'S COMP	\$ 779	\$ 871	\$ 804		\$ 725	\$ 725	\$ 725	
240 - HEALTH INSURANCE	\$ 58,320	\$ 58,675	\$ 56,098		\$ 50,080	\$ 50,080	\$ 50,080	
245 - EMPLOYER PAID TSA	\$ 600	\$ 1,796	\$ 1,489		\$ 1,073	\$ 1,073	\$ 1,073	
246 - LIFE & LT DISABILITY INS	\$ 216	\$ 225	\$ 168		\$ 190	\$ 190	\$ 190	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 63	\$ 96		\$ 96	\$ 96	\$ 96	
410 - SUPPLIES	\$ 363	\$ 570	\$ 4,822		\$ 4,822	\$ 4,822	\$ 4,822	
1229-STRUCTURED LEARNING CTR	\$ 969,465	\$ 900,491	\$ 1,049,549	18.15	\$ 1,004,796	\$ 1,004,796	\$ 1,004,796	26.88
111 - LICENSED SALARIES	\$ 70,772	\$ 74,666	\$ 78,085	1.29	\$ 82,893	\$ 82,893	\$ 82,893	1.29
112 - CLASSIFIED SALARIES	\$ 472,019	\$ 471,228	\$ 532,484	16.86	\$ 541,100	\$ 541,100	\$ 541,100	25.59
121 - SUBSTITUTE LICENSED	\$ 757	\$ 98	\$ 6,332		\$ 1,050	\$ 1,050	\$ 1,050	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 3,674	\$ -		\$ 129	\$ 129	\$ 129	
130 - OTHER PAY	\$ 4,663	\$ 3,935	\$ 4,203		\$ 3,621	\$ 3,621	\$ 3,621	
211 - PERS T1/T2	\$ 10,935	\$ 1,466	\$ 2,085		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 28,000	\$ 21,161	\$ 25,576		\$ 20,604	\$ 20,604	\$ 20,604	
213 - PERS/BOND	\$ 39,456	\$ 32,366	\$ 42,450		\$ 31,449	\$ 31,449	\$ 31,449	
216 - PERS OPSRP	\$ 60,080	\$ 44,634	\$ 53,520		\$ 48,534	\$ 48,534	\$ 48,534	
220 - FICA WITHHOLDING	\$ 38,751	\$ 40,368	\$ 44,365		\$ 45,941	\$ 45,941	\$ 45,941	
231 - WORKER'S COMP	\$ 2,568	\$ 4,829	\$ 3,808		\$ 2,827	\$ 2,827	\$ 2,827	
240 - HEALTH INSURANCE	\$ 233,517	\$ 192,391	\$ 234,231		\$ 204,891	\$ 204,891	\$ 204,891	
245 - EMPLOYER PAID TSA	\$ 225	\$ 1,125	\$ 902		\$ 919	\$ 919	\$ 919	
246 - LIFE & LT DISABILITY INS	\$ 1,657	\$ 1,489	\$ 1,726		\$ 1,637	\$ 1,637	\$ 1,637	
311 - INSTRUCTION SERVICES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ -	\$ 81		\$ -	\$ -	\$ -	
331 - REIMB STUDENT TRANSPORT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 97	\$ -	\$ 42		\$ 42	\$ 42	\$ 42	
353 - POSTAGE	\$ -	\$ 173	\$ 74		\$ 74	\$ 74	\$ 74	
410 - SUPPLIES	\$ 4,740	\$ 4,997	\$ 17,753		\$ 15,853	\$ 15,853	\$ 15,853	
413 - ADDITIONAL WORKBOOKS	\$ -	\$ 361	\$ -		\$ -	\$ -	\$ -	
420 - TEXTBOOKS	\$ 335	\$ 1,258	\$ 1,434		\$ 2,734	\$ 2,734	\$ 2,734	
460 - NON-CONSUMABLE MATERIALS	\$ 893	\$ 271	\$ 398		\$ 244	\$ 244	\$ 244	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
470 - COMPUTER SOFTWARE	\$ -	\$ -	\$ -		\$ 254	\$ 254	\$ 254	
1250-RESOURCE ROOMS	\$ 2,205,157	\$ 2,034,851	\$ 2,235,269	26.69	\$ 2,258,815	\$ 2,258,815	\$ 2,258,815	30.50
111 - LICENSED SALARIES	\$ 914,757	\$ 825,685	\$ 869,126	12.50	\$ 895,863	\$ 895,863	\$ 895,863	14.50
112 - CLASSIFIED SALARIES	\$ 387,692	\$ 347,664	\$ 401,080	14.19	\$ 441,848	\$ 441,848	\$ 441,848	16.00
121 - SUBSTITUTE LICENSED	\$ 673	\$ 588	\$ 862		\$ 309	\$ 309	\$ 309	
122 - SUBSTITUTE CLASSIFIED	\$ 310	\$ -	\$ 121		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 989	\$ 3,301	\$ 788		\$ 144	\$ 144	\$ 144	
141 - EXTRA OR EXT DUTY CONTR	\$ 1,820	\$ 769	\$ 836		\$ 824	\$ 824	\$ 824	
211 - PERS T1/T2	\$ 93,014	\$ 46,578	\$ 51,424		\$ 58,930	\$ 58,930	\$ 58,930	
212 - PERS PICK-UP	\$ 69,790	\$ 67,112	\$ 73,293		\$ 70,858	\$ 70,858	\$ 70,858	
213 - PERS/BOND	\$ 103,576	\$ 100,010	\$ 120,107		\$ 105,282	\$ 105,282	\$ 105,282	
216 - PERS OPSRP	\$ 110,883	\$ 104,144	\$ 113,147		\$ 113,183	\$ 113,183	\$ 113,183	
220 - FICA WITHHOLDING	\$ 93,982	\$ 86,945	\$ 93,852		\$ 98,154	\$ 98,154	\$ 98,154	
231 - WORKER'S COMP	\$ 5,688	\$ 6,161	\$ 5,504		\$ 5,452	\$ 5,452	\$ 5,452	
240 - HEALTH INSURANCE	\$ 383,580	\$ 394,791	\$ 433,582		\$ 396,728	\$ 396,728	\$ 396,728	
245 - EMPLOYER PAID TSA	\$ 5,919	\$ 10,793	\$ 8,291		\$ 8,211	\$ 8,211	\$ 8,211	
246 - LIFE & LT DISABILITY INS	\$ 1,290	\$ 1,176	\$ 1,276		\$ 1,499	\$ 1,499	\$ 1,499	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 767	\$ 3,687		\$ 3,687	\$ 3,687	\$ 3,687	
389 - OTHER PROF/TECH SERVICES	\$ 26,369	\$ 28,957	\$ 41,504		\$ 41,504	\$ 41,504	\$ 41,504	
410 - SUPPLIES	\$ 3,648	\$ 4,579	\$ 4,736		\$ 4,675	\$ 4,675	\$ 4,675	
413 - ADDITIONAL WORKBOOKS	\$ -	\$ 202	\$ -		\$ -	\$ -	\$ -	
420 - TEXTBOOKS	\$ 1,177	\$ 2,543	\$ 8,964		\$ 8,234	\$ 8,234	\$ 8,234	
440 - PERIODICALS	\$ -	\$ 396	\$ 578		\$ 578	\$ 578	\$ 578	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 454	\$ -		\$ 339	\$ 339	\$ 339	
470 - COMPUTER SOFTWARE	\$ -	\$ 1,200	\$ 2,448		\$ 2,448	\$ 2,448	\$ 2,448	
640 - DUES AND FEES	\$ -	\$ 35	\$ 65		\$ 65	\$ 65	\$ 65	
1260-TREATMENT & HABILITATION	\$ 341,248	\$ 534,934	\$ 421,686	3.50	\$ 453,891	\$ 453,891	\$ 453,891	3.50
111 - LICENSED SALARIES	\$ 176,590	\$ 203,217	\$ 210,890	2.50	\$ 221,576	\$ 221,576	\$ 221,576	2.50
112 - CLASSIFIED SALARIES	\$ 32,419	\$ 18,448	\$ 30,266	1.00	\$ 33,476	\$ 33,476	\$ 33,476	1.00
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ 83		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ -	\$ 163	\$ 97		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ 1,500	\$ 7,915	\$ 11,330		\$ 8,226	\$ 8,226	\$ 8,226	
211 - PERS T1/T2	\$ 21,068	\$ 20,808	\$ 21,618		\$ 23,344	\$ 23,344	\$ 23,344	
212 - PERS PICK-UP	\$ 12,555	\$ 13,841	\$ 14,787		\$ 15,764	\$ 15,764	\$ 15,764	
213 - PERS/BOND	\$ 17,677	\$ 21,120	\$ 23,390		\$ 22,397	\$ 22,397	\$ 22,397	
216 - PERS OPSRP	\$ 15,172	\$ 11,563	\$ 12,752		\$ 15,204	\$ 15,204	\$ 15,204	
220 - FICA WITHHOLDING	\$ 15,968	\$ 16,739	\$ 18,218		\$ 19,785	\$ 19,785	\$ 19,785	
231 - WORKER'S COMP	\$ 837	\$ 929	\$ 996		\$ 1,046	\$ 1,046	\$ 1,046	
240 - HEALTH INSURANCE	\$ 30,055	\$ 36,473	\$ 37,105		\$ 53,066	\$ 53,066	\$ 53,066	
245 - EMPLOYER PAID TSA	\$ 2,020	\$ 2,250	\$ 2,022		\$ 1,803	\$ 1,803	\$ 1,803	
246 - LIFE & LT DISABILITY INS	\$ 117	\$ 41	\$ 68		\$ 127	\$ 127	\$ 127	
324 - RENTALS	\$ 149	\$ -	\$ -		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 368	\$ 1,458	\$ 1,328		\$ 1,328	\$ 1,328	\$ 1,328	
342 - TRAVEL, OUT OF-DISTRICT	\$ 147	\$ 27	\$ 696		\$ 696	\$ 696	\$ 696	
389 - OTHER PROF/TECH SERVICES	\$ 10,845	\$ 32,980	\$ 33,900		\$ 33,901	\$ 33,901	\$ 33,901	
410 - SUPPLIES	\$ 3,761	\$ 852	\$ 1,602		\$ 1,615	\$ 1,615	\$ 1,615	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 110	\$ 537		\$ 537	\$ 537	\$ 537	
655 - JUDGEMENT & SETTLEMENT	\$ -	\$ 146,000	\$ -		\$ -	\$ -	\$ -	
1271-REMEDIATION	\$ 581,243	\$ 575,810	\$ 589,908	7.29	\$ 643,491	\$ 643,491	\$ 643,491	8.08
111 - LICENSED SALARIES	\$ 248,699	\$ 266,568	\$ 276,935	3.65	\$ 289,172	\$ 289,172	\$ 289,172	4.60
112 - CLASSIFIED SALARIES	\$ 76,795	\$ 79,235	\$ 80,495	3.64	\$ 105,416	\$ 105,416	\$ 105,416	3.48
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 21,860	\$ -	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 21,564	\$ 13,466	\$ 13,328		\$ 12,739	\$ 12,739	\$ 12,739	
212 - PERS PICK-UP	\$ 20,537	\$ 20,407	\$ 20,338		\$ 22,443	\$ 22,443	\$ 22,443	
213 - PERS/BOND	\$ 29,150	\$ 29,410	\$ 32,141		\$ 31,997	\$ 31,997	\$ 31,997	
216 - PERS OPSRP	\$ 34,208	\$ 30,759	\$ 31,012		\$ 38,477	\$ 38,477	\$ 38,477	
220 - FICA WITHHOLDING	\$ 25,578	\$ 25,863	\$ 25,724		\$ 29,363	\$ 29,363	\$ 29,363	
231 - WORKER'S COMP	\$ 1,497	\$ 2,696	\$ 1,444		\$ 1,588	\$ 1,588	\$ 1,588	
240 - HEALTH INSURANCE	\$ 97,941	\$ 103,848	\$ 105,185		\$ 109,337	\$ 109,337	\$ 109,337	
245 - EMPLOYER PAID TSA	\$ 3,150	\$ 3,285	\$ 3,038		\$ 2,596	\$ 2,596	\$ 2,596	
246 - LIFE & LT DISABILITY INS	\$ 263	\$ 274	\$ 270		\$ 363	\$ 363	\$ 363	
332 - NON REIMBURSED STDNT TRAN	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1281-PUBLIC ALTERNATIVE PROGRAMS	\$ 3,284	\$ 3,105	\$ 12,709	0.00	\$ 16,158	\$ 16,158	\$ 16,158	0.00
370 - TUITION TO OTHER AGENCIES	\$ 3,284	\$ 1,230	\$ 11,363		\$ 14,812	\$ 14,812	\$ 14,812	
470 - COMPUTER SOFTWARE	\$ -	\$ 1,875	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ -	\$ 1,346		\$ 1,346	\$ 1,346	\$ 1,346	
1284-ALTERNATIVE PROGRAM	\$ 2,970,274	\$ (1,298)	\$ 140,189	1.00	\$ 1,018,329	\$ 1,018,329	\$ 1,018,329	0.00
111 - LICENSED SALARIES	\$ 1,447,282	\$ (1,653)	\$ 86,213	1.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 124,677	\$ (93)	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ 3,687	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 86,468	\$ -	\$ -		\$ 560,081	\$ 560,081	\$ 560,081	
132 - OVERTIME SALARIES	\$ 5,380	\$ -	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 155,004	\$ -	\$ 13,052		\$ 458,248	\$ 458,248	\$ 458,248	
212 - PERS PICK-UP	\$ 92,296	\$ -	\$ 5,142		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 136,836	\$ (723)	\$ 8,057		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 122,601	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA WITHHOLDING	\$ 123,395	\$ -	\$ 6,431		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 6,617	\$ 1,170	\$ 2,207		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 390,812	\$ -	\$ 18,394		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 14,408	\$ -	\$ 690		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 458	\$ -	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 103	\$ -	\$ -		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
353 - POSTAGE	\$ 816	\$ -	\$ -		\$ -	\$ -	\$ -	
370 - TUITION TO OTHER AGENCIES	\$ 196,677	\$ -	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 6,601	\$ -	\$ -		\$ -	\$ -	\$ -	
420 - TEXTBOOKS	\$ 3,512	\$ -	\$ -		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ 52,195	\$ -	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 449	\$ -	\$ -		\$ -	\$ -	\$ -	
1290-PBIS/RTI	\$ 384,907	\$ 511,463	\$ 1,086,863	6.26	\$ 930,391	\$ 930,391	\$ 930,391	5.87
111 - LICENSED SALARIES	\$ 81,223	\$ 98,907	\$ 110,559	1.00	\$ 87,916	\$ 87,916	\$ 87,916	1.00
112 - CLASSIFIED SALARIES	\$ 139,880	\$ 174,329	\$ 188,473	5.26	\$ 587,825	\$ 587,825	\$ 587,825	4.87
121 - SUBSTITUTE LICENSED	\$ 189	\$ 2,153	\$ 5,573		\$ 412	\$ 412	\$ 412	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 367	\$ 1,067		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 6,079	\$ 20,722	\$ 35,464		\$ 36,206	\$ 36,206	\$ 36,206	
132 - OVERTIME SALARIES	\$ 56	\$ 87	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 7,571	\$ 7,440	\$ 8,549		\$ 19,942	\$ 19,942	\$ 19,942	
212 - PERS PICK-UP	\$ 11,865	\$ 16,584	\$ 18,497		\$ 11,361	\$ 11,361	\$ 11,361	
213 - PERS/BOND	\$ 16,727	\$ 24,963	\$ 529,184		\$ 16,115	\$ 16,115	\$ 16,115	
216 - PERS OPSRP	\$ 23,321	\$ 27,807	\$ 30,736		\$ 20,077	\$ 20,077	\$ 20,077	
220 - FICA WITHHOLDING	\$ 16,418	\$ 21,838	\$ 23,960		\$ 18,985	\$ 18,985	\$ 18,985	
231 - WORKER'S COMP	\$ 977	\$ 1,786	\$ 2,221		\$ 1,063	\$ 1,063	\$ 1,063	
240 - HEALTH INSURANCE	\$ 51,096	\$ 63,445	\$ 68,218		\$ 62,106	\$ 62,106	\$ 62,106	
245 - EMPLOYER PAID TSA	\$ 911	\$ 909	\$ 778		\$ 723	\$ 723	\$ 723	
246 - LIFE & LT DISABILITY INS	\$ 463	\$ 555	\$ 517		\$ 520	\$ 520	\$ 520	
312 - WORK SHOPS/INSTR PRO IMPR	\$ 8,859	\$ 9,380	\$ 18,856		\$ 856	\$ 856	\$ 856	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 9,534	\$ 9,024		\$ 9,024	\$ 9,024	\$ 9,024	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 1,144	\$ 2,708		\$ 20,708	\$ 20,708	\$ 20,708	
353 - POSTAGE	\$ 72	\$ -	\$ 75		\$ 75	\$ 75	\$ 75	
355 - PRINTING AND BINDING	\$ -	\$ 2,000	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 2,400	\$ 1,200	\$ 3,738		\$ 3,738	\$ 3,738	\$ 3,738	
410 - SUPPLIES	\$ 16,797	\$ 21,862	\$ 22,203		\$ 25,970	\$ 25,970	\$ 25,970	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ -		\$ 306	\$ 306	\$ 306	
470 - COMPUTER SOFTWARE	\$ -	\$ 4,450	\$ 6,463		\$ 6,463	\$ 6,463	\$ 6,463	
1291-ENGLISH LANGUAGE LEARNER	\$ 1,495,392	\$ 1,574,094	\$ 1,654,512	19.01	\$ 1,689,604	\$ 1,689,604	\$ 1,689,604	20.50
111 - LICENSED SALARIES	\$ 594,098	\$ 696,231	\$ 725,699	10.30	\$ 770,309	\$ 770,309	\$ 770,309	11.35
112 - CLASSIFIED SALARIES	\$ 279,630	\$ 272,339	\$ 287,369	8.71	\$ 274,965	\$ 274,965	\$ 274,965	9.15
121 - SUBSTITUTE LICENSED	\$ -	\$ 171	\$ 2,000		\$ -	\$ -	\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ 2,145		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 634	\$ 457	\$ 1,525		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ 1	\$ -	\$ 2,151		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ 990	\$ 2,059	\$ 16,009		\$ 1,090	\$ 1,090	\$ 1,090	
211 - PERS T1/T2	\$ 17,371	\$ 15,672	\$ 56,888		\$ 13,726	\$ 13,726	\$ 13,726	
212 - PERS PICK-UP	\$ 50,404	\$ 54,023	\$ 89,727		\$ 57,609	\$ 57,609	\$ 57,609	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
213 - PERS/BOND	\$ 71,042	\$ 77,685	\$ 102,844		\$ 82,675	\$ 82,675	\$ 82,675	
216 - PERS OPSRP	\$ 109,865	\$ 97,359	\$ 74,938		\$ 115,706	\$ 115,706	\$ 115,706	
220 - FICA WITHHOLDING	\$ 62,857	\$ 70,576	\$ 4,117		\$ 77,351	\$ 77,351	\$ 77,351	
231 - WORKER'S COMP	\$ 3,607	\$ 5,484	\$ 273,575		\$ 4,227	\$ 4,227	\$ 4,227	
240 - HEALTH INSURANCE	\$ 261,841	\$ 261,510	\$ 6,796		\$ 278,970	\$ 278,970	\$ 278,970	
245 - EMPLOYER PAID TSA	\$ 5,820	\$ 8,365	\$ 917		\$ 6,722	\$ 6,722	\$ 6,722	
246 - LIFE & LT DISABILITY INS	\$ 958	\$ 855	\$ 1,438		\$ 871	\$ 871	\$ 871	
410 - SUPPLIES	\$ 2,365	\$ 3,781	\$ 2,373		\$ 3,118	\$ 3,118	\$ 3,118	
413 - ADDITIONAL WORKBOOKS	\$ 160	\$ -	\$ 54		\$ 54	\$ 54	\$ 54	
419 - INTERVENTIONS MATERIALS	\$ -	\$ -	\$ 3,946		\$ 1,873	\$ 1,873	\$ 1,873	
420 - TEXTBOOKS	\$ -	\$ 7,528	\$ -		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ 33,750	\$ -	\$ -		\$ 338	\$ 338	\$ 338	
1292-TEEN PARENTING	\$ -	\$ 750	\$ 1,487	0.00	\$ 1,281	\$ 1,281	\$ 1,281	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
130 - OTHER PAY	\$ -	\$ -	\$ 206		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA WITHHOLDING	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ -	\$ 750	\$ 1,281		\$ 594	\$ 594	\$ 594	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ -		\$ 687	\$ 687	\$ 687	
1296-TUTORING	\$ -	\$ 6,250	\$ 16,860	0.00	\$ 2,823	\$ 2,823	\$ 2,823	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ 93	\$ 28	0.00	\$ -	\$ -	\$ -	0.00
130 - OTHER PAY	\$ -	\$ 4,677	\$ 16,399		\$ 2,549	\$ 2,549	\$ 2,549	
211 - PERS T1/T2	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ -	\$ 242	\$ 74		\$ 12	\$ 12	\$ 12	
213 - PERS/BOND	\$ -	\$ 365	\$ 116		\$ 20	\$ 20	\$ 20	
216 - PERS OPSRP	\$ -	\$ 491	\$ 150		\$ 27	\$ 27	\$ 27	
220 - FICA WITHHOLDING	\$ -	\$ 355	\$ 93		\$ 196	\$ 196	\$ 196	
231 - WORKER'S COMP	\$ -	\$ 20	\$ -		\$ 11	\$ 11	\$ 11	
240 - HEALTH INSURANCE	\$ -	\$ -	\$ -		\$ 8	\$ 8	\$ 8	
246 - LIFE & LT DISABILITY INS	\$ -	\$ 8	\$ -		\$ -	\$ -	\$ -	
1299-OTHER PROGRAMS-NDI/KLAHRE	\$ 304,286	\$ 318,492	\$ -	0.00	\$ -	\$ -	\$ -	0.00
319 - OTHER INSTRUCT/PROF/TECH	\$ 304,286	\$ 318,492	\$ -		\$ -	\$ -	\$ -	
2110-ATTENDANCE & SOCIAL WORK	\$ 53,045	\$ 56,076	\$ 50,000	0.00	\$ 55,000	\$ 55,000	\$ 55,000	0.00
385 - MGMT SVS/CONSUL-NON INSTR	\$ 53,045	\$ 56,076	\$ 50,000		\$ 55,000	\$ 55,000	\$ 55,000	
2122-COUNSELING SERVICES	\$ 917,012	\$ 1,248,086	\$ 1,309,149	15.59	\$ 2,104,437	\$ 2,104,437	\$ 2,104,437	17.22
111 - LICENSED SALARIES	\$ 483,154	\$ 683,228	\$ 698,671	13.50	\$ 1,071,137	\$ 1,071,137	\$ 1,071,137	14.50
112 - CLASSIFIED SALARIES	\$ 50,481	\$ 56,268	\$ 56,996	2.09	\$ 62,499	\$ 62,499	\$ 62,499	2.72
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 2,422	\$ 2,848	\$ 2,300		\$ 112,248	\$ 112,248	\$ 112,248	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
132 - OVERTIME SALARIES	\$ -	\$ -	\$ -		\$ 1,651	\$ 1,651	\$ 1,651	
141 - EXTRA OR EXT DUTY CONTR	\$ 17,724	\$ 23,026	\$ 24,232		\$ 19,301	\$ 19,301	\$ 19,301	
211 - PERS T1/T2	\$ 42,411	\$ 19,597	\$ 19,916		\$ 111,773	\$ 111,773	\$ 111,773	
212 - PERS PICK-UP	\$ 33,106	\$ 45,194	\$ 47,217		\$ 68,486	\$ 68,486	\$ 68,486	
213 - PERS/BOND	\$ 46,701	\$ 71,557	\$ 74,893		\$ 108,436	\$ 108,436	\$ 108,436	
216 - PERS OPSRP	\$ 49,577	\$ 76,278	\$ 80,119		\$ 124,794	\$ 124,794	\$ 124,794	
220 - FICA WITHHOLDING	\$ 41,342	\$ 56,726	\$ 58,509		\$ 85,409	\$ 85,409	\$ 85,409	
231 - WORKER'S COMP	\$ 2,191	\$ 3,089	\$ 3,131		\$ 4,577	\$ 4,577	\$ 4,577	
240 - HEALTH INSURANCE	\$ 139,043	\$ 172,969	\$ 175,641		\$ 264,000	\$ 264,000	\$ 264,000	
245 - EMPLOYER PAID TSA	\$ 5,325	\$ 7,922	\$ 5,831		\$ 7,930	\$ 7,930	\$ 7,930	
246 - LIFE & LT DISABILITY INS	\$ 181	\$ 199	\$ 199		\$ 216	\$ 216	\$ 216	
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ 258	\$ 2,813		\$ 2,813	\$ 2,813	\$ 2,813	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ 388		\$ 388	\$ 388	\$ 388	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 5,507	\$ 2,864		\$ 13,089	\$ 13,089	\$ 13,089	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 20,300	\$ 35,581		\$ 35,581	\$ 35,581	\$ 35,581	
410 - SUPPLIES	\$ 2,368	\$ 633	\$ 4,892		\$ 5,264	\$ 5,264	\$ 5,264	
420 - TEXTBOOKS	\$ -	\$ -	\$ 13,317		\$ 3,317	\$ 3,317	\$ 3,317	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 1,325	\$ -		\$ 310	\$ 310	\$ 310	
470 - COMPUTER SOFTWARE	\$ -	\$ -	\$ 455		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 986	\$ 1,161	\$ 1,184		\$ 1,218	\$ 1,218	\$ 1,218	
2134-NURSE SERVICES	\$ 79,128	\$ 25,242	\$ 48,605	0.00	\$ 383,657	\$ 383,657	\$ 383,657	0.00
313 - STUDENT SERVICES	\$ 79,128	\$ 18,932	\$ 35,048		\$ 370,101	\$ 370,101	\$ 370,101	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 6,311	\$ 13,556		\$ 13,556	\$ 13,556	\$ 13,556	
2139-OTHER HEALTH SERVICES	\$ 14,052	\$ 12,643	\$ 18,740	0.19	\$ 19,337	\$ 19,337	\$ 19,337	0.19
112 - CLASSIFIED SALARIES	\$ 5,420	\$ 6,167	\$ 6,388	0.19	\$ 6,489	\$ 6,489	\$ 6,489	0.19
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ 95		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ -	\$ -	\$ -		\$ 395	\$ 395	\$ 395	
212 - PERS PICK-UP	\$ 325	\$ 357	\$ 370		\$ 399	\$ 399	\$ 399	
213 - PERS/BOND	\$ 458	\$ 565	\$ 586		\$ 631	\$ 631	\$ 631	
216 - PERS OPSRP	\$ 789	\$ 725	\$ 753		\$ 869	\$ 869	\$ 869	
220 - FICA WITHHOLDING	\$ 392	\$ 373	\$ 388		\$ 417	\$ 417	\$ 417	
231 - WORKER'S COMP	\$ 25	\$ 26	\$ 26		\$ 28	\$ 28	\$ 28	
240 - HEALTH INSURANCE	\$ 3,314	\$ 4,408	\$ 4,565		\$ 4,517	\$ 4,517	\$ 4,517	
246 - LIFE & LT DISABILITY INS	\$ 20	\$ 23	\$ -		\$ 24	\$ 24	\$ 24	
389 - OTHER PROF/TECH SERVICES	\$ 3,309	\$ -	\$ 5,568		\$ 5,568	\$ 5,568	\$ 5,568	
2140-PSYCHOLOGICAL SRVS	\$ 221,073	\$ 262,802	\$ 450,950	3.00	\$ 420,724	\$ 420,724	\$ 420,724	3.00
111 - LICENSED SALARIES	\$ 116,898	\$ 155,752	\$ 246,477	3.00	\$ 262,401	\$ 262,401	\$ 262,401	3.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ 17,336	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ 646		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 164	\$ -	\$ 256		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ -	\$ 4,188	\$ 11,275		\$ 9,321	\$ 9,321	\$ 9,321	
211 - PERS T1/T2	\$ -	\$ -	\$ 2,590		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
212 - PERS PICK-UP	\$ 7,016	\$ 9,596	\$ 16,091		\$ 13,104	\$ 13,104	\$ 13,104	
213 - PERS/BOND	\$ 9,877	\$ 15,194	\$ 24,924		\$ 20,747	\$ 20,747	\$ 20,747	
216 - PERS OPSRP	\$ 17,046	\$ 19,513	\$ 32,479		\$ 28,574	\$ 28,574	\$ 28,574	
220 - FICA WITHHOLDING	\$ 8,717	\$ 11,908	\$ 19,888		\$ 20,037	\$ 20,037	\$ 20,037	
231 - WORKER'S COMP	\$ 457	\$ 640	\$ 1,064		\$ 1,056	\$ 1,056	\$ 1,056	
240 - HEALTH INSURANCE	\$ 28,348	\$ 35,448	\$ 65,910		\$ 55,117	\$ 55,117	\$ 55,117	
245 - EMPLOYER PAID TSA	\$ 1,430	\$ 1,781	\$ 2,569		\$ 1,442	\$ 1,442	\$ 1,442	
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ 65		\$ -	\$ -	\$ -	
312 - WORK SHOPS/INSTR PRO IMPR	\$ 1,000	\$ -	\$ -		\$ -	\$ -	\$ -	
313 - STUDENT SERVICES	\$ -	\$ -	\$ 1,170		\$ 1,170	\$ 1,170	\$ 1,170	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 846	\$ 2,476	\$ 3,317		\$ 3,317	\$ 3,317	\$ 3,317	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 604	\$ 312		\$ 251	\$ 251	\$ 251	
389 - OTHER PROF/TECH SERVICES	\$ 20,000	\$ -	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 9,274	\$ 2,910	\$ 4,582		\$ 4,000	\$ 4,000	\$ 4,000	
470 - COMPUTER SOFTWARE	\$ -	\$ 2,791	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ -	\$ -		\$ 187	\$ 187	\$ 187	
2152-SPEECH PATHOLOGY SERVICES	\$ 531,976	\$ 559,096	\$ 553,824	5.50	\$ 568,863	\$ 568,863	\$ 568,863	4.50
111 - LICENSED SALARIES	\$ 312,592	\$ 323,111	\$ 321,802	5.50	\$ 341,778	\$ 341,778	\$ 341,778	4.50
112 - CLASSIFIED SALARIES	\$ -	\$ (142)	\$ 13,165	0.00	\$ 12	\$ 12	\$ 12	0.00
121 - SUBSTITUTE LICENSED	\$ 380	\$ -	\$ 1,801		\$ 206	\$ 206	\$ 206	
130 - OTHER PAY	\$ 8,183	\$ 9,004	\$ 7,486		\$ 3,800	\$ 3,800	\$ 3,800	
141 - EXTRA OR EXT DUTY CONTR	\$ 5,250	\$ 3,000	\$ 3,545		\$ 3,331	\$ 3,331	\$ 3,331	
211 - PERS T1/T2	\$ 41,127	\$ 32,907	\$ 34,459		\$ 13,584	\$ 13,584	\$ 13,584	
212 - PERS PICK-UP	\$ 19,584	\$ 17,784	\$ 18,746		\$ 19,198	\$ 19,198	\$ 19,198	
213 - PERS/BOND	\$ 27,536	\$ 28,159	\$ 29,615		\$ 30,623	\$ 30,623	\$ 30,623	
216 - PERS OPSRP	\$ 17,653	\$ 9,939	\$ 12,263		\$ 31,019	\$ 31,019	\$ 31,019	
220 - FICA WITHHOLDING	\$ 24,436	\$ 24,870	\$ 26,139		\$ 25,657	\$ 25,657	\$ 25,657	
231 - WORKER'S COMP	\$ 1,264	\$ 1,334	\$ 1,392		\$ 1,368	\$ 1,368	\$ 1,368	
240 - HEALTH INSURANCE	\$ 66,647	\$ 68,861	\$ 67,292		\$ 82,675	\$ 82,675	\$ 82,675	
245 - EMPLOYER PAID TSA	\$ 2,871	\$ 3,206	\$ 2,603		\$ 2,143	\$ 2,143	\$ 2,143	
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ 46		\$ 1	\$ 1	\$ 1	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 351	\$ 1,640	\$ 3,341		\$ 3,341	\$ 3,341	\$ 3,341	
342 - TRAVEL, OUT OF-DISTRICT	\$ 69	\$ 219	\$ 447		\$ 2,447	\$ 2,447	\$ 2,447	
353 - POSTAGE	\$ -	\$ 11	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 31,663	\$ 7,174		\$ 3,974	\$ 3,974	\$ 3,974	
410 - SUPPLIES	\$ 4,032	\$ 2,953	\$ 2,050		\$ 2,118	\$ 2,118	\$ 2,118	
430 - LIBRARY BOOKS	\$ -	\$ -	\$ -		\$ 1,087	\$ 1,087	\$ 1,087	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ 154	\$ 56		\$ 99	\$ 99	\$ 99	
640 - DUES AND FEES	\$ -	\$ 422	\$ 402		\$ 402	\$ 402	\$ 402	
2191-SPECIAL EDUCATION ADMIN	\$ 385,789	\$ 314,916	\$ 486,097	2.50	\$ 557,384	\$ 557,384	\$ 557,384	3.50
111 - LICENSED SALARIES	\$ 62,467	\$ 66,297	\$ 96,141	1.00	\$ 74,774	\$ 74,774	\$ 74,774	1.00

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
112 - CLASSIFIED SALARIES	\$ 32,254	\$ 42,149	\$ 48,485	1.00	\$ 44,209	\$ 44,209	\$ 44,209	1.00
113 - ADMINISTRATORS	\$ 119,129	\$ 64,914	\$ 134,411	0.50	\$ 194,441	\$ 194,441	\$ 194,441	1.50
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 308	\$ 834	\$ 10,000		\$ 42	\$ 42	\$ 42	
132 - OVERTIME SALARIES	\$ -	\$ 69	\$ -		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ 3,288	\$ 3,437	\$ 3,938		\$ 3,802	\$ 3,802	\$ 3,802	
211 - PERS T1/T2	\$ 25,326	\$ 9,944	\$ 19,631		\$ 31,281	\$ 31,281	\$ 31,281	
212 - PERS PICK-UP	\$ 13,254	\$ 10,536	\$ 14,602		\$ 18,975	\$ 18,975	\$ 18,975	
213 - PERS/BOND	\$ 18,967	\$ 16,685	\$ 23,061		\$ 30,044	\$ 30,044	\$ 30,044	
216 - PERS OPSRP	\$ 13,771	\$ 13,503	\$ 16,134		\$ 15,688	\$ 15,688	\$ 15,688	
220 - FICA WITHHOLDING	\$ 16,630	\$ 13,254	\$ 18,482		\$ 23,960	\$ 23,960	\$ 23,960	
231 - WORKER'S COMP	\$ 888	\$ 717	\$ 989		\$ 1,262	\$ 1,262	\$ 1,262	
240 - HEALTH INSURANCE	\$ 43,903	\$ 36,474	\$ 48,977		\$ 57,820	\$ 57,820	\$ 57,820	
245 - EMPLOYER PAID TSA	\$ 4,546	\$ 3,602	\$ 5,368		\$ 8,446	\$ 8,446	\$ 8,446	
246 - LIFE & LT DISABILITY INS	\$ 703	\$ 474	\$ 818		\$ 1,023	\$ 1,023	\$ 1,023	
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ 750	\$ 1,384		\$ 1,384	\$ 1,384	\$ 1,384	
319 - OTHER INSTRUCT/PROF/TECH	\$ 2,786	\$ -	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 591	\$ 1,212	\$ 900		\$ 3,400	\$ 3,400	\$ 3,400	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 10,652	\$ 10,882		\$ 14,682	\$ 14,682	\$ 14,682	
353 - POSTAGE	\$ -	\$ 20	\$ -		\$ 200	\$ 200	\$ 200	
389 - OTHER PROF/TECH SERVICES	\$ 5,040	\$ 3,440	\$ 14,204		\$ 14,204	\$ 14,204	\$ 14,204	
410 - SUPPLIES	\$ 13,933	\$ 4,665	\$ 2,943		\$ 2,843	\$ 2,843	\$ 2,843	
440 - PERIODICALS	\$ -	\$ -	\$ -		\$ 100	\$ 100	\$ 100	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ -		\$ 645	\$ 645	\$ 645	
470 - COMPUTER SOFTWARE	\$ 3,398	\$ 10,694	\$ 13,966		\$ 12,521	\$ 12,521	\$ 12,521	
480 - COMPUTER HARDWARE	\$ 591	\$ -	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 4,017	\$ 595	\$ 782		\$ 1,638	\$ 1,638	\$ 1,638	
2210-INSTRUCTION IMPROVEMENT	\$ 392,902	\$ 279,051	\$ 489,277	1.50	\$ 531,574	\$ 531,574	\$ 531,574	3.80
111 - LICENSED SALARIES	\$ 91,926	\$ 44,039	\$ 66,483	0.50	\$ 166,124	\$ 166,124	\$ 166,124	2.80
112 - CLASSIFIED SALARIES	\$ 20,782	\$ 22,650	\$ 23,255	0.50	\$ 27,490	\$ 27,490	\$ 27,490	0.50
113 - ADMINISTRATORS	\$ 61,470	\$ 64,271	\$ 67,202	0.50	\$ 68,546	\$ 68,546	\$ 68,546	0.50
121 - SUBSTITUTE LICENSED	\$ -	\$ 1,567	\$ 19,009		\$ 17,254	\$ 17,254	\$ 17,254	
130 - OTHER PAY	\$ 9,812	\$ 4,407	\$ 13,479		\$ 4,779	\$ 4,779	\$ 4,779	
141 - EXTRA OR EXT DUTY CONTR	\$ 8,684	\$ 5,051	\$ 57,556		\$ 478	\$ 478	\$ 478	
211 - PERS T1/T2	\$ 22,337	\$ 9,705	\$ 14,258		\$ 25,633	\$ 25,633	\$ 25,633	
212 - PERS PICK-UP	\$ 10,292	\$ 7,827	\$ 10,000		\$ 14,746	\$ 14,746	\$ 14,746	
213 - PERS/BOND	\$ 14,787	\$ 12,418	\$ 15,821		\$ 23,439	\$ 23,439	\$ 23,439	
216 - PERS OPSRP	\$ 8,852	\$ 8,213	\$ 9,189		\$ 11,222	\$ 11,222	\$ 11,222	
220 - FICA WITHHOLDING	\$ 14,400	\$ 10,049	\$ 12,483		\$ 20,057	\$ 20,057	\$ 20,057	
231 - WORKER'S COMP	\$ 758	\$ 532	\$ 651		\$ 1,057	\$ 1,057	\$ 1,057	
240 - HEALTH INSURANCE	\$ 36,469	\$ 28,918	\$ 35,332		\$ 44,739	\$ 44,739	\$ 44,739	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
245 - EMPLOYER PAID TSA	\$ 2,693	\$ 3,177	\$ 3,507		\$ 4,095	\$ 4,095	\$ 4,095	
246 - LIFE & LT DISABILITY INS	\$ 347	\$ 400	\$ 469		\$ 411	\$ 411	\$ 411	
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ 1,700	\$ 3,734		\$ -	\$ -	\$ -	
318 - STAFF DVLPMNT-NONINSTRUC	\$ -	\$ -	\$ -		\$ 1,058	\$ 1,058	\$ 1,058	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 16	\$ 1,425	\$ 3,349		\$ 1,423	\$ 1,423	\$ 1,423	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 6,264	\$ 47,772		\$ 40,294	\$ 40,294	\$ 40,294	
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ -	\$ 1,081		\$ 1,100	\$ 1,100	\$ 1,100	
389 - OTHER PROF/TECH SERVICES	\$ 23,915	\$ 24,326	\$ 26,233		\$ 24,386	\$ 24,386	\$ 24,386	
392 - STAFF EVENTS & INSERVICE	\$ 5,244	\$ 1,700	\$ 3,468		\$ 3,500	\$ 3,500	\$ 3,500	
410 - SUPPLIES	\$ 8,623	\$ 1,251	\$ 5,872		\$ 9,430	\$ 9,430	\$ 9,430	
419 - INTERVENTIONS MATERIALS	\$ 21,393	\$ 15,517	\$ 40,184		\$ 16,857	\$ 16,857	\$ 16,857	
420 - TEXTBOOKS	\$ -	\$ -	\$ 3,644		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ 2,801		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ 1,694	\$ -		\$ 3,289	\$ 3,289	\$ 3,289	
480 - COMPUTER HARDWARE	\$ 6,085	\$ -	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 24,017	\$ 1,950	\$ 2,444		\$ 167	\$ 167	\$ 167	
2212-INST/CURR DEVELOPMENT	\$ 42,694	\$ 32,291	\$ 46,950	0.00	\$ 8,015	\$ 8,015	\$ 8,015	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ 6,812	\$ 6,165		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 6,831	\$ 8,990	\$ 7,164		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 554	\$ 628	\$ 546		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 398	\$ 613	\$ 567		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 630	\$ 1,103	\$ 1,025		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 565	\$ 916	\$ 904		\$ -	\$ -	\$ -	
220 - FICA WITHHOLDING	\$ 510	\$ 1,181	\$ 1,002		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 27	\$ 65	\$ 55		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ -	\$ 20	\$ -		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 1	\$ 11	\$ -		\$ -	\$ -	\$ -	
324 - RENTALS	\$ 10,626	\$ 5,663	\$ 8,478		\$ -	\$ -	\$ -	
331 - REIMB STUDENT TRANSPORT	\$ -	\$ -	\$ 803		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 498	\$ 1,529	\$ 1,659		\$ 202	\$ 202	\$ 202	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 384	\$ 3,698		\$ 1,849	\$ 1,849	\$ 1,849	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 1,881	\$ 6,495		\$ 3,248	\$ 3,248	\$ 3,248	
410 - SUPPLIES	\$ 8,332	\$ 1,443	\$ 6,139		\$ 508	\$ 508	\$ 508	
420 - TEXTBOOKS	\$ 13,723	\$ -	\$ -		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 1,053	\$ 2,249		\$ 2,208	\$ 2,208	\$ 2,208	
2218-ACCREDITATION	\$ -	\$ -	\$ 34	0.00	\$ 34	\$ 34	\$ 34	0.00
640 - DUES AND FEES	\$ -	\$ -	\$ 34		\$ 34	\$ 34	\$ 34	
2219-OTH IMPROVEMENT OF INSTRUCTION	\$ 244,695	\$ 158,741	\$ 217,606	0.70	\$ 193,252	\$ 193,252	\$ 193,252	0.70
112 - CLASSIFIED SALARIES	\$ 20,399	\$ 33	\$ -	0.00	\$ 12	\$ 12	\$ 12	0.00
113 - ADMINISTRATORS	\$ 76,495	\$ 90,880	\$ 134,404	0.70	\$ 95,965	\$ 95,965	\$ 95,965	0.70
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ 410	\$ 410	\$ 410	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 10,839	\$ 4,397	\$ 5,577		\$ 1,972	\$ 1,972	\$ 1,972	
132 - OVERTIME SALARIES	\$ 191	\$ 256	\$ 455		\$ 204	\$ 204	\$ 204	
211 - PERS T1/T2	\$ 15,902	\$ 14,051	\$ 16,382		\$ 15,563	\$ 15,563	\$ 15,563	
212 - PERS PICK-UP	\$ 6,052	\$ 5,668	\$ 6,821		\$ 5,943	\$ 5,943	\$ 5,943	
213 - PERS/BOND	\$ 8,639	\$ 8,978	\$ 10,782		\$ 9,419	\$ 9,419	\$ 9,419	
216 - PERS OPSRP	\$ 3,137	\$ 332	\$ 373		\$ 191	\$ 191	\$ 191	
220 - FICA WITHHOLDING	\$ 8,009	\$ 7,158	\$ 8,511		\$ 7,572	\$ 7,572	\$ 7,572	
231 - WORKER'S COMP	\$ 425	\$ 377	\$ 445		\$ 391	\$ 391	\$ 391	
240 - HEALTH INSURANCE	\$ 31,482	\$ 12,148	\$ 14,413		\$ 13,755	\$ 13,755	\$ 13,755	
245 - EMPLOYER PAID TSA	\$ 3,126	\$ 3,524	\$ 3,754		\$ 3,903	\$ 3,903	\$ 3,903	
246 - LIFE & LT DISABILITY INS	\$ 445	\$ 346	\$ 408		\$ 456	\$ 456	\$ 456	
315 - MGMT SVS / CONSUL - INSTR	\$ 1,504	\$ -	\$ -		\$ -	\$ -	\$ -	
324 - RENTALS	\$ -	\$ 163	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 200	\$ 327	\$ 844		\$ 748	\$ 748	\$ 748	
342 - TRAVEL, OUT OF-DISTRICT	\$ 334	\$ -	\$ 4,863		\$ 5,096	\$ 5,096	\$ 5,096	
353 - POSTAGE	\$ -	\$ -	\$ -		\$ 315	\$ 315	\$ 315	
355 - PRINTING AND BINDING	\$ -	\$ -	\$ -		\$ 2,486	\$ 2,486	\$ 2,486	
389 - OTHER PROF/TECH SERVICES	\$ 41,895	\$ 89	\$ 196		\$ 200	\$ 200	\$ 200	
410 - SUPPLIES	\$ 13,063	\$ 8,863	\$ 7,684		\$ 15,427	\$ 15,427	\$ 15,427	
460 - NON-CONSUMABLE MATERIALS	\$ 349	\$ 477	\$ 457		\$ 11,500	\$ 11,500	\$ 11,500	
640 - DUES AND FEES	\$ 2,208	\$ 675	\$ 1,238		\$ 1,724	\$ 1,724	\$ 1,724	
2222-SCHOOL LIBRARY SERVICES	\$ 482,484	\$ 466,423	\$ 477,179	6.63	\$ 514,672	\$ 514,672	\$ 514,672	7.87
111 - LICENSED SALARIES	\$ 31,748	\$ -	\$ -	0.00	\$ 29,713	\$ 29,713	\$ 29,713	0.40
112 - CLASSIFIED SALARIES	\$ 229,285	\$ 233,010	\$ 243,455	6.63	\$ 246,572	\$ 246,572	\$ 246,572	7.47
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ 262	\$ 11,769	\$ 4,947		\$ 5,963	\$ 5,963	\$ 5,963	
130 - OTHER PAY	\$ 239	\$ 1,795	\$ 2,015		\$ 222	\$ 222	\$ 222	
132 - OVERTIME SALARIES	\$ -	\$ 1,134	\$ -		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ 3,008	\$ -	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 12,469	\$ 10,258	\$ 10,347		\$ 11,521	\$ 11,521	\$ 11,521	
212 - PERS PICK-UP	\$ 15,268	\$ 13,654	\$ 14,116		\$ 16,037	\$ 16,037	\$ 16,037	
213 - PERS/BOND	\$ 21,509	\$ 21,631	\$ 22,325		\$ 25,487	\$ 25,487	\$ 25,487	
216 - PERS OPSRP	\$ 28,025	\$ 19,601	\$ 20,538		\$ 25,640	\$ 25,640	\$ 25,640	
220 - FICA WITHHOLDING	\$ 17,422	\$ 16,523	\$ 16,655		\$ 18,908	\$ 18,908	\$ 18,908	
231 - WORKER'S COMP	\$ 1,168	\$ 1,014	\$ 1,019		\$ 1,141	\$ 1,141	\$ 1,141	
240 - HEALTH INSURANCE	\$ 86,037	\$ 90,631	\$ 95,183		\$ 92,736	\$ 92,736	\$ 92,736	
245 - EMPLOYER PAID TSA	\$ 113	\$ -	\$ -		\$ 288	\$ 288	\$ 288	
246 - LIFE & LT DISABILITY INS	\$ 795	\$ 818	\$ 857		\$ 874	\$ 874	\$ 874	
310 - INSTR PROF TECH SERVICES	\$ 1,897	\$ -	\$ 153		\$ 153	\$ 153	\$ 153	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ 639		\$ 168	\$ 168	\$ 168	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ 243		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
389 - OTHER PROF/TECH SERVICES	\$ 110	\$ -	\$ 85		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 11,613	\$ 3,029	\$ 7,894		\$ 5,153	\$ 5,153	\$ 5,153	
420 - TEXTBOOKS	\$ -	\$ 3,065	\$ 4,444		\$ 2,099	\$ 2,099	\$ 2,099	
430 - LIBRARY BOOKS	\$ 10,324	\$ 27,116	\$ 16,774		\$ 15,601	\$ 15,601	\$ 15,601	
440 - PERIODICALS	\$ 1,890	\$ 3,158	\$ 5,400		\$ 5,143	\$ 5,143	\$ 5,143	
460 - NON-CONSUMABLE MATERIALS	\$ 935	\$ 293	\$ 172		\$ 1,572	\$ 1,572	\$ 1,572	
470 - COMPUTER SOFTWARE	\$ 8,369	\$ 7,878	\$ 9,871		\$ 9,634	\$ 9,634	\$ 9,634	
640 - DUES AND FEES	\$ -	\$ 46	\$ 46		\$ 47	\$ 47	\$ 47	
2223-MULTIMEDIA SERVICES	\$ 1,841	\$ 2,956	\$ 9,670	0.00	\$ 9,670	\$ 9,670	\$ 9,670	0.00
410 - SUPPLIES	\$ 112	\$ 28	\$ 1,259		\$ 1,259	\$ 1,259	\$ 1,259	
460 - NON-CONSUMABLE MATERIALS	\$ 1,729	\$ 652	\$ 5,411		\$ 5,411	\$ 5,411	\$ 5,411	
470 - COMPUTER SOFTWARE	\$ -	\$ 2,275	\$ 3,000		\$ 3,000	\$ 3,000	\$ 3,000	
2230-ASSESSMENT & TESTING	\$ 3,923	\$ 60,338	\$ 108,163	0.00	\$ 76,341	\$ 76,341	\$ 76,341	0.00
112 - CLASSIFIED SALARIES	\$ 35	\$ 104	\$ 108	0.00	\$ 7	\$ 7	\$ 7	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ 881	\$ 54,144		\$ 615	\$ 615	\$ 615	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ 3,379		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 2,634	\$ 44,614	\$ 8,000		\$ 37,764	\$ 37,764	\$ 37,764	
132 - OVERTIME SALARIES	\$ 151	\$ 447	\$ -		\$ 80	\$ 80	\$ 80	
211 - PERS T1/T2	\$ 177	\$ 2,436	\$ 1,368		\$ 2,687	\$ 2,687	\$ 2,687	
212 - PERS PICK-UP	\$ 167	\$ 1,025	\$ 685		\$ 795	\$ 795	\$ 795	
213 - PERS/BOND	\$ 242	\$ 2,599	\$ 1,494		\$ 2,813	\$ 2,813	\$ 2,813	
216 - PERS OPSRP	\$ 277	\$ 1,397	\$ 808		\$ 1,667	\$ 1,667	\$ 1,667	
220 - FICA WITHHOLDING	\$ 208	\$ 3,500	\$ 1,935		\$ 2,969	\$ 2,969	\$ 2,969	
231 - WORKER'S COMP	\$ 11	\$ 194	\$ 107		\$ 164	\$ 164	\$ 164	
245 - EMPLOYER PAID TSA	\$ 1	\$ 8	\$ -		\$ 1	\$ 1	\$ 1	
246 - LIFE & LT DISABILITY INS	\$ 3	\$ 9	\$ -		\$ 1	\$ 1	\$ 1	
410 - SUPPLIES	\$ 18	\$ 3,172	\$ 3,036		\$ 381	\$ 381	\$ 381	
470 - COMPUTER SOFTWARE	\$ -	\$ (49)	\$ 33,098		\$ 26,397	\$ 26,397	\$ 26,397	
2240-PROFESSIONAL DVLMT-STAFF	\$ 222,036	\$ 569,507	\$ 589,596	2.60	\$ 738,896	\$ 738,896	\$ 738,896	2.60
111 - LICENSED SALARIES	\$ -	\$ 205,826	\$ 83,323	2.60	\$ 223,077	\$ 223,077	\$ 223,077	2.60
112 - CLASSIFIED SALARIES	\$ 26	\$ 38	\$ -	0.00	\$ 35	\$ 35	\$ 35	0.00
121 - SUBSTITUTE LICENSED	\$ 473	\$ 10,435	\$ 43,887		\$ 30,845	\$ 30,845	\$ 30,845	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ 163	\$ 163	\$ 163	
130 - OTHER PAY	\$ 53,851	\$ 55,680	\$ 93,292		\$ 96,860	\$ 96,860	\$ 96,860	
132 - OVERTIME SALARIES	\$ -	\$ -	\$ -		\$ 32	\$ 32	\$ 32	
141 - EXTRA OR EXT DUTY CONTR	\$ 30,940	\$ 36,445	\$ 15,112		\$ 24,883	\$ 24,883	\$ 24,883	
211 - PERS T1/T2	\$ 4,407	\$ 23,564	\$ 19,423		\$ 26,564	\$ 26,564	\$ 26,564	
212 - PERS PICK-UP	\$ 4,930	\$ 15,719	\$ 11,687		\$ 19,097	\$ 19,097	\$ 19,097	
213 - PERS/BOND	\$ 7,130	\$ 24,982	\$ 18,643		\$ 30,459	\$ 30,459	\$ 30,459	
216 - PERS OPSRP	\$ 8,829	\$ 13,306	\$ 7,441		\$ 20,016	\$ 20,016	\$ 20,016	
220 - FICA WITHHOLDING	\$ 6,371	\$ 23,290	\$ 12,517		\$ 25,327	\$ 25,327	\$ 25,327	
231 - WORKER'S COMP	\$ 304	\$ 1,104	\$ 975		\$ 1,347	\$ 1,347	\$ 1,347	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
240 - HEALTH INSURANCE	\$ 471	\$ 34,144	\$ 45,972		\$ 35,750	\$ 35,750	\$ 35,750	
245 - EMPLOYER PAID TSA	\$ 138	\$ 2,717	\$ 1,902		\$ 1,943	\$ 1,943	\$ 1,943	
246 - LIFE & LT DISABILITY INS	\$ 2	\$ 5	\$ -		\$ 8	\$ 8	\$ 8	
310 - INSTR PROF TECH SERVICES	\$ -	\$ 130	\$ 267		\$ 134	\$ 134	\$ 134	
312 - WORK SHOPS/INSTR PRO IMPR	\$ 7,359	\$ 8,684	\$ 11,791		\$ 3,635	\$ 3,635	\$ 3,635	
314 - PROF DEV TUITION REIMB	\$ 44,720	\$ 90,602	\$ 140,000		\$ 140,000	\$ 140,000	\$ 140,000	
315 - MGMT SVS / CONSUL - INSTR	\$ 43,207	\$ 9,115	\$ 20,529		\$ 10,000	\$ 10,000	\$ 10,000	
318 - STAFF DVLPMNT-NONINSTRUC	\$ -	\$ 125	\$ 53		\$ 9	\$ 9	\$ 9	
324 - RENTALS	\$ -	\$ -	\$ 471		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 141	\$ 70	\$ 654		\$ 1,701	\$ 1,701	\$ 1,701	
342 - TRAVEL, OUT OF-DISTRICT	\$ 613	\$ 3,650	\$ 39,034		\$ 29,090	\$ 29,090	\$ 29,090	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 655	\$ 2,966		\$ 168	\$ 168	\$ 168	
410 - SUPPLIES	\$ 5,125	\$ 8,333	\$ 13,967		\$ 14,679	\$ 14,679	\$ 14,679	
415 - FUEL (VEHICLE)	\$ -	\$ -	\$ -		\$ 71	\$ 71	\$ 71	
419 - INTERVENTIONS MATERIALS	\$ -	\$ 828	\$ -		\$ -	\$ -	\$ -	
420 - TEXTBOOKS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
440 - PERIODICALS	\$ -	\$ -	\$ -		\$ 200	\$ 200	\$ 200	
640 - DUES AND FEES	\$ 3,000	\$ 59	\$ 5,689		\$ 2,803	\$ 2,803	\$ 2,803	
2242-PROFESSIONAL DVLMT-ADMIN	\$ 3,942	\$ 5,218	\$ 12,543	0.00	\$ 7,543	\$ 7,543	\$ 7,543	0.00
314 - PROF DEV TUITION REIMB	\$ 3,942	\$ 5,218	\$ 12,543		\$ 7,543	\$ 7,543	\$ 7,543	
2310-BOARD OF EDUCATION SERV	\$ 536,880	\$ 293,912	\$ 478,581	0.00	\$ 389,247	\$ 389,247	\$ 389,247	0.00
315 - MGMT SVS / CONSUL - INSTR	\$ 1,175	\$ 2,375	\$ 20,103		\$ 10,000	\$ 10,000	\$ 10,000	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 97	\$ -	\$ -		\$ 114	\$ 114	\$ 114	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 320	\$ 5,900		\$ 8,793	\$ 8,793	\$ 8,793	
353 - POSTAGE	\$ -	\$ -	\$ 710		\$ -	\$ -	\$ -	
354 - ADVERTISING	\$ 768	\$ 1,080	\$ 1,604		\$ 56	\$ 56	\$ 56	
355 - PRINTING AND BINDING	\$ -	\$ 4,698	\$ -		\$ -	\$ -	\$ -	
370 - TUITION TO OTHER AGENCIES	\$ -	\$ 591	\$ -		\$ -	\$ -	\$ -	
381 - AUDIT SERVICES	\$ 33,390	\$ 37,116	\$ 43,162		\$ 43,162	\$ 43,162	\$ 43,162	
382 - LEGAL SERVICES	\$ 167,903	\$ 75,212	\$ 148,397		\$ 70,769	\$ 70,769	\$ 70,769	
384 - NEGOTIATIONS & LABOR LAW	\$ 26,915	\$ 3,720	\$ 28,136		\$ 28,136	\$ 28,136	\$ 28,136	
385 - MGMT SVS/CONSUL-NON INSTR	\$ 36,473	\$ 41,265	\$ 47,569		\$ 49,704	\$ 49,704	\$ 49,704	
388 - ELECTION SERVICES	\$ 3,964	\$ -	\$ 2,601		\$ 15,229	\$ 15,229	\$ 15,229	
389 - OTHER PROF/TECH SERVICES	\$ 34,645	\$ -	\$ 10,115		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 12,147	\$ 8,705	\$ 15,387		\$ 18,387	\$ 18,387	\$ 18,387	
440 - PERIODICALS	\$ -	\$ 100	\$ 145		\$ 29	\$ 29	\$ 29	
640 - DUES AND FEES	\$ 11,202	\$ 11,621	\$ 11,930		\$ 12,133	\$ 12,133	\$ 12,133	
651-LIABILITY INSURANCE	\$ 91,085	\$ 104,429	\$ 114,872		\$ 129,718	\$ 129,718	\$ 129,718	
652-FIDELITY BONDS	\$ 2,682	\$ 2,682	\$ 2,950		\$ 3,017	\$ 3,017	\$ 3,017	
659-OTHER INS & JUDGEMENTS	\$ 114,435	\$ -	\$ 25,000		\$ -	\$ -	\$ -	
2321-OFFICE OF SUPERINTENDENT	\$ 408,454	\$ 427,433	\$ 446,945	2.00	\$ 469,357	\$ 469,357	\$ 469,357	2.00
112 - CLASSIFIED SALARIES	\$ 48,017	\$ 54,671	\$ 56,051	1.00	\$ 62,664	\$ 62,664	\$ 62,664	1.00

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
113 - ADMINISTRATORS	\$ 168,139	\$ 176,561	\$ 177,525	1.00	\$ 181,076	\$ 181,076	\$ 181,076	1.00
130 - OTHER PAY	\$ 1,508	\$ 880	\$ 772		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ 134	\$ 2,499	\$ 1,222		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 81	\$ 26	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 12,532	\$ 13,582	\$ 13,716		\$ 14,231	\$ 14,231	\$ 14,231	
213 - PERS/BOND	\$ 18,103	\$ 21,504	\$ 21,680		\$ 22,533	\$ 22,533	\$ 22,533	
216 - PERS OPSRP	\$ 31,267	\$ 28,327	\$ 29,776		\$ 31,842	\$ 31,842	\$ 31,842	
220 - FICA WITHHOLDING	\$ 15,549	\$ 15,445	\$ 15,151		\$ 17,444	\$ 17,444	\$ 17,444	
231 - WORKER'S COMP	\$ 815	\$ 902	\$ 905		\$ 942	\$ 942	\$ 942	
240 - HEALTH INSURANCE	\$ 33,835	\$ 39,750	\$ 43,411		\$ 42,065	\$ 42,065	\$ 42,065	
245 - EMPLOYER PAID TSA	\$ 4,125	\$ 8,851	\$ 8,250		\$ 9,116	\$ 9,116	\$ 9,116	
246 - LIFE & LT DISABILITY INS	\$ 779	\$ 889	\$ 968		\$ 924	\$ 924	\$ 924	
315 - MGMT SVS / CONSUL - INSTR	\$ 7,130	\$ 1,880	\$ 6,006		\$ 6,006	\$ 6,006	\$ 6,006	
318 - STAFF DVLPMNT-NONINSTRUC	\$ 4,221	\$ -	\$ -		\$ -	\$ -	\$ -	
324 - RENTALS	\$ 671	\$ 165	\$ 239		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 1,228	\$ 290	\$ 583		\$ 383	\$ 383	\$ 383	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 9,863	\$ 19,362		\$ 16,469	\$ 16,469	\$ 16,469	
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ 1,000	\$ -		\$ -	\$ -	\$ -	
351 - TELEPHONE	\$ 280	\$ -	\$ -		\$ -	\$ -	\$ -	
353 - POSTAGE	\$ 99	\$ -	\$ 191		\$ -	\$ -	\$ -	
355 - PRINTING AND BINDING	\$ 1,392	\$ 1,475	\$ 1,595		\$ 1,520	\$ 1,520	\$ 1,520	
370 - TUITION TO OTHER AGENCIES	\$ -	\$ 5,210	\$ -		\$ -	\$ -	\$ -	
385 - MGMT SVS/CONSUL-NON INSTR	\$ 17,229	\$ 8,825	\$ 16,800		\$ 32,000	\$ 32,000	\$ 32,000	
389 - OTHER PROF/TECH SERVICES	\$ 6,745	\$ -	\$ -		\$ -	\$ -	\$ -	
392 - STAFF EVENTS & INSERVICE	\$ 4,648	\$ 18,049	\$ 20,000		\$ 15,274	\$ 15,274	\$ 15,274	
410 - SUPPLIES	\$ 24,711	\$ 14,139	\$ 7,718		\$ 10,000	\$ 10,000	\$ 10,000	
440 - PERIODICALS	\$ -	\$ 180	\$ 614		\$ 429	\$ 429	\$ 429	
460 - NON-CONSUMABLE MATERIALS	\$ 2,706	\$ 102	\$ 1,585		\$ 1,585	\$ 1,585	\$ 1,585	
640 - DUES AND FEES	\$ 2,508	\$ 2,368	\$ 2,828		\$ 2,854	\$ 2,854	\$ 2,854	
2410-OFFICE OF THE PRINCIPAL	\$ 3,793,583	\$ 3,978,172	\$ 4,099,527	30.79	\$ 4,118,557	\$ 4,118,557	\$ 4,118,557	34.98
112 - CLASSIFIED SALARIES	\$ 493,660	\$ 507,670	\$ 508,508	16.19	\$ 565,387	\$ 565,387	\$ 565,387	19.88
113 - ADMINISTRATORS	\$ 1,589,017	\$ 1,661,119	\$ 1,687,616	14.60	\$ 1,727,549	\$ 1,727,549	\$ 1,727,549	15.10
121 - SUBSTITUTE LICENSED	\$ -	\$ 552	\$ -		\$ 615	\$ 615	\$ 615	
122 - SUBSTITUTE CLASSIFIED	\$ 2,355	\$ 15,082	\$ 38,790		\$ 11,440	\$ 11,440	\$ 11,440	
130 - OTHER PAY	\$ 11,657	\$ 30,817	\$ 20,930		\$ 12,285	\$ 12,285	\$ 12,285	
132 - OVERTIME SALARIES	\$ 238	\$ 3,663	\$ 3,328		\$ 387	\$ 387	\$ 387	
211 - PERS T1/T2	\$ 183,028	\$ 132,270	\$ 129,562		\$ 93,572	\$ 93,572	\$ 93,572	
212 - PERS PICK-UP	\$ 118,237	\$ 123,983	\$ 126,946		\$ 131,506	\$ 131,506	\$ 131,506	
213 - PERS/BOND	\$ 168,260	\$ 198,542	\$ 202,035		\$ 209,185	\$ 209,185	\$ 209,185	
216 - PERS OPSRP	\$ 154,156	\$ 149,568	\$ 155,914		\$ 211,248	\$ 211,248	\$ 211,248	
220 - FICA WITHHOLDING	\$ 157,121	\$ 165,370	\$ 167,480		\$ 173,265	\$ 173,265	\$ 173,265	
231 - WORKER'S COMP	\$ 8,431	\$ 8,980	\$ 9,070		\$ 9,237	\$ 9,237	\$ 9,237	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
240 - HEALTH INSURANCE	\$ 506,445	\$ 546,144	\$ 566,255		\$ 572,249	\$ 572,249	\$ 572,249	
245 - EMPLOYER PAID TSA	\$ 68,718	\$ 77,352	\$ 77,262		\$ 66,379	\$ 66,379	\$ 66,379	
246 - LIFE & LT DISABILITY INS	\$ 9,600	\$ 9,140	\$ 9,849		\$ 9,838	\$ 9,838	\$ 9,838	
312 - WORK SHOPS/INSTR PRO IMPR	\$ 694	\$ 373	\$ -		\$ -	\$ -	\$ -	
315 - MGMT SVS / CONSUL - INSTR	\$ -	\$ 216	\$ -		\$ -	\$ -	\$ -	
319 - OTHER INSTRUCT/PROF/TECH	\$ -	\$ 500	\$ -		\$ -	\$ -	\$ -	
322 - CONTRACTED REPAIRS	\$ -	\$ -	\$ -		\$ 3,120	\$ 3,120	\$ 3,120	
324 - RENTALS	\$ 154,526	\$ 114,777	\$ 178,038		\$ 72,815	\$ 72,815	\$ 72,815	
328 - GARBAGE	\$ -	\$ -	\$ -		\$ 678	\$ 678	\$ 678	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 767	\$ 377	\$ 4,242		\$ 3,657	\$ 3,657	\$ 3,657	
342 - TRAVEL, OUT OF-DISTRICT	\$ 21	\$ 2,171	\$ 6,115		\$ 6,376	\$ 6,376	\$ 6,376	
353 - POSTAGE	\$ 13,659	\$ 8,598	\$ 8,212		\$ 8,582	\$ 8,582	\$ 8,582	
355 - PRINTING AND BINDING	\$ -	\$ 1,491	\$ -		\$ 1,361	\$ 1,361	\$ 1,361	
370 - TUITION TO OTHER AGENCIES	\$ -	\$ 15,758	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 12,475	\$ 21,473	\$ 26,372		\$ 25,766	\$ 25,766	\$ 25,766	
392 - STAFF EVENTS & INSERVICE	\$ -	\$ -	\$ -		\$ 700	\$ 700	\$ 700	
410 - SUPPLIES	\$ 95,664	\$ 140,818	\$ 107,712		\$ 117,720	\$ 117,720	\$ 117,720	
420 - TEXTBOOKS	\$ 653	\$ 794	\$ 1,020		\$ 1,637	\$ 1,637	\$ 1,637	
430 - LIBRARY BOOKS	\$ -	\$ 375	\$ -		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 21,181	\$ 15,587	\$ 28,533		\$ 32,017	\$ 32,017	\$ 32,017	
470 - COMPUTER SOFTWARE	\$ 1,176	\$ 10,834	\$ 7,339		\$ 18,106	\$ 18,106	\$ 18,106	
480 - COMPUTER HARDWARE	\$ -	\$ 499	\$ -		\$ -	\$ -	\$ -	
540 - DEPR EQUIPMENT (>\$5,000)	\$ 5,568	\$ -	\$ 15,318		\$ 12,620	\$ 12,620	\$ 12,620	
621 - REGULAR INTEREST	\$ -	\$ 57	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 16,277	\$ 13,223	\$ 13,081		\$ 19,260	\$ 19,260	\$ 19,260	
2431-ATHLETIC DIRECTOR	\$ 183,077	\$ 186,465	\$ 196,891	1.00	\$ 196,531	\$ 196,531	\$ 196,531	1.00
113 - ADMINISTRATORS	\$ 109,279	\$ 113,059	\$ 117,049	1.00	\$ 119,385	\$ 119,385	\$ 119,385	1.00
211 - PERS T1/T2	\$ 21,889	\$ 17,309	\$ 18,293		\$ 19,206	\$ 19,206	\$ 19,206	
212 - PERS PICK-UP	\$ 6,557	\$ 6,783	\$ 7,211		\$ 7,233	\$ 7,233	\$ 7,233	
213 - PERS/BOND	\$ 9,347	\$ 10,741	\$ 11,398		\$ 11,453	\$ 11,453	\$ 11,453	
220 - FICA WITHHOLDING	\$ 8,342	\$ 8,631	\$ 9,185		\$ 9,204	\$ 9,204	\$ 9,204	
231 - WORKER'S COMP	\$ 420	\$ 1,692	\$ 2,440		\$ 475	\$ 475	\$ 475	
240 - HEALTH INSURANCE	\$ 18,894	\$ 18,894	\$ 21,196		\$ 19,649	\$ 19,649	\$ 19,649	
245 - EMPLOYER PAID TSA	\$ 4,548	\$ 5,400	\$ 5,137		\$ 4,944	\$ 4,944	\$ 4,944	
246 - LIFE & LT DISABILITY INS	\$ 535	\$ 535	\$ 580		\$ 579	\$ 579	\$ 579	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ -		\$ 93	\$ 93	\$ 93	
342 - TRAVEL, OUT OF-DISTRICT	\$ 614	\$ 2,266	\$ 3,297		\$ 3,016	\$ 3,016	\$ 3,016	
410 - SUPPLIES	\$ 1,460	\$ -	\$ 208		\$ 208	\$ 208	\$ 208	
440 - PERIODICALS	\$ 50	\$ -	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 1,144	\$ 1,155	\$ 898		\$ 1,086	\$ 1,086	\$ 1,086	
2510-DIRECTOR OF BUSINESS SUPP	\$ 240,145	\$ 297,639	\$ 302,751	1.00	\$ 711,092	\$ 711,092	\$ 711,092	1.00
113 - ADMINISTRATORS	\$ 118,813	\$ 127,271	\$ 133,068	1.00	\$ 137,093	\$ 137,093	\$ 137,093	1.00

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
211 - PERS T1/T2	\$ 16,340	\$ -	\$ -		\$ 400,000	\$ 400,000	\$ 400,000	
212 - PERS PICK-UP	\$ -	\$ 5,727	\$ 5,155		\$ 8,224	\$ 8,224	\$ 8,224	
213 - PERS/BOND	\$ 7,237	\$ 9,068	\$ 7,791		\$ 13,021	\$ 13,021	\$ 13,021	
216 - PERS OPSRP	\$ -	\$ 11,645	\$ 10,509		\$ 17,933	\$ 17,933	\$ 17,933	
220 - FICA WITHHOLDING	\$ 9,093	\$ 9,588	\$ 10,050		\$ 10,305	\$ 10,305	\$ 10,305	
231 - WORKER'S COMP	\$ 455	\$ 503	\$ 523		\$ 539	\$ 539	\$ 539	
240 - HEALTH INSURANCE	\$ 17,319	\$ 18,894	\$ 20,541		\$ 19,649	\$ 19,649	\$ 19,649	
245 - EMPLOYER PAID TSA	\$ 3,980	\$ 5,400	\$ 4,708		\$ 5,562	\$ 5,562	\$ 5,562	
246 - LIFE & LT DISABILITY INS	\$ 551	\$ 620	\$ 686		\$ 645	\$ 645	\$ 645	
318 - STAFF DVLPMNT-NONINSTRUC	\$ 575	\$ -	\$ 572		\$ -	\$ -	\$ -	
324 - RENTALS	\$ 9,513	\$ 7,396	\$ 12,591		\$ 6,825	\$ 6,825	\$ 6,825	
328 - GARBAGE	\$ -	\$ -	\$ -		\$ 85	\$ 85	\$ 85	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 47	\$ 76		\$ 111	\$ 111	\$ 111	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 1,594	\$ 2,939		\$ 2,939	\$ 2,939	\$ 2,939	
353 - POSTAGE	\$ 9,214	\$ 13,244	\$ 11,336		\$ 11,290	\$ 11,290	\$ 11,290	
354 - ADVERTISING	\$ 180	\$ -	\$ 413		\$ -	\$ -	\$ -	
385 - MGMT SVS/CONSUL-NON INSTR	\$ 7,410	\$ 42,492	\$ 44,374		\$ 33,377	\$ 33,377	\$ 33,377	
389 - OTHER PROF/TECH SERVICES	\$ 25,516	\$ 31,950	\$ 15,694		\$ 16,180	\$ 16,180	\$ 16,180	
410 - SUPPLIES	\$ 6,306	\$ 7,596	\$ 8,566		\$ 8,566	\$ 8,566	\$ 8,566	
460 - NON-CONSUMABLE MATERIALS	\$ 1,952	\$ 745	\$ 2,245		\$ 2,245	\$ 2,245	\$ 2,245	
470 - COMPUTER SOFTWARE	\$ 420	\$ -	\$ 535		\$ 5,850	\$ 5,850	\$ 5,850	
621 - REGULAR INTEREST	\$ -	\$ 27	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 5,272	\$ 3,832	\$ 7,113		\$ 7,387	\$ 7,387	\$ 7,387	
670-TAXES-LICENSES-ASSESSMENT	\$ -	\$ -	\$ 3,266		\$ 3,266	\$ 3,266	\$ 3,266	
2520-BUSINESS SERVICES	\$ 505,515	\$ 664,279	\$ 1,057,836	5.00	\$ 586,596	\$ 586,596	\$ 586,596	6.00
112 - CLASSIFIED SALARIES	\$ 313,553	\$ 313,667	\$ 859,087	5.00	\$ 389,551	\$ 389,551	\$ 389,551	6.00
130 - OTHER PAY	\$ -	\$ 90	\$ -		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ 5,270	\$ 4,979	\$ -		\$ 3,054	\$ 3,054	\$ 3,054	
211 - PERS T1/T2	\$ 10,170	\$ 9,032	\$ 10,636		\$ 9,915	\$ 9,915	\$ 9,915	
212 - PERS PICK-UP	\$ 18,385	\$ 18,380	\$ 20,847		\$ 16,359	\$ 16,359	\$ 16,359	
213 - PERS/BOND	\$ 26,483	\$ 29,101	\$ 32,898		\$ 25,901	\$ 25,901	\$ 25,901	
214 - PERS ADJUSTMENT	\$ -	\$ (556)	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 37,273	\$ 30,175	\$ 34,042		\$ 27,331	\$ 27,331	\$ 27,331	
220 - FICA WITHHOLDING	\$ 23,361	\$ 23,065	\$ 26,648		\$ 27,112	\$ 27,112	\$ 27,112	
231 - WORKER'S COMP	\$ 1,259	\$ 1,270	\$ 1,456		\$ 1,502	\$ 1,502	\$ 1,502	
240 - HEALTH INSURANCE	\$ 68,575	\$ 67,244	\$ 68,117		\$ 76,478	\$ 76,478	\$ 76,478	
245 - EMPLOYER PAID TSA	\$ -	\$ 2,250	\$ -		\$ 2,370	\$ 2,370	\$ 2,370	
246 - LIFE & LT DISABILITY INS	\$ 1,072	\$ 1,044	\$ 2,133		\$ 1,123	\$ 1,123	\$ 1,123	
318 - STAFF DVLPMNT-NONINSTRUC	\$ -	\$ -	\$ 1,297		\$ 5,900	\$ 5,900	\$ 5,900	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ 75		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ 98		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 114	\$ -	\$ 503		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
621 - REGULAR INTEREST	\$ -	\$ 164,538	\$ -		\$ -	\$ -	\$ -	
2542-CARE/UPKEEP OF BUILDINGS	\$ 4,968,003	\$ 4,968,288	\$ 5,135,794	37.75	\$ 5,513,055	\$ 5,513,055	\$ 5,513,055	42.51
112 - CLASSIFIED SALARIES	\$ 1,400,998	\$ 1,406,555	\$ 1,440,863	36.75	\$ 1,578,830	\$ 1,578,830	\$ 1,578,830	41.51
114 - MANAGERIAL-CLASSIFIED	\$ 98,025	\$ 95,494	\$ 98,858	1.00	\$ 100,838	\$ 100,838	\$ 100,838	1.00
122 - SUBSTITUTE CLASSIFIED	\$ 22,328	\$ 24,209	\$ 12,449		\$ 34,522	\$ 34,522	\$ 34,522	
130 - OTHER PAY	\$ 6,730	\$ 3,102	\$ 3,887		\$ 2,886	\$ 2,886	\$ 2,886	
132 - OVERTIME SALARIES	\$ 10,200	\$ 4,172	\$ 1,672		\$ 6,841	\$ 6,841	\$ 6,841	
211 - PERS T1/T2	\$ 68,745	\$ 49,839	\$ 52,682		\$ 50,087	\$ 50,087	\$ 50,087	
212 - PERS PICK-UP	\$ 86,094	\$ 78,418	\$ 79,788		\$ 80,198	\$ 80,198	\$ 80,198	
213 - PERS/BOND	\$ 126,078	\$ 128,900	\$ 130,348		\$ 128,098	\$ 128,098	\$ 128,098	
216 - PERS OPSRP	\$ 161,737	\$ 125,819	\$ 125,076		\$ 135,285	\$ 135,285	\$ 135,285	
220 - FICA WITHHOLDING	\$ 112,680	\$ 113,021	\$ 114,926		\$ 127,451	\$ 127,451	\$ 127,451	
231 - WORKER'S COMP	\$ 43,934	\$ 44,020	\$ 42,708		\$ 49,407	\$ 49,407	\$ 49,407	
240 - HEALTH INSURANCE	\$ 459,553	\$ 441,335	\$ 457,301		\$ 505,367	\$ 505,367	\$ 505,367	
245 - EMPLOYER PAID TSA	\$ 5,401	\$ 5,400	\$ 6,047		\$ 5,562	\$ 5,562	\$ 5,562	
246 - LIFE & LT DISABILITY INS	\$ 5,407	\$ 5,566	\$ 5,817		\$ 6,076	\$ 6,076	\$ 6,076	
322 - CONTRACTED REPAIRS	\$ 640,696	\$ 586,551	\$ 567,344		\$ 506,398	\$ 506,398	\$ 506,398	
324 - RENTALS	\$ 36,727	\$ 34,371	\$ 45,000		\$ 137,500	\$ 137,500	\$ 137,500	
325 - ELECTRICITY	\$ 409,935	\$ 443,209	\$ 505,766		\$ 509,082	\$ 509,082	\$ 509,082	
326 - FUEL (HEATING)	\$ 215,102	\$ 289,816	\$ 277,134		\$ 361,654	\$ 361,654	\$ 361,654	
327 - WATER AND SEWAGE	\$ 255,977	\$ 265,157	\$ 275,462		\$ 288,553	\$ 288,553	\$ 288,553	
328 - GARBAGE	\$ 56,627	\$ 84,507	\$ 83,368		\$ 84,325	\$ 84,325	\$ 84,325	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 432	\$ -	\$ 229		\$ 126	\$ 126	\$ 126	
342 - TRAVEL, OUT OF-DISTRICT	\$ 89	\$ 53	\$ 193		\$ 365	\$ 365	\$ 365	
351 - TELEPHONE	\$ 1,054	\$ 575	\$ -		\$ -	\$ -	\$ -	
353 - POSTAGE	\$ -	\$ 60	\$ 100		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 8,588	\$ 1,950	\$ 8,000		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 258,246	\$ 135,398	\$ 210,000		\$ 153,684	\$ 153,684	\$ 153,684	
412 - CUSTODIAL SUPPLIES	\$ 146,186	\$ 156,922	\$ 118,726		\$ 134,468	\$ 134,468	\$ 134,468	
414 - PARTS	\$ 8,108	\$ 13,109	\$ 15,000		\$ 37,262	\$ 37,262	\$ 37,262	
415 - FUEL (VEHICLE)	\$ -	\$ 191	\$ 235		\$ 236	\$ 236	\$ 236	
417 - TIRES	\$ 64	\$ 3,583	\$ 3,099		\$ 3,000	\$ 3,000	\$ 3,000	
460 - NON-CONSUMABLE MATERIALS	\$ 60,940	\$ 144,762	\$ 118,251		\$ 101,751	\$ 101,751	\$ 101,751	
470 - COMPUTER SOFTWARE	\$ 3,814	\$ 16,753	\$ 18,093		\$ 16,259	\$ 16,259	\$ 16,259	
540 - DEPR EQUIPMENT (>\$5,000)	\$ 19,314	\$ 4,050	\$ 25,414		\$ 60,950	\$ 60,950	\$ 60,950	
640 - DUES AND FEES	\$ 8,299	\$ 3,404	\$ 8,000		\$ 2,021	\$ 2,021	\$ 2,021	
651-LIABILITY INSURANCE	\$ 3,983	\$ 4,695	\$ 5,237		\$ 6,316	\$ 6,316	\$ 6,316	
653-PROPERTY INSURANCE	\$ 225,914	\$ 253,322	\$ 278,721		\$ 297,657	\$ 297,657	\$ 297,657	
670-TAXES-LICENSES-ASSESSMENT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
2543-CARE/UPKEEP OF GROUNDS	\$ 253,447	\$ -	\$ 16,549	0.00	\$ -	\$ -	\$ -	0.00
322 - CONTRACTED REPAIRS	\$ 253,447	\$ -	\$ -		\$ -	\$ -	\$ -	
414 - PARTS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
540 - DEPR EQUIPMENT (>\$5,000)	\$ -	\$ -	\$ 16,549		\$ -	\$ -	\$ -	
2544-DISTRICT-WIDE MAINTENANCE	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
414 - PARTS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
417 - TIRES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
418 - BATTERIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
2546-CAMPUS SECURITY	\$ 122,106	\$ 123,066	\$ 108,638	3.00	\$ 136,140	\$ 136,140	\$ 136,140	3.00
112 - CLASSIFIED SALARIES	\$ 58,628	\$ 60,472	\$ 52,465	3.00	\$ 84,092	\$ 84,092	\$ 84,092	3.00
211 - PERS T1/T2	\$ 11,072	\$ 8,840	\$ 7,645		\$ 5,296	\$ 5,296	\$ 5,296	
212 - PERS PICK-UP	\$ 1,734	\$ 1,805	\$ 1,560		\$ 1,995	\$ 1,995	\$ 1,995	
213 - PERS/BOND	\$ 4,674	\$ 5,485	\$ 4,721		\$ 3,158	\$ 3,158	\$ 3,158	
216 - PERS OPSRP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA WITHHOLDING	\$ 4,115	\$ 4,417	\$ 3,839		\$ 6,209	\$ 6,209	\$ 6,209	
231 - WORKER'S COMP	\$ 269	\$ 250	\$ 214		\$ 345	\$ 345	\$ 345	
240 - HEALTH INSURANCE	\$ 38,815	\$ 41,041	\$ 35,558		\$ 32,368	\$ 32,368	\$ 32,368	
246 - LIFE & LT DISABILITY INS	\$ 190	\$ 205	\$ 177		\$ 219	\$ 219	\$ 219	
310 - INSTR PROF TECH SERVICES	\$ 2,607	\$ -	\$ 2,458		\$ 2,458	\$ 2,458	\$ 2,458	
470 - COMPUTER SOFTWARE	\$ -	\$ 550	\$ -		\$ -	\$ -	\$ -	
2551-TRANSPORTATION DIRECTION	\$ 221,571	\$ 260,500	\$ 291,019	2.25	\$ 326,915	\$ 326,915	\$ 326,915	2.37
112 - CLASSIFIED SALARIES	\$ 60,213	\$ 66,443	\$ 74,574	1.25	\$ 78,247	\$ 78,247	\$ 78,247	1.37
114 - MANAGERIAL-CLASSIFIED	\$ 59,342	\$ 87,470	\$ 113,059	1.00	\$ 113,059	\$ 113,059	\$ 113,059	1.00
130 - OTHER PAY	\$ 667	\$ 964	\$ 1,173		\$ 807	\$ 807	\$ 807	
132 - OVERTIME SALARIES	\$ 3,305	\$ 1,408	\$ 1,771		\$ 3,739	\$ 3,739	\$ 3,739	
211 - PERS T1/T2	\$ 10,423	\$ 15,874	\$ 9,405		\$ 29,644	\$ 29,644	\$ 29,644	
212 - PERS PICK-UP	\$ 6,657	\$ 6,877	\$ 5,237		\$ 11,180	\$ 11,180	\$ 11,180	
213 - PERS/BOND	\$ 9,656	\$ 10,888	\$ 7,147		\$ 17,701	\$ 17,701	\$ 17,701	
216 - PERS OPSRP	\$ 8,591	\$ 1,333	\$ 1,615		\$ 34	\$ 34	\$ 34	
220 - FICA WITHHOLDING	\$ 9,234	\$ 11,644	\$ 12,425		\$ 14,820	\$ 14,820	\$ 14,820	
231 - WORKER'S COMP	\$ 514	\$ 640	\$ 678		\$ 788	\$ 788	\$ 788	
240 - HEALTH INSURANCE	\$ 34,814	\$ 41,367	\$ 48,364		\$ 45,816	\$ 45,816	\$ 45,816	
245 - EMPLOYER PAID TSA	\$ 2,937	\$ 4,950	\$ 5,528		\$ 4,944	\$ 4,944	\$ 4,944	
246 - LIFE & LT DISABILITY INS	\$ 489	\$ 676	\$ 756		\$ 863	\$ 863	\$ 863	
322 - CONTRACTED REPAIRS	\$ -	\$ -	\$ 578		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ -	\$ 3,968	\$ 2,899		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ 14,630	\$ 5,900	\$ 5,660		\$ 5,160	\$ 5,160	\$ 5,160	
652-FIDELITY BONDS	\$ 100	\$ 100	\$ 151		\$ 113	\$ 113	\$ 113	
2552-VEHICLE OPERATION	\$ 1,705,601	\$ 2,026,563	\$ 2,038,390	22.47	\$ 2,189,434	\$ 2,189,434	\$ 2,189,434	18.40
112 - CLASSIFIED SALARIES	\$ 648,391	\$ 781,910	\$ 796,821	22.47	\$ 836,079	\$ 836,079	\$ 836,079	18.40
117-UNUSED LEAVE (BEG FY20)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
118-FIELD TRIPS	\$ 1,009	\$ 12,268	\$ 1,296		\$ 8,598	\$ 8,598	\$ 8,598	
119-ACTIVITY TRIPS	\$ 20,746	\$ 24,193	\$ 16,631		\$ 27,698	\$ 27,698	\$ 27,698	
122 - SUBSTITUTE CLASSIFIED	\$ 943	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 16,341	\$ 12,295	\$ 16,224		\$ 2,592	\$ 2,592	\$ 2,592	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
132 - OVERTIME SALARIES	\$ 7,082	\$ 32,839	\$ 17,819		\$ 16,830	\$ 16,830	\$ 16,830	
211 - PERS T1/T2	\$ 37,433	\$ 35,069	\$ 35,422		\$ 64,044	\$ 64,044	\$ 64,044	
212 - PERS PICK-UP	\$ 37,577	\$ 44,205	\$ 42,289		\$ 44,450	\$ 44,450	\$ 44,450	
213 - PERS/BOND	\$ 53,118	\$ 69,992	\$ 66,867		\$ 70,379	\$ 70,379	\$ 70,379	
216 - PERS OPSRP	\$ 64,064	\$ 61,939	\$ 58,162		\$ 68,970	\$ 68,970	\$ 68,970	
220 - FICA WITHHOLDING	\$ 49,653	\$ 62,710	\$ 60,362		\$ 59,443	\$ 59,443	\$ 59,443	
231 - WORKER'S COMP	\$ 26,741	\$ 32,405	\$ 31,580		\$ 32,560	\$ 32,560	\$ 32,560	
240 - HEALTH INSURANCE	\$ 232,218	\$ 263,617	\$ 271,429		\$ 274,547	\$ 274,547	\$ 274,547	
246 - LIFE & LT DISABILITY INS	\$ 2,025	\$ 2,652	\$ 2,652		\$ 2,710	\$ 2,710	\$ 2,710	
315 - MGMT SVS / CONSUL - INSTR	\$ 480	\$ -	\$ 2,500		\$ -	\$ -	\$ -	
318 - STAFF DVLPMNT-NONINSTRUC	\$ 552	\$ 454	\$ 1,302		\$ 1,057	\$ 1,057	\$ 1,057	
322 - CONTRACTED REPAIRS	\$ 32,482	\$ 89,100	\$ 60,598		\$ 86,606	\$ 86,606	\$ 86,606	
324 - RENTALS	\$ 12,602	\$ 8,292	\$ 26,584		\$ 9,614	\$ 9,614	\$ 9,614	
325 - ELECTRICITY	\$ 4,854	\$ 4,889	\$ 6,579		\$ 5,450	\$ 5,450	\$ 5,450	
326 - FUEL (HEATING)	\$ 3,172	\$ 6,749	\$ 9,446		\$ 8,211	\$ 8,211	\$ 8,211	
327 - WATER AND SEWAGE	\$ 6,786	\$ 6,341	\$ 7,793		\$ 7,147	\$ 7,147	\$ 7,147	
328 - GARBAGE	\$ -	\$ 1,744	\$ 4,145		\$ 3,228	\$ 3,228	\$ 3,228	
331 - REIMB STUDENT TRANSPORT	\$ 35,956	\$ 21,210	\$ 40,099		\$ 43,099	\$ 43,099	\$ 43,099	
332 - NON REIMBURSED STDNT TRAN	\$ -	\$ 27,387	\$ -		\$ 85,000	\$ 85,000	\$ 85,000	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 27	\$ 495	\$ 544		\$ 544	\$ 544	\$ 544	
342 - TRAVEL, OUT OF-DISTRICT	\$ 3,017	\$ 6,728	\$ 7,774		\$ 9,200	\$ 9,200	\$ 9,200	
354 - ADVERTISING	\$ -	\$ -	\$ -		\$ 100	\$ 100	\$ 100	
355 - PRINTING AND BINDING	\$ -	\$ -	\$ -		\$ 500	\$ 500	\$ 500	
359 - OTH COMMUNICATION SERVICE	\$ -	\$ 624	\$ 902		\$ 100	\$ 100	\$ 100	
390 - OTHER PROF/TECH SRVS	\$ -	\$ 576	\$ 2,889		\$ 1,880	\$ 1,880	\$ 1,880	
410 - SUPPLIES	\$ 24,553	\$ 20,720	\$ 21,041		\$ 21,035	\$ 21,035	\$ 21,035	
414 - PARTS	\$ 44,393	\$ 30,030	\$ 34,403		\$ 46,309	\$ 46,309	\$ 46,309	
415 - FUEL (VEHICLE)	\$ 114,569	\$ 268,894	\$ 305,930		\$ 245,328	\$ 245,328	\$ 245,328	
416 - LUBE OIL & GREASE	\$ 3,830	\$ 10,470	\$ 5,069		\$ 6,442	\$ 6,442	\$ 6,442	
417 - TIRES	\$ 13,380	\$ 33,027	\$ 25,430		\$ 25,000	\$ 25,000	\$ 25,000	
418 - BATTERIES	\$ 2,921	\$ 4,389	\$ 2,422		\$ 4,422	\$ 4,422	\$ 4,422	
460 - NON-CONSUMABLE MATERIALS	\$ 2,381	\$ 897	\$ -		\$ 7,132	\$ 7,132	\$ 7,132	
470 - COMPUTER SOFTWARE	\$ 1,095	\$ 770	\$ 1,637		\$ 770	\$ 770	\$ 770	
540 - DEPR EQUIPMENT (>\$5,000)	\$ 58,038	\$ -	\$ -		\$ -	\$ -	\$ -	
564 - BUS CAPITAL IMPROVEMENT	\$ 101,545	\$ -	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 3,062	\$ 3,077	\$ 5,601		\$ 4,601	\$ 4,601	\$ 4,601	
651-LIABILITY INSURANCE	\$ 17,025	\$ 22,167	\$ 24,575		\$ 29,873	\$ 29,873	\$ 29,873	
653-PROPERTY INSURANCE	\$ 21,540	\$ 21,439	\$ 23,573		\$ 27,886	\$ 27,886	\$ 27,886	
2633-PUBLIC INFORMATION	\$ 4,300	\$ 166,965	\$ 180,289	1.00	\$ 174,562	\$ 174,562	\$ 174,562	1.00
114 - MANAGERIAL-CLASSIFIED	\$ -	\$ 90,609	\$ 93,799	1.00	\$ 96,636	\$ 96,636	\$ 96,636	1.00
212 - PERS PICK-UP	\$ -	\$ 5,437	\$ 5,628		\$ 5,855	\$ 5,855	\$ 5,855	
213 - PERS/BOND	\$ -	\$ 8,608	\$ 8,911		\$ 9,270	\$ 9,270	\$ 9,270	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
216 - PERS OPSRP	\$ -	\$ 11,054	\$ 11,444		\$ 12,767	\$ 12,767	\$ 12,767	
220 - FICA WITHHOLDING	\$ -	\$ 6,489	\$ 6,753		\$ 7,085	\$ 7,085	\$ 7,085	
231 - WORKER'S COMP	\$ -	\$ 364	\$ 377		\$ 389	\$ 389	\$ 389	
240 - HEALTH INSURANCE	\$ -	\$ 18,894	\$ 20,703		\$ 19,649	\$ 19,649	\$ 19,649	
245 - EMPLOYER PAID TSA	\$ -	\$ 5,400	\$ 5,223		\$ 5,400	\$ 5,400	\$ 5,400	
246 - LIFE & LT DISABILITY INS	\$ -	\$ 477	\$ 528		\$ 492	\$ 492	\$ 492	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ -		\$ 1,200	\$ 1,200	\$ 1,200	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 115	\$ 500		\$ 615	\$ 615	\$ 615	
353 - POSTAGE	\$ -	\$ -	\$ -		\$ 446	\$ 446	\$ 446	
355 - PRINTING AND BINDING	\$ 1,795	\$ 6,291	\$ 11,410		\$ 6,000	\$ 6,000	\$ 6,000	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 10,750	\$ 13,156		\$ 7,000	\$ 7,000	\$ 7,000	
410 - SUPPLIES	\$ 81	\$ 1,250	\$ 100		\$ 100	\$ 100	\$ 100	
460 - NON-CONSUMABLE MATERIALS	\$ 230	\$ -	\$ 100		\$ 200	\$ 200	\$ 200	
470 - COMPUTER SOFTWARE	\$ -	\$ 194	\$ 408		\$ 213	\$ 213	\$ 213	
640 - DUES AND FEES	\$ 2,194	\$ 1,033	\$ 1,250		\$ 1,245	\$ 1,245	\$ 1,245	
2640-STAFF SERVICES	\$ 642,831	\$ 627,062	\$ 691,972	3.00	\$ 702,282	\$ 702,282	\$ 702,282	3.00
112 - CLASSIFIED SALARIES	\$ 110,398	\$ 118,581	\$ 120,017	2.00	\$ 121,069	\$ 121,069	\$ 121,069	2.00
113 - ADMINISTRATORS	\$ 117,878	\$ 129,828	\$ 134,407	1.00	\$ 137,093	\$ 137,093	\$ 137,093	1.00
121 - SUBSTITUTE LICENSED	\$ 332	\$ 1,022	\$ -		\$ 718	\$ 718	\$ 718	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 159	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 104,239	\$ 66,733	\$ 84,172		\$ 42,718	\$ 42,718	\$ 42,718	
132 - OVERTIME SALARIES	\$ 3,977	\$ 9,613	\$ 8,632		\$ 390	\$ 390	\$ 390	
141 - EXTRA OR EXT DUTY CONTR	\$ -	\$ 19,000	\$ 15,349		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 31,863	\$ 24,942	\$ 23,825		\$ 23,194	\$ 23,194	\$ 23,194	
212 - PERS PICK-UP	\$ 19,177	\$ 19,065	\$ 18,307		\$ 16,258	\$ 16,258	\$ 16,258	
213 - PERS/BOND	\$ 27,643	\$ 30,556	\$ 29,313		\$ 26,033	\$ 26,033	\$ 26,033	
216 - PERS OPSRP	\$ 24,042	\$ 19,365	\$ 19,319		\$ 16,806	\$ 16,806	\$ 16,806	
220 - FICA WITHHOLDING	\$ 25,216	\$ 25,852	\$ 25,075		\$ 22,584	\$ 22,584	\$ 22,584	
231 - WORKER'S COMP	\$ 1,345	\$ 1,383	\$ 1,718		\$ 1,215	\$ 1,215	\$ 1,215	
240 - HEALTH INSURANCE	\$ 50,145	\$ 42,567	\$ 48,464		\$ 63,636	\$ 63,636	\$ 63,636	
245 - EMPLOYER PAID TSA	\$ 4,431	\$ 6,446	\$ 5,662		\$ 6,810	\$ 6,810	\$ 6,810	
246 - LIFE & LT DISABILITY INS	\$ 846	\$ 1,052	\$ 1,124		\$ 1,110	\$ 1,110	\$ 1,110	
310 - INSTR PROF TECH SERVICES	\$ 2,807	\$ -	\$ 1,415		\$ -	\$ -	\$ -	
318 - STAFF DVLPMNT-NONINSTRUC	\$ 100	\$ 1,571	\$ 3,758		\$ 2,595	\$ 2,595	\$ 2,595	
319 - OTHER INSTRUCT/PROF/TECH	\$ -	\$ -	\$ -		\$ 200	\$ 200	\$ 200	
324 - RENTALS	\$ 1,051	\$ 558	\$ 869		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 579	\$ 222	\$ 1,364		\$ 1,000	\$ 1,000	\$ 1,000	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 2,318	\$ 9,011		\$ 9,000	\$ 9,000	\$ 9,000	
354 - ADVERTISING	\$ 2,068	\$ 3,638	\$ 8,689		\$ 200	\$ 200	\$ 200	
353 - POSTAGE	\$ -	\$ -	\$ -		\$ 5,088	\$ 5,088	\$ 5,088	
355 - PRINTING AND BINDING	\$ -	\$ 137	\$ -		\$ 662	\$ 662	\$ 662	
374 - OTHER TUITION	\$ -	\$ -	\$ 4,330		\$ 2,050	\$ 2,050	\$ 2,050	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
385 - MGMT SVS/CONSUL-NON INSTR	\$ 17,373	\$ 5,908	\$ 10,525		\$ 50,200	\$ 50,200	\$ 50,200	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ -		\$ 36,580	\$ 36,580	\$ 36,580	
390 - OTHER PROF/TECH SRVS	\$ 7,335	\$ 7,695	\$ 11,637		\$ 12,000	\$ 12,000	\$ 12,000	
392 - STAFF EVENTS & INSERVICE	\$ 23,260	\$ 6,869	\$ 18,579		\$ 15,000	\$ 15,000	\$ 15,000	
410 - SUPPLIES	\$ 9,050	\$ 14,942	\$ 11,392		\$ 7,196	\$ 7,196	\$ 7,196	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 789	\$ 2,044		\$ 1,525	\$ 1,525	\$ 1,525	
470 - COMPUTER SOFTWARE	\$ 43,732	\$ 46,725	\$ 54,797		\$ 58,209	\$ 58,209	\$ 58,209	
640 - DUES AND FEES	\$ 13,945	\$ 19,528	\$ 18,179		\$ 21,143	\$ 21,143	\$ 21,143	
2649 - OTHER STAFF SERVICES	\$ -	\$ 34,203	\$ -	0.00	\$ 400,000	\$ 400,000	\$ 400,000	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ 400,000	\$ 400,000	\$ 400,000	0.00
130 - OTHER PAY	\$ -	\$ 29,800	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ 674	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ -	\$ 300	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ -	\$ 684	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ -	\$ 342	\$ -		\$ -	\$ -	\$ -	
220 - FICA WITHHOLDING	\$ -	\$ 2,280	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ -	\$ 124	\$ -		\$ -	\$ -	\$ -	
2660-TECHNOLOGY SERVICES	\$ 2,337,324	\$ 2,553,504	\$ 3,005,715	12.00	\$ 2,895,147	\$ 2,895,147	\$ 2,895,147	13.00
112 - CLASSIFIED SALARIES	\$ 585,694	\$ 676,373	\$ 703,102	11.00	\$ 699,434	\$ 699,434	\$ 699,434	12.00
114 - MANAGERIAL-CLASSIFIED	\$ 102,101	\$ 110,183	\$ 114,069	1.00	\$ 116,348	\$ 116,348	\$ 116,348	1.00
130 - OTHER PAY	\$ 5,221	\$ 1,321	\$ 2,618		\$ 1,207	\$ 1,207	\$ 1,207	
132 - OVERTIME SALARIES	\$ 21,561	\$ 13,589	\$ 6,563		\$ 5,994	\$ 5,994	\$ 5,994	
211 - PERS T1/T2	\$ 17,534	\$ 8,830	\$ 9,346		\$ 13,917	\$ 13,917	\$ 13,917	
212 - PERS PICK-UP	\$ 40,128	\$ 46,229	\$ 47,156		\$ 47,932	\$ 47,932	\$ 47,932	
213 - PERS/BOND	\$ 57,892	\$ 73,196	\$ 74,600		\$ 75,892	\$ 75,892	\$ 75,892	
216 - PERS OPSRP	\$ 84,749	\$ 86,963	\$ 88,077		\$ 93,678	\$ 93,678	\$ 93,678	
220 - FICA WITHHOLDING	\$ 52,102	\$ 58,162	\$ 59,969		\$ 59,971	\$ 59,971	\$ 59,971	
231 - WORKER'S COMP	\$ 3,205	\$ 3,345	\$ 3,624		\$ 3,265	\$ 3,265	\$ 3,265	
240 - HEALTH INSURANCE	\$ 142,908	\$ 182,038	\$ 188,583		\$ 205,770	\$ 205,770	\$ 205,770	
245 - EMPLOYER PAID TSA	\$ 4,548	\$ 5,400	\$ 5,171		\$ 5,562	\$ 5,562	\$ 5,562	
246 - LIFE & LT DISABILITY INS	\$ 2,572	\$ 3,077	\$ 3,245		\$ 3,233	\$ 3,233	\$ 3,233	
316 - DATA PROCESSING SERVICES	\$ 141,623	\$ 146,383	\$ 181,657		\$ 183,674	\$ 183,674	\$ 183,674	
319 - OTHER INSTRUCT/PROF/TECH	\$ 42,986	\$ 63,921	\$ 63,205		\$ 32,982	\$ 32,982	\$ 32,982	
322 - CONTRACTED REPAIRS	\$ 30,465	\$ 118,640	\$ 195,000		\$ 198,778	\$ 198,778	\$ 198,778	
324 - RENTALS	\$ 13,111	\$ 33,136	\$ 117,600		\$ 119,043	\$ 119,043	\$ 119,043	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 4,526	\$ 5,315	\$ 4,549		\$ 4,549	\$ 4,549	\$ 4,549	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ 2,500		\$ 2,565	\$ 2,565	\$ 2,565	
351 - TELEPHONE	\$ 83,557	\$ 63,523	\$ 63,336		\$ 60,549	\$ 60,549	\$ 60,549	
353 - POSTAGE	\$ 88	\$ 89	\$ 284		\$ 118	\$ 118	\$ 118	
359 - OTH COMMUNICATION SERVICE	\$ 130,369	\$ 80,049	\$ 88,087		\$ 85,519	\$ 85,519	\$ 85,519	
389 - OTHER PROF/TECH SERVICES	\$ 23,254	\$ 45,857	\$ 49,634		\$ 40,857	\$ 40,857	\$ 40,857	
410 - SUPPLIES	\$ 81,814	\$ 26,772	\$ 45,591		\$ 138,277	\$ 138,277	\$ 138,277	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
460 - NON-CONSUMABLE MATERIALS	\$ 577,865	\$ 7,962	\$ 117,436		\$ 26,824	\$ 26,824	\$ 26,824	
470 - COMPUTER SOFTWARE	\$ 83,058	\$ 131,544	\$ 136,137		\$ 142,430	\$ 142,430	\$ 142,430	
480 - COMPUTER HARDWARE	\$ 4,394	\$ 540,503	\$ 607,950		\$ 500,000	\$ 500,000	\$ 500,000	
540 - DEPR EQUIPMENT (>\$5,000)	\$ -	\$ 18,795	\$ 26,626		\$ 26,779	\$ 26,779	\$ 26,779	
621 - REGULAR INTEREST	\$ -	\$ 2,308	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
2690-OTHER SUPPORT SERVICES	\$ 56,791	\$ 146,999	\$ 235,486	0.63	\$ 184,423	\$ 184,423	\$ 184,423	0.00
112 - CLASSIFIED SALARIES	\$ 27,903	\$ 30,104	\$ 31,560	0.63	\$ 3,637	\$ 3,637	\$ 3,637	0.00
130 - OTHER PAY	\$ 1,208	\$ 1,190	\$ 1,305		\$ 632	\$ 632	\$ 632	
211 - PERS T1/T2	\$ 5,604	\$ 4,605	\$ 4,774		\$ 610	\$ 610	\$ 610	
212 - PERS PICK-UP	\$ 1,679	\$ 1,805	\$ 1,871		\$ 239	\$ 239	\$ 239	
213 - PERS/BOND	\$ 2,428	\$ 2,857	\$ 2,955		\$ 379	\$ 379	\$ 379	
220 - FICA WITHHOLDING	\$ 1,881	\$ 1,936	\$ 2,056		\$ 273	\$ 273	\$ 273	
231 - WORKER'S COMP	\$ 133	\$ 129	\$ 135		\$ 17	\$ 17	\$ 17	
240 - HEALTH INSURANCE	\$ 15,856	\$ 17,252	\$ 17,714		\$ 1,457	\$ 1,457	\$ 1,457	
246 - LIFE & LT DISABILITY INS	\$ 100	\$ 112	\$ 115		\$ 9	\$ 9	\$ 9	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 87,009	\$ 173,000		\$ 177,170	\$ 177,170	\$ 177,170	
2700-SUPP RETIREMENT PROGRAM	\$ 68,366	\$ 50,552	\$ 50,000	0.00	\$ 74,946	\$ 74,946	\$ 74,946	0.00
242 - RETIREE VEBA (W/W 116)	\$ -	\$ 17,500	\$ -		\$ 17,500	\$ 17,500	\$ 17,500	
270 - POST RETIREMENT HEALTH BN	\$ 68,366	\$ 33,052	\$ 50,000		\$ 57,446	\$ 57,446	\$ 57,446	
4150 - FACILITIES ACQUISITION & CONSTR	\$ -	\$ -	\$ 952,000	0.00	\$ -	\$ -	\$ -	0.00
520 - BUILDINGS ACQUISITION	\$ -	\$ -	\$ 562,000		\$ -	\$ -	\$ -	
530 - IMPROVEMENTS OTHER THAN BLDG	\$ -	\$ -	\$ 390,000		\$ -	\$ -	\$ -	
5110-LONG TERM DEBT	\$ 263,958	\$ 264,375	\$ 264,695	0.00	\$ 270,211	\$ 270,211	\$ 270,211	0.00
610-PRINCIPAL PAYMENTS	\$ 235,000	\$ 240,000	\$ 245,000		\$ 254,900	\$ 254,900	\$ 254,900	
621-REGULAR INTEREST	\$ 28,958	\$ 24,375	\$ 19,695		\$ 15,311	\$ 15,311	\$ 15,311	
5200-TRANSFER OF FUNDS	\$ -	\$ 1,261,062	\$ 1,068,140	0.00	\$ -	\$ -	\$ -	0.00
710 - FUND TRANSFERS	\$ -	\$ 1,261,062	\$ 1,068,140		\$ -	\$ -	\$ -	
6100-CONTINGENCIES	\$ -	\$ -	\$ 287,578	0.00	\$ 278,913	\$ 278,913	\$ 278,913	0.00
810 - CONTINGENCY	\$ -	\$ -	\$ 287,578		\$ 278,913	\$ 278,913	\$ 278,913	
7000-UNAPPROPRIATED END FUND BAL	\$ 7,605,672	\$ 6,733,375	\$ 4,601,243	0.00	\$ 2,789,133	\$ 2,789,133	\$ 2,789,133	0.00
820-Unappropriated End Fund Balance	\$ 7,605,672	\$ 6,733,375	\$ 4,601,243		\$ 2,789,133	\$ 2,789,133	\$ 2,789,133	
Grand Total	\$ 60,287,776	\$ 60,858,664	\$ 64,482,817	464.38	\$ 63,278,576	\$ 63,278,576	\$ 63,278,576	489.77

Special Revenue Funds

National accounting standards define special revenue funds as those with restricted revenues such as grants and reserve funds established for a specific purpose. Hood River County School District special funds are funds 200 – 299. Each of these funds is accounted for separately, and budgeted together for legal appropriation requirements.

**HOOD RIVER COUNTY SCHOOL DISTRICT
2023-2024 BUDGET**

FUND 2XX SPECIAL REVENUE FUNDS

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED FTE	2022-2023 ADOPTED	2023-2024 PROPOSED FTE	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED FTE	2023-2024 ADOPTED
FUND 2XX SPECIAL REVENUE									
Local Sources	\$ 599,307	\$ 490,083		\$ 2,012,677		\$ 2,057,109	\$ 2,057,109		\$ 2,057,109
Intermediate Sources	\$ 1,227,742	\$ 1,826,017		\$ 2,206,427		\$ 2,300,000	\$ 2,300,000		\$ 2,300,000
State Sources	\$ 2,697,962	\$ 5,873,740		\$ 7,575,084		\$ 7,760,208	\$ 7,760,208		\$ 7,760,208
Federal Sources	\$ 4,767,810	\$ 8,616,017		\$ 11,983,639		\$ 8,741,620	\$ 8,741,620		\$ 8,741,620
Interfund Transfers	\$ 25,128	\$ 34,463		\$ -		\$ -	\$ -		\$ -
Other Revenue	\$ 11,331	\$ -		\$ -		\$ -	\$ -		\$ -
Beginning Fund Balance	\$ 7,186,681	\$ 6,422,111		\$ 5,889,204		\$ 6,371,683	\$ 6,371,683		\$ 6,371,683
FUND 2XX-SPECIAL FUND TOTAL	\$ 16,515,961	\$ 23,262,430	0.00	\$ 29,667,031	0.00	\$ 27,230,620	\$ 27,230,620	0.00	\$ 27,230,620

REQUIREMENTS REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED FTE	2022-2023 ADOPTED	2023-2024 PROPOSED FTE	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED FTE	2023-2024 ADOPTED
FUND 2XX SPECIAL EXPENDITURES									
Salaries	\$ 4,192,481	\$ 7,073,328	104.05	\$ 7,778,087	102.01	\$ 4,622,012	\$ 4,622,012	102.01	\$ 4,622,012
Benefits	\$ 2,737,163	\$ 4,053,017		\$ 4,649,740		\$ 2,846,215	\$ 2,846,215		\$ 2,846,215
Purchased Services	\$ 331,129	\$ 1,642,847		\$ 2,628,251		\$ 371,111	\$ 371,111		\$ 371,111
Supplies & Materials	\$ 1,641,704	\$ 2,111,005		\$ 7,453,875		\$ 12,094,030	\$ 12,094,030		\$ 12,094,030
Capital Outlay	\$ 130,789	\$ 213,056		\$ 1,253,342		\$ 1,391,074	\$ 1,391,074		\$ 1,391,074
Other Objects	\$ 363,936	\$ 803,662		\$ 926,386		\$ 449,668	\$ 449,668		\$ 449,668
Interfund Transfers	\$ 696,648	\$ 34,463		\$ 437,493		\$ 2,005,926	\$ 2,005,926		\$ 2,005,926
Unappropriated End Fund Balance	\$ 6,422,111	\$ 7,331,053		\$ 4,539,857		\$ 3,450,585	\$ 3,450,585		\$ 3,450,585
FUND 2XX-SPECIAL FUND TOTAL	\$ 16,515,961	\$ 23,262,430	104.05	\$ 29,667,031	102.01	\$ 27,230,620	\$ 27,230,620	102.01	\$ 27,230,620

**HOOD RIVER COUNTY SCHOOL DISTRICT
2023-2024 BUDGET**

		2020-21	2021-2022	2022-23	2022-23	2023-24	2023-24	2023-24	2023-24
		Actual	Actual	Adopted	Bgt FTE	Proposed	Approved	Adopted	Bgt FTE
FUND 2XX Special Funds									
REVENUES									
LOCAL REVENUE SOURCES									
R1320	Tuition	\$ 18,044	\$ 7,205	\$ -		\$ -	\$ -	\$ -	
R1600	Food Services	\$ 39,630	\$ 94,103	\$ 348,042		\$ 259,500	\$ 259,500	\$ 259,500	
R1800	Community Service Activities	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
R1910	Rentals	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
R1920	Private Donations/Contributions	\$ 82,073	\$ 176,924	\$ 290,403		\$ -	\$ -	\$ -	
R1960	Expenditure Reimbursement	\$ 94,424	\$ 25,370	\$ 280,896		\$ -	\$ -	\$ -	
R1990	Miscellaneous Revenues	\$ 365,136	\$ 186,482	\$ 1,093,337		\$ 1,797,609	\$ 1,797,609	\$ 1,797,609	
Total Local Revenue Sources		\$ 599,307	\$ 490,083	\$ 2,012,677		\$ 2,057,109	\$ 2,057,109	\$ 2,057,109	
INTERMEDIATE REVENUE SOURCES									
R2102	Education Service District Rev	\$ 128,704	\$ 188,212	\$ 128,960		\$ -	\$ -	\$ -	
R2200	Restricted Revenues	\$ 1,099,038	\$ 1,637,805	\$ 2,077,467		\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	
Total Intermediate Revenue Sources		\$ 1,227,742	\$ 1,826,017	\$ 2,206,427		\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	
STATE REVENUE SOURCES									
R3102	BASIC SCHOOL SUPPORT/LNCH	\$ 16,471	\$ 16,471	\$ 16,095		\$ 16,095	\$ 16,095	\$ 16,095	
R3199	Unrestricted State Aid	\$ -	\$ -	\$ -		\$ 50,000	\$ 50,000	\$ 50,000	
R3204	DRIVERS ED STATE REIMB	\$ 22,005	\$ 7,125	\$ -		\$ -	\$ -	\$ -	
R3222	SSF TRANSPORTATION EQ REV	\$ 199,042	\$ 188,468	\$ 199,000		\$ 199,000	\$ 199,000	\$ 199,000	
R3299	Other Restricted Grants In Aid	\$ 2,460,445	\$ 5,661,676	\$ 7,359,989		\$ 7,495,113	\$ 7,495,113	\$ 7,495,113	
Total State Revenue Sources		\$ 2,697,962	\$ 5,873,740	\$ 7,575,084		\$ 7,760,208	\$ 7,760,208	\$ 7,760,208	
FEDERAL SOURCES									
R4202	AGE 5-21 SCH AGE MEDICAID	\$ 45,644	\$ 35,311	\$ -		\$ -	\$ -	\$ -	
R4300	RESTRCTD REV FRM FEDS	\$ 279,640	\$ 498,243	\$ 659,680		\$ 500,000	\$ 500,000	\$ 500,000	
R4500	Restricted Fed Rev Thru State	\$ 4,265,269	\$ 7,784,488	\$ 11,079,545		\$ 8,090,496	\$ 8,090,496	\$ 8,090,496	
R4501	AGE 0-3 EI MEDICAID	\$ 1,861	\$ 1,440	\$ -		\$ -	\$ -	\$ -	
R4502	AGE 3-5 ECSE MEDICAID	\$ 16,223	\$ 34,554	\$ -		\$ -	\$ -	\$ -	
R4700	Grants in Aid - Intermediate Agencies	\$ 14,788	\$ 94,495	\$ 104,855		\$ -	\$ -	\$ -	
R4900	Revenue for/on Behalf the district	\$ 144,383	\$ 167,487	\$ 139,559		\$ 151,124	\$ 151,124	\$ 151,124	
Total Federal Sources		\$ 4,767,810	\$ 8,616,017	\$ 11,983,639		\$ 8,741,620	\$ 8,741,620	\$ 8,741,620	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2023-2024 BUDGET**

	2020-21 Actual	2021-2022 Actual	2022-23 Adopted	2022-23 Bgt FTE	2023-24 Proposed	2023-24 Approved	2023-24 Adopted	2023-24 Bgt FTE
INTERFUND TRANSFERS								
R5200 Interfund Transfers	\$ 25,128	\$ 34,463	\$ -		\$ -	\$ -	\$ -	
SALE OF FIXED ASSETS								
R5305 Sale of Equipment	\$ 11,331	\$ -	\$ -		\$ -	\$ -	\$ -	
Total Sale of Fixed Assets	\$ 11,331	\$ -	\$ -		\$ -	\$ -	\$ -	
SUBTOTAL RESOURCES	\$ 9,329,281	\$ 16,840,319	\$ 23,777,827		\$ 20,858,937	\$ 20,858,937	\$ 20,858,937	
R5400 Beginning Fund Balance	\$ 7,186,681	\$ 6,422,111	\$ 5,889,204		\$ 6,371,683	\$ 6,371,683	\$ 6,371,683	
TOTAL RESOURCES	\$ 16,515,961	\$ 23,262,430	\$ 29,667,031		\$ 27,230,620	\$ 27,230,620	\$ 27,230,620	

**HOOD RIVER COUNTY SCHOOL DISTRICT
2023-2024 BUDGET**

2XX Special Revenues Fund Expenditures

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
1111 - ELEMENTARY K-5	\$ 135,063	\$ 137,819	\$ 1,517,532	0.00	\$ 4,982,368	\$ 4,982,368	\$ 4,982,368	4.00
111 - LICENSED SALARIES	\$ 53,174	\$ -	\$ -	0.00	\$ 72,959	\$ 72,959	\$ 72,959	1.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ 72,959	\$ 72,959	\$ 72,959	3.00
121 - SUBSTITUTE LICENSED	\$ -	\$ 1,273	\$ 1,804		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 10,300	\$ 10,057	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 7,233	\$ 120	\$ 239		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 2,260	\$ 544	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 5,237	\$ 935	\$ 147		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 3,989	\$ 1,105	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ 4,770	\$ 796	\$ 189		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 257	\$ 41	\$ -		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 18,617	\$ 166	\$ -		\$ 97,279	\$ 97,279	\$ 97,279	
245 - EMPLOYER PAID TSA	\$ 225	\$ -	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
310 - INSTR PROF TECH SERVICES	\$ -	\$ 14,553	\$ 8,524		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 2,183	\$ 833		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 18,735	\$ 46,210	\$ 1,498,265		\$ 4,739,171	\$ 4,739,171	\$ 4,739,171	
413 - ADDITIONAL WORKBOOKS	\$ -	\$ 216	\$ -		\$ -	\$ -	\$ -	
420 - TEXTBOOKS	\$ -	\$ 49,431	\$ 661		\$ -	\$ -	\$ -	
430 - LIBRARY BOOKS	\$ -	\$ 1,353	\$ -		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 10,266	\$ 3,743	\$ 5,288		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ 4,577	\$ 1,582		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ 516	\$ -		\$ -	\$ -	\$ -	
1112 - INTERMEDIATE PROGRAMS	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1113 - ELEM EXTRACURRICULAR	\$ 58,376	\$ 30,386	\$ 304,442	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ 58,376	\$ 30,356	\$ 304,442		\$ -	\$ -	\$ -	
430 - LIBRARY BOOKS	\$ -	\$ 30	\$ -		\$ -	\$ -	\$ -	
1121 - MIDDLE/PROGRAM	\$ 10,508	\$ 87,851	\$ 163,242	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ -	\$ 783	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ -	\$ 46	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ -	\$ 72	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ -	\$ 93	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ -	\$ 58	\$ -		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
231 - WORKER'S COMP	\$ -	\$ 3	\$ -		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ 2			\$ -	\$ -	\$ -	
310 - INSTR PROF TECH SERVICES	\$ -	\$ 700	\$ 10,305		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ 130	\$ -	\$ -		\$ -	\$ -	\$ -	
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ 492	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 1,500	\$ 1,530		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 10,378	\$ 70,254	\$ 139,601		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 9,904	\$ 6,081		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ 195	\$ 306		\$ -	\$ -	\$ -	
540 - DEPR EQUIPMENT (>\$5,000)	\$ -	\$ 3,750	\$ 5,419		\$ -	\$ -	\$ -	
1122 - MIDDLE/EXTRACURRICULAR	\$ 95,526	\$ 12,833	\$ 151,803	0.00	\$ -	\$ -	\$ -	0.00
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 2,050	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 95,526	\$ 10,783	\$ 151,803		\$ -	\$ -	\$ -	
1123 - OUTDOOR SCHOOL-MIDDLE SCH	\$ 71,638	\$ 205,434	\$ 379,517	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ 35	\$ -	0.00	\$ -	\$ -	\$ -	0.00
130 - OTHER PAY	\$ 622	\$ 5,717	\$ 6,270		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ 286	\$ 293		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ 114	\$ 69		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 37	\$ 226	\$ 244		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 51	\$ 358	\$ 377		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 91	\$ 369	\$ 478		\$ -	\$ -	\$ -	
220 - FICA	\$ 47	\$ 449	\$ 471		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ -	\$ 33	\$ -		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ -	\$ 14	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ 13	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 2	\$ 2	\$ -		\$ -	\$ -	\$ -	
310 - INSTR PROF TECH SERVICES	\$ 70,752	\$ 152,370	\$ 371,249		\$ -	\$ -	\$ -	
332 - NON REIMBURSED STD TRANSP	\$ -	\$ 26,700	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 18,749	\$ -		\$ -	\$ -	\$ -	
343 - TRAVEL, STUDNTS, OUT DIST	\$ 36	\$ -	\$ 65		\$ -	\$ -	\$ -	
1131 - HIGH SCHOOL PROGRAMS	\$ 830,582	\$ 900,894	\$ 1,236,684	5.40	\$ 862,816	\$ 862,816	\$ 862,816	13.50
111 - LICENSED SALARIES	\$ 359,977	\$ 345,282	\$ 358,732	4.40	\$ 411,731	\$ 411,731	\$ 411,731	9.00
112 - CLASSIFIED SALARIES	\$ 55,648	\$ 89,757	\$ 96,424	1.00	\$ 110,029	\$ 110,029	\$ 110,029	4.50
121 - SUBSTITUTE LICENSED	\$ 189	\$ 4,113	\$ 1,523		\$ 366	\$ 366	\$ 366	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 3,843	\$ 6,745	\$ 13,355		\$ 244	\$ 244	\$ 244	
132 - OVERTIME SALARIES	\$ -	\$ 350	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 39,838	\$ 31,291	\$ 32,707		\$ 42,821	\$ 42,821	\$ 42,821	
212 - PERS PICK-UP	\$ 24,984	\$ 26,241	\$ 27,300		\$ 30,473	\$ 30,473	\$ 30,473	
213 - PERS/BOND	\$ 35,180	\$ 41,743	\$ 43,090		\$ 48,249	\$ 48,249	\$ 48,249	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
216 - PERS OPSRP	\$ 31,712	\$ 28,789	\$ 29,685		\$ 31,282	\$ 31,282	\$ 31,282	
220 - FICA	\$ 30,800	\$ 33,119	\$ 34,297		\$ 38,112	\$ 38,112	\$ 38,112	
231 - WORKER'S COMP	\$ 1,797	\$ 1,787	\$ 1,833		\$ 2,046	\$ 2,046	\$ 2,046	
240 - HEALTH INSURANCE	\$ 109,747	\$ 111,566	\$ 120,237		\$ 134,445	\$ 134,445	\$ 134,445	
245 - EMPLOYER PAID TSA	\$ 3,470	\$ 4,104	\$ 3,598		\$ 3,354	\$ 3,354	\$ 3,354	
246 - LIFE & LT DISABILITY INS	\$ 205	\$ 240	\$ 251		\$ 400	\$ 400	\$ 400	
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ -	\$ 16,150		\$ -	\$ -	\$ -	
313 - STUDENT SERVICES	\$ -	\$ 12,000	\$ 10,408		\$ -	\$ -	\$ -	
322 - CONTRACTED REPAIRS	\$ -	\$ 6,020	\$ 30,000		\$ -	\$ -	\$ -	
324 - RENTALS	\$ -	\$ -	\$ 70,000		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 2,475	\$ 6,616		\$ 202	\$ 202	\$ 202	
343 - TRAVEL, STUDNTS, OUT DIST	\$ 62	\$ -	\$ -		\$ -	\$ -	\$ -	
353 - POSTAGE	\$ -	\$ 32	\$ -		\$ -	\$ -	\$ -	
370 - TUITION TO OTHER AGENCIES	\$ -	\$ 10,995	\$ 11,428		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 175	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 26,718	\$ 89,884	\$ 250,700		\$ 9,062	\$ 9,062	\$ 9,062	
415 - FUEL (VEHICLE)	\$ -	\$ -	\$ 5,000		\$ -	\$ -	\$ -	
420 - TEXTBOOKS	\$ -	\$ 1,084	\$ 508		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 70,268	\$ 30,502	\$ 70,380		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ 750	\$ 196		\$ -	\$ -	\$ -	
540 - DEPR EQUIPMENT (>\$5,000)	\$ 36,142	\$ 16,845	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ 5,006	\$ 2,265		\$ -	\$ -	\$ -	
1132 - HIGH SCHOOL EXTRACURR	\$ 204,727	\$ 43,414	\$ 550,043	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 201	\$ -	\$ -		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ 14,239	\$ 3,129	\$ 9,635		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 854	\$ 188	\$ 500		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 1,175	\$ 297	\$ 500		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 2,076	\$ 382	\$ 500		\$ -	\$ -	\$ -	
220 - FICA	\$ 1,105	\$ 236	\$ 500		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 53	\$ 12	\$ 500		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
315 - MGMT SVS / CONSUL - INSTR	\$ -	\$ 5,033	\$ -		\$ -	\$ -	\$ -	
322 - CONTRACTED REPAIRS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
324 - RENTALS	\$ -	\$ 6,519	\$ 298		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
390 - OTHER PROF/TECH SRVS	\$ -	\$ -	\$ 425		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 185,024	\$ 23,325	\$ 68,965		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
420 - TEXTBOOKS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 3,907	\$ 29,912		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ 244	\$ 306		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ 142	\$ 510		\$ -	\$ -	\$ -	
710 - FUND TRANSFERS	\$ -	\$ -	\$ 437,493		\$ -	\$ -	\$ -	
1221 - THERAPEUTIC LEARNING CTR	\$ 384	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 384	\$ -	\$ -		\$ -	\$ -	\$ -	
1222 - HIGH NEEDS	\$ 188,814	\$ 185,083	\$ 203,485	1.71	\$ -	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ 112,062	\$ 117,497	\$ 126,816	1.71	\$ -	\$ -	\$ -	0.00
211 - PERS T1/T2	\$ 15,293	\$ 12,213	\$ 12,913		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 6,724	\$ 7,050	\$ 7,660		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 9,488	\$ 11,162	\$ 11,919		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 5,207	\$ 4,602	\$ 4,943		\$ -	\$ -	\$ -	
220 - FICA	\$ 8,391	\$ 8,886	\$ 9,601		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 441	\$ 474	\$ 746		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 30,308	\$ 21,672	\$ 27,760		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 900	\$ 1,525	\$ 1,128		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1250 - RESOURCE ROOMS	\$ 252,202	\$ 579,904	\$ 754,330	5.00	\$ -	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ 76,379	\$ 143,802	\$ 191,276	2.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 38,322	\$ 142,259	\$ 119,004	3.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ 864	\$ 3,133	\$ 1,538		\$ -	\$ -	\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ 120	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 3,205	\$ 26,208	\$ 23,247		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ 7	\$ 560	\$ 532		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ -	\$ 1,246	\$ 2,153		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 352	\$ 11,900	\$ 9,369		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 7,036	\$ 17,756	\$ 15,496		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 9,921	\$ 28,196	\$ 21,679		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 16,841	\$ 28,233	\$ 23,237		\$ -	\$ -	\$ -	
220 - FICA	\$ 8,862	\$ 23,335	\$ 18,420		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 484	\$ 1,288	\$ 1,430		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 34,995	\$ 94,932	\$ 132,242		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 249	\$ 983	\$ 916		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 136	\$ 536	\$ 662		\$ -	\$ -	\$ -	
312 - WORK SHOPS/INSTR PRO IMPR	\$ 1,899	\$ 1,996	\$ 8,176		\$ -	\$ -	\$ -	
319 - OTHER INSTRUCT/PROF/TECH	\$ 3,663	\$ -	\$ 6,955		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 255	\$ 62	\$ 511		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ 29	\$ 3,548	\$ 4,542		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 757	\$ 100	\$ 77,653		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 46,059	\$ 7,879	\$ 28,756		\$ -	\$ -	\$ -	
430 - LIBRARY BOOKS	\$ -	\$ 1,200	\$ 1,224		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
440 - PERIODICALS	\$ -	\$ 329	\$ 548		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 1,764	\$ 393	\$ 2,010		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ 39,554	\$ 62,678		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ 475	\$ 77		\$ -	\$ -	\$ -	
1260 - EARLY INTERVENTION	\$ 1,288,239	\$ 1,553,955	\$ 1,963,501	13.35	\$ -	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ 416,201	\$ 532,616	\$ 807,589	8.60	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 144,565	\$ 129,020	\$ 207,475	4.75	\$ -	\$ -	\$ -	0.00
113 - ADMINISTRATORS	\$ 6,270	\$ 64,914	\$ -	0.00	\$ -	\$ -	\$ -	0.00
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 28,505	\$ 16,715	\$ 61,378		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ 191	\$ 220	\$ 718		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ 6,000	\$ 4,294	\$ 4,100		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 63,382	\$ 62,127	\$ 75,540		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 35,670	\$ 41,279	\$ 50,427		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 50,297	\$ 65,358	\$ 76,294		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 40,543	\$ 34,427	\$ 42,509		\$ -	\$ -	\$ -	
220 - FICA	\$ 44,357	\$ 54,560	\$ 61,964		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 2,730	\$ 3,010	\$ 3,830		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 144,956	\$ 175,080	\$ 206,646		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 4,208	\$ 8,322	\$ 4,839		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 544	\$ 772	\$ 1,635		\$ -	\$ -	\$ -	
312 - WORK SHOPS/INSTR PRO IMPR	\$ 3,500	\$ 298	\$ 5,000		\$ -	\$ -	\$ -	
313 - STUDENT SERVICES	\$ -	\$ -	\$ 7,000		\$ -	\$ -	\$ -	
318 - STAFF DVLPMNT-NONINSTRUC	\$ 1,162	\$ 585	\$ 10,000		\$ -	\$ -	\$ -	
319 - OTHER INSTRUCT/PROF/TECH	\$ 422	\$ -	\$ 5,000		\$ -	\$ -	\$ -	
322 - CONTRACTED REPAIRS	\$ -	\$ 53,471	\$ 40,204		\$ -	\$ -	\$ -	
324 - RENTALS	\$ 4,251	\$ 2,108	\$ 13,160		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 2,077	\$ 5,764	\$ 12,076		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 964	\$ -		\$ -	\$ -	\$ -	
351 - TELEPHONE	\$ 623	\$ 613	\$ 1,530		\$ -	\$ -	\$ -	
353 - POSTAGE	\$ 110	\$ 37	\$ 204		\$ -	\$ -	\$ -	
374 - OTHER TUITION	\$ -	\$ 13,520	\$ 20,000		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 26,611	\$ 30,841	\$ 82,869		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 31,022	\$ 11,686	\$ 84,669		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 141,192	\$ 48,432	\$ 66,644		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ 199	\$ 42,126	\$ -		\$ -	\$ -	\$ -	
480 - COMPUTER HARDWARE	\$ -	\$ 4,794	\$ 10,200		\$ -	\$ -	\$ -	
530 - SITE IMPROVEMENTS	\$ 49,184	\$ -	\$ -		\$ -	\$ -	\$ -	
564 - BUS & CAPITAL BUS IMPROV	\$ 39,469	\$ -	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
655 - JUDGEMENTS & SETTELEMENTS	\$ -	\$ 146,000			\$ -	\$ -	\$ -	
1270 - EDUCATION DISADVANTAGED	\$ 268,815	\$ 477,736	\$ 786,927	0.90	\$ 466,250	\$ 466,250	\$ 466,250	4.40

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
112 - CLASSIFIED SALARIES	\$ 70,753	\$ 116,158	\$ 177,149	0.50	\$ 102,284	\$ 102,284	\$ 102,284	4.00
113 - ADMINISTRATORS	\$ 42,892	\$ 45,857	\$ 48,642	0.40	\$ 47,947	\$ 47,947	\$ 47,947	0.40
114 - MANAGERIAL-CLASSIFIED	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ 95	\$ -	\$ -		\$ -	\$ -	\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ 27,745	\$ 27,745	\$ 27,745	
130 - OTHER PAY	\$ 64,189	\$ 155,048	\$ 165,679		\$ 117,437	\$ 117,437	\$ 117,437	
132 - OVERTIME SALARIES	\$ 487	\$ 19,972	\$ 26,554		\$ 19,114	\$ 19,114	\$ 19,114	
211 - PERS T1/T2	\$ 8,373	\$ 9,696	\$ 13,135		\$ 4,013	\$ 4,013	\$ 4,013	
212 - PERS PICK-UP	\$ 7,454	\$ 14,168	\$ 22,266		\$ 4,730	\$ 4,730	\$ 4,730	
213 - PERS/BOND	\$ 12,375	\$ 25,650	\$ 39,802		\$ 8,727	\$ 8,727	\$ 8,727	
216 - PERS OPSRP	\$ 15,270	\$ 25,213	\$ 39,119		\$ 8,636	\$ 8,636	\$ 8,636	
220 - FICA	\$ 13,430	\$ 25,281	\$ 38,369		\$ 9,402	\$ 9,402	\$ 9,402	
231 - WORKER'S COMP	\$ 715	\$ 2,358	\$ 3,740		\$ 1,081	\$ 1,081	\$ 1,081	
240 - HEALTH INSURANCE	\$ 7,485	\$ 12,550	\$ 29,571		\$ 57,169	\$ 57,169	\$ 57,169	
245 - EMPLOYER PAID TSA	\$ 1,819	\$ 2,275	\$ 5,513		\$ 29,642	\$ 29,642	\$ 29,642	
246 - LIFE & LT DISABILITY INS	\$ 453	\$ 606	\$ 1,294		\$ 324	\$ 324	\$ 324	
331 - REIMB STUDENT TRANSPORT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 160	\$ 310		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 9,107	\$ 11,490	\$ 4,050		\$ 16,800	\$ 16,800	\$ 16,800	
410 - SUPPLIES	\$ 13,919	\$ 9,758	\$ 171,733		\$ 11,200	\$ 11,200	\$ 11,200	
420 - PERIODICALS	\$ -	\$ 1,497	\$ -		\$ -	\$ -	\$ -	
1271 - REMEDIATION	\$ 61,978	\$ 1,427,251	\$ 1,140,319	4.28	\$ 745,487	\$ 745,487	\$ 745,487	0.00
111 - LICENSED SALARIES	\$ 1,623	\$ 276,743	\$ 126,800	1.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 122	\$ 140,639	\$ 141,141	3.28	\$ -	\$ -	\$ -	0.00
113 - ADMINISTRATORS	\$ -	\$ 14,314	\$ 6,314	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ 379	\$ 588	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 12,682	\$ 457,200	\$ 330,463		\$ 352,918	\$ 352,918	\$ 352,918	
132 - OVERTIME SALARIES	\$ 29	\$ -	\$ -		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ -	\$ 6,031	\$ 2,408		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 222	\$ 89,527	\$ 47,482		\$ 155,755	\$ 155,755	\$ 155,755	
212 - PERS PICK-UP	\$ 865	\$ 52,658	\$ 27,390		\$ 9,184	\$ 9,184	\$ 9,184	
213 - PERS/BOND	\$ 1,303	\$ 69,574	\$ 43,680		\$ 160,336	\$ 160,336	\$ 160,336	
216 - PERS OPSRP	\$ 1,940	\$ 60,392	\$ 47,645		\$ 14,199	\$ 14,199	\$ 14,199	
220 - FICA	\$ 1,123	\$ 55,908	\$ 36,263		\$ 12,176	\$ 12,176	\$ 12,176	
231 - WORKER'S COMP	\$ 56	\$ 4,262	\$ 2,883		\$ 673	\$ 673	\$ 673	
240 - HEALTH INSURANCE	\$ -	\$ 51,076	\$ 38,489		\$ 39,303	\$ 39,303	\$ 39,303	
245 - EMPLOYER PAID TSA	\$ 10	\$ 1,779	\$ 778		\$ 722	\$ 722	\$ 722	
246 - LIFE & LT DISABILITY INS	\$ 2	\$ 197	\$ 58		\$ 222	\$ 222	\$ 222	
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ 20,000	\$ 21,439		\$ -	\$ -	\$ -	
314 - PROF DEVELOP TUITION REIMB	\$ -	\$ 190			\$ -	\$ -	\$ -	
319 - OTHER INSTRUCT/PROF/TECH	\$ -	\$ -	\$ 6,513		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
331 - REIMB STUDENT TRANSPORT	\$ -	\$ 28,493	\$ 20,493		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 56	\$ 982		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 31,863	\$ 35,955		\$ -	\$ -	\$ -	
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ 621			\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 2,191	\$ 33,885	\$ 9,525		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 26,314	\$ 30,244	\$ 193,528		\$ -	\$ -	\$ -	
430 - LIBRARY BOOKS	\$ -	\$ 762	\$ -		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 6,760	\$ 246	\$ 91		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ 360	\$ -	\$ -		\$ -	\$ -	\$ -	
540 - DEPR EQUIPMENT (>\$5,000)	\$ 5,995	\$ -	\$ -		\$ -	\$ -	\$ -	
1272 - TITLE I INSTRUCTION	\$ 382,834	\$ 438,483	\$ 477,532	6.81	\$ 442,607	\$ 442,607	\$ 442,607	7.02
111 - LICENSED SALARIES	\$ 105,432	\$ 190,128	\$ 185,132	3.65	\$ 173,098	\$ 173,098	\$ 173,098	4.00
112 - CLASSIFIED SALARIES	\$ 117,887	\$ 70,440	\$ 105,218	3.16	\$ 73,016	\$ 73,016	\$ 73,016	3.02
130 - OTHER PAY	\$ -	\$ 393	\$ -		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ 90	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 7,670	\$ 23,278	\$ 11,495		\$ 22,742	\$ 22,742	\$ 22,742	
212 - PERS PICK-UP	\$ 11,258	\$ 14,748	\$ 15,948		\$ 13,361	\$ 13,361	\$ 13,361	
213 - PERS/BOND	\$ 17,624	\$ 23,544	\$ 24,609		\$ 21,156	\$ 21,156	\$ 21,156	
216 - PERS OPSRP	\$ 24,819	\$ 11,679	\$ 21,285		\$ 10,459	\$ 10,459	\$ 10,459	
220 - FICA	\$ 16,205	\$ 19,253	\$ 20,634		\$ 17,975	\$ 17,975	\$ 17,975	
231 - WORKER'S COMP	\$ 952	\$ 1,157	\$ 1,222		\$ 973	\$ 973	\$ 973	
240 - HEALTH INSURANCE	\$ 79,733	\$ 81,148	\$ 90,074		\$ 68,820	\$ 68,820	\$ 68,820	
245 - EMPLOYER PAID TSA	\$ 852	\$ 2,385	\$ 1,389		\$ 1,365	\$ 1,365	\$ 1,365	
246 - LIFE & LT DISABILITY INS	\$ 403	\$ 241	\$ 524		\$ 233	\$ 233	\$ 233	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -		\$ 39,410	\$ 39,410	\$ 39,410	
1281 - TUITION REIMB, STUDENTS	\$ -	\$ 144,637	\$ 135,460	0.00	\$ 123,600	\$ 123,600	\$ 123,600	0.00
370 - TUITION TO OTHER AGENCIES	\$ -	\$ 144,637	\$ 135,460		\$ 123,600	\$ 123,600	\$ 123,600	
1284 - ALTERNATIVE PROGRAM	\$ 570,274	\$ 1,446,673	\$ 1,532,112	14.44	\$ 316,419	\$ 316,419	\$ 316,419	6.00
111 - LICENSED SALARIES	\$ 289,895	\$ 576,048	\$ 593,124	7.50	\$ 231,824	\$ 231,824	\$ 231,824	5.00
112 - CLASSIFIED SALARIES	\$ 51,881	\$ 194,103	\$ 186,693	6.94	\$ 32,415	\$ 32,415	\$ 32,415	1.00
121 - SUBSTITUTE LICENSED	\$ -	\$ 5,496	\$ -		\$ -	\$ -	\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 1,026	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ -	\$ 32,509	\$ 27,813		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ 2,383	\$ -		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ 2,657	\$ 1,662	\$ 1,813		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 16,564	\$ 29,392	\$ 30,452		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 20,545	\$ 47,257	\$ 48,229		\$ 4,357	\$ 4,357	\$ 4,357	
213 - PERS/BOND	\$ 28,929	\$ 74,824	\$ 75,678		\$ 6,899	\$ 6,899	\$ 6,899	
216 - PERS OPSRP	\$ 37,867	\$ 72,668	\$ 73,955		\$ 9,501	\$ 9,501	\$ 9,501	
220 - FICA	\$ 25,708	\$ 59,788	\$ 60,540		\$ 5,455	\$ 5,455	\$ 5,455	
231 - WORKER'S COMP	\$ 1,385	\$ 3,297	\$ 3,302		\$ 297	\$ 297	\$ 297	
240 - HEALTH INSURANCE	\$ 91,067	\$ 232,586	\$ 239,126		\$ 25,189	\$ 25,189	\$ 25,189	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
245 - EMPLOYER PAID TSA	\$ 3,600	\$ 6,749	\$ 4,742		\$ 361	\$ 361	\$ 361	
246 - LIFE & LT DISABILITY INS	\$ 174	\$ 723	\$ 727		\$ 122	\$ 122	\$ 122	
324 - RENTALS	\$ -	\$ 12	\$ 1,143		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 698	\$ -		\$ -	\$ -	\$ -	
353 - POSTAGE	\$ -	\$ -	\$ 224		\$ -	\$ -	\$ -	
370 - TUITION TO OTHER AGENCIES	\$ -	\$ 17,038	\$ 39,713		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ -	\$ 8,146	\$ 7,834		\$ -	\$ -	\$ -	
420 - TEXTBOOKS	\$ -	\$ 25,128	\$ 32,382		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 3,636	\$ 13,626		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ 50,465	\$ 89,629		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ 1,039	\$ 1,367		\$ -	\$ -	\$ -	
1290 - PBIS/RTI	\$ 779	\$ 386	\$ 7,893	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ 779	\$ 342	\$ 7,825		\$ -	\$ -	\$ -	
420 - TEXTBOOKS	\$ -	\$ 43	\$ -		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ 68		\$ -	\$ -	\$ -	
1291 - ENGLISH AS A 2ND LANGUAGE	\$ 103,269	\$ 158,378	\$ 3,758	1.00	\$ 7,428	\$ 7,428	\$ 7,428	0.00
111 - LICENSED SALARIES	\$ 69,702	\$ 77,424	\$ -	1.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 14	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 1,305	\$ 1,251	\$ 2,702		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ 61	\$ 150		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 4,260	\$ 4,711	\$ 160		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 6,012	\$ 7,474	\$ 260		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 10,353	\$ 9,550	\$ 250		\$ -	\$ -	\$ -	
220 - FICA	\$ 5,432	\$ 6,019	\$ 220		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 278	\$ 315	\$ 15		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 5,687	\$ 5,673	\$ -		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 225	\$ 900	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ -	\$ -	\$ -		\$ 7,428	\$ 7,428	\$ 7,428	
419 - INTERVENTIONS MATERIALS	\$ -	\$ 45,000	\$ -		\$ -	\$ -	\$ -	
1292 - TEEN PARENTING	\$ -	\$ -	\$ 104	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ -	\$ -	\$ 104		\$ -	\$ -	\$ -	
1293 - MIGRANT EDUCATION	\$ 497,932	\$ 270,788	\$ 561,532	3.34	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 132,960	\$ 76,684	\$ 160,000	3.34	\$ -	\$ -	\$ -	0.00
113 - ADMINISTRATORS	\$ 4,170	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ 1,028	\$ 196	\$ 2,000		\$ -	\$ -	\$ -	
122 - CLASSIFIED SALARIES	\$ -	\$ 2,521	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 130,580	\$ 17,077	\$ 37,037		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ 3,550	\$ 3,600		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 16,135	\$ 3,359	\$ 24,000		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 15,045	\$ 4,904	\$ 40,000		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
213 - PERS/BOND	\$ 22,489	\$ 7,764	\$ 37,071		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 24,937	\$ 7,294	\$ 24,000		\$ -	\$ -	\$ -	
220 - FICA	\$ 19,992	\$ 7,675	\$ 32,000		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 1,182	\$ 407	\$ 2,000		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 60,326	\$ 27,544	\$ 70,000		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 124	\$ -	\$ 3,000		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 464	\$ 259	\$ 800		\$ -	\$ -	\$ -	
310 - INSTR PROF TECH SERVICES	\$ 1,494	\$ 34,897	\$ 30,000		\$ -	\$ -	\$ -	
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
331 - REIMB STUDENT TRANSPORT	\$ 14,697	\$ -	\$ 3,024		\$ -	\$ -	\$ -	
332 - NON REIMBURSED STD TRANSP	\$ -	\$ 808	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 390	\$ 1,217	\$ 5,000		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 662	\$ 36,000		\$ -	\$ -	\$ -	
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ 24,884	\$ -		\$ -	\$ -	\$ -	
353 - POSTAGE	\$ -	\$ 96	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 9,040	\$ 19,370	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 31,037	\$ 24,296	\$ 52,000		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 11,840	\$ 1,327	\$ -		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
480 - COMPUTER HARDWARE	\$ -	\$ 3,998	\$ -		\$ -	\$ -	\$ -	
1299 - OTHER PROGRAMS-NDI/KLAHRE	\$ 27,000	\$ 69,694	\$ 405,600	0.00	\$ -	\$ -	\$ -	0.00
389 - OTHER PROF/TECH SERVICES	\$ 27,000	\$ 69,694	\$ 405,600		\$ -	\$ -	\$ -	
1300 - ADULT/CONT EDUCATION	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
114 - MANAGERIAL-CLASSIFIED	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
212 - PERS PICK-UP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
324 - RENTALS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1410 - INTERMEDIATE SUMMER SCH	\$ -	\$ 313,776	\$ 280,157	0.00	\$ 57,355	\$ 57,355	\$ 57,355	0.45
111 - LICENSED SALARIES	\$ -	\$ 168,270	\$ 137,866	0.00	\$ 15,389	\$ 15,389	\$ 15,389	0.25
112 - CLASSIFIED SALARIES	\$ -	\$ 16,484	\$ 18,634	0.00	\$ 11,040	\$ 11,040	\$ 11,040	0.20
113 - ADMINISTRATORS	\$ -	\$ 6,037	\$ 8,037	0.00	\$ -	\$ -	\$ -	0.00
130 - OTHER PAY	\$ -	\$ 9,262	\$ 7,562		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ 1,980	\$ 2,030		\$ 7,010	\$ 7,010	\$ 7,010	
212 - PERS PICK-UP	\$ -	\$ 4,432	\$ 4,440		\$ 1,254	\$ 1,254	\$ 1,254	
213 - PERS/BOND	\$ -	\$ 21,851	\$ 19,553		\$ 1,986	\$ 1,986	\$ 1,986	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
216 - PERS OPSRP	\$ -	\$ 20,091	\$ 18,109		\$ 2,350	\$ 2,350	\$ 2,350	
220 - FICA	\$ -	\$ 22,269	\$ 18,529		\$ 2,000	\$ 2,000	\$ 2,000	
231 - WORKER'S COMP	\$ -	\$ 1,243	\$ 1,047		\$ 145	\$ 145	\$ 145	
240 - HEALTH INSURANCE	\$ -	\$ -	\$ -		\$ 18	\$ 18	\$ 18	
245 - EMPLOYER PAID TSA	\$ -	\$ -	\$ -		\$ 12	\$ 12	\$ 12	
246 - LIFE & LT DISABILITY INS	\$ -	\$ 2	\$ 0		\$ 9	\$ 9	\$ 9	
331 - REIMB STUDENT TRANSPORT	\$ -	\$ 20,090	\$ 21,390		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 552	\$ 552		\$ 56	\$ 56	\$ 56	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 4,620	\$ 5,020		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ -	\$ 16,594	\$ 17,388		\$ 16,085	\$ 16,085	\$ 16,085	
1420 - PROJECT PM SUMMER PGM	\$ -	\$ 161,107	\$ 163,678	0.00	\$ -	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ -	\$ 54,507	\$ 55,870	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ 22,488	\$ 23,050	0.00	\$ -	\$ -	\$ -	0.00
113 - ADMINISTRATORS	\$ -	\$ 11,075	\$ 11,352	0.00	\$ -	\$ -	\$ -	0.00
130 - OTHER PAY	\$ -	\$ 8,324	\$ 8,532		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ 7,355	\$ 7,538		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ -	\$ 4,213	\$ 4,318		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ -	\$ 7,553	\$ 7,742		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ -	\$ 3,839	\$ 3,935		\$ -	\$ -	\$ -	
220 - FICA	\$ -	\$ 7,323	\$ 7,506		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ -	\$ 391	\$ 396		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ 1	\$ -		\$ -	\$ -	\$ -	
331 - REIMB STUDENT TRANSPORT	\$ -	\$ 14,824	\$ 15,824		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 2,100	\$ 2,500		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ -	\$ 14,480	\$ 12,480		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 2,636	\$ 2,636		\$ -	\$ -	\$ -	
1460 - SPECIAL PROG SUMMER SCH	\$ -	\$ 104,644	\$ 261,371	0.00	\$ -	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ -	\$ 13,023	\$ 60,000	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ 30,853	\$ 60,000	0.00	\$ -	\$ -	\$ -	0.00
130 - OTHER PAY	\$ -	\$ 10,191	\$ 13,900		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ 530	\$ 4,000		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ 3,090	\$ 5,000		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ -	\$ 3,032	\$ 6,800		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ -	\$ 4,801	\$ 7,500		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ -	\$ 3,924	\$ 7,700		\$ -	\$ -	\$ -	
220 - FICA	\$ -	\$ 4,175	\$ 6,300		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ -	\$ 238	\$ 900		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ -	\$ 2,374	\$ 17,000		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ 43	\$ 200		\$ -	\$ -	\$ -	
310 - INSTR PROF TECH SERVICES	\$ -	\$ 4,316	\$ 7,000		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 281	\$ 7,500		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 4,675	\$ 18,425		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
410 - SUPPLIES	\$ -	\$ 19,100	\$ 39,145		\$ -	\$ -	\$ -	
1920 - PRIVATE DONATION EXPENSES	\$ -	\$ -	\$ 18,240	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ -	\$ -	\$ 18,240		\$ -	\$ -	\$ -	
2113 - HOMELESS SERVICES	\$ -	\$ 68,000	\$ 84,000	0.00	\$ -	\$ -	\$ -	0.00
313 - STUDENT SERVICES	\$ -	\$ 68,000	\$ 84,000		\$ -	\$ -	\$ -	
2115 - STUDENT SAFETY	\$ -	\$ -	\$ -	0.00	\$ 50,000	\$ 50,000	\$ 50,000	0.00
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ -		\$ 47,250	\$ 47,250	\$ 47,250	
690 - GRANT INDIRECT CHARGES	\$ -	\$ -	\$ -		\$ 2,750	\$ 2,750	\$ 2,750	
2117 - MIGRANT CHILD ID/RECRUIT	\$ 137,843	\$ 136,464	\$ 614,400	1.81	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ 84,076	\$ 84,309	\$ 355,000	1.81	\$ -	\$ -	\$ -	0.00
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 125	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 835	\$ 1,449	\$ 12,000		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ 266	\$ 5,000		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 4,896	\$ 4,943	\$ 15,000		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 7,059	\$ 7,827	\$ 27,200		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 11,898	\$ 10,051	\$ 31,000		\$ -	\$ -	\$ -	
220 - FICA	\$ 5,787	\$ 5,894	\$ 27,000		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 379	\$ 353	\$ 700		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 20,447	\$ 19,251	\$ 106,000		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 293	\$ 305	\$ 500		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 2,173	\$ 1,692	\$ 35,000		\$ -	\$ -	\$ -	
2122 - COUNSELING SERVICES	\$ 679,608	\$ 698,127	\$ 597,332	6.00	\$ 871,063	\$ 871,063	\$ 871,063	17.00
111 - LICENSED SALARIES	\$ 406,808	\$ 390,077	\$ 266,606	6.00	\$ 532,687	\$ 532,687	\$ 532,687	10.00
112 - CLASSIFIED SALARIES	\$ -	\$ 45	\$ 55	0.00	\$ 165,271	\$ 165,271	\$ 165,271	7.00
121 - SUBSTITUTE LICENSED	\$ 6,596	\$ 196	\$ 216		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ -	\$ 6,122	\$ 8,775		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ 1,638	\$ 11,625	\$ 8,385		\$ 2,741	\$ 2,741	\$ 2,741	
211 - PERS T1/T2	\$ -	\$ 221	\$ 12,026		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 22,996	\$ 19,011	\$ 12,207		\$ 17,494	\$ 17,494	\$ 17,494	
213 - PERS/BOND	\$ 32,260	\$ 30,111	\$ 19,191		\$ 27,699	\$ 27,699	\$ 27,699	
216 - PERS OPSRP	\$ 55,880	\$ 38,493	\$ 13,608		\$ 38,148	\$ 38,148	\$ 38,148	
220 - FICA	\$ 31,204	\$ 30,516	\$ 20,661		\$ 21,843	\$ 21,843	\$ 21,843	
231 - WORKER'S COMP	\$ 1,628	\$ 1,649	\$ 1,091		\$ 1,163	\$ 1,163	\$ 1,163	
240 - HEALTH INSURANCE	\$ 82,831	\$ 94,308	\$ 59,658		\$ 61,152	\$ 61,152	\$ 61,152	
245 - EMPLOYER PAID TSA	\$ 4,006	\$ 5,284	\$ 3,558		\$ 2,866	\$ 2,866	\$ 2,866	
246 - LIFE & LT DISABILITY INS	\$ -	\$ 1	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 2,593	\$ 2,876		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 9,485	\$ 64,793	\$ 41,107		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 13,494	\$ 3,081	\$ 127,311		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
470 - COMPUTER SOFTWARE	\$ 10,783	\$ -	\$ -		\$ -	\$ -	\$ -	
2130 - HEALTH SERVICES	\$ 51,850	\$ 52,410	\$ 168,407	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ 5,519		\$ -	\$ -	\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 8,419	\$ 8,511	\$ 18,766		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 1,489	\$ 1,123	\$ 2,942		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 505	\$ 511	\$ 2,376		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 695	\$ 809	\$ 2,357		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 144	\$ 143	\$ 864		\$ -	\$ -	\$ -	
220 - FICA	\$ 630	\$ 632	\$ 4,130		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 33	\$ 34	\$ 170		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 64	\$ 37	\$ 57		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 25	\$ 7	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ -	\$ 1,240		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ 2,364		\$ -	\$ -	\$ -	
370 - TUITION TO OTHER AGENCIES	\$ -	\$ 3,334	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 13,842	\$ 385	\$ 393		\$ -	\$ -	\$ -	
391 - CONTRACTED SERVICES	\$ 19,853	\$ 35,103	\$ 31,357		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ -	\$ 792	\$ 89,549		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 6,153	\$ 989	\$ 6,324		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
2132 - HEALTH SERVICES	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
2133 - APPRAISAL SVS (SPED)	\$ 5,583	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	\$ 4,081	\$ -	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 245	\$ -	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 345	\$ -	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 595	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ 301	\$ -	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 16	\$ -	\$ -		\$ -	\$ -	\$ -	
2134 - NURSE SERVICES	\$ -	\$ 225,727	\$ 340,000	0.00	\$ -	\$ -	\$ -	0.00
313 - STUDENT SERVICES	\$ -	\$ 225,727	\$ 340,000		\$ -	\$ -	\$ -	
2140 - PSYCHOLOGICAL SRVS	\$ 130,817	\$ -	\$ 10,004	0.00	\$ -	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ 83,865	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	\$ 2,177	\$ -	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 4,510	\$ -	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 6,420	\$ -	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 10,960	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ 6,371	\$ -	\$ -		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
231 - WORKER'S COMP	\$ 330	\$ -	\$ -		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 15,545	\$ -	\$ -		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 638	\$ -	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ 10,004		\$ -	\$ -	\$ -	
2152 - SPEECH PATHOLOGY SERVICES	\$ 138,310	\$ 136,715	\$ 146,079	1.00	\$ -	\$ -	\$ -	0.00
111 - LICENSED SALARIES	\$ 82,697	\$ 84,764	\$ 90,541	1.00	\$ -	\$ -	\$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	\$ 1,500	\$ 500	\$ 718		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 16,865	\$ 13,054	\$ 13,747		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 5,052	\$ 5,116	\$ 5,619		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 7,111	\$ 8,100	\$ 9,007		\$ -	\$ -	\$ -	
220 - FICA	\$ 6,136	\$ 6,217	\$ 6,510		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 326	\$ 340	\$ 432		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 17,724	\$ 17,724	\$ 18,911		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 900	\$ 900	\$ 595		\$ -	\$ -	\$ -	
2190 - STUDENT SERVICES	\$ -	\$ -	\$ 3,666	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ -	\$ -	\$ 3,666		\$ -	\$ -	\$ -	
2210 - INSTRUCTION IMPROVEMENT	\$ 46,912	\$ 554,541	\$ 1,017,609	3.50	\$ 551,775	\$ 551,775	\$ 551,775	4.00
111 - LICENSED SALARIES	\$ -	\$ 262,582	\$ 201,709	3.50	\$ 180,238	\$ 180,238	\$ 180,238	4.00
112 - CLASSIFIED SALARIES	\$ -	\$ 4	\$ -	0.00	\$ -	\$ -	\$ -	0.00
113 - ADMINISTRATORS	\$ -	\$ 4,850	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ 1,175	\$ -		\$ -	\$ -	\$ -	
121 - SUBSTITUTE CLASSIFIED	\$ -	\$ 117	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ -	\$ 5,025	\$ 16,244		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ 24,852	\$ 26,732		\$ 176,267	\$ 176,267	\$ 176,267	
212 - PERS PICK-UP	\$ -	\$ 16,342	\$ 14,877		\$ 12,132	\$ 12,132	\$ 12,132	
213 - PERS/BOND	\$ -	\$ 25,876	\$ 23,542		\$ 19,209	\$ 19,209	\$ 19,209	
216 - PERS OPSRP	\$ -	\$ 13,426	\$ 12,915		\$ 3,513	\$ 3,513	\$ 3,513	
220 - FICA	\$ -	\$ 20,465	\$ 18,921		\$ 15,206	\$ 15,206	\$ 15,206	
231 - WORKER'S COMP	\$ -	\$ 1,099	\$ 1,008		\$ 801	\$ 801	\$ 801	
240 - HEALTH INSURANCE	\$ -	\$ 62,437	\$ 54,875		\$ 42,715	\$ 42,715	\$ 42,715	
245 - EMPLOYER PAID TSA	\$ -	\$ 3,291	\$ 3,485		\$ 1,694	\$ 1,694	\$ 1,694	
246 - LIFE & LT DISABILITY INS	\$ -	\$ 10	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 38	\$ 422		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -		\$ 100,000	\$ 100,000	\$ 100,000	
410 - SUPPLIES	\$ 5,124	\$ 6,309	\$ 74,265		\$ -	\$ -	\$ -	
420 - TEXTBOOKS	\$ -	\$ 209	\$ 319,791		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 14,023	\$ -	\$ -		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ 17,864	\$ 106,433	\$ 248,822		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 9,900	\$ -	\$ -		\$ -	\$ -	\$ -	
2212 - INST/CURR DEVELOPMENT	\$ -	\$ 3,970	\$ 4,459	0.00	\$ -	\$ -	\$ -	0.00
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 3,970	\$ 4,459		\$ -	\$ -	\$ -	
2219 - OTH IMPRV OF INSTRUCTION	\$ 75,210	\$ 409,737	\$ 556,607	5.00	\$ 244,212	\$ 244,212	\$ 244,212	5.00

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
112 - CLASSIFIED SALARIES	\$ 1,513	\$ 154,177	\$ 149,870	5.00	\$ 117,006	\$ 117,006	\$ 117,006	5.00
113 - ADMINISTRATORS	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ 588	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 4,489	\$ 6,102	\$ 13,104		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ 584	\$ 2,281	\$ 1,483		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 230	\$ 5,413	\$ 21,463		\$ 5,958	\$ 5,958	\$ 5,958	
212 - PERS PICK-UP	\$ 363	\$ 8,580	\$ 13,138		\$ 8,766	\$ 8,766	\$ 8,766	
213 - PERS/BOND	\$ 536	\$ 13,626	\$ 20,751		\$ 13,880	\$ 13,880	\$ 13,880	
216 - PERS OPSRP	\$ 741	\$ 13,185	\$ 13,992		\$ 14,223	\$ 14,223	\$ 14,223	
220 - FICA	\$ 478	\$ 11,930	\$ 17,215		\$ 12,382	\$ 12,382	\$ 12,382	
231 - WORKER'S COMP	\$ 25	\$ 676	\$ 948		\$ 686	\$ 686	\$ 686	
240 - HEALTH INSURANCE	\$ 206	\$ 70,809	\$ 73,506		\$ 70,737	\$ 70,737	\$ 70,737	
245 - EMPLOYER PAID TSA	\$ 6	\$ 18	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 13	\$ 572	\$ 365		\$ 572	\$ 572	\$ 572	
319 - OTHER INSTRUCT/PROF/TECH	\$ -	\$ 1,329	\$ 9,812		\$ -	\$ -	\$ -	
324 - RENTALS	\$ -	\$ 326	\$ 758		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ 1,566	\$ 2,051		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ 104	\$ 2,391		\$ -	\$ -	\$ -	
354 - ADVERTISING	\$ 1,383	\$ 91	\$ 64		\$ -	\$ -	\$ -	
355 - PRINTING AND BINDING	\$ -	\$ 2,622	\$ 3,918		\$ -	\$ -	\$ -	
385 - MGMT SVS/CONSUL-NON INSTR	\$ 32,174	\$ 39,723	\$ 110,640		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 10,765	\$ 29,875	\$ 27,741		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 19,815	\$ 43,051	\$ 64,571		\$ -	\$ -	\$ -	
420 - TEXTBOOKS	\$ -	\$ 267	\$ 1,162		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 292	\$ 347		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ -	\$ 1,145	\$ 475		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ 1,890	\$ 1,390	\$ 6,845		\$ -	\$ -	\$ -	
2222 - SCHOOL LIBRARY SERVICES	\$ 261	\$ 2,736	\$ 2,309	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ 261	\$ 236	\$ 2,309		\$ -	\$ -	\$ -	
430 - LIBRARY BOOKS	\$ -	\$ 2,500	\$ -		\$ -	\$ -	\$ -	
2230 - ASSESSMENT & TESTING	\$ 7,586	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
470 - COMPUTER SOFTWARE	\$ 7,586	\$ -	\$ -		\$ -	\$ -	\$ -	
2240 - PROFESSIONAL DVL MNT-STAFF	\$ 447,239	\$ 1,280,423	\$ 1,689,045	7.40	\$ 1,140,460	\$ 1,140,460	\$ 1,140,460	10.50
111 - LICENSED SALARIES	\$ 225,422	\$ 513,792	\$ 627,169	6.40	\$ 497,141	\$ 497,141	\$ 497,141	9.00
112 - CLASSIFIED SALARIES	\$ 50	\$ 115	\$ -	0.00	\$ 3	\$ 3	\$ 3	0.00
113 - ADMINISTRATORS	\$ 7,521	\$ 98,939	\$ 124,306	1.00	\$ 184,120	\$ 184,120	\$ 184,120	1.50
121 - SUBSTITUTE LICENSED	\$ -	\$ 2,105	\$ 24,919		\$ 5,475	\$ 5,475	\$ 5,475	
130 - OTHER PAY	\$ 25,896	\$ 654	\$ 121,255		\$ 4,824	\$ 4,824	\$ 4,824	
132 - OVERTIME SALARIES	\$ 165	\$ 2,175	\$ -		\$ -	\$ -	\$ -	
141 - EXTRA OR EXT DUTY CONTR	\$ 13,823	\$ 32,347	\$ 35,422		\$ 6,505	\$ 6,505	\$ 6,505	
211 - PERS T1/T2	\$ 12,970	\$ 29,840	\$ 69,023		\$ 29,152	\$ 29,152	\$ 29,152	
212 - PERS PICK-UP	\$ 16,376	\$ 39,108	\$ 57,114		\$ 38,583	\$ 38,583	\$ 38,583	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
213 - PERS/BOND	\$ 22,881	\$ 62,015	\$ 78,453		\$ 60,337	\$ 60,337	\$ 60,337	
216 - PERS OPSRP	\$ 30,247	\$ 55,861	\$ 82,695		\$ 59,718	\$ 59,718	\$ 59,718	
220 - FICA	\$ 20,335	\$ 49,458	\$ 55,101		\$ 48,797	\$ 48,797	\$ 48,797	
231 - WORKER'S COMP	\$ 1,056	\$ 2,727	\$ 3,189		\$ 2,549	\$ 2,549	\$ 2,549	
240 - HEALTH INSURANCE	\$ 42,602	\$ 107,528	\$ 132,506		\$ 115,498	\$ 115,498	\$ 115,498	
245 - EMPLOYER PAID TSA	\$ 1,951	\$ 10,133	\$ 7,995		\$ 9,145	\$ 9,145	\$ 9,145	
246 - LIFE & LT DISABILITY INS	\$ 122	\$ 407	\$ 250		\$ 557	\$ 557	\$ 557	
310 - INSTR PROF TECH SERVICES	\$ 229	\$ -	\$ -		\$ -	\$ -	\$ -	
312 - WORK SHOPS/INSTR PRO IMPR	\$ 3,037	\$ 111,615	\$ 120,982		\$ 7,330	\$ 7,330	\$ 7,330	
319 - OTHER INSTRUCT/PROF/TECH	\$ 7,745	\$ -	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 206	\$ -	\$ -		\$ 1,308	\$ 1,308	\$ 1,308	
342 - TRAVEL, OUT OF-DISTRICT	\$ 3,771	\$ 37,593	\$ 31,500		\$ 8,466	\$ 8,466	\$ 8,466	
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 128	\$ -	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 41	\$ 2,280	\$ 104,251		\$ 60,951	\$ 60,951	\$ 60,951	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 400	\$ 1,209		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ 10,664	\$ 11,253	\$ 11,703		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ 110,077	\$ -		\$ -	\$ -	\$ -	
2321 - OFFICE OF SUPERINTENDENT	\$ -	\$ 26,375	\$ 26,522	0.00	\$ -	\$ -	\$ -	0.00
389 - OTHER PROF/TECH SERVICES	\$ -	\$ 26,375	\$ 26,522		\$ -	\$ -	\$ -	
2410 - OFFICE OF THE PRINCIPAL	\$ 89,972	\$ 186,001	\$ 95,666	1.00	\$ 110,775	\$ 110,775	\$ 110,775	0.50
112 - CLASSIFIED SALARIES	\$ -	\$ 12	\$ -	0.00	\$ -	\$ -	\$ -	0.00
113 - ADMINISTRATORS	\$ 54,687	\$ 115,788	\$ 59,938	1.00	\$ 63,687	\$ 63,687	\$ 63,687	0.50
130 - OTHER PAY	\$ -	\$ 146	\$ -		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ 147	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 10,954	\$ 17,727	\$ 8,863		\$ 10,357	\$ 10,357	\$ 10,357	
212 - PERS PICK-UP	\$ 3,281	\$ 6,965	\$ 3,450		\$ 3,857	\$ 3,857	\$ 3,857	
213 - PERS/BOND	\$ 4,678	\$ 11,028	\$ 5,427		\$ 6,107	\$ 6,107	\$ 6,107	
216 - PERS OPSRP	\$ -	\$ 36			\$ -	\$ -	\$ -	
220 - FICA	\$ 4,175	\$ 8,862	\$ 4,390		\$ 4,909	\$ 4,909	\$ 4,909	
231 - WORKER'S COMP	\$ 210	\$ 459	\$ 224		\$ 253	\$ 253	\$ 253	
240 - HEALTH INSURANCE	\$ 9,447	\$ 18,894	\$ 10,109		\$ 9,825	\$ 9,825	\$ 9,825	
245 - EMPLOYER PAID TSA	\$ 2,274	\$ 5,400	\$ 2,983		\$ 2,498	\$ 2,498	\$ 2,498	
246 - LIFE & LT DISABILITY INS	\$ 268	\$ 537	\$ 282		\$ 298	\$ 298	\$ 298	
324 - RENTALS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ -	\$ -	\$ -		\$ 8,984	\$ 8,984	\$ 8,984	
2490 - OTHER ADMIN SUPPORT	\$ 53,850	\$ 60,869	\$ 205,125	0.30	\$ -	\$ -	\$ -	0.00
113 - ADMINISTRATORS	\$ 32,784	\$ 38,949	\$ 105,000	0.30	\$ -	\$ -	\$ -	0.00
211 - PERS T1/T2	\$ 6,567	\$ 5,963	\$ 22,600		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 1,967	\$ 2,337	\$ 10,000		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 2,804	\$ 3,700	\$ 14,000		\$ -	\$ -	\$ -	
220 - FICA	\$ 2,449	\$ 2,917	\$ 10,000		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
231 - WORKER'S COMP	\$ 126	\$ 154	\$ 300		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 5,668	\$ 5,196	\$ 40,000		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 1,328	\$ 1,506	\$ 2,900		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 157	\$ 147	\$ 325		\$ -	\$ -	\$ -	
2510 - DIRECTOR OF BUSINESS SUPP	\$ 80	\$ 441	\$ 1,324,563	0.00	\$ 5,004,668	\$ 5,004,668	\$ 5,004,668	3.64
111 - LICENSED SALARIES	\$ -	\$ -	\$ -	0.00	\$ 145,918	\$ 145,918	\$ 145,918	3.64
240 - HEALTH INSURANCE	\$ -	\$ -	\$ -	0.00	\$ 97,278	\$ 97,278	\$ 97,278	
410 - SUPPLIES	\$ 80	\$ 441	\$ 1,317,926		\$ 4,761,472	\$ 4,761,472	\$ 4,761,472	
690 - GRANT INDIRECT CHARGES	\$ -	\$ -	\$ 6,637		\$ -	\$ -	\$ -	
2520 - FISCAL SERVICES	\$ 348,585	\$ 535,277	\$ 904,438	0.00	\$ 435,660	\$ 435,660	\$ 435,660	0.00
690 - GRANT INDIRECT CHARGES	\$ 348,585	\$ 535,277	\$ 904,438		\$ 435,660	\$ 435,660	\$ 435,660	
2542 - CARE/UPKEEP OF BUILDINGS	\$ 1,241	\$ 105,929	\$ 41,830	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ 1,241	\$ 37,473	\$ 4,040		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ 68,455	\$ 37,790		\$ -	\$ -	\$ -	
2543 - CARE/UPKEEP OF GROUNDS	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
520 - BLDG CONSTR/IMPRVMNT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
2550 - STUDENT TRANSPORTATION	\$ -	\$ -	\$ -	0.00	\$ 10,000	\$ 10,000	\$ 10,000	0.00
331 - REIMB STUDENT TRANSPORT	\$ -	\$ -	\$ -		\$ 10,000	\$ 10,000	\$ 10,000	
2552 - VEHICLE OPERATION	\$ -	\$ 175,648	\$ 200,000	0.00	\$ 367,634	\$ 367,634	\$ 367,634	0.00
564 - BUS & CAPITAL BUS IMPROV	\$ -	\$ 175,648	\$ 200,000		\$ 367,634	\$ 367,634	\$ 367,634	
2620 - GRANT SERVICES	\$ 136,372	\$ 160,816	\$ 162,035	1.00	\$ 104,618	\$ 104,618	\$ 104,618	1.00
112 - CLASSIFIED SALARIES	\$ 20,782	\$ 22,650	\$ 27,488	0.50	\$ 21,111	\$ 21,111	\$ 21,111	0.50
113 - ADMINISTRATORS	\$ 61,470	\$ 76,881	\$ 65,000	0.50	\$ 48,609	\$ 48,609	\$ 48,609	0.50
211 - PERS T1/T2	\$ 12,312	\$ 9,840	\$ 10,969		\$ 8,271	\$ 8,271	\$ 8,271	
212 - PERS PICK-UP	\$ 4,887	\$ 5,919	\$ 6,737		\$ 3,434	\$ 3,434	\$ 3,434	
213 - PERS/BOND	\$ 7,049	\$ 9,372	\$ 10,620		\$ 5,438	\$ 5,438	\$ 5,438	
216 - PERS OPSRP	\$ 2,912	\$ 4,194	\$ 4,986		\$ 697	\$ 697	\$ 697	
220 - FICA	\$ 6,218	\$ 7,537	\$ 8,582		\$ 5,523	\$ 5,523	\$ 5,523	
231 - WORKER'S COMP	\$ 329	\$ 396	\$ 430		\$ 290	\$ 290	\$ 290	
240 - HEALTH INSURANCE	\$ 17,982	\$ 20,564	\$ 23,483		\$ 9,088	\$ 9,088	\$ 9,088	
245 - EMPLOYER PAID TSA	\$ 2,085	\$ 3,039	\$ 3,283		\$ 1,854	\$ 1,854	\$ 1,854	
246 - LIFE & LT DISABILITY INS	\$ 347	\$ 425	\$ 458		\$ 303	\$ 303	\$ 303	
2633 - PUBLIC INFORMATION	\$ 121,683	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
113 - ADMINISTRATORS	\$ 73,132	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
212 - PERS PICK-UP	\$ 4,388	\$ -	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 6,275	\$ -	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 10,663	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ 5,084	\$ -	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 288	\$ -	\$ -		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 17,319	\$ -	\$ -		\$ -	\$ -	\$ -	
245 - EMPLOYER PAID TSA	\$ 4,169	\$ -	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 366	\$ -	\$ -		\$ -	\$ -	\$ -	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
2640 - STAFF SERVICES	\$ 177	\$ 2,855	\$ -	0.00	\$ -	\$ -	\$ -	0.00
410 - SUPPLIES	\$ -	\$ 2,855	\$ -		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 177	\$ -	\$ -		\$ -	\$ -	\$ -	
2660 - TECHNOLOGY SERVICES	\$ 199,708	\$ 122,451	\$ 104,855	0.00	\$ -	\$ -	\$ -	0.00
359 - OTH COMMUNICATION SERVICE	\$ 36,851	\$ 105,351	\$ 104,855		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 966	\$ -	\$ -		\$ -	\$ -	\$ -	
460 - NON-CONSUMABLE MATERIALS	\$ 47,291	\$ -	\$ -		\$ -	\$ -	\$ -	
470 - COMPUTER SOFTWARE	\$ 114,600	\$ 17,100	\$ -		\$ -	\$ -	\$ -	
2690 - OTHER SUPPORT SERVICES	\$ 74,663	\$ 6,219	\$ 297,849	0.00	\$ 67,989	\$ 67,989	\$ 67,989	0.00
232 - UNEMPLOYMENT INSURANCE	\$ 74,663	\$ 6,219	\$ 70,000		\$ 67,989	\$ 67,989	\$ 67,989	
820 - RESERVED FOR NEXT YEAR	\$ -	\$ -	\$ 227,849		\$ -	\$ -	\$ -	
3100 - FOOD SERVICES	\$ 1,500,042	\$ 2,099,258	\$ 2,242,414	20.81	\$ 2,193,299	\$ 2,193,299	\$ 2,193,299	25.00
112 - CLASSIFIED SALARIES	\$ 400,814	\$ 509,740	\$ 515,287	19.81	\$ 647,393	\$ 647,393	\$ 647,393	24.00
114 - MANAGERIAL-CLASSIFIED	\$ 75,872	\$ 77,679	\$ 82,067	1.00	\$ 84,031	\$ 84,031	\$ 84,031	1.00
122 - SUBSTITUTE CLASSIFIED	\$ 2,700	\$ 22,339	\$ 20,743		\$ 18,236	\$ 18,236	\$ 18,236	
130 - OTHER PAY	\$ 26,067	\$ 23,720	\$ 32,106		\$ 14,463	\$ 14,463	\$ 14,463	
132 - OVERTIME SALARIES	\$ 1,039	\$ 3,191	\$ 1,339		\$ 3,066	\$ 3,066	\$ 3,066	
211 - PERS T1/T2	\$ 9,254	\$ 7,003	\$ 8,329		\$ 2,000	\$ 2,000	\$ 2,000	
212 - PERS PICK-UP	\$ 28,089	\$ 30,126	\$ 31,827		\$ 33,684	\$ 33,684	\$ 33,684	
213 - PERS/BOND	\$ 39,801	\$ 47,700	\$ 50,322		\$ 53,338	\$ 53,338	\$ 53,338	
216 - PERS OPSRP	\$ 61,520	\$ 55,677	\$ 58,574		\$ 85,458	\$ 85,458	\$ 85,458	
220 - FICA	\$ 37,191	\$ 47,039	\$ 46,081		\$ 54,013	\$ 54,013	\$ 54,013	
231 - WORKER'S COMP	\$ 12,546	\$ 24,074	\$ 17,888		\$ 17,278	\$ 17,278	\$ 17,278	
240 - HEALTH INSURANCE	\$ 228,847	\$ 264,403	\$ 265,503		\$ 249,687	\$ 249,687	\$ 249,687	
245 - EMPLOYER PAID TSA	\$ 4,548	\$ 4,050	\$ 5,171		\$ 4,944	\$ 4,944	\$ 4,944	
246 - LIFE & LT DISABILITY INS	\$ 1,773	\$ 2,201	\$ 2,062		\$ 2,537	\$ 2,537	\$ 2,537	
318 - STAFF DVLPMNT-NONINSTRUC	\$ 219	\$ 100	\$ -		\$ 2,000	\$ 2,000	\$ 2,000	
322 - CONTRACTED REPAIRS	\$ -	\$ -	\$ -		\$ 5,000	\$ 5,000	\$ 5,000	
324 - RENTALS	\$ 410	\$ 144	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ 122	\$ 231	\$ 340		\$ 405	\$ 405	\$ 405	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ 1,550		\$ 1,550	\$ 1,550	\$ 1,550	
389 - OTHER PROF/TECH SERVICES	\$ 1,530	\$ -	\$ -		\$ 1,200	\$ 1,200	\$ 1,200	
392 - STAFF EVENTS & INSERVICE	\$ -	\$ -	\$ -		\$ 500	\$ 500	\$ 500	
410 - SUPPLIES	\$ 8,374	\$ 9,389	\$ 9,890		\$ 10,497	\$ 10,497	\$ 10,497	
411 - CAFETERIA SUPPLIES	\$ -	\$ -	\$ -		\$ 50,652	\$ 50,652	\$ 50,652	
450 - FOOD	\$ 541,605	\$ 952,151	\$ 1,064,455		\$ 798,723	\$ 798,723	\$ 798,723	
460 - NON-CONSUMABLE MATERIALS	\$ 6,388	\$ 6,044	\$ 4,500		\$ 14,492	\$ 14,492	\$ 14,492	
470 - COMPUTER SOFTWARE	\$ 8,790	\$ 9,551	\$ 10,132		\$ 10,046	\$ 10,046	\$ 10,046	
540 - DEPR EQUIPMENT (>\$5,000)	\$ -	\$ -	\$ 10,000		\$ 16,848	\$ 16,848	\$ 16,848	
640 - DUES AND FEES	\$ 1,359	\$ 1,452	\$ 2,867		\$ 9,582	\$ 9,582	\$ 9,582	
651 - LIABILITY INSURANCE	\$ 913	\$ 991	\$ 1,090		\$ 1,333	\$ 1,333	\$ 1,333	
653 - PROPERTY INSURANCE	\$ 270	\$ 265	\$ 291		\$ 344	\$ 344	\$ 344	

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
3300 - COMMUNITY SERVICES	\$ 6,425	\$ 3,681	\$ 381,770	0.00	\$ 1,517,232	\$ 1,517,232	\$ 1,517,232	0.00
111 - LICENSED SALARIES	\$ -	\$ -	\$ 320	0.00	\$ -	\$ -	\$ -	0.00
220 - FICA	\$ -	\$ -	\$ 568		\$ -	\$ -	\$ -	
310 - INSTR PROF TECH SERVICES	\$ 5,527	\$ -	\$ -		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ 3,968		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ -	\$ -	\$ 45		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ -	\$ 987	\$ 375,405		\$ 1,517,232	\$ 1,517,232	\$ 1,517,232	
480 - COMPUTER HARDWARE	\$ 898	\$ 2,694	\$ 1,464		\$ -	\$ -	\$ -	
3320 - COMMUNITY RECREATION	\$ 79,637	\$ 32,652	\$ 25,997	0.00	\$ 1,892	\$ 1,892	\$ 1,892	0.00
112 - CLASSIFIED SALARIES	\$ 11,248	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00
121 - SUBSTITUTE LICENSED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 34,785	\$ 16,065	\$ -		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ 6,967	\$ 2,460	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ 2,736	\$ 964	\$ -		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ 4,035	\$ 1,526	\$ -		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ 1,576	\$ -	\$ -		\$ -	\$ -	\$ -	
220 - FICA	\$ 3,488	\$ 1,229	\$ -		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ 187	\$ 67	\$ -		\$ -	\$ -	\$ -	
240 - HEALTH INSURANCE	\$ 3,663	\$ -	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ 48	\$ -	\$ -		\$ -	\$ -	\$ -	
324 - RENTALS	\$ 850	\$ -	\$ -		\$ -	\$ -	\$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
353 - POSTAGE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
354 - ADVERTISING	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
355 - PRINTING AND BINDING	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 1,552	\$ 6,227	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 3,789	\$ 883	\$ 25,997		\$ 1,892	\$ 1,892	\$ 1,892	
470 - COMPUTER SOFTWARE	\$ 3,695	\$ 2,200	\$ -		\$ -	\$ -	\$ -	
640 - DUES AND FEES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
651 - LIABILITY INSURANCE	\$ 715	\$ 743	\$ -		\$ -	\$ -	\$ -	
653 - PROPERTY INSURANCE	\$ 304	\$ 289	\$ -		\$ -	\$ -	\$ -	
670 - TAXES-LICENSES-ASSESSMENT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3360 - WELFARE ACTIVITIES	\$ 1,643	\$ 1,834	\$ 6,992	0.00	\$ -	\$ -	\$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 1,643	\$ 1,834	\$ 6,992		\$ -	\$ -	\$ -	
3370 - NON PUBLIC SCH STUDENTS	\$ -	\$ 3,906	\$ -	0.00	\$ 24,943	\$ 24,943	\$ 24,943	0.00
312 - WORK SHOPS/INSTR PRO IMPR	\$ -	\$ 3,906	\$ -		\$ 5,934	\$ 5,934	\$ 5,934	
410 - SUPPLIES	\$ -	\$ -	\$ -		\$ 17,628	\$ 17,628	\$ 17,628	
480 - COMPUTER HARDWARE	\$ -	\$ -	\$ -		\$ 1,381	\$ 1,381	\$ 1,381	
3390 - OTHER COMMUNITY SERVICES	\$ 12,967	\$ 33,993	\$ 61,100	0.00	\$ 66,967	\$ 66,967	\$ 66,967	0.00

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Proposed	23-24 Approved	23-24 Adopted	23-24 FTE
112 - CLASSIFIED SALARIES	\$ 70	\$ 61	\$ 49	0.00	\$ 84	\$ 84	\$ 84	0.00
122 - SUBSTITUTE CLASSIFIED	\$ -	\$ 39	\$ -		\$ -	\$ -	\$ -	
130 - OTHER PAY	\$ 2,822	\$ 2,884	\$ 6,324		\$ 6,788	\$ 6,788	\$ 6,788	
132 - OVERTIME SALARIES	\$ 409	\$ -	\$ 334		\$ 99	\$ 99	\$ 99	
211 - PERS T1/T2	\$ 118	\$ 130	\$ 395		\$ 84	\$ 84	\$ 84	
212 - PERS PICK-UP	\$ 191	\$ 82	\$ 474		\$ 168	\$ 168	\$ 168	
213 - PERS/BOND	\$ 262	\$ 130	\$ 807		\$ 908	\$ 908	\$ 908	
216 - PERS OPSRP	\$ 378	\$ 148	\$ 460		\$ 1,079	\$ 1,079	\$ 1,079	
220 - FICA	\$ 240	\$ 269	\$ 491		\$ 241	\$ 241	\$ 241	
231 - WORKER'S COMP	\$ 14	\$ 15	\$ 55		\$ 56	\$ 56	\$ 56	
240 - HEALTH INSURANCE	\$ -	\$ 3	\$ -		\$ 25	\$ 25	\$ 25	
245 - EMPLOYER PAID TSA	\$ -	\$ 5	\$ 20		\$ 202	\$ 202	\$ 202	
246 - LIFE & LT DISABILITY INS	\$ 6	\$ 4	\$ 50		\$ 1	\$ 1	\$ 1	
341 - TRAVEL, LOCAL IN-DISTRICT	\$ -	\$ -	\$ 1,000		\$ -	\$ -	\$ -	
342 - TRAVEL, OUT OF-DISTRICT	\$ -	\$ -	\$ -		\$ 100	\$ 100	\$ 100	
343 - TRAVEL, STUDNTS, OUT DIST	\$ -	\$ 6,786	\$ -		\$ -	\$ -	\$ -	
353 - POSTAGE	\$ -	\$ 78	\$ -		\$ -	\$ -	\$ -	
389 - OTHER PROF/TECH SERVICES	\$ 810	\$ 150	\$ -		\$ -	\$ -	\$ -	
410 - SUPPLIES	\$ 7,648	\$ 23,208	\$ 50,638		\$ 57,133	\$ 57,133	\$ 57,133	
460 - NON-CONSUMABLE MATERIALS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3500 - CUSTODY-CARE OF CHILDREN	\$ -	\$ 1,918	\$ 2,770	0.00	\$ -	\$ -	\$ -	0.00
112 - CLASSIFIED SALARIES	\$ -	\$ 55	\$ 80	0.00	\$ -	\$ -	\$ -	0.00
130 - OTHER PAY	\$ -	\$ 1,144	\$ 1,662		\$ -	\$ -	\$ -	
132 - OVERTIME SALARIES	\$ -	\$ 232	\$ 337		\$ -	\$ -	\$ -	
211 - PERS T1/T2	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
212 - PERS PICK-UP	\$ -	\$ 82	\$ 119		\$ -	\$ -	\$ -	
213 - PERS/BOND	\$ -	\$ 130	\$ 188		\$ -	\$ -	\$ -	
216 - PERS OPSRP	\$ -	\$ 167	\$ 242		\$ -	\$ -	\$ -	
220 - FICA	\$ -	\$ 98	\$ 142		\$ -	\$ -	\$ -	
231 - WORKER'S COMP	\$ -	\$ 6	\$ -		\$ -	\$ -	\$ -	
246 - LIFE & LT DISABILITY INS	\$ -	\$ 4	\$ -		\$ -	\$ -	\$ -	
4150 - BLDG CONST/IMPROVEMENT	\$ -	\$ 16,813	\$ 1,037,923	0.00	\$ 1,006,592	\$ 1,006,592	\$ 1,006,592	0.00
530 - SITE IMPROVEMENTS	\$ -	\$ 16,813	\$ 1,037,923		\$ 1,006,592	\$ 1,006,592	\$ 1,006,592	
5200 - TRANSFER OF FUNDS	\$ 696,648	\$ 34,463	\$ -	0.00	\$ 2,005,926	\$ 2,005,926	\$ 2,005,926	0.00
710 - FUND TRANSFERS	\$ 696,648	\$ 34,463	\$ -		\$ 2,005,926	\$ 2,005,926	\$ 2,005,926	
7000 - UNAPP ENDING FUND BALANCE	\$ 6,422,111	\$ 7,331,053	\$ 4,312,008	0.00	\$ 3,450,585	\$ 3,450,585	\$ 3,450,585	0.00
820 - RESERVED FOR NEXT YEAR	\$ 6,422,111	\$ 7,331,053	\$ 4,312,008		\$ 3,450,585	\$ 3,450,585	\$ 3,450,585	
Grand Total	\$ 16,515,961	\$ 23,262,430	\$ 29,667,031	104.05	\$ 27,230,620	\$ 27,230,620	\$ 27,230,620	102.01

Debt Service Fund

This fund accounts for voter approved General Obligation bonds debt service. The funding sources are local property taxes that are levied outside the Oregon property tax limits. The 2022-23 proposed budget includes the debt principal and interest payments of the general obligation bonds series 2016 authorized by the District's bond measure 14-58 approved on May 17, 2016.

**HOOD RIVER COUNTY SCHOOL DISTRICT
2023-2024 BUDGET**

FUND 300 DEBT SERVICE REVENUE/EXPENDITURE SUMMARY

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 300 DEBT SERVICE						
Local Sources	\$ 4,110,410	\$ 4,850,267	\$ 4,823,400	\$ 4,718,372	\$ 4,718,372	\$ 4,718,372
Beginning Fund Balance	\$ 560,603	\$ 98,313	\$ 183,966	\$ 238,428	\$ 238,428	\$ 238,428
FUND 300 DEBT SERVICE TOTAL	\$ 4,671,013	\$ 4,948,581	\$ 5,007,366	\$ 4,956,800	\$ 4,956,800	\$ 4,956,800

REQUIREMENTS REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 300						
Other Objects	\$ 4,572,700	\$ 4,693,900	\$ 5,007,366	\$ 4,956,800	\$ 4,956,800	\$ 4,956,800
Unappropriated End Fund Balance	\$ 98,313	\$ 254,681	\$ -	\$ -	\$ -	\$ -
FUND 300 DEBT SERVICE TOTAL	\$ 4,671,013	\$ 4,948,581	\$ 5,007,366	\$ 4,956,800	\$ 4,956,800	\$ 4,956,800

FUND 300 DEBT SERVICE

REVENUE

	20-21 Actuals	21-22 Actuals	22-23 Adopted	23-24 Proposed	23-24 Approved	23-24 Adopted
R1111 CURRENT YEAR TAXES	\$ 3,937,027	\$ 4,625,607	\$ 4,823,400	\$ 4,718,372	4,718,372	4,718,372
R1112 PRIOR YEAR TAXES	\$ 153,993	\$ 199,349	\$ -	\$ -	-	-
R1510 INTEREST EARNED	\$ 14,425	\$ 25,311	\$ -	\$ -	-	-
R1990 MISCELLANEOUS REVENUE	\$ 4,966	\$ -	\$ -	\$ -	-	-
R5400 BEGINNING FUND BALANCE	\$ 560,603	\$ 98,313	\$ 183,966	\$ 238,428	238,428	238,428
Total Revenue	\$ 4,671,013	\$ 4,948,581	\$ 5,007,366	\$ 4,956,800	\$ 4,956,800	\$ 4,956,800

EXPENDITURES

FUNCTION 5110

	20-21 Actuals	21-22 Actuals	22-23 Adopted	23-24 Proposed	23-24 Approved	23-24 Adopted
610 PRINICPAL PAYMENTS	\$ 2,245,000	\$ 2,450,000	\$ 2,665,000	\$ 2,905,000	2,905,000	2,905,000
621 REGULAR INTEREST	\$ 2,327,700	\$ 2,243,900	\$ 2,342,366	\$ 2,051,800	2,051,800	2,051,800
Function 7000						
810 Unappropriated End Fund Bal	\$ 98,313	\$ 254,681	\$ -	\$ -	-	-
Total Expenditures	\$ 4,671,013	\$ 4,948,581	\$ 5,007,366	\$ 4,956,800	\$ 4,956,800	\$ 4,956,800

Hood River County School District
2023-24 Schedule of General Obligation Bond and Interest Redemption Requirements

Fiscal Yr	GO Bonds Issued 2016	
	Principal	Interest
	Due 6/15	Due 12/15 & 6/15
2023-24	2,905,000	2,051,800
2024-25	3,160,000	1,935,600
2025-26	3,455,000	1,777,600
2026-27	3,740,000	1,639,400
2027-28	3,960,000	1,564,600
2028-29	4,235,000	1,445,800
2029-30	4,560,000	1,276,400
2030-31	4,900,000	1,094,000
2031-32	5,265,000	898,000
2032-33	5,645,000	687,400
2033-34	6,045,000	461,600
2034-35	2,655,000	219,800
2035-36	2,840,000	113,600
	<u>53,365,000</u>	<u>15,165,600</u>

Capital Construction Fund

This fund accounts for capital construction and improvements projects of the Capital Construction Bond Fund 400, the Construction Excise Tax fund 401, the Energy Projects Fund 402, the Property Fund 403, the Seismic Projects Fund 404, and the State Match Grant Fund 405. Each of these programs is accounted for separately, and budgeted together for legal appropriation requirements.

**HOOD RIVER COUNTY SCHOOL DISTRICT
2023-2024 BUDGET**

FUND 4XX CAPITAL PROJECTS REVENUE/EXPENDITURE SUMMARY

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 4XX CAPITAL PROJECTS						
Local Sources	\$ 494,792	\$ 313,634	\$ 375,089	\$ 181,505	\$ 181,505	\$ 181,505
State Sources	\$ 780,487	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 50,000	\$ 1,261,062	\$ 1,608,678	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 5,092,502	\$ 3,093,579	\$ 2,435,324	\$ 1,101,173	\$ 1,101,173	\$ 1,101,173
FUND 4XX CAPITAL PROJECTS TOTAL	\$ 6,417,781	\$ 4,668,275	\$ 4,419,091	\$ 1,282,678	\$ 1,282,678	\$ 1,282,678

REQUIREMENTS REPORT	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 4XX CAPITAL PROJECTS						
Purchased Services	\$ 271,252	\$ 34,496	\$ 5,089	\$ 226,155	\$ 226,155	\$ 226,155
Supplies & Materials	\$ 25,131	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 2,977,818	\$ 774,446	\$ 3,622,458	\$ 1,056,523	\$ 1,056,523	\$ 1,056,523
Other Objects	\$ -	\$ 7,475	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 50,000	\$ -	\$ 791,543	\$ -	\$ -	\$ -
Unappropriated End Fund Balance	\$ 3,093,580	\$ 3,851,858	\$ -	\$ -	\$ -	\$ -
FUND 4XX CAPITAL PROJECTS TOTAL	\$ 6,417,781	\$ 4,668,275	\$ 4,419,091	\$ 1,282,678	\$ 1,282,678	\$ 1,282,678

**HOOD RIVER COUNTY SCHOOL DISTRICT
2023-2024 BUDGET**

4XX Capital Projects Fund

REVENUE

	20-21 Actuals	21-22 Actuals	22-23 Adopted	23-24 Proposed	23-24 Approved	23-24 Adopted
R1130 Construction Excise Tax	\$ 305,125	\$ 233,627	\$ 300,000	\$ 115,505	\$ 115,505	\$ 115,505
R1510 Interest Earned	\$ 13,022	\$ 5,348	\$ 5,089	\$ -	\$ -	\$ -
R1990 Miscellaneous Revenue	\$ 176,645	\$ 74,660	\$ 70,000	\$ 66,000	\$ 66,000	\$ 66,000
R3299 Restricted State Revenue	\$ 780,488	\$ -	\$ -			
R5200 Interfund Transfers	\$ 50,000	\$ 1,261,062	\$ 1,608,678	\$ -	\$ -	\$ -
R5400 Beginning Fund Balance	\$ 5,092,501	\$ 3,093,579	\$ 2,435,324	\$ 1,101,173	\$ 1,101,173	\$ 1,101,173
Total Revenue	\$ 6,417,781	\$ 4,668,275	\$ 4,419,091	\$ 1,282,678	\$ 1,282,678	\$ 1,282,678

EXPENDITURES

Function 4110

	20-21 Actuals	21-22 Actuals	22-23 Adopted	23-24 Proposed	23-24 Approved	23-24 Adopted
389 Other Prof/Tech Services	\$ 95,334	\$ 22,164	\$ 5,089	\$ 36,155	\$ 36,155	\$ 36,155
410 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
590 Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
640 Dues And Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
659 Oth Ins And Judgments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Function 4120

510 Land Acquisition	\$ 141,667	\$ 141,666	\$ -	\$ -	\$ -	\$ -
----------------------	------------	------------	------	------	------	------

Function 4150

389 Other Prof/Tech Services	\$ 175,918	\$ 12,332	\$ -	\$ 190,000	\$ 190,000	\$ 190,000
460 Non-Consumable Materials	\$ 25,131	\$ -	\$ -	\$ -	\$ -	\$ -
520 Bldg Constr/Imprvmnt	\$ 2,836,151	\$ 632,780	\$ 3,622,459	\$ 1,056,523	\$ 1,056,523	\$ 1,056,523
530 Site Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
640 Dues And Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
653 Property Insurance	\$ -	\$ 7,475	\$ -	\$ -	\$ -	\$ -

Function 5200

710 Fund Transfer	\$ 50,000	\$ -	\$ 791,543	\$ -	\$ -	\$ -
-------------------	-----------	------	------------	------	------	------

Function 7000

810 Unappropriated End Fund Bal	\$ 3,093,580	\$ 3,851,858	\$ -	\$ -	\$ -	\$ -
---------------------------------	--------------	--------------	------	------	------	------

Total Expenditures	\$ 6,417,781	\$ 4,668,275	\$ 4,419,091	\$ 1,282,678	\$ 1,282,678	\$ 1,282,678
---------------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

Summary of Interfund Transfers

**HOOD RIVER COUNTY SCHOOL DISTRICT
2022-23 BUDGET**

SUMMARY OF INTERFUND TRANSFERS

	20-21 Actuals	21-22 Actuals	22-23 Adopted	23-24 Proposed	23-24 Approved	23-24 Adopted
R5200						
Interfund Transfers In						
TT 100 GF from 200 Food Service						
TT 100 GF from 207 Biennial Reserve	671,520			2,005,926	2,005,926	2,005,926
TT 200 Nutrition Services from 100 GF						
TT 205 Community Ed from 100 GF						
TT 207 Biennial Reserve from 100 GF						
TT 210 Unemployment from 100 GF						
TT 212 Bus Replacement from 100 GF						
TT 220-299 Grants from 100 GF						
TT 200-299 Grants from 200-299 Grants	25,128	34,463				
TT 4XX Capital Projects from 100 GF		1,261,062	1,068,140			
TT 400 Capital Projects from subfund 402	50,000					
TT 402 Capital from 400 Capital			90,989			
TT 401 Capital Projects from Capital 400			449,548			
TOTAL	746,648	1,295,525	1,608,677	2,005,926	2,005,926	2,005,926
5200						
Interfund Transfers Out						
TF 100 GF to 205 Community Ed						
TF 100 GF to 200 Nutrition Services						
TF 100 GF to 207 Biennial Reserve						
TF 100 GF to 210 Unemployment						
TF 100 GF to 212 Bus Replacement						
TF 100 GF to 2XX						
TF 100 GF to 4XX		1,261,062	1,068,140			
TF 200 Food Service Fund to 100 GF						
TF 204 Student Body Fund to 400 GF						
TF 207 Oper Reserve (SSF) to 100 GF	671,520			2,005,926	2,005,926	2,005,926
TF 200-299 Grants to 200-299 Grants	25,128	34,463				
TF 402 to 400 Capital Projects	50,000					
TF 400 to 402 Capital			90,989			
TF 400 Capital to 401 Capital			449,548			
TOTAL	746,648	1,295,525	1,608,677	2,005,926	2,005,926	2,005,926
NET INTERFUND TRANSFERS	-	-	-	-	-	-

Supplemental Information

Hood River County School District

2023-24 Schedule of Principal and Interest Requirements for PERS Pension Bonds

Fiscal Year	Series 2011		Series 2004		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2023-24	1,370,000	410,145	975,000	291,602	2,345,000	701,747
2024-25	1,530,000	334,110	1,095,000	237,704	2,625,000	571,814
2025-26	1,710,000	249,195	1,220,000	177,172	2,930,000	426,367
2026-27	1,895,000	154,290	1,355,000	109,731	3,250,000	264,021
2027-28	885,000	49,118	630,000	34,826	1,515,000	83,944
	<u>7,390,000</u>	<u>1,196,858</u>	<u>5,275,000</u>	<u>851,036</u>	<u>12,665,000</u>	<u>2,047,894</u>

Hood River County School District
2023-24 Schedule of Principal and Interest Requirements for Qualified School Construction Bonds

Fiscal Year	2010 QSCB	
	Principal	Interest
2023-24	250,000	14,918
2024-25	255,000	10,043
2025-26	260,000	5,070
	<u>765,000</u>	<u>30,030</u>

Original issue February 2010, \$3,600,000, 1.95% interest rate

Classified Salary Schedule 2023-24

(2.5% increase from 2022-23)

Job Classification	Step 1	Step 2	Step 3	Step 4	Step 5
A	\$14.71	\$15.19	\$15.68	\$16.19	\$16.72
B	\$14.97	\$15.46	\$15.96	\$16.48	\$17.01
C	\$15.23	\$15.73	\$16.24	\$16.77	\$17.31
D	\$15.50	\$16.00	\$16.52	\$17.06	\$17.61
E	\$16.02	\$16.54	\$17.08	\$17.64	\$18.21
F	\$16.45	\$16.98	\$17.53	\$18.10	\$18.69
G	\$16.95	\$17.50	\$18.07	\$18.65	\$19.26
H	\$17.05	\$17.61	\$18.18	\$18.77	\$19.38
I	\$17.29	\$17.85	\$18.43	\$19.03	\$19.64
J	\$17.78	\$18.36	\$18.96	\$19.58	\$20.21
K	\$17.99	\$18.57	\$19.17	\$19.80	\$20.44
L	\$18.24	\$18.83	\$19.45	\$20.08	\$20.73
M	\$18.69	\$19.29	\$19.92	\$20.57	\$21.24
N	\$19.19	\$19.81	\$20.45	\$21.12	\$21.80
O	\$19.89	\$20.53	\$21.20	\$21.89	\$22.60
P	\$20.89	\$21.57	\$22.27	\$23.00	\$23.75
Q	\$21.58	\$22.28	\$23.01	\$23.76	\$24.53
R	\$22.70	\$23.44	\$24.20	\$24.98	\$25.80
S	\$23.45	\$24.21	\$25.00	\$25.81	\$26.65
T	\$29.94	\$30.92	\$31.92	\$32.96	\$34.03

Longevity Awards	Longevity differentials are calculated as current step plus the percentage based on total continuous years of Classified Experience in the District	Differential Awards	
5%	After completing 5 years of service	\$0.20	Night Differential
10%	After completing 10 years of service	\$0.50	Hazardous Materials Differential - for employees working under the supervision of the Hazardous Materials Supervisor engaged in the removal of asbestos
15%	After completing 15 years of service	5%	Bilingual Differential - for employees who are bilingual in English and Spanish as determined by the District
20%	After completing 20 years of service	5%	Critical Care Differential - for employees who provide critical care to a student, without whom may suffer medical complications or death
25%	After completing 25 years of service	10%	Bus Driver Trainer Differential
		2.5%	SLC/TLC Instructional Assistant & Bus Driver Differential - for employees exclusively assigned to support students identified in these programs

Appendix (REVISED 2022-8-10)

Level	Classification	Level	Classification
A	Teacher Assistant	L	Paraprofessional
			Media Assistant
Special Education & Student Services Secretary			
	Operations Secretary		
B	Bus Driver - Standby	M	Paraprofessional with 3% differential for 72 college credits
	Kitchen Helper		Media Assistant with 3% differential for 72 college credits
Assistant Cook			Head Custodian II
	Secretary I		Maintenance II
D	First Cook	N	Bus Driver - Regular
E	Cook Manager I		Office Manager - HRVHS/Migrant
	Custodian I	O	Federal Programs & Curriculum Administrative Assistant
F	Instructional Assistant		District Accounts Payable Specialist
	Campus Supervisor	P	Transportation Service Person 1
	CNA		Head Custodian III
	Computer/Information Support Assistant		Maintenance III
	G	Cook Manager II	Q
Instructional Assistant with 3% differential for 72 college credits		R	Maintenance III with LME license
Custodian II			Custodial Coordinator
H	Maintenance I/Courier	S	Transportation Maintenance Technician
	Secretary/Bookkeeper		HVAC Technician
I	Bookkeeper High School		Transportation Coordinator
J	Head Custodian I	T	Computer/Information Support Coordinator
			Hazardous Materials Supervisor
K	District Athletics & Activities Secretary	Exempt	Network Coordinator
	Cook Manager III		District Assessment Coordinator
			Career Connected Learning Coordinator

2023/24 Confidential Salary Schedule Table Adjustment (2.5% increase from 2022/23)							
Classification	Step 1	Step 2	Step 3	Step 4	5%	10%	15%
Payroll & Benefits Specialist Assistant	\$20.57	\$21.38	\$22.25	\$23.15	\$24.30	\$25.46	\$26.62
Human Resources Assistant	\$20.57	\$21.38	\$22.25	\$23.15	\$24.30	\$25.46	\$26.62
Accounting Specialist	\$24.39	\$25.35	\$26.37	\$27.43	\$28.80	\$30.18	\$31.55
Human Resources Specialist	\$24.39	\$25.35	\$26.37	\$27.43	\$28.80	\$30.18	\$31.55
Payroll & Benefits Specialist	\$24.39	\$25.35	\$26.37	\$27.43	\$28.80	\$30.18	\$31.55
Superintendent's Administrative Assistant	\$25.13	\$26.16	\$27.21	\$28.29	\$29.71	\$31.12	\$32.54
Staff Accountant	\$33.72	\$35.07	\$36.46	\$37.90	\$39.79	\$41.69	\$43.58
Controller	\$42.94	\$44.50	\$46.13	\$47.80	\$50.19	\$52.58	\$54.97

2023-24 Licensed Salary Schedules (in negotiation)

(2022-23 salary schedule plus 0%)

Teachers with no contracted experience begin at step A, then advance accordingly with each completed year of teaching. The licensed salary schedule for the 2023-24 school is based on a 192 day work year. The per diem rate for each cell is the dollar amount divided by 192 work days. Educators contracted for 135 days or more per year of 0.5 FTE or greater earn one (1) step advancement on the salary schedule in the subsequent year.

Credits on the column headings below are Quarter Credits; Semester Credits are converted by a multiplier of 1.5

STEP	BA	BA +15	BA +30	BA+ 45	BA + 75 MA	MA +15	MA + 30	MA + 45
A	\$ 47,795	\$ 49,345	\$ 50,894	\$ 52,444	\$ 53,994	\$ 55,543	\$ 57,093	\$ 58,643
B	\$ 49,812	\$ 51,362	\$ 52,912	\$ 54,461	\$ 56,011	\$ 57,561	\$ 59,110	\$ 60,660
C	\$ 51,829	\$ 53,379	\$ 54,929	\$ 56,478	\$ 58,028	\$ 59,578	\$ 61,127	\$ 62,677
D	\$ 53,847	\$ 55,396	\$ 56,946	\$ 58,496	\$ 60,045	\$ 61,595	\$ 63,145	\$ 64,694
E	\$ 55,864	\$ 57,414	\$ 58,963	\$ 60,513	\$ 62,063	\$ 63,612	\$ 65,162	\$ 66,712
F	\$ 57,881	\$ 59,431	\$ 60,980	\$ 62,530	\$ 64,080	\$ 65,629	\$ 67,179	\$ 68,729
G	\$ 59,898	\$ 61,448	\$ 62,998	\$ 64,547	\$ 66,097	\$ 67,647	\$ 69,196	\$ 70,746
H	\$ 61,915	\$ 63,465	\$ 65,015	\$ 66,564	\$ 68,114	\$ 69,664	\$ 71,213	\$ 72,763
I	\$ 63,933	\$ 65,482	\$ 67,032	\$ 68,582	\$ 70,131	\$ 71,681	\$ 73,231	\$ 74,780
J	\$ 63,933	\$ 65,482	\$ 69,049	\$ 70,599	\$ 72,149	\$ 73,698	\$ 75,248	\$ 76,798
K	\$ 63,933	\$ 65,482	\$ 69,049	\$ 72,616	\$ 74,166	\$ 75,715	\$ 77,265	\$ 78,815
L	\$ 63,933	\$ 65,482	\$ 69,049	\$ 74,633	\$ 76,183	\$ 77,733	\$ 79,282	\$ 80,832
M	\$ 63,933	\$ 65,482	\$ 69,049	\$ 74,633	\$ 78,200	\$ 79,750	\$ 81,299	\$ 82,849
N	\$ 63,933	\$ 65,482	\$ 69,049	\$ 74,633	\$ 80,217	\$ 81,767	\$ 83,317	\$ 84,866
O	\$ 63,933	\$ 65,482	\$ 69,049	\$ 74,633	\$ 80,217	\$ 81,767	\$ 85,334	\$ 86,884

			2023-24 Admin Salary w/ COLA		
Principals	Days		Step 1	Step 2	Step 3
High School Principal	230		\$134,392	\$135,736	\$137,093
Middle School Principal	220		\$122,914	\$124,143	\$125,384
Elementary School and Alt. School Principal	215		\$119,858	\$121,057	\$122,267
High School Assistant Principal	220		\$117,033	\$118,203	\$119,385
Middle School Assistant Principal	215		\$109,303	\$110,396	\$111,500
Elementary School Assistant Principal	215		\$101,062	\$102,073	\$103,093
Directors					
Community Education Director	235				
Facilities and Operations Director	240		\$98,851	\$99,839	\$100,838
Technology Director	230		\$114,056	\$115,196	\$116,348
Communications Director	230		\$94,732	\$95,679	\$96,636
Supervisors					
Transportation	230		\$82,375	\$83,199	\$84,031
Nutrition Services	230		\$82,375	\$83,199	\$84,031
					\$0
Assistant Director					0
Curriculum & Instruction	230		\$122,914	\$124,143	\$125,384
Executive Director					
Human Resources	230		\$134,392	\$135,736	\$137,093
Curriculum and Instruction	230		\$134,392	\$135,736	\$137,093
Student Services	230		\$134,392	\$135,736	\$137,093
Finance	230		\$134,392	\$135,736	\$137,093
Equity and Family Partnerships	230		\$134,392	\$135,736	\$137,093

GLOSSARY

The following explanations of terms are drawn primarily from Governmental Accounting, Auditing and Financial Reporting (GAAFR), published by the Government Finance Officers Association, 1944, Chicago, Illinois.

Accounting System: The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

Accrual Basis: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which cash is received or paid by the government.

Activity: A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

ADM: Average daily membership is the year-to-date average of daily student enrollment.

Ad Valorem Tax: A tax based on value (e.g., a property tax)

Appropriation: A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation: A valuation set upon real estate or other property by a government or taxing authority as a basis for levying taxes.

Asset: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. Resources owned or held by a government.

Associated Payroll Costs: Amounts paid by the district on behalf of employees, in addition to gross salary (e.g., Group Health Insurance, Contributions to public employee's retirement system (PERS), Social Security and Medicare (FICA), Workers' compensation, unemployment insurance).

Bond: Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget: A budget is plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the Board.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating governing body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. It is also composed of drafts of the appropriation, revenue, tax levies and borrowing measures necessary to put the budget into effect.

Budgetary Control: The control or management of a district in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available resources.

Capital Budget: A plan of proposed capital outlays and the means of financing them.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the district's general fixed assets.

Cash: Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certified or Licensed Employees: Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic coaches, occupational speech, and physical therapists.

Classified Employees: Support staff, including instructional assistants, clerical staff, kitchen employees, custodial and maintenance employees.

Contingency: An amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Cost: The amount of money or other consideration exchanged for goods or services.

Current: As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to the past or future periods.

Current Resources: Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods or services. Debts of governments include bonds and notes.

Deficit: (1) The excess of the liabilities of a fund over its assets. (Oregon school districts may not carry deficits in any fund.) (2) The excess of expenditures over revenues during an accounting period.

Encumbrances: Commitments related to unperformed contracts for goods or services. (e.g. payroll or purchase order commitments)

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Financial Audit: An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets: Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

Function: Expenditures classification according to the principal purpose for which expenditures are made.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and liabilities of governmental funds.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capitals projects, enterprise, internal service, and trust and agency.

General Fund: The fund used to account for all financial resources, except those required to be accounted for in another fund.

Levy: (1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Modified Accrual Basis: All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred.

Object: As used in expenditures classification this term, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, employee benefits, contractual services, materials and supplies).

Permanent Tax Rate Limit: The maximum rate of ad valorem property taxes that a school district can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the school district can increase a permanent rate limit.

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class, on the one hand, and performance, on the other.

Purchase Order: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of charge for them.

Resources: Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues: Moneys received or anticipated by a local government from either tax or nontax sources.

Staffing Ratio: The licensed staffing ratio is the ratio of students to licensed staff. The district sets targets and allocates staff based on these targets.

State School Fund: The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid. The State School Fund is distributed to school districts according to a Legislature adopted statute.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplement budget cannot be used to increase a tax levy.

Transfers: Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the origination fund and as a resource in the receiving fund.

Unappropriated Ending Fund Balance: Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and provide financial stability. This amount cannot be transferred by resolution or used through a supplement budget during the year.

Legal Notices and Documents

NOTICE OF BUDGET COMMITTEE MEETINGS

A public meeting of the Budget Committee of the Hood River County School District, Hood River County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held at Hood River Valley High School Media Center, 1220 Indian Creek Rd, Hood River, OR 97031.

The meeting will take place on May 2, 2023 at 6:00 pm. An additional meeting, if needed, is scheduled on May 9, 2023 at 6:00 pm at the Hood River Valley High School Media Center. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 2, 2023 at the District Office, 1101 Eugene Street between the hours of 7:30 am and 4 pm or online at <http://www.hoodriver.k12.or.us>. This meeting notice will also be posted online at the District website listed above.

Apr. 5, 12, 2023

#2142

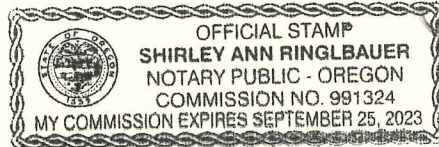
Affidavit of Publication

STATE OF OREGON, {SS
County of Hood River

I, Chelsea Marr, being first duly sworn, depose and say that I am the publisher of the Columbia Gorge News, a newspaper of general circulation, printed and published in Salem, Oregon in the aforesaid state and county of Hood River, as defined by ORS 193.010 and 193.020 and that **Notice of Budget Committee Meeting**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper once in each of two consecutive weeks in the following issues:

April 5, 12, 2023

Subscribed and sworn to before me this 12th day of April 2023



Shirley Ann Ringbauer
Notary Public for Oregon
My commission expires 9-25-23



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Budget Committee Meeting

May 2, 2023 6:00 P.M.

Hood River Valley High School Media Center, 1220 Indian Creek, Hood River

I. Welcome and Call to Order at 6:00 P.M.

Board Chair Corinda Hankins Elliott opened the Budget Committee Meeting at 6:01 P.M. at Hood River Valley High School.

Committee Members Present:

School Board Members: Chrissy Reitz, Corinda Hankins-Elliott, Tom Scully, Barb Hosford, Brandi Sheppard and Jen Kelly.

Community Members: Janice Crane, Lane Adams, Tim Counihan (virtual), Brenda Bounds, Erica Mitchell, Melissa Tokstad (virtual),

Non-voting Members: Nancy Rowley, Ted Cramer (arrived at 6:15pm)

Committee Members Absent: Julia Garcia-Ramirez, Carlos Marquez,

District Staff/Community Members Present: Rich Polkinghorn, Doug Holmes, Anne Carloss, Bill Newton, Catherine Dalbey, Tod Hilstad, Meghan West, David Stuben, Adrienne Acosta, Columba Jones, Jessica Apland, Stephanie Hoppe (virtual), Kim Yasui (virtual), Austin Wallace-Lister,

II. Elect Budget Committee Chair:

It was moved by Chrissy Reitz and seconded by Brandi Sheppard to elect Lane Adams as Budget Committee Chair. Motion approved unanimously and accepted by Lane Adams.

III. Elect Budget Committee Vice-Chair:

It was moved by Corinda Hankins Elliott and seconded by Brenda Bounds to elect Jen Kelly as Budget Committee Vice Chair. Motion approved unanimously and accepted by Jen Kelly.

IV. Designate the Administrative Assistant to The Board to Keep Official Minutes:

Budget Committee Chair Lane Adams designated Meghan West, Administrative Assistant to the Board, to take the official meeting minutes.

V. Budget Message and Presentation of the Proposed Budget:

Rich Polkinghorn, Superintendent, shared a presentation that covered the following topics:

- Organization of the Budget Document

- Impacts of COVID-19 Pandemic
- Strategic Plan 2026
- Strategic Investments: General Fund, Student Investment Account (SIA), High School Success (HSS), American Rescue Plan Act/Elementary and Secondary School Emergency Relief (ESSER) Funds
- Key Indicators for Success: Attendance, Proficiency Data, Graduation Rates, 9th Grade On-Track to Graduate, Career Technical Education Program Completion
- Looking Ahead to Statewide Budget Implications
- State School Fund & Formula
- HRCSD Enrollment History by Month
- Budget Assumptions: Staffing and Enrollment
- Budget Assumptions: Contingency, Reserves, Ending Fund Balance
- Budget Assumptions: Other Funds - Special Funds, Debt Service Fund, Capital Construction Fund

Doug Holmes, Chief Financial Officer, spoke on the following topics:

- Role of the Budget Committee
- Organization of the Budget
- Excellence in Financial Accountability - 9th consecutive unmodified opinion on the audit.
- Capital Projects - past, current, and future
- State School Fund
- All Revenues by Fund & Source
- Local Option Levy
- General Fund Operating Expenses - Object Code & Function
- Budget Assumptions: Property Tax Levies

Polkinghorn shared the required approvals of the budget committee. He shared they are seeking two motions from the budget committee.

VI. Public Comment

Chair Lane Adams asked for public comment. There was no one signed up for public comment.

VII. Budget Committee Deliberations

Discussion was made surrounding the following topics:

- Grant funding holding accounts
- Staff Attrition Assumptions
- PERS - Tier ½ and OPSRP
- Nutrition Budget
- ESSER Funding
- Hood River Options Academy funding between Special Funds & General Funds
- Local Option Levy Operating Tax Rate

VIII. Budget Committee Motions

Motion #1

It was moved by Chrissy Reitz and seconded by Tom Scully to approve the taxes provided for in the proposed budget of:

- 1) a local option levy operating tax rate of \$1.25 (\$1.25 limit) per \$1,000 of assessed value

- for General Fund operations; and
- 2) a permanent tax rate of \$4.8119 per \$1,000 of assessed value for General Fund operations; and
- 3) a tax for bonded indebtedness in the amount of \$4,971,941 for the Debt Service Fund.

Motion passed 11-1. See chart below for individual voting record.

Motion #2

It was moved by Corinda Hankins Elliott and seconded by Brandi Sheppard to approve the Hood River County School District budget for the 2023-24 fiscal year ending June 30, 2024 in the total appropriations amount of \$90,508,956 and the total appropriations per fund, as shown below; total amount reserved for future expenditure of \$0; and total unappropriated ending fund balances of \$6,239,718 for a total budget of \$96,748,674.

2022-23 Budget Appropriations by Fund	Total
100 General Fund	\$60,489,443
2XX Special Funds	\$23,780,035
300 Debt Service Fund	\$4,956,800
4XX Capital Construction & Improvements Funds	\$1,282,678
Total Appropriations, All Funds	\$90,508,956
Total Amount Reserved for Future Expenditure, All Funds	\$0
Total Unappropriated Ending Fund Balances, All Funds	\$6,239,718
Total Budget	\$96,748,674

Motion passed unanimously 12-0. See chart below for individual voting record.

IX. Adjourn Meeting

The committee approved the proposed budget, and the additional budget meeting scheduled for May 9, 2023, was canceled. Chair Lane Adams adjourned the meeting at 8:46 P.M.

Chief Financial Officer – Doug Holmes

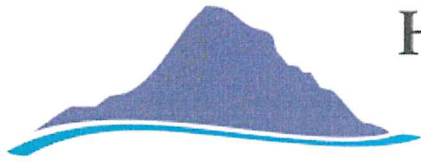
Board Chair – Corinda Hankins Elliott

Superintendent - Rich Polkinghorn

Date

VOTING CHART - May 2, 2023

	MOTION		1.Elect Budget Chair: Adams			2.Elect Budget Vice-Chair: Kelly			3.Proposed Motion 1 Tax Rates			4. Proposed Motion 2 Approve Budget		
Position	Name	Attendance	Ay e	No	Abstain	Ay e	No	Abstain	Ay e	No	Abstain	Ay e	No	Abstain
Position 1	Chrissy Reitz	In Person	✓			✓			✓			✓		
Position 2	Barb Hosford	In Person	✓			✓			✓			✓		
Position 3	Corinda Hankins Elliott	In Person	✓			✓			✓			✓		
Position 4	Julia Garcia- Ramirez	Absent												
Position 5	Tom Scully	In Person	✓			✓			✓			✓		
Position 6	Brandi Sheppard	In Person	✓			✓			✓			✓		
Position 7 Member at Large	Jen Kelly	In Person	✓			✓				✓		✓		
Position	Name		Ay e	No	Abstain	Ay e	No	Abstain	Ay e	No	Abstain	Ay e	No	Abstain
Position 1 (Zone 1)	Janice Crane	In Person	✓			✓			✓			✓		
Position 2 (Zone 2)	Lane Adams	In Person	✓			✓			✓			✓		
Position 3 (Zone 3)	Tim Counihan	Virtual	✓			✓			✓			✓		
Position 4 (Zone 4)	Carlos Marquez	Absent												
Position 5 (Zone 5)	Brenda Bounds	In Person	✓			✓			✓			✓		
Position 6 (Zone 6)	Erica Mitchell	In Person	✓			✓			✓			✓		
Position 7 Member at Large	Melissa Tokstad	Virtual	✓			✓			✓			✓		
		Motion made by:	Chrissy Reitz			Corinda Hankins Elliott			Chrissy Reitz			Corinda Hankins Elliott		
		Seconded by:	Brandi Sheppard			Brenda Bounds			Tom Scully			Brandi Sheppard		



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Proposed Budget Committee Motions Fiscal Year 2023-2024

Proposed Motion #1

I move to approve the taxes provided for in the proposed budget of:

- 1) a local option levy operating tax rate of \$ 1.25 (\$1.25 limit) per \$1,000 of assessed value for General Fund operations; and
- 2) a permanent tax rate of \$4.8119 per \$1,000 of assessed value for General Fund operations; and
- 3) a tax for bonded indebtedness in the amount of \$4,971,941 for the Debt Service Fund.

Motion made by: Chrissy Reitz Motion seconded by: Tom Scully

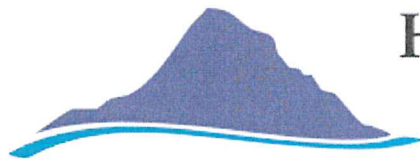
Passed/failed: 11-1

[Signature]
Budget Committee Chair

5/2/2023
Date

[Signature]
Budget Officer

5/2/2023
Date



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Proposed Budget Committee Motions Fiscal Year 2023-2024

Proposed Motion #2

I move to approve the Hood River County School District budget for the 2023-2024 fiscal year ending June 30, 2024 in the total appropriations amount of \$90,508,956 and the total appropriations per fund, as shown below; total amount reserved for future expenditure of \$0; and total unappropriated ending fund balances of \$6,239,718 for a total budget of \$96,748,674.

2023-24 Budget Appropriations by Fund	Total
100 General Fund	\$60,489,443
2XX Special Funds	\$23,780,035
300 Debt Service Fund	\$4,956,800
4XX Capital Construction & Improvements Funds	\$1,282,678
Total Appropriations, All Funds	\$90,508,956
Total Amount Reserved for Future Expenditure, All Funds	\$0
Total Unappropriated Ending Fund Balances, All Funds	\$6,239,718
Total Budget	\$96,748,674

Motion made by: Corinda Hankins Elliott Motion seconded by: Brandi Sheppard
Passed/failed: 12-6

[Signature] 5/2/2023
Budget Committee Chair Date

[Signature] 5/2/2023
Budget Officer Date

Affidavit of Publication

STATE OF OREGON, { SS
County of Hood River

I, Chelsea Marr, being first duly sworn, depose and say that I am the publisher of the Columbia Gorge News, a newspaper of general circulation, printed and published in Salem, Oregon in the aforesaid state and county of Hood River, as defined by ORS 193.010 and 193.020 and that **Notice of Budget Hearing**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper once in each of one consecutive weeks in the following issues:
May 24, 2023

Subscribed and sworn to before me this 24th day of May 2023

Shirley Ann Ringbauer
Notary Public for Oregon
My commission expires 9-25-23

FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Hood River County School District Board of Directors will be held on June 7, 2023, at 6:30 p.m. at Cascade Locks Elementary School, 300 Wa Na Pa Street, Cascade Locks, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023, as approved by the Hood River County School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office at 1011 Eugene Street, Hood River, between the hours of 7:30 a.m. and 4:00 p.m., or online at www.hoodriver.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Doug Holmes, Chief Financial Officer Telephone: 541-387-5010 Email: doug.holmes@hoodriver.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-23	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance	\$17,219,676	\$15,475,779	\$13,301,284
Current Year Property Taxes, other than Local Option Taxes	18,546,823	19,045,454	19,678,372
Current Year Local Option Property Taxes	3,055,842	2,865,143	3,186,112
Other Revenue from Local Sources	1,979,288	4,112,631	3,255,593
Revenue from Intermediate Sources	3,644,310	3,919,405	4,295,849
Revenue from State Sources	39,228,872	44,453,796	42,282,918
Revenue from Federal Sources	8,761,339	12,091,658	8,841,620
Interfund Transfers	1,295,525	1,608,678	2,005,926
All Other Budget Resources	6,276	3,761	0
Total Resources	\$99,737,952	\$109,576,305	\$96,748,674

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$35,598,598	\$38,731,342	\$36,707,304
Other Associated Payroll Costs	20,898,643	22,256,406	21,531,118
Purchased Services	5,599,593	7,096,165	5,423,177
Supplies & Materials	4,545,243	11,075,657	15,713,982
Capital Outlay	1,049,217	5,911,707	2,566,051
Other Objects (except debt service & interfund transfers)	1,886,266	1,771,808	1,325,686
Debt Service*	4,693,900	5,007,366	4,956,800
Interfund Transfers*	1,295,525	2,297,176	2,005,926
Operating Contingency	0	287,578	278,913
Unappropriated Ending Fund Balance & Reserves	18,170,967	9,141,100	6,239,718
Total Requirements	\$99,737,952	\$109,576,305	\$96,748,674

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$40,491,992	\$47,103,656	\$42,746,967
FTE	0.00	360.51	369.35
2000 Support Services	25,810,718	31,573,715	34,156,537
FTE	0.00	187.11	197.84
3000 Enterprise & Community Service	2,177,243	2,721,042	3,804,333
FTE	0.00	20.81	24.59
4000 Facility Acquisition & Construction	833,230	5,617,471	2,289,270
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	4,958,275	5,272,061	5,227,011
5200 Interfund Transfers*	1,295,525	1,859,683	2,005,926
6000 Contingency	0	287,578	278,913
7000 Unappropriated Ending Fund Balance	18,170,967	9,141,100	6,239,718
Total Requirements	\$99,737,952	\$109,576,305	\$96,748,674
Total FTE	0	568.43	591.78

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **

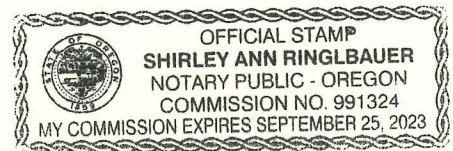
For more information about the District's budget, please refer to the District's 2023-24 Budget Message which provides detail of the District's finances, additions to the District's 2023-24 program, and program outcomes. The reported FTE in the financial summary shown above is the number of full-time equivalent employees as estimated in the original budget for all funds for 2023-24. The 2023-24 proposed budget, as approved by the budget committee, is available online at www.hoodriver.k12.or.us on the Budget/Finance tab.

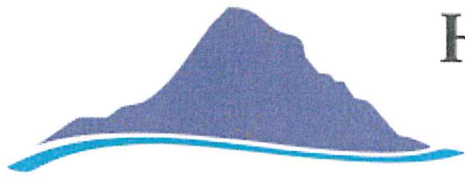
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.8119 per \$1,000)	\$4.8119 per \$1,000	\$4.8119 per \$1,000	\$4.8119 per \$1,000
Local Option Levy	\$1.25 per \$1,000	\$1.25 per \$1,000	\$1.25 per \$1,000
Levy for General Obligation Bonds	\$4,809,168	\$4,888,761	\$4,971,941

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not incurred on July 1
General Obligation Bonds	\$53,365,000	\$0
Other Bonds	\$12,665,000	\$0
Other Borrowings	\$765,000	\$0
Total	\$66,795,000	\$0

May 24, 2023

#2194





HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

June 7, 2023

TO: Board of Directors
FR: Doug Holmes, Chief Financial Officer
RE: Resolution 22-23/06 Adopting the 2023-24 Budget

EXPLANATION:

The notice of budget hearing and financial summary was published on May 24, 2023 and met publication requirements of Oregon's local budget law. After conducting a budget hearing to take public comment, the next step of the budget process is to adopt resolutions adopting the fiscal year 2023-24 budget, making appropriations, imposing the tax, and categorizing the tax. The Budget Committee approved the proposed budget on May 2, 2023. The Board will determine the amount of the local option levy operating tax rate to be levied for 2023-24 up to the limit of \$1.25 per \$1,000 of assessed value approved by voters on May 16, 2023. The Budget Committee approved the local option levy operating tax rate of \$1.25 per \$1,000 of assessed value for local option levy tax for General Fund operations.

The attached resolutions were prepared for Board consideration as approved by the Budget Committee on May 2, 2023, in the total amount of \$90,508,956 for appropriations, \$0 for the amount reserved for future expenditure and \$6,239,718 for the total unappropriated ending fund balances, for a total budget of \$96,748,674. The resolutions include the taxes as approved by the budget committee for the permanent tax rate of \$4.8119 per \$1,000 of assessed value for General Fund operations, the approved local option levy operating tax rate of \$1.25 per \$1,000 of assessed value for General Fund operations and the tax for bonded indebtedness in the amount of \$4,971,941 for the Debt Service Fund.

PRESENTER: Doug Holmes, Chief Financial Officer

SUPPLEMENTARY

MATERIALS: Resolution 22-23/06
Schedule of Requirements by Fund of the 2023-24 Approved Budget

RECOMMENDATION: The administration recommends adopting the budget as approved by the budget committee; and approving the resolutions making appropriations, imposing the tax and categorizing the tax.

PROPOSED MOTION: I move to adopt the resolution 22-23/06 adopting the fiscal year 2023-24 budget, making appropriations, imposing the tax, and categorizing the tax.

**HOOD RIVER COUNTY SCHOOL DISTRICT
RESOLUTION 22-23/06**

**Resolutions Adopting the Fiscal Year 2023-24 Budget,
Making Appropriations, Levying Taxes, and Categorizing the Taxes**

Resolution Adopting the Budget

Be it resolved that the Board of Directors of the Hood River County School District hereby adopts the budget for fiscal year 2023-24, as approved by the Budget Committee on May 2, 2023, in the total amount of \$90,508,956 for appropriations, \$0 for the amount reserved for future expenditure and \$6,239,718 for the total unappropriated ending fund balances, for a total budget of \$96,748,674; and now on file in the District Office.

Resolution Making Appropriations

Be it resolved that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated as follows:

2023-24 Budget	Amount
General Fund 100	
Instruction	\$34,682,636
Support Services	25,257,683
Enterprise and Community Services	0
Facility Acquisition and Construction	0
Debt Service	270,211
Interfund Transfers	0
Contingency	278,913
Total General Fund Appropriations	\$60,489,443
Amount Reserved for Future Expenditure	0
Unappropriated Ending Fund Balance	2,789,133
Total Budget Requirements	\$63,278,576
Grant Fund 2XX	
Instruction	\$8,004,331
Support Services	8,958,853
Enterprise and Community Services	3,804,333
Facility Acquisition and Construction	1,006,592
Interfund Transfers	2,005,926

Total Appropriations	\$23,780,035
Unappropriated Ending Fund Balance	3,450,585
Total Budget Requirements	\$27,230,620
Debt Service Fund 300	
Debt Service	\$4,956,800
Total Appropriation	\$4,956,800
Capital Construction & Improvements Fund 4XX	
Facilities Acquisition and Construction	\$1,282,678
Interfund Transfers	0
Total Appropriation	\$1,282,678
Unappropriated Ending Fund Balance	0
Total Budget Requirements	\$1,282,678
Total Appropriations, All Funds	\$90,508,956
Amount Reserved for Future Expenditure	\$0
Unappropriated Fund Balance, All Funds	\$6,239,718
Total Adopted Budget Requirements	\$96,748,674

Resolution Imposing the Tax

Be it resolved that the Board of Directors of Hood River County School District hereby imposes the taxes provided for in the adopted budget as follows and that these taxes are hereby imposed for tax year 2023-24 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$ 1.25 per \$1,000 of assessed value for local option levy tax for General Fund operations; and
- (2) At the rate of \$4.8119 per \$1,000 of assessed value for permanent rate tax for General Fund operations;
- (3) In the amount of \$4,971,941 for debt service for general obligation bonds;

Resolution Categorizing the Tax

Be it resolved that the Board of Directors of Hood River County School District hereby categorizes the taxes for purposes of Article XI section 11b as follows:

Education Limitation

Permanent Rate Tax \$4.8119/\$1,000

Local Option Levy Tax \$ 1.25 /\$1,000

Excluded from Limitation

General Obligation Debt Service \$4,971,941

The above resolution statements were approved and declared adopted on this 7th day of June, 2023.

ATTEST:



Chief Administrative Officer-Clerk



Chair of the Board

Motion made by: Tom Scully

Seconded by: Julia Garcia-Ramirez

Passed/failed: 6-1

Dated: 6/7/2023

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

FORM ED-50 2023-24

To assessor of Hood River County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is
an amended form.

The Hood River County School District has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Hood River County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

1011 Eugene Street

Hood River

OR 97031

Mailing Address of District

City

State

Zip

Date Submitted

Douglas R. Holmes

Chief Financial Officer

541-387-5010

doug.holmes@hoodriver.k12.or.us

Contact Person

Title

Daytime Telephone

Contact Person E-mail

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	\$4.8119	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	\$1.25 per \$1,000.00	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$4,971,941
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$4,971,941

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	\$4.8119
6. Election date when your new district received voter approval for your permanent rate limit	6	N/A
7. Estimated permanent rate limit for newly merged/consolidated district	7	N/A

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	May 16, 2023	2023-24	2027-2028	\$1.2500

150-504-075-6 (Rev. 10-20)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.