



North Lake School District 14

ADOPTED BUDGET

July 1, 2023
June 30, 2024

**57566 Fort Rock Road
Silver Lake, Lake County
Oregon 97638
Phone: 541-576-2121
www.nlake.k12.or.us**



North Lake School District 14

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North Lake School District #14

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April 24, 2023

To: Members of the North Lake Board of Education and Budget Committee

Oregon law (ORS 294.408) requires schools to adopt a balanced budget by the close of the current fiscal year or current budget period (June 30). With that in mind, we have developed this draft financial plan based on a statewide budget of \$9.9 billion.

The attached budget plan is for the fiscal year July 1, 2023 through June 30, 2024 for North Lake School District #14. It represents the anticipated financial and operational plans for the district with all necessary disclosures known to us at this time.

Gail Buermann, Superintendent and Sara Sarsen, Deputy Clerk assume responsibility for the accuracy and completeness of the data and information provided within this document. Cameron Mitchem, MS/HS Principal, Janet Waldron, Human Resources Director and Tracey Fivecoat, Secretary also contributed significantly to this draft. The budget is the product of an exhaustive review of every revenue and expenditure item known to the District.

A. PURPOSE AND GOALS:

Our mission: The purpose of the North Lake School District is to provide our children with educational opportunities that nurture and foster them through elementary and junior high school, then prepares them in high school for post-secondary education or to enter the work force. The basic goals of the district are as follows:

1. Meet or exceed the Annual Measurable Objectives set by the State of Oregon for reading, writing, math, testing participation, attendance and graduation.
 - School Report Card
2. Make gains towards the Governor's 40-40-20 plan.
 - College-bound students
 - CTE and students entering the job force or the military
3. Maintain or improve graduation rates and reduce the dropout rate.
 - Measure 98 funds (now High School Success) for Alternative Learning site on campus

B. ANALYSIS OF PROPOSED BUDGET

Revenue: 66.92% percent of the general operating fund is provided by the State of Oregon through the Oregon Department of Education (ODE). State school funding is calculated by ODE for each school district by a formula that provides the highest level of funding. Funding is determined by using the weighted average daily membership (ADMw) value of the district multiplied by the per-student allocation; adjusted for teacher experience and the funding ratio, plus the transportation grant (currently between 80% - 90% reimbursement). This year, significant state grant dollars and federal stimulus monies are variables in this budget.

Attendance/ADM: North Lake School District currently has 226 students enrolled in grades K-12. We are projected to be between 406 and 410 students for ADMw. This budget is based on 408 ADMw.

Revenue:

• The general fund budget:	
Local Revenue	\$1,328,495
Intermediate Funds	\$ 145,300
State School Funds	\$3,299,036
Federal Forest Fees	\$ 110,000
<u>Beginning Fund Balance & Transfers In</u>	<u>\$3,898,780</u>
Total General Fund	\$8,781,611
• All other funds budget (Title I, IDEA, REAP, etc.), bus replacement, building account, etc.:	
Local Revenue	\$ 335,637
Intermediate Funds	\$ 100
State Funding	\$ 522,742
Federal Funding	\$1,007,678
<u>Beginning Fund Balance & Transfers In</u>	<u>\$ 916,837</u>
Total Other Funds	\$2,782,994

Total Budget Presented: \$11, 564,605

Included the \$2,782,994 budgeted in Other Funds are the continuation of several newer funds anticipated for next year, including:

Library Revitalization	\$ 10,000
Student Investment Account	\$ 285,723
SSA Summer Programs	\$ 76,705
<u>Elem & Secondary School Emergency Relief</u>	<u>\$ 558,700</u>
Total	\$ 931,128

Expenditures: The education of a community's children is a labor-intensive enterprise that is reflected in the personnel costs of the district. For general and special revenue funds, our personnel costs comprise 69.1% of our total budget. The proposed budget provides sufficient staff to maintain a positive teacher to student ratio in both the elementary and high school. The current staff to student ratio is:

1. K-6 at: 13.5 to 1 (classroom teachers only – not counting specialists)
2. 7-12 at: 11.2 to 1 (classroom teachers only – not counting specialists)

C. Summary

We are required by law to operate within the financial restraints of our revenue. Our goal is to balance our expenditures with our revenue at the same time ensuring stable programs and a viable cash reserve. Included in that goal in the budgeting process is to maintain financial stability for the next several years and ensure the viability of the North Lake School District and the health of our community.

We want to express our gratitude to each of the Budget Committee members for your willingness to assist the North Lake School District in this effort. Your time is greatly appreciated.

Respectfully,

Gail Buermann
Superintendent

NORTH LAKE SCHOOL DISTRICT NO. 14

2023-2024 Budget Calendar

August 9, 2022	REGULAR SCHOOL BOARD MEETING ENACT resolution to adopt annual business procedures to begin the 2022-2023 fiscal year.
January 9, 2023	REGULAR SCHOOL BOARD MEETING
February 13, 2023	REGULAR SCHOOL BOARD MEETING ADOPT Budget Calendar
March 13, 2023	REGULAR SCHOOL BOARD MEETING
March 15, 2023	DEADLINE for staff to submit 2022-23 budget requests.
April 10, 2023	REGULAR SCHOOL BOARD MEETING
April 12, 2023	PUBLISH NOTICE of initial budget committee meeting in a newspaper of general circulation in the District. Notice to be published not fewer than two times. Notice to be published not earlier than 30 days prior to the first meeting and final publication not later than five days prior to the first meeting and those two notices must be separated by at least seven days. Notice will state the date, time, location, purpose of this public meeting, and that copies of the budget document will be available. ORS 294.401
April 19, 2023	PUBLISH SECOND NOTICE of initial budget committee meeting. The second notice is to be published not later than five days prior to the first meeting and must be separated by at least seven days. ORS 294.401
April 24, 2023	INITIAL BUDGET COMMITTEE MEETING. The budget committee shall: elect a Chairman and Secretary and may opt to elect a Vice-Chairman; receive the budget message from the Executive Officer and the budget document from the Budget Officer; consider recommendations from citizens; schedule additional meetings open to the public, as required, demand and receive any information it requests and compel the attendance of any employee at its meetings.
May 8, 2023	REGULAR SCHOOL BOARD MEETING
May 15, 2023	SECOND BUDGET COMMITTEE MEETING , if needed, and deadline for approval of budget by Budget Committee.
June 7, 2023	PUBLICATION of the NOTICE OF BUDGET HEARING and financial summaries (not more than 30 days nor less than 5 days prior to hearing). ORS 294.421(2).
June 12, 2023	REGULAR SCHOOL BOARD MEETING PUBLIC HEARING on the budget as approved by the Budget Committee. Following the public hearing, the Board shall determine whether the levy amount shall be changed from that in the approved budget as a result of testimony presented at the budget hearing. The amount of the levy in the published budget may not be increased without a republication and another hearing. ENACT resolution adopting and appropriating the 2023-24 budget. At the time the budget is adopted, expenditures in each fund of the budget may be increased up to 10 percent above that in the published budget providing that the tax levy of the published budget is not increased. ENACT resolution to declare the tax levy amount to be certified.
July 15, 2023	DEADLINE to certify the tax levy to the County Assessor.

North Lake School District No. 14

Board Members 2022-2023 School Year

Position	#1	Shane Forman	4 yr term: 7/1/19 – 6/30/23
	#2	Buck Church	4 yr term: 7/1/19 – 6/30/23
	#3	Mark Herinckx	4 yr term: 7/1/21 – 6/30/25
	#4	Scott Duffner	4 yr term: 7/1/21 – 6/30/25
	#5	Dwight Roth	4 yr term: 7/1/19 – 6/30/23

Budget Committee Members 2022-2023 School Year

Position	#1	Scott Tobiasson	3 yr term: 7/1/22 – 6/30/25
	#2	Troy Fine	3 yr term: 7/1/21 – 6/30/24
	#3	Preston Fivecoat	3 yr term: 4/24/23 – 6/30/23
	#4	Mike House	3 yr term: 7/1/20 – 6/30/23
	#5	Sam Dinsdale	3 yr term: 7/1/20 – 6/30/23



North Lake School District 14

GENERAL FUND

1111 - ELEMENTARY, K-6

This function provides classroom instruction, textbooks, and supplies for kindergarten through 6th grade students.

1121 - MIDDLE /JR. HIGH

This function provides classroom instruction for 7th and 8th grade students. Classroom supplies for these grade levels are combined within the High School supplies budget.

1122 - MIDDLE /JR. HIGH EXTRACURRICULAR

Junior high athletics are budgeted in this function code. Current sports offered include football, cross country, volleyball, boys and girls basketball, wrestling and track.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
100 General Fund									
REVENUE									
REVENUE									
1111	CURRENT YEAR'S TAXES	(978,430)	(1,001,186)		(998,000)		(1,040,500)	(1,040,500)	(1,040,500)
1112	PRIOR YEAR'S TAXES	(64,796)	(32,567)		(42,000)		(40,000)	(40,000)	(40,000)
1113	COUNTY TAX SALES FOR BACK TAX	(17,386)	(29,809)		(20,000)		(30,000)	(30,000)	(30,000)
1114	PAYMENTS IN LIEU OF PROPERTY T	(21,452)	(24,519)		(30,000)		(30,000)	(30,000)	(30,000)
1190	PENALTIES/INTEREST ON LOCAL TA	(6,495)	(7,390)		(10,000)		(10,000)	(10,000)	(10,000)
1510	INTEREST ON INVESTMENTS	(23,571)	(18,697)		(12,500)		(150,000)	(150,000)	(150,000)
1790	GATE RECEIPTS	(702)	(1,294)		(5,000)		(5,000)	(5,000)	(5,000)
1980	FEES CHARGED TO GRANTS	-	(2,302)		-		(7,995)	(7,995)	(7,995)
1990	MISCELLANEOUS	(12,440)	(12,715)		(15,000)		(15,000)	(15,000)	(15,000)
1991	MISC REFUNDS	-	-		(1,000)		-	-	-
2199	OTHER INTERMED SOURCES	-	(1,803)		(2,000)		(2,000)	(2,000)	(2,000)
2200	RESTRICTED INTERMED. REVENUE	(101,437)	(98,491)		(115,000)		(143,300)	(143,300)	(143,300)
3101	STATE SCHOOL FUND-GENERAL FU	(2,786,581)	(3,274,755)		(3,276,063)		(3,267,647)	(3,267,647)	(3,267,647)
3103	COMMON SCHOOL FUND	(16,180)	(25,857)		(26,354)		(31,389)	(31,389)	(31,389)
4801	FEDERAL FOREST FEES	(91,778)	(113,707)		(110,000)		(110,000)	(110,000)	(110,000)
5300	SALE OF FIXED ASSETS	(7,500)	-		-		-	-	-
5400	BEGINNING BALANCE	(2,573,037)	(2,803,262)		(3,014,907)		(3,898,780)	(3,898,780)	(3,898,780)
REVENUE Total		(6,701,784)	(7,448,354)		(7,677,824)		(8,781,611)	(8,781,611)	(8,781,611)
REVENUE Total		(6,701,784)	(7,448,354)		(7,677,824)		(8,781,611)	(8,781,611)	(8,781,611)
EXPENDITURE									
1111	ELEMENTARY, K-6								
0111	LICENSED SALARIES	392,275	408,399	7.00	443,738	7.00	474,189	474,189	474,189
0112	CLASSIFIED SALARIES	55,363	36,607	0.75	16,450	1.46	34,187	34,187	34,187
0121	SUBSTITUTES-LICENSED	9,832	37,891	-	12,000	-	12,000	12,000	12,000
0122	SUBSTITUTES-CLASSIFIED	8,283	12,191	-	9,500	-	12,000	12,000	12,000
0211	PERS-TIERS 1&2	44,431	52,389	-	51,512	-	40,709	40,709	40,709
0212	DISTRICT PERS PICK-UP	27,405	25,845	-	28,077	-	31,223	31,223	31,223
0216	PERS-TIER 3	84,736	65,506	-	58,435	-	86,986	86,986	86,986
0220	FICA/MEDICARE	34,715	37,113	-	36,848	-	40,728	40,728	40,728
0231	WORKERS' COMPENSATION	1,331	1,396	-	3,495	-	2,000	2,000	2,000
0233	PFMLI	-	-	-	1,275	-	2,150	2,150	2,150
0240	EMPLOYEE MED INSURANCE	166,780	161,103	-	142,110	-	159,100	159,100	159,100
0244	EE TUITION REIMB	3,900	12,948	-	4,500	-	4,500	4,500	4,500
0345	STUDENT LODGING/MEALS	-	862	-	500	-	500	500	500
0410	CONSUMABLE SUPPLIES/MATERIA	2,968	7,105	-	12,250	-	13,750	13,750	13,750
0420	TEXTBOOKS	11,448	16,596	-	6,000	-	32,100	32,100	32,100
0460	NON-CONSUMABLE ITEMS	-	701	-	1,250	-	1,250	1,250	1,250
0470	COMPUTER SFTWR/LICENSE	-	-	-	11,000	-	11,000	11,000	11,000
ELEMENTARY, K-6 Total		843,467	876,653	7.75	838,940	8.46	958,372	958,372	958,372
1121	INSTRUCTION: MID/JR.HI.7-8								
0111	LICENSED SALARIES	125,722	123,063	2.00	134,400	2.00	133,602	133,602	133,602
0121	SUBSTITUTES-LICENSED	2,023	2,106	-	5,000	-	5,000	5,000	5,000
0211	PERS-TIERS 1&2	30,602	21,064	-	22,634	-	19,466	19,466	19,466
0212	DISTRICT PERS PICK-UP	7,627	7,508	-	8,100	-	8,017	8,017	8,017
0216	PERS-TIER 3	7,431	9,293	-	10,300	-	14,291	14,291	14,291
0220	FICA/MEDICARE	9,655	9,491	-	10,499	-	10,604	10,604	10,604
0231	WORKERS' COMPENSATION	376	349	-	1,372	-	750	750	750
0233	PFMLI	-	-	-	365	-	572	572	572
0240	EMPLOYEE MED INSURANCE	29,593	35,031	-	37,708	-	39,570	39,570	39,570
INSTRUCTION: MID/JR.HI.7-8 Total		213,029	207,906	2.00	230,378	2.00	231,872	231,872	231,872
1122	MID/JR.HI. EXTRACURRICULAR								
0121	SUBSTITUTES-LICENSED	-	-	-	500	-	500	500	500
0130	EXTRA-CURRIC SALARY	5,361	10,375	-	12,000	-	12,200	12,200	12,200
0132	XTRA-CURRIC/NON SCHED	-	1,125	-	1,500	-	1,500	1,500	1,500
0211	PERS-TIERS 1&2	152	-	-	-	-	-	-	-
0212	DISTRICT PERS PICK-UP	202	261	-	500	-	320	320	320
0216	PERS-TIER 3	718	965	-	590	-	1,260	1,260	1,260
0220	FICA/MEDICARE	410	880	-	1,075	-	1,148	1,148	1,148

1131 - HIGH SCHOOL PROGRAMS

This function provides classroom instruction for 9th through 12th grade students, and textbooks and supplies for 7th through 12th grade students. Also included in this function is a budget line for online credit retrieval, as well as college credit courses for high school students.

1132 - HIGH SCHOOL EXTRACURRICULAR

High school athletics are budgeted in this function code. Current sports offered include football, cross country, volleyball, boys and girls basketball, wrestling, baseball, and track.

Also included in this function are various stipends, travel, and other expenses related to the FFA, FBLA, drama, and yearbook programs.

1140 - PRE-KINDERGARTEN PROGRAMS

This function provides a few hours of instruction per week and supplies for pre-school students to prepare them for future entry into kindergarten.

1250 - RESOURCE ROOM

This function covers special education costs for all grade levels. It provides for 2 FTE special education teachers, .5 FTE 1:1 aide/teacher, and 2.31 FTE aide time, as well as various supplies specific to special education needs.

	DESCRIPTION	2020-21	2021-22	2022-23 FTE	2022-23	2023-24 FTE	2023-24	2023-24	2023-24
		ACTUAL	ACTUAL		ADOPTED		PROPOSED	APPROVED	ADOPTED
1122	0231 WORKERS' COMPENSATION	15	33	-	100	-	50	50	50
	0233 PFMLI	-	-	-	36	-	57	57	57
	0319 OTHER CONTRACT SERVICES	-	1,343	-	1,600	-	2,000	2,000	2,000
	0340 REIMBURSABLE-TRAVEL/MEALS	-	928	-	-	-	5,000	5,000	5,000
	0410 CONSUMABLE SUPPLIES/MATERIA	100	2,027	-	500	-	500	500	500
	0640 DUES & FEES	-	-	-	-	-	700	700	700
MID/JR.HI. EXTRACURRICULAR Total		6,959	17,936	-	18,401	-	25,235	25,235	25,235
1131	HIGH SCHOOL PROGRAMS								
	0111 LICENSED SALARIES	332,110	329,902	5.50	356,954	6.33	375,216	375,216	375,216
	0112 CLASSIFIED SALARIES	21,667	24,327	1.75	40,961	2.00	49,592	49,592	49,592
	0121 SUBSTITUTES-LICENSED	13,360	26,058	-	20,000	-	25,000	25,000	25,000
	0122 SUBSTITUTES-CLASSIFIED	3,897	2,877	-	5,000	-	6,000	6,000	6,000
	0211 PERS-TIERS 1&2	72,448	47,178	-	49,628	-	40,165	40,165	40,165
	0212 DISTRICT PERS PICK-UP	22,357	23,378	-	24,473	-	27,774	27,774	27,774
	0216 PERS-TIER 3	35,976	44,985	-	46,953	-	68,072	68,072	68,072
	0220 FICA/MEDICARE	28,275	29,244	-	32,359	-	35,925	35,925	35,925
	0231 WORKERS' COMPENSATION	1,101	1,081	-	4,204	-	1,500	1,500	1,500
	0233 PFMLI	-	-	-	1,100	-	1,871	1,871	1,871
	0240 EMPLOYEE MED INSURANCE	101,088	128,997	-	143,324	-	138,500	138,500	138,500
	0244 EE TUITION REIMB	10,239	1,444	-	2,500	-	2,500	2,500	2,500
	0311 INSTRUCTION SERVICES	1,090	520	-	5,000	-	5,000	5,000	5,000
	0322 REPAIRS/MAINTENANCE SERVICES	325	-	-	-	-	-	-	-
	0345 STUDENT LODGING/MEALS	-	-	-	1,000	-	1,000	1,000	1,000
	0410 CONSUMABLE SUPPLIES/MATERIA	4,714	4,392	-	14,350	-	14,050	14,050	14,050
	0420 TEXTBOOKS	2,585	4,116	-	20,000	-	10,000	10,000	10,000
	0460 NON-CONSUMABLE ITEMS	-	2,453	-	2,100	-	2,900	2,900	2,900
	HIGH SCHOOL PROGRAMS Total	651,232	670,952	7.25	769,906	8.33	805,065	805,065	805,065
1132	HIGH SCHOOL EXTRACURRICULAR								
	0121 SUBSTITUTES-LICENSED	1,812	1,856	-	3,000	-	3,000	3,000	3,000
	0130 EXTRA-CURRIC SALARY	77,021	83,440	0.10	96,405	0.25	98,976	98,976	98,976
	0132 XTRA-CURRIC/NON SCHED	640	3,245	-	5,000	-	8,537	8,537	8,537
	0211 PERS-TIERS 1&2	11,603	6,904	-	8,613	-	6,814	6,814	6,814
	0212 DISTRICT PERS PICK-UP	3,017	2,912	-	4,845	-	4,770	4,770	4,770
	0216 PERS-TIER 3	3,203	4,708	-	10,357	-	12,754	12,754	12,754
	0220 FICA/MEDICARE	6,047	6,738	-	7,724	-	8,455	8,455	8,455
	0231 WORKERS' COMPENSATION	223	251	-	970	-	1,106	1,106	1,106
	0233 PFMLI	-	-	-	271	-	443	443	443
	0240 EMPLOYEE MED INSURANCE	-	74	-	2,640	-	2,770	2,770	2,770
	0319 OTHER CONTRACT SERVICES	10,056	11,113	-	20,900	-	17,000	17,000	17,000
	0332 SSF NON-REIMB. TRANSPOR	11,933	39,731	-	31,000	-	35,000	35,000	35,000
	0340 REIMBURSABLE-TRAVEL/MEALS	-	1,933	-	2,500	-	8,000	8,000	8,000
	0343 FBLA/FFA STUDENT TRAVEL	-	926	-	2,100	-	2,100	2,100	2,100
	0345 STUDENT LODGING/MEALS	1,209	2,797	-	8,000	-	6,000	6,000	6,000
	0410 CONSUMABLE SUPPLIES/MATERIA	8,249	5,753	-	16,400	-	10,000	10,000	10,000
	0412 CONSUMBL MATRLS-FUEL/OIL	-	155	-	-	-	-	-	-
	0460 NON-CONSUMABLE ITEMS	12,963	2,926	-	-	-	6,400	6,400	6,400
	0640 DUES & FEES	3,055	5,962	-	11,375	-	11,375	11,375	11,375
	HIGH SCHOOL EXTRACURRICULAR Total	151,031	181,424	0.10	232,100	0.25	243,500	243,500	243,500
1140	PRE-KG PROGRAMS								
	0112 CLASSIFIED SALARIES	-	4,294	0.20	6,900	0.20	7,000	7,000	7,000
	0122 SUBSTITUTES-CLASSIFIED	-	174	-	150	-	150	150	150
	0220 FICA/MEDICARE	-	342	-	540	-	543	543	543
	0231 WORKERS' COMPENSATION	(231)	14	-	70	-	71	71	71
	0233 PFMLI	-	-	-	20	-	29	29	29
	0410 CONSUMABLE SUPPLIES/MATERIA	-	-	-	500	-	500	500	500
	0460 NON-CONSUMABLE ITEMS	-	-	-	500	-	500	500	500
	0480 COMPUTER HARDWARE	-	-	-	500	-	-	-	-
	PRE-KG PROGRAMS Total	(231)	4,823	0.20	9,180	0.20	8,793	8,793	8,793
1250	RESOURCE ROOM								
	0111 LICENSED SALARIES	90,340	109,183	1.87	118,957	2.50	153,568	153,568	153,568
	0112 CLASSIFIED SALARIES	33,413	48,527	4.00	87,550	2.31	55,142	55,142	55,142

2120 - GUIDANCE SERVICES

This function covers salary for a full-time guidance counselor and provides for various supplies needed by the guidance counselor such as bully prevention, PSAT test, etc. Most of these expenses are reimbursed by Lake County ESD.

2122 - PBIS – COUNSELING SERVICES

This function covers expenses associated with Positive Behavior Intervention and Support needs, including rewards for high academic achievement and behavioral improvement.

2130 - HEALTH SERVICES

Pre-employment physicals and drug screenings are covered by this function, as well as first aid supplies.

2140 - PSYCHOLOGICAL SERVICES

This covers potential student mental health service needs.

2190 - SERVICE DIRECTION – SPECIAL EDUCATION

The Director of Special Ed is budgeted here at .25 FTE, as well as 1.0 FTE for the Special Ed Secretary. Postage, toner, and various office supplies are also budgeted here.

2220 - EDUCATIONAL MEDIA SERVICES

This function code covers several different expenses, including .6 FTE aide to act as librarian; copier rental and paper; library books, newspapers, and magazines; web-based software such as Follett Library Solutions; computer hardware for student use.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
	DESCRIPTION	ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
1250	0122 SUBSTITUTES-CLASSIFIED	5,323	3,111	-	2,000	-	2,000	2,000	2,000
	0211 PERS-TIERS 1&2	18,837	16,117	-	17,375	-	19,671	19,671	19,671
	0212 DISTRICT PERS PICK-UP	7,608	9,675	-	12,310	-	12,643	12,643	12,643
	0216 PERS-TIER 3	16,870	21,630	-	30,600	-	32,373	32,373	32,373
	0220 FICA/MEDICARE	10,136	12,036	-	15,960	-	16,120	16,120	16,120
	0231 WORKERS' COMPENSATION	529	461	-	1,500	-	2,107	2,107	2,107
	0233 PFMLI	-	-	-	550	-	845	845	845
	0240 EMPLOYEE MED INSURANCE	59,844	77,535	-	96,852	-	91,194	91,194	91,194
	0345 STUDENT LODGING/MEALS	-	-	-	1,000	-	1,000	1,000	1,000
	0353 POSTAGE	-	-	-	800	-	-	-	-
	0410 CONSUMABLE SUPPLIES/MATERIA	3,482	2,627	-	4,100	-	4,500	4,500	4,500
	0420 TEXTBOOKS	-	-	-	1,150	-	850	850	850
	0460 NON-CONSUMABLE ITEMS	1,371	2,477	-	2,000	-	2,000	2,000	2,000
	0470 COMPUTER SFTWR/LICENSE	-	-	-	300	-	300	300	300
	RESOURCE ROOM Total	247,753	303,380	5.87	393,004	4.81	394,313	394,313	394,313
2120	GUIDANCE SERVICES								
	0111 LICENSED SALARIES	67,598	69,471	1.00	73,570	1.00	78,635	78,635	78,635
	0212 DISTRICT PERS PICK-UP	4,208	4,332	-	4,414	-	4,718	4,718	4,718
	0216 PERS-TIER 3	17,922	16,015	-	16,318	-	18,636	18,636	18,636
	0220 FICA/MEDICARE	5,145	5,289	-	5,628	-	6,016	6,016	6,016
	0231 WORKERS' COMPENSATION	270	192	-	736	-	786	786	786
	0233 PFMLI	-	-	-	190	-	315	315	315
	0240 EMPLOYEE MED INSURANCE	18,344	18,912	-	19,560	-	20,175	20,175	20,175
	0410 CONSUMABLE SUPPLIES/MATERIA	1,197	308	-	1,000	-	1,100	1,100	1,100
	GUIDANCE SERVICES Total	114,685	114,518	1.00	121,416	1.00	130,381	130,381	130,381
2122	PBIS-COUNSELING SERVICES								
	0410 CONSUMABLE SUPPLIES/MATERIA	-	1,928	-	3,000	-	3,000	3,000	3,000
	PBIS-COUNSELING SERVICES Total	-	1,928	-	3,000	-	3,000	3,000	3,000
2130	HEALTH SERVICES								
	0389 OTHER PROFESSN'L SERVC	1,068	180	-	1,425	-	1,425	1,425	1,425
	0410 CONSUMABLE SUPPLIES/MATERIA	52	499	-	600	-	600	600	600
	HEALTH SERVICES Total	1,120	679	-	2,025	-	2,025	2,025	2,025
2140	PSYCHOLOGICAL SERVCIES								
	0311 INSTRUCTION SERVICES	-	-	-	1,000	-	1,000	1,000	1,000
	PSYCHOLOGICAL SERVCIES Total	-	-	-	1,000	-	1,000	1,000	1,000
2190	SERVICE DIRECTION/SPEC ED								
	0111 LICENSED SALARIES	22,250	22,917	0.25	24,293	0.25	29,776	29,776	29,776
	0112 CLASSIFIED SALARIES	-	-	-	-	1.00	25,319	25,319	25,319
	0211 PERS-TIERS 1&2	7,193	5,796	-	6,144	-	-	-	-
	0212 DISTRICT PERS PICK-UP	1,379	1,375	-	1,458	-	3,307	3,307	3,307
	0216 PERS-TIER 3	-	-	-	-	-	13,057	13,057	13,057
	0220 FICA/MEDICARE	1,694	1,738	-	1,858	-	4,215	4,215	4,215
	0231 WORKERS' COMPENSATION	106	63	-	243	-	250	250	250
	0233 PFMLI	-	-	-	60	-	220	220	220
	0240 EMPLOYEE MED INSURANCE	4,356	6,353	-	6,600	-	24,135	24,135	24,135
	0353 POSTAGE	-	-	-	-	-	1,000	1,000	1,000
	0410 CONSUMABLE SUPPLIES/MATERIA	-	-	-	-	-	1,000	1,000	1,000
	SERVICE DIRECTION/SPEC ED Total	36,978	38,243	0.25	40,656	1.25	102,279	102,279	102,279
2220	EDUCATIONAL MEDIA SERVICES								
	0112 CLASSIFIED SALARIES	-	-	1.00	20,600	0.60	13,498	13,498	13,498
	0212 DISTRICT PERS PICK-UP	-	-	-	1,236	-	810	810	810
	0216 PERS-TIER 3	-	-	-	4,570	-	3,200	3,200	3,200
	0220 FICA/MEDICARE	-	-	-	1,576	-	1,033	1,033	1,033
	0231 WORKERS' COMPENSATION	-	-	-	30	-	135	135	135
	0233 PFMLI	-	-	-	55	-	54	54	54
	0240 EMPLOYEE MED INSURANCE	-	-	-	18,708	-	11,585	11,585	11,585
	0324 EQUIP RENTAL	16,604	16,577	-	21,000	-	19,000	19,000	19,000
	0410 CONSUMABLE SUPPLIES/MATERIA	481	921	-	2,200	-	2,200	2,200	2,200
	0411 PAPER SUPPLIES	5,679	3,790	-	4,500	-	4,500	4,500	4,500
	0430 LIBRARY BOOKS	-	1,151	-	1,500	-	1,500	1,500	1,500
	0440 PERIODICALS	36	40	-	200	-	250	250	250

2240 - INSTRUCTIONAL STAFF DEVELOPMENT

This function provides for professional development opportunities for instructional staff. It covers all costs associated with substitutes, travel, and registration for training.

2310 - BOARD OF EDUCATION SERVICES

This function provides funds for the Board of Directors to attend workshops and conferences; funds elections, budget meeting notices, advertising, legal services, and other misc expenses.

2320 - EXECUTIVE ADMINISTRATION SERVICES

This function funds the superintendent's office, including salary, travel, supplies, and bonding.

2410 - OFFICE OF THE PRINCIPAL SERVICES

This function provides for a 1.0 FTE principal and .75 FTE vice principal, as well as the associated cost of supplies and professional development for these positions.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
	DESCRIPTION	ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
2220	0460 NON-CONSUMABLE ITEMS	-	-	-	2,000	-	2,000	2,000	2,000
	0470 COMPUTER SFTWR/LICENSE	3,294	1,421	-	6,000	-	5,000	5,000	5,000
	0480 COMPUTER HARDWARE	167	292	-	5,000	-	5,000	5,000	5,000
	EDUCATIONAL MEDIA SERVICES Total	26,260	24,192	1.00	89,175	0.60	69,765	69,765	69,765
2240	INSTRUCTN'L STAFF DEVELOPMENT								
	0111 LICENSED SALARIES	3,119	-	-	-	-	-	-	-
	0112 CLASSIFIED SALARIES	226	-	-	3,000	-	1,500	1,500	1,500
	0121 SUBSTITUTES-LICENSED	355	55	-	4,000	-	1,000	1,000	1,000
	0122 SUBSTITUTES-CLASSIFIED	-	-	-	1,000	-	500	500	500
	0211 PERS-TIERS 1&2	650	-	-	750	-	100	100	100
	0212 DISTRICT PERS PICK-UP	197	-	-	500	-	150	150	150
	0216 PERS-TIER 3	340	-	-	1,500	-	500	500	500
	0220 FICA/MEDICARE	283	4	-	612	-	230	230	230
	0231 WORKERS' COMPENSATION	10	0	-	50	-	30	30	30
	0233 PFMLI	-	-	-	25	-	12	12	12
	0340 REIMBURSABLE-TRAVEL/MEALS	-	419	-	9,500	-	3,000	3,000	3,000
	0390 OTHER GNRL PROF/TECHNLG SERV	1,001	1,383	-	6,500	-	3,000	3,000	3,000
	0410 CONSUMABLE SUPPLIES/MATERIA	-	93	-	-	-	-	-	-
	INSTRUCTN'L STAFF DEVELOPMENT Total	6,180	1,955	-	27,437	-	10,022	10,022	10,022
2310	BOARD OF EDUCATION SERVICES								
	0340 REIMBURSABLE-TRAVEL/MEALS	-	80	-	2,000	-	2,000	2,000	2,000
	0354 ADVERTISING	1,398	2,163	-	2,000	-	2,000	2,000	2,000
	0382 LEGAL SERVICES	2,589	1,167	-	5,000	-	15,000	15,000	15,000
	0388 ELECTION SERVICES	358	-	-	1,500	-	1,500	1,500	1,500
	0389 OTHER PROFESSN'L SERVC	-	-	-	1,650	-	1,650	1,650	1,650
	0410 CONSUMABLE SUPPLIES/MATERIA	-	-	-	1,500	-	1,500	1,500	1,500
	0413 OTHER CONSUMABLE MATERIALS	-	-	-	500	-	-	-	-
	0640 DUES & FEES	2,934	2,864	-	4,000	-	4,000	4,000	4,000
	BOARD OF EDUCATION SERVICES Total	7,279	6,274	-	18,150	-	27,650	27,650	27,650
2320	EXECUTIVE ADMINISTRATION SERVICES								
	0111 LICENSED SALARIES	92,700	-	-	-	-	-	-	-
	0113 ADMINISTRATORS	-	95,400	0.90	101,125	0.75	89,327	89,327	89,327
	0212 DISTRICT PERS PICK-UP	6,086	6,257	-	6,067	-	5,360	5,360	5,360
	0216 PERS-TIER 3	26,179	23,132	-	22,446	-	21,171	21,171	21,171
	0220 FICA/MEDICARE	7,004	7,243	-	7,736	-	6,834	6,834	6,834
	0231 WORKERS' COMPENSATION	280	261	-	1,011	-	894	894	894
	0233 PFMLI	-	-	-	250	-	358	358	358
	0240 EMPLOYEE MED INSURANCE	15,971	16,241	-	16,837	-	14,481	14,481	14,481
	0340 REIMBURSABLE-TRAVEL/MEALS	1,408	2,430	-	5,000	-	5,000	5,000	5,000
	0410 CONSUMABLE SUPPLIES/MATERIA	557	2,162	-	2,500	-	2,500	2,500	2,500
	0640 DUES & FEES	844	1,979	-	2,000	-	2,400	2,400	2,400
	0652 FIDELITY BOND PREMIUM	700	350	-	500	-	500	500	500
	EXECUTIVE ADMINISTRATION SERVICES Total	151,731	155,456	0.90	165,472	0.75	148,825	148,825	148,825
2410	OFFICE OF THE PRINCIPAL SERVICES								
	0111 LICENSED SALARIES	66,750	-	-	-	-	-	-	-
	0113 ADMINISTRATORS	-	68,753	1.45	129,278	1.75	173,840	173,840	173,840
	0211 PERS-TIERS 1&2	21,578	17,388	-	18,431	-	18,431	18,431	18,431
	0212 DISTRICT PERS PICK-UP	4,138	4,125	-	7,760	-	10,430	10,430	10,430
	0216 PERS-TIER 3	-	-	-	12,510	-	41,200	41,200	41,200
	0220 FICA/MEDICARE	5,080	5,215	-	9,890	-	13,300	13,300	13,300
	0231 WORKERS' COMPENSATION	203	189	-	1,293	-	750	750	750
	0233 PFMLI	-	-	-	260	-	696	696	696
	0240 EMPLOYEE MED INSURANCE	13,069	19,059	-	38,280	-	35,550	35,550	35,550
	0244 EE TUITION REIMB	-	-	-	2,500	-	2,500	2,500	2,500
	0340 REIMBURSABLE-TRAVEL/MEALS	-	1,427	-	3,000	-	3,000	3,000	3,000
	0410 CONSUMABLE SUPPLIES/MATERIA	129	845	-	2,500	-	1,000	1,000	1,000
	0470 COMPUTER SFTWR/LICENSE	-	-	-	-	-	6,500	6,500	6,500
	0640 DUES & FEES	595	1,343	-	3,000	-	3,000	3,000	3,000
	OFFICE OF THE PRINCIPAL SERVICES Total	111,543	118,343	1.45	228,702	1.75	310,197	310,197	310,197

2520 - FISCAL SERVICES

This function supports the front office secretary, office manager, and contracted business manager, along with costs associated with training, travel, postage, and office supplies.

2528 - RISK MANAGEMENT SERVICES

The cost of public entity liability insurance is charged to this function.

2540 - OPERATION / MAINTENANCE OF PLANT

This function is responsible for the upkeep and maintenance of the school building. The facilities manager and custodians are provided for in this function, along with all supplies associated with maintaining the school building. Various building related expenses are also charged here, including utilities and property insurance.

2550 - STUDENT TRANSPORTATION SERVICES

All costs associated with transporting students from home to school and instructional field trips are charged here, including contracted transportation service, auto insurance, repairs, etc.

	DESCRIPTION	2020-21	2021-22	2022-23 FTE	2022-23	2023-24 FTE	2023-24	2023-24	2023-24
		ACTUAL	ACTUAL		ADOPTED		PROPOSED	APPROVED	ADOPTED
2520	FISCAL SERVICES								
	0112 CLASSIFIED SALARIES	72,057	72,622	1.90	79,095	2.20	94,226	94,226	94,226
	0122 SUBSTITUTES-CLASSIFIED	786	1,465	-	1,100	-	1,100	1,100	1,100
	0211 PERS-TIERS 1&2	10,181	7,953	-	8,722	-	9,500	9,500	9,500
	0212 DISTRICT PERS PICK-UP	4,738	4,804	-	4,746	-	5,750	5,750	5,750
	0216 PERS-TIER 3	11,991	10,783	-	9,894	-	14,120	14,120	14,120
	0220 FICA/MEDICARE	5,488	5,589	-	6,135	-	7,292	7,292	7,292
	0231 WORKERS' COMPENSATION	235	215	-	802	-	955	955	955
	0233 PFMLI	-	-	-	195	-	381	381	381
	0240 EMPLOYEE MED INSURANCE	34,636	35,061	-	36,400	-	39,405	39,405	39,405
	0318 PROFESSNL & IMPROVMNT-NON II	170	-	-	1,000	-	1,000	1,000	1,000
	0340 REIMBURSABLE-TRAVEL/MEALS	772	784	-	2,300	-	2,300	2,300	2,300
	0353 POSTAGE	988	1,131	-	3,000	-	2,000	2,000	2,000
	0355 PRINTING & BINDING	-	-	-	500	-	500	500	500
	0389 OTHER PROFESSN'L SERVC	51,260	53,175	-	55,300	-	57,000	57,000	57,000
	0410 CONSUMABLE SUPPLIES/MATERIA	2,275	2,544	-	4,500	-	4,500	4,500	4,500
	0470 COMPUTER SFTWR/LICENSE	5,167	5,394	-	7,000	-	11,300	11,300	11,300
	0640 DUES & FEES	945	1,099	-	1,500	-	1,500	1,500	1,500
	FISCAL SERVICES Total	201,690	202,617	1.90	222,189	2.20	252,829	252,829	252,829
2528	RISK MANAGEMENT SERVICES								
	0651 LIABILITY INSURANCE	4,914	7,041	-	7,750	-	8,385	8,385	8,385
	RISK MANAGEMENT SERVICES Total	4,914	7,041	-	7,750	-	8,385	8,385	8,385
2540	OPERATION/MAINTENANCE OF PLANT SERVICES								
	0112 CLASSIFIED SALARIES	73,685	75,338	2.00	80,320	2.00	81,045	81,045	81,045
	0114 CONFNTL- MANAGERIAL	66,950	71,505	1.00	74,596	1.00	79,082	79,082	79,082
	0122 SUBSTITUTES-CLASSIFIED	4,677	1,131	-	5,000	-	5,000	5,000	5,000
	0211 PERS-TIERS 1&2	3,961	-	-	-	-	-	-	-
	0212 DISTRICT PERS PICK-UP	8,254	8,939	-	9,300	-	9,610	9,610	9,610
	0216 PERS-TIER 3	32,305	33,043	-	34,380	-	37,950	37,950	37,950
	0220 FICA/MEDICARE	10,943	11,128	-	12,240	-	12,633	12,633	12,633
	0231 WORKERS' COMPENSATION	3,172	2,907	-	6,000	-	1,651	1,651	1,651
	0233 PFMLI	-	-	-	400	-	661	661	661
	0240 EMPLOYEE MED INSURANCE	44,584	54,912	-	57,000	-	49,700	49,700	49,700
	0322 REPAIRS/MAINTENANCE SERVICES	23,643	54,432	-	64,000	-	64,000	64,000	64,000
	0325 ELECTRICITY	24,697	28,447	-	41,250	-	35,000	35,000	35,000
	0326 FUEL FOR HEATING	53,830	61,223	-	100,000	-	100,000	100,000	100,000
	0328 GARBAGE SERVICE	6,300	8,100	-	10,000	-	10,000	10,000	10,000
	0329 OTHER PROPERTY SERVICES	2,401	2,959	-	3,000	-	3,500	3,500	3,500
	0340 REIMBURSABLE-TRAVEL/MEALS	489	1,103	-	750	-	1,200	1,200	1,200
	0410 CONSUMABLE SUPPLIES/MATERIA	9,804	18,566	-	22,750	-	22,750	22,750	22,750
	0412 CONSUMBL MATRLS-FUEL/OIL	405	820	-	500	-	1,200	1,200	1,200
	0415 SUPPLIES-DIST MAINTENANCE REP	5,076	5,607	-	12,000	-	12,000	12,000	12,000
	0460 NON-CONSUMABLE ITEMS	3,115	12,438	-	15,000	-	19,000	19,000	19,000
	0540 DEPRECIABLE EQUIPMENT	-	-	-	-	-	11,000	11,000	11,000
	0640 DUES & FEES	485	1,837	-	500	-	1,000	1,000	1,000
	0653 PROPERTY INS PREMIUMS	28,595	43,119	-	47,435	-	51,972	51,972	51,972
	OPERATION/MAINTENANCE OF PLANT SERVIC	407,369	497,551	3.00	596,421	3.00	609,954	609,954	609,954
2550	STUDENT TRANSPORTATION SERVICES								
	0112 CLASSIFIED SALARIES	4,326	4,456	0.10	4,723	-	-	-	-
	0113 ADMINISTRATORS	10,300	10,600	0.10	11,245	-	-	-	-
	0212 DISTRICT PERS PICK-UP	968	1,002	-	1,025	-	-	-	-
	0216 PERS-TIER 3	4,164	3,706	-	3,700	-	-	-	-
	0220 FICA/MEDICARE	1,109	1,146	-	1,221	-	-	-	-
	0231 WORKERS' COMPENSATION	45	42	-	160	-	-	-	-
	0233 PFMLI	-	-	-	40	-	-	-	-
	0240 EMPLOYEE MED INSURANCE	3,549	3,609	-	3,750	-	-	-	-
	0322 REPAIRS/MAINTENANCE SERVICES	-	-	-	2,000	-	2,000	2,000	2,000
	0325 ELECTRICITY	2,500	1,059	-	1,000	-	1,100	1,100	1,100
	0326 FUEL FOR HEATING	-	1,300	-	2,500	-	3,500	3,500	3,500
	0330 PAYMENTS IN LIEU OF TRANSPRTN	2,977	1,202	-	3,000	-	3,000	3,000	3,000
	0331 REIMBURSABLE STUDENT TRANSP	317,850	348,750	-	360,000	-	415,000	415,000	415,000
	0340 REIMBURSABLE-TRAVEL/MEALS	-	69	-	1,000	-	1,000	1,000	1,000

2660 - TECHNOLOGY SERVICES

This function supports the technology needs of the school district. It covers the cost of a stipend for the tech coordinator, plus basic maintenance and repairs to the network and computers; purchase of new computers, servers, and other hardware; and purchase of the software for these items.

5200- TRANSFER OF FUNDS

This function allows the district to transfer money between funds. General fund dollars are transferred to the School Lunch Program to keep the program running and able to provide quality meals. A transfer is also made to the Capital Projects fund to build a reserve of funds to cover large projects in the future.

6110 - OPERATING CONTINGENCY

This is a reserve fund that may be used for unforeseen emergencies. This fund is controlled by the School Board of Directors.

			2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION			ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
2550	0410	CONSUMABLE SUPPLIES/MATERIA	619	2,131	-	1,000	-	1,000	1,000	1,000
	0640	DUES & FEES	128	-	-	150	-	150	150	150
	0651	LIABILITY INSURANCE	11,072	12,310	-	13,550	-	14,045	14,045	14,045
STUDENT TRANSPORTATION SERVICES Total			359,606	391,382	0.20	410,064	-	440,795	440,795	440,795
2660	TECHNOLOGY SERVICES									
	0112	CLASSIFIED SALARIES	5,000	5,000	-	5,000	-	5,000	5,000	5,000
	0212	DISTRICT PERS PICK-UP	337	346	-	350	-	335	335	335
	0216	PERS-TIER 3	1,438	1,277	-	1,280	-	1,250	1,250	1,250
	0220	FICA/MEDICARE	382	383	-	383	-	385	385	385
	0231	WORKERS' COMPENSATION	15	14	-	25	-	25	25	25
	0233	PFMLI	-	-	-	13	-	20	20	20
	0322	REPAIRS/MAINTENANCE SERVICES	30,365	29,887	-	35,000	-	30,000	30,000	30,000
	0351	TELEPHONE	10,272	9,246	-	10,200	-	11,000	11,000	11,000
	0359	OTHER COMM - INTERNET	3,499	-	-	-	-	-	-	-
	0410	CONSUMABLE SUPPLIES/MATERIA	1,896	2,057	-	4,000	-	2,500	2,500	2,500
	0460	NON-CONSUMABLE ITEMS	-	-	-	1,000	-	5,000	5,000	5,000
	0470	COMPUTER SFTWR/LICENSE	4,175	10,100	-	9,000	-	4,000	4,000	4,000
	0480	COMPUTER HARDWARE	260	-	-	12,000	-	16,300	16,300	16,300
	0640	DUES & FEES	150	-	-	200	-	100	100	100
TECHNOLOGY SERVICES Total			57,789	58,310	-	78,451	-	75,915	75,915	75,915
5200	TRANSFERS OF FUNDS									
	0712	CAPITAL PROJECTS FUND	-	-	-	110,000	-	110,000	110,000	110,000
	0714	SCHOOL LUNCH FUND	48,137	25,000	-	49,100	-	41,416	41,416	41,416
TRANSFERS OF FUNDS Total			48,137	25,000	-	159,100	-	151,416	151,416	151,416
5400	PERS UAL LUMP SUM PYMT									
	0680	PERS UAL LUMP SUM PYMT	250,000	-	-	-	-	-	-	-
PERS UAL LUMP SUM PYMT Total			250,000	-	-	-	-	-	-	-
6110	OPERATING CONTINGENCY									
	0810	PLANNED RESERVE	-	-	-	3,014,907	-	3,770,023	3,770,023	3,770,023
OPERATING CONTINGENCY Total			-	-	-	3,014,907	-	3,770,023	3,770,023	3,770,023
EXPENDITURE Total			3,898,522	3,906,563		7,677,824	34.60	8,781,611	8,781,611	8,781,611
100 General Fund Total			(2,803,262)	(3,541,792)	32.87	-	34.60	-	-	-



North Lake School District 14

SPECIAL FUNDS

- **209 – TITLE IV ACADEMIC ENRICHMENT**
- **210/211 – TITLE IA**
- **212/213 – IDEA PROGRAM**
- **219 – IDEA PART B 619**
- **222/223 – REAP FLEX (TITLE IIA)**
- **225/226 – USDE-SRSA PROGRAM**
- **230 – MEMORIAL TRUST (HISTORICAL)**
- **231 – ESSA PARTNERSHIPS**
- **237 – CARL PERKINS GRANT**
- **247 – COMPREHENSIVE DIST LRNG (HISTORICAL)**
- **248 – LIBRARY REVITALIZATION**
- **249 – ESSER FUND**
- **251 – STUDENT INVESTMENT ACCOUNT**
- **252 – HIGH SCHOOL SUCCESS FUND**
- **254 – SSA SUMMER PROGRAMS**
- **261 – RECRUITMENT & RETENTION (HISTORICAL)**
- **278 – PRE-SCHOOL GRANTS**
- **290 – OTHER SPECIAL FUNDS**
- **294 – AG SCIENCE FUND (HISTORICAL)**
- **296 – CAREER PATHWAYS GRANT**
- **298 – CHROMEBOOK INSURANCE**
- **299 – SCHOOL LUNCH PROGRAM**

209- **TITLE IV – STUDENT ENRICHMENT**

Title IV funds are used to cover part of the payroll cost for alternative education classes.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
209 Title IV-A Academic Enrich/Stdnt Support									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	(10,000)	(20,000)	-	(12,000)	-	(10,000)	(10,000)	(10,000)
REVENUE Total		(10,000)	(20,000)	-	(12,000)	-	(10,000)	(10,000)	(10,000)
REVENUE Total									
REVENUE Total		(10,000)	(20,000)	-	(12,000)	-	(10,000)	(10,000)	(10,000)
EXPENDITURE									
1283	ALTERNATIVE EDUCATION								
0111	LICENSED SALARIES	4,532	-	-	-	0.08	6,025	6,025	6,025
0112	CLASSIFIED SALARIES	1,554	9,132	0.27	5,375	-	-	-	-
0212	DISTRICT PERS PICK-UP	297	206	-	325	-	362	362	362
0216	PERS-TIER 3	1,253	863	-	1,193	-	1,429	1,429	1,429
0220	FICA/MEDICARE	459	705	-	410	-	461	461	461
0231	WORKERS' COMPENSATION	27	44	-	55	-	65	65	65
0233	PFMLI	-	-	-	15	-	24	24	24
0240	EMPLOYEE MED INSURANCE	1,878	9,050	-	4,627	-	1,634	1,634	1,634
ALTERNATIVE EDUCATION Total		10,000	20,000	0.27	12,000	0.08	10,000	10,000	10,000
EXPENDITURE Total									
EXPENDITURE Total		10,000	20,000	0.27	12,000	0.08	10,000	10,000	10,000
209 Title IV-A Academic Enrich/Stdnt Support Total									
209 Title IV-A Academic Enrich/Stdnt Support Total		0	-	0.27	-	0.08	-	-	-

210/211- TITLE I PROGRAM

Title I activities are tracked under this fund. These activities include a 1.0 FTE reading specialist and .50 FTE aide, as well as supplies needed for this program.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
210 Title IA									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	-	(85,041)	-	(121,864)	-	(142,070)	(142,070)	(142,070)
REVENUE Total		-	(85,041)	-	(121,864)	-	(142,070)	(142,070)	(142,070)
REVENUE Total									
REVENUE Total		-	(85,041)	-	(121,864)	-	(142,070)	(142,070)	(142,070)
EXPENDITURE									
1272	TITLE 1 PROGRAM								
0111	LICENSED SALARIES	-	49,951	1.00	54,113	1.00	58,649	58,649	58,649
0112	CLASSIFIED SALARIES	-	-	0.50	9,425	0.68	13,570	13,570	13,570
0212	DISTRICT PERS PICK-UP	-	1,501	-	3,813	-	4,333	4,333	4,333
0216	PERS-TIER 3	-	5,549	-	14,094	-	17,116	17,116	17,116
0220	FICA/MEDICARE	-	3,821	-	4,861	-	5,525	5,525	5,525
0231	WORKERS' COMPENSATION	-	213	-	636	-	722	722	722
0233	PFMLI	-	-	-	170	-	289	289	289
0240	EMPLOYEE MED INSURANCE	-	24,006	-	34,752	-	32,751	32,751	32,751
0410	CONSUMABLE SUPPLIES/MATERIA	-	-	-	-	-	1,000	1,000	1,000
0420	TEXTBOOKS	-	-	-	-	-	1,000	1,000	1,000
0460	NON-CONSUMABLE ITEMS	-	-	-	-	-	1,000	1,000	1,000
0470	COMPUTER SFTWR/LICENSE	-	-	-	-	-	2,000	2,000	2,000
0640	DUES & FEES	-	-	-	-	-	100	100	100
0690	GRANT INDIRECT CHARGES	-	-	-	-	-	4,015	4,015	4,015
TITLE 1 PROGRAM Total		-	85,041	1.50	121,864	1.68	142,070	142,070	142,070
EXPENDITURE Total									
EXPENDITURE Total		-	85,041	1.50	121,864	1.68	142,070	142,070	142,070
210 Title IA Total									
210 Title IA Total		-	-	1.50	-	1.68	-	-	-
211 Title IA Year 2									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	(85,807)	-	-	-	-	-	-	-
REVENUE Total		(85,807)	-	-	-	-	-	-	-
REVENUE Total									
REVENUE Total		(85,807)	-	-	-	-	-	-	-
EXPENDITURE									
1272	TITLE 1 PROGRAM								
0111	LICENSED SALARIES	49,953	-	-	-	-	-	-	-
0211	PERS-TIERS 1&2	16,166	-	-	-	-	-	-	-
0212	DISTRICT PERS PICK-UP	1,492	-	-	-	-	-	-	-
0220	FICA/MEDICARE	3,636	-	-	-	-	-	-	-
0231	WORKERS' COMPENSATION	57	-	-	-	-	-	-	-
0240	EMPLOYEE MED INSURANCE	14,504	-	-	-	-	-	-	-
TITLE 1 PROGRAM Total		85,807	-	-	-	-	-	-	-
EXPENDITURE Total									
EXPENDITURE Total		85,807	-	-	-	-	-	-	-
211 Title IA Year 2 Total									
211 Title IA Year 2 Total		-	-	-	-	-	-	-	-

212/213- IDEA PROGRAM

This fund is used to track salaries of special education staff associated with the IDEA program. The grant covers 1.15 FTE of aide time.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
212 IDEA Grant									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	(7,474)	(48,817)	-	(69,654)	-	(57,000)	(57,000)	(57,000)
REVENUE Total		(7,474)	(48,817)	-	(69,654)	-	(57,000)	(57,000)	(57,000)
REVENUE Total									
		(7,474)	(48,817)	-	(69,654)	-	(57,000)	(57,000)	(57,000)
EXPENDITURE									
1250	RESOURCE ROOM								
0111	LICENSED SALARIES	1,606	-	-	-	-	-	-	-
0112	CLASSIFIED SALARIES	2,381	25,916	1.67	37,309	1.15	25,137	25,137	25,137
0212	DISTRICT PERS PICK-UP	204	1,325	-	2,240	-	1,509	1,509	1,509
0216	PERS-TIER 3	873	4,897	-	8,275	-	5,957	5,957	5,957
0220	FICA/MEDICARE	277	1,977	-	2,855	-	1,923	1,923	1,923
0231	WORKERS' COMPENSATION	22	117	-	100	-	252	252	252
0233	PFMLI	-	-	-	100	-	100	100	100
0240	EMPLOYEE MED INSURANCE	2,112	14,585	-	18,775	-	22,122	22,122	22,122
RESOURCE ROOM Total		7,474	48,817	1.67	69,654	1.15	57,000	57,000	57,000
EXPENDITURE Total									
		7,474	48,817	1.67	69,654	1.15	57,000	57,000	57,000
212 IDEA Grant Total									
		-	0	1.67	-	1.15	-	-	-
213 IDEA Year 2									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	(42,019)	(7,800)	-	-	-	-	-	-
REVENUE Total		(42,019)	(7,800)	-	-	-	-	-	-
REVENUE Total									
		(42,019)	(7,800)	-	-	-	-	-	-
EXPENDITURE									
1250	RESOURCE ROOM								
0111	LICENSED SALARIES	10,518	-	-	-	-	-	-	-
0112	CLASSIFIED SALARIES	13,943	4,078	-	-	-	-	-	-
0212	DISTRICT PERS PICK-UP	1,204	263	-	-	-	-	-	-
0216	PERS-TIER 3	5,125	973	-	-	-	-	-	-
0220	FICA/MEDICARE	1,560	319	-	-	-	-	-	-
0231	WORKERS' COMPENSATION	94	20	-	-	-	-	-	-
0240	EMPLOYEE MED INSURANCE	9,572	2,147	-	-	-	-	-	-
RESOURCE ROOM Total		42,019	7,800	-	-	-	-	-	-
EXPENDITURE Total									
		42,019	7,800	-	-	-	-	-	-
213 IDEA Year 2 Total									
		-	-	-	-	-	-	-	-

219- IDEA PART B 619

This fund is used to track any specialized supplies or expenses for preschool students on Individual Family Service Plans (IFSPs).

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
219 IDEA Part B 619									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	-	-	-	(1,000)	-	(1,000)	(1,000)	(1,000)
REVENUE Total		-	-	-	(1,000)	-	(1,000)	(1,000)	(1,000)
REVENUE Total									
REVENUE Total		-	-	-	(1,000)	-	(1,000)	(1,000)	(1,000)
EXPENDITURE									
1260	PRESCHOOL SPEC ED								
0410	CONSUMABLE SUPPLIES/MATERIA	-	-	-	500	-	500	500	500
0460	NON-CONSUMABLE ITEMS	-	-	-	500	-	500	500	500
PRESCHOOL SPEC ED Total		-	-	-	1,000	-	1,000	1,000	1,000
EXPENDITURE Total									
EXPENDITURE Total		-	-	-	1,000	-	1,000	1,000	1,000
219 IDEA Part B 619 Total									
219 IDEA Part B 619 Total		-	-	-	-	-	-	-	-

222/223- REAP-FLEX

This fund allows the district to move, combine, or “flex”, other Title funds into the Title IA program. These funds will be used to cover instructional aide time.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
222 REAP Flex Grant									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	-	(11,165)	-	(11,165)	-	(15,316)	(15,316)	(15,316)
REVENUE Total		-	(11,165)	-	(11,165)	-	(15,316)	(15,316)	(15,316)
REVENUE Total									
REVENUE Total		-	(11,165)	-	(11,165)	-	(15,316)	(15,316)	(15,316)
EXPENDITURE									
1111	ELEMENTARY, K-6								
0112	CLASSIFIED SALARIES	-	5,371	0.26	4,860	0.32	6,535	6,535	6,535
0212	DISTRICT PERS PICK-UP	-	45	-	292	-	392	392	392
0216	PERS-TIER 3	-	168	-	1,078	-	1,549	1,549	1,549
0220	FICA/MEDICARE	-	409	-	372	-	500	500	500
0231	WORKERS' COMPENSATION	-	25	-	50	-	64	64	64
0233	PFMLI	-	-	-	13	-	27	27	27
0240	EMPLOYEE MED INSURANCE	-	5,146	-	4,500	-	6,249	6,249	6,249
ELEMENTARY, K-6 Total		-	11,165	0.26	11,165	0.32	15,316	15,316	15,316
EXPENDITURE Total									
EXPENDITURE Total		-	11,165	0.26	11,165	0.32	15,316	15,316	15,316
222 REAP Flex Grant Total		-	(0)	0.26	-	0.32	-	-	-
223 REAP Flex Year 2									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	(12,575)	-	-	-	-	-	-	-
REVENUE Total		(12,575)	-	-	-	-	-	-	-
REVENUE Total									
REVENUE Total		(12,575)	-	-	-	-	-	-	-
EXPENDITURE									
1111	ELEMENTARY, K-6								
0112	CLASSIFIED SALARIES	7,389	-	-	-	-	-	-	-
0212	DISTRICT PERS PICK-UP	216	-	-	-	-	-	-	-
0216	PERS-TIER 3	899	-	-	-	-	-	-	-
0220	FICA/MEDICARE	586	-	-	-	-	-	-	-
0231	WORKERS' COMPENSATION	8	-	-	-	-	-	-	-
0240	EMPLOYEE MED INSURANCE	3,477	-	-	-	-	-	-	-
ELEMENTARY, K-6 Total		12,575	-	-	-	-	-	-	-
EXPENDITURE Total									
EXPENDITURE Total		12,575	-	-	-	-	-	-	-
223 REAP Flex Year 2 Total		(0)	-	-	-	-	-	-	-

225/226- USDE-SRSA PROGRAM

This fund is made up of Federal funds intended to help rural schools provide an adequate education to their students. These funds will be used to provide instructional aide time in the classroom.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
225 USDE-SRSA Program									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	(3,599)	(6,578)	-	(14,561)	-	(18,404)	(18,404)	(18,404)
REVENUE Total		(3,599)	(6,578)	-	(14,561)	-	(18,404)	(18,404)	(18,404)
REVENUE Total									
REVENUE Total		(3,599)	(6,578)	-	(14,561)	-	(18,404)	(18,404)	(18,404)
EXPENDITURE									
1111	ELEMENTARY, K-6								
0112	CLASSIFIED SALARIES	2,343	4,968	0.57	10,640	0.36	7,640	7,640	7,640
0212	DISTRICT PERS PICK-UP	-	266	-	641	-	459	459	459
0216	PERS-TIER 3	-	984	-	2,363	-	1,811	1,811	1,811
0220	FICA/MEDICARE	179	339	-	815	-	586	586	586
0231	WORKERS' COMPENSATION	14	20	-	63	-	77	77	77
0233	PFMLI	-	-	-	39	-	31	31	31
0240	EMPLOYEE MED INSURANCE	1,064	-	-	-	-	7,800	7,800	7,800
ELEMENTARY, K-6 Total		3,599	6,578	0.57	14,561	0.36	18,404	18,404	18,404
EXPENDITURE Total									
EXPENDITURE Total		3,599	6,578	0.57	14,561	0.36	18,404	18,404	18,404
225 USDE-SRSA Program Total		0	0	0.57	-	0.36	-	-	-
226 USDE-SRSA Program Year 2									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	(3,977)	(3,449)	-	-	-	-	-	-
REVENUE Total		(3,977)	(3,449)	-	-	-	-	-	-
REVENUE Total									
REVENUE Total		(3,977)	(3,449)	-	-	-	-	-	-
EXPENDITURE									
1111	ELEMENTARY, K-6								
0112	CLASSIFIED SALARIES	2,130	2,121	-	-	-	-	-	-
0212	DISTRICT PERS PICK-UP	137	220	-	-	-	-	-	-
0216	PERS-TIER 3	572	812	-	-	-	-	-	-
0220	FICA/MEDICARE	163	280	-	-	-	-	-	-
0231	WORKERS' COMPENSATION	9	17	-	-	-	-	-	-
0240	EMPLOYEE MED INSURANCE	967	-	-	-	-	-	-	-
ELEMENTARY, K-6 Total		3,977	3,449	-	-	-	-	-	-
EXPENDITURE Total									
EXPENDITURE Total		3,977	3,449	-	-	-	-	-	-
226 USDE-SRSA Program Year 2 Total		0	0	-	-	-	-	-	-

230- MEMORIAL TRUST (HISTORICAL)

This was a scholarship fund.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
230 Memorial Trust									
REVENUE									
REVENUE									
1510	INTEREST ON INVESTMENTS	(5,428)	(2,500)	-	-	-	-	-	-
REVENUE Total		(5,428)	(2,500)	-	-	-	-	-	-
REVENUE Total									
REVENUE Total		(5,428)	(2,500)	-	-	-	-	-	-
EXPENDITURE									
3390	OTHER COMMUNITY SRVC								
0374	OTHER TUITION	2,928	2,500	-	-	-	-	-	-
OTHER COMMUNITY SRVC Total		2,928	2,500	-	-	-	-	-	-
EXPENDITURE Total									
EXPENDITURE Total		2,928	2,500	-	-	-	-	-	-
230 Memorial Trust Total									
230 Memorial Trust Total		(2,500)	-	-	-	-	-	-	-

231-

ESSA PARTNERSHIPS

These funds will expire in September 2023. We plan to use these funds to cover the cost of supplies and incentives for the elementary and middle school summer programs, as well as funding a high school summer program and kindergarten camp this summer.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
231 ESSA Partnerships Grant									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	(17,101)	(28,993)	-	(69,530)	-	(24,841)	(24,841)	(24,841)
REVENUE Total		(17,101)	(28,993)	-	(69,530)	-	(24,841)	(24,841)	(24,841)
REVENUE Total									
REVENUE Total		(17,101)	(28,993)	-	(69,530)	-	(24,841)	(24,841)	(24,841)
EXPENDITURE									
1111	ELEMENTARY, K-6								
0420	TEXTBOOKS	-	5,320	-	-	-	-	-	-
0470	COMPUTER SFTWR/LICENSE	-	-	-	12,000	-	-	-	-
ELEMENTARY, K-6 Total		-	5,320	-	12,000	-	-	-	-
1131	HIGH SCHOOL PROGRAMS								
0340	REIMBURSABLE-TRAVEL/MEALS	-	-	-	7,500	-	-	-	-
HIGH SCHOOL PROGRAMS Total		-	-	-	7,500	-	-	-	-
1410	SUMMER PROG - ELEM								
0340	REIMBURSABLE-TRAVEL/MEALS	-	-	-	7,500	-	-	-	-
0410	CONSUMABLE SUPPLIES/MATERIA	503	637	-	3,225	-	500	500	500
SUMMER PROG - ELEM Total		503	637	-	10,725	-	500	500	500
1420	SUMMER PROG - MIDDLE SCHOOL								
0410	CONSUMABLE SUPPLIES/MATERIA	503	-	-	3,225	-	500	500	500
SUMMER PROG - MIDDLE SCHOOL Total		503	-	-	3,225	-	500	500	500
1430	SUMMER PROG - HIGH SCHOOL								
0111	LICENSED SALARIES	-	-	-	3,500	-	3,656	3,656	3,656
0212	DISTRICT PERS PICK-UP	-	-	-	210	-	220	220	220
0216	PERS-TIER 3	-	-	-	780	-	860	860	860
0220	FICA/MEDICARE	-	-	-	265	-	280	280	280
0231	WORKERS' COMPENSATION	-	-	-	15	-	10	10	10
0233	PFMLI	-	-	-	-	-	15	15	15
0340	REIMBURSABLE-TRAVEL/MEALS	-	-	-	-	-	1,000	1,000	1,000
0410	CONSUMABLE SUPPLIES/MATERIA	-	-	-	5,500	-	500	500	500
SUMMER PROG - HIGH SCHOOL Total		-	-	-	10,270	-	6,541	6,541	6,541
1490	OTHER SUMMER SCHOOL - KG CAMP								
0111	LICENSED SALARIES	-	1,075	-	1,500	-	1,550	1,550	1,550
0112	CLASSIFIED SALARIES	-	380	-	600	-	650	650	650
0211	PERS-TIERS 1&2	-	272	-	-	-	411	411	411
0212	DISTRICT PERS PICK-UP	-	93	-	125	-	135	135	135
0216	PERS-TIER 3	-	105	-	465	-	154	154	154
0220	FICA/MEDICARE	-	108	-	160	-	170	170	170
0231	WORKERS' COMPENSATION	-	6	-	10	-	22	22	22
0233	PFMLI	-	-	-	-	-	8	8	8
OTHER SUMMER SCHOOL - KG CAMP Total		-	2,040	-	2,860	-	3,100	3,100	3,100
2220	EDUCATIONAL MEDIA SERVICES								
0410	CONSUMABLE SUPPLIES/MATERIA	-	159	-	3,000	-	1,000	1,000	1,000
0470	COMPUTER SFTWR/LICENSE	-	-	-	3,500	-	500	500	500
0480	COMPUTER HARDWARE	16,095	2,874	-	16,450	-	5,200	5,200	5,200
EDUCATIONAL MEDIA SERVICES Total		16,095	3,033	-	22,950	-	6,700	6,700	6,700
2240	INSTRUCTN'L STAFF DEVELOPMENT								
0111	LICENSED SALARIES	-	-	-	-	-	2,930	2,930	2,930
0112	CLASSIFIED SALARIES	-	1,226	-	-	-	1,000	1,000	1,000
0211	PERS-TIERS 1&2	-	-	-	-	-	210	210	210
0212	DISTRICT PERS PICK-UP	-	52	-	-	-	236	236	236
0216	PERS-TIER 3	-	193	-	-	-	784	784	784
0220	FICA/MEDICARE	-	89	-	-	-	300	300	300
0231	WORKERS' COMPENSATION	-	5	-	-	-	40	40	40
0312	INSTRCTNL PROGRAMS IMPROVEN	-	-	-	-	-	1,000	1,000	1,000
0340	REIMBURSABLE-TRAVEL/MEALS	-	-	-	-	-	1,000	1,000	1,000

		2020-21	2021-22	2022-23		2023-24		2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
2240	INSTRUCTN'L STAFF DEVELOPMENT Total	-	1,566	-	-	-	7,500	7,500	7,500
2660	TECHNOLOGY SERVICES								
	0410 CONSUMABLE SUPPLIES/MATERIA	-	775	-	-	-	-	-	-
	0470 COMPUTER SFTWR/LICENSE	-	529	-	-	-	-	-	-
	0480 COMPUTER HARDWARE	-	15,094	-	-	-	-	-	-
	TECHNOLOGY SERVICES Total	-	16,398	-	-	-	-	-	-
EXPENDITURE Total		17,101	28,993	-	69,530	-	24,841	24,841	24,841
231 ESSA Partnerships Grant Total		(0)	0	-	-	-	-	-	-

**237- CARL PERKINS GRANT
(FORMERLY FUND 297)**

The District's Carl Perkins funds are managed by High Desert ESD and passed through to the District on a reimbursement basis. Generally, eligible expenses are paid directly by High Desert ESD, but occasionally the District incurs an expense that is then reimbursed. This fund tracks those expenses separately from the General Fund.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
237 Carl Perkins Grant									
REVENUE									
REVENUE									
4700	GRANTS-IN-AID FROM FEDERAL TH	(280)	(2,413)	-	(3,275)	-	(3,230)	(3,230)	(3,230)
REVENUE Total		(280)	(2,413)	-	(3,275)	-	(3,230)	(3,230)	(3,230)
REVENUE Total		(280)	(2,413)	-	(3,275)	-	(3,230)	(3,230)	(3,230)
EXPENDITURE									
1131	HIGH SCHOOL PROGRAMS								
0121	SUBSTITUTES-LICENSED	-	-	-	-	-	1,000	1,000	1,000
0220	FICA/MEDICARE	-	-	-	-	-	100	100	100
0231	WORKERS' COMPENSATION	-	-	-	-	-	10	10	10
0233	PFMLI	-	-	-	-	-	5	5	5
HIGH SCHOOL PROGRAMS Total		-	-	-	-	-	1,115	1,115	1,115
2240	INSTRUCTN'L STAFF DEVELOPMENT								
0121	SUBSTITUTES-LICENSED	226	1,961	-	2,000	-	1,000	1,000	1,000
0212	DISTRICT PERS PICK-UP	7	66	-	75	-	-	-	-
0216	PERS-TIER 3	31	246	-	250	-	-	-	-
0220	FICA/MEDICARE	15	132	-	135	-	100	100	100
0231	WORKERS' COMPENSATION	1	8	-	10	-	10	10	10
0233	PFMLI	-	-	-	10	-	5	5	5
0340	REIMBURSABLE-TRAVEL/MEALS	-	-	-	795	-	1,000	1,000	1,000
INSTRUCTN'L STAFF DEVELOPMENT Total		280	2,413	-	3,275	-	2,115	2,115	2,115
EXPENDITURE Total		280	2,413	-	3,275	-	3,230	3,230	3,230
237 Carl Perkins Grant Total									
237 Carl Perkins Grant Total		0	(0)	-	-	-	-	-	-

247- COMPREHENSIVE DISTANCE LEARNING (HISTORICAL)

Due to the Coronavirus pandemic, the State of Oregon allocated all school districts a sum of money to be used to cover the cost of online learning programs, hybrid programs, or in-person instruction. This was a one-time grant received in 2020-21.

		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
247 Comprehensive Distance Lrng									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	(108,497)	-	-	-	-	-	-	-
REVENUE Total		(108,497)	-	-	-	-	-	-	-
REVENUE Total		(108,497)	-	-	-	-	-	-	-
EXPENDITURE									
1111	ELEMENTARY, K-6								
0111	LICENSED SALARIES	18,224	-	-	-	-	-	-	-
0211	PERS-TIERS 1&2	5,669	-	-	-	-	-	-	-
0220	FICA/MEDICARE	1,302	-	-	-	-	-	-	-
0231	WORKERS' COMPENSATION	151	-	-	-	-	-	-	-
ELEMENTARY, K-6 Total		25,346	-	-	-	-	-	-	-
1131	HIGH SCHOOL PROGRAMS								
0111	LICENSED SALARIES	565	-	-	-	-	-	-	-
0211	PERS-TIERS 1&2	74	-	-	-	-	-	-	-
0212	DISTRICT PERS PICK-UP	34	-	-	-	-	-	-	-
0216	PERS-TIER 3	81	-	-	-	-	-	-	-
0220	FICA/MEDICARE	43	-	-	-	-	-	-	-
0231	WORKERS' COMPENSATION	2	-	-	-	-	-	-	-
HIGH SCHOOL PROGRAMS Total		799	-	-	-	-	-	-	-
2220	EDUCATIONAL MEDIA SERVICES								
0359	OTHER COMM - INTERNET	12,553	-	-	-	-	-	-	-
0410	CONSUMABLE SUPPLIES/MATERIA	2,284	-	-	-	-	-	-	-
0470	COMPUTER SFTWR/LICENSE	25,275	-	-	-	-	-	-	-
0480	COMPUTER HARDWARE	12,719	-	-	-	-	-	-	-
EDUCATIONAL MEDIA SERVICES Total		52,830	-	-	-	-	-	-	-
2240	INSTRUCTN'L STAFF DEVELOPMENT								
0410	CONSUMABLE SUPPLIES/MATERIA	495	-	-	-	-	-	-	-
INSTRUCTN'L STAFF DEVELOPMENT Total		495	-	-	-	-	-	-	-
2660	TECHNOLOGY SERVICES								
0389	OTHER PROFESSN'L SERVC	4,250	-	-	-	-	-	-	-
0410	CONSUMABLE SUPPLIES/MATERIA	604	-	-	-	-	-	-	-
0480	COMPUTER HARDWARE	24,172	-	-	-	-	-	-	-
TECHNOLOGY SERVICES Total		29,026	-	-	-	-	-	-	-
EXPENDITURE Total		108,497	-	-	-	-	-	-	-
247 Comprehensive Distance Lrng Total		(0)	-	-	-	-	-	-	-

248- LIBRARY REVITALIZATION

This one-time grant is intended to help cover the cost of modernizing our library and refreshing our book collection. The grant requires that a minimum of 60% of the money be spent on library books, a maximum of 10% can be spent on payroll costs for staff to process the new materials, up to 20% can be spent on professional development, and up to 40% can be spent on furnishings, lighting, and other durable supplies.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
248 Library Revitalization									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	-	-	-	-	-	(10,000)	(10,000)	(10,000)
REVENUE Total		-	-	-	-	-	(10,000)	(10,000)	(10,000)
REVENUE Total									
REVENUE Total		-	-	-	-	-	(10,000)	(10,000)	(10,000)
EXPENDITURE									
2220	EDUCATIONAL MEDIA SERVICES								
0112	CLASSIFIED SALARIES	-	-	-	-	-	544	544	544
0212	DISTRICT PERS PICK-UP	-	-	-	-	-	33	33	33
0216	PERS-TIER 3	-	-	-	-	-	128	128	128
0220	FICA/MEDICARE	-	-	-	-	-	42	42	42
0231	WORKERS' COMPENSATION	-	-	-	-	-	3	3	3
0340	REIMBURSABLE-TRAVEL/MEALS	-	-	-	-	-	250	250	250
0430	LIBRARY BOOKS	-	-	-	-	-	6,000	6,000	6,000
0460	NON-CONSUMABLE ITEMS	-	-	-	-	-	3,000	3,000	3,000
EDUCATIONAL MEDIA SERVICES Total		-	-	-	-	-	10,000	10,000	10,000
EXPENDITURE Total									
EXPENDITURE Total		-	-	-	-	-	10,000	10,000	10,000
248 Library Revitalization Total									
248 Library Revitalization Total		-	-	-	-	-	-	-	-

249- ESSER – ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF

Due to the Coronavirus pandemic, the State of Oregon has received three allocations of emergency federal relief funds and allocated them to school districts across Oregon based on the Title I formula. These funds can be used for a variety of things. The first and second allocations have been spent in full. In the upcoming year, the third allocation will be used to cover:

- Payroll for 2.47 FTE of aide time
- Supplies for electives classes at all grade levels
- Supplies for new career support programs
- Extra duty contract for summer ag duties
- Payroll for a part time custodian
- Hotspots & Chromebooks
- Purchase of two vans for activities, if they haven't been bought by the end of the 2022-23 year
- Technology projects
- Building projects, including installation of an AC unit in the elementary gymnasium and the construction of a greenhouse

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
249 ESSER - Elem & Secondary School Emergency Relief									
REVENUE									
REVENUE									
4500	RESTRICTD REV:FED THRU STATE	(57,210)	(179,409)	-	(495,351)	-	(558,700)	(558,700)	(558,700)
REVENUE Total		(57,210)	(179,409)	-	(495,351)	-	(558,700)	(558,700)	(558,700)
REVENUE Total		(57,210)	(179,409)	-	(495,351)	-	(558,700)	(558,700)	(558,700)
EXPENDITURE									
1111	ELEMENTARY, K-6								
0111	LICENSED SALARIES	-	22,104	1.50	73,266	-	-	-	-
0112	CLASSIFIED SALARIES	-	32,707	1.50	28,811	2.21	44,250	44,250	44,250
0212	DISTRICT PERS PICK-UP	-	2,133	-	6,155	-	2,655	2,655	2,655
0216	PERS-TIER 3	-	7,884	-	22,643	-	10,500	10,500	10,500
0220	FICA/MEDICARE	-	4,617	-	7,835	-	3,385	3,385	3,385
0231	WORKERS' COMPENSATION	-	272	-	225	-	443	443	443
0233	PFMLI	-	-	-	265	-	177	177	177
0240	EMPLOYEE MED INSURANCE	-	34,705	-	58,680	-	44,785	44,785	44,785
0410	CONSUMABLE SUPPLIES/MATERIA	-	264	-	500	-	5,500	5,500	5,500
0420	TEXTBOOKS	-	1,500	-	-	-	-	-	-
0470	COMPUTER SFTWR/LICENSE	-	-	-	13,000	-	-	-	-
ELEMENTARY, K-6 Total		-	106,185	3.00	211,380	2.21	111,695	111,695	111,695
1131	HIGH SCHOOL PROGRAMS								
0111	LICENSED SALARIES	-	22,254	0.50	24,016	-	-	-	-
0112	CLASSIFIED SALARIES	-	-	-	-	0.26	5,311	5,311	5,311
0212	DISTRICT PERS PICK-UP	-	1,335	-	1,441	-	319	319	319
0216	PERS-TIER 3	-	4,936	-	5,327	-	1,259	1,259	1,259
0220	FICA/MEDICARE	-	1,700	-	1,837	-	406	406	406
0231	WORKERS' COMPENSATION	-	96	-	240	-	53	53	53
0233	PFMLI	-	-	-	63	-	21	21	21
0240	EMPLOYEE MED INSURANCE	-	9,456	-	9,780	-	7,215	7,215	7,215
0410	CONSUMABLE SUPPLIES/MATERIA	-	-	-	-	-	5,000	5,000	5,000
0420	TEXTBOOKS	-	1,500	-	-	-	-	-	-
0470	COMPUTER SFTWR/LICENSE	-	-	-	13,000	-	-	-	-
HIGH SCHOOL PROGRAMS Total		-	41,278	0.50	55,704	0.26	19,584	19,584	19,584
1132	HIGH SCHOOL EXTRACURRICULAR								
0111	LICENSED SALARIES	-	-	-	-	-	7,757	7,757	7,757
0212	DISTRICT PERS PICK-UP	-	-	-	-	-	466	466	466
0216	PERS-TIER 3	-	-	-	-	-	1,839	1,839	1,839
0220	FICA/MEDICARE	-	-	-	-	-	593	593	593
0231	WORKERS' COMPENSATION	-	-	-	-	-	78	78	78
0233	PFMLI	-	-	-	-	-	31	31	31
0540	DEPRECIABLE EQUIPMENT	-	-	-	60,000	-	-	-	-
HIGH SCHOOL EXTRACURRICULAR Total		-	-	-	60,000	-	10,764	10,764	10,764
1250	RESOURCE ROOM								
0112	CLASSIFIED SALARIES	-	12,074	-	-	-	-	-	-
0212	DISTRICT PERS PICK-UP	-	487	-	-	-	-	-	-
0216	PERS-TIER 3	-	1,802	-	-	-	-	-	-
0220	FICA/MEDICARE	-	574	-	-	-	-	-	-
0231	WORKERS' COMPENSATION	-	35	-	-	-	-	-	-
0240	EMPLOYEE MED INSURANCE	-	4,321	-	-	-	-	-	-
0340	REIMBURSABLE-TRAVEL/MEALS	-	-	-	-	-	1,500	1,500	1,500
0410	CONSUMABLE SUPPLIES/MATERIA	-	-	-	-	-	5,000	5,000	5,000
0420	TEXTBOOKS	-	-	-	-	-	2,000	2,000	2,000
0460	NON-CONSUMABLE ITEMS	-	-	-	-	-	3,000	3,000	3,000
0470	COMPUTER SFTWR/LICENSE	-	-	-	-	-	1,000	1,000	1,000
RESOURCE ROOM Total		-	19,293	-	-	-	12,500	12,500	12,500
2130	HEALTH SERVICES								
0410	CONSUMABLE SUPPLIES/MATERIA	6,906	1,805	-	-	-	-	-	-
0460	NON-CONSUMABLE ITEMS	918	-	-	-	-	-	-	-
HEALTH SERVICES Total		7,824	1,805	-	-	-	-	-	-

		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
2130									
2140	PSYCHOLOGICAL SVCICIES								
	0111 LICENSED SALARIES	-	-	0.50	25,000	-	-	-	-
	0212 DISTRICT PERS PICK-UP	-	-	-	1,500	-	-	-	-
	0216 PERS-TIER 3	-	-	-	5,545	-	-	-	-
	0220 FICA/MEDICARE	-	-	-	1,912	-	-	-	-
	0231 WORKERS' COMPENSATION	-	-	-	50	-	-	-	-
	0233 PFMLI	-	-	-	65	-	-	-	-
	0240 EMPLOYEE MED INSURANCE	-	-	-	9,780	-	-	-	-
	PSYCHOLOGICAL SVCICIES Total	-	-	0.50	43,852	-	-	-	-
2220	EDUCATIONAL MEDIA SERVICES								
	0359 OTHER COMM - INTERNET	-	4,741	-	2,400	-	750	750	750
	0410 CONSUMABLE SUPPLIES/MATERIA	-	-	-	-	-	3,300	3,300	3,300
	0480 COMPUTER HARDWARE	-	-	-	-	-	16,000	16,000	16,000
	EDUCATIONAL MEDIA SERVICES Total	-	4,741	-	2,400	-	20,050	20,050	20,050
2540	OPERATION/MAINTENANCE OF PLANT SERVICES								
	0112 CLASSIFIED SALARIES	-	5,058	0.40	6,500	0.60	20,000	20,000	20,000
	0212 DISTRICT PERS PICK-UP	-	-	-	-	-	1,245	1,245	1,245
	0216 PERS-TIER 3	-	-	-	-	-	4,915	4,915	4,915
	0220 FICA/MEDICARE	-	387	-	500	-	1,587	1,587	1,587
	0231 WORKERS' COMPENSATION	-	25	-	15	-	207	207	207
	0233 PFMLI	-	-	-	-	-	83	83	83
	0410 CONSUMABLE SUPPLIES/MATERIA	5,497	638	-	-	-	-	-	-
	0460 NON-CONSUMABLE ITEMS	22,613	-	-	-	-	-	-	-
	0540 DEPRECIABLE EQUIPMENT	21,276	-	-	-	-	-	-	-
	OPERATION/MAINTENANCE OF PLANT SERVIC	49,386	6,107	0.40	7,015	0.60	28,037	28,037	28,037
2550	STUDENT TRANSPORTATION SERVICES								
	0564 DEPRECIABLE BUS & CAP.BUS IMPI	-	-	-	115,000	-	126,070	126,070	126,070
	STUDENT TRANSPORTATION SERVICES Total	-	-	-	115,000	-	126,070	126,070	126,070
2660	TECHNOLOGY SERVICES								
	0244 EE TUITION REIMB	-	-	-	-	-	5,000	5,000	5,000
	0460 NON-CONSUMABLE ITEMS	-	-	-	-	-	6,000	6,000	6,000
	0550 DEPRECIABLE TECHNOLOGY	-	-	-	-	-	6,000	6,000	6,000
	TECHNOLOGY SERVICES Total	-	-	-	-	-	17,000	17,000	17,000
4150	BLDG ACQUISITION/CONSTRUCT/IMPROVE SERV								
	0520 BUILDINGS ACQUISITION	-	-	-	-	-	213,000	213,000	213,000
	BLDG ACQUISITION/CONSTRUCT/IMPROVE SE	-	-	-	-	-	213,000	213,000	213,000
EXPENDITURE Total		57,210	179,409	4.40	495,351	3.07	558,700	558,700	558,700
249 ESSER - Elem & Secondary School Emergency Relief Total		(0)	(0)	4.40	-	3.07	-	-	-

251- STUDENT INVESTMENT ACCOUNT (FORMERLY FUND 255)

This fund tracks the District's use of funds provided by the Corporate Activity Tax (CAT). The use of these funds has been determined through an extensive process of gathering community input, planning, reporting, and prioritizing needs.

Expenses covered by this grant include:

- Payroll for a full-time electives teacher to serve all grade levels
- Payroll for a full-time behavior specialist to serve all grade levels
- Character building program contracted through Lake ESD
- Payroll for a full-time technology support person

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
251 Student Investment Acct									
REVENUE									
REVENUE									
3299	RESTRICTED GRANTS-IN-AID-STATE	(86,651)	(62,488)	-	(273,525)	-	(285,723)	(285,723)	(285,723)
5400	BEGINNING BALANCE	-	(9,999)	-	-	-	-	-	-
REVENUE Total		(86,651)	(72,487)	-	(273,525)	-	(285,723)	(285,723)	(285,723)
REVENUE Total									
		(86,651)	(72,487)	-	(273,525)	-	(285,723)	(285,723)	(285,723)
EXPENDITURE									
1111	ELEMENTARY, K-6								
0111	LICENSED SALARIES	-	14,544	0.50	23,000	0.50	24,813	24,813	24,813
0121	SUBSTITUTES-LICENSED	-	-	-	-	-	1,000	1,000	1,000
0212	DISTRICT PERS PICK-UP	-	967	-	1,380	-	1,489	1,489	1,489
0216	PERS-TIER 3	-	3,573	-	5,101	-	5,881	5,881	5,881
0220	FICA/MEDICARE	-	1,117	-	1,460	-	1,975	1,975	1,975
0231	WORKERS' COMPENSATION	-	64	-	25	-	258	258	258
0233	PFMLI	-	-	-	60	-	103	103	103
0240	EMPLOYEE MED INSURANCE	-	8,137	-	5,280	-	4,035	4,035	4,035
0410	CONSUMABLE SUPPLIES/MATERIA	-	710	-	5,000	-	-	-	-
0460	NON-CONSUMABLE ITEMS	-	778	-	-	-	-	-	-
ELEMENTARY, K-6 Total		-	29,890	0.50	41,306	0.50	39,554	39,554	39,554
1121	INSTRUCTION: MID/JR.HI.7-8								
0111	LICENSED SALARIES	-	-	-	-	0.15	7,445	7,445	7,445
0212	DISTRICT PERS PICK-UP	-	-	-	-	-	447	447	447
0216	PERS-TIER 3	-	-	-	-	-	1,764	1,764	1,764
0220	FICA/MEDICARE	-	-	-	-	-	569	569	569
0231	WORKERS' COMPENSATION	-	-	-	-	-	74	74	74
0233	PFMLI	-	-	-	-	-	30	30	30
0240	EMPLOYEE MED INSURANCE	-	-	-	-	-	1,215	1,215	1,215
INSTRUCTION: MID/JR.HI.7-8 Total		-	-	-	-	0.15	11,544	11,544	11,544
1131	HIGH SCHOOL PROGRAMS								
0111	LICENSED SALARIES	41,806	4,788	0.50	23,000	0.35	17,369	17,369	17,369
0121	SUBSTITUTES-LICENSED	-	-	-	-	-	1,500	1,500	1,500
0212	DISTRICT PERS PICK-UP	2,508	313	-	1,380	-	1,042	1,042	1,042
0216	PERS-TIER 3	10,683	1,157	-	5,101	-	4,116	4,116	4,116
0220	FICA/MEDICARE	3,198	362	-	1,460	-	1,445	1,445	1,445
0231	WORKERS' COMPENSATION	195	21	-	25	-	189	189	189
0233	PFMLI	-	-	-	60	-	76	76	76
0240	EMPLOYEE MED INSURANCE	18,262	2,652	-	5,280	-	2,825	2,825	2,825
0410	CONSUMABLE SUPPLIES/MATERIA	-	127	-	5,000	-	-	-	-
0420	TEXTBOOKS	-	9,999	-	-	-	-	-	-
HIGH SCHOOL PROGRAMS Total		76,652	19,419	0.50	41,306	0.35	28,562	28,562	28,562
1132	HIGH SCHOOL EXTRACURRICULAR								
0111	LICENSED SALARIES	-	-	0.20	16,115	-	-	-	-
0212	DISTRICT PERS PICK-UP	-	-	-	967	-	-	-	-
0216	PERS-TIER 3	-	-	-	3,574	-	-	-	-
0220	FICA/MEDICARE	-	-	-	1,233	-	-	-	-
0231	WORKERS' COMPENSATION	-	-	-	20	-	-	-	-
0233	PFMLI	-	-	-	33	-	-	-	-
0240	EMPLOYEE MED INSURANCE	-	-	-	5,280	-	-	-	-
HIGH SCHOOL EXTRACURRICULAR Total		-	-	0.20	27,222	-	-	-	-
2140	PSYCHOLOGICAL SERVCIES								
0111	LICENSED SALARIES	-	-	0.50	30,000	-	-	-	-
0114	CONFNTL- MANAGERIAL	-	-	-	-	1.00	43,460	43,460	43,460
0212	DISTRICT PERS PICK-UP	-	-	-	1,800	-	2,608	2,608	2,608
0216	PERS-TIER 3	-	-	-	6,650	-	10,300	10,300	10,300
0220	FICA/MEDICARE	-	-	-	2,290	-	3,325	3,325	3,325
0231	WORKERS' COMPENSATION	-	-	-	50	-	173	173	173
0233	PFMLI	-	-	-	77	-	174	174	174
0240	EMPLOYEE MED INSURANCE	-	-	-	9,780	-	20,175	20,175	20,175
0313	STUDENT SERVICES	-	-	-	-	-	24,000	24,000	24,000

		2020-21	2021-22	2022-23		2023-24	2023-24	2023-24	
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
2140	0410 CONSUMABLE SUPPLIES/MATERIA	-	-	-	1,000	-	950	950	950
	0460 NON-CONSUMABLE ITEMS	-	-	-	1,000	-	500	500	500
	0480 COMPUTER HARDWARE	-	-	-	1,000	-	-	-	-
	PSYCHOLOGICAL SERVCIES Total	-	-	0.50	53,647	1.00	105,665	105,665	105,665
2660	TECHNOLOGY SERVICES								
	0111 LICENSED SALARIES	-	-	1.00	65,000	1.00	65,000	65,000	65,000
	0212 DISTRICT PERS PICK-UP	-	-	-	3,900	-	4,385	4,385	4,385
	0216 PERS-TIER 3	-	-	-	14,417	-	17,249	17,249	17,249
	0220 FICA/MEDICARE	-	-	-	4,972	-	4,973	4,973	4,973
	0231 WORKERS' COMPENSATION	-	-	-	65	-	500	500	500
	0233 PFMLI	-	-	-	130	-	220	220	220
	0240 EMPLOYEE MED INSURANCE	-	-	-	19,560	-	8,071	8,071	8,071
	0410 CONSUMABLE SUPPLIES/MATERIA	-	-	-	1,000	-	-	-	-
	0480 COMPUTER HARDWARE	-	-	-	1,000	-	-	-	-
	TECHNOLOGY SERVICES Total	-	-	1.00	110,044	1.00	100,398	100,398	100,398
EXPENDITURE Total		76,652	49,309	2.70	273,525	3.00	285,723	285,723	285,723
251 Student Investment Acct Total		(9,999)	(23,178)	2.70	-	3.00	-	-	-

252- HIGH SCHOOL SUCCESS (FORMERLY FUND 295 MEASURE 98 FUNDS)

With the passage of Measure 98, the State allocates funds designated for use in the areas of Career Technical Education (CTE), college readiness, and drop-out prevention each year.

This budget includes funding for a .67 FTE alternative learning teacher, as well as supplies and curriculum for the alternative learning program and expanded CTE activities.

1131 – This function designates funds for use in the CTE programs.

1283 – This function designates funds for use in the Alternative Education program.

4150 – This function designates funds used for building things as part of the CTE program.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
252 High School Success									
REVENUE									
REVENUE									
3299	RESTRICTED GRANTS-IN-AID-STATE	(113,334)	(64,744)	-	(98,275)	-	(107,966)	(107,966)	(107,966)
5400	BEGINNING BALANCE	-	278	-	-	-	-	-	-
REVENUE Total		(113,334)	(64,465)	-	(98,275)	-	(107,966)	(107,966)	(107,966)
REVENUE Total		(113,334)	(64,465)	-	(98,275)	-	(107,966)	(107,966)	(107,966)
EXPENDITURE									
1131	HIGH SCHOOL PROGRAMS								
0322	REPAIRS/MAINTENANCE SERVICES	659	512	-	-	-	-	-	-
0343	FBLA/FFA STUDENT TRAVEL	-	1,711	-	500	-	1,500	1,500	1,500
0410	CONSUMABLE SUPPLIES/MATERIA	7,564	2,130	-	1,000	-	1,000	1,000	1,000
0460	NON-CONSUMABLE ITEMS	17,148	1,569	-	1,500	-	1,500	1,500	1,500
0541	INITIAL & ADDTN'L EQUIPMENT	30,953	-	-	-	-	-	-	-
HIGH SCHOOL PROGRAMS Total		56,324	5,922	-	3,000	-	4,000	4,000	4,000
1283	ALTERNATIVE EDUCATION								
0111	LICENSED SALARIES	17,358	22,681	0.64	30,740	0.67	51,990	51,990	51,990
0112	CLASSIFIED SALARIES	11,309	1,071	0.50	9,237	-	-	-	-
0121	SUBSTITUTES-LICENSED	479	4,229	-	500	-	500	500	500
0212	DISTRICT PERS PICK-UP	1,836	1,674	-	2,396	-	3,661	3,661	3,661
0216	PERS-TIER 3	7,794	6,202	-	8,859	-	14,108	14,108	14,108
0220	FICA/MEDICARE	2,166	2,052	-	3,095	-	4,562	4,562	4,562
0231	WORKERS' COMPENSATION	28	116	-	400	-	300	300	300
0233	PFMLI	-	-	-	1,040	-	210	210	210
0240	EMPLOYEE MED INSURANCE	12,568	10,994	-	21,008	-	18,435	18,435	18,435
0340	REIMBURSABLE-TRAVEL/MEALS	-	1,264	-	2,000	-	-	-	-
0410	CONSUMABLE SUPPLIES/MATERIA	-	188	-	1,500	-	200	200	200
0420	TEXTBOOKS	-	2,001	-	-	-	10,000	10,000	10,000
0460	NON-CONSUMABLE ITEMS	-	474	-	-	-	-	-	-
0470	COMPUTER SFTWR/LICENSE	3,750	-	-	2,500	-	-	-	-
ALTERNATIVE EDUCATION Total		57,288	52,944	1.14	83,275	0.67	103,966	103,966	103,966
4150	BLDG ACQUISITION/CONSTRUCT/IMPROVE SERV								
0520	BUILDINGS ACQUISITION	-	5,600	-	12,000	-	-	-	-
BLDG ACQUISITION/CONSTRUCT/IMPROVE SE		-	5,600	-	12,000	-	-	-	-
EXPENDITURE Total		113,612	64,465	1.14	98,275	0.67	107,966	107,966	107,966
252 High School Success Funds Total		278	(0)	1.14	-	0.67	-	-	-

254- SSA SUMMER PROGRAMS

As part of the Student Success Act that was passed in 2019-20, the State has provided grant funds for the purpose of providing academic programs during the summer months. This is the third year of the three-year grant and is to be used for kindergarten through 8th grade instruction.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
254 SSA Summer Programs									
REVENUE									
REVENUE									
3299	RESTRICTED GRANTS-IN-AID-STATE	(48,552)	(53,057)	-	-	-	-	-	-
5400	BEGINNING BALANCE	-	(48,552)	-	(53,100)	-	(76,705)	(76,705)	(76,705)
REVENUE Total		(48,552)	(101,609)	-	(53,100)	-	(76,705)	(76,705)	(76,705)
REVENUE Total									
REVENUE Total		(48,552)	(101,609)	-	(53,100)	-	(76,705)	(76,705)	(76,705)
EXPENDITURE									
1410	SUMMER PROG - ELEM								
0111	LICENSED SALARIES	-	10,498	-	11,500	-	18,835	18,835	18,835
0112	CLASSIFIED SALARIES	-	7,233	-	8,000	-	9,600	9,600	9,600
0211	PERS-TIERS 1&2	-	1,783	-	-	-	3,104	3,104	3,104
0212	DISTRICT PERS PICK-UP	-	970	-	1,170	-	1,706	1,706	1,706
0216	PERS-TIER 3	-	2,023	-	4,325	-	5,271	5,271	5,271
0220	FICA/MEDICARE	-	1,355	-	1,500	-	2,175	2,175	2,175
0231	WORKERS' COMPENSATION	-	78	-	80	-	110	110	110
0332	SSF NON-REIMB. TRANSPOR	-	11,410	-	14,351	-	16,500	16,500	16,500
0410	CONSUMABLE SUPPLIES/MATERIA	-	5,151	-	2,500	-	3,900	3,900	3,900
0690	GRANT INDIRECT CHARGES	-	1,805	-	-	-	3,857	3,857	3,857
SUMMER PROG - ELEM Total		-	42,305	-	43,426	-	65,058	65,058	65,058
1420	SUMMER PROG - MIDDLE SCHOOL								
0111	LICENSED SALARIES	-	5,163	-	5,630	-	6,165	6,165	6,165
0212	DISTRICT PERS PICK-UP	-	310	-	338	-	370	370	370
0216	PERS-TIER 3	-	1,145	-	1,250	-	1,543	1,543	1,543
0220	FICA/MEDICARE	-	395	-	431	-	472	472	472
0231	WORKERS' COMPENSATION	-	22	-	25	-	25	25	25
0410	CONSUMABLE SUPPLIES/MATERIA	-	1,466	-	2,000	-	2,400	2,400	2,400
0690	GRANT INDIRECT CHARGES	-	497	-	-	-	672	672	672
SUMMER PROG - MIDDLE SCHOOL Total		-	8,997	-	9,674	-	11,647	11,647	11,647
EXPENDITURE Total									
EXPENDITURE Total		-	51,302	-	53,100	-	76,705	76,705	76,705
254 SSA Summer Programs Total									
254 SSA Summer Programs Total		(48,552)	(50,307)	-	-	-	-	-	-

261- RECRUITMENT & RETENTION (HISTORICAL)

In acknowledgment of the difficulty schools across the state are having in finding, hiring, and keeping staff, the legislature has allocated a one-time grant for schools to address this problem. The parameters of the grant are fairly broad with the intention of allowing each district to determine how best to attract/keep quality employees and ease the strain on them to encourage longevity.

2240 – This function designates funds to be used for professional development of staff and to “grow our own” where possible.

2540 – This function will be used to update staff lounge areas and spruce up common areas of the school.

2649 – This function will allow the district to use part of this grant in an effort to show staff appreciation.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
261 Recruitment & Retention									
REVENUE									
REVENUE									
3299	RESTRICTED GRANTS-IN-AID-STATE	-	-	-	(47,217)	-	-	-	-
REVENUE Total		-	-	-	(47,217)	-	-	-	-
REVENUE Total									
REVENUE Total		-	-	-	(47,217)	-	-	-	-
EXPENDITURE									
2240	INSTRUCTN'L STAFF DEVELOPMENT								
0111	LICENSED SALARIES	-	-	-	6,000	-	-	-	-
0112	CLASSIFIED SALARIES	-	-	-	2,000	-	-	-	-
0211	PERS-TIERS 1&2	-	-	-	536	-	-	-	-
0212	DISTRICT PERS PICK-UP	-	-	-	480	-	-	-	-
0216	PERS-TIER 3	-	-	-	1,423	-	-	-	-
0220	FICA/MEDICARE	-	-	-	613	-	-	-	-
0231	WORKERS' COMPENSATION	-	-	-	40	-	-	-	-
0233	PFMLI	-	-	-	20	-	-	-	-
0312	INSTRCTNL PROGRAMS IMPROVEN	-	-	-	3,000	-	-	-	-
0340	REIMBURSABLE-TRAVEL/MEALS	-	-	-	4,500	-	-	-	-
INSTRUCTN'L STAFF DEVELOPMENT Total		-	-	-	18,612	-	-	-	-
2540	OPERATION/MAINTENANCE OF PLANT SERVICES								
0410	CONSUMABLE SUPPLIES/MATERIA	-	-	-	2,000	-	-	-	-
0460	NON-CONSUMABLE ITEMS	-	-	-	8,000	-	-	-	-
OPERATION/MAINTENANCE OF PLANT SERVIC		-	-	-	10,000	-	-	-	-
2649	STAFF SERVICES								
0410	CONSUMABLE SUPPLIES/MATERIA	-	-	-	18,605	-	-	-	-
STAFF SERVICES Total		-	-	-	18,605	-	-	-	-
EXPENDITURE Total		-	-	-	47,217	-	-	-	-
261 Recruitment & Retention Total									
261 Recruitment & Retention Total		-	-	-	-	-	-	-	-

278- PRE-KINDERGARTEN PROGRAMS (FORMERLY FUND 228)

This fund is used to track the P-3 grant received for the purpose of creating a pre-school program, as well as enhancing the learning of students in kindergarten through the third grade. The goal was accomplished and the program is being run on carryover monies from prior years.

2219 – This function provides professional development for the staff implementing these programs.

3300 – This function supports community outreach activities such as playdates, parent information, and books to send home with the kids.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
278 Pre-School Grants									
REVENUE									
REVENUE									
5400	BEGINNING BALANCE	(59,412)	(59,412)	-	(56,000)	-	(52,000)	(52,000)	(52,000)
REVENUE Total		(59,412)	(59,412)	-	(56,000)	-	(52,000)	(52,000)	(52,000)
REVENUE Total									
REVENUE Total		(59,412)	(59,412)	-	(56,000)	-	(52,000)	(52,000)	(52,000)
EXPENDITURE									
2219	IMPROVEMNT OF INSTRUCTION SERVICES								
0121	SUBSTITUTES-LICENSED	-	-	-	600	-	600	600	600
0122	SUBSTITUTES-CLASSIFIED	-	-	-	300	-	300	300	300
0211	PERS-TIERS 1&2	-	-	-	100	-	100	100	100
0212	DISTRICT PERS PICK-UP	-	-	-	54	-	18	18	18
0216	PERS-TIER 3	-	-	-	140	-	71	71	71
0220	FICA/MEDICARE	-	-	-	69	-	69	69	69
0231	WORKERS' COMPENSATION	-	-	-	10	-	9	9	9
0233	PFMLI	-	-	-	5	-	4	4	4
0312	INSTRCTNL PROGRAMS IMPROVEN	-	-	-	1,000	-	1,000	1,000	1,000
0340	REIMBURSABLE-TRAVEL/MEALS	-	-	-	1,000	-	1,000	1,000	1,000
IMPROVEMNT OF INSTRUCTION SERVICES Tot		-	-	-	3,278	-	3,171	3,171	3,171
3300	COMMUNITY SERVICES								
0112	CLASSIFIED SALARIES	-	2,622	-	2,500	0.07	2,500	2,500	2,500
0212	DISTRICT PERS PICK-UP	-	-	-	-	-	150	150	150
0216	PERS-TIER 3	-	-	-	-	-	593	593	593
0220	FICA/MEDICARE	-	201	-	229	-	191	191	191
0231	WORKERS' COMPENSATION	-	12	-	30	-	25	25	25
0233	PFMLI	-	-	-	10	-	10	10	10
0340	REIMBURSABLE-TRAVEL/MEALS	-	-	-	300	-	300	300	300
0410	CONSUMABLE SUPPLIES/MATERIA	-	209	-	4,000	-	4,000	4,000	4,000
0460	NON-CONSUMABLE ITEMS	-	146	-	3,000	-	3,000	3,000	3,000
COMMUNITY SERVICES Total		-	3,191	-	10,069	0.07	10,769	10,769	10,769
6110	OPERATING CONTINGENCY								
0810	PLANNED RESERVE	-	-	-	42,653	-	38,060	38,060	38,060
OPERATING CONTINGENCY Total		-	-	-	42,653	-	38,060	38,060	38,060
EXPENDITURE Total									
EXPENDITURE Total		-	3,191	-	56,000	0.07	52,000	52,000	52,000
278 Pre-School Grants Total									
278 Pre-School Grants Total		(59,412)	(56,221)	-	-	0.07	-	-	-

290- OTHER SPECIAL FUNDS

In the past, this fund has been used to track several smaller grants received throughout the year, such as reimbursements for staff participation in the Eastern Oregon Regional Educators Network (EOREN).

This fund is also used to keep track of a small donation for library books that has carried forward.

2220 – This function designates funds for use in the Library.

2240 – This function designates funds for use to cover cost of professional development for current staff.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
290 Other Special Funds									
REVENUE									
REVENUE									
3299	RESTRICTED GRANTS-IN-AID-STATE	-	-	-	-	-	(2,913)	(2,913)	(2,913)
5400	BEGINNING BALANCE	(388)	(388)	-	(388)	-	(388)	(388)	(388)
REVENUE Total		(388)	(388)	-	(388)	-	(3,301)	(3,301)	(3,301)
REVENUE Total									
REVENUE Total		(388)	(388)	-	(388)	-	(3,301)	(3,301)	(3,301)
EXPENDITURE									
2220 EDUCATIONAL MEDIA SERVICES									
0430	LIBRARY BOOKS	-	-	-	388	-	388	388	388
EDUCATIONAL MEDIA SERVICES Total		-	-	-	388	-	388	388	388
2240 INSTRUCTN'L STAFF DEVELOPMENT									
0111	LICENSED SALARIES	-	-	-	-	-	2,000	2,000	2,000
0211	PERS-TIERS 1&2	-	-	-	-	-	200	200	200
0212	DISTRICT PERS PICK-UP	-	-	-	-	-	150	150	150
0216	PERS-TIER 3	-	-	-	-	-	400	400	400
0220	FICA/MEDICARE	-	-	-	-	-	153	153	153
0231	WORKERS' COMPENSATION	-	-	-	-	-	10	10	10
INSTRUCTN'L STAFF DEVELOPMENT Total		-	-	-	-	-	2,913	2,913	2,913
EXPENDITURE Total									
EXPENDITURE Total		-	-	-	388	-	3,301	3,301	3,301
290 Other Special Funds Total									
290 Other Special Funds Total		(388)	(388)	-	-	-	-	-	-

294- AG SCIENCE FUND (HISTORICAL)

This fund was used to account for the expenses incurred through an extra duty summer contract for an employee to help with the FFA program. House Bill 2444 provided funding for these activities.

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	ADOPTED
294 HB 2444 Ag Sci Funds							
REVENUE							
REVENUE							
3299	RESTRICTED GRANTS-IN-AID-STATE	(2,128)	-	-	(2,500)	-	-
REVENUE Total		(2,128)	-	-	(2,500)	-	-
REVENUE Total							
REVENUE Total		(2,128)	-	-	(2,500)	-	-
EXPENDITURE							
1132 HIGH SCHOOL EXTRACURRICULAR							
0111	LICENSED SALARIES	1,533	-	-	750	-	-
0212	DISTRICT PERS PICK-UP	92	-	-	45	-	-
0216	PERS-TIER 3	384	-	-	200	-	-
0220	FICA/MEDICARE	117	-	-	58	-	-
0231	WORKERS' COMPENSATION	2	-	-	5	-	-
HIGH SCHOOL EXTRACURRICULAR Total		2,128	-	-	1,058	-	-
2240 INSTRUCTN'L STAFF DEVELOPMENT							
0111	LICENSED SALARIES	-	-	-	440	-	-
0212	DISTRICT PERS PICK-UP	-	-	-	28	-	-
0216	PERS-TIER 3	-	-	-	120	-	-
0220	FICA/MEDICARE	-	-	-	35	-	-
0231	WORKERS' COMPENSATION	-	-	-	4	-	-
INSTRUCTN'L STAFF DEVELOPMENT Total		-	-	-	627	-	-
4150 BLDG ACQUISITION/CONSTRUCT/IMPROVE SERV							
0111	LICENSED SALARIES	-	-	-	575	-	-
0212	DISTRICT PERS PICK-UP	-	-	-	35	-	-
0216	PERS-TIER 3	-	-	-	155	-	-
0220	FICA/MEDICARE	-	-	-	45	-	-
0231	WORKERS' COMPENSATION	-	-	-	5	-	-
BLDG ACQUISITION/CONSTRUCT/IMPROVE SE		-	-	-	815	-	-
EXPENDITURE Total		2,128	-	-	2,500	-	-
294 HB 2444 Ag Sci Funds Total							
294 HB 2444 Ag Sci Funds Total		0	-	-	-	-	-

296- CAREER PATHWAYS GRANT

This fund was created to track grant funds received for the purpose of enhancing the FFA program. In past years, these funds have been used to purchase supplies for ag related classes and to send students on FFA field trips.

This budget designates these funds to be used for student travel, registration for FFA activities, and supplies for the Ag classroom.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
296 Career Pathways									
REVENUE									
REVENUE									
3299	RESTRICTED GRANTS-IN-AID-STATE	(13,845)	(5,916)	-	(10,000)	-	(15,000)	(15,000)	(15,000)
REVENUE Total		(13,845)	(5,916)	-	(10,000)	-	(15,000)	(15,000)	(15,000)
REVENUE Total									
REVENUE Total		(13,845)	(5,916)	-	(10,000)	-	(15,000)	(15,000)	(15,000)
EXPENDITURE									
1131 HIGH SCHOOL PROGRAMS									
0410	CONSUMABLE SUPPLIES/MATERIA	2,853	248	-	750	-	1,000	1,000	1,000
0460	NON-CONSUMABLE ITEMS	8,279	125	-	855	-	1,785	1,785	1,785
HIGH SCHOOL PROGRAMS Total		11,133	373	-	1,605	-	2,785	2,785	2,785
1132 HIGH SCHOOL EXTRACURRICULAR									
0121	SUBSTITUTES-LICENSED	-	441	-	495	-	1,500	1,500	1,500
0212	DISTRICT PERS PICK-UP	-	13	-	-	-	100	100	100
0216	PERS-TIER 3	-	49	-	-	-	375	375	375
0220	FICA/MEDICARE	-	30	-	40	-	120	120	120
0231	WORKERS' COMPENSATION	-	2	-	5	-	10	10	10
0233	PFMLI	-	-	-	5	-	10	10	10
0343	FBLA/FFA STUDENT TRAVEL	-	4,422	-	6,600	-	7,500	7,500	7,500
0410	CONSUMABLE SUPPLIES/MATERIA	2,562	587	-	-	-	1,000	1,000	1,000
0640	DUES & FEES	150	-	-	1,250	-	1,600	1,600	1,600
HIGH SCHOOL EXTRACURRICULAR Total		2,712	5,543	-	8,395	-	12,215	12,215	12,215
EXPENDITURE Total									
EXPENDITURE Total		13,845	5,916	-	10,000	-	15,000	15,000	15,000
296 Career Pathways Total									
296 Career Pathways Total		0	0	-	-	-	-	-	-

**298- CHROMEBOOK FUND
(FORMERLY FUND 299)**

Chromebook insurance fees collected from students and their families are deposited into this account to track them separately from the General Fund.

Chromebook repairs and replacements may be charged to this fund.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
298 Chromebook Acct									
REVENUE									
REVENUE									
1990	MISCELLANEOUS	(2,460)	(4,491)	-	(4,000)	-	(4,000)	(4,000)	(4,000)
5400	BEGINNING BALANCE	(4,605)	(7,021)	-	(10,000)	-	(14,000)	(14,000)	(14,000)
REVENUE Total		(7,065)	(11,512)	-	(14,000)	-	(18,000)	(18,000)	(18,000)
REVENUE Total									
		(7,065)	(11,512)	-	(14,000)	-	(18,000)	(18,000)	(18,000)
EXPENDITURE									
2220 EDUCATIONAL MEDIA SERVICES									
0322	REPAIRS/MAINTENANCE SERVICES	-	809	-	5,000	-	9,000	9,000	9,000
0480	COMPUTER HARDWARE	44	-	-	9,000	-	9,000	9,000	9,000
EDUCATIONAL MEDIA SERVICES Total		44	809	-	14,000	-	18,000	18,000	18,000
EXPENDITURE Total									
		44	809	-	14,000	-	18,000	18,000	18,000
298 Chromebook Acct Total									
		(7,021)	(10,703)	-	-	-	-	-	-

299- SCHOOL LUNCH PROGRAM (FORMERLY FUND 251)

The School Lunch Program is responsible for providing breakfast and lunch to students during the school year in compliance with state and federal regulations. All expenses connected to the School Lunch Program are tracked within this fund. Revenue sources include meal sales to adults, State and Federal reimbursements, and a transfer from the General Fund.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
299 School Lunch Program									
REVENUE									
REVENUE									
1610	DAILY SALES/REIMBURSABLE PROC	(3,670)	(3,353)	-	(2,500)	-	(2,500)	(2,500)	(2,500)
1990	MISCELLANEOUS	(658)	-	-	-	-	-	-	-
3299	RESTRICTED GRANTS-IN-AID-STATE	-	(1,345)	-	-	-	-	-	-
4500	RESTRICTD REV:FED THRU STATE	(133,710)	(158,821)	-	(125,240)	-	(158,000)	(158,000)	(158,000)
4910	USDA COMMODITY INVENTORY	(9,492)	(11,623)	-	(9,117)	-	(9,117)	(9,117)	(9,117)
5200	INTERFUND TRANSFERS	(48,137)	(25,000)	-	(49,100)	-	(41,416)	(41,416)	(41,416)
5400	BEGINNING BALANCE	(21,018)	(34,576)	-	(18,000)	-	(28,000)	(28,000)	(28,000)
REVENUE Total		(216,685)	(234,718)	-	(203,957)	-	(239,033)	(239,033)	(239,033)
REVENUE Total									
		(216,685)	(234,718)	-	(203,957)	-	(239,033)	(239,033)	(239,033)
EXPENDITURE									
3100	FOOD SERVICES								
0112	CLASSIFIED SALARIES	18,054	15,862	0.81	19,280	1.00	22,550	22,550	22,550
0114	CONFNTL- MANAGERIAL	35,788	31,986	1.00	34,938	1.00	37,034	37,034	37,034
0122	SUBSTITUTES-CLASSIFIED	3,357	2,505	-	2,500	-	2,500	2,500	2,500
0211	PERS-TIERS 1&2	5,434	724	-	-	-	-	-	-
0212	DISTRICT PERS PICK-UP	1,950	3,085	-	3,255	-	3,869	3,869	3,869
0216	PERS-TIER 3	1,982	11,406	-	12,025	-	15,278	15,278	15,278
0220	FICA/MEDICARE	4,324	3,840	-	4,340	-	4,750	4,750	4,750
0231	WORKERS' COMPENSATION	1,921	1,493	-	567	-	1,500	1,500	1,500
0233	PFMLI	-	-	-	150	-	250	250	250
0240	EMPLOYEE MED INSURANCE	27,854	24,038	-	28,285	-	29,185	29,185	29,185
0322	REPAIRS/MAINTENANCE SERVICES	11,268	1,909	-	500	-	6,000	6,000	6,000
0329	OTHER PROPERTY SERVICES	150	-	-	250	-	250	250	250
0340	REIMBURSABLE-TRAVEL/MEALS	-	246	-	1,000	-	1,000	1,000	1,000
0410	CONSUMABLE SUPPLIES/MATERIA	3,515	2,823	-	3,300	-	3,300	3,300	3,300
0419	USDA COMMODITIES	9,492	11,623	-	9,117	-	9,117	9,117	9,117
0450	FOOD SUPPLIES	52,912	59,601	-	82,400	-	100,400	100,400	100,400
0460	NON-CONSUMABLE ITEMS	1,790	342	-	500	-	500	500	500
0470	COMPUTER SFTWR/LICENSE	1,495	349	-	550	-	550	550	550
0542	REPLACEMENT EQUIPMENT	-	11,672	-	-	-	-	-	-
0640	DUES & FEES	824	1,141	-	1,000	-	1,000	1,000	1,000
FOOD SERVICES Total		182,109	184,645	1.81	203,957	2.00	239,033	239,033	239,033
EXPENDITURE Total									
		182,109	184,645	1.81	203,957	2.00	239,033	239,033	239,033
299 School Lunch Program Total									
		(34,576)	(50,072)	1.81	-	2.00	-	-	-



North Lake School District 14

DEBT SERVICE

- **301 – 2019 BOND DEBT SERVICE**

301- 2019 BOND DEBT SERVICE

This fund tracks the taxes received through the bond levy separately from local tax revenue. This revenue is used to pay the principal and interest on the bond debt.

In 2022-23, the balance of Fund 455 Bond Capital Projects was transferred into this fund to be used to offset the bond payment resulting in a greatly reduced tax levy for that year as a thank you to the community for supporting our school and the students of our community. The bond tax rate in 2022-23 was \$0.2275 per \$1,000 compared to \$0.9869 per \$1,000 the previous year.

Figures budgeted in this fund are placeholders. They are not necessarily the actual amount of the taxes to be levied.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
301 2019 Bond Debt Service									
REVENUE									
REVENUE									
1111	CURRENT YEAR'S TAXES	(257,321)	(257,730)	-	(60,000)	-	(238,000)	(238,000)	(238,000)
1112	PRIOR YEAR'S TAXES	(6,820)	(6,253)	-	(8,165)	-	(3,000)	(3,000)	(3,000)
1113	COUNTY TAX SALES FOR BACK TAX	(4,557)	(7,853)	-	-	-	(6,000)	(6,000)	(6,000)
1114	PAYMENTS IN LIEU OF PROPERTY T	(416)	(57)	-	-	-	(100)	(100)	(100)
1190	PENALTIES/INTEREST ON LOCAL TA	(655)	(1,073)	-	-	-	(400)	(400)	(400)
1510	INTEREST ON INVESTMENTS	(548)	(784)	-	(500)	-	(2,400)	(2,400)	(2,400)
2199	OTHER INTERMED SOURCES	-	(468)	-	-	-	(100)	(100)	(100)
5200	INTERFUND TRANSFERS	-	-	-	(131,335)	-	-	-	-
5400	BEGINNING BALANCE	(4,080)	(42,999)	-	(50,000)	-	(11,000)	(11,000)	(11,000)
REVENUE Total		(274,397)	(317,217)	-	(250,000)	-	(261,000)	(261,000)	(261,000)
REVENUE Total									
		(274,397)	(317,217)	-	(250,000)	-	(261,000)	(261,000)	(261,000)
EXPENDITURE									
5110 BOND PROCEEDS									
0610	REDEMPTION OF PRINCIPAL	75,000	85,000	-	100,000	-	115,000	115,000	115,000
0621	BOND INTEREST	156,398	153,399	-	150,000	-	146,000	146,000	146,000
BOND PROCEEDS Total		231,398	238,399	-	250,000	-	261,000	261,000	261,000
EXPENDITURE Total									
		231,398	238,399	-	250,000	-	261,000	261,000	261,000
301 2019 Bond Debt Service Total									
		(42,999)	(78,818)	-	-	-	-	-	-



North Lake School District 14

CAPITAL FUNDS

- **425 – BUS REPLACEMENT**
- **445 – GENERAL BUILDING RESERVE**
- **455 – BOND CAPITAL PROJECTS
(HISTORICAL)**

425- BUS REPLACEMENT FUND

This fund is used as a reserve to save money for future school bus purchases. Currently, lease payments for three buses are being paid out of the Bus Replacement Fund, with the potential of one lease being added in 2023-24.

A small portion of our State School Fund revenue is received here as required by the Oregon Dept. of Education to replenish the cost of depreciation, which is included as part of our transportation costs when calculating the transportation grant.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
425 Bus Replacement									
REVENUE									
REVENUE									
1510	INTEREST ON INVESTMENTS	(977)	(506)	-	(400)	-	(5,000)	(5,000)	(5,000)
1990	MISCELLANEOUS	-	(1,000)	-	-	-	-	-	-
3222	SSF: TRANSPRTN EQUIP	(39,800)	(54,658)	-	(54,658)	-	(111,140)	(111,140)	(111,140)
5150	LOAN RECEIPTS	(148,588)	-	-	(165,952)	-	(170,000)	(170,000)	(170,000)
5400	BEGINNING BALANCE	(136,448)	(89,667)	-	(85,655)	-	(64,441)	(64,441)	(64,441)
REVENUE Total		(325,813)	(145,831)	-	(306,665)	-	(350,581)	(350,581)	(350,581)
REVENUE Total									
		(325,813)	(145,831)	-	(306,665)	-	(350,581)	(350,581)	(350,581)
EXPENDITURE									
2550	STUDENT TRANSPORTATION SERVICES								
0541	INITIAL & ADDTN'L EQUIPMENT	148,588	-	-	211,665	-	234,287	234,287	234,287
0610	REDEMPTION OF PRINCIPAL	83,532	54,444	-	90,500	-	99,441	99,441	99,441
0622	CURRENT INTRST-BUSES,GARAGES	4,026	4,568	-	4,500	-	16,853	16,853	16,853
STUDENT TRANSPORTATION SERVICES Total		236,146	59,012	-	306,665	-	350,581	350,581	350,581
EXPENDITURE Total									
		236,146	59,012	-	306,665	-	350,581	350,581	350,581
425 Bus Replacement Total									
		(89,667)	(86,819)	-	-	-	-	-	-

445- GENERAL BUILDING RESERVE

This fund acts as a savings account to plan ahead for various major building maintenance projects.

Funds are budgeted in a variety of line items in case something comes up mid-year. At this time, the only planned project covered by this fund is the installation of ventilation in the woodshop.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
445 General Building Reserve									
REVENUE									
REVENUE									
1510	INTEREST ON INVESTMENTS	(987)	(711)	-	(600)	-	(4,800)	(4,800)	(4,800)
5200	INTERFUND TRANSFERS	-	-	-	(110,000)	-	(110,000)	(110,000)	(110,000)
5400	BEGINNING BALANCE	(188,687)	(189,675)	-	(190,300)	-	(201,000)	(201,000)	(201,000)
REVENUE Total		(189,675)	(190,386)	-	(300,900)	-	(315,800)	(315,800)	(315,800)
REVENUE Total									
		(189,675)	(190,386)	-	(300,900)	-	(315,800)	(315,800)	(315,800)
EXPENDITURE									
4150	BLDG ACQUISITION/CONSTRUCT/IMPROVE SERV								
0320	PROPERTY SERVICES	-	-	-	97,400	-	50,300	50,300	50,300
0415	SUPPLIES-DIST MAINTENANCE REP	-	-	-	41,000	-	15,000	15,000	15,000
0520	BUILDINGS ACQUISITION	-	-	-	-	-	175,000	175,000	175,000
0530	IMPROVEMENTS OTHER THAN BLDG	-	-	-	62,500	-	8,500	8,500	8,500
0540	DEPRECIABLE EQUIPMENT	-	-	-	100,000	-	67,000	67,000	67,000
BLDG ACQUISITION/CONSTRUCT/IMPROVE SE		-	-	-	300,900	-	315,800	315,800	315,800
EXPENDITURE Total									
		-	-	-	300,900	-	315,800	315,800	315,800
445 General Building Reserve Total									
		(189,675)	(190,386)	-	-	-	-	-	-

455- BOND CAPITAL PROJECTS (HISTORICAL)

Revenue reflected in this fund comes from the carryover of money from bonds sold in August 2019 and the receipt of a \$4,000,000 match through the Oregon Department of Education's OSCIM program. Expenses are budgeted in line with the projects presented on the May 2019 ballot.

In 2022-23, the balance of this fund was transferred to Fund 301 Bond Debt Service to be used to offset the bond payment. This resulted in a greatly reduced tax levy for that year as a thank you to the community for supporting our school and the students of our community.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
455 Bond Capital Projects									
REVENUE									
REVENUE									
1510	INTEREST ON INVESTMENTS	(19,478)	(3,211)	-	(800)	-	-	-	-
1990	MISCELLANEOUS	-	(2,042)	-	-	-	-	-	-
3299	RESTRICTED GRANTS-IN-AID-STATE	(3,012,351)	-	-	-	-	-	-	-
5400	BEGINNING BALANCE	(3,571,061)	(904,172)	-	(130,535)	-	-	-	-
REVENUE Total		(6,602,890)	(909,425)	-	(131,335)	-	-	-	-
REVENUE Total									
		(6,602,890)	(909,425)	-	(131,335)	-	-	-	-
EXPENDITURE									
4150	BLDG ACQUISITION/CONSTRUCT/IMPROVE SERV								
0123	TEMPORARY-LICENSED	52,500	26,250	-	-	-	-	-	-
0211	PERS-TIERS 1&2	16,412	6,639	-	-	-	-	-	-
0212	DISTRICT PERS PICK-UP	3,150	1,575	-	-	-	-	-	-
0220	FICA/MEDICARE	4,016	2,008	-	-	-	-	-	-
0231	WORKERS' COMPENSATION	244	106	-	-	-	-	-	-
0340	REIMBURSABLE-TRAVEL/MEALS	3,600	788	-	-	-	-	-	-
0354	ADVERTISING	189	-	-	-	-	-	-	-
0383	ARCHITECT/ENGINEER SRVC	86,524	-	-	-	-	-	-	-
0389	OTHER PROFESSN'L SERVC	33,792	7,638	-	-	-	-	-	-
0460	NON-CONSUMABLE ITEMS	33,989	51,677	-	-	-	-	-	-
0520	BUILDINGS ACQUISITION	5,462,972	268,274	-	-	-	-	-	-
0530	IMPROVEMENTS OTHER THAN BLC	-	384,867	-	-	-	-	-	-
0540	DEPRECIABLE EQUIPMENT	-	15,732	-	-	-	-	-	-
0640	DUES & FEES	1,332	397	-	-	-	-	-	-
BLDG ACQUISITION/CONSTRUCT/IMPROVE SE		5,698,719	765,951	-	-	-	-	-	-
5200	TRANSFERS OF FUNDS								
0719	DEBT FUND	-	-	-	131,335	-	-	-	-
TRANSFERS OF FUNDS Total		-	-	-	131,335	-	-	-	-
EXPENDITURE Total									
		5,698,719	765,951	-	131,335	-	-	-	-
455 Bond Capital Projects Total									
		(904,172)	(143,474)	-	-	-	-	-	-



North Lake School District 14

INTERNAL SERVICE

- **665 – UNEMPLOYMENT COMPENSATION**

665- UNEMPLOYMENT COMPENSATION

This fund was created as a way to save money on State Unemployment Insurance payments. The district does not pay a set unemployment insurance rate as part of the regular payroll, but rather uses this fund to pay out actual unemployment claims as they arise.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
665 Unemployment Compensation									
REVENUE									
REVENUE									
1510	INTEREST ON INVESTMENTS	(551)	(377)	-	(400)	-	(2,000)	(2,000)	(2,000)
5400	BEGINNING BALANCE	(69,613)	(64,226)	-	(64,400)	-	(66,000)	(66,000)	(66,000)
REVENUE Total		(70,164)	(64,602)	-	(64,800)	-	(68,000)	(68,000)	(68,000)
REVENUE Total									
		(70,164)	(64,602)	-	(64,800)	-	(68,000)	(68,000)	(68,000)
EXPENDITURE									
2529	OTHER SERVICES-UNEMPLOYMENT BENEFITS								
0232	UNEMPLOYMENT COMPENSATION	5,939	-	-	64,800	-	68,000	68,000	68,000
OTHER SERVICES-UNEMPLOYMENT BENEFITS		5,939	-	-	64,800	-	68,000	68,000	68,000
EXPENDITURE Total		5,939	-	-	64,800	-	68,000	68,000	68,000
665 Unemployment Compensation Total									
		(64,226)	(64,602)	-	-	-	-	-	-



North Lake School District 14

FIDUCIARY FUNDS

- **707 – ACADEMIC SCHOLARSHIP**
- **710 – NLEA SCHOLARSHIP**
- **732 – ATHLETIC SCHOLARSHIP**
- **799 – STUDENT BODY ACCOUNT**

707- ACADEMIC SCHOLARSHIP FUND

This fund provides college scholarships each year to students selected based on academic achievement.

710- NLEA SCHOLARSHIP FUND

This fund provides college scholarships each year to students selected based on both academic performance and overall school involvement.

732- ATHLETIC SCHOLARSHIP FUND

This fund provides college scholarships each year to students selected based on sportsmanship and athletic performance.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
707 Academic Scholarship									
REVENUE									
REVENUE									
1510	INTEREST ON INVESTMENTS	(17)	(8)	-	(10)	-	(10)	(10)	(10)
1920	DONATIONS	(4,370)	(5,570)	-	(4,400)	-	(1,000)	(1,000)	(1,000)
5400	BEGINNING BALANCE	(1,430)	(1,817)	-	(2,500)	-	(2,500)	(2,500)	(2,500)
REVENUE Total		(5,817)	(7,394)	-	(6,910)	-	(3,510)	(3,510)	(3,510)
REVENUE Total									
		(5,817)	(7,394)	-	(6,910)	-	(3,510)	(3,510)	(3,510)
EXPENDITURE									
3390	OTHER COMMUNITY SRVC								
0374	OTHER TUITION	4,000	975	-	6,910	-	3,510	3,510	3,510
OTHER COMMUNITY SRVC Total		4,000	975	-	6,910	-	3,510	3,510	3,510
EXPENDITURE Total									
		4,000	975	-	6,910	-	3,510	3,510	3,510
707 Academic Scholarship Total		(1,817)	(6,419)	-	-	-	-	-	-
710 NLEA Scholarship									
REVENUE									
REVENUE									
1510	INTEREST ON INVESTMENTS	(244)	(1)	-	(5)	-	(5)	(5)	(5)
1920	DONATIONS	(243)	(466)	-	(500)	-	(400)	(400)	(400)
5400	BEGINNING BALANCE	(135)	(622)	-	(500)	-	(300)	(300)	(300)
REVENUE Total		(622)	(1,089)	-	(1,005)	-	(705)	(705)	(705)
REVENUE Total									
		(622)	(1,089)	-	(1,005)	-	(705)	(705)	(705)
EXPENDITURE									
3390	OTHER COMMUNITY SRVC								
0374	OTHER TUITION	-	1,000	-	1,005	-	705	705	705
OTHER COMMUNITY SRVC Total		-	1,000	-	1,005	-	705	705	705
EXPENDITURE Total									
		-	1,000	-	1,005	-	705	705	705
710 NLEA Scholarship Total		(622)	(89)	-	-	-	-	-	-
732 Athletic Scholarship									
REVENUE									
REVENUE									
1510	INTEREST ON INVESTMENTS	(10)	(32)	-	(5)	-	(5)	(5)	(5)
1920	DONATIONS	-	-	-	(1,000)	-	(1,000)	(1,000)	(1,000)
5400	BEGINNING BALANCE	(1,458)	(968)	-	-	-	-	-	-
REVENUE Total		(1,468)	(1,000)	-	(1,005)	-	(1,005)	(1,005)	(1,005)
REVENUE Total									
		(1,468)	(1,000)	-	(1,005)	-	(1,005)	(1,005)	(1,005)
EXPENDITURE									
3390	OTHER COMMUNITY SRVC								
0374	OTHER TUITION	500	1,000	-	1,005	-	1,005	1,005	1,005
OTHER COMMUNITY SRVC Total		500	1,000	-	1,005	-	1,005	1,005	1,005
EXPENDITURE Total									
		500	1,000	-	1,005	-	1,005	1,005	1,005
732 Athletic Scholarship Total		(968)	-	-	-	-	-	-	-

799- STUDENT BODY ACCOUNT

This fund tracks funds raised and used by the student body.

1113 – This function tracks expenses associated with the elementary grade levels.

1122 – This function tracks expenses associated with the middle school students.

1132 – This function tracks expenses associated with the high school students.

3300 – This function tracks expenses associated with faculty activities.

		2020-21	2021-22		2022-23		2023-24	2023-24	2023-24
DESCRIPTION		ACTUAL	ACTUAL	2022-23 FTE	ADOPTED	2023-24 FTE	PROPOSED	APPROVED	ADOPTED
799 Student Body Account									
REVENUE									
REVENUE									
1510	INTEREST ON INVESTMENTS	(15)	(17)	-	(17)	-	(17)	(17)	(17)
1760	EXTRA-CURRIC FUND RAISING	(26,540)	(51,836)	-	(65,000)	-	(65,000)	(65,000)	(65,000)
5400	BEGINNING BALANCE	(78,585)	(81,654)	-	(80,110)	-	(79,087)	(79,087)	(79,087)
REVENUE Total		(105,140)	(133,507)	-	(145,127)	-	(144,104)	(144,104)	(144,104)
REVENUE Total									
		(105,140)	(133,507)	-	(145,127)	-	(144,104)	(144,104)	(144,104)
EXPENDITURE									
1113	ELEM EXTRA-CURRICULAR								
0410	CONSUMABLE SUPPLIES/MATERIA	643	576	-	9,080	-	9,540	9,540	9,540
ELEM EXTRA-CURRICULAR Total		643	576	-	9,080	-	9,540	9,540	9,540
1132	HIGH SCHOOL EXTRACURRICULAR								
0410	CONSUMABLE SUPPLIES/MATERIA	21,228	48,443	-	131,615	-	130,132	130,132	130,132
HIGH SCHOOL EXTRACURRICULAR Total		21,228	48,443	-	131,615	-	130,132	130,132	130,132
3300	COMMUNITY SERVICES								
0390	OTHER GNRL PROF/TECHNLG SERV	1,615	448	-	2,102	-	2,102	2,102	2,102
0410	CONSUMABLE SUPPLIES/MATERIA	-	-	-	2,330	-	2,330	2,330	2,330
COMMUNITY SERVICES Total		1,615	448	-	4,432	-	4,432	4,432	4,432
EXPENDITURE Total		23,486	49,467	-	145,127	-	144,104	144,104	144,104
799 Student Body Account Total									
		(81,654)	(84,041)	-	-	-	-	-	-



North Lake School District 14

Appendix

Budget Hearing Ads

ED-1 & Newspaper Ad

ED-50 Tax Levy

Budget Adoption Resolution

Detailed Budget Resolution

**AFFIDAVIT OF PUBLICATION
STATE OF OREGON,
COUNTY OF LAKE**

Notice of
Budget Committee Hearing

A public meeting of the Budget Committee of the North Lake School Dist., in Lake County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023-June 30, 2024, will be held on April 24th, 2023 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

A Zoom link will also be provided upon request to accommodate remote attendance. Please contact Janet Waldron at jwaldron@nlake.k12.or.us or 541.576.2121 to obtain the link.

A copy of the budget document may be inspected or obtained at the North Lake School District between the hours of 8:00 a.m. and 4:00 p.m.

This is a public meeting where deliberation of the Budget Committee will take place.

Any person may appear at the meeting, in person or via Zoom, and discuss the proposed programs with the Budget Committee.

DATES OF PUBLICATION:

April 12, 2023

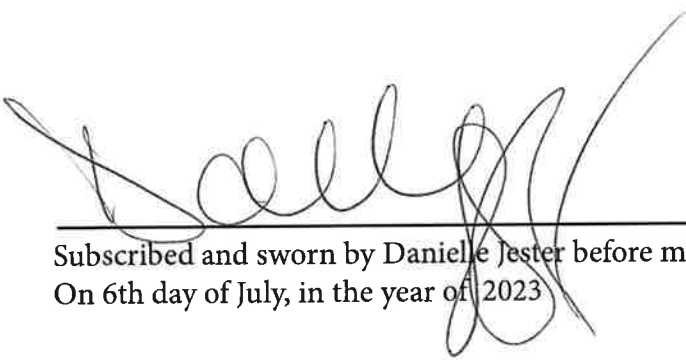
April 19, 2023

#5681

I, Danielle Jester, Ad Manager, being first duly sworn, depose and say that I am the principal clerk of the publisher of the Lake County Examiner, a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at Lakeview in the aforesaid county and state: that I know from my personal knowledge that the Legal # 5681 Notice of Budget Committee Hearing A
a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for: 2

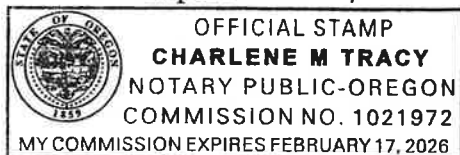
Insertion(s) in the following issues: 04/12/23, 04/19/23

Total Cost: \$68.45


Subscribed and sworn by Danielle Jester before me on:
On 6th day of July, in the year of 2023


Notary Public of Oregon

My commission expires February 17, 2026




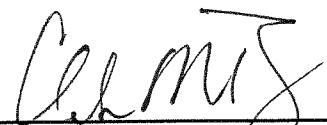
AFFIDAVIT OF PUBLICATION STATE OF OREGON, COUNTY OF LAKE

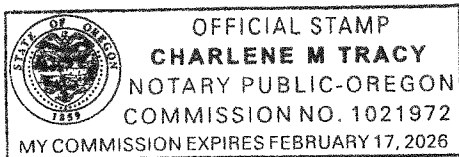
I, Ryan Miller, Ad Manager being first duly sworn, depose and say that I am the principal clerk of the publisher of the Lake County Examiner a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at Klamath Falls in the aforesaid county and state: that I know from my personal knowledge that the Legal # 5724 Budget a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for: 1

Insertion(s) in the following issues: 06/07/23

Total Cost: \$252.00


Subscribed and sworn by Ryan Miller before me on:
On 8th day of June, in the year of 2023


Notary Public of Oregon
My commission expires February 17, 2026



DATE OF PUBLICATION: June 7, 2023 #5724

PROPERTY TAX LEVIES			
Permanent Rate Levy (Rate Limit)	Rate or Amount	Rate or Amount	Rate or Amount
Levy For General Obligation Bonds	per \$1,000 3.855		
	\$247,725	\$60,000	\$238,000

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **			
The district has presented a budget with a stable level of services to students, as well as summer learning programs funded by State grants. New positions created last year (behavior specialist, IT support, electives teacher) are included in this budget.			
2000 Support Services	33.22	33.28	31.78
FTE	1,714,372	2,807,066	3,059,610
3000 Enterprise & Community Service	8.00	12.10	13.15
FTE	193,758	227,378	259,454
4000 Facility Acquisition & Construction	1.81	1.81	2.07
FTE	771,551	313,715	528,800
5000 Other Uses	0.20	-	-
5100 Debt Service*	-	-	-
5200 Interfund Transfers*	238,399	250,000	261,000
6000 Contingency	25,000	290,435	151,416
7000 Unappropriated Ending Fund Balance	-	3,057,560	3,808,083
Total Requirements	4,387,311	-	-
Total FTE	\$10,165,479	\$10,442,933	\$11,564,605
	43.23	47.19	47

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized But Not Incurred on July 1	
General Obligation Bonds	\$5,125,800	\$0	
Other Bonds	\$0	\$0	
Other Borrowing	\$404,983	\$0	
Total	\$5,530,783	\$0	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

FORM ED-1
NOTICE OF BUDGET HEARING

A public meeting of the **Board of Directors of the Lake County School Dist. #14** will be held on **June 12, 2023 at 6:00 pm**. A Zoom link will be provide if requested - please contact Janet Waldron at jwaldron@nlake.k12.or.us for infomration on how to login to the meeting. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the North Lake School Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 57566 Fort Rock Rd., Silver Lake, Oregon between the hours of 8 a.m. and 4:30 p.m., This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Sara Sarensen

Telephone: 541 947 3371

Email: ssarensen@lakeesd.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance	\$4,341,231	\$3,756,395	\$4,494,201
Current Year Property Taxes, other than Local Option Taxes	1,368,438	1,168,165	1,398,000
Other Revenue from Local Sources	109,413	113,637	266,132
Revenue from Intermediate Sources	100,763	117,000	145,400
Revenue from State Sources	3,542,818	3,788,592	3,821,778
Revenue from Federal Sources	677,817	1,042,757	1,117,678
Interfund Transfers	25,000	290,435	151,416
All Other Budget Resources	-	165,952	170,000
Total Resources	\$10,165,479	\$10,442,933	\$11,564,605

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$2,117,712	\$2,575,925	\$2,672,072
Other Associated Payroll Costs	1,483,067	1,880,705	1,958,773
Purchased Services	730,219	996,393	1,016,447
Supplies & Materials	356,870	641,540	629,292
Capital Outlay	686,146	561,165	840,857
Other Objects (except debt service & interfund transfers)	81,743	94,210	110,371
Debt Service*	297,411	345,000	377,294
Interfund Transfers*	25,000	290,435	151,416
Operating Contingency	-	3,057,560	3,808,083
Unappropriated Ending Fund Balance & Reserves	4,387,311	-	-
Total Requirements	\$10,165,479	\$10,442,933	\$11,564,605

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$2,835,089	\$3,496,779	\$3,496,242
FTE	33.22	33.28	31.78
2000 Support Services	1,714,372	2,807,066	3,059,610
FTE	8.00	12.10	13.15
3000 Enterprise & Community Service	193,758	227,378	259,454
FTE	1.81	1.81	2.07
4000 Facility Acquisition & Construction	771,551	313,715	528,800
FTE	0.20	-	-
5000 Other Uses	-	-	-
5100 Debt Service*	238,399	250,000	261,000
5200 Interfund Transfers*	25,000	290,435	151,416
6000 Contingency	-	3,057,560	3,808,083
7000 Unappropriated Ending Fund Balance	4,387,311	-	-
Total Requirements	\$10,165,479	\$10,442,933	\$11,564,605
Total FTE	43.23	47.19	47

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The district has presented a budget with a stable level of services to students, as well as summer learning programs funded by State grants. New positions created last year (behavior specialist, IT support, electives teacher) are included in this budget.

PROPERTY TAX LEVIES

	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Levy (Rate Limit per \$1,000)	3.855	3.855	3.855
Levy For General Obligation Bonds	\$247,725	\$60,000	\$238,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$5,125,800	\$0
Other Bonds	\$0	\$0
Other Borrowing	\$404,983	\$0
Total	\$5,530,783	\$0

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

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 Lake County

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

☐ Check here if this is an amended form.

The North Lake School Dist. #14 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Lake County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>57566 Fort Rock Road</u>	<u>Silver Lake</u>	<u>OR</u>	<u>97638</u>	<u>July 6, 2023</u>
Mailing Address of District	City	State	Zip	Date
<u>Gail Buermann</u>	<u>Superintendent</u>	<u>(541) 576-2121</u>	<u>gbuermann@nlake.k12.or.us</u>	
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 of 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 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Permanent rate limit tax (per \$1000)	1	3.855	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	0	
3. Local option capital project tax	3	0	
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.		\$238,000
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$238,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	3.8550
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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 year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-10)

(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.

RESOLUTION No. 2324-01

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the **North Lake School District #14** hereby adopts the budget for fiscal year **2023-24** in the total amount of **\$11,564,605**. * This budget is now on file at 57566 Fort Rock Rd. in Silver Lake, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023, for the following purposes:

General Fund

Instruction.....	2,667,150
Support Services.....	2,193,022
Interfund Transfers.....	151,416
Contingency.....	3,770,023
Total.....	\$8,781,611

Special Revenue Fund (200)

Instruction.....	689,420
Support Services.....	448,007
Enterprise & Comm.....	249,802
Facility Acquisitions/Const....	213,000
Contingency.....	38,060
Total.....	\$1,638,289

Debt Service Fund (300)

Debt Service.....	261,000
Total.....	\$261,000

Capital Projects Fund (400)

Support Services.....	350,581
Facility Acquisitions/Const....	315,800
Total.....	\$666,381

Internal Service Fund (600)

Support Services.....	68,000
Total.....	\$68,000

Trust & Agency Fund (700)

Instruction.....	139,672
Enterprise & Comm....	9,652
Total.....	\$149,324

Total APPROPRIATIONS, All Funds . . . **\$11,564,605**

Total Unappropriated and Reserve Amounts, All Funds . . . **0**

TOTAL ADOPTED BUDGET . . . **\$11,564,605 ***

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2023-24:

- (1) In the amount of \$ _____ Or at the rate of \$ 3.855 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ _____ Or at the rate of \$ _____ per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$ 238,000 for debt service on general obligation bonds;

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation Excluded from Limitation

Permanent Rate Tax.....\$ _____ Or \$ 3.855/\$1000
Local Option Tax.....\$ _____ Or \$ _____/\$1000
General Obligation Bond Debt Service.....\$ 238,000

The above resolution statements were approved and declared adopted on this 12th day of June, 2023.


Scott Duffner, Board Chair


Gail Buermann, Superintendent



5/566 Fort Rock Road
Silver Lake, OR 97638

North Lake School District 14

www.nlake.k12.or.us

Phone: 541 576-2121
Fax: 541 576-2705

Detail of Budget Appropriations for 2023-24

GENERAL FUND

1000 Instruction Services	\$ 2,667,150
2000 Supporting Services	\$ 2,193,022
5000 Fund Transfers	\$ 151,416
6000 Contingencies	\$ 3,770,023
Total GENERAL FUND	\$ 8,781,611

OTHER FUNDS

301 - 2019 Bond Debt Service Fund

5100 Bond Proceeds	\$ 261,000
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425 - Bus Replacement Fund

2000 Supporting Services	\$ 350,581
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445 - General Building Reserve

4000 Facilities Acquisition/Const.	\$ 315,800
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665 - Unemployment Insurance

2000 Supporting Services	\$ 68,000
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707 - Academic Scholarship

3000 Community Services	\$ 3,510
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710 - NLEA Scholarship

3000 Community Services	\$ 705
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732 - Athletic Scholarship

3000 Community Services	\$ 1,005
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799 - Student Body Account

1000 Instruction Services	\$ 139,672
3000 Community Services	\$ 4,432

209 - Student Enrichment Grant - Title IV

1000 Instruction Services	\$ 10,000
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210 - Federal Entitlement Grant - Title IA

1000 Instruction Services	\$ 142,070
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212 - IDEA Program

1000 Instruction Services	\$ 57,000
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219 - IDEA 619 Program

1000 Instruction Services	\$ 1,000
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222 - Title II Quality Teacher Training

1000 Instruction Services	\$ 15,316
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225 - USDE-SRSA Program

1000 Instruction Services	\$ 18,404
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231 - ESSA Funds

1000 Instruction Services	\$ 10,641
2000 Supporting Services	\$ 14,200

237 - Carl Perkins Grant

1000 Instruction Services	\$ 1,115
2000 Supporting Services	\$ 2,115

248 - Library Revitalization

2000 Supporting Services	\$ 10,000
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249 - ESSER Funds

1000 Instruction Services	\$ 154,543
2000 Supporting Services	\$ 191,157
4000 Facilities Acquisition/Const.	\$ 213,000

251 - Student Investment Acct

1000 Instruction Services	\$ 79,660
2000 Supporting Services	\$ 206,063

252 - High School Success

1000 Instruction Services	\$ 107,966
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254 - SSA Summer School Program

1000 Instruction Services	\$ 76,705
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278 - PreSchool Grants

2000 Supporting Services	\$ 3,171
3000 Community Services	\$ 10,769
6000 Contingencies	\$ 38,060

290 - Other Special Funds

2000 Supporting Services	\$ 3,301
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296 - Career Pathways

1000 Instruction Services	\$ 15,000
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298 - Chromebook Insurance

2000 Supporting Services	\$ 18,000
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299 - School Lunch Program

3000 Enterprise Services	\$ 239,033
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TOTAL Appropriations, ALL Funds	\$ 11,564,605
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