

SISTERS SCHOOL DISTRICT #6

a great place to live and learn!



2022-2023 Adopted Budget

525 E. Cascade Avenue • Sisters • Oregon • 97759

Phone 541.549.8521 • Fax 541.549.8951

www.ssd6.org

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a great place to live and learn!

2022-2023 ADOPTED BUDGET

Don Hedrick
Chair, Board of Education

Curtiss Scholl
Superintendent

Sherry Joseph
Business Manager

525 E. Cascade Avenue • Sisters • Oregon • 97759

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www.ssd6.org

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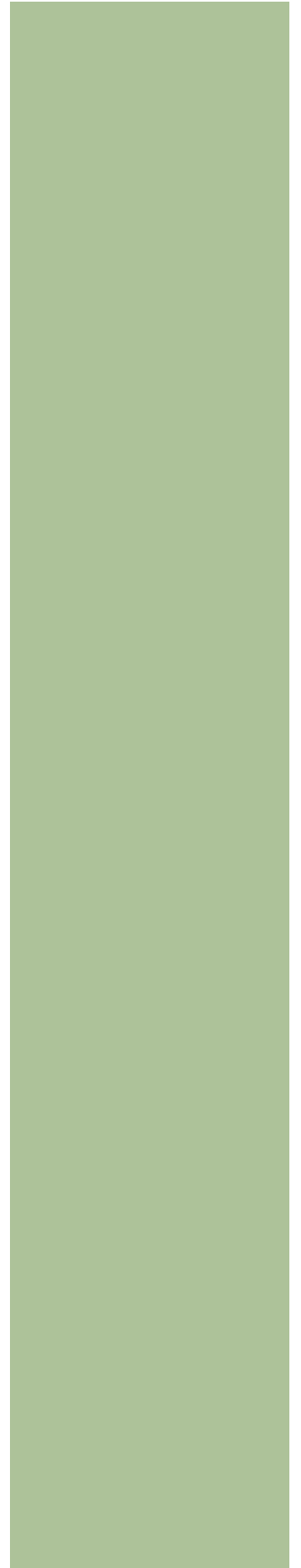
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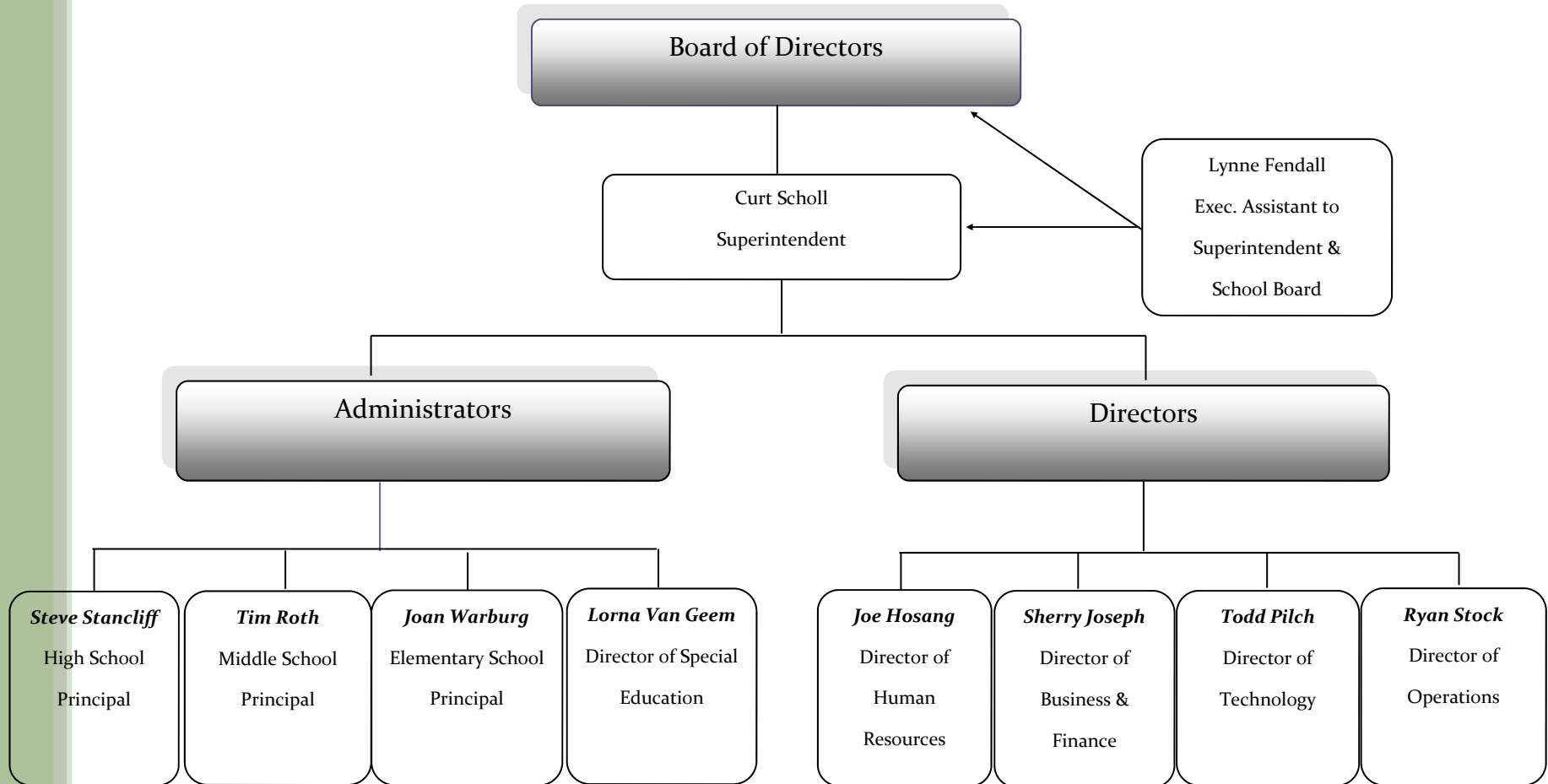
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Introduction

Section I



SISTERS SCHOOLS DISTRICT #6 ORGANIZATION CHART



Sisters School District
Vision, Mission and Values
A Community that Values Student Learning

Who We Are

Sisters School District, located at the base of the Three Sisters Mountains in beautiful Central Oregon, is a special place with a culture based on enduring relationships, a highly involved and integrated community and an intentional connection to the outdoors. We strive to ensure all students are known, and taught, as individuals in order to become the best versions of themselves. This is accomplished by our instructional team focusing on those skills that build confidence in our students' intellectual, social and emotional competencies to work collaboratively, think critically, communicate effectively and pursue their individual passions in a place-based and project-based learning environment.

Our strong core curriculum is enhanced by offering a wide range of unique multidisciplinary classes, co-curricular activities and electives which connect students to their schools, develop their sense of place and bring academics to life. Whether it is a core class or one of the unique programs we offer, the passion poured into the students and curriculum is the same. These intentional efforts ensure our students are engaging others with kindness, connection and contributing to their communities as citizens of the world.

What We Believe

The next generation of Outlaws faces an increasingly changing world where the work they do and the problems they solve will require the ability to see the big picture, relate well to others and think creatively. We are committed to educating students to have the confidence and capacity to change the world. We know our students and help them find their strengths and passions. Individual relationships are foundational to everything we do, as is our belief in each student's ability to become a caring, contributing adult. This requires a focus on the whole individual, including their mental and emotional well-being, beginning with self-awareness and compassion. We believe diversity will make us stronger and honor each student's background, race, ethnicity, sexual orientation and religious affiliation. We believe every student has a unique future and can be successful. We believe kids learn best when education is hands-on, real and relevant to their lives and interests. We are fortunate to live in a unique and special community that makes us stronger, and vice versa. We believe TOGETHER we can do anything. After all, WE ARE THE OUTLAWS. Students, educators, and community members have created, adapted or implemented many programs to inspire, prepare and create belonging for all students. A list of programs and partners can be found at ssd6.org/aboutus/.

District Core Values

- **Invest in relationships** that support every student's growth and sense of belonging.
- Create extraordinary learning experiences that **make learning real**.
- **Empower and support students and staff** to become the best version of themselves.
- **Prepare** students to be courageous individuals, effective communicators, critical thinkers and problem solvers in life.

Mission

The Sisters School District mission statement identifies its purpose, indicates why it exists and why it was originally founded. It is intended to clearly communicate what has heart and meaning in the district in one brief sentence. It was created and designed to capture the district's intended culture in a few carefully selected words. It is a brief nine words, so it can be remembered easily and used often. The statement is more about what the district wants to be known for rather than how to carry out the meaning of its individual words.

Vision

The District's vision statement is a concise description of what it wants to achieve during the next five school years (2019-2024). Its purpose is to inspire, energize, motivate and stimulate all facets of Sisters School District. It is intended to serve as a guide for selected current and future actions SSD is highly recommended to take. The statement focuses on the district's most hopeful, successful and ideal future. It is not about what is already in place or what might easily be implemented.

Goal 1: BELONG

Every student is known and connected to adults, peers and resources to develop emotional self-regulation and a foundation of resilience.

Goal 2: PREPARE

Every student is on a purposeful path to graduation and is taking an active role in their academic achievement, goal setting and character development.

Goal 3: INSPIRE

Every student is empowered to discover their passions and strengths through exceptional programs, community partnerships and inclusive practices.

Where We're Headed

- Create a K-12 model that sets and achieves high academic standards, provides strong support for social and emotional needs, and offers a rigorous, relevant curriculum that gives all students meaningful options.
- Strive to create schools that are regional centers of excellence in core academics, the arts and music, place-based education, Science, Technology, Engineering and Math (S.T.E.M.) and interdisciplinary studies. Support decision making with accurate and timely information to ensure that our students are learning and the district as a whole is performing well.

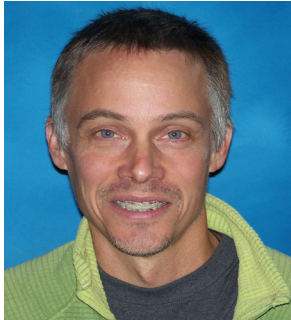
Sisters School District.... A great place to live and learn!

BOARD OF EDUCATION



Don Hedrick, Board Chair

Term Expires June 30, 2023



David Thorsett, Vice Chair

Term Expires June 30, 2025



Jenica Cogdill, Board Director

Term Expires June 30, 2025



Edie Jones, Board Director

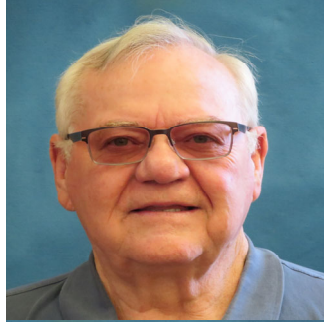
Term Expires June 30, 2025



Jeff Smith, Board Director

Term Expires June 30, 2023

BUDGET COMMITTEE



Steve Swisher

Term Expires June 30, 2022



Darek Olson

Term Expires June 30, 2022



Kristin Turnquist

Term Expires June 30, 2023



Anthony Georger

Term Expires June 30, 2023



Mark Christie

Term Expires June 30, 2023

Budget Calendar

SISTERS SCHOOL DISTRICT #6 2022-2023 Adopted Budget

Schedule of Events

March

23 Wednesday Publish 1st notice of budget committee meetings

April

6 Wednesday Publish 2nd notice of budget committee meetings

13 Wednesday 1st budget committee meeting, 6:00 p.m.
▶ Elect presiding officer
▶ Budget message and recommended budget presented by the budget officer

May

4 Wednesday 2nd budget committee meeting, 6:00 p.m.
▶ Motion to approve budget and tax levy by fund, rate, and dollars.

18 Wednesday Publish notice of budget hearing

June

1 Wednesday Public hearing on proposed 2022-23 budget, 6:00p.m.
▶ Board adopts budget and makes appropriations.

July

15 Friday File tax certification forms with County Assessors.
Distribute 2022-2023 adopted budget document to ODE, County Clerks, ESD and Oregon Dept. of Revenue

Executive Summary

Section II

SUPERINTENDENT'S BUDGET MESSAGE

Who We Are

The Sisters School District is one of the best school districts in the state of Oregon by almost any measure you use. We have high test scores, a strong graduation rate and most of our graduates go on to successful post high school placements in colleges, community colleges, the military or trade schools. What sets our school district apart from the other districts in the state is our small class sizes, which have been a budgeting priority, that are made possible because of the Local Option which originally passed in 2000 and renewed the fourth time in 2018. What makes the Sisters School District unique, not only in Oregon but also in the United States, is our close relationship with our community and the incredible partnerships we have created which allow us to offer special classes most schools could only dream of offering their students.

This includes our place based natural resource programs in the middle school and high school (IEE, ECoS) which gets kids outdoors and teaches them about stewardship and the connections we all have to our environment. Because of our partnership with the Sisters Science Club, our students have opportunities to experience science K-12 and have enhanced science learning. We have a partnership with the Sisters Folk Festival which has helped us keep art and music in all of our schools and fostered learning opportunities such as the Americana program and our Luthier program. We are one of three high schools in the nation that offer a pathway for students to earn their personal private pilots license. We have counseling and mental health services available in all of our schools through our partnership with Deschutes County and through grants. We have Chinese language learning available K-12 throughout the district. Suffice it to say the Sisters School District is a special place and because of our ability to partner with our community and be creative, our student achievement and graduation rates continue to be amongst the highest in the state.

What We Face

An improved economy and projected modest growth in the number of students enrolled has helped our financial outlook as a district. With the state passing the Student Success Act and our slow, but continued growth, the 2022-2023 budget is on track to help us sustain student supports and programing through this upcoming school year. Our current projected enrollment for 2022-2023 is 1120 students. We will be conservative in our estimates as we continue to move out of the pandemic.

In school funding there is only one positive scenario and that is to have growth in student numbers. This is because of increased “roll up” costs that occur with step and column movement of employees and inflation due to increased medical, insurance, utility and other operating costs. Flat or declining enrollment means you will have less money in the next budget year due to the roll up costs previously mentioned. With the recent pandemic and its impact on the economy, the district will prioritize continuing the level of service to our students as outlined in the Sisters School District Strategic Plan, but be more conservative as no one can predict the long term impact this pandemic will have on the economy and school funding.

What We Are Doing

In building this budget, we have focused on maintaining our low students-to-staff ratios and maintaining programs that Sisters School District is noted for. This proposed budget will allow us to keep average class sizes at Sisters Elementary at 22 to 1. Sisters Middle School will target class sizes of 24 to 1 and Sisters High School will target class sizes of 26 to 1. These students-to-staff ratios are very favorable compared to any school district in the state! For a small district, Sisters has strong elective offerings and we have kept signature programs such as place-based environmental education (IEE/ECoS), arts and music at all grade levels and other unique programs (Chinese, Flight Science, Culinary Arts, Luthier Program, Building Construction, STEM) that differentiate our district from other district in the state.

The Sisters School District is still one of the best districts in the state of Oregon and this proposed budget will continue to allow us to provide an excellent education for our students during the 2022-2023 school year.

Blue Skies Ahead

As we move into our next budget year, it is my opinion that the Sisters School District is in a good position overall to draw new families into our schools. Even though we do not fully know the impact of the COVID-19 pandemic, this belief is based on the following assumptions:

Location: The district is in a beautiful location and with the passage of our maintenance/construction bond, our facilities rival any in the region. With the pandemic, we are seeing people leave the city to tele-commute and the Sisters community is an attractive place for families to move to. This type of growth will also help to stimulate the local economy through building and service sector jobs. Finally, Central Oregon does have a life style advantage over other locations that will come into play as new industries that are based on innovation and modern technology.

Reputation: The Sisters School District has a great history of unique programs and academic achievement. This includes a focus on experiential learning,, IEE, Art and Music programs in all schools, the Americana program, Chinese language program and high test scores relative to the rest of the state of Oregon.

FINANCIAL STRUCTURE

BUDGET PREPARATION

The Sisters School District's (district) budget is prepared in accordance with the accounting system and procedures prescribed for school districts by the State of Oregon, Department of Education which conforms to Generally Accepted Accounting Principles (GAAP) is applicable to governmental units. The Governmental Account Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District's expenditure budget is in compliance with the Program Budgeting and Accounting Manual for School Districts in Oregon adopted by the Oregon Department of Education.

FUND STRUCTURE

All financial activity of the District is segregated into various funds, each which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions and groups its funds into the following types: *Governmental Funds, Proprietary Funds and Fiduciary Funds*.

Resources segregated into a *Governmental Fund* are those used for usual and ordinary governmental services financed by taxed and other local revenue and state and federal aid. Resources segregated into a *Proprietary Fund* are those used to finance activities similar to those funds found in the private sector and are usually financed at least partially from a user charge. Resources segregated into *Fiduciary Funds* are those held by the government as a trustee or agent for some other entity or group.

GOVERNMENT FUNDS

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds account for specific designated revenues received on the basis of projects approved by authorizing agencies or state entitlements, which are not budgeted in the General Fund operations. A majority of the funds for approved projects are received pursuant to federal resources or state contracts. The allowable expenditures of the projects or services are specified in the enabling regulations, and may not be used in many cases to supplement District expenditures which would otherwise have been made.

Capital Projects Funds account for financial resources specifically allocated for the District's construction or purchase of new facilities, purchase of capital equipment, and major repairs or renovations to facilities.

Debt Service Funds receive revenue, generally from property taxes, and use those funds to make annual principal and interest payments for bonds.

PROPRIETARY FUNDS

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the cost of providing goods and services to students or component districts on continuing basis is recovered primarily through user charges.

FIDUCIARY FUNDS

A *Fiduciary Fund* is an expendable trust fund that accounts for assets held by the District in a trustee capacity. Each trust fund is treated for accounting measurement purposes in a manner similar to either a governmental fund or a proprietary fund. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

BASIS OF BUDGETING

Basis of Budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reports in the financial statements. Basis of budgeting relates to the timing of the measurements made.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets.

SYSTEM OF CLASSIFYING REVENUE AND EXPENDITURES

Revenues of the District are classified by fund and source. Revenues are grouped into five sources: *Local, Intermediate, State, Federal and Other*. Some examples of major revenue sources in each division are: *Local Sources* – property taxes and interest on investments; *Intermediated Sources* – revenue in lieu of taxes; *State Sources* – State School Fund and state timber; *Federal Sources* – grants-in-aid from the federal government; and *Other Sources* – long-term debt financing, interfund transfers and beginning fund balance.

Expenditures are classified by fund, function and object. The function describes the activity being performed for which service or material object is required. Functions include all activities or actions which are performed to accomplish the objectives of an enterprise. The functions of the District are divided into six broad categories: *Instruction, Support Services, Enterprise and Community Service, Facilities Acquisition and Construction, Debt Service, Transfers, and Contingency*.

- *Instruction* expenditures are activities involving the interaction between teachers and students. Included are the activities of paraprofessional and/or education assistants of any type which assist

in the instructional process.

- *Support Services* provide administrative, technical, and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for fulfillment of objectives of instruction, community services and enterprise programs, rather than as entities themselves.
- *Enterprise and Community Services* include activities that provide community services to students, staff and other community participants.
- *Facilities Acquisition and Construction* expenditures include the acquisition of land and buildings; the construction of or additions to buildings; initial installation or extension of service systems and other built in equipment; and improvements to sites.
- *Debt Services* is the activity that services the debt of the District including both principle and interest for short and long-term debt services.
- *Transfers* are transactions which withdraw money from one fund and place it in another.
- *Contingencies* are expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. An operating contingency is a budgeted amount to be transferred by the board of directors to the proper expenditure account.

Expenditures are also budgeted and recorded by object code. The object is a classification of the type of service or commodity bought. The District uses the following eight primary object categories:

- 100 Salaries and Wages
- 200 Benefits and Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 900 Other Uses (Contingency and Reserves)

These categories are further divided into sub-objects for more detailed accounting.

2022-23 ADOPTED Budget Sisters School District

General Fund Budget Summary

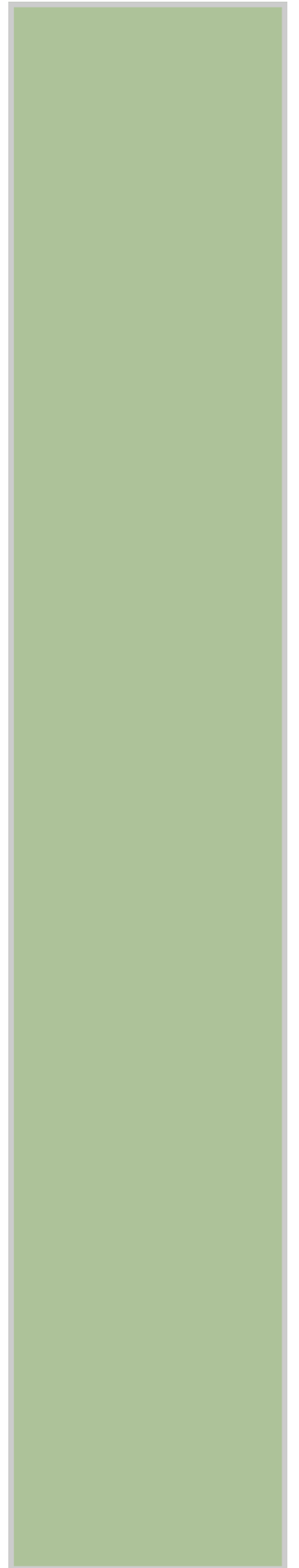
		Actual	Actual	Budget	FTE	Proposed	Proposed	Approved	Adopted		Increase/(Decrease)
		2019-20	2020-21	2021-22	2021-22	2022-23	FTE	2022-23	2022-23	FTE	From 2021-22 Dollars
REVENUE											
1000	LOCAL SOURCES	10,791,709	10,941,479	11,324,890		11,732,244		11,732,244	11,732,244		407,354
2000	INTERMEDIATE SOURCES	9,772	22,367	120,000		105,000		105,000	105,000		(15,000)
3000	STATE SOURCES	2,723,063	2,255,655	2,565,496		3,331,994		3,331,994	3,331,994		766,498
4000	FEDERAL SOURCES	-	544,641	405,000		386,000		386,000	386,000		(19,000)
5200	TRANSFERS	55,627	-	-		100,000		100,000	100,000		100,000
5151	PROCEEDS FROM TAN	462,193	471,394	-		-		-	-		-
5400	BEGINNING FUND BALANCE	1,718,946	2,451,470	2,846,582		2,850,000		2,850,000	2,850,000		3,418
TOTAL REVENUE		15,761,312	16,687,006	17,261,968	-	18,505,238	-	18,505,238	18,505,238	-	1,243,270
EXPENDITURES BY FUNCTION											
1000	INSTRUCTION	7,232,504	7,663,931	8,667,081	75.3077	9,166,932	79.0240	9,166,932	9,166,932	79.0240	499,851
2000	SUPPORT SERVICES	5,152,269	5,719,307	6,818,887	48.2713	7,662,306	51.9493	7,662,306	7,662,306	51.9493	843,419
3000	COMMUNITY SERVICES	56,561	69,639	51,000	-	101,000	-	101,000	101,000	-	50,000
5110	LONG -TERM DEBT RETIREMENT	134,926	-	-	-	35,000	-	35,000	35,000	-	35,000
5120	SHORT-TERM DEBT RETIREMENT(TAN)	486,867	500,693	-	-	-	-	-	-	-	-
5200	TRANSFER OF FUNDS	246,714	52,599	375,000	-	100,000	-	100,000	100,000	-	(275,000)
6000	CONTINGENCIES	-	916,810	1,050,000	-	1,440,000	-	1,440,000	1,440,000	-	390,000
7000	UNAPPROPRIATED ENDING FUND BALANCE	2,451,471	1,764,026	300,000	-	-	-	-	-	-	(300,000)
TOTAL EXPENDITURES BY FUNCTION		15,761,312	16,687,006	17,261,968	123.5790	18,505,238	130.9733	18,505,238	18,505,238	130.9733	1,243,270
GENERAL FUND EXPENDITURES BY OBJECT											
100	SALARIES	6,370,766	6,706,730	7,828,685	123.5790	8,487,178	130.9733	8,487,178	8,487,178	130.9733	658,493
200	BENEFITS & ASSOCIATED PAYROLL COSTS	3,905,750	4,040,667	4,757,578	-	5,070,826	-	5,070,826	5,070,826	-	313,248
300	PURCHASED SERVICES	1,313,746	1,361,106	1,698,528	-	1,943,629	-	1,943,629	1,943,629	-	245,101
400	SUPPLIES AND MATERIALS	642,860	1,124,101	1,016,289	-	1,169,964	-	1,169,964	1,169,964	-	153,675
500	CAPITAL OUTLAY	33,259	26,602	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	174,954	193,671	235,888	-	258,641	-	258,641	258,641	-	22,753
600	DEBT PRINCIPAL & INTEREST	621,793	500,693	-	-	35,000	-	35,000	35,000	-	35,000
700	TRANSFERS	246,714	52,599	375,000	-	100,000	-	100,000	100,000	-	(275,000)
800	CONTINGENCY/ENDING FUND BALANCE	2,451,471	2,680,836	1,350,000	-	1,440,000	-	1,440,000	1,440,000	-	90,000
TOTAL EXPENDITURES BY OBJECT		15,761,312	16,687,006	17,261,968	123.5790	18,505,238	130.9733	18,505,238	18,505,238	130.9733	1,243,270

2022-23 ADOPTED Budget Sisters School District All Funds Budget Summary

<u>Budget Summary</u>		Actual	Actual	Budget	FTE	Proposed	Approved	Adopted		Increase/ (Decrease)
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	FTE	From 2021-22
ALL FUND REVENUE BY SOURCE										
1000	LOCAL SOURCES	15,567,968	15,343,928	16,183,427		16,897,651	16,897,651	16,897,651		714,224
2000	INTERMEDIATE SOURCES	16,373	30,806	127,035		108,000	108,000	108,000		(19,035)
3000	STATE SOURCES	3,315,382	3,269,742	4,436,497		5,584,406	5,584,406	5,584,406		1,147,909
4000	FEDERAL SOURCES	405,389	1,032,880	1,349,449		1,511,757	1,511,757	1,511,757		162,308
5100	BOND PROCEEDS	462,193	-	34,800,000		-	-	-		(34,800,000)
5200	TRANSFERS	302,342	54,099	395,000		240,000	240,000	240,000		(155,000)
5451	PROCEEDS FROM TAN	-	471,394	-		-	-	-		0
5400	BEGINNING FUND BALANCE	6,385,619	5,616,178	4,651,110		43,645,461	43,645,461	43,645,461		38,994,351
TOTAL REVENUE BY SOURCE		26,455,266	25,819,026	61,942,518	-	67,987,275	67,987,275	67,987,275	-	6,044,757
ALL EXPENDITURES BY FUNCTION										
1000	INSTRUCTION	8,157,456	9,023,646	11,781,332	91.8875	12,220,462	12,220,462	12,220,462	95.4250	439,130
2000	SUPPORT SERVICES	5,521,650	6,168,809	7,878,361	49.4688	8,720,639	8,720,639	8,720,639	54.2187	842,278
3000	ENTERPRISE & COMMUNITY SERVICES	446,324	457,493	739,171	5.4625	1,056,355	1,056,355	1,056,355	6.5125	317,184
4000	FACILITIES & CONSTRUCTION EXPENDITURES	1,942,862	773,916	10,882,864	1.0000	39,882,275	39,882,275	39,882,275		28,999,411
5110	LONG -TERM DEBT RETIREMENT	3,981,587	3,971,798	4,267,879		4,427,544	4,427,544	4,427,544		159,665
5120	SHORT-TERM DEBT RETIREMENT(TAN)	486,867	500,693	-		-	-	-		0
5200	TRANSFER OF FUNDS	302,342	54,099	395,000		240,000	240,000	240,000		(155,000)
6000	CONTINGENCIES	-	916,054	1,050,000		1,440,000	1,440,000	1,440,000		390,000
6110	UNAPPROPRIATED ENDING FUND BALANCE	-	3,952,518	24,947,911		-	-	-		(24,947,911)
7000	RESERVED FOR NEXT YEAR	5,616,179	-	-		-	-	-		0
TOTAL EXPENDITURES BY FUNCTION		26,455,266	25,819,026	61,942,518	147.8188	67,987,275	67,987,275	67,987,275	156.1562	6,044,757
ALL FUND EXPENDITURES BY OBJECT										
100	SALARIES	7,028,539	7,584,383	9,837,368	147.8188	10,535,120	10,535,120	10,535,120	156.1562	697,753
200	BENEFITS & ASSOCIATED PAYROLL COSTS	4,301,124	4,605,968	5,621,978		6,097,167	6,097,167	6,097,167		475,189
300	PURCHASED SERVICES	1,546,338	1,521,319	7,414,195		4,027,556	4,027,556	4,027,556		(3,386,639)
400	SUPPLIES AND MATERIALS	1,031,529	1,544,197	1,716,842		2,055,154	2,055,154	2,055,154		338,312
500	CAPITAL OUTLAY	1,954,434	865,375	6,316,907		38,769,000	38,769,000	38,769,000		32,452,093
600	OTHER OBJECTS	4,674,782	4,775,113	4,642,318		4,823,278	4,823,278	4,823,278		180,960
700	TRANSFERS	302,342	54,099	395,000		240,000	240,000	240,000		(155,000)
800	CONTINGENCY/ENDING FUND BALANCE	5,616,179	4,868,572	25,997,911		1,440,000	1,440,000	1,440,000		(24,557,911)
TOTAL EXPENDITURES BY OBJECT		26,455,266	25,819,026	61,942,518	147.8188	67,987,275	67,987,275	67,987,275	156.1562	6,044,757

General Fund

Section III



100 GENERAL FUND - REVENUE

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23	
1111	CURRENT YEAR TAXES	8,564,229	8,999,989	9,000,000	9,347,244	9,347,244	9,347,244
1112	PRIOR YEAR TAXES	227,723	112,894	300,000	250,000	250,000	250,000
1113	COUNTY TAX SALES FOR BACK TAXES	17,484	6,949	-	10,000	10,000	10,000
1121	CURRENT YEAR'S LOCAL OPTION TAXES	1,469,251	1,486,787	1,575,000	1,760,000	1,760,000	1,760,000
1122	PRIOR YEAR'S LOCAL OPTION TAXES	37,212	18,047	50,000	30,000	30,000	30,000
1123	COUNTY TAX SALES FOR BACK TAXES	-	1,184	-	-	-	-
1190	PENALTIES & INTEREST ON TAXES	4,259	1,856	5,000	5,000	5,000	5,000
1312	TUITION FROM OTHER OREGON DISTRICTS	96,645	79,608	100,000	115,000	115,000	115,000
1510	INTEREST ON INVESTMENTS	148,597	56,130	135,000	30,000	30,000	30,000
1910	RENTALS	84,597	64,217	100,000	100,000	100,000	100,000
1920	CONTRIBUTIONS-DONATIONS	-	-	1,000	1,000	1,000	1,000
1990	MISCELLANEOUS	139,678	113,789	58,890	84,000	84,000	84,000
1994	FINGERPRINTING	2,036	30	-	-	-	-
1000	REVENUE FROM LOCAL SOURCES	10,791,709	10,941,479	11,324,890	11,732,244	11,732,244	11,732,244
2101	COUNTY SCHOOL FUNDS	9,772	13,468	20,000	25,000	25,000	25,000
2102	EDUCATION SERVICE DISTRICT	-	-	100,000	70,000	70,000	70,000
2800	REVENUE IN LIEU OF TAXES	-	8,899	-	10,000	10,000	10,000
2000	REVENUE FROM INTERMEDIATE SOURCES	9,772	22,367	120,000	105,000	105,000	105,000
3101	STATE SCHOOL FUND - GENERAL SUPPORT	2,127,225	1,669,989	1,840,599	2,611,017	2,611,017	2,611,017
3103	COMMON SCHOOL FUND	104,232	119,053	119,747	122,477	122,477	122,477
3106	STATE SCHOOL FUND - TRANSPORTATION GRANT	491,606	466,613	605,150	598,500	598,500	598,500
3000	REVENUE FROM STATE SOURCES	2,723,063	2,255,655	2,565,496	3,331,994	3,331,994	3,331,994
4500	FEDERAL REVENUE - COVID RELIEF (FEMA)	-	16,835	395,437	-	-	-
4500	FEDERAL REVENUE - CARES ACT (ESSER, GEER/CDL)	-	518,641	-	376,000	376,000	376,000
4801	FEDERAL FOREST FEES	-	9,165	5,000	10,000	10,000	10,000
4000	REVENUE FROM FEDERAL SOURCES	-	544,641	400,437	386,000	386,000	386,000
5151	TAN PROCEEDS	462,193	471,394	-	-	-	-
5200	INTERFUND TRANSFERS	55,627	-	-	100,000	100,000	100,000
5400	BEGINNING FUND BALANCE	1,718,946	2,582,570	2,846,582	2,850,000	2,850,000	2,850,000
5000	OTHER SOURCES	2,236,767	3,053,964	2,846,582	2,950,000	2,950,000	2,950,000
TOTAL GENERAL FUND REVENUE		15,761,312	16,818,106	17,257,405	18,505,238	18,505,238	18,505,238

**100 GENERAL FUND - DISTRICT WIDE
ELEMENTARY SCHOOL**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	Budget FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
1111 PRIMARY K-4									
111 CERTIFIED SALARIES	1,002,431	1,026,302	1,170,784	17.8500	1,024,347	15.3000	1,024,347	1,024,347	15.3000
112 CLASSIFIED SALARIES	31,432	20,794	32,471	1.1250	45,338	1.3750	45,338	45,338	1.3750
121 LICENSED SUBSTITUTES	-	495	-		5,000		5,000	5,000	
123 TEMPORARY LICENSED SALARY	31,747	-	-		75,202	1.5000	75,202	75,202	1.5000
130 ADDITIONAL SALARY	246	3,311	5,714		4,000		4,000	4,000	
160 LEAVE BUYOUT	-	2,295	-		-		-	-	
211 PERS EMPLOYER CONTR	54,391	51,878	26,648		26,536		26,536	26,536	
212 PERS EMPLOYEE PICK UP	62,305	61,231	70,758		70,082		70,082	70,082	
213 PERS DEBT SERVICE RATE	153,085	143,044	141,516		121,004		121,004	121,004	
218 OPSRP EMPLOYER CONTR	45,038	45,982	25,198		24,884		24,884	24,884	
220 SOCIAL SECURITY ADMINISTRATION	77,468	75,955	92,624		89,355		89,355	89,355	
231 WC SAIF	5,734	4,226	7,590		7,329		7,329	7,329	
232 UNEMPLOYMENT COMPENSATION	17,329	23,710	18,162		17,521		17,521	17,521	
240 CONTRACTUAL EMPLOYEE BENEFITS	259,119	248,294	330,726		341,264		341,264	341,264	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	90,240	124,971	73,000		100,000		100,000	100,000	
324 COPIER RENTALS	23,143	10,273	10,000		11,000		11,000	11,000	
410 CONSUMABLE SUPPLIES & MATERIALS	22,072	32,856	30,910		31,600		31,600	31,600	
418 COPIES	-	10,770	15,000		12,000		12,000	12,000	
419 COPY PAPER	-	2,206	-		4,000		4,000	4,000	
420 TEXTBOOKS	13,277	2,610	10,000		10,000		10,000	10,000	
440 PERIODICALS	247	900	1,000		1,200		1,200	1,200	
460 NONCONSUMABLE SUPPLIES	-	136	-		-		-	-	
470 COMPUTER SOFTWARE	24,982	27,000	39,326		36,335		36,335	36,335	
480 COMPUTER HARDWARE	-	2,239	-		-		-	-	
640 DUES & FEES	166	273	-		-		-	-	
PRIMARY K-4	1,914,450	1,921,749	2,101,427	18.9750	2,057,996	18.1750	2,057,996	2,057,996	18.1750
1210 TALENTED & GIFTED									
111 CERTIFIED SALARIES	3,432	1,732	3,641		3,768		3,768	3,768	
212 PERS EMPLOYEE PICK UP	206	104	218		226		226	226	
213 PERS DEBT SERVICE RATE	504	255	437		471		471	471	
218 OPSRP EMPLOYER CONTR	255	129	120		124		124	124	
220 SOCIAL SECURITY ADMINISTRATION	226	109	279		288		288	288	
231 WC SAIF	14	5	23		23		23	23	
232 UNEMPLOYMENT COMPENSATION	-	-	55		57		57	57	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	-		500		500	500	
TALENTED & GIFTED	4,638	2,334	4,773	-	5,458	-	5,458	5,458	-
1272 TITLE									
111 CERTIFIED SALARIES	-	12,773	-		22,835	0.3900	22,835	22,835	0.3900
212 PERS EMPLOYEE PICK UP	-	766	-		1,370		1,370	1,370	
213 PERS DEBT SERVICE RATE	-	1,661	-		2,854		2,854	2,854	
218 OPSRP EMPLOYER CONTR	-	950	-		754		754	754	
220 SOCIAL SECURITY ADMINISTRATION	-	965	-		1,747		1,747	1,747	
231 WC SAIF	-	36	-		144		144	144	
232 UNEMPLOYMENT COMPENSATION	-	-	-		343		343	343	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	5,583	-		7,310		7,310	7,310	
TITLE	-	22,734	-	-	37,356	0.3900	37,356	37,356	0.3900

**100 GENERAL FUND - DISTRICT WIDE
ELEMENTARY SCHOOL**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	Budget FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
1410 SUMMER SCHOOL									
130 ADDITIONAL SALARY	-	-	-		10,000		10,000	10,000	
212 PERS EMPLOYEE PICK UP	-	-	-		600		600	600	
213 PERS DEBT SERVICE RATE	-	-	-		1,250		1,250	1,250	
218 OPSRP EMPLOYER CONTR	-	-	-		330		330	330	
220 SOCIAL SECURITY ADMINISTRATION	-	-	-		765		765	765	
231 WC SAIF	-	-	-		63		63	63	
232 UNEMPLOYMENT COMPENSATION	-	-	-		150		150	150	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	-		3,000		3,000	3,000	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	-		3,000		3,000	3,000	
SUMMER SCHOOL	-	-	-	-	19,158	-	19,158	19,158	-
2222 MEDIA SERVICES									
112 CLASSIFIED SALARIES	-	-	-		20,216	0.5000	20,216	20,216	0.5000
124 TEMPORARY CLASSIFIED SALARIES	-	-	10,709		-		-	-	
130 ADDITIONAL SALARY	-	-	-		1,000		1,000	1,000	
212 PERS EMPLOYEE PICK UP	-	-	643		1,273		1,273	1,273	
213 PERS DEBT SERVICE RATE	-	-	1,285		2,652		2,652	2,652	
218 OPSRP EMPLOYER CONTR	-	-	353		700		700	700	
220 SOCIAL SECURITY ADMINISTRATION	-	-	819		1,623		1,623	1,623	
231 WC SAIF	-	-	68		159		159	159	
232 UNEMPLOYMENT COMPENSATION	-	-	161		318		318	318	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	5,130		9,372		9,372	9,372	
410 CONSUMABLE SUPPLIES & MATERIALS	-	261	1,100		1,000		1,000	1,000	
420 LIBRARY BOOKS	-	-	-		2,000		2,000	2,000	
470 COMPUTER SOFTWARE	1,191	1,173	1,173		1,200		1,200	1,200	
MEDIA SERVICES	1,191	1,434	21,441	-	41,513	0.5000	41,513	41,513	0.5000
2240 PROFESSIONAL DEVELOPMENT									
312 PROFESSIONAL DEVELOPMENT	1,060	1,174	-		-		-	-	
340 TRAVEL	1,221	-	-		-		-	-	
PROFESSIONAL DEVELOPMENT	2,281	1,174	-	-	-	-	-	-	-
2410 SCHOOL PRINCIPAL									
112 CLASSIFIED SALARIES	42,421	47,651	55,528	1.6875	63,715	1.6875	63,715	63,715	1.6875
113 ADMINISTRATORS	92,000	97,000	101,850	1.0000	107,447	1.0000	107,447	107,447	1.0000
122 SUBSTITUTES - CLASSIFIED	969	-	2,000		500		500	500	
130 ADDITIONAL SALARY	1,215	2,740	2,434		9,222		9,222	9,222	
212 PERS EMPLOYEE PICK UP	8,510	9,111	10,080		11,225		11,225	11,225	
213 PERS DEBT SERVICE RATE	20,851	21,657	20,160		23,385		23,385	23,385	
218 OPSRP EMPLOYER CONTR	10,553	11,297	5,544		6,174		6,174	6,174	
220 SOCIAL SECURITY ADMINISTRATION	10,271	11,056	12,852		14,311		14,311	14,311	
231 WC SAIF	575	454	1,089		1,242		1,242	1,242	
232 UNEMPLOYMENT COMPENSATION	-	-	2,520		2,806		2,806	2,806	
240 CONTRACTUAL EMPLOYEE BENEFITS	22,470	23,529	55,097		42,240		42,240	42,240	
311 SUBSTITUTES - CLASSIFIED	155	-	500		500		500	500	
340 TRAVEL	-	-	1,000		1,000		1,000	1,000	
410 CONSUMABLE SUPPLIES & MATERIALS	1,226	1,410	2,800		4,000		4,000	4,000	
460 NONCONSUMABLE SUPPLIES	-	-	-		1,000		1,000	1,000	
470 SOFTWARE	350	350	350		-		-	-	
640 DUES AND FEES	595	595	645		645		645	645	
SCHOOL PRINCIPAL	212,159	226,850	274,449	2.6875	289,412	2.6875	289,412	289,412	2.6875
TOTAL GENERAL FUND - ELEMENTARY	2,134,719	2,176,276	2,402,090	21.6625	2,450,893	21.7525	2,450,893	2,450,893	21.7525

**100 GENERAL FUND - DISTRICT WIDE
MIDDLE SCHOOL**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2020-21	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
1121 MIDDLE/JUNIOR HIGH PROGRAMS									
111 CERTIFIED SALARIES	962,641	1,139,736	1,242,704	18.6000	1,229,348	19.5000	1,229,348	1,229,348	19.5000
112 CLASSIFIED SALARIES	19,266	16,060	24,464	1.1250	28,333	0.8125	28,333	28,333	0.8125
121 LICENSED SUBSTITUTES	1,425	1,680	-		5,000		5,000	5,000	
123 TEMPORARY - LICENSED	117,344	94,713	57,260	1.0000	78,023	1.0000	78,023	78,023	1.0000
130 ADDITIONAL SALARY	4,181	5,834	11,000		4,000		4,000	4,000	
160 LEAVE BUYOUT	-	1,354	-		-		-	-	
211 PERS EMPLOYER CONTR	48,233	51,416	25,957		27,038		27,038	27,038	
212 PERS EMPLOYEE PICK UP	59,585	70,332	78,903		80,898		80,898	80,898	
213 PERS DEBT SERVICE RATE	148,024	163,987	157,807		141,100		141,100	141,100	
218 OPSRP EMPLOYER CONTR	47,079	61,166	30,034		30,574		30,574	30,574	
220 SOCIAL SECURITY ADMINISTRATION	82,439	94,038	102,435		103,145		103,145	103,145	
231 WC SAIF	4,434	3,686	8,396		8,460		8,460	8,460	
232 UNEMPLOYMENT COMPENSATION	-	1,751	20,086		20,225		20,225	20,225	
240 CONTRACTUAL EMPLOYEE BENEFITS	267,393	297,593	359,556		387,876		387,876	387,876	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	49,242	41,741	72,500		80,000		80,000	80,000	
324 COPIER RENTALS	16,876	8,043	13,000		9,000		9,000	9,000	
340 TRAVEL	-	-	-		855		855	855	
410 CONSUMABLE SUPPLIES & MATERIALS	19,199	16,037	34,360		36,000		36,000	36,000	
418 COPIES	-	3,884	10,000		6,000		6,000	6,000	
419 COPY PAPER	-	2,054	-		3,000		3,000	3,000	
420 TEXTBOOKS	559	-	3,500		3,500		3,500	3,500	
470 COMPUTER SOFTWARE	30,648	26,000	33,440		30,450		30,450	30,450	
640 DUES AND FEES	4,165	4,182	4,700		5,000		5,000	5,000	
MIDDLE/JUNIOR HIGH PROGRAMS	1,882,732	2,105,287	2,290,102	20.7250	2,317,825	21.3125	2,317,825	2,317,825	21.3125
1122 MIDDLE/JUNIOR HIGH EXTRA-CURRICULAR									
111 CERTIFIED SALARIES	7,031	37,955	7,282		46,548	0.5000	46,548	46,548	0.5000
130 ADDITIONAL SALARY	37,853	16,680	59,093		66,455		66,455	66,455	
211 PERS EMPLOYER CONTR	873	1,451	1,044		4,446		4,446	4,446	
212 PERS EMPLOYEE PICK UP	1,339	2,463	2,110		5,483		5,483	5,483	
213 PERS DEBT SERVICE RATE	3,280	5,626	4,220		6,547		6,547	6,547	
218 OPSRP EMPLOYER CONTR	1,156	2,217	622		727		727	727	
220 SOCIAL SECURITY ADMINISTRATION	3,414	4,162	5,077		8,645		8,645	8,645	
231 WC SAIF	187	168	416		706		706	706	
232 UNEMPLOYMENT COMPENSATION	-	1,383	996		1,695		1,695	1,695	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	-		9,372		9,372	9,372	
310 INSTRUCTIONAL CONTRACTED SERVICES	2,550	-	6,000		3,000		3,000	3,000	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	1,000		2,000		2,000	2,000	
MIDDLE/JUNIOR HIGH EXTRA-CURRICULAR	57,683	72,104	87,861	-	155,623	0.5000	155,623	155,623	0.5000
1210 TALENTED & GIFTED									
111 CERTIFIED SALARIES	4,154	4,279	4,154		4,154		4,154	4,154	
211 PERS EMPLOYER CONTR	268	276	-		-		-	-	
212 PERS EMPLOYEE PICK UP	249	257	249		249		249	249	
213 PERS DEBT SERVICE RATE	611	599	498		519		519	519	
218 OPSRP EMPLOYER CONTR	155	159	137		137		137	137	
220 SOCIAL SECURITY ADMINISTRATION	314	323	318		318		318	318	
231 WC SAIF	17	12	26		26		26	26	
232 UNEMPLOYMENT COMPENSATION	-	-	62		62		62	62	
410 SUPPLIES	-	-	-		500		500	500	
TALENTED & GIFTED	5,767	5,905	5,444	-	5,965	-	5,965	5,965	-

**100 GENERAL FUND - DISTRICT WIDE
MIDDLE SCHOOL**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2020-21	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
1420 SUMMER SCHOOL									
311 SUBSTITUTES	-	-	-	-	3,000		3,000	3,000	
410 CONSUMABLE SUPPLIES	-	-	-	-	3,000		3,000	3,000	
SUMMER SCHOOL	-	-	-	-	6,000	-	6,000	6,000	-
2222 MEDIA SERVICES									
112 CLASSIFIED SALARIES	-	-	-	-	20,216	0.5000	20,216	20,216	0.5000
124 TEMP CLASSIFIED SALARIES	-	-	10,709	0.5000	-		-	-	
212 PERS EMPLOYEE PICK UP	-	-	643		1,213		1,213	1,213	
213 PERS DEBT SERVICE RATE	-	-	1,285		2,527		2,527	2,527	
218 OPSRP EMPLOYER CONTR	-	-	353		667		667	667	
220 SOCIAL SECURITY ADMINISTRATION	-	-	819		1,547		1,547	1,547	
231 WC SAIF	-	-	68		128		128	128	
232 UNEMPLOYMENT COMPENSATION	-	-	161		303		303	303	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	5,130		9,372		9,372	9,372	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	500		500		500	500	
470 COMPUTER SOFTWARE	1,728	1,710	1,710		1,800		1,800	1,800	
MEDIA SERVICES	1,728	1,710	21,378	0.5000	38,272	0.5000	38,272	38,272	0.5000
2240 INSTRUCTIONAL STAF DEVELOPMENT									
312 PROFESSIONAL DEVELOPMENT	75	-	-	-	-	-	-	-	-
INSTRUCTIONAL STAF DEVELOPMENT	75	-	-	-	-	-	-	-	-
2410 SCHOOL PRINCIPAL									
111 CERTIFIED SALARIES	-	-	-	-	78,023	1.0000	78,023	78,023	1.0000
112 CLASSIFIED SALARIES	70,044	72,145	76,557	1.8750	80,018	1.8750	80,018	80,018	1.8750
113 ADMINISTRATORS	92,000	103,942	107,103	1.0600	107,447	1.0000	107,447	107,447	1.0000
122 SUBSTITUTES - CLASSIFIED	121	57	1,500		500		500	500	
130 ADDITIONAL SALARY	6,032	6,034	6,072		8,729		8,729	8,729	
211 PERS EMPLOYER CONTR	4,818	5,855	2,651		9,382		9,382	9,382	
212 PERS EMPLOYEE PICK UP	9,941	10,791	11,474		16,483		16,483	16,483	
213 PERS DEBT SERVICE RATE	24,356	25,669	22,948		34,340		34,340	34,340	
218 OPSRP EMPLOYER CONTR	9,547	10,001	4,946		4,236		4,236	4,236	
220 SOCIAL SECURITY ADMINISTRATION	12,249	13,253	14,629		21,016		21,016	21,016	
231 WC SAIF	658	524	1,390		1,764		1,764	1,764	
232 UNEMPLOYMENT COMPENSATION	-	-	2,869		4,121		4,121	4,121	
240 CONTRACTUAL EMPLOYEE BENEFITS	47,818	51,816	55,153		74,977		74,977	74,977	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	819	1,910	500		1,500		1,500	1,500	
312 PROFESSIONAL DEVELOPMENT	-	180	1,000		-		-	-	
340 TRAVEL	75	637	500		700		700	700	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	400	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	902	4,308	500		1,000		1,000	1,000	
640 DUES AND FEES	640	844	725		900		900	900	
SCHOOL PRINCIPAL	280,019	308,365	310,517	2.9350	445,134	3.8750	445,134	445,134	3.8750
TOTAL GENERAL FUND - MIDDLE SCHOOL	2,228,003	2,493,371	2,715,302	24.1600	2,968,820	26.1875	2,968,820	2,968,820	26.1875

**100 GENERAL FUND - DISTRICT WIDE
HIGH SCHOOL**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
1131 HIGH SCHOOL PROGRAMS									
111 CERTIFIED SALARIES	1,142,713	1,196,338	1,268,243	18.5700	1,317,017	20.0825	1,317,017	1,317,017	20.0825
112 CLASSIFIED SALARIES	28,086	26,452	27,744	0.8125	29,374	0.8125	29,374	29,374	0.8125
121 LICENSED SUBSTITUTES	15	360	-		5,000		5,000	5,000	
123 TEMPORARY LICENSED	4,122	14,971	45,989	0.6300	20,039	0.2500	20,039	20,039	0.2500
130 ADDITIONAL SALARY	2,498	8,233	14,313		5,805		5,805	5,805	
160 LEAVE BUYOUT	-	3,040	-		-		-	-	
211 PERS EMPLOYER CONTR	61,388	64,294	32,624		23,434		23,434	23,434	
212 PERS EMPLOYEE PICK UP	69,561	69,863	79,332		83,282		83,282	83,282	
213 PERS DEBT SERVICE RATE	170,373	163,447	158,664		173,504		173,504	173,504	
218 OPSRP EMPLOYER CONTR	50,818	53,164	26,838		33,741		33,741	33,741	
220 SOCIAL SECURITY ADMINISTRATION	86,049	90,960	104,032		106,185		106,185	106,185	
231 WC SAIF	4,687	3,634	8,516		8,707		8,707	8,707	
232 UNEMPLOYMENT COMPENSATION	-	-	20,398		20,821		20,821	20,821	
240 CONTRACTUAL EMPLOYEE BENEFITS	303,416	298,592	361,851		410,244		410,244	410,244	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	51,300	27,625	85,000		85,000		85,000	85,000	
322 REPAIRS & MAINTENANCE	-	-	1,000		-		-	-	
324 COPIER RENTALS	20,657	16,941	20,000		20,000		20,000	20,000	
340 TRAVEL	231	-	-		-		-	-	
374 TUITION - HEART OF OREGON	-	14,284	-		-		-	-	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	29,999	19,426	20,000		20,000		20,000	20,000	
410 CONSUMABLE SUPPLIES & MATERIALS	28,123	23,698	40,000		37,000		37,000	37,000	
418 COPIES	-	4,042	10,000		10,000		10,000	10,000	
419 COPY PAPER	-	2,891	-		4,000		4,000	4,000	
460 NON CONSUMMABLE SUPPLIES	-	-	-		1,080		1,080	1,080	
470 COMPUTER SOFTWARE	33,045	34,765	34,400		35,155		35,155	35,155	
640 DUES AND FEES	4,240	4,902	5,300		10,000		10,000	10,000	
HIGH SCHOOL PROGRAMS	2,091,321	2,141,924	2,364,243	20.0125	2,459,387	21.1450	2,459,387	2,459,387	21.1450
1132 HIGH SCHOOL EXTRA-CURRICULAR									
111 LICENSED SALARY	35,528	36,594	37,692	0.5000	39,012	0.5000	39,012	39,012	0.5000
112 CLASSIFIED SALARIES	-	-	10,000	0.5000	-		-	-	
130 ADDITIONAL SALARY	156,772	175,379	251,883		254,474		254,474	254,474	
211 PERS EMPLOYER CONTR	8,589	11,701	6,676		6,416		6,416	6,416	
212 PERS EMPLOYEE PICK UP	7,438	8,878	11,064		11,356		11,356	11,356	
213 PERS DEBT SERVICE RATE	19,169	20,222	22,128		8,657		8,657	8,657	
218 OPSRP EMPLOYER CONTR	4,759	4,732	2,648		2,942		2,942	2,942	
220 SOCIAL SECURITY ADMINISTRATION	14,332	15,962	22,917		22,452		22,452	22,452	
231 WC SAIF	768	634	2,067		2,103		2,103	2,103	
232 UNEMPLOYMENT COMPENSATION	-	1,239	4,494		4,402		4,402	4,402	
240 CONTRACTUAL EMPLOYEE BENEFITS	9,628	9,575	19,272		9,372		9,372	9,372	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	3,342	60	-		-		-	-	
340 TRAVEL	4,900	749	5,000		7,000		7,000	7,000	
342 TRAVEL - OUT DISTRICT (STATE COMPS)	10,282	1,055	25,000		20,000		20,000	20,000	
380 NON INSTRUCTIONAL CONTRACTED SVCS	11,961	11,678	13,000		20,000		20,000	20,000	
410 CONSUMABLE SUPPLIES & MATERIALS	235	56	3,000		3,000		3,000	3,000	
460 NON CONSUMMABLE SUPPLIES	-	170	2,000		2,000		2,000	2,000	
HIGH SCHOOL EXTRA-CURRICULAR	287,703	298,683	438,840	1.0000	413,187	0.5000	413,187	413,187	0.5000

**100 GENERAL FUND - DISTRICT WIDE
HIGH SCHOOL**

	ACTUAL	ACTUAL	BUDGET	BUDGET FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
	2019-20	2020-21	2021-22	2021-22	2022-23	FTE	2022-23	2022-23	FTE
2410 SCHOOL PRINCIPAL									
112 CLASSIFIED SALARIES	75,700	70,876	90,229	2.5763	160,103	3.9094	160,103	160,103	3.9094
113 ADMINISTRATORS	105,010	115,142	118,863	1.0600	119,992	1.0000	119,992	119,992	1.0000
122 SUBSTITUTES - CLASSIFIED	334	-	1,500		500		500	500	
130 ADDITIONAL SALARY	8,542	7,459	8,083		7,283		7,283	7,283	
211 PERS EMPLOYER CONTR	-	895	337		2,372		2,372	2,372	
212 PERS EMPLOYEE PICK UP	10,706	11,577	13,454		17,921		17,921	17,921	
213 PERS DEBT SERVICE RATE	26,229	27,523	26,907		37,335		37,335	37,335	
218 OPSRP EMPLOYER CONTR	13,275	13,839	7,226		8,635		8,635	8,635	
220 SOCIAL SECURITY ADMINISTRATION	14,636	14,784	17,211		22,849		22,849	22,849	
231 WC SAIF	768	574	1,777		1,914		1,914	1,914	
232 UNEMPLOYMENT COMPENSATION	-	-	3,375		4,480		4,480	4,480	
240 CONTRACTUAL EMPLOYEE BENEFITS	31,701	33,442	75,583		88,987		88,987	88,987	
311 SUBSTITUTES	-	-	500		500		500	500	
319 INSTRUCTIONAL PROF & TECH SVCS	150	-	-		-		-	-	
340 TRAVEL	230	841	500		800		800	800	
380 NON INSTRUCTIONAL CONTRACTED SVCS	1,200	490	-		800		800	800	
410 CONSUMABLE SUPPLIES & MATERIALS	3,336	8,209	6,200		5,800		5,800	5,800	
640 DUES AND FEES	1,190	2,684	2,565		3,000		3,000	3,000	
SCHOOL PRINCIPAL	293,006	308,334	374,310.00	3.6363	483,271	4.9094	483,271	483,271	4.9094
TOTAL GENERAL FUND - HIGH SCHOOL	2,683,962	2,770,412	3,207,383	24.6488	3,408,128	26.5544	3,408,128	3,408,128	26.5544

**100 GENERAL FUND
SPECIAL SERVICES**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
1229 LIFE SKILLS - HIGH SCHOOL									
111 CERTIFIED SALARIES	71,056	73,188	75,384	1.0000	78,023	1.0000	78,023	78,023	1.0000
112 CLASSIFIED SALARIES	23,906	24,760	59,111	1.3125	45,768	1.3125	45,768	45,768	1.3125
121 LICENSED SUBSTITUTES	30	-	-		-		-	-	
130 ADDITIONAL SALARY	81	120	-		1,408		1,408	1,408	
160 LEAVE BUYOUT	-	380	-		-		-	-	
211 PERS EMPLOYER CONTR	3,092	3,192	1,635		1,816		1,816	1,816	
212 PERS EMPLOYEE PICK UP	5,704	5,884	6,085		7,512		7,512	7,512	
213 PERS DEBT SERVICE RATE	13,976	13,769	12,170		15,650		15,650	15,650	
218 OPSRP EMPLOYER CONTR	5,289	5,454	2,505		3,197		3,197	3,197	
220 SOCIAL SECURITY ADMINISTRATION	7,136	7,394	7,758		9,578		9,578	9,578	
231 WC SAIF	382	291	640		790		790	790	
232 UNEMPLOYMENT COMPENSATION	-	-	1,521		1,878		1,878	1,878	
240 CONTRACTUAL EMPLOYEE BENEFITS	31,127	32,429	34,738		48,984		48,984	48,984	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	1,401	-	4,650		1,000		1,000	1,000	
324 COPIER RENTAL	543	539	1,000		750		750	750	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	93	3,821	1,000		1,000		1,000	1,000	
418 COPIES	-	157	500		-		-	-	
LIFE SKILLS - HIGH SCHOOL	163,816	171,379	209,197	2.3125	217,853	2.3125	217,853	217,853	2.3125
1229 LIFE SKILLS - MIDDLE SCHOOL									
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	-		1,000		1,000	1,000	
340 TRAVEL	-	-	-		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	-		1,000		1,000	1,000	
LIFE SKILLS - MIDDLE SCHOOL	-	-	-	-	2,500	-	2,500	2,500	-
1229 LIFE SKILLS - ELEMENTARY SCHOOL									
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	-		1,000		1,000	1,000	
340 TRAVEL	-	-	-		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	-		1,000		1,000	1,000	
LIFE SKILLS - ELEMENTARY SCHOOL	-	-	-	-	2,500	-	2,500	2,500	-
1250 RESOURCE ROOMS-DISTRICT									
312 PROFESSIONAL DEVELOPMENT	195	-	500		2,000		2,000	2,000	
342 TRAVEL - PROFESIONAL DEVELOPMENT	1,320	-	2,500		1,000		1,000	1,000	
RESOURCE ROOMS-DISTRICT	1,515	-	3,000	-	3,000	-	3,000	3,000	-
1250 RESOURCE ROOMS-ELEMENTARY									
111 CERTIFIED SALARIES	-	-	60,000	1.0000	76,185	1.0000	76,185	76,185	1.0000
112 CLASSIFIED SALARIES	90,853	85,377	92,075	3.2500	159,100	4.5625	159,100	159,100	4.5625
123 TEMPORARY CERTIFIED	-	-	-		41,154	1.0000	41,154	41,154	1.0000
130 ADDITIONAL SALARY	8,102	2,141	3,330		6,042		6,042	6,042	
211 PERS EMPLOYER CONTR	3,602	3,192	1,850		6,700		6,700	6,700	
212 PERS EMPLOYEE PICK UP	5,406	5,524	9,927		16,949		16,949	16,949	
213 PERS DEBT SERVICE RATE	13,244	13,064	19,854		35,310		35,310	35,310	
218 OPSRP EMPLOYER CONTR	4,624	5,007	4,508		5,873		5,873	5,873	
220 SOCIAL SECURITY ADMINISTRATION	7,140	6,682	12,657		21,610		21,610	21,610	
231 WC SAIF	727	313	1,196		1,804		1,804	1,804	
232 UNEMPLOYMENT COMPENSATION	-	-	2,482		4,237		4,237	4,237	
240 CONTRACTUAL EMPLOYEE BENEFITS	47,108	38,237	94,924		142,608		142,608	142,608	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	9,426	11,989	10,000		13,000		13,000	13,000	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	545	257	500		1,000		1,000	1,000	
460 NONCONSUMABLE SUPPLIES	-	510	250		500		500	500	
640 DUES & FEES	-	25	100		250		250	250	
RESOURCE ROOMS-ELEMENTARY	190,776	172,318	314,153	4.2500	532,820	6.5625	532,820	532,820	6.5625

**100 GENERAL FUND
SPECIAL SERVICES**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
1250 RESOURCE ROOMS - MIDDLE SCHOOL									
111 CERTIFIED SALARIES	-	34,072	36,370	0.5000	65,230	1.0000	65,230	65,230	1.0000
112 CLASSIFIED SALARIES	41,476	37,686	70,983	2.4375	67,815	2.0313	67,815	67,815	2.0313
124 TEMPORARY CLASSIFIED	-	14,965	-		-		-	-	
130 ADDITIONAL SALARY	6,289	8,162	6,321		3,889		3,889	3,889	
211 PERS EMPLOYER CONTR	984	1,107	215		-		-	-	
212 PERS EMPLOYEE PICK UP	2,340	4,919	7,021		8,216		8,216	8,216	
213 PERS DEBT SERVICE RATE	5,733	11,582	14,043		17,117		17,117	17,117	
218 OPSRP EMPLOYER CONTR	2,334	5,461	3,751		4,519		4,519	4,519	
220 SOCIAL SECURITY ADMINISTRATION	4,064	7,089	8,952		10,476		10,476	10,476	
231 WC SAIF	211	281	738		894		894	894	
232 UNEMPLOYMENT COMPENSATION	-	-	1,755		2,054		2,054	2,054	
240 CONTRACTUAL EMPLOYEE BENEFITS	21,939	41,153	62,502		46,824		46,824	46,824	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	14,102	5,974	10,000		10,000		10,000	10,000	
340 TRAVEL	26	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	500		1,000		1,000	1,000	
RESOURCE ROOMS - MIDDLE SCHOOL	99,499	172,449	223,651	2.9375	238,534	3.0313	238,534	238,534	3.0313
1250 RESOURCE ROOMS - HIGH SCHOOL									
111 CERTIFIED SALARIES	67,746	52,984	56,580	1.0000	60,710	1.0000	60,710	60,710	1.0000
112 CLASSIFIED SALARIES	94,956	100,034	114,172	3.7500	128,302	3.7500	128,302	128,302	3.7500
130 ADDITIONAL SALARY	6,401	6,373	6,860		6,412		6,412	6,412	
211 PERS EMPLOYER CONTR	3,177	-	87		-		-	-	
212 PERS EMPLOYEE PICK UP	8,796	9,483	10,858		11,926		11,926	11,926	
213 PERS DEBT SERVICE RATE	21,549	22,307	21,715		10,847		10,847	10,847	
218 OPSRP EMPLOYER CONTR	9,073	11,759	5,927		6,559		6,559	6,559	
220 SOCIAL SECURITY ADMINISTRATION	12,023	11,405	13,843		15,206		15,206	15,206	
231 WC SAIF	696	494	1,186		1,283		1,283	1,283	
232 UNEMPLOYMENT COMPENSATION	-	1,503	2,714		2,982		2,982	2,982	
240 CONTRACTUAL EMPLOYEE BENEFITS	67,396	72,424	98,488		89,772		89,772	89,772	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	6,062	2,012	10,000		10,000		10,000	10,000	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	906	337	500		1,000		1,000	1,000	
RESOURCE ROOMS - HIGH SCHOOL	298,781	291,114	343,430	4.7500	345,499	4.7500	345,499	345,499	4.7500
1281 PUBLIC ALTERNATIVE PROGRAMS- HIGH SCHOOL									
374 OTHER TUITION	84,274	67,230	80,000		80,000		80,000	80,000	
380 EXPANDED OPTIONS SERVICES	14,663	1,297	15,000		10,000		10,000	10,000	
410 SUPPLIES	-	-	-		250		250	250	
640 DUES & FEES	-	-	-		-		-	-	
PUBLIC ALTERNATIVE PROGRAMS	98,937	68,526	95,000	-	90,250	-	90,250	90,250	-

**100 GENERAL FUND
SPECIAL SERVICES**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
1283 DISTRICT ALTERNATIVE PROGRAMS-HIGH SCHOOL									
111 CERTIFIED SALARIES	-	13,180	16,895	0.3452	18,133	0.3452	18,133	18,133	0.3452
130 ADDITIONAL SALARY	-	1,853	-	-	-	-	-	-	-
160 LEAVE BUYOUT	-	380	-	-	-	-	-	-	-
212 PERS EMPLOYEE PICK UP	-	902	1,014	-	1,088	-	1,088	1,088	-
213 PERS DEBT SERVICE RATE	-	2,091	2,027	-	2,267	-	2,267	2,267	-
218 OPSRP EMPLOYER CONTR	-	1,118	558	-	598	-	598	598	-
220 SOCIAL SECURITY ADMINISTRATION	-	1,063	1,292	-	1,387	-	1,387	1,387	-
231 WC SAIF	-	45	107	-	114	-	114	114	-
232 UNEMPLOYMENT COMPENSATION	-	-	253	-	272	-	272	272	-
240 CONTRACTUAL EMPLOYEE BENEFITS	-	4,503	6,222	-	6,470	-	6,470	6,470	-
310 INSTRUCTIONAL CONTRACTED SERVICES	-	9,513	15,000	-	15,000	-	15,000	15,000	-
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	105	2,000	-	2,000	-	2,000	2,000	-
374 OTHER TUITION	-	8,957	-	-	15,069	-	15,069	15,069	-
380 NON INSTRUCTIONAL CONTRACTED SERVICES	28,662	35,708	45,000	-	45,000	-	45,000	45,000	-
410 CONSUMABLE SUPPLIES	7,510	10,230	3,152	-	500	-	500	500	-
420 TEXTBOOKS	-	15,291	-	-	-	-	-	-	-
470 SOFTWARE	5,073	982	6,000	-	16,740	-	16,740	16,740	-
DISTRICT ALTERNATIVE PROGRAMS-HIGH SCHOOL	41,245	105,922	99,520	0.3452	124,639	0.3452	124,639	124,639	0.3452
1291 ENGLISH LANGUAGE LEARNER									
111 CERTIFIED SALARIES	35,528	36,594	-	-	-	-	-	-	-
112 CLASSIFIED SALARIES	13,005	19,046	-	-	-	-	-	-	-
121 LICENSED SUBSTITUTES	30	-	-	-	-	-	-	-	-
130 ADDITIONAL SALARY	735	-	1,047	-	1,083	-	1,083	1,083	-
160 LEAVE BUYOUT	-	190	-	-	-	-	-	-	-
211 PERS EMPLOYER CONTR	464	464	-	-	-	-	-	-	-
212 PERS EMPLOYEE PICK UP	2,350	3,545	279	-	65	-	65	65	-
213 PERS DEBT SERVICE RATE	5,756	8,304	558	-	135	-	135	135	-
218 OPSRP EMPLOYER CONTR	2,645	4,128	153	-	36	-	36	36	-
220 SOCIAL SECURITY ADMINISTRATION	3,997	4,539	356	-	83	-	83	83	-
231 WC SAIF	208	175	29	-	7	-	7	7	-
232 UNEMPLOYMENT COMPENSATION	-	-	70	-	16	-	16	16	-
240 CONTRACTUAL EMPLOYEE BENEFITS	11,681	12,024	3,600	-	-	-	-	-	-
311 SUBSTITUTES	1,373	217	-	-	1,000	-	1,000	1,000	-
340 TRAVEL	28	-	200	-	200	-	200	200	-
410 CONSUMABLE SUPPLIES & MATERIALS	3,878	657	1,000	-	-	-	-	-	-
420 TEXTBOOKS	-	-	-	-	200	-	200	200	-
WC SAIF	81,678	89,884	7,292	-	2,825	-	2,825	2,825	-
1299 TUTORING									
123 TEMPORARY LICENSED	3,500	-	-	-	1,500	-	1,500	1,500	-
212 PERS EMPLOYEE PICK UP	127	-	-	-	90	-	90	90	-
213 PERS DEBT SERVICE RATE	351	-	-	-	188	-	188	188	-
218 OPSRP EMPLOYER CONTR	157	-	-	-	50	-	50	50	-
220 SOCIAL SECURITY ADMINISTRATION	243	-	-	-	115	-	115	115	-
231 WC SAIF	14	-	-	-	9	-	9	9	-
232 UNEMPLOYMENT COMPENSATION	-	-	-	-	23	-	23	23	-
319 INSTRUCTIONAL & PROFESSIONAL SERVICES	667	-	-	-	-	-	-	-	-
410 CONSUMABLE SUPPLIES & MATERIALS	171	-	-	-	500	-	500	500	-
ENGLISH LANGUAGE LEARNER	5,230	-	-	-	2,474	-	2,474	2,474	-

**100 GENERAL FUND
SPECIAL SERVICES**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
1430 SUMMER SCHOOL									
130 ADDITIONAL SALARY	993	562	500		5,000		5,000	5,000	
212 PERS EMPLOYEE PICK UP	60	34	30		300		300	300	
213 PERS DEBT SERVICE RATE	146	83	60		625		625	625	
218 OPSRP EMPLOYER CONTR	74	42	17		165		165	165	
220 SOCIAL SECURITY ADMINISTRATION	74	43	38		383		383	383	
231 WC SAIF	4	2	3		32		32	32	
232 UNEMPLOYMENT COMPENSATION	-	-	8		75		75	75	
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		25,000		25,000	25,000	
410 CONSUMABLE SUPPLIES	-	-	-		6,000		6,000	6,000	
SUMMER SCHOOL	1,351	765	656	-	37,579	-	37,579	37,579	-
1490 SUMMER PROGRAMS									
130 ADDITIONAL SALARY	-	1,276	-		-		-	-	
212 PERS EMPLOYEE PICK UP	-	77	-		-		-	-	
213 PERS DEBT SERVICE RATE	-	188	-		-		-	-	
218 OPSRP EMPLOYER CONTR	-	95	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	98	-		-		-	-	
231 WC SAIF	-	4	-		-		-	-	
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	45,000		20,000		20,000	20,000	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	1,647	-		-		-	-	
410 CONSUMABLE SUPPLIES	-	-	9,000		3,000		3,000	3,000	
SUMMER SCHOOL	-	3,384	54,000	-	23,000	-	23,000	23,000	-
2122 DISTRICT COUNSELING SERVICES									
311 SUBSTITUTES	215	-	4,000		4,000		4,000	4,000	
312 STAFF DEVELOPMENT	-	-	-		2,000		2,000	2,000	
340 TRAVEL	-	-	1,000		1,000		1,000	1,000	
410 CONSUMABLE SUPPLIES	137	1,786	1,000		1,000		1,000	1,000	
470 SOFTWARE	4,945	-	5,000		2,500		2,500	2,500	
DISTRICT COUNSELING SERVICES	5,296	1,786	11,000	-	10,500	-	10,500	10,500	-
2122 COUNSELING SERVICES- ELEMENTARY									
111 CERTIFIED SALARIES	67,886	13,626	70,173	1.0000	-		-	-	
130 ADDITIONAL SALARY	-	1,793	2,098		-		-	-	
160 LEAVE BUYOUT	-	190	-		-		-	-	
211 PERS EMPR CONTRIBUTION	-	-	134		-		-	-	
212 PERS EMPLOYEE PICK UP	4,073	925	4,336		-		-	-	
213 PERS DEBT SERVICE RATE	9,979	2,157	8,673		-		-	-	
218 OPSRP EMPLOYER CONTR	5,051	1,147	2,316		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	5,018	1,118	5,529		-		-	-	
231 WC SAIF	268	45	456		-		-	-	
232 UNEMPLOYMENT COMPENSATION	-	-	1,084		-		-	-	
240 CONTRACTUAL EMPLOYEE BENEFITS	16,139	3,363	18,024		-		-	-	
311 SUBSTITUTES	680	-	-		-		-	-	
COUNSELING SERVICES- ELEMENTARY	109,095	24,364	112,822	1.0000	-	-	-	-	-
2122 COUNSELING SERVICES-MIDDLE SCHOOL									
111 CERTIFIED SALARIES	48,238	57,323	58,656	1.0000	54,719	0.7900	54,719	54,719	0.7900
130 ADDITIONAL SALARY	9	3,536	2,117		3,102		3,102	3,102	
212 PERS EMPLOYEE PICK UP	3,110	3,868	3,862		3,685		3,685	3,685	
213 PERS DEBT SERVICE RATE	7,620	9,029	7,725		7,678		7,678	7,678	
218 OPSRP EMPLOYER CONTR	3,857	4,796	2,124		2,027		2,027	2,027	
220 SOCIAL SECURITY ADMINISTRATION	3,870	4,885	4,925		4,699		4,699	4,699	
231 WC SAIF	209	188	406		387		387	387	
232 UNEMPLOYMENT COMPENSATION	-	-	966		921		921	921	
240 CONTRACTUAL EMPLOYEE BENEFITS	3,614	3,614	21,624		18,408		18,408	18,408	
COUNSELING SERVICES-MIDDLE SCHOOL	70,526	87,240	102,405	1.0000	95,626	0.7900	95,626	95,626	0.7900

**100 GENERAL FUND
SPECIAL SERVICES**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
2122 COUNSELING SERVICES-HIGH SCHOOL									
111 CERTIFIED SALARIES	83,928	89,316	93,277	2.0000	102,019	2.0000	102,019	102,019	2.0000
112 CLASSIFIED SALARIES	-	-	-		-		-	-	
130 ADDITIONAL SALARY	-	4,701	4,196		6,196		6,196	6,196	
160 LEAVE BUYOUT	-	380	-		-		-	-	
211 PERS EMPLOYER CONTR	-	155	-		-		-	-	
212 PERS EMPLOYEE PICK UP	5,252	6,859	6,064		6,709		6,709	6,709	
213 PERS DEBT SERVICE RATE	12,867	13,673	12,129		7,330		7,330	7,330	
218 OPSRP EMPLOYER CONTR	6,512	7,263	3,335		3,690		3,690	3,690	
220 SOCIAL SECURITY ADMINISTRATION	6,696	7,497	7,732		8,554		8,554	8,554	
231 WC SAIF	604	293	637		705		705	705	
232 UNEMPLOYMENT COMPENSATION	-	-	1,516		1,677		1,677	1,677	
240 CONTRACTUAL EMPLOYEE BENEFITS	19,756	20,426	39,648		22,368		22,368	22,368	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	1,111	-	-		-		-	-	
340 TRAVEL	127	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	-		-		-	-	
470 SOFTWARE	-	-	-		-		-	-	
COUNSELING SERVICES-HIGH SCHOOL	136,852	150,563	168,534	2.0000	159,248	2.0000	159,248	159,248	2.0000
2129 SOCIAL EMOTIONAL LEARNING									
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		4,000		4,000	4,000	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		4,000		4,000	4,000	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	-		4,702		4,702	4,702	
SOCIAL EMOTIONAL LEARNING	-	-	-	-	12,702	-	12,702	12,702	-
2134 NURSE SERVICES - ELEMENTARY									
111 CERTIFIED SALARIES	36,126	30,638	39,929	0.7500	44,082	0.8000	44,082	44,082	0.8000
130 ADDITIONAL SALARY	-	-	-		2,000		2,000	2,000	
212 PERS EMPLOYEE PICK UP	2,168	731	2,396		2,765		2,765	2,765	
213 PERS DEBT SERVICE RATE	5,311	1,583	4,792		5,760		5,760	5,760	
218 OPSRP EMPLOYER CONTR	2,688	906	1,318		1,521		1,521	1,521	
220 SOCIAL SECURITY ADMINISTRATION	2,483	1,707	3,055		3,525		3,525	3,525	
231 WC SAIF	145	91	248		290		290	290	
232 UNEMPLOYMENT COMPENSATION	-	-	599		691		691	691	
240 CONTRACTUAL EMPLOYEE BENEFITS	13,836	11,823	13,500		18,744		18,744	18,744	
311 SUBSTITUTES	1,499	7,563	1,000		1,000		1,000	1,000	
340 TRAVEL	94	35	500		500		500	500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	758	132	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	742	-	500		500		500	500	
NURSE SERVICES - ELEMENTARY	65,849	55,207	67,837	0.7500	81,379	0.8000	81,379	81,379	0.8000
2134 NURSE SERVICES - MIDDLE SCHOOL									
111 CERTIFIED SALARIES	25,091	25,844	26,620	0.5000	27,552	0.5000	27,552	27,552	0.5000
190 LEAVE BUYOUT	-	190	-		-		-	-	
212 PERS EMPLOYEE PICK UP	1,506	1,551	1,597		1,653		1,653	1,653	
213 PERS DEBT SERVICE RATE	3,688	3,616	3,194		3,444		3,444	3,444	
218 OPSRP EMPLOYER CONTR	1,867	1,923	878		909		909	909	
220 SOCIAL SECURITY ADMINISTRATION	1,765	1,849	2,036		2,108		2,108	2,108	
231 WC SAIF	102	77	168		174		174	174	
232 UNEMPLOYMENT COMPENSATION	-	-	399		413		413	413	
240 CONTRACTUAL EMPLOYEE BENEFITS	8,070	8,407	9,012		9,372		9,372	9,372	
311 SUBSTITUTES	-	-	1,000		1,000		1,000	1,000	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	598	456	500		500		500	500	
NURSE SERVICES - MIDDLE SCHOOL	42,686	43,912	45,904	0.5000	47,625	0.5000	47,625	47,625	0.5000

**100 GENERAL FUND
SPECIAL SERVICES**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
2134 NURSE SERVICES - HIGH SCHOOL									
111 CERTIFIED SALARIES	25,091	25,844	26,620	0.5000	32,552	0.5000	32,552	32,552	0.5000
212 PERS EMPLOYEE PICK UP	1,505	1,551	1,597		1,953		1,953	1,953	
213 PERS DEBT SERVICE RATE	3,688	3,616	3,194		4,069		4,069	4,069	
218 OPSRP EMPLOYER CONTR	1,867	1,923	878		1,074		1,074	1,074	
220 SOCIAL SECURITY ADMINISTRATION	1,765	1,834	2,036		2,490		2,490	2,490	
231 WC SAIF	101	77	168		205		205	205	
232 UNEMPLOYMENT COMPENSATION	-	-	399		488		488	488	
240 CONTRACTUAL EMPLOYEE BENEFITS	8,070	8,407	9,012		9,372		9,372	9,372	
311 SUBSTITUTES	-	-	1,000		1,000		1,000	1,000	
340 TRAVEL	-	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	240	2,010	500		500		500	500	
NURSE SERVICES - HIGH SCHOOL	42,328	45,262	45,404	0.5000	53,704	0.5000	53,704	53,704	0.5000
2140 PSYCHOLOGICAL SERVICES									
111 CERTIFIED SALARIES	51,441	29,823	58,656	1.0000	50,349	0.8000	50,349	50,349	0.8000
212 PERS EMPLOYEE PICK UP	1,286	1,880	3,519		3,237		3,237	3,237	
213 PERS DEBT SERVICE RATE	3,151	4,350	7,039		6,744		6,744	6,744	
218 OPSRP EMPLOYER CONTR	1,595	2,331	1,936		1,780		1,780	1,780	
220 SOCIAL SECURITY ADMINISTRATION	3,828	2,368	4,487		4,127		4,127	4,127	
231 WC SAIF	207	95	370		340		340	340	
232 UNEMPLOYMENT COMPENSATION	-	-	880		809		809	809	
240 CONTRACTUAL EMPLOYEE BENEFITS	16,139	7,126	18,024		22,344		22,344	22,344	
311 SUBSTITUTES	-	-	1,500		1,500		1,500	1,500	
340 TRAVEL	-	-	500		500		500	500	
345 REGISTRATIONS	-	-	-		100		100	100	
380 CONTRACTED SERVICES	-	6,545	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	7,367	-	3,000		6,000		6,000	6,000	
2148 OTHER PSYCHOLOGICAL SERVICES									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	2,772	12,794	5,000		2,000		2,000	2,000	
PSYCHOLOGICAL SERVICES	87,785	67,312	104,911	1.0000	99,830	0.8000	99,830	99,830	0.8000
2152 SPEECH PATHOLOGY SERVICES									
111 CERTIFIED SALARIES	40,265	47,517	50,752	1.0000	54,467	1.0000	54,467	54,467	1.0000
112 CLASSIFIED SALARIES	-	-	24,275	0.8125	26,310	0.8125	26,310	26,310	0.8125
130 ADDITIONAL SALARY	653	300	-		-		-	-	
212 PERS EMPLOYEE PICK UP	2,671	1,278	4,718		5,063		5,063	5,063	
213 PERS DEBT SERVICE RATE	6,544	2,769	9,435		10,547		10,547	10,547	
218 OPSRP EMPLOYER CONTR	3,312	1,585	2,595		2,784		2,784	2,784	
220 SOCIAL SECURITY ADMINISTRATION	3,406	3,910	6,015		6,455		6,455	6,455	
231 WC SAIF	181	153	496		532		532	532	
232 UNEMPLOYMENT COMPENSATION	-	-	1,179		1,266		1,266	1,266	
240 CONTRACTUAL EMPLOYEE BENEFITS	3,614	3,314	38,338		22,368		22,368	22,368	
311 SUBSTITUTES	-	-	1,500		1,500		1,500	1,500	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	1,769	312	1,000		1,000		1,000	1,000	
470 SOFTWARE	60	399	500		500		500	500	
SPEECH PATHOLOGY SERVICES	62,475	61,537	141,302	1.8125	133,291	1.8125	133,291	133,291	1.8125

**100 GENERAL FUND
SPECIAL SERVICES**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
2190 STUDENT SUPPORT SERVICE									
112 CLASSIFIED SALARIES	16,185	16,168	16,655	0.4688	19,181	0.4688	19,181	19,181	0.4688
113 ADMINISTRATORS	21,926	64,713	115,000	1.0000	106,954	1.0000	106,954	106,954	1.0000
211 PERS EMPR CONTRIBUTION	2,826	8,341	-		-		-	-	
212 PERS EMPLOYEE PICK UP	942	970	7,900		7,568		7,568	7,568	
213 PERS DEBT SERVICE RATE	2,307	2,302	15,799		15,767		15,767	15,767	
218 OPSRP EMPLOYER CONTR	1,168	1,203	4,345		4,162		4,162	4,162	
220 SOCIAL SECURITY ADMINISTRATION	2,847	5,260	10,072		9,649		9,649	9,649	
231 WC SAIF	152	235	830		796		796	796	
232 UNEMPLOYMENT COMPENSATION	-	-	1,975		1,892		1,892	1,892	
240 CONTRACTUAL EMPLOYEE BENEFITS	12,711	24,521	27,036		28,116		28,116	28,116	
312 PROFESSIONAL DEVELOPMENT	400	201	2,000		2,000		2,000	2,000	
340 TRAVEL	-	719	500		500		500	500	
353 POSTAGE	302	138	1,000		750		750	750	
354 ADVERTISING	810	-	1,000		750		750	750	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	44,570	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	379	750	500		500		500	500	
470 COMPUTER SOFTWARE	1,911	1,855	1,968		2,000		2,000	2,000	
640 DUES & FEES	-	595	645		645		645	645	
STUDENT SUPPORT SERVICE	109,436	127,970	207,225	1.4688	201,231	1.4688	201,231	201,231	1.4688
2230 STUDENT INFORMATION SERVICES									
410 CONSUMABLE SUPPLIES	3,228	1,210	2,500		1,000		1,000	1,000	
470 SOFTWARE	-	-	750		-		-	-	
STUDENT INFORMATION SERVICES	3,228	1,210	3,250	-	1,000	-	1,000	1,000	-
2680 INTERPRETING SERVICES									
130 ADDITIONAL SALARY	615	-	500		500		500	500	
212 PERS EMPLOYEE PICK UP	37	-	30		30		30	30	
213 PERS DEBT SERVICE RATE	90	-	60		63		63	63	
218 OPSRP EMPLOYER CONTR	46	-	16		17		17	17	
220 SOCIAL SECURITY ADMINISTRATION	46	-	38		38		38	38	
231 WC SAIF	2	-	3		3		3	3	
232 UNEMPLOYMENT COMPENSATION	-	-	8		8		8	8	
INTERPRETING SERVICES	837	-	655	-	658	-	658	658	-
TOTAL GENERAL FUND - SPECIAL SERVICES	1,719,220	1,742,103	2,361,148	24.6265	2,520,267	25.6728	2,520,267	2,520,267	25.6728

**100 GENERAL FUND
DISTRICT SERVICES**

	ACTUAL	ACTUAL	BUDGET	BUDGET FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
	2019-20	2020-21	2021-22	2021-22	2022-23	FTE	2022-23	2022-23	FTE
2119 ALL STUDENTS BELONG									
111 CERTIFIED SALARIES	-	-	-	-	39,012	0.5000	39,012	39,012	0.5000
211 PERS EMPLOYER CONTRIBUTION	-	-	-	-	-	-	-	-	-
212 PERS EMPLOYEE PICKUP	-	-	-	-	2,341	-	2,341	2,341	-
213 PERS DEBT SERVICE RATE	-	-	-	-	-	-	-	-	-
218 OPSRP EMPLOYER CONTRIBUTION	-	-	-	-	1,287	-	1,287	1,287	-
220 SOCIAL SECURITY ADMINISTRATION	-	-	-	-	2,984	-	2,984	2,984	-
231 WC SAIF	-	-	-	-	246	-	246	246	-
232 UNEMPLOYEMENT COMPENSATION	-	-	-	-	585	-	585	585	-
311 SUBSTITUTES	-	-	-	-	-	-	-	-	-
312 PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-	-
318 NON-INSTRUCTIONAL PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-	-
319 TUITION REIMBURSEMENT	-	-	-	-	-	-	-	-	-
340 TRAVEL	-	-	-	-	-	-	-	-	-
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	-	-	1,000	-	1,000	1,000	-
ALL STUDENTS BELONG	-	-	-	-	47,455	0.5000	47,455	47,455	0.5000
2240 INSTRUCTIONAL STAFF DEVELOPMENT									
130 ADDITIONAL SALARY	526	-	10,000	-	12,000	-	12,000	12,000	-
211 PERS EMPLOYER CONTRIBUTION	29	-	-	-	-	-	-	-	-
212 PERS EMPLOYEE PICKUP	28	-	600	-	720	-	720	720	-
213 PERS DEBT SERVICE RATE	68	-	1,200	-	1,500	-	1,500	1,500	-
218 OPSRP EMPLOYER CONTRIBUTION	18	-	330	-	396	-	396	396	-
220 SOCIAL SECURITY ADMINISTRATION	37	-	765	-	918	-	918	918	-
231 WC SAIF	2	-	62	-	76	-	76	76	-
232 UNEMPLOYEMENT COMPENSATION	-	-	150	-	180	-	180	180	-
248 TUITION REIMBURSEMENT	-	80	-	-	-	-	-	-	-
311 SUBSTITUTES	1,645	-	10,000	-	5,000	-	5,000	5,000	-
312 PROFESSIONAL DEVELOPMENT	13,424	30,979	30,000	-	40,000	-	40,000	40,000	-
318 NON-INSTRUCTIONAL PROFESSIONAL DEVELOPMENT	-	-	-	-	5,000	-	5,000	5,000	-
319 TUITION REIMBURSEMENT	3,850	3,850	-	-	-	-	-	-	-
340 TRAVEL	9,589	3,838	25,000	-	10,000	-	10,000	10,000	-
345 REGISTRATIONS	-	7,139	-	-	10,000	-	10,000	10,000	-
410 CONSUMABLE SUPPLIES & MATERIALS	530	3,617	-	-	1,000	-	1,000	1,000	-
INSTRUCTIONAL STAFF DEVELOPMENT	29,746	49,503	78,107	-	86,790	-	86,790	86,790	-

**100 GENERAL FUND
DISTRICT SERVICES**

	ACTUAL	ACTUAL	BUDGET	BUDGET FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
	2019-20	2020-21	2021-22	2021-22	2022-23	FTE	2022-23	2022-23	FTE
2310 BOARD OF EDUCATION SERVICES									
112 CLASSIFIED SALARIES	16,888	-	-		-		-	-	
118 CONFIDENTIAL SALARIES	-	19,000	19,950	0.5000	24,150	0.5000	24,150	24,150	0.5000
130 ADDITIONAL SALARY	305	-	-		-		-	-	
211 PERS EMPLOYER CONTRIBUTION	23	-	-		-		-	-	
212 PERS EMPLOYEE PICKUP	1,035	1,140	1,197		1,449		1,449	1,449	
213 PERS DEBT SERVICE RATE	2,535	2,712	2,394		3,019		3,019	3,019	
218 OPSRP EMPLOYER CONTRIBUTION	1,270	1,414	658		797		797	797	
220 SOCIAL SECURITY ADMINISTRATION	1,296	1,431	1,526		1,847		1,847	1,847	
231 WC SAIF	78	60	126		152		152	152	
232 UNEMPLOYEMENT COMPENSATION	-	-	299		362		362	362	
240 CONTRACTUAL EMPLOYEE BENEFITS	7,995	8,407	9,012		9,372		9,372	9,372	
324 COPIER RENTALS	2,032	1,072	2,000		2,000		2,000	2,000	
340 TRAVEL	-	-	500		500		500	500	
353 POSTAGE	-	-	500		250		250	250	
354 ADVERTISING	1,626	623	3,000		2,000		2,000	2,000	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	2,614	1,018	15,000		10,000		10,000	10,000	
381 AUDIT SERVICES	16,000	10,000	20,000		22,000		22,000	22,000	
382 LEGAL SERVICES	800	800	1,500		1,500		1,500	1,500	
388 ELECTION SERVICES	-	2,983	12,000		5,000		5,000	5,000	
410 CONSUMABLE SUPPLIES & MATERIALS	750	999	2,000		3,000		3,000	3,000	
418 COPIES	-	972	1,500		1,500		1,500	1,500	
640 DUES & FEES	8,481	4,649	10,000		10,000		10,000	10,000	
653 PROPERTY INSURANCE PREMIUMS	124,994	150,188	172,715		185,000		185,000	185,000	
659 OTHER INSURANCE & JUDGEMENTS	960	-	3,000		3,000		3,000	3,000	
670 TAXES & LICENSES	72	71	100		100		100	100	
BOARD OF EDUCATION SERVICES	189,754.81	207,537.24	278,977	0.5000	286,999	0.5000	286,999	286,999	0.5000
2320 EXECUTIVE ADMINISTRATIVE SERVICES									
112 CLASSIFIED SALARIES	16,888	-	-		7,500	0.2500	7,500	7,500	0.2500
113 ADMINISTRATORS	132,250	136,250	143,062	1.0000	150,785	1.0000	150,785	150,785	1.0000
118 CONFIDENTIAL SALARIES	-	19,000	19,950	0.5000	24,150	0.5000	24,150	24,150	0.5000
130 ADDITIONAL SALARY	10,943	11,020	11,020		10,800		10,800	10,800	
170 ANNUITY	10,800	15,600	10,800		20,400		20,400	20,400	
211 PERS EMPLOYER CONTRIBUTION	18,767	19,911	5,260		10,358		10,358	10,358	
212 PERS EMPLOYEE PICKUP	9,749	10,408	11,090		12,818		12,818	12,818	
213 PERS DEBT SERVICE RATE	23,885	24,729	22,180		26,704		26,704	26,704	
218 OPSRP EMPLOYER CONTRIBUTION	1,256	1,414	1,101		1,718		1,718	1,718	
220 SOCIAL SECURITY ADMINISTRATION	11,985	12,574	14,140		16,343		16,343	16,343	
231 WC SAIF	624	485	1,163		1,344		1,344	1,344	
232 UNEMPLOYEMENT COMPENSATION	-	-	2,772		3,205		3,205	3,205	
240 CONTRACTUAL EMPLOYEE BENEFITS	30,884	32,421	27,036		32,802		32,802	32,802	
324 COPIER RENTALS	2,032	1,072	1,500		1,500		1,500	1,500	
340 TRAVEL	4,478	-	7,000		5,000		5,000	5,000	
353 POSTAGE	8,938	9,717	12,000		12,000		12,000	12,000	
410 CONSUMABLE SUPPLIES & MATERIALS	1,351	1,467	4,000		4,000		4,000	4,000	
418 COPIES	-	972	1,500		1,500		1,500	1,500	
470 SOFTWARE	-	7,088	7,000		7,500		7,500	7,500	
640 DUES & FEES	2,295	885	3,000		3,000		3,000	3,000	
EXECUTIVE ADMINISTRATIVE SERVICES	287,125	305,012	305,574	1.5000	353,426	1.7500	353,426	353,426	1.7500

**100 GENERAL FUND
DISTRICT SERVICES**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
2323 DESCHUTES COUNTY RELATION									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	52,691	50,310	75,000		80,000		80,000	80,000	
DESCHUTES COUNTY RELATION	52,691	50,310	75,000	-	80,000	-	80,000	80,000	-
2520 FISCAL SERVICES									
112 CLASSIFIED SALARIES	31,628	34,403	37,422	0.8500	59,982	1.3500	59,982	59,982	1.3500
114 MANAGERIAL	70,675	74,500	78,225	1.0000	83,056	1.0000	83,056	83,056	1.0000
211 PERS EMPLOYER CONTRIBUTION	9,110	9,603	2,581		5,324		5,324	5,324	
212 PERS EMPLOYEE PICKUP	5,190	1,434	6,939		8,582		8,582	8,582	
213 PERS DEBT SERVICE RATE	12,714	15,546	13,878		17,880		17,880	17,880	
218 OPSRP EMPLOYER CONTRIBUTION	1,177	2,560	1,235		1,979		1,979	1,979	
220 SOCIAL SECURITY ADMINISTRATION	7,455	8,066	8,847		10,942		10,942	10,942	
231 WC SAIF	(4,664)	(579)	729		902		902	902	
232 UNEMPLOYEMENT COMPENSATION	-	-	1,735		2,146		2,146	2,146	
240 CONTRACTUAL EMPLOYEE BENEFITS	33,372	31,930	33,344		44,048		44,048	44,048	
340 TRAVEL	723	353	2,000		2,000		2,000	2,000	
353 POSTAGE	24	-	500		500		500	500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	2,561	2,561	2,800		3,500		3,500	3,500	
410 CONSUMABLE SUPPLIES & MATERIALS	1,127	1,052	3,000		3,000		3,000	3,000	
460 NON CONSUMABLE SUPPLIES	225	-	-		500		500	500	
470 SOFTWARE	21,722	22,325	34,000		31,200		31,200	31,200	
480 COMPUTER HARDWARE	-	270	-		-		-	-	
640 DUES & FEES	800	600	800		800		800	800	
644 BANK FEES	391	2	745		745		745	745	
FISCAL SERVICES	194,229	204,624	228,780	1.8500	277,087	2.3500	277,087	277,087	2.3500
2640 STAFF SERVICES									
112 CLASSIFIED SALARIES	49,650	-	-	-	7,500	0.2500	7,500	7,500	0.2500
113 ADMINISTRATOR SALARIES	-	-	115,000	1.0000	119,992	1.0000	119,992	119,992	1.0000
118 CONFIDENTIAL SALARIES	6,989	53,508	55,113	1.0000	58,716	1.0000	58,716	58,716	1.0000
130 ADDITIONAL SALARIES	5,826	-	-		3,600		3,600	3,600	
160 LEAVE BUYBACK	-	-	40,000		9,000		9,000	9,000	
170 ANNUITY	-	-	-		3,600		3,600	3,600	
211 PERS EMPLOYER CONTRIBUTION	3,951	-	-		-		-	-	
212 PERS EMPLOYEE PICKUP	-	2,277	10,423		12,360		12,360	12,360	
213 PERS DEBT SERVICE RATE	-	3,955	20,846		25,751		25,751	25,751	
218 OPSRP EMPLOYER CONTRIBUTION	-	2,124	5,733		6,798		6,798	6,798	
220 SOCIAL SECURITY ADMINISTRATION	4,585	4,190	13,289		15,760		15,760	15,760	
231 WC SAIF	234	172	1,095		1,298		1,298	1,298	
232 UNEMPLOYEMENT COMPENSATION	600	600	2,606		3,090		3,090	3,090	
240 CONTRACTUAL EMPLOYEE BENEFITS	17,390	6,208	39,648		27,054		27,054	27,054	
340 TRAVEL	110	299	500		2,000		2,000	2,000	
354 ADVERTISING	-	1,085	500		4,000		4,000	4,000	
389 FINGERPRINTING	2,183	2,006	15,000		15,000		15,000	15,000	
410 CONSUMABLE SUPPLIES & MATERIALS	1,970	2,703	3,000		3,000		3,000	3,000	
419 HIRING SUPPLIES	-	-	7,500		5,000		5,000	5,000	
470 SOFTWARE	-	7,088	7,000		10,500		10,500	10,500	
640 DUES & FEES	745	1,000	1,100		3,000		3,000	3,000	
STAFF SERVICES	94,233	87,214	338,353	2.0000	337,020	2.2500	337,020	337,020	2.2500

**100 GENERAL FUND
DISTRICT SERVICES**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
2645 HEALTH SERVICES									
240 CONTRACTUAL EMPLOYEE BENEFITS	1,440	1,440	1,440		1,440		1,440	1,440	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	1,855	1,725	3,000		5,000		5,000	5,000	
HEALTH SERVICES	3,295	3,165	4,440	-	6,440	-	6,440	6,440	-
2660 TECHNOLOGY SERVICES									
111 CERTIFIED SALARIES	71,056	73,188	75,384	1.0000	78,023	1.0000	78,023	78,023	1.0000
112 CLASSIFIED SALARIES	62,234	64,106	66,019	1.0000	70,429	1.0000	70,429	70,429	1.0000
114 MANAGERIAL SALARIES	76,150	80,000	84,000	1.0000	89,040	1.0000	89,040	89,040	1.0000
130 ADDITIONAL SALARIES	2,450	2,450	2,450		2,450		2,450	2,450	
160 LEAVE BUYBACK	-	190	-		-		-	-	
211 PERS EMPLOYER CONTRIBUTION	18,975	19,770	7,604		10,709		10,709	10,709	
212 PERS EMPLOYEE PICKUP	12,584	13,067	13,671		14,397		14,397	14,397	
213 PERS DEBT SERVICE RATE	30,832	30,880	27,342		29,993		29,993	29,993	
218 OPSRP EMPLOYER CONTRIBUTION	4,653	4,792	2,259		2,405		2,405	2,405	
220 SOCIAL SECURITY ADMINISTRATION	15,481	16,064	17,431		18,356		18,356	18,356	
231 WC SAIF	944	640	1,429		1,505		1,505	1,505	
232 UNEMPLOYEMENT COMPENSATION	-	-	3,418		3,599		3,599	3,599	
240 CONTRACTUAL EMPLOYEE BENEFITS	48,255	50,448	54,072		56,232		56,232	56,232	
310 INSTRUCTIONAL CONTRACTED SERVICES	150		1,500		1,500		1,500	1,500	
318 PROF & IMPROVE COSTS NON-INSTRUCTIONAL	1,412	2,185	2,500		2,500		2,500	2,500	
322 REPAIRS	21,263	16,139	10,000		10,000		10,000	10,000	
340 TRAVEL	1,199	-	1,500		1,500		1,500	1,500	
351 TELEPHONE	30,463	93,482	42,000		45,000		45,000	45,000	
353 POSTAGE	176	21	200		200		200	200	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	18,975	10,944	10,000		10,000		10,000	10,000	
410 CONSUMABLE SUPPLIES & MATERIALS	2,321	6,821	9,000		6,500		6,500	6,500	
412 REPAIR PARTS	-	-	-		3,500		3,500	3,500	
460 NON CONSUMMABLE SUPPLIES	13	319	3,100		3,057		3,057	3,057	
461 TELEPHONE SM EQUIPMENT	-	-	-		500		500	500	
470 SOFTWARE	13,883	85,944	62,000		84,000		84,000	84,000	
480 COMPUTER HARDWARE	188,241	481,497	200,000		258,000		258,000	258,000	
480 1 TO 1 COMPUTER HARDWARE	-	363	112,000		150,000		150,000	150,000	
550 DEPRECIABLE TECHNOLOGY	33,259	26,602	-		-		-	-	
640 DUES & FEES	225	150	500		500		500	500	
2661 TECHNOLOGY - OTHER									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		60,000		60,000	60,000	
TECHNOLOGY SERVICES	655,193	1,080,060	809,379	3.0000	1,013,894	3.0000	1,013,894	1,013,894	3.0000
2690 STUDENT INFORMATION REPORTING									
112 CLASSIFIED SALARIES	21,445	22,089	22,752	0.5000	24,472	0.5000	24,472	24,472	0.5000
130 ADDITIONAL SALARIES	1,096	1,126	1,156		1,468		1,468	1,468	
211 PERS EMPLOYER CONTRIBUTION	2,906	2,992	1,458		1,569		1,569	1,569	
212 PERS EMPLOYEE PICKUP	1,353	1,393	1,434		1,556		1,556	1,556	
213 PERS DEBT SERVICE RATE	3,314	3,319	2,869		3,243		3,243	3,243	
218 OPSRP EMPLOYER CONTRIBUTION	-	-	38		48		48	48	
220 SOCIAL SECURITY ADMINISTRATION	1,524	1,584	1,829		1,984		1,984	1,984	
231 WC SAIF	88	68	151		164		164	164	
232 UNEMPLOYEMENT COMPENSATION	-	-	359		389		389	389	
240 CONTRACTUAL EMPLOYEE BENEFITS	9,195	9,768	9,000		9,360		9,360	9,360	
340 TRAVEL	-	-	500		500		500	500	
470 SOFTWARE	-	-	-		7,000		7,000	7,000	
STUDENT INFORMATION REPORTING	40,920	42,338	41,546	0.5000	51,754	0.5000	51,754	51,754	0.5000
3390 COMMUNITY SERVICES									
389 MAC SURVEY FEES	56,360	69,639	50,000		100,000		100,000	100,000	
410 CONSUMABLE SUPPLIES	202	-	1,000		1,000		1,000	1,000	
COMMUNITY SERVICES	56,561	69,639	51,000	-	101,000	-	101,000	101,000	-

**100 GENERAL FUND
DISTRICT SERVICES**

	ACTUAL	ACTUAL	BUDGET	BUDGET FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
	2019-20	2020-21	2021-22	2021-22	2022-23	FTE	2022-23	2022-23	FTE
5110 LONG TERM DEBT SERVICE									
610 REDEMPTION OF PRINCIPAL	129,743		-		25,000		25,000	25,000	
621 INTEREST	-		-		10,000		10,000	10,000	
622 BUS & GARAGE INTEREST	5,183		-		-		-	-	
LONG TERM DEBT SERVICE	134,926	-	-	-	35,000	-	35,000	35,000	-
5120 SHORT TERM DEBT RETIREMENT									
610 REDEMPTION OF PRINCIPAL - TAN	480,000	495,000	-		-		-	-	
621 INTEREST - TAN	6,867	5,693	-		-		-	-	
SHORT TERM DEBT RETIREMENT	486,867	500,693	-	-	-	-	-	-	-
5200 TRANSFER OF FUNDS									
711 TRANSFER TO NUTRITION SERVICES	96,714	52,599	100,000		100,000		100,000	100,000	
712 OTHER TRANSFERS	150,000	-	275,000		-		-	-	
TRANSFER OF FUNDS	246,714	52,599	375,000	-	100,000	-	100,000	100,000	-
6000 OPERATING CONTINGENCIES									
810 OPERATING CONTINGENCIES	-	-	1,050,000		1,140,000		1,140,000	1,140,000	
OPERATING CONTINGENCIES	-	-	1,050,000	-	1,140,000	-	1,140,000	1,140,000	-
7000 UNAPPROPRIATED ENDING FUND BLANACE									
820 RESERVED FOR NEXT YEAR	-	-	300,000		300,000		300,000	300,000	
UNAPPROPRIATED ENDING FUND BLANACE	-	-	300,000	-	300,000	-	300,000	300,000	-
TOTAL GENERAL FUND - DISTRICT	2,472,257	2,652,695	3,936,155	9.3500	4,216,864	10.8500	4,216,864	4,216,864	10.8500

**100 GENERAL FUND
FACILITIES & MAINTENANCE**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
2540 FACILITIES									
112 CLASSIFIED SALARIES	265,083	263,257	349,537	7.0000	406,512	8.0000	406,512	406,512	8.0000
114 MANAGERIAL SALARIES	36,837	42,500	44,625	0.5000	46,640	0.5000	46,640	46,640	0.5000
122 SUBSTITUTES - CLASSIFIED	17,187	14,732	20,000		25,000		25,000	25,000	
124 TEMPORARY - CLASSIFIED	14,752	5,265	-		-		-	-	
130 ADDITIONAL SALARY	3,575	2,100	2,000		31,800		31,800	31,800	
211 PERS - EMPLOYER CONTR	5,336	6,595	2,950		3,079		3,079	3,079	
212 PERS EMPLOYEE PICKUP	18,154	17,766	24,970		31,065		31,065	31,065	
213 PERS DEBT SERVICE RATE	44,478	42,212	50,163		64,719		64,719	64,719	
218 OPSRP EMPLOYER CONTRIBUTION	19,747	18,835	12,215		15,501		15,501	15,501	
220 SOCIAL SECURITY ADMINISTRATION	24,662	24,212	31,836		39,608		39,608	39,608	
231 WC SAIF	8,383	6,807	12,297		16,003		16,003	16,003	
232 UNEMPLOYEMENT COMPENSATION	1,996	11,880	6,242		7,766		7,766	7,766	
240 CONTRACTUAL EMPLOYEE BENEFITS	103,916	103,428	135,180		110,940		110,940	110,940	
312 PROFESSIONAL DEVELOPMENT	4,758	3,906	8,500		5,000		5,000	5,000	
322 REPAIRS	64,908	78,525	132,715		125,000		125,000	125,000	
324 RENTALS	6,297	890	-		-		-	-	
325 ELECTRICITY	157,179	169,081	192,713		200,000		200,000	200,000	
326 FUEL	114,863	124,791	225,000		250,000		250,000	250,000	
327 WATER AND SEWER	47,942	55,589	62,000		65,000		65,000	65,000	
328 GARBAGE	39,068	40,213	45,000		50,000		50,000	50,000	
340 TRAVEL	600	1,625	2,000		3,000		3,000	3,000	
351 TELEPHONE	1,640	1,631	3,000		3,500		3,500	3,500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	43,735	55,617	-		50,000		50,000	50,000	
410 CONSUMABLE SUPPLIES & MATERIALS	44,964	59,658	93,000		60,000		60,000	60,000	
460 NON CONSUMABLE SUPPLIES	487	4,721	8,500		7,000		7,000	7,000	
470 COMPUTER SOFTWARE	7,682	11,217	14,200		12,500		12,500	12,500	
541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	-	-	-		-		-	-	
542 REPLACEMENT EQUIPMENT PURCHASE	-	-	-		-		-	-	
640 DUES & FEES	451	904	1,000		1,000		1,000	1,000	
FACILITIES	1,098,681	1,167,957	1,479,643	7.5000	1,630,633	8.5000	1,630,633	1,630,633	8.5000
2543 GROUNDS									
112 CLASSIFIED SALARIES	44,139	45,901	69,511	1.5000	78,204	1.5000	78,204	78,204	1.5000
122 SUBSTITUTES - CLASSIFIED	-	-	-		-		-	-	
130 ADDITIONAL SALARY	-	-	-		300		300	300	
211 PERS - EMPLOYER CONTR	5,690	5,903	2,981		3,342		3,342	3,342	
212 PERS EMPLOYEE PICKUP	2,648	2,748	4,171		4,710		4,710	4,710	
213 PERS DEBT SERVICE RATE	6,488	6,540	8,341		9,813		9,813	9,813	
218 OPSRP EMPLOYER CONTRIBUTION	-	3,296	759		870		870	870	
220 SOCIAL SECURITY ADMINISTRATION	3,130	977	5,318		6,006		6,006	6,006	
231 WC SAIF	1,179	16,814	1,601		2,450		2,450	2,450	
232 UNEMPLOYEMENT COMPENSATION	-	-	1,043		1,178		1,178	1,178	
240 CONTRACTUAL EMPLOYEE BENEFITS	15,987	-	27,036		28,116		28,116	28,116	
322 REPAIRS	108	425	-		-		-	-	
340 TRAVEL	178	-	-		-		-	-	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	15,452	4,945	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	31,495	21,849	-		-		-	-	
460 NON CONSUMABLE SUPPLIES	4,446	96	-		-		-	-	
GROUNDS	130,940	109,494	120,761	1.5000	134,989	1.5000	134,989	134,989	1.5000

**100 GENERAL FUND
FACILITIES & MAINTENANCE**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 2021-22	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
2544 MAINTENANCE									
112 CLASSIFIED SALARIES	102,886	110,561	133,412	2.5000	144,570	2.5000	144,570	144,570	2.5000
212 PERS EMPLOYEE PICKUP	6,170	6,633	8,005		8,674		8,674	8,674	
213 PERS DEBT SERVICE RATE	15,117	15,798	16,009		18,071		18,071	18,071	
218 OPSRP EMPLOYER CONTRIBUTION	7,651	8,225	4,403		4,771		4,771	4,771	
220 SOCIAL SECURITY ADMINISTRATION	7,464	8,033	10,206		11,060		11,060	11,060	
231 WC SAIF	2,731	2,338	3,602		4,526		4,526	4,526	
232 UNEMPLOYMENT COMPENSATION	-	-	2,001		2,169		2,169	2,169	
240 CONTRACTUAL EMPLOYEE BENEFITS	31,979	33,629	45,060		46,860		46,860	46,860	
322 REPAIRS	724	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	25,033	15,958	-		-		-	-	
MAINTENANCE	199,754	201,174	222,698	2.5000	240,700	2.5000	240,700	240,700	2.5000
2546 SAFETY									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	17,020	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	4,141	61,830	25,000		-		-	-	
470 SOFTWARE	-	-	-		600		600	600	
SAFETY	4,141	78,850	25,000	-	600	-	600	600	-
TOTAL FACILITIES & MAINTENANCE	1,433,516	1,557,474	1,848,102	11.5000	2,006,922	12.5000	2,006,922	2,006,922	12.5000

**100 GENERAL FUND
TRANSPORTATION**

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	BUDGET FTE 20-21	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
2550 STUDENT TRANSPORTATION SERVICES									
112 CLASSIFIED SALARIES	259,483	236,137	271,442	6.4925	330,367	6.9562	330,367	330,367	6.9562
114 MANAGERIAL SALARIES	36,837	42,500	44,625	0.5000	46,640	0.5000	46,640	46,640	0.5000
122 SUBSTITUTES - CLASSIFIED	20,976	18,867	20,000		25,000		25,000	25,000	
130 ADDITIONAL SALARY	6,610	10,107	8,102		31,740		31,740	31,740	
211 PERS - EMPLOYER CONTR	9,794	11,545	5,052		4,034		4,034	4,034	
212 PERS EMPLOYEE PICKUP	16,822	14,256	20,866		24,993		24,993	24,993	
213 PERS DEBT SERVICE RATE	41,342	33,657	41,955		49,799		49,799	49,799	
218 OPSRP EMPLOYER CONTRIBUTION	15,046	12,245	8,876		11,669		11,669	11,669	
220 SOCIAL SECURITY ADMINISTRATION	23,455	22,796	26,604		33,778		33,778	33,778	
231 WC SAIF	10,716	8,019	12,728		17,346		17,346	17,346	
232 UNEMPLOYEMENT COMPENSATION	-	5,814	5,217		6,328		6,328	6,328	
240 CONTRACTUAL EMPLOYEE BENEFITS	82,627	78,973	152,572		150,947		150,947	150,947	
241 CONTRACTUAL EMPLOYEE BENEFITS-MEALS	78	-	1,500		-		-	-	
318 PROF & IMPROVEMENT COSTS NON-INSTRUCTIONAL	1,300	676	2,200		3,000		3,000	3,000	
322 REPAIRS	-	-	20,765		7,500		7,500	7,500	
323 BUILDING REPAIRS & MAINTENANCE SERVICES	-	1,193	880		1,000		1,000	1,000	
324 COPIER RENTAL	821	776	1,250		2,500		2,500	2,500	
325 ELECTRICITY	3,223	4,967	4,000		6,500		6,500	6,500	
327 WATER AND SEWER	2,451	1,851	3,000		5,000		5,000	5,000	
328 GARBAGE	330	1,757	1,500		2,000		2,000	2,000	
331 REIMBURSABLE STUDENT TRANSPORTATION	-	-	1,000		1,000		1,000	1,000	
340 TRAVEL	1,238	-	750		500		500	500	
353 POSTAGE	-	-	55		55		55	55	
354 ADVERTISING	-	655	500		500		500	500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	8,863	11,535	12,500		11,500		11,500	11,500	
410 CONSUMABLE SUPPLIES & MATERIALS	1,671	10,477	4,000		7,500		7,500	7,500	
411 BUS FUEL	33,257	32,220	50,000		65,395		65,395	65,395	
412 SUPPLIES - TIRES	5,165	1,051	10,000		7,500		7,500	7,500	
413 SUPPLIES - BUS	32,297	21,100	25,300		25,000		25,000	25,000	
418 COPIES	-	387	750		750		750	750	
460 NON CONSUMABLE SUPPLIES	805	6,852	5,000		5,000		5,000	5,000	
470 COMPUTER SOFTWARE	5,430	2,652	10,000		13,900		13,900	13,900	
480 COMPUTER HARDWARE	-	117	550		550		550	550	
499 TRANSPORTATION CHARGEBACKS	(7,019)	(296)	(10,000)		-		-	-	
640 DUES & FEES	5,644	586	5,000		5,000		5,000	5,000	
653 PROPERTY INSURANCE PREMIUMS	18,899	20,366	23,248		26,054		26,054	26,054	
TRANSPORTATION	638,163	613,838	791,787	6.9925	930,344	7.4562	930,344	930,344	7.4562
2558 SPECIAL EDUCATION TRANSPORTATION									
331 REIMBURSABLE STUDENT TRANSPORTATION	-	-	-		3,000		3,000	3,000	
SPECIAL EDUCATION TRANSPORTATION	-	-	-	-	3,000	-	3,000	3,000	-
TOTAL STUDENT TRANSPORTATION SERVICES	638,163	613,838	791,787	6.9925	933,344	7.4562	933,344	933,344	7.4562
TOTAL GENERAL FUND EXPENDITURES	13,309,840	14,006,169	17,261,967	122.9403	18,505,238	130.9734	18,505,238	18,505,238	130.9734

Special Revenue Fund

Section IV

2022-23 ADOPTED Budget Sisters School District

Special Revenue Funds Budget Summary

		Actual	Actual	Budget	FTE	Proposed	Proposed	Approved	Adopted		Increase/(Decrease)
		2019-20	2020-21	2021-22	2020-21	2022-23	FTE	2022-23	2022-23	FTE	From 2021-22 Dollars
REVENUE											
1000	LOCAL SOURCES	579,191	344,810	701,658		775,563		775,563	775,563		73,905
2000	INTERMEDIATE SOURCES	6,601	5,959	7,035		3,000		3,000	3,000		(4,035)
3000	STATE SOURCES	592,318	1,014,087	1,871,001		2,252,412		2,252,412	2,252,412		381,411
4000	FEDERAL SOURCES	405,389	488,239	944,449		1,125,757		1,125,757	1,125,757		181,308
5200	TRANSFERS	246,714	54,099	395,000		140,000		140,000	140,000		(255,000)
5400	BEGINNING FUND BALANCE	830,976	1,026,133	895,253		943,186		943,186	943,186		47,933
TOTAL REVENUE		2,661,189	2,933,328	4,814,396	-	5,239,918	-	5,239,918	5,239,918	-	425,522
EXPENDITURES BY FUNCTION											
1000	INSTRUCTION	924,952	1,359,714	3,114,252	16.5798	3,053,530	16.4010	3,053,530	3,053,530	16.4010	(60,722)
2000	SUPPORT SERVICES	365,984	393,295	908,973	1.1975	1,058,033	2.2694	1,058,033	1,058,033	2.2694	149,060
3000	ENTERPRISE & COMMUNITY SERVICE	288,492	347,001	541,171	5.4625	778,355	6.5125	778,355	778,355	6.5125	237,184
5110	DEBT SERVICE	-	-	250,000		250,000		250,000	250,000		-
5200	TRANSFERS	55,627	1,500	-		100,000		100,000	100,000		100,000
7000	UNAPPROPRIATED ENDING FUND BALANCE	1,026,133	831,818	-		-		-	-		-
TOTAL EXPENDITURES BY FUNCTION		2,661,189	2,933,328	4,814,396	23.2398	5,239,918	25.1829	5,239,918	5,239,918	25.1829	425,522
EXPENDITURES BY OBJECT											
100	SALARIES	572,673	877,653	1,668,682	23.2398	1,847,943	25.1829	1,847,943	1,847,943	25.1829	179,261
200	BENEFITS & ASSOCIATED PAYROLL COSTS	346,900	565,300	738,218		963,180		963,180	963,180		224,962
300	PURCHASED SERVICES	117,072	87,651	1,346,792		875,213		875,213	875,213		(471,579)
400	SUPPLIES AND MATERIALS	359,310	415,756	574,553		884,690		884,690	884,690		310,137
500	CAPITAL OUTLAY	150,000	43,198	95,000		178,000		178,000	178,000		83,000
600	OTHER OBJECTS	33,474	110,453	391,151		390,893		390,893	390,893		(258)
700	TRANSFERS	55,627	1,500	-		100,000		100,000	100,000		100,000
800	CONTINGENCY/ENDING FUND BALANCE	1,026,133	831,818	-		-		-	-		-
TOTAL EXPENDITURES BY OBJECT		2,661,189	2,933,328	4,814,396	23.2398	5,239,918	25.1829	5,239,918	5,239,918	25.1829	425,522

2022-23 PROPOSED Budget
Sisters School District
Special Revenue Fund Revenue

200 SPECIAL REVENUE FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2020-21	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
Fund 201 CO-CURRICULAR									
1710 ADMISSIONS	26,075	639	25,000		25,000		25,000	25,000	
1740 STUDENT FEES - PAY TO PLAY	63,733	619	-		-		-	-	
1745 OTHER FEES	76,084	41,733	60,000		100,000		100,000	100,000	
1760 CLUB FUND RAISING	66,353	27,905	100,000		100,000		100,000	100,000	
1920 CONTRIBUTIONS-DONATIONS	81,072	51,211	100,000		100,000		100,000	100,000	
1960 RECOVERY OF PRIOR YEAR EXPENDITURE	1,250	-	-		-		-	-	
1990 MISCELLANEOUS	1,689	4,347	9,482		50,000		50,000	50,000	
3299 STATE RESTRICTED GRANTS-IN-AID	3,150	2,400	-		-		-	-	
5200 INTERFUND TRANSFERS	-	1,500	-		-		-	-	
5400 BEGINNING FUND BALANCE	458,163	443,215	500,000		200,000		200,000	200,000	
TOTAL CO-CURRICULAR	777,570	573,569	794,482		575,000		575,000	575,000	
Fund 202 IDEA PART B, SECTION 611 (SPECIAL ED)									
4500 IDEA _ FEDERAL REVENUE	147,699	176,279	169,744		201,984		201,984	201,984	
TOTAL IDEA PART B, SECTION 611 (SPECIAL ED)	147,699	176,279	169,744		201,984		201,984	201,984	
Fund 203 IDEA ENHANCEMENT GRANT									
4500 IDEA ENHANCEMENT GRANT	1,053	-	2,000		2,000		2,000	2,000	
TOTAL IDEA ENHANCEMENT GRANT	1,053	-	2,000		2,000		2,000	2,000	
Fund 205 CTE COMPETITIVE GRANTS									
3299 STATE RESTRICTED GRANTS-IN-AID	1,583	6,527	4,000		4,000		4,000	4,000	
5400 BEGINNING FUND BALANCE	-	-	2,000		2,000		2,000	2,000	
TOTAL IDEA PART B, SECTION 611 (SPECIAL ED)	1,583	6,527	6,000	-	6,000	-	6,000	6,000	-
Fund 207 TITLE I									
4500 FEDERAL GRANT	130,154	127,412	139,589		128,933		128,933	128,933	
TOTAL TITLE I	130,154	127,412	139,589	-	128,933	-	128,933	128,933	-
Fund 208 TITLE XIX FAN									
1920 CONTRIBUTIONS-DONATIONS	-	-	20,555		10,000		10,000	10,000	
1991 MEDICAID-MAC SURVEY	47,464	59,242	55,000		90,000		90,000	90,000	
5200 INTERFUND TRANSFERS	-	-	20,000		40,000		40,000	40,000	
5400 BEGINNING FUND BALANCE	17,189	(6,354)	5,000		(5,260)		(5,260)	(5,260)	
TOTAL TITLE XIX FAN	64,653	52,888	100,555	-	134,740	-	134,740	134,740	-
Fund 209 TITLE IV									
4500 FEDERAL REVENUE	5,150	10,574	10,000		10,000		10,000	10,000	
TOTAL TITLE IV	5,150	10,574	10,000	-	10,000	-	10,000	10,000	-
Fund 210 TITLE IIA HIGH QUALITY TEACHERS									
1990 MISCELLANEOUS	-	-	-		-		-	-	
4500 FEDERAL GRANT	21,911	26,774	40,000		29,673		29,673	29,673	
TOTAL TITLE IIA HIGH QUALITY TEACHERS	21,911	26,774	40,000	-	29,673	-	29,673	29,673	-

2022-23 PROPOSED Budget
Sisters School District
Special Revenue Fund Revenue

200 SPECIAL REVENUE FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2020-21	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
Fund 212 TITLE III									
4700 FEDERAL GRANT	1,799	2,125	2,250		3,750		3,750	3,750	
TOTAL TITLE III	1,799	2,125	2,250	-	3,750	-	3,750	3,750	-
Fund 221 SYSTEMS PERFORMANCE REVIEW & INSTR									
4500 RESTRICTED REVENUE FROM FED GOV'T VIA STATE	327	-	1,600		1,600		1,600	1,600	
TOTAL SYSTEMS PERFORMANCE REVIEW & INST	327	-	1,600	-	1,600	-	1,600	1,600	-
Fund 226 TECHNOLOGY GRANTS									
5400 BEGINNING FUND BALANCE	8,481	8,481	8,481		8,481		8,481	8,481	
TOTAL TECHNOLOGY GRANTS	8,481	8,481	8,481	-	8,481	-	8,481	8,481	-
Fund 228 YTP - YOUTH TRANSITION PROGRAM									
3299 STATE RESTRICTED GRANTS-IN-AID	49,055	59,934	77,048		104,249		104,249	104,249	
5400 BEGINNING FUND BALANCE	-	-	1,000		-		-	-	
TOTAL YTP - YOUTH TRANSITION PROGRAM	49,055	59,934	78,048	-	104,249	-	104,249	104,249	-
Fund 230 MS STUDENT BODY ACCOUNTS									
1745 OTHER FEES	677	1,870	9,000		6,000		6,000	6,000	
1760 CLUB FUND RAISING	2,246	5,371	6,000		6,000		6,000	6,000	
1920 CONTRIBUTIONS-DONATIONS	2,160	3,860	2,000		2,000		2,000	2,000	
1990 MISCELLANEOUS	-	491	-		-		-	-	
5400 BEGINNING FUND BALANCE	11,271	7,208	8,000		4,000		4,000	4,000	
TOTAL MS STUDENT BODY ACCOUNTS	16,354	18,799	25,000	-	18,000	-	18,000	18,000	-
Fund 231 SISTERS SCHOOLS FOUNDATION									
1920 CONTRIBUTIONS-DONATIONS	33,886	11,091	20,000		20,000		20,000	20,000	
5400 BEGINNING FUND BALANCE	19,986	31,794	15,000		15,000		15,000	15,000	
TOTAL SISTERS SCHOOLS FOUNDATION	53,872	42,885	35,000	-	35,000	-	35,000	35,000	-
Fund 232 HS STUDENT BODY FUND									
1745 OTHER FEES	5,750	2,265	9,000		5,000		5,000	5,000	
1760 CLUB FUND RAISING	17,651	20,124	20,000		10,000		10,000	10,000	
1920 CONTRIBUTIONS-DONATIONS	635	4,412	4,000		2,000		2,000	2,000	
5400 BEGINNING FUND BALANCE	19,723	21,170	12,000		7,000		7,000	7,000	
TOTAL HS STUDENT BODY FUND	43,758	47,971	45,000	-	24,000	-	24,000	24,000	-
Fund 233 MENTAL HEALTH GRANT									
1920 CONTRIBUTIONS-DONATIONS	-	2,541	-		-		-	-	
5400 BEGINNING FUND BALANCE	3,769	-	2,541		2,541		2,541	2,541	
TOTAL MENTAL HEALTH GRANT	3,769	2,541	2,541	-	2,541	-	2,541	2,541	-

2022-23 PROPOSED Budget
Sisters School District
Special Revenue Fund Revenue

200 SPECIAL REVENUE FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2020-21	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
Fund 234 HDESD GRANTS									
2102 EDUCATION SERVICE DISTRICT	-	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	3,187	2,407	-		-		-	-	
TOTAL MENTAL HEALTH GRANT	3,187	2,407	-	-	-	-	-	-	-
Fund 235 PSU CONFUCIUS INSTITUTE									
1921 OTHER PRIVATE DONATIONS	30,000	30,000	-		15,513		15,513	15,513	
1990 MISCELLANEOUS	-	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	5,946	11,594	-		-		-	-	
TOTAL PSU CONFUCIUS INSTITUTE	35,946	41,594	-	-	15,513	-	15,513	15,513	-
Fund 237 NIKE SCHOOL INNOVATION FUND									
1920 CONTRIBUTIONS-DONATIONS	-	-	-		7,500		7,500	7,500	
1990 MISCELLANEOUS	7,500	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	670	8,170	9,000		-		-	-	
TOTAL NIKE SCHOOL INNOVATION FUND	8,170	8,170	9,000	-	7,500	-	7,500	7,500	-
Fund 238 ES STUDENT BODY ACCOUNTS									
1745 OTHER FEES	-	-	500		1,000		1,000	1,000	
1760 CLUB FUND RAISING	-	-	500		1,000		1,000	1,000	
1920 CONTRIBUTIONS-DONATIONS	335	-	1,000		1,000		1,000	1,000	
5400 BEGINNING FUND BALANCE	8,998	8,179	8,000		7,000		7,000	7,000	
TOTAL ES STUDENT BODY ACCOUNTS	9,333	8,179	10,000	-	10,000	-	10,000	10,000	-
Fund 239 HDESD TITLE X HOMELESS SUBGRANT									
2102 EDUCATION SERVICE DISTRICT	6,601	5,960	7,035		3,000		3,000	3,000	
5400 BEGINNING FUND BALANCE	-	-	-		-		-	-	
TOTAL HDESD TITLE X HOMELESS SUBGRANT	6,601	5,960	7,035	-	3,000	-	3,000	3,000	-
Fund 240 YTP - PETS									
1990 MISCELLANEOUS	-	-	-		-		-	-	
3299 STATE RESTRICTED GRANTS-IN-AID	-	-	15,000		-		-	-	
5400 BEGINNING FUND BALANCE	-	-	-		-		-	-	
TOTAL YTP - PETS	-	-	15,000	-	-	-	-	-	-
Fund 242 AVID SUMMER CONFERENCE									
1920 CONTRIBUTIONS-DONATIONS	-	-	10,000		10,000		10,000	10,000	
1990 MISCELLANEOUS	-	-	5,000		5,000		5,000	5,000	
TOTAL AVID SUMMER CONFERENCE	-	-	15,000	-	15,000	-	15,000	15,000	-
Fund 245 ROUNDHOUSE GRANTS									
1920 CONTRIBUTIONS-DONATIONS	8,233	3,268	10,000		10,000		10,000	10,000	
5400 BEGINNING FUND BALANCE	45,656	43,001	30,000		20,000		20,000	20,000	
TOTAL ROUNDHOUSE GRANTS	53,889	46,269	40,000	-	30,000	-	30,000	30,000	-

2022-23 PROPOSED Budget
Sisters School District
Special Revenue Fund Revenue

200 SPECIAL REVENUE FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2020-21	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
Fund 247 ROUNDHOUSE FACILITIES ENHANCEMENT									
5400 BEGINNING FUND BALANCE	2,709	2,709	2,709		2,709		2,709	2,709	
TOTAL ROUNDHOUSE FACILITIES ENHANCEMENT	2,709	2,709	2,709	-	2,709	-	2,709	2,709	-
Fund 250									
1610 DAILY SALES - REIMBURSABLE PROGRAMS	43,926	274	65,000		30,000		30,000	30,000	
1745 FEES	7	-	100		100		100	100	
1920 DONATIONS	622	-	500		1,000		1,000	1,000	
1990 MISCELLANEOUS	488	128	1,000		1,000		1,000	1,000	
1996 CATERING	1,200	-	500		500		500	500	
3102 SSF SCHOOL LUNCH MATCH	1,677	-	3,000		3,000		3,000	3,000	
3299 STATE RESTRICTED GRANTS-IN-AID	199	-	1,000		1,000		1,000	1,000	
4505 SCHOOL NUTRITION GRANT	97,296	145,075	129,266		297,817		297,817	297,817	
5200 INTERFUND TRANSFERS	96,714	52,599	100,000		100,000		100,000	100,000	
5400 BEGINNING FUND BALANCE	25,522	50,939	10,000		100,000		100,000	100,000	
TOTAL NUTRITION SERVICES FUND	267,651	249,016	310,366	-	534,417	-	534,417	534,417	-
Fund 255 STUDENT INVESTMENT ACCOUNT									
3299 STATE RESTRICTED GRANTS-IN-AID	-	266,040	676,227		851,406		851,406	851,406	
TOTAL STUDENT INVESTMENT ACCOUNT	-	266,040	676,227	-	851,406	-	851,406	851,406	-
Fund 257 STATE PRESCHOOL									
3299 STATE RESTRICTED GRANTS-IN-AID	-	236,000	179,957		221,316		221,316	221,316	
TOTAL STATE PRESCHOOL	-	236,000	179,957	-	221,316	-	221,316	221,316	-
Fund 259 MISC STATE GRANTS									
1610 STATE RESTRICTED GRANTS	-	-	-		-		-	-	
1920 CONTRIBUTIONS-DONATIONS	-	-	-		-		-	-	
3299 STATE GRANTS	2,400	1,021	48,500		48,500		48,500	48,500	
5400 BEGINNING FUND BALANCE	-	1,023	2,000		2,000		2,000	2,000	
TOTAL MISC STATE GRANTS	2,400	2,044	50,500	-	50,500	-	50,500	50,500	-
Fund 260 SUMMER LEARNING									
3299 STATE RESTRICTED GRANTS	-	57,177	-		170,264		170,264	170,264	
TOTAL SUMMER LEARNING	-	57,177	-	-	170,264	-	170,264	170,264	-
Fund 262 MAYBELLE CLARKE MACDONALD									
1920 CONTRIBUTIONS-DONATIONS	-	1,020	-		-		-	-	
5400 BEGINNING FUND BALANCE	6,802	6,802	7,822		7,822		7,822	7,822	
TOTAL MAYBELLE CLARKE MACDONALD	6,802	7,822	7,822	-	7,822	-	7,822	7,822	-

2022-23 PROPOSED Budget
Sisters School District
Special Revenue Fund Revenue

200 SPECIAL REVENUE FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2020-21	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
Fund 268 ES CO-CURRICULAR/STUDENT FEES									
1745 OTHER FEES	507	-	-		5,000		5,000	5,000	
1760 CLUB FUND RAISING	1,203	-	1,000		5,000		5,000	5,000	
1920 CONTRIBUTIONS-DONATIONS	10,243	3,130	4,000		-		-	-	
1990 MISCELLANEOUS	2,900	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	35,912	38,798	30,000		30,000		30,000	30,000	
TOTAL ES CO-CURRICULAR/STUDENT FEES	50,765	41,928	35,000	-	40,000	-	40,000	40,000	-
Fund 290 SPECIAL REVENUE POOL									
1920 CONTRIBUTIONS-DONATIONS	-	-	130,000		100,000		100,000	100,000	
3299 REVENUE RECEIVED FROM STATE	-	-	350,000		350,000		350,000	350,000	
4299 FEDERAL REVENUE	-	-	450,000		450,000		450,000	450,000	
TOTAL SPECIAL REVENUE POOL	-	-	930,000	-	900,000	-	900,000	900,000	-
Fund 293 STAFF ACCOUNTS									
1990 MISCELLANEOUS	4,879	534	9,500		500		500	500	
5200 TRANSFERS	-	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	380	184	500		-		-	-	
TOTAL STAFF ACCOUNTS	5,259	717	10,000	-	500	-	500	500	-
Fund 294 DEFERRED MAINTENANCE RESERVE									
1910 RENTALS	9,116	4,350	5,000		15,000		15,000	15,000	
1990 MISCELLANEOUS	1,055	-	-		-		-	-	
5200 TRANSFERS	-	-	25,000		-		-	-	
5400 BEGINNING FUND BALANCE	10,867	21,038	20,000		35,000		35,000	35,000	
TOTAL DEFERRED MAINTENANCE RESERVE	21,038	25,388	50,000	-	50,000	-	50,000	50,000	-
Fund 295 BUS RESERVE									
3222 SSF TRANSPORTATION	50,894	50,894	75,000		85,000		85,000	85,000	
3299 STATE RESTRICTED GRANTS-IN-AID	128,520	-	90,000		110,000		110,000	110,000	
5200 INTERFUND TRANSFERS-SSF TRANSPORTATION	-	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	139,718	169,132	56,200		94,893		94,893	94,893	
TOTAL BUS RESERVE	319,132	220,026	221,200	-	289,893	-	289,893	289,893	-
Fund 296 STAFFING RESERVE									
5400 INTERFUND TRANSFER	150,000	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	-	150,000	150,000		150,000		150,000	150,000	
TOTAL STAFFING RESERVE	150,000	150,000	150,000	-	150,000	-	150,000	150,000	-
Fund 297 PERS RESERVE									
5200 INTERFUND TRANSFERS	-	-	250,000		250,000		250,000	250,000	
TOTAL BUS RESERVE	-	-	250,000	-	250,000	-	250,000	250,000	-

2022-23 PROPOSED Budget
Sisters School District
Special Revenue Fund Revenue

200 SPECIAL REVENUE FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2020-21	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
Fund 298 MEASURE 98 -HIGH SCHOOL SUCCESS									
3290 OTHER STATE RESTRICTED GRANTS	142,275	171,456	-		-		-	-	
3299 REVENUE RECEIVED FROM STATE	212,565	162,637	351,269		303,677		303,677	303,677	
5400 BEGINNING FUND BALANCE	-	-	-		-		-	-	
TOTAL ODE MEASURE 98	354,840	334,093	351,269	-	303,677	-	303,677	303,677	-
Fund 299 REIMBURSABLE EXPENDITURES									
1920 CONTRIBUTIONS-DONATIONS	2,352	2,352	1,000		4,447		4,447	4,447	
1990 MISCELLANEOUS REVENUE	27,900	62,033	17,021		36,000		36,000	36,000	
5400 BEGINNING FUND BALANCE	6,027	6,644	15,000		10,000		10,000	10,000	
TOTAL REIMBURSABLE WAGES	36,280	71,029	33,021	-	50,447	-	50,447	50,447	-
TOTAL SPECIAL REVENUE FUND REVENUE	2,661,189	2,933,328	4,814,396	-	5,239,918	-	5,239,918	5,239,918	-

2022-23 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures

200 SPECIAL REVENUE FUND EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 20-21	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE	
201 CO-CURRICULAR										
Function	1122 MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR									
	130	ADDITIONAL SALARY	-	1,980	-	-	-	-	-	
	211	PERS EMPLOYER CONTR	-	-	-	-	-	-	-	
	212	PERS EMPLOYEE PICK UP	-	119	-	-	-	-	-	
	213	PERS DEBT SERVICE RATE	-	257	-	-	-	-	-	
	218	OPSRP EMPLOYER CONTR	-	147	-	-	-	-	-	
	220	SOCIAL SECURITY ADMINISTRATION	-	150	-	-	-	-	-	
	231	WC SAIF	-	6	-	-	-	-	-	
	310	INSTRUCTIONAL CONTRACTED SERVICES	-	750	-	-	-	-	-	
	322	REPAIRS & MAINTENANCE	681	1,902	-	-	-	-	-	
	324	RENTALS	350	-	15,000	5,000	5,000	5,000	5,000	
	340	TRAVEL	196	-	5,000	5,000	5,000	5,000	5,000	
	343	STUDENT TRAVEL	(259)	-	-	-	-	-	-	
	380	NON-INSTRUCTIONAL CONTRACTED SERVICES	800	3,550	135,000	75,000	75,000	75,000	75,000	
	410	CONSUMABLE SUPPLIES & MATERIALS	15,611	13,101	15,000	25,000	25,000	25,000	25,000	
	480	COMPUTER HARDWARE	-	3,950	-	5,000	5,000	5,000	5,000	
	640	DUES AND FEES	365	100	5,000	5,000	5,000	5,000	5,000	
Function	1132 HIGH SCHOOL-EXTRACURRICULAR									
	130	ADDITIONAL SALARY	2,249	1,806	3,283	5,000	5,000	5,000	5,000	
	211	PERS EMPLOYER CONTR	4	-	112	-	-	-	-	
	212	PERS EMPLOYEE PICK UP	78	-	105	-	-	-	-	
	213	PERS DEBT SERVICE RATE	190	-	210	-	-	-	-	
	218	OPSRP EMPLOYER CONTR	94	-	-	-	-	-	-	
	220	SOCIAL SECURITY ADMINISTRATION	172	138	251	-	-	-	-	
	231	WC SAIF	10	6	21	-	-	-	-	
	232	UNEMPLOYMENT COMPENSATION	-	26	49	-	-	-	-	
	322	REPAIRS & MAINTENANCE	-	635	-	1,000	1,000	1,000	1,000	
	324	RENTALS	1,086	580	25,000	10,000	10,000	10,000	10,000	
	340	TRAVEL	20,981	(4,698)	25,000	25,000	25,000	25,000	25,000	
	342	TRAVEL, OUT OF DISTRICT	2,119	-	20,000	10,000	10,000	10,000	10,000	
	343	STUDENT TRAVEL	3,374	399	7,500	5,000	5,000	5,000	5,000	
	374	TUITION	7,650	1,900	135,000	10,000	10,000	10,000	10,000	
	380	NON-INSTRUCTIONAL CONTRACTED SERVICES	9,558	9,880	350,000	150,000	150,000	150,000	150,000	
	410	CONSUMABLE SUPPLIES & MATERIALS	185,281	137,756	-	200,000	200,000	200,000	200,000	
	460	NON CONSUMABLE SUPPLIES	1,096	300	10,000	5,000	5,000	5,000	5,000	
	470	SOFTWARE	-	-	10,000	5,000	5,000	5,000	5,000	
	480	COMPUTER HARDWARE	3,695	4,240	30,000	15,000	15,000	15,000	15,000	
	640	DUES AND FEES	22,833	7,932	2,951	12,000	12,000	12,000	12,000	
Function	1280 ALTERNATIVE EDUCATION									
	410	CONSUMABLE SUPPLIES & MATERIALS	-	1,011	-	2,000	2,000	2,000	2,000	
Function	1430 SUMMER SCHOOL - HIGH SCHOOL									
	380	NON-INSTRUCTIONAL CONTRACTED SERVICES	150	-	-	-	-	-	-	
	410	CONSUMABLE SUPPLIES & MATERIALS	450	-	-	-	-	-	-	
Function	5200 TRANSFERS TO OTHER FUNDS									
	710	TRANSFER TO GENERAL FUND	55,627	1,500	-	-	-	-	-	
TOTAL CO-CURRICULAR										
			334,443	189,423	794,482	-	575,000	-	575,000	575,000

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202 PART B, SECTION 611 (SPECIAL ED)									
1220 STUDENTS WITH DISABILITIES									
	71,056	73,188	75,384	1.0000	78,023	1.0000	78,023	78,023	1.0000
	-	12,384	-		14,166	0.4063	14,166	14,166	0.4063
	-	-	-		-	-	-	-	-
	-	-	-		-	-	-	-	-
	4,263	5,134	4,523		5,531		5,531	5,531	
	10,445	11,997	9,046		11,524		11,524	11,524	
	5,287	6,366	2,488		3,042		3,042	3,042	
	5,020	5,996	5,767		7,052		7,052	7,052	
	279	251	475		581		581	581	
	-	-	1,131		1,383		1,383	1,383	
	16,139	24,621	18,024		28,104		28,104	28,104	
Function	1227 EXTENDED SCHOOL YEAR PROGRAMS								
	840	1,080	1,500		2,000		2,000	2,000	
	50	65	90		120		120	120	
	123	159	180		250		250	250	
	63	80	50		66		66	66	
	64	82	115		153		153	153	
	3	3	9		13		13	13	
	-	-	23		30		30	30	
Function	1250 RESOURCE ROOMS								
	24,039	24,760	25,505	0.8125	23,731	0.8125	23,731	23,731	0.8125
	3,099	3,174	1,635		-		-	-	
	1,442	1,478	1,530		1,424		1,424	1,424	
	3,534	3,496	3,061		2,966		2,966	2,966	
	-	-	-		783		783	783	
	1,839	1,875	1,951		1,815		1,815	1,815	
	100	76	161		150		150	150	
	-	-	383		356		356	356	
	14	14	16,714		18,720		18,720	18,720	
TOTAL IDEA PART B, SECTION 611 (SPECIAL ED)									
	147,699	176,279	169,744	1.8125	201,984	2.2188	201,984	201,984	2.2188
203 IDEA ENHANCEMENT GRANT									
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT								
	1,053	-	1,500		1,500		1,500	1,500	
	-	-	500		500		500	500	
TOTAL IDEA ENHANCEMENT GRANT									
	1,053	-	2,000	-	2,000	-	2,000	2,000	-
205 CTE COMPETITIVE GRANT									
Function	1131 HIGH SCHOOL INSTRUCTION								
	950	-	600.00		500		500	500	
	633	5,160	3,500.00		4,000		4,000	4,000	
	-	1,367	1,900.00		1,500		1,500	1,500	
TOTAL CTE COMPETITIVE GRANT									
	1,583	6,527	6,000	-	6,000	-	6,000	6,000	-

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207 TITLE I									
Function	1272 TITLE I								
	47,839	38,319	40,922	0.7500	35,716	0.6100	35,716	35,716	0.6100
	24,039	24,760	25,505	0.8125	28,333	0.8125	28,333	28,333	0.8125
	2,552	2,613	2,677		2,753		2,753	2,753	
	3,428	3,528	1,635		1,816		1,816	1,816	
	2,791	3,942	4,146		4,008		4,008	4,008	
	6,839	9,386	8,292		8,350		8,350	8,350	
	1,483	2,851	1,439		1,269		1,269	1,269	
	5,353	4,826	5,286		5,110		5,110	5,110	
	298	196	436		421		421	421	
	-	-	1,037		1,002		1,002	1,002	
	31,127	32,362	30,232		30,154		30,154	30,154	
	101	-	-		3,000		3,000	3,000	
	2	-	2,982		2,500		2,500	2,500	
	4,303	4,629	8,000		3,000		3,000	3,000	
Function	2110 ATTENDANCE & SOCIAL WORK SERVICES								
	-	-	1,000		500		500	500	
	-	-	3,000		1,000		1,000	1,000	
	130,154	127,412	139,589	1.5625	128,933	1.4225	128,933	128,933	1.4225
	TOTAL TITLE I								
208 TITLE XIX FAN									
Function	3300 COMMUNITY SERVICES								
	40,491	41,219	51,572	1.1499	72,384	1.2000	72,384	72,384	1.2000
	3,215	3,296	3,379		4,353		4,353	4,353	
	5,634	6,109	3,537		4,871		4,871	4,871	
	2,622	2,844	3,513		4,820		4,820	4,820	
	6,425	6,758	7,026		10,042		10,042	10,042	
	-	-	112		144		144	144	
	3,204	3,489	4,479		6,146		6,146	6,146	
	172	139	369		506		506	506	
	-	-	878		1,205		1,205	1,205	
	8,365	9,137	25,691		29,520		29,520	29,520	
	559	176	-		500		500	500	
	46	-	-		-		-	-	
	274	-	-		250		250	250	
	71,007	73,168	100,555	1.1499	134,740	1.2000	134,740	134,740	1.2000
	TOTAL TITLE XIX FAN								
209 TITLE IV									
Function	1113 ELEMENTARY EXTRA CURRICULAR								
	-	-	-		-		-	-	
Function	1122 MIDDLE SCHOOL EXTRA CURRICULAR								
	-	-	-		-		-	-	
Function	1132 HIGH SCHOOL EXTRA CURRICULAR								
	5,000	10,574	10,000		10,000		10,000	10,000	
Function	3300 COMMUNITY SERVICES								
	150	-	-		-		-	-	
	5,150	10,574	10,000	-	10,000	-	10,000	10,000	-
	TOTAL TITLE IV								

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210 TITLE IIA HIGH QUALITY TEACHERS									
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT								
	130 ADDITIONAL SALARY	945	750	-	500		500	500	
	211 PERS EMPLOYER CONTR	-	-	-	32		32	32	
	212 PERS EMPLOYEE PICK UP	57	45	-	30		30	30	
	213 PERS DEBT SERVICE RATE	139	98	-	63		63	63	
	218 OPSRP EMPLOYER CONTR	70	56	-	-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	72	50	-	38		38	38	
	231 WC SAIF	4	2	-	3		3	3	
	232 UNEMPLOYMENT	-	-	-	8		8	8	
	310 INSTRUCTIONAL CONTRACTED SERVICES	4,905	-	15,000	-		-	-	
	311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	5,000	2,000		2,000	2,000	
	312 PROFESSIONAL DEVELOP SERVICES	559	24,158	3,000	10,000		10,000	10,000	
	340 TRAVEL	9,656	1,615	15,000	15,000		15,000	15,000	
	410 CONSUMABLE SUPPLIES & MATERIALS	35	-	2,000	2,000		2,000	2,000	
	470 COMPUTER SOFTWARE	3,825	-	-	-		-	-	
Function	2490 OTHER SUPPORT SERVICES								
	310 INSTRUCTIONAL CONTRACTED SERVICES	1,645	-	-	-		-	-	
TOTAL TITLE IIA HIGH QUALITY TEACHERS									
	21,911	26,774	40,000	-	29,673	-	29,673	29,673	-
212 TITLE III									
Function	1291 ENGLISH SECOND LANGUAGE								
	410 CONSUMABLE SUPPLIES & MATERIALS	-	548	-	2,500		2,500	2,500	
	480 COMPUTER HARDWARE	1,676	1,272	2,000	1,000		1,000	1,000	
Function	2680 INTERPRETING SERVICES								
	130 ADDITIONAL WAGES	-	188	-	-		-	-	
	212 PERS EMPLOYEE PICK UP	-	22	-	-		-	-	
	213 PERS DEBT SERVICE RATE	-	53	-	-		-	-	
	218 OPSRP EMPLOYER CONTR	-	27	-	-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	-	14	-	-		-	-	
	231 WC SAIF	-	1	-	-		-	-	
Function	3330 COMMUNITY SERVICES								
	410 CONSUMABLE SUPPLIES & MATERIALS	123	-	250	250		250	250	
TOTAL TITLE III									
	1,799	2,125	2,250	-	3,750	-	3,750	3,750	-
221 SYSTEMS PERFORMANCE REVIEW & INSTR (SPED)									
Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES								
	311 SUBSTITUTE INSTRUCTIONAL SERVICES	327	-	1,200	1,200		1,200	1,200	
	340 TRAVEL	-	-	400	400		400	400	
TOTAL SPR&I (SPED)									
	327	-	1,600	-	1,600	-	1,600	1,600	-
226 TECHNOLOGY GRANTS									
Function	2660 TECHNOLOGY SERVICES								
	480 COMPUTER HARDWARE	-	-	8,481	8,481		8,481	8,481	
TOTAL TECHNOLOGY GRANTS									
	-	-	8,481	-	8,481	-	8,481	8,481	-

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228 YOUTH TRANSITION PROGRAM ALTERNATIVE EDUCATION									
Function 1229 LIFESKILLS									
130 ADDITIONAL SALARY	-	-	-		20,000		20,000	20,000	
212 PERS EMPLOYEE PICK UP	-	-	-		1,200		1,200	1,200	
213 PERS DEBT SERVICE RATE	-	-	-		2,500		2,500	2,500	
218 OPSRP EMPLOYER CONTR	-	-	-		660		660	660	
220 SOCIAL SECURITY ADMINISTRATION	-	-	-		1,530		1,530	1,530	
231 WC SAIF	-	-	-		126		126	126	
232 UNEMPLOYMENT COMPENSATION	-	-	-		300		300	300	
Function 1280 ALTERNATIVE EDUCATION									
111 CERTIFIED SALARIES	-	-	-		-		-	-	
124 TEMPORARY CLASSIFIED SALARIES	27,280	32,032	32,032	1.0000	34,973	1.0000	34,973	34,973	1.0000
130 ADDITIONAL SALARY	3,520	400	400		2,666		2,666	2,666	
212 PERS EMPLOYEE PICK UP	205	1,946	1,922		2,234		2,234	2,234	
213 PERS DEBT SERVICE RATE	501	4,619	3,844		4,655		4,655	4,655	
218 OPSRP EMPLOYER CONTR	254	2,413	1,057		1,229		1,229	1,229	
220 SOCIAL SECURITY ADMINISTRATION	2,355	2,481	2,481		2,879		2,879	2,879	
231 WC SAIF	130	102	205		237		237	237	
232 UNEMPLOYMENT COMPENSATION	-	-	486		565		565	565	
240 CONTRACTUAL EMPLOYEE BENEFITS	13,487	15,372	18,024		18,744		18,744	18,744	
340 TRAVEL	964	-	1,250		1,250		1,250	1,250	
351 TELEPHONE	-	150	500		500		500	500	
380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	-	8,000		5,000		5,000	5,000	
389 OTHER CONTRACTED SERVICES	-	-	6,097		1,000		1,000	1,000	
410 CONSUMABLE SUPPLIES & MATERIALS	359	419	1,750		2,000		2,000	2,000	
TOTAL YTP - YOUTH TRANSITION PROGRAM	49,055	59,934	78,048	1.0000	104,249	1.0000	104,249	104,249	1.0000
230 MS STUDENT BODY ACCOUNTS									
Function 1122 MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR									
380 NON-INSTRUCTIONAL CONTRACTED SERVICES	249	-	5,000		3,000		3,000	3,000	
389 OTHER CONTRACTED SERVICES	-	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	8,897	8,290	20,000		15,000		15,000	15,000	
TOTAL MS STUDENT BODY ACCOUNTS	9,146	8,290	25,000	-	18,000	-	18,000	18,000	-

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235 PSU CONFUCIUS INSTITUTE									
Function	1131 HIGH SCHOOL PROGRAMS								
	111 CERTIFIED SALARIES	-	15,918		9,123	0.1675	9,123	9,123	0.1675
	130 ADDITIONAL SALRIES	-	270		-		-	-	
	212 PERS EMPLOYEE PICK UP	-	979		547		547	547	
	213 PERS DEBT SERVICE RATE	-	2,285		1,140		1,140	1,140	
	218 OPSRP EMPLOYER CONTR	-	1,214		301		301	301	
	220 SOCIAL SECURITY ADMINISTRATION	-	1,072		698		698	698	
	231 WC SAIF	-	49		57		57	57	
	232 UNEMPLOYMENT	-	-	-	137		137	137	
	240 CONTRACTED EMPLOYEE BENEFITS	-	7,042		3,510		3,510	3,510	
	310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	-	-		-	-	
	324 RENTALS	-	-	-	-		-	-	
	340 TRAVEL	11,089	31	-	-		-	-	
	342 TRAVEL OUT OF DISTRICT	-	-	-	-		-	-	
	410 CONSUMABLE SUPPLIES & MATERIALS	1,616	243	-	-		-	-	
	640 DUES & FEES	5,647	1,000	-	-		-	-	
Function	2640 STAFF SERVICES								
	380 NON-INSTRUCTIONAL CONTRACTED SERVICES	6,000	-	-	-		-	-	
	TOTAL PSU CONFUCIUS INSTITUTE	24,352	30,102	-	-	0.1675	15,513	15,513	0.1675
237 NIKE SCHOOL INNOVATION FUND									
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT								
	340 TRAVEL	-	-	9,000	7,500		7,500	7,500	
	TOTAL NIKE INNOVATION FUND	-	-	9,000	-	-	7,500	7,500	-
238 ES STUDENT BODY ACCOUNTS									
Function	1113 ELEMENTARY EXTRA CURRICULAR								
	410 CONSUMABLE SUPPLIES & MATERIALS	1,154	-	10,000	10,000		10,000	10,000	
	TOTAL ES STUDENT BODY ACCOUNTS	1,154	-	10,000	-	-	10,000	10,000	-
239 HDESD TITLE X HOMELESS SUBGRANT									
Function	2119 OTHER ATTENDANCE & SOCIAL WORK SERVICES								
	112 CLASSIFIED SALARIES	3,632	3,597	2,242	0.0500	-	-	-	
	211 PERS EMPLOYER CONTR	468	464	144	-	-	-	-	
	212 PERS EMPLOYEE PICK UP	218	216	135	-	-	-	-	
	213 PERS DEBT SERVICE RATE	534	497	269	-	-	-	-	
	220 SOCIAL SECURITY ADMINISTRATION	250	249	172	-	-	-	-	
	231 WC SAIF	14	11	14	-	-	-	-	
	232 UNEMPLOYMENT	-	-	34	-	-	-	-	
	240 CONTRACTUAL EMPLOYEE BENEFITS	1,048	803	1,026	-	-	-	-	
	310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	3,000	3,000		3,000	3,000	
	340 TRAVEL	436	122	-	-		-	-	
	TOTAL HDESD TITLE X SUBGRANT	6,601	5,959	7,035	0.0500	-	3,000	3,000	-

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240 YTP - PETS										
Function	1229 LIFESKILLS									
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	15,000		-		-	-	
TOTAL YTP - PETS		-	-	15,000	-	-	-	-	-	-
242 AVID SUMMER CONFERENCE										
Function	2240 STAFF DEVELOPMENT									
	340 TRAVEL	-	-	10,000		10,000		10,000	10,000	
	410 CONSUMABLE SUPPLIES	-	-	1,000		1,000		1,000	1,000	
	640 DUES & FEES	-	-	4,000		4,000		4,000	4,000	
TOTAL AVID SUMMER CONFERENCE		-	-	15,000	-	15,000	-	15,000	15,000	-
245 ROUNDHOUSE GRANTS										
Function	1111 ELEMENTARY INSTRUCTION									
	130 ADDITIONAL SALRIES	-	3,240	-		-		-	-	
	211 PERS EMPLOYR CONTRIBTUION	-	62	-		-		-	-	
	212 PERS EMPLOYEE PICK UP	-	194	-		-		-	-	
	213 PERS DEBT SERVICE RATE	-	435	-		-		-	-	
	218 OPSRP EMPLOYER CONTR	-	205	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	-	246	-		-		-	-	
	231 WC SAIF	-	10	-		-		-	-	
	410 CONSUMABLE SUPPLIES	4,941	4,016	10,000		10,000		10,000	10,000	
	460 NON-CONSUMABLE SUPPLIES	1,102	1,490	-		-		-	-	
	470 SOFTWARE	-	1,799	-		-		-	-	
Function	1121 MIDDLE SCHOOL INSTRUCTION									
	410 CONSUMABLE SUPPLIES	-	-	10,000		10,000		10,000	10,000	
Function	1132 HIGH SCHOOL EXTRA CURRICULAR									
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	3,000		-		-	-	
	410 CONSUMABLE SUPPLIES	378	94	10,000		10,000		10,000	10,000	
Function	2222 MEDIA SERVICES									
	124 TEMPORARY CLASSIFIED	3,672	-	-		-		-	-	
	220 SOCIAL SECURITY ADMINISTRATION	316	-	-		-		-	-	
	231 WC SAIF	19	-	-		-		-	-	
	240 CONTRACTED EMPLOYEE BENEFITS	460	-	-		-		-	-	
Function	2240 PROFESSIONAL DEVELOPMENT									
	310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	3,500		-		-	-	
	312 PROFESSIONAL DEVELOPMENT	-	3,168	-		-		-	-	
Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES									
	410 CONSUMABLE SUPPLIES	-	-	3,500		-		-	-	
TOTAL ROUNDHOUSE GRANTS		10,887	14,960	40,000	-	30,000	-	30,000	30,000	-
247 ROUNDHOUSE FACILITIES ENHANCEMENT										
Function	2540 OPERATIONS MAINTENANCE									
	410 CONSUMABLE SUPPLIES	-	-	2,709		2,709		2,709	2,709	
TOTAL ROUNDHOUSE FACILITIES ENHANCEMENT		-	-	2,709	-	2,709	-	2,709	2,709	-

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	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 20-21	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
250 NUTRITION SERVICES FUND									
Function	3120 FOOD PREPARATION & DISPENSING SERVICES								
112 CLASSIFIED SALARIES	91,836	100,696	138,018	4.3125	211,412	5.3125	211,412	211,412	5.3125
122 SUBSTITUTES - CLASSIFIED	2,308	4,701	5,000		10,000		10,000	10,000	
130 ADDITIONAL SALARY	5,965	5,250	5,164		16,015		16,015	16,015	
211 PERS EMPLOYER CONTR	6,173	6,152	4,981		4,774		4,774	4,774	
212 PERS EMPLOYEE PICK UP	4,846	4,411	9,092		14,848		14,848	14,848	
213 PERS DEBT SERVICE RATE	11,874	10,451	18,184		30,934		30,934	30,934	
218 OPSRP EMPLOYER CONTR	2,759	1,918	1,431		5,084		5,084	5,084	
220 SOCIAL SECURITY ADMINISTRATION	7,658	8,602	11,592		18,932		18,932	18,932	
231 WC SAIF	2,554	2,342	4,532		6,922		6,922	6,922	
232 UNEMPLOYMENT COMPENSATION	-	216	2,273		3,712		3,712	3,712	
240 CONTRACTUAL EMPLOYEE BENEFITS	19,974	21,984	30,000		79,284		79,284	79,284	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	189	851	500		1,500		1,500	1,500	
415 SUPPLIES - FOOD	52,511	76,363	60,000		95,000		95,000	95,000	
416 SUPPLIES CAFETERIA NONFOOD	4,184	11,966	5,000		20,000		20,000	20,000	
450 FOOD - COMMODITY PURCHASES	(4,603)	-	5,000		5,000		5,000	5,000	
460 NON CONSUMABLE SUPPLIES	-	4,352	1,000		2,000		2,000	2,000	
470 COMPUTER SOFTWARE	5,600	10,473	5,600		6,000		6,000	6,000	
640 DUES & FEES	2,885	1,465	3,000		3,000		3,000	3,000	
	216,712	272,193	310,366	4.3125	534,417	5.3125	534,417	534,417	5.3125
255 STUDENT INVESTMENT ACCOUNT									
Function	1111 ELEMENTARY INSTRUCTION								
111 CERTIFIED SALARIES	-	85,240	211,064	4.0000	318,285	5.0000	318,285	318,285	5.0000
123 TEMPORARY LICENSED	-	18,499	26,619	0.5000	4,768		4,768	4,768	
211 PERS EMPLOYER CONTR	-	2,385	-		-		-	-	
212 PERS EMPLOYEE PICK UP	-	6,224	14,261		19,313		19,313	19,313	
213 PERS DEBT SERVICE RATE	-	14,489	28,522		40,236		40,236	40,236	
218 OPSRP EMPLOYER CONTR	-	6,342	7,844		8,167		8,167	8,167	
220 SOCIAL SECURITY ADMINISTRATION	-	7,898	18,183		24,624		24,624	24,624	
231 WC SAIF	-	315	1,496		2,022		2,022	2,022	
232 UNEMPLOYMENT	-	-	3,565		4,828		4,828	4,828	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	35,479	81,096		97,320		97,320	97,320	
Function	1121 MIDDLE SCHOOL INSTRUCTION								
111 CERTIFIED SALARIES	-	-	60,000	1.0000	-		-	-	
212 PERS EMPLOYEE PICK UP	-	-	3,600		-		-	-	
213 PERS DEBT SERVICE RATE	-	-	7,200		-		-	-	
218 OPSRP EMPLOYER CONTR	-	-	1,980		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	-	4,590		-		-	-	
231 WC SAIF	-	-	378		-		-	-	
232 UNEMPLOYMENT	-	-	900		-		-	-	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	18,024		-		-	-	
Function	1131 HIGH SCHOOL INSTRUCTION								
123 TEMPORARY LICENSED	-	-	16,135	0.2500	-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	-	1,234		-		-	-	
231 WC SAIF	-	-	100		-		-	-	
232 UNEMPLOYMENT	-	-	242		-		-	-	
Function	1250 RESOURCE ROOMS								
112 CLASSIFIED SALARIES	-	-	25,000	0.8125	28,333	0.8125	28,333	28,333	0.8125
212 PERS EMPLOYEE PICK UP	-	-	1,500		1,700		1,700	1,700	
213 PERS DEBT SERVICE RATE	-	-	3,000		3,542		3,542	3,542	
218 OPSRP EMPLOYER CONTR	-	-	825		935		935	935	
220 SOCIAL SECURITY ADMINISTRATION	-	-	1,913		2,167		2,167	2,167	
231 WC SAIF	-	-	158		179		179	179	
232 UNEMPLOYMENT	-	-	375		425		425	425	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	16,714		18,720		18,720	18,720	

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255 STUDENT INVESTMENT ACCOUNT continued											
Function	1291 ELL										
	111	CERTIFIED SALARIES	-	-	37,692	0.5000	68,418	1.0000	68,418	68,418	1.0000
	112	CLASSIFIED SALARIES	-	-	25,505	0.8125	21,795	0.6250	21,795	21,795	0.6250
	211	PERS EMPLOYER CONTR	-	-	-	-	4,386	-	4,386	4,386	-
	212	PERS EMPLOYEE PICK UP	-	-	3,792	-	5,629	-	5,629	5,629	-
	213	PERS DEBT SERVICE RATE	-	-	7,584	-	11,727	-	11,727	11,727	-
	218	OPSRP EMPLOYER CONTR	-	-	2,086	-	838	-	838	838	-
	220	SOCIAL SECURITY ADMINISTRATION	-	-	4,835	-	7,177	-	7,177	7,177	-
	231	WC SAIF	-	-	399	-	585	-	585	585	-
	232	UNEMPLOYMENT	-	-	948	-	1,407	-	1,407	1,407	-
	240	CONTRACTUAL EMPLOYEE BENEFITS	-	-	21,869	-	36,744	-	36,744	36,744	-
Function	2122 COUNSELING										
	111	CERTIFIED SALARIES	-	54,503	-	72,630	1.0000	72,630	72,630	72,630	1.0000
	130	ADDITIONAL SALARY	-	-	-	2,098	-	2,098	2,098	2,098	-
	211	PERS EMPLOYER CONTR	-	-	-	134	-	134	134	134	-
	212	PERS EMPLOYEE PICK UP	-	3,270	-	4,484	-	4,484	4,484	4,484	-
	213	PERS DEBT SERVICE RATE	-	7,626	-	9,341	-	9,341	9,341	9,341	-
	218	OPSRP EMPLOYER CONTR	-	4,055	-	2,397	-	2,397	2,397	2,397	-
	220	SOCIAL SECURITY ADMINISTRATION	-	3,900	-	5,717	-	5,717	5,717	5,717	-
	231	WC SAIF	-	158	-	472	-	472	472	472	-
	232	UNEMPLOYMENT	-	-	-	1,121	-	1,121	1,121	1,121	-
	240	CONTRACTUAL EMPLOYEE BENEFITS	-	13,451	-	18,744	-	18,744	18,744	18,744	-
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	15,000	-	-	-	-	-	-
Function	2148 OTHER PSYCHOLOGICAL SERVICES										
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	-	2,206	-	-	-	-	-	-	-
TOTAL STUDENT INVESTMENT ACCOUNT											
			-	266,040	676,227	7.8750	851,406	8.4375	851,406	851,406	8.4375
257 STATE PRESCHOOL GRANT											
Function	1140 PRE-KINDERGARTEN PROGRAMS										
	111	CERTIFIED SALARIES	-	45,770	34,674	0.5000	37,194	0.5000	37,194	37,194	0.5000
	112	CLASSIFIED SALARIES	-	64,317	56,795	1.8750	74,482	2.0000	74,482	74,482	2.0000
	121	LICENSED SUBSTITUTES	-	540	-	-	-	-	-	-	-
	130	ADDITIONAL SALARY	-	3	-	2,000	-	2,000	2,000	2,000	-
	211	PERS EMPLOYER CONTR	-	70	-	-	-	-	-	-	-
	212	PERS EMPLOYEE PICK UP	-	5,256	5,488	-	6,821	-	6,821	6,821	-
	213	PERS DEBT SERVICE RATE	-	12,426	10,976	-	14,210	-	14,210	14,210	-
	218	OPSRP EMPLOYER CONTR	-	6,477	3,018	-	3,751	-	3,751	3,751	-
	220	SOCIAL SECURITY ADMINISTRATION	-	7,665	6,997	-	8,696	-	8,696	8,696	-
	231	WC SAIF	-	333	577	-	717	-	717	717	-
	232	UNEMPLOYMENT	-	-	1,372	-	1,705	-	1,705	1,705	-
	240	CONTRACTUAL EMPLOYEE BENEFITS	-	43,358	45,060	-	49,740	-	49,740	49,740	-
	311	SUBSTITUTES	-	1,952	-	2,000	-	2,000	2,000	2,000	-
	340	TRAVEL	-	3,081	-	-	-	-	-	-	-
	410	CONSUMABLE SUPPLIES	-	16,341	5,000	-	5,000	-	5,000	5,000	-
	460	NON CONSUMABLE SUPPLIES	-	17,056	10,000	-	10,000	-	10,000	10,000	-
	480	COMPUTER HARDWARE	-	10,004	-	-	-	-	-	-	-
	640	DUES & FEES	-	348	-	-	-	-	-	-	-
Function	2240 PROFESSIONAL DEVELOPMENT										
	130	ADDITIONAL SALARY	-	750	-	-	-	-	-	-	-
	212	PERS EMPLOYEE PICK UP	-	45	-	-	-	-	-	-	-
	213	PERS DEBT SERVICE RATE	-	98	-	-	-	-	-	-	-
	218	OPSRP EMPLOYER CONTR	-	56	-	-	-	-	-	-	-
	220	SOCIAL SECURITY ADMINISTRATION	-	53	-	-	-	-	-	-	-
	231	WC SAIF	-	2	-	-	-	-	-	-	-
	311	SUBSTITUTES	-	-	-	2,000	-	2,000	2,000	2,000	-
	340	TRAVEL	-	-	-	3,000	-	3,000	3,000	3,000	-
TOTAL STATE PRESCHOOLGRANT											
			-	236,000	179,957	2.3750	221,316	2.5000	221,316	221,316	2.5000

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259 MISC STATE GRANTS									
Function	1121 MIDDLE SCHOOL - INSTRUCTION								
	340 TRAVEL	-	5,000		5,000		5,000	5,000	
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	20,000		20,000		20,000	20,000	
	410 CONSUMABLE SUPPLIES	-	2,500		2,500		2,500	2,500	
Function	1132 HIGH SCHOOL - CO-CURRICULAR								
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	20,000		20,000		20,000	20,000	
	410 CONSUMABLE SUPPLIES	-	3,000		3,000		3,000	3,000	
Function	2122 COUNSELING								
	410 CONSUMABLE SUPPLIES	350	-	-	-		-	-	
Function	2132 MEDICAL SERVICES								
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	1,027	-	-	-		-	-	
TOTAL MISC STATE GRANTS									
		1,377	-	50,500	-	50,500	-	50,500	50,500
260 SUMMER LEARNING									
Function	1410 SUMMER LEARNING - ELEMENTARY								
	130 ADDITIONAL SALARY	-	3,510		13,000		13,000	13,000	
	211 PERS EMPLOYER CONTR	-	62		-		-	-	
	212 PERS PICKUP	-	211		780		780	780	
	213 PERS UAL	-	456		1,625		1,625	1,625	
	218 OPSRP EMPLOYER CONTR	-	225		429		429	429	
	220 SOCIAL SECURITY ADMINISTRATION	-	267		995		995	995	
	231 WC SAIF	-	11		82		82	82	
	232 UNEMPLOYMENT	-	-	-	195		195	195	
	410 CONSUMABLE SUPPLIES	-	10,561		20,000		20,000	20,000	
	460 NON CONSUMABLE SUPPLIES	-	4,094		15,000		15,000	15,000	
Function	1420 SUMMER LEARNING - MIDDLE SCHOOL								
	130 ADDITIONAL SALARY	-	-	-	23,000		23,000	23,000	
	212 PERS PICKUP	-	-	-	1,380		1,380	1,380	
	213 PERS UAL	-	-	-	2,875		2,875	2,875	
	218 OPSRP EMPLOYER CONTR	-	-	-	759		759	759	
	220 SOCIAL SECURITY ADMINISTRATION	-	-	-	1,760		1,760	1,760	
	231 WC SAIF	-	-	-	145		145	145	
	232 UNEMPLOYMENT	-	-	-	345		345	345	
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	6,200	-	15,000		15,000	15,000	
	460 NON CONSUMABLE SUPPLIES	-	3,954	-	15,000		15,000	15,000	
Function	1430 SUMMER LEARNING - HIGH SCHOOL								
	130 ADDITIONAL SALARY	-	-	-	13,000		13,000	13,000	
	211 PERS EMPLOYER CONTR	-	-	-	-		-	-	
	212 PERS PICKUP	-	-	-	780		780	780	
	213 PERS UAL	-	-	-	1,625		1,625	1,625	
	218 OPSRP EMPLOYER CONTR	-	-	-	429		429	429	
	220 SOCIAL SECURITY ADMINISTRATION	-	-	-	995		995	995	
	231 WC SAIF	-	-	-	82		82	82	
	232 UNEMPLOYMENT	-	-	-	195		195	195	
	410 CONSUMABLE SUPPLIES	-	3,917	-	10,000		10,000	10,000	
	420 TEXTBOOKS	-	3,872	-	5,000		5,000	5,000	
	541 EQUIPMENT	-	18,198	-	5,000		5,000	5,000	

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260 SUMMER LEARNING continued									
Function	2134 NURSING SERVICES								
	130	ADDITIONAL SALARY	-	-	-	9,000	9,000	9,000	
	212	PERS PICKUP	-	-	-	540	540	540	
	213	PERS UAL	-	-	-	1,125	1,125	1,125	
	218	OPSRP EMPLOYER CONTR	-	-	-	297	297	297	
	220	SOCIAL SECURITY ADMINISTRATION	-	-	-	689	689	689	
	231	WC SAIF	-	-	-	57	57	57	
	232	UNEMPLOYMENT	-	-	-	135	135	135	
Function	3120 FOOD PREPARATION & DISPENSING SERVICES								
	130	ADDITIONAL SALARY	-	-	-	3,000	3,000	3,000	
	211	PERS EMPLOYER CONTR	-	-	-	-	-	-	
	212	PERS PICKUP	-	-	-	180	180	180	
	213	PERS UAL	-	-	-	375	375	375	
	218	OPSRP EMPLOYER CONTR	-	-	-	99	99	99	
	220	SOCIAL SECURITY ADMINISTRATION	-	-	-	230	230	230	
	231	WC SAIF	-	-	-	19	19	19	
	232	UNEMPLOYMENT	-	-	-	45	45	45	
	415	SUPPLIES - FOOD	-	1,640	-	5,000	5,000	5,000	
	TOTAL SUMMER LEARNING		-	57,177	-	170,264	-	170,264	170,264
262 MAYBELLE CLARKE MACDONALD									
Function	2122 COUNSELING SERVICES								
	310	INSTRUCTIONAL CONTRACTED SERVICES	-	-	7,822	7,822	7,822	7,822	
	TOTAL MAYBELLE CLARKE MACDONALD		-	-	7,822	-	7,822	7,822	-
268 ES CO-CURRICULAR/STUDENT FEES									
Function	1113 ELEMENTARY- CO-CURRICULAR								
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	15,000	15,000	15,000	15,000	
	410	CONSUMABLE SUPPLIES & MATERIALS	11,967	7,133	20,000	25,000	25,000	25,000	
	TOTAL ES CO-CURRICULAR/STUDENT FEES		11,967	7,133	35,000	-	40,000	40,000	-
290 SPECIAL REVENUE POOL									
Function	1999 INSTRUCTION								
	199	SALARIES	-	-	200,000	150,000	150,000	150,000	
	399	NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	100,000	75,000	75,000	75,000	
	499	CONSUMABLE SUPPLIES & MATERIALS	-	-	100,000	75,000	75,000	75,000	
Function	2999 SUPPORT SERVICES								
	199	SALARIES	-	-	200,000	200,000	200,000	200,000	
	399	NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	100,000	150,000	150,000	150,000	
	499	CONSUMABLE SUPPLIES & MATERIALS	-	-	100,000	150,000	150,000	150,000	
Function	3999 COMMUNITY SERVICES								
	399	NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	130,000	100,000	100,000	100,000	
	TOTAL SPECIAL REVENUE POOL		-	-	930,000	-	900,000	900,000	-
293 STAFF ACCOUNTS									
Function	2410 OFFICE OF THE PRINCIPAL								
	410	CONSUMABLE SUPPLIES	5,075	1,201	10,000	500	500	500	
	TOTAL STAFF ACCOUNTS		5,075	1,201	10,000	-	500	500	-

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294 DEFERRED MAINTENANCE RESERVE									
Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES								
	322 REPAIRS & MAINTENANCE SERVICES	-	-	25,000			25,000	25,000	25,000
	380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	-	25,000			25,000	25,000	25,000
	TOTAL MAINTENANCE RESERVE	-	-	50,000	-	50,000	-	50,000	50,000
295 BUS RESERVE									
Function	2550 TRANSPORTATION								
	541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	150,000	-	95,000			173,000	173,000	173,000
	610 REDEMPTION OF PRINCIPAL	-	89,229	112,800			100,835	100,835	100,835
	622 BUS AND GARAGE INTEREST	-	10,379	13,400			16,058	16,058	16,058
	TOTAL BUS RESERVE	150,000	99,608	221,200	-	289,893	-	289,893	289,893
296 STAFFING RESERVE									
Function	2640								
	111 CERTIFIED SALARIES	-	-	150,000			50,000	50,000	50,000
Function	5200 TRANSFERS								
	TRANSFER TO GENERAL FUND	-	-	-			100,000	100,000	100,000
	TOTAL STAFFING RESERVE	-	-	150,000	-	150,000	-	150,000	150,000
297 PERS RESERVE									
	5110 DEBT SERVICE								
	610 REDEMPTION OF PRINCIPAL	-	-	250,000			250,000	250,000	250,000
	TOTAL PERS RESERVE	-	-	250,000	-	250,000	-	250,000	250,000
298 MEASURE 98									
Function	1131 HIGH SCHOOL INSTRUCTION								
	111 CERTIFIED SALARIES	21,828	19,815	21,052	0.3000		72,630	72,630	72,630
	123 TEMPORARY LICENSED	-	-	-			-	-	-
	130 ADDITIONAL WAGES	1,240	-	-			-	-	-
	212 PERS EMPLOYEE PICK UP	1,384	1,247	1,263			4,358	4,358	4,358
	213 PERS DEBT SERVICE RATE	3,391	2,910	2,526			9,079	9,079	9,079
	218 OPSRP	1,716	1,546	695			2,397	2,397	2,397
	220 SOCIAL SECURITY ADMINISTRATION	1,765	1,564	1,610			5,556	5,556	5,556
	231 WC SAIF	91	61	133			458	458	458
	232 UNEMPLOYMENT COMPENSATION	-	-	316			1,089	1,089	1,089
	240 CONTRACTUAL EMPLOYEE BENEFITS	5,326	5,128	5,407			18,744	18,744	18,744
Function	1283 ALTERNATIVE EDUCATION								
	111 CERTIFIED SALARIES	66,145	100,767	102,221	1.6548		34,396	34,396	34,396
	112 CLASSIFIED SALARIES	27,737	-	-			-	-	-
	212 PERS EMPLOYEE PICK UP	5,633	6,046	6,133			2,064	2,064	2,064
	213 PERS DEBT SERVICE RATE	13,801	14,118	12,267			4,300	4,300	4,300
	218 OPSRP	6,985	7,497	3,373			1,135	1,135	1,135
	220 SOCIAL SECURITY ADMINISTRATION	7,029	7,600	7,820			2,631	2,631	2,631
	231 WC SAIF	378	296	645			217	217	217
	232 UNEMPLOYMENT COMPENSATION	-	-	1,533			516	516	516
	240 CONTRACTUAL EMPLOYEE BENEFITS	36,572	33,586	29,826			12,274	12,274	12,274
	470 SOFTWARE	3,000	-	13,863			-	-	-

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Special Revenue Fund Expenditures

200 SPECIAL REVENUE FUND EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 20-21	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
298 MEASURE 98- CONTINUED									
Function	1299 TUTORING								
	870	-	-		-		-	-	
	37	-	-		-		-	-	
	90	-	-		-		-	-	
	46	-	-		-		-	-	
	55	-	-		-		-	-	
	4	-	-		-		-	-	
Function	1430 HS SUMMER SCHOOL								
	3,750	-	-		-		-	-	
	225	-	-		-		-	-	
	551	-	-		-		-	-	
	279	-	-		-		-	-	
	287	-	-		-		-	-	
	14	-	-		-		-	-	
Function	2122 COUNSELING								
	-	-	-		13,217	0.2100	13,217	13,217	0.2100
	-	-	-		793		793	793	
	-	-	-		1,652		1,652	1,652	
	-	-	-		436		436	436	
	-	-	-		1,011		1,011	1,011	
	-	-	-		83		83	83	
	-	-	-		198		198	198	
	-	-	-		3,936		3,936	3,936	
	-	2,119	-		-		-	-	
Function	2410 OFFICE OF THE PRINCIPAL								
	-	-	-		54,473	0.7500	54,473	54,473	0.7500
	10,416	11,566	10,299	0.2675	12,844	0.3094	12,844	12,844	0.3094
	80,000	71,117	77,044	0.8800	-		-	-	
	10,312	9,167	4,939		3,492		3,492	3,492	
	5,425	4,961	5,241		4,039		4,039	4,039	
	13,292	11,783	10,481		8,415		8,415	8,415	
	775	861	340		424		424	424	
	6,668	6,026	6,682		5,150		5,150	5,150	
	360	241	3,247		419		419	419	
	-	-	1,310		1,010		1,010	1,010	
	15,994	14,073	21,003		20,244		20,244	20,244	
	-	-	-		-		-	-	
	769	-	-		-		-	-	
	600	-	-		-		-	-	
TOTAL MEASURE 98	354,840	334,093	351,269	3.1023	303,677	2.9242	303,677	303,677	2.9242
299 REIMBURSABLE EXPENDITURES									
Function	1111 ELEMENTARY SCHOOL INSTRUCTION								
	1,556	5,035	-		-		-	-	
	90	343	-		-		-	-	
	93	302	-		-		-	-	
	229	671	-		-		-	-	
	64	176	-		-		-	-	
	118	379	-		-		-	-	
	6	15	-		-		-	-	
	(499)	1,013	3,000		3,000		3,000	3,000	
	-	7,038	5,000		5,000		5,000	5,000	
	1,102	-	-		-		-	-	

2022-23 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures

200 SPECIAL REVENUE FUND EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 20-21	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
299 REIMBURSABLE EXPENDITURES continued									
Function	1121 MIDDLE SCHOOL INSTRUCTION								
	824	3,680	-		-		-	-	
	6	12	-		-		-	-	
	49	221	-		-		-	-	
	121	524	-		-		-	-	
	58	267	-		-		-	-	
	63	280	-		-		-	-	
	3	11	-		-		-	-	
	-	-	5,000		5,000		5,000	5,000	
	-	4,094	-		5,000		5,000	5,000	
Function	1122 MIDDLE SCHOOL EXTRA CURRICULAR								
	-	93	-		-		-	-	
	-	-	-		-		-	-	
	-	5	-		-		-	-	
	-	13	-		-		-	-	
	-	7	-		-		-	-	
	-	7	-		-		-	-	
	-	-	-		-		-	-	
Function	1131 HIGH SCHOOL INSTRUCTION								
	885	-	2,000		3,000		3,000	3,000	
	31	-	-		-		-	-	
	35	-	120		180		180	180	
	86	-	240		375		375	375	
	34	-	66		99		99	99	
	66	-	153		230		230	230	
	3	-	12		19		19	19	
	-	-	30		45		45	45	
	709	-	2,400		3,000		3,000	3,000	
	248	-	-		-		-	-	
	-	2,227	-		5,000		5,000	5,000	
Function	1250 RESOURCE ROOM								
	454	-	-		500		500	500	
Function	1283 ALTERNATIVE EDUCATION								
	3,518	2,838	-		-		-	-	
Function	2190 ELL								
	(575)	-	-		-		-	-	
	-	151	-		-		-	-	
Function	2122 COUNSELING								
	2,092	-	-		-		-	-	
	15	-	-		-		-	-	
	119	-	-		-		-	-	
	292	-	-		-		-	-	
	148	-	-		-		-	-	
	159	-	-		-		-	-	
	9	-	-		-		-	-	
	2,689	-	-		-		-	-	
Function	2148 OTHER PSYCHOLOGICAL SERVICES								
	11,000	-	-		-		-	-	
Function	2240 PROFESSIONAL DEVELOPMENT								
	3,412	(1,097)	5,000		5,000		5,000	5,000	
Function	2310 SCHOOL BOARD								
	-	762	-		-		-	-	

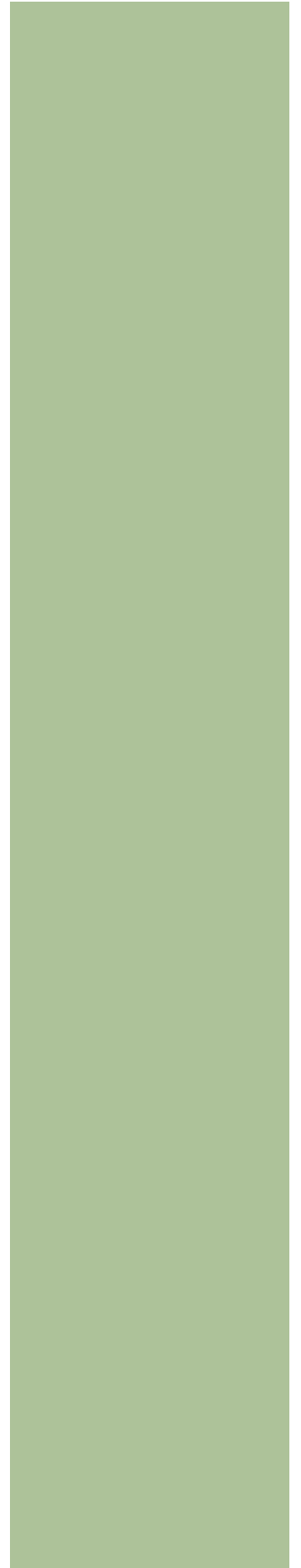
2022-23 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures

200 SPECIAL REVENUE FUND EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 20-21	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE	
299 REIMBURSABLE EXPENDITURES-Continued										
Function	2320 EXECUTIVE ADMINISTRATION SERVICES									
	340 TRAVEL	-	-	5,000			5,000	5,000		
	410 CONSUMABLE SUPPLIES & MATERIALS	-	500	-			-	-		
Function	2410 OFFICE OF THE PRINCIPAL									
	410 SUPPLIES	-	720	5,000			5,000	5,000		
Function	2540 OPERATION AND MAINTENANCE									
	322 REPAIRS & MAINTENANCE	-	5,956	-			5,000	5,000		
Function	2660 TECHNOLOGY									
	550 DEPRECIABLE TECHNOLOGY	-	25,000	-			-	-		
Function	3120 FOOD PREPARATION & DISPENSING									
	122 CLASSIFIED SUBSTITUTES	32	-	-			-	-		
	130 ADDITIONAL HOURS	(180)	-	-			-	-		
	211 PERS EMPLOYER CONTR	12	-	-			-	-		
	212 PERS EMPLOYEE PICK UP	(16)	-	-			-	-		
	213 PERS DEBT SERVICE RATE	13	-	-			-	-		
	220 SOCIAL SECURITY ADMINISTRATION	9	-	-			-	-		
	231 WC SAIF	5	-	-			-	-		
Function	3300 CIVIL SERVICES									
	340 TRAVEL	444	-	-			-	-		
TOTAL REIMBURSABLE WAGES										
		29,635	61,241	33,021	-	50,447	-	50,447	50,447	-
Function	7000									
	600 UNAPPROPRIATED ENDING FUND BALANCE	1,026,134	-	-	-	-	-	-	-	
TOTAL SPECIAL REVENUE FUND EXPENDITURES										
		2,661,189	2,101,510	4,814,396	23.2397	5,239,918	25.1829	5,239,918	5,239,918	25.1829

Other Funds

Section V



Other Funds Detail

- 301 DEBT SERVICE FUND – GENERAL OBLIGATION REFUNDING BONDS 2002**
This Debt Service Fund pays the debt service on the General Obligation Refunding Bonds issued in 2002 used for the construction of the current middle school. Revenue for this fund is from taxes assessed and the debt was retired in December 2010.
- 302 DEBT SERVICE FUND – GENERAL OBLIGATION BONDS 2001 (History only)**
This Debt Service Fund pays the debt services on the General Obligation Bonds issued in 2001 used for the construction of the new high school. Revenue for this fund is from taxes assessed.
- 303 PENSION BOND DEBT SERVICE – PERS UAL**
The Pension Bond Debt Service pays the debt service on the PERS unfunded actuarial liability. Revenue for the fund is from District funded payroll deductions.
- 304 DEBT SERVICE FUND – GENERAL OBLIGATION BONDS 2016**
This Debt Service Fund pays the debt service on the General Obligation Bonds issued in 2016, used for various District Wide projects pertaining to Deferred Maintenance, Safety and Improvements. Revenue for this fund comes from assessed taxes.
- 305 DEBT SERVICE FUND— GENERAL OBLIGATION BONDS 2021**
This Debt Service Fund pays the debt service on the General Obligation Bonds issued in 2021, used to construct, renovate and improve facilities. Revenue for this fund comes from assessed taxes
- 403 CAPITAL IMPROVEMENT PROJECTS 2016**
This fund pays for the District Wide projects funded by the 2016 General Obligation Bonds, as well as payment in full of a prior Full Faith & Credit Obligation. These projects include upgrades to security, several deferred maintenance projects, athletic facilities and building remodels.
- 404 ELEMENTARY SCHOOL PROJECT 2021**
This fund will pay for the new construction of Sisters Elementary School and other bond projects as outlined in the bond measure.
- 445 LUNDGREN MILL FUND**
The Lundgren Mill Fund is a Capital Improvement Fund designated for capital improvements by a Sisters School Board resolution.
- 702 FAN (FAMILY ACCESS NETWORK) EMERGENCY FUND**
The FAN Emergency Fund is a Trust and Agency Fund where the funds have a specified use as designated by the donor. Revenue for the fund is from designated private donations to be held in a trust.
- 706 FAN (FAMILY ACCESS NETWORK) DONATED FUNDS**
The FAN Donated Fund is a Trust and Agency Fund which can be used for the operation of the FAN program along with client needs. Revenue for the fund is from private donations Designated for general use in the program and is held in trust.

2022-23 ADOPTED Budget
Sisters School District
Debt Service Fund Revenue

300 DEBT SERVICE FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2021-22	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
301 DEBT SERVICE FUND									
5400 BEGINNING FUND BALANCE	85	85	-	-	-	-	-	-	-
TOTAL DEBT SERVICE FUND	85	85	-	-	-	-	-	-	-
302 DEBT SERVICE FUND 2001									
1111 CURRENT YEAR TAXES	2,088,651	2,086,500	-	-	-	-	-	-	-
1112 PRIOR YEAR TAXES	56,419	27,957	-	-	-	-	-	-	-
1113 COUNTY TAX SALES FOR BACK TAXES	4,344	1,686	-	-	-	-	-	-	-
1190 PENALTIES & INTEREST ON TAXES	884	370	-	-	-	-	-	-	-
1990 MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-
2800 REVENUE IN LIEU OF TAXES	-	1,772	-	-	-	-	-	-	-
5400 BEGINNING FUND BALANCE	75,219	145,542	-	-	-	-	-	-	-
TOTAL DEBT SERVICE FUND 2001	2,225,516	2,263,828	-	-	-	-	-	-	-
303 PENSION BOND DEBT SERVICE									
1510 INTEREST ON INVESTMENTS	-	8,361	8,000	-	8,000	-	8,000	8,000	-
1970 REVENUES PROVIDED OTHER FUNDS	948,785	983,246	1,006,744	-	1,033,744	-	1,033,744	1,033,744	-
5400 BEGINNING FUND BALANCE	702	12,743	12,000	-	5,000	-	5,000	5,000	-
TOTAL PENSION BOND DEBT SERVICE	949,487	1,004,350	1,026,744	-	1,046,744	-	1,046,744	1,046,744	-
304 DEBT SERVICE FUND 2016									
1111 CURRENT YEAR TAXES	853,922	841,552	831,000	-	875,000	-	875,000	875,000	-
1112 PRIOR YEAR TAXES	13,227	10,711	10,000	-	15,000	-	15,000	15,000	-
1113 COUNTY TAX SALES FOR BACK TAXES	1,721	689	2,000	-	-	-	-	-	-
1190 PENALTIES & INTEREST ON TAXES	361	148	500	-	2,000	-	2,000	2,000	-
2800 REVENUE IN LIEU OF TAXES	-	707	-	-	-	-	-	-	-
5400 BEGINNING FUND BALANCE	28,416	67,403	33,000	-	5,700	-	5,700	5,700	-
TOTAL DEBT SERVICE FUND 2016	897,646	921,210	876,500	-	897,700	-	897,700	897,700	-
305 DEBT SERVICE FUND 2021									
1111 CURRENT YEAR TAXES	-	-	2,113,635	-	2,175,000	-	2,175,000	2,175,000	-
1112 PRIOR YEAR TAXES	-	-	-	-	11,100	-	11,100	11,100	-
1113 COUNTY TAX SALES FOR BACK TAXES	-	-	-	-	-	-	-	-	-
1190 PENALTIES & INTEREST ON TAXES	-	-	1,000	-	2,000	-	2,000	2,000	-
5400 BEGINNING FUND BALANCE	-	-	-	-	10,000	-	10,000	10,000	-
TOTAL DEBT SERVICE FUND 2021	-	-	2,114,635	-	2,198,100	-	2,198,100	2,198,100	-
TOTAL DEBT SERVICE FUND REVENUE	4,072,734	4,189,473	4,017,879	-	4,142,544	-	4,142,544	4,142,544	-

**2022-23 ADOPTED Budget
Sisters School District
Debt Service Fund Expenditures**

300 DEBT SERVICE FUND

		ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2021-22	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
302	DEBT SERVICE FUND 2001									
Function	5110 LONG-TERM DEBT SERVICE									
	380 FISCAL AGENT CONTRACTED SERVICES	500	500	-		-		-	-	
	610 REDEMPTION OF PRINCIPAL	1,875,000	2,030,000	-		-		-	-	
	621 INTEREST ON BONDS	204,474	106,569	-		-		-	-	
	TOTAL DEBT SERVICE FUND 2001	2,079,974	2,137,069	-	-	-	-	-	-	-
303	PENSION BOND DEBT SERVICE									
Function	5110 LONG-TERM DEBT SERVICE									
	380 FISCAL AGENT CONTRACTED SERVICES	1,600	1,600	1,600		1,600		1,600	1,600	
	610 REDEMPTION OF PRINCIPAL	247,079	244,472	242,024		232,859		232,859	232,859	
	621 INTEREST ON BONDS	688,065	735,672	783,120		812,285		812,285	812,285	
	TOTAL PENSION BOND DEBT SERVICE	936,744	981,744	1,026,744	-	1,046,744	-	1,046,744	1,046,744	-
304	DEBT SERVICE FUND 2016									
Function	5110 LONG-TERM DEBT SERVICE									
	380 FISCAL AGENT CONTRACTED SERVICES	-	-	500		500		500	500	
	610 REDEMPTION OF PRINCIPAL	519,822	549,996	595,000		640,000		640,000	640,000	
	621 INTEREST ON BONDS	310,121	302,989	281,000		257,200		257,200	257,200	
	TOTAL DEBT SERVICE FUND 2016	829,943	852,984	876,500	-	897,700	-	897,700	897,700	-
305	DEBT SERVICE FUND 2021									
Function	5110 LONG-TERM DEBT SERVICE									
	380 FISCAL AGENT CONTRACTED SERVICES	-	-	2,000		2,000		2,000	2,000	
	610 REDEMPTION OF PRINCIPAL	-	-	1,235,000		980,000		980,000	980,000	
	621 INTEREST ON BONDS	-	-	877,635		1,216,100		1,216,100	1,216,100	
	TOTAL DEBT SERVICE FUND 2021	-	-	2,114,635	-	2,198,100	-	2,198,100	2,198,100	-
TOTAL DEBT SERVICE FUND EXPENDITURES		3,846,661	3,971,798	4,017,879	-	4,142,544	-	4,142,544	4,142,544	-

2022-23 ADOPTED Budget Sisters School District

Capital Projects Funds Budget Summary

	Actual 2019-20	Actual 2020-21	Budget 2021-22	FTE 2021-22	Proposed 2022-23	Proposed FTE	Approved 2022-23	Adopted 2022-23	Adopted FTE	Increase/(Decrease) From 2021-22 Dollars
REVENUE										
1000 LOCAL SOURCES	114,826	8,626	67,000		172,000		172,000	172,000		105,000
5100 BOND PROCEEDS	-	-	34,800,000		-		-	-		(34,800,000)
5400 BEGINNING FUND BALANCE	3,678,855	1,847,421	814,275		39,710,575		39,710,575	39,710,575		38,896,300
TOTAL REVENUE	3,793,681	1,856,047	35,681,275	-	39,882,575	-	39,882,575	39,882,575	-	4,201,300
EXPENDITURES BY FUNCTION										
2000 SUPPORT SERVICES	3,398	56,207	150,500		300		300	300		(150,200)
4000 FACILITIES ACQUISITION & CONSTRUCTION	1,942,862	773,916	10,882,864	1.75	39,882,275		39,882,275	39,882,275		28,999,411
6000 PLANNED RESERVE	-	-	24,647,911		-		-	-		(24,647,911)
7000 UNAPPROPRIATED ENDING FUND BALANCE	1,847,422	1,025,924	-		-		-	-		-
TOTAL EXPENDITURES BY FUNCTION	3,793,681	1,856,047	35,681,275	1.75	39,882,575	-	39,882,575	39,882,575	-	4,201,300
EXPENDITURES BY OBJECT										
100 SALARIES	85,100	-	340,000	1.75	200,000		200,000	200,000		(140,000)
200 ASSOCIATED PAYROLL COSTS	48,475	-	126,182		63,161		63,161	63,161		(63,021)
300 PURCHASED SERVICES	12,321	29,610	4,218,275		1,028,114		1,028,114	1,028,114		(3,190,161)
400 SUPPLIES & MATERIALS	29,187	4,340	125,500		-		-	-		(125,500)
500 CAPITAL OUTLAY	1,771,175	798,575	6,221,907		38,591,000		38,591,000	38,591,000		32,369,093
600 OTHER OBJECTS	0	599	1,500		300		300	300		(1,200)
800 CONTINGENCY/ENDING FUND BALANCE	1,847,422	1,025,924	24,647,911		-		-	-		(24,647,911)
TOTAL EXPENDITURES BY OBJECT	3,793,681	1,859,047	35,681,275	1.75	39,882,575	-	39,882,575	39,882,575	-	4,201,300

**2022-23 ADOPTED Budget
Sisters School District
Capital Projects Fund Revenue**

400 CAPITAL PROJECTS FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2021-22	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
403 CAPITAL IMPROVEMENTS PROJECT 2016									
1510 INTEREST ON INVESTMENTS	46,507	-	7,000		2,000		2,000	2,000	
1990 MISCELLANEOUS	68,319	-	5,000		-		-	-	
5400 BEGINNING FUND BALANCE	3,464,580	-	600,000		98,000		98,000	98,000	
TOTAL CAPITAL IMPROVEMENTS PROJECT 2016	3,579,405	-	612,000		100,000		100,000	100,000	
404 ELEMENTARY SCHOOL PROJECT 2021									
1510 INTEREST ON INVESTMENTS	-	-	50,000		150,000		150,000	150,000	
1990 MISCELLANEOUS	-	-	5,000		20,000		20,000	20,000	
5110 BOND PROCEEDS	-	-	33,800,000		-		-	-	
5120 BOND PREMIUM	-	-	1,000,000		-		-	-	
5400 BEGINNING FUND BALANCE	-	-	-		39,371,300		39,371,300	39,371,300	
TOTAL CAPITAL IMPROVEMENTS PROJECT 2016	-	-	34,855,000	-	39,541,300	-	39,541,300	39,541,300	-
445 LUNDGREN MILL FUNDS									
5400 BEGINNING FUND BALANCE	214,275	-	214,275		241,275		241,275	241,275	
TOTAL LUNDGREN MILLS FUNDS	214,275	-	214,275		241,275		241,275	241,275	
TOTAL CAPITAL PROJECTS FUND	3,793,681	-	35,681,275	-	39,882,575	-	39,882,575	39,882,575	-

2022-23 ADOPTED Budget
Sisters School District
Capital Projects Fund Expenditures

400 CAPITAL PROJECTS FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2021-22	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
403 CAPITAL IMPROVEMENTS PROJECT 2016									
Function 2540 FACILITIES/MAINTENANCE									
322 REPAIRS & MAINTENANCE	1,259	4,021	150,000		-		-	-	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	11,350	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	1,578	-	-		-		-	-	
540 EQUIPMENT	560	40,836	-		-		-	-	
Function 4110 SERVICE AREA DIRECTION									
112 CLASSIFIED SALARIES	-	-	-		-		-	-	
113 ADMINISTRATIVE SALARIES	-	-	100,000		-		-	-	
114 SALARIES	85,100	-	-		-		-	-	
211 PERS EMPLOYER CONTR.	-	-	-		-		-	-	
212 PERS EMPLOYEE PICKUP	5,106	-	3,300		-		-	-	
213 PERS DEBT SERVICE	12,510	-	6,000		-		-	-	
218 OPSRP EMPLOYER CONTR.	6,331	-	12,000		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	6,278	-	7,650		-		-	-	
231 WC SAIF	2,260	-	631		-		-	-	
232 UNEMPLOYMENT	-	-	1,500		-		-	-	
240 CONTRACTUAL EMPLOYEE BENEFITS	15,989	-	9,012		-		-	-	
342 TRAVEL OUT OF DISTRICT	1,172	224	-		-		-	-	
389 NON INSTRUCTIONAL CONTRACTED SERVICES	2,180	6,514	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	-		-		-	-	
Function 4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENT									
389 NON INSTRUCTIONAL CONTRACTED SERVICES	5,310	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	763	-	-		-		-	-	
460 NON CONSUMABLE SUPPLIES	26,846	4,340	-		-		-	-	
480 COMPUTER HARDWARE	-	-	-		-		-	-	
520 BUILDING ACQUISITION & MAJOR STRUCTURAL ALTERATIONS	219,781	4,068	-		-		-	-	
530 IMPROVEMENTS OTHER THAN BUILDINGS	682,601	19,200	121,907		50,000		50,000	50,000	
540 EQUIPMENT	-	-	-		50,000		50,000	50,000	
562 BUS GARAGE/TRANSPORTATION CENTER	868,233	648,121	-		-		-	-	
640 DUES & FEES	-	599	-		-		-	-	
Function 4180 OTHER CAPITAL ITEMS									
541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	-	72,066	-		-		-	-	
542 REPLACEMENT EQUIPMENT PURCHASE	-	5,815	-		-		-	-	
562 BUS GARAGE/TRANSPORTATION CENTER	-	5,469	-		-		-	-	
Function 4190 OTHER FACILITIES CONSTRUCTION SERVICES									
322 REPAIRS & MAINTENANCE	-	-	200,000		-		-	-	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	2,400	7,500	-		-		-	-	
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE									
800 UNAPPROPRIATED ENDING FUND BALANCE	1,633,146	-	-		-		-	-	
TOTAL CAPITAL IMPROVEMENTS PROJECT 2016	3,579,405	830,123	612,000	-	100,000	-	100,000	100,000	-

2022-23 ADOPTED Budget
Sisters School District
Capital Projects Fund Expenditures

400 CAPITAL PROJECTS FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2021-22	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
404 ELEMENTARY SCHOOL PROJECT 2021									
Function 2520 FISCAL SERVICES									
644 BANK FEES	-	-	500.00		300.00		300.00	300.00	
Function 4110 SERVICE AREA DIRECTION									
112 CLASSIFIED SALARIES	-	-	100,000		200,000		200,000	200,000	
113 ADMINISTRATIVE SALARIES	-	-	-		-		-	-	
114 SALARIES	-	-	90,000	1.00	-		-	-	
211 PERS EMPLOYER CONTR.	-	-	3,300		-		-	-	
212 PERS EMPLOYEE PICKUP	-	-	11,400		12,000		12,000	12,000	
213 PERS DEBT SERVICE	-	-	22,800		25,000		25,000	25,000	
218 OPSRP EMPLOYER CONTR	-	-	2,970		6,600		6,600	6,600	
220 SOCIAL SECURITY ADMINISTRATION	-	-	14,535		15,300		15,300	15,300	
231 WC SAIF	-	-	1,198		1,261		1,261	1,261	
232 UNEMPLOYMENT	-	-	2,850		3,000		3,000	3,000	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	-	27,036		-		-	-	
342 TRAVEL OUT OF DISTRICT	-	-	1,000		2,000		2,000	2,000	
354 ADVERTISING	-	-	-		5,000		5,000	5,000	
388 ELECTION SERVICES	-	-	1,000		-		-	-	
389 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	500,000		229,839		229,839	229,839	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	5,500		-		-	-	
640 DUES AND FEES	-	-	1,000		-		-	-	
Function 4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENT									
130 ADDITIONAL SALARIES	-	-	50,000		-		-	-	
354 ADVERTISING	-	-	2,000		-		-	-	
383 ARCHITECT/ENGINEER SERVICES	-	-	3,000,000		-		-	-	
389 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	100,000		250,000		250,000	250,000	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	60,000		-		-	-	
460 NON CONSUMABLE SUPPLIES	-	-	60,000		-		-	-	
480 COMPUTER HARDWARE	-	-	-		-		-	-	
520 BUILDING ACQUISITION & MAJOR STRUCTURAL ALTERATIONS	-	-	5,000,000		30,000,000		30,000,000	30,000,000	
530 IMPROVEMENTS OTHER THAN BUILDINGS	-	-	1,000,000		5,491,000		5,491,000	5,491,000	
540 EQUIPMENT	-	-	100,000		3,000,000		3,000,000	3,000,000	
Function 4180 OTHER CAPITAL CONSTRUCTION									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		-		-	-	
550 DEPRECIABLE TECHNOLOGY	-	-	-		-		-	-	
Function 4190 OTHER FACILITIES CONSTRUCTION SERVICES									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	50,000		300,000		300,000	300,000	
Function 6110 PLANNED RESERVE									
810	-	-	24,647,911		-		-	-	
TOTAL CAPITAL IMPROVEMENTS PROJECT 2021	-	-	34,855,000	1.0000	39,541,300	-	39,541,300	39,541,300	-
445 LUNDGREN MILL FUNDS									
4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENT									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	214,275		241,275		241,275	241,275	
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE									
800 UNAPPROPRIATED ENDING FUND BALANCE	214,275	-	-		-		-	-	
TOTAL LUNDGREN MILL FUNDS	214,275	-	214,275	-	241,275	-	241,275	241,275	-
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	3,793,680	830,123	35,681,275	1.0000	39,882,575	-	39,882,575	39,882,575	-

**2022-23 PROPOSED Budget
Sisters School District
Trust Agency Fund Revenue**

700 TRUST AGENCY FUND

	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	FTE 2021-22	PROPOSED 2022-23	FTE 2022-23	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE 2022-23
702 FAN DESIGNATED FUNDS									
1920 CONTRIBUTIONS-DONATIONS	98,592	58,504	26,000		30,000				
1960 RECOVERY OF PRIOR YEAR EXPENDITURE	-	-	-		-				
1990 MISCELLANEOUS	15,138	-	-		-				
5400 BEGINNING FUND BALANCE	20,777	48,236	20,000		46,000				
TOTAL FAN EMERGENCY FUND	134,507	106,740	46,000	-	76,000	-	-	-	-
706 FAN NON DESIGNATED FUNDS									
1920 CONTRIBUTIONS-DONATIONS	500	29,289	90,000		65,000				
1990 MISCELLANEOUS	-	-	1,000		1,000				
5400 BEGINNING FUND BALANCE	31,643	17,143	30,000		75,000				
TOTAL FAN DONATED ITEMS	32,143	46,432	121,000	-	141,000	-	-	-	-
TOTAL TRUST AGENCY FUND	166,650	153,172	167,000	-	217,000	-	-	-	-

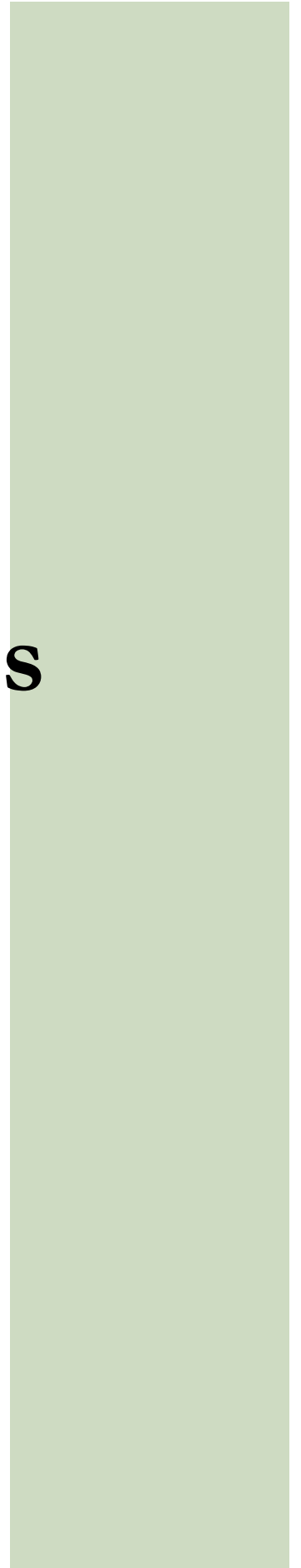
**2022-23 ADOPTED Budget
Sisters School District
Trust Agency Fund Expenditures**

700 TRUST AGENCY FUND

			ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	ADOPTED	
			2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23	FTE	
											2022-23	
702	FAN DESIGNATED FUNDS											
Function	3300	COMMUNITY SERVICES										
	340	TRAVEL	-	-	1,000		1,000		1,000		1,000	
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	14,828	12,722	45,000		75,000		75,000		75,000	
	410	CONSUMABLE SUPPLIES & MATERIALS	172	-	-		-		-		-	
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE										
	800	UNAPPROPRIATED ENDING FUND BALANCE	17,143	-	-		-		-		-	
TOTAL FAN DESIGNATED ITEMS			32,143	12,722	46,000	-	76,000	-	76,000	76,000	-	
706	FAN NON DESIGNATED FUNDS											
Function	2122	COUNSELING										
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	-	-			-		-		-	
Function	3300	COMMUNITY SERVICES										
	340	TRAVEL	-	-	1,000		1,000		1,000		1,000	
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	86,271	28,131	99,500		99,500		99,500		99,500	
	410	CONSUMABLE SUPPLIES & MATERIALS	-	-	500		500		500		500	
Function	5200	TRANSFERS										
	710	INTERFUND TRANSFERS	-	-	20,000		40,000		40,000		40,000	
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE										
	800	UNAPPROPRIATED ENDING FUND BALANCE	48,236	-	-		-		-		-	
TOTAL FAN NON DESIGNATED ITEMS			134,507	28,131	121,000	-	141,000	-	141,000	141,000	-	
TOTAL TRUST AGENCY FUND			166,650	40,853	167,000	-	217,000	-	217,000	217,000	-	

Budget Notices

Section VI



CLASSIFIEDS

The Garden Angel is now filling
landscape supervisor and
maintenance crew member
positions. LCB #9583. Inquire at
541-549-2882 or
thegardenangel@gmail.com.

999 Public Notice

NOTICE OF BUDGET

COMMITTEE MEETING
A public meeting of the Budget Committee of the Sisters School District #6, Deschutes County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 will be held at Sisters School District Office, 525 E Cascade Ave, Sisters, Oregon. The meeting will take place on the 13th day of April, 2022 at 6:00 p.m. and an additional meeting will be held on the 4th day of May, 2022 at 6:00 p.m. The purpose of the meeting(s) is to receive the budget message, review the proposed budget for FY 22-23 and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained at the meeting on April 13th at the Sisters School District Office, 525 E. Cascade Ave., Sisters, Oregon between the hours of 8:00 a.m. and 4:00 p.m. on or after April 14th.

Book 213, Page 698, Deschutes County Deed Records; thence South 79°47'19" East along the North line of said Eshleman tract a distance of 310.95 feet to the beginning. EXCEPTING THEREFROM that portion lying within Jordan Road. The Board of Directors of the District will sit in a regular session on May 3rd 2022 in Sisters, Oregon at 10:00 am for the transaction of District business. Those persons with objections to said inclusion should attend this meeting at 68000 Highway 20 West Bend, Oregon or submit written comments or objections to the district office at P.O. Box 2230 Sisters, Oregon 97759 no later than April 27th, 2022. THREE SISTERS IRRIGATION DISTRICT by Marc Thalacker, Manager.

NOTICE OF PUBLIC HEARING

Notice is hereby given that the City of Sisters Planning Commission will conduct an in-person public hearing at Sisters City Hall, 520 E. Cascade Avenue, Sisters, on April 21, 2022 at 5:30 PM regarding the applications listed below. The hearing will be held according to SDC Chapter 4.1 and the rules of procedure adopted by the Council and available at City Hall. Prior to the public hearing, written comments may be provided to Sisters City Hall at

NOTICE IS HEREBY GIVEN
that a petition has been filed with the Board of Directors of the Three Sisters Irrigation District by Jared and Crystal Vogt, requesting a change of District

(mailing address PO Box 39, Sisters, OR 97759) or emailed to mmartin@ci.sisters.or.us. Comments should be directed toward the criteria that apply

this request and must refer to the file number. For additional information, please contact Matthew Martin, Principa Planner at (541) 323-5208 mmartin@ci.sisters.or.us

The staff report and recommendation to the hearing body will be available for review at least seven (7) days before the hearing. All submitted evidence and materials related to the application are available for inspection at City Hall. Copy all materials will be available request at a reasonable cost Planning Commission meeting accessible to the public either person or via Zoom online meeting. Meeting information including the Zoom link can be found on <https://www.ci.sisters.or.us/meetings>.

PUBLIC HEARING: April 2022 at 5:30 pm
FILE #: TA 22-01
APPLICANT: City of Sisters
REQUEST: Text amendm Sisters Development Code Section 2.15.1900, Temporary Uses. The proposed amend adds location restrictions for temporary uses including a minimum 126-foot setback from E. Cascade Avenue.
APPLICABLE CRITERIA: SDC Chapter 2.15 – Special

Types of Applications and Review Procedures; Chapter 4.7 – Land Use District Map and Text Amendments; Oregon Planning Commission meeting is inspection at City Hall. Copies of all materials will be available on request at a reasonable cost. The Planning Commission meeting is


Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES, –ss.

I, JAMES CORNELIUS, being first duly sworn, depose and say that I am the principal clerk of the publication, The Nugget, a newspaper of general circulation printed and published at Sisters in the Aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that the SISTERS SCHOOL DISTRICT NO. 6

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 2 consecutive weeks in the following issues: 3/16/2022 3/23/2022

Subscribed and sworn to before this 17 day of March, 2022.

Signed: 

I the said report and recommendation to the hearings body will be available for review at least seven (7) days before the hearing. All submitted evidence and materials related to the Text Amendments; Oregon Statewide Land Use Goals; and City of Sisters Urban Area Comprehensive Plan. T H F N I G G E T

CLASSIFIEDS

The Garden Angel is now filing *landscape supervisor* and *maintenance crew member* positions. LCB #9583. Inquire at **541-549-2882** or thegardenangel@gmail.com.

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NOTICE OF BUDGET

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NOTICE IS HEREBY GIVEN

that a petition has been filed with the Board of Directors of the Three Sisters Irrigation District by Jared and Crystal Vogt, requesting a change of District

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(mailing address: Sisters, OR 97759) mmartin@ci.sisters.or.us Comments should toward the criteria this request and **the file number**. For information, please Matthew Martin, Planner at (541) 323-5208 or mmartin@ci.sisters.or.us The staff recommendation to 1 body will be available at least seven (7) day hearing. All submitted application are available for inspection at City Hall all materials will be a request at a reasonable Planning Commission accessible to the person or via Zoom meeting. Meeting including the Zoom can be found <https://www.ci.sisters.or.us> meetings.

PUBLIC HEARING

2022 at 5:30 PM
FILE #: TA 22

APPLICANT: City of Sisters

REQUEST: Text amendment to Sisters Development Code (SDC) Section 2.15.1900, Temporary Uses. The proposed amendment adds location restrictions for temporary uses including a minimum 126-foot setback from E. Cascade Avenue.

APPLICABLE CRITERIA: SDC Chapter 2.15 – Special

the file number. For additional information, please contact Matthew Martin, Principal Planner at (541) 323-5208 or mmartin@ci.sisters.or.us. The staff report and recommendation to the hearings body will be available for review at least seven (7) days before the hearing. All submitted evidence and materials related to the

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STATE OF OREGON, COUNTY OF DESCHUTES, --SS.

I, JAMES CORNELIUS, being first duly sworn, depose and say that I am the principal clerk of the publication, The Nugget, a newspaper of general circulation printed and published at Sisters in the Aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that the **SISTERS SCHOOL DISTRICT NO. 6** printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 consecutive weeks in the following issues: 4/6/2022

Subscribed and sworn to before this 7 day of APRIL, 2022.

Signed: 

VERIFICATION: Chapter 2.3 – Multi-Family Residential District; Chapter 2.6 – Light Industrial; Chapter 4.1 – Types of Applications and Review Procedures; Chapter 4.7 – Land Use District Map and Text Amendments; Oregon Statewide Land Use Goals; and City of Sisters Urban Area Comprehensive Plan. **THE NUGGET**

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the following items to
 wyatt@holyakakow.com:

- Resume
- Reason for applying for this particular position
- Some general information about yourself and work history.

Protection District, Deschutes County, State of Oregon, will meet in public session. The meeting will be held at Fire Station No. 2, 67433 Cloverdale Rd., Sisters, OR 97759, May 25, 2022, at 7 p.m. The Regular Business Meeting will follow the Budget Committee Meeting.



Affidavit of Publication

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Subscribed and sworn to before this 3 day of June, 2022.

Signed: James Cornelius

additional information, contact: But for a fanatic like Patrick, Joseph O'Neil, 541-323-5222. there was a deeper desire

See TOUGAS on page 23

SISTERS SCHOOL DISTRICT NOTICE OF BUDGET HEARING

A public meeting of the Sisters School District #6 Board of Directors will be held at Sisters School District Office, 525 E Cascade Ave, Sisters, Oregon June 1, 2022 at 6:00 pm. The purpose of this meeting is to adopt the budget for the fiscal year beginning July 1, 2022 as approved by the Sisters School District Budget Committee. This budget was prepared on a basis of accounting the same as the preceding year. A summary of the budget is presented below.
 A link to the electronic copy of the budget document will also be posted to the School Board Budget Information section on the District website.
 Contact: Sherry Joseph, Business Manager Telephone: 541-549-8921 Email: sherry.joseph@sdsd.k12.or.us

TOTAL OF ALL FUNDS		FINANCIAL SUMMARY - RESOURCES	
	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$9,616,178	\$4,651,110	\$43,645,461
Current Year Property Taxes, other than Local Option Taxes	12,091,046	12,256,635	12,691,344
Current Year Local Option Property Taxes	1,506,272	1,625,000	1,791,000
Other Revenue from Local Sources	1,746,609	2,301,792	2,415,307
Revenue from Intermediate Sources	30,806	127,035	108,000
Revenue from State Sources	3,269,742	4,436,497	5,584,406
Revenue from Federal Sources	1,032,880	1,349,449	1,511,757
Interfund Transfers	54,099	395,000	240,000
All Other Budget Resources	471,394	34,800,000	0
Total Resources	\$25,819,026	\$61,942,518	\$67,987,275

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	
Salaries	\$7,584,383
Other Associated Payroll Costs	4,605,968
Purchased Services	1,521,319
Supplies & Materials	1,544,197
Capital Outlay	885,375
Other Objects (except debt service & interfund transfers)	205,115
Debt Service*	4,569,998
Interfund Transfers*	\$4,089
Operating Contingency	916,054
Unappropriated Ending Fund Balance & Reserves	3,992,911
Total Requirements	\$25,819,026

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION					
1000 Instruction	9,023,646	\$11,781,332	91.89	\$12,220,462	95.43
FTE	85.56				
2000 Support Services	6,188,809	7,878,561	49.46	8,720,639	54.22
FTE	45.01				
3000 Enterprise & Community Service	457,493	739,171	5.46	1,056,355	6.51
FTE	4.46				
4000 Facility Acquisition & Construction	773,916	10,882,864	1.00	39,882,275	0
FTE	0				
5000 Other Uses	4,427,491	4,267,879	385,000	240,000	4,427,544
5100 Debt Service*	\$4,089	1,050,000	1,140,000	300,000	
5200 Interfund Transfers*	916,054	24,947,911			
6000 Contingency	3,952,518				
7000 Unappropriated Ending Fund Balance	\$25,819,026	\$61,942,518			\$67,987,275
Total Requirements	135.03		147.81		156.16

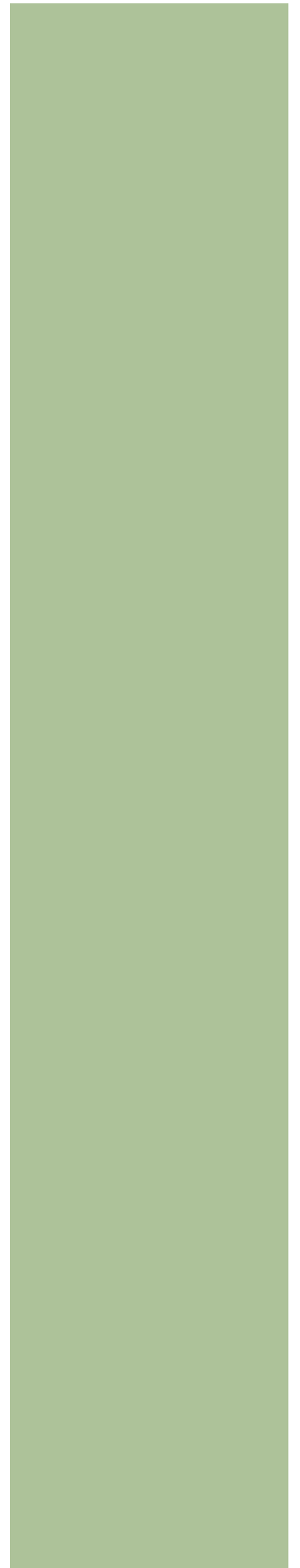
Sister's portion of the 2022-23 Department of Education's State School Fund (SSF) revenue formula is estimated at \$12,905,494. This estimate is based on a \$9.1 billion statewide 2021-23 biennial budget (split 49/51 between years) and is calculated by multiplying projected ADME of 1,277.73 by a per ADME rate of \$10,100. This revenue is received through current property tax collections, Department of Education General Purpose and Transportation Grants, County and Common School Funds.

PROPERTY TAX LEVIES			
	Rate of Amount Imposed	Rate of Amount Imposed	Rate of Amount Approved
Permanent Rate Levy (Rate Limit 4.0997 per \$1,000)	4.0997	4.0997	4.0997
Local Option Levy	0.75	0.75	0.75
Levy For General Obligation Bonds	\$3,026,423	3,104,467	3,202,500

STATEMENT OF INDEBTEDNESS		
	Estimated Debt Outstanding on July 1	Estimated Debt Authorized But Not Incurred on July 1
LONG TERM DEBT		
General Obligation Bonds	\$53,842,100	
Other Bonds	5,886,980	
Other Borrowings	581,408	
Total	\$60,310,468	

Resolution

Section VII



**Sisters School District No. 6
Resolution No. # FY 21-22-02**

RESOLUTION ADOPTING THE 22-23 BUDGET

BE IT RESOLVED that the Board of Directors of the Sisters School District hereby adopts the budget for the fiscal year 2022-2023 in the total amount of \$67,987,275. This budget is now on file at the Sisters School District Administrative Office, 525 E Cascade Avenue, Sisters Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022 and for the following purposes:

General Fund		Special Revenue Fund	
Instruction	\$ 9,166,932	Instruction	\$ 3,053,530
Support Services	7,662,306	Support Services	1,058,033
Community Services	101,000	Community Services	778,355
Transfers	135,000	Transfers	100,000
Contingency	<u>1,440,000</u>	Debt Service	<u>250,000</u>
Total	<u>\$18,505,238</u>	Total	<u>\$5,239,918</u>
Debt Service Fund		Capital Projects Fund	
Bond Debt Service	\$ 3,095,800	Support Services	\$ 300
PERS UAL Debt Service	<u>1,046,744</u>	Facilities Acquisition & Construction	<u>39,882,275</u>
Total	<u>\$4,142,544</u>	Total	<u>\$39,882,575</u>
Trust & Agency Fund		Total Appropriations, All Funds	
Community Services	\$ 177,000		<u>\$67,987,275</u>
Transfers	<u>40,000</u>		
Total	<u>\$ 217,000</u>		
		TOTAL ADOPTED BUDGET	<u>\$67,987,275</u>

AMENDED - RESOLUTION 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 2022-2023:

- 1) At the rate of \$4.0997 per \$1,000 of assessed value for permanent rate tax:
- 2) At the rate of \$0.75 per \$1,000 of assessed value for local option tax:
- 3) In the amount of \$3,202,500 for debt service on general obligation bonds:

RESOLUTION 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

Permanent Rate Tax \$4.0997/\$1000
Local Option Tax \$.07500/\$1000

Excluded from Limitation

General Obligation Bond Debt Service \$3,202,500

The above resolution statements were approved and declared adopted on this 1st day of June, 2022.

Don Hedrick
Don Hedrick, Board Chairman

Curtiss Scholl
Curtiss Scholl, Superintendent

Date 6-1-22

Date 6/1/22