



Bethel School District 2024-25 Proposed Budget

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Budget Committee

POSITION NUMBER	SCHOOL BOARD MEMBERS	TERM EXPIRES
1	Caleb Clark	2025
2	Ashley Espinoza	2025
3	Curt Nordling	2027
4	Drae Charles	2027
5	Paul Jorgensen	2025
6	Robin Zygaitis	2027
7	Debi Farr	2025

POSITION NUMBER	SCHOOL BOARD MEMBERS	TERM EXPIRES
1	James Manning, Jr.	2024
2	Erin Zygaitis	2024
3	Jenna Hawkins	2025
4	T. Erin Basinger	2026
5	Alan Laisure	2024
6	Jennifer Monegan	2025
7	Diane Behling	2026

The budget committee is an advisory group established by statute. The committee is made up of the governing body of the local government and an equal number of appointed members. The appointed members must be electors of the local government. They cannot be employees, officers, or agents of the local government. They are appointed for staggered, three-year terms. No member of the budget committee can receive compensation for serving on the committee.

The budget committee has several purposes. It conducts public meetings to hear the budget message and review the budget proposed by the Budget Officer. One of its most important purposes is to listen to comments and questions from interested citizens. It can revise the proposed budget to reflect changes it wants to make in the local government's fiscal policy. It does not have the authority to negotiate employee salaries. The committee approves the budget, approves the property tax rate, and approves the dollar amount for debt service for the payment of bond principal and interest.

Local budget law requires that the budget committee hold at least one meeting for the purpose of:

1. Receiving the budget message and budget document, and
2. Providing members of the public with an opportunity to ask questions about and comment on the budget.

The District must give prior public notice of the meeting(s) held for these two purposes. A copy of this notice is contained within the appendix of this document.

Budget Calendar



BETHEL SCHOOL DISTRICT EUGENE, OREGON

2024-2025 - Budget Calendar

JANUARY 8, 2024	Board Reviews Draft 2024-2025 Budget Calendar
JANUARY 22, 2024	Board Adopts 2024-2025 Budget Calendar
TBD	Appointment of New Budget Committee Members
APRIL 1, 2024	All budget materials due from buildings and departments/programs
APRIL 24, 2024	Submit notice to <u>Register Guard</u>
APRIL 28, 2024	Publish first notice of Budget Committee Meeting (<i>5 to 30 days prior to meeting</i>)
MAY 13, 2024	Budget Committee 'Orientation', 5:30 p.m. Proposed Budget Document/Budget Message presented to the Budget Committee First Budget Committee Meeting , District Office, 6:30 p.m.
MAY 15, 2024	Budget Committee Meeting at District Office, 5:30 p.m. Approval of Proposed Budget
MAY 23, 2024	Alternative date for approval of the proposed budget, District Office, 6:30 p.m.
JUNE 9, 2024	Publication of NOTICE OF BUDGET HEARING, FINANCIAL SUMMARY, and FUND SUMMARIES (<i>not more than 25 nor less than 5 days prior</i>)
JUNE 24, 2024	Public Hearing on Budget Enact resolutions adopting the budget, making the appropriations, and declaring the tax levy

Superintendent's Budget Message

Dear Members of the Bethel School District Community,

On behalf of our finance team and in accordance with ORS 294.391, it is my pleasure to share with you the Bethel School District 2024-25 proposed budget. This budget is not just a financial document; it reflects our shared commitment to fostering a relevant, responsive, and joyful educational community where every student and staff can thrive.

At the core of our budgetary decisions lies The Bethel Blueprint, our strategic plan that serves as our collective north star. Developed in close collaboration with staff, students, and parents, The Blueprint channels our efforts into four key areas: Relevant & Responsive Learning, Joy & Wellness, Engagement and Belonging, and Strong Schools/Strong Communities. Embedded within these priorities is a steadfast commitment to equity in action. This commitment drives us to continuously assess district programs and processes, striving to dismantle barriers and enhance opportunities for all students, particularly those historically under-served by our system. Our mission, to cultivate relevant, responsive, and joyful school communities where all students thrive, serves as our guiding principle in this pursuit.

The evidence of our progress toward actualization of our strategic priorities is clear and encouraging. In 2023, our high school graduation rates reached historic highs, with 91.5% of Willamette High School students and 82% of all students in Bethel graduating on time. This achievement is a testament to the collective efforts of our educators, administrators, families, and community partners in providing the support and resources for student success.

Our investments in fostering a sense of belonging and engagement among middle school students are yielding positive results, as students report feeling more connected to each other and to our schools. Strategies like a strong social-emotional curriculum, after-school activities, and engaging Career and Technical (CTE) courses are helping us achieve this goal. Similarly, our focus on early literacy initiatives is paying dividends, with more third-grade students demonstrating strong reading and writing skills. These skills will be accelerated with our summer learning program that will target intensive reading instruction for over 400 of our K-3 students who are developing readers.

Furthermore, we are expanding our CTE offerings and creating robust pathways for all students to ensure that they are equipped with the skills and knowledge necessary for success in an ever-evolving world. Central to these achievements are our dedicated educators and administrators. Their shared commitment to constantly improving our practices to better serve the evolving needs of our students creates the conditions for our pursuit of excellence across the district.

Our strategic plan priorities are reflected in this proposed budget in many areas. The table below outlines a sampling of personnel and activities included within our 2024-25 programs. Explicitly linking district priorities to spending helps our community better understand that the way we spend our resources is a reflection of what we value.

	Strategic Plan Priority	Personnel	Activities
	Joy & Wellness	Elementary, middle school and alternative high school counselors Sources of Strength & SEL curriculum Nursing staff, school psychologists and Bethel Health Center staffing Additional contracted mental health therapists	Sources of Strength events SW Celebrations Positive support systems
	Relevant & Responsive Learning	Talented & Gifted (TAG) teacher stipends Licensed staffing for class size reduction Literacy coaches Kindergarten Education Assistants	TAG program supports Interventions/Enrichments Curriculum adoptions Professional development

	Belonging & Engagement	Affinity group and activity coaches Student success coaches CTE, art, PE, language, and music teachers Equity Coordinator	SIA funding for supplies & activities for affinity groups, music and art
	Strong Schools, Strong Communities	Behavior Cadre staffing Family Navigators District Interpreter/Translator Student support specialists Career/College Center staffing	Safety Protocols Culturally responsive PBIS Community internships

While there are significant achievements to celebrate and areas where we aim to accelerate progress across the district, it is crucial to recognize the hurdles we are facing. Factors such as declining enrollment, insufficient state school funding, unfunded state mandates, inflationary pressures, and increasing student needs have increased the demands on our budget. As a result, for the second consecutive year, we must tap into district reserves to maintain consistent educational experiences for our students. We acknowledge that relying significantly on reserves is not a sustainable long-term financial strategy. Our goal is to propose a budget and develop a comprehensive long-term plan that allows the district to gradually decrease expenditures over time, thereby minimizing any major disruptions to our students' learning experiences.

Planning the 2024-25 Budget

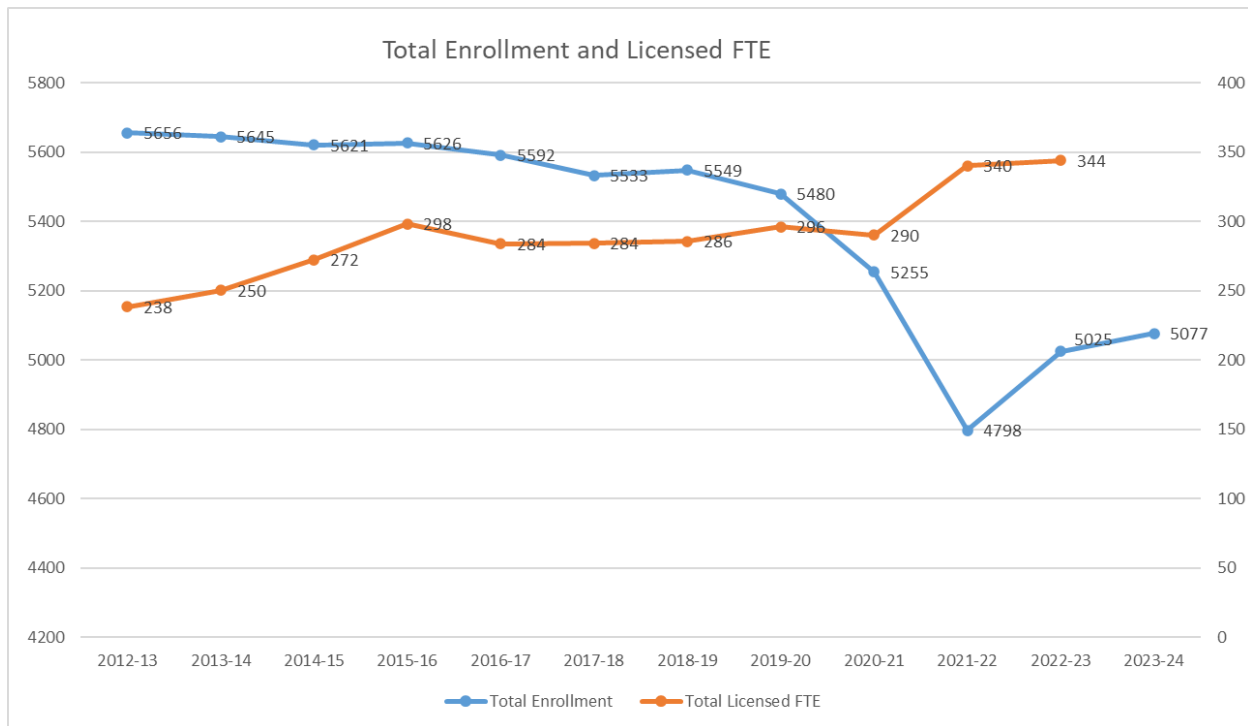
The 2024-25 budget is based on a presumptive \$10.2 billion State School Fund (SSF). The SSF represents the largest source of funding for public schools in Oregon. While this may seem like a lot of money, the SSF continues to fall short of the funding level needed to maintain current service levels. For several sessions, the Oregon legislature has underfunded the State School Fund to adequately meet projected year to year expenditures, while increasing resources for targeted programs such as High School Success, Early Literacy and the Student Investment Account. These targeted resources are beneficial, but they do not offset inadequate funding for the General Fund to meet the daily operational needs of the district.

For the 2024-25 academic year, we have adjusted our teaching staff to account for a decrease in enrollment and an increase of one student in the student-to-teacher staffing ratio across all grade levels. This resulting decrease of twelve positions was absorbed through retirements and resignations, as Bethel was committed to making this change without layoffs. Support positions across the district were also adjusted to recognize declining enrollment, and the district chose not to hire two administrative positions to reduce costs. The availability of grant funding for summer learning (\$1.155 million summer learning grant) allowed us to reduce district operational spending for summer programming. An increase in available Student Investment Account funding was key to supporting affinity programs previously funded through the Elementary and Secondary Schools Emergency Relief (ESSER) Fund, which ends in September 2024.

We believe that the proposed plan represents a careful and considered approach to balancing our financial budget while also keeping our focus on the academic, social, and emotional needs of our students. It provides resources to support our daily operations as well as our strategic priorities moving forward, but also allows us to end the year with the 12.5% General Fund ending fund balance required by our Board.

Factors Impacting the Budget

There are two crucial factors driving a reduced general fund budget in Bethel: declining enrollment and inflationary pressures that are not keeping pace with revenue projections.



Declining enrollment & Increased needs

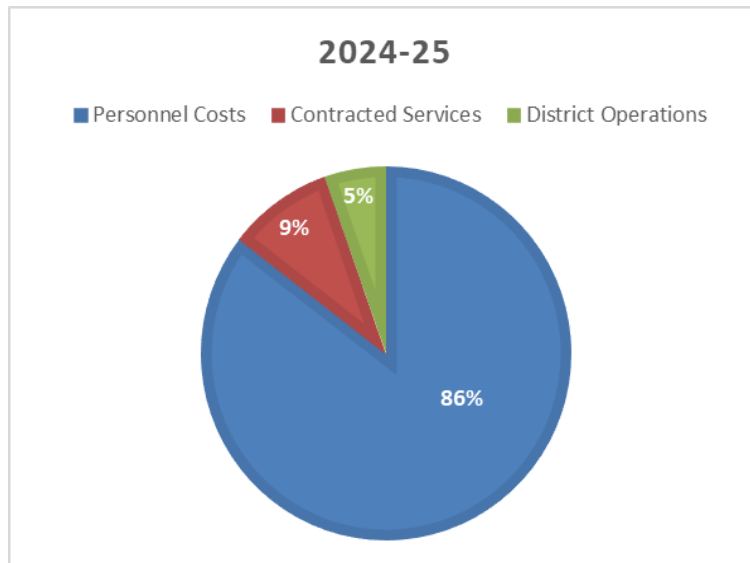
The district has experienced declining enrollment while simultaneously increasing the number of licensed staff to address student needs.

Prior to the pandemic, Bethel had been experiencing a slight decrease in student enrollment each year. The pandemic and mandatory school closures profoundly impacted student enrollment. In the 2022-23 school year, Bethel had hoped to see a return to pre-pandemic enrollment levels but only enrolled 5,025 students. This enrollment represented a decrease of nearly 600 students since 2015-16 and a reduction of about \$6 million annually from the State School Fund. During the pandemic, the district hired many new licensed teachers, counselors, and specialists to meet the needs of our students. These staff members have been essential to help meet health and safety needs during the pandemic and provide students with additional support for unfinished learning. However, with resources tied predominantly to enrollment numbers, we cannot sustain this level of staffing.

Inflationary pressures

While revenue from the State School Fund has grown in recent years, the cost of running the school district continues to outpace this growth. Personnel costs, insurance premiums, costs associated with contracted professional services and student placements in specialized programs show annual growth well above SSF funding levels. For example, insurance premiums next year are projected to increase by 15-18% over current year rates. Without additional resources, our only long-term option is to reduce expenditures. As personnel costs represent 86% of our spending, any plan to reduce expenditures will ultimately hinge on reducing positions within the district.

Bethel General Fund Budget Allocations



Approximately 86% of the general fund budget in Bethel is dedicated to personnel costs. This includes licensed, classified, administrative, substitutes, and professional staff. Non-personnel costs include contracted services (ex: general education transportation, tuition payments for student placements, medical and mental health services) and district operating costs (ex: custodial and maintenance, school and program supplies, technology, insurance).

Need for Change

We have known for several years that we would face both an expected short-term budget concern and a potential longer-term budgetary shortfall. In the short term, we needed to address the end of pandemic funding through the ESSER grants and make room in our operating budgets for programs that would no longer be grant-funded. In the long term, we knew that enrollment declines could challenge our ability to support schools across the district. We hoped, like many districts across Oregon, that the end of the pandemic would see a return to pre-pandemic student enrollment numbers. This has not been the case, as rapidly rising housing prices and other cost of living factors have priced many families with school-age children out of the district boundaries.

There are many fixed costs associated with operating a school and many of those costs remain the same regardless of how many students attend that school. We are funded based on the number of students attending our district, and as elementary enrollment declines we are experiencing a funding gap – the cost of running some of our schools exceeds the funding we receive for attending students. A committee made up of staff, board members and community members tackled this issue in 2023-24 and brought four recommendations to the Board for consideration. After a lengthy discussion, it was decided that Bethel would close one elementary school and re-balance enrollment in the remaining programs to ensure each school maintained a healthy enrollment level.

Anticipated reductions for SY 2024-25:

- Spend General Fund reserves down to the 12.5% ending fund balance set by the Board
- Reduce targeted materials, outside district trainings, and printing costs
- 12 Licensed teaching positions
- 12-15 Classified staff positions
- 2 District Administrative positions

Anticipated reductions for SY 2025-26:

- Closure of Clear Lake Elementary School

School closure and program consolidation

In response to enrollment trends and to secure the district's financial stability, school district administration and school board members made the difficult decision to close Clear Lake Elementary School. This decision was made

after a thorough analysis of the district's long-range forecast, which included an examination of population trends, state funding formulas, district facilities, and economic pressures. While this decision does not directly impact the 2024-25 budget, it was made with careful consideration for the district's long-term financial stability. By consolidating resources and support into our remaining six elementary programs, we aim to enhance the sustainability of our district's finances and expand the scope of programs available to all elementary students. The cost savings resulting from the closure of Clear Lake will begin to be realized in the 2025-26 budget cycle.

Funding Sources

General Fund

The most significant funding source for district operations is the general fund, which is supported by a combination of the State School Fund and local property tax revenue. It is important to note that funding levels from the general fund have not kept pace with inflation or the increased need to provide additional resources for students.

24-25 General Fund Forecast

- State School Funding: \$44.8 million
- Property Tax Revenue: \$19.9 million

Student Investment Account

The Student Investment Account (SIA) is projected at full funding for the 2023-25 funding cycle. This will provide opportunities for the district to continue to support smaller class sizes, offer well-rounded educational opportunities and improve access to school-based counselors, affinity groups and art and music opportunities. These initiatives were identified as important by our initial community engagement process and have been reinforced with ongoing community feedback and support. The student investment account has allowed us to enhance existing programs by ensuring at least one full-time counselor at each elementary and middle school, providing affinity group leaders across the district, retain equity and family support positions for our most vulnerable students and families, and adding specialist teachers in areas such as art, music, PE and language.

High School Success: Career and Technical Programming

Career and Technical Education (CTE) continues to be an important focus for Bethel. The High School Success grant has allowed us to expand our CTE offerings across the district and help keep students on track to graduate. In 2024-25 we will open a new, bond funded CTE Building on the Willamette HS campus and welcome a new program (automotive) to our campus. A unique partnership with the Oregon Community Foundation, Oregon Department of Education, and several smaller funding sources has allowed us to add a manufacturing/construction program on the Kalapuya High School campus. The program will provide students with hands-on skills training by building tiny homes that will be placed in our community. We are also pursuing several community-based partnerships with industry partners to increase internship opportunities for students. These innovative partnerships that serve our community and Bethel students are the hallmark of the Bethel CTE program.

General Obligation Bond

Resources from the bond are being used to replace Cascade Middle School, build a new Career and Technical Center at Willamette High School, update technology and textbooks, improve security across our district and complete structural improvement projects at each school building. All these projects are possible due to strong continued support from our Bethel community.

High-Impact Investments

As we navigate budget reductions, it's crucial to clarify our strategic priorities. While we're streamlining expenditures across various areas, the district remains steadfast in its commitment to supporting targeted programs and positions that wield significant impact on student success. We firmly believe that strategic allocation of funds can amplify the visibility of key initiatives and broaden access for all students. Our focus on equity, social-emotional well-being, and enhancing opportunities in Career and Technical Education (CTE) reflects this commitment.

Investing in an additional equity coordinator will bolster support for student affinity groups, expand anti-hate speech training, and drive the implementation of initiatives like No Place for Hate. Meanwhile, a dedicated social-emotional coordinator, with a specific emphasis on middle school engagement, will equip teachers with the tools needed to effectively implement our recently adopted socio-emotional curriculum, Way Finder.

Moreover, appointing a career-technical alignment coordinator will pave the way for increased access to community-based internships, including projects like the HOPE project and opportunities with partners like the Eugene-Springfield Fire Department. This role will also play a pivotal part in accelerating the development of our CTE center and facilitating meaningful real-world experiences for students at Willamette.

By prioritizing these targeted investments, we're not only ensuring the continued advancement of our students but also maximizing the returns on our educational investments.

Budget Summary

This 2024-25 proposed budget totals \$170.6 million for all funds including \$41.4 million remaining from the 2021 general obligation bond, \$23.8 million from special revenue funds, and \$91.9 million from general fund operations and reserve accounts. This budget message will be delivered publicly and discussed at the May 13th meeting of the Budget Committee. The second budget committee meeting on May 15th represents the first opportunity for the Budget Committee to approve the 2024-25 Bethel School District budget. We look forward to questions and guidance from the Bethel community and budget committee as we move toward approval and adoption of this budget.

Conclusion

The proposed 2024-25 budget allows our district to maintain support for critical strategic initiatives while planning for a gradual reduction in spending. A history of prudent budgeting and conservative stewardship of district resources have produced a strong ending fund balance. Spending down some of these reserves, coupled with targeted reductions, will allow us to maintain important district programs and continue to meet the needs of our students.

In the face of these challenges, our commitment to our students and our community remains unwavering. The proposed budget reflects our dedication to prioritizing resources where they are most needed, ensuring that every student has the support and opportunities required to thrive.

Thank you for your continued support and partnership as we navigate these challenges and work together to build a brighter future for the Bethel School District.

Warm regards,



Dr. Kraig Sproles
Superintendent, Bethel School District

Acknowledgements

Many individuals have worked diligently to help create this proposed budget that transparently reflects our district values. Collaborative leadership and expertise from Andrea Belz, Business Services Director, have helped produce a document that is more user-friendly and transparent. The entire business services team, Nancy Porter, Connie Quinn, Sierra Hall, Tracy Wyman, Jennifer Littrell, Nathan Voelsch, and Linda Northrup have worked collaboratively to support the preparation of this proposed budget and steadfastly serve our Bethel community.

Strategic Plan



Connection
Community
Joy



Our Mission

*To create relevant, responsive,
and joyful learning communities
where all students thrive.*

We Believe

- **We believe** that every Bethel student can find joy, connection, and purpose at school when given the opportunity to learn, grow, and engage.
- **We believe** each student arrives in our schools with a unique and diverse range of strengths, skills, and perspectives that we must honor and uplift.
- **We believe** we are accountable for implementing equitable systems that are relevant, that responsive, and are adaptive to the needs of our students.
- **We believe** our schools will be places where students, families, and staff are welcomed and valued as members of our Bethel team.



Equity
Inclusion
Collaboration

Bethel's Strategic Priorities



Grounded in Equity

Bethel believes in equity in action, and putting our limited resources to work in ways that strengthen student belonging and engagement and support the joy and wellness of our students, families and staff members. We utilize a variety of funding sources to do this, so this work is spread throughout our budget document. This section of the budget highlights just a few of the programs we are supporting to turn our beliefs into real world results:

Equity in Action

- We are reinvigorating our Talented and Gifted (TAG) program across all our elementary and middle school programs, with funding for teacher stipends and supports for student activities and field trips (\$48,992)
- We are purchasing student materials for our Sources of Strength and Social Emotional Learning programs, and funding a teacher stipend to support these activities (\$148,000)
- Funding has been set aside for leadership training to ensure our decision-making processes and procedures fully align with the direction and beliefs of our strategic plan (\$13,000)
- We are funding a variety of affinity groups and special affinity events for our student body, including support for a middle school boy's group that will lose grant funding after this year. Partnerships with Ophelia's Place, the Trauma Healing Project and Friends of the Children will also utilize this funding in the coming year (\$248,427)
- A transfer from the General Fund of \$68,111 will support elementary track and middle school athletics programs in the new school year to ensure greater accessibility for all students
- Our Natives Program will have additional funding next year to bring even more opportunities to our students (\$22,446)
- Utilizing our Student Investment Account (SIA) grant, we will provide music and art program supports and employ an Equity Teacher on Special Assignment (TOSA) to lead our programs forward (\$171,793)
- Utilizing our Lane Education Service District account (Fund 104), we will make strategic investments in the following positions:
 - Investing in an additional equity coordinator will bolster support for student affinity groups, expand anti-hate speech training, and drive the implementation of initiatives like No Place for Hate (\$147,004)
 - Adding a dedicated social-emotional coordinator, with a specific emphasis on middle school engagement, to equip teachers with the tools needed to effectively implement our recently adopted socio-emotional curriculum, Way Finder (\$147,004)
 - Appointing a career-technical alignment coordinator to pave the way for increased access to community-based internships, including projects like the HOPE project and opportunities with partners like the Eugene-Springfield Fire Department (\$147,004)
- Our district has been provided with the opportunity to apply for a summer learning grant totaling \$1,155,000. If awarded, this grant would allow us to expand our summer reading program to all K-3 students with significant reading challenges, fully fund our KITS pre-kindergarten program, pay for credit recovery programs at both Willamette High School and Kalapuya High School, and fund a variety of summer learning opportunities for our older students. These could include athletic programs, a Career & Technical program opportunity, and travel opportunities for high school students to explore Oregon colleges and attend a special program in Washington D.C.

Health and Wellness

- We maintain a skilled nursing team at Bethel, and health aids are available at each school to ensure students have the health supports they need as they navigate their day (\$1,260,277)
- We contract for specialty nursing services for students with complex health conditions, and bring in third-party mental health providers to further resource our Bethel Health Center therapists (\$375,000)
- Our students are supported by a team of School Psychologists who work across the district (\$1,423,638)
- A transfer from the General Fund of \$250,000 will ensure that staffing costs associated with the operation of the Bethel Health Center are fully covered (\$250,000)

- Bethel Health Center costs to pay providers of physical and mental health services are funded through an Oregon Health Authority grant (\$160,723) and billings to insurance providers (\$391,000). The district is committed to supporting any funding shortfall for this program to ensure the continued operation of this key support for students and families
- A significant portion of our Student Investment Account (SIA) funding has been dedicated to funding school counselors. This funding provides a dedicated counselor for each elementary and middle school (2 positions for our K-8 programs), a counselor for our Kalapuya alternative high school and a family navigator to support our families that need help overcoming significant challenges to educational access (\$1,683,706)
- The district provides staff programs as well. Utilizing funding from our facility rental program (\$80,000) and an OEA Choice grant (\$36,000), staff will have access to fun classes and activities supporting their mental and physical health and schools will have funds to celebrate staff. Our district also funds a counseling program available to staff and their families outside of our normal health insurance offerings.

These are but a few of the many things we do every day to ensure that every Bethel student can find joy, connection and purpose in their time with us. As we prepare this budget for the upcoming school year, we are always looking for ways to utilize all our resources to uplift our students, families and staff and give everyone the support they need to thrive.

Executive Summary

The 2024-25 proposed budget for all funds is \$170.6 million, a decrease of \$35.4 million or 17.2%, from the 2023-24 budget. A significant portion of this budgetary decline relates to two major construction projects – the new Cascade Middle School and the Willamette HS CTE building. Work on these projects will be substantially complete by the end of 2023-24, with funds remaining in 2024-25 for smaller projects such as district-wide security upgrades, curriculum adoptions, technology infrastructure replacement, and building improvements. Bond funds have been fully appropriated to ensure availability in the event of new project approvals, such as building improvements to move the district’s life skills classrooms from Clear Lake to Irving Elementary for the 2025-26 school year.

The past five years have also seen increases in special revenue funds with the addition of three grants from the Elementary and Secondary Schools Emergency Relief (ESSER) Fund as well as state funding for Student Investment Account (SIA) and the High School Success (HSS-Measure 98) grants. While ESSER funding will sunset in September of 2024, SIA and HSS funds are ongoing and are projected for full funding in the upcoming year.

The General Fund represents 53.9% of the 2024-25 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes).

The Capital Projects Fund represents 24.2% of the 2024-25 proposed budget for all funds and accounts for activities related to the acquisition, construction, improvement and equipping of school facilities. Capital Projects Fund revenues come from three main sources - proceeds from the sale of bonds, bond premium, and interest earnings. Bond proceeds are providing funds for a variety of projects including a new Willamette High School CTE building, improvements to the District’s maintenance facilities, a new Cascade Middle School building, CTE classrooms at Kalapuya High School, a new CTE building at Kalapuya High School for their construction program, technology infrastructure improvements, district-wide security upgrades, critical building improvement projects across the district, ongoing curriculum implementations, new roofing and critical roofing repair and new baseball field lighting.

BUDGET SUMMARY BY FUND (total requirements)

	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Proposed Budget
100 – General Funds	\$ 76,176,037	\$ 78,694,925	\$ 89,159,998	\$ 85,456,853	\$ 91,928,343
200 – Special Revenue Funds	\$ 20,908,792	\$ 39,565,040	\$ 33,687,448	\$ 23,028,899	\$ 23,818,863
300 – Debt Service Funds	\$ 6,410,500	\$ 6,517,500	\$ 10,491,552	\$ 11,018,664	\$ 11,405,208
400 – Capital Projects Funds	\$ 3,993,046	\$110,168,650	\$ 96,245,000	\$ 84,854,657	\$ 41,365,024
600 – Internal Service Funds	\$ 254,123	\$ 207,000	\$ 227,000	\$ 97,985	\$ 97,227
700 – Fiduciary Funds	\$ 1,148,981	\$ 1,268,981	\$ 1,288,101	\$ 1,481,705	\$ 1,964,993
TOTAL ALL FUNDS	\$108,891,479	\$236,422,096	\$231,099,099	\$205,938,763	\$170,579,658

General Fund

General Fund Operations - Resources

GENERAL FUND RESOURCES						
ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
1111 CURRENT YEAR'S TAXES	17,454,973.05	18,329,604.02	18,839,000.00	19,509,000.00		
1112 PRIOR YEAR'S TAXES	231,898.72	291,750.71	250,000.00	311,000.00		
1113 CO. TAX SALES FOR BACK TX	0.00	0.00	0.00	0.00		
1190 PENALTIES * INTEREST ON TAXES	52,625.89	50,520.22	53,000.00	51,000.00		
1200 LOCAL GOVERNMENTS	275.30	0.00	500.00	500.00		
1510 INTEREST ON INVESTMENTS	147,092.71	891,402.28	800,000.00	1,000,000.00		
1910 RENTALS	2,890.50	2,925.00	3,000.00	3,000.00		
1920 CONTRIBUTIONS AND DONATIONS	470.00	25.00	0.00	0.00		
1960 PRIOR YEAR RECOVERY	-809.62	-68,318.67	0.00	0.00		
1980 FEES CHARGED TO GRANTS	7,502.22	4,634.12	0.00	0.00		
1990 MISCELLANEOUS	279,679.08	132,844.53	141,000.00	141,000.00		
1995 FINGERPRINTING	0.00	0.00	0.00	0.00		
2101 COUNTY SCHOOL FUNDS	66,492.51	186,414.71	100,000.00	200,000.00		
2199 HEAVY EQUIPMENT TAX	20,466.45	17,892.24	20,000.00	20,000.00		
3101 STATE SCHOOL FUND *	41,413,451.58	43,512,974.05	40,910,000.00	44,761,000.00		
3103 COMMON SCHOOL FUND *	676,686.86	769,962.72	800,414.00	692,725.00		
3199 HIGH COST DISABILITY	11,959.19	714,758.35	445,000.00	445,000.00		
3299 OTHER GRANTS IN AID	3,653.13	0.00	0.00	0.00		
4500 FEDERAL GRANTS	0.00	877.61	0.00	0.00		
4801 FEDERAL FOREST FEES	222,218.11	236,448.74	0.00	0.00		
5150 LOAN RECEIPTS	0.00	0.00	0.00	0.00		
5200 INTERFUND TRANSFERS	50,000.00	50,000.00	0.00	50,000.00		
5300 SALE OF ASSETS	33,395.00	438.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	12,024,523.92	10,152,808.33	9,650,000.00	10,705,440.00		
REPORT TOTAL	72,699,444.60	75,277,961.96	72,011,914.00	77,889,665.00	0.00	0.00



General Fund Operations – Requirements

Clearlake Elementary

CLEARLAKE ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1111 ELEMENTARY INSTRUCTION						
111 LICENSED SALARIES	726,843.10	782,841.58	815,807.00	957,674.00		
112 CLASSIFIED SALARIES	47,938.58	45,416.92	53,386.00	97,948.00		
121 SUBSTITUTES-LICENSED	20,146.78	15,728.55	20,000.00	20,000.00		
122 SUBSTITUTES-CLASSIFIED	8,222.80	4,277.54	10,000.00	5,000.00		
123 TEMPORARY-LICENSED	9,344.71	6,007.37	0.00	0.00		
124 TEMPORARY-CLASSIFIED	7,800.27	0.00	0.00	0.00		
125 VACANCY-LICENSED	15,708.77	9,048.14	0.00	0.00		
126 VACANCY - CLASSIFIED	4,567.05	2,086.62	0.00	0.00		
131 EXTRA DUTY	2,883.73	1,457.32	0.00	0.00		
211 EMPLOYER CONTRIBUTION	26,723.95	28,642.10	144,721.00	42,682.00		
212 EMPLOYER PD PERS PU 6.00%	43,399.97	46,869.21	0.00	57,755.00		
213 PERS UAL	5,317.63	246.02	0.00	7,124.00		
214 PERS BOND	117,530.26	83,325.00	80,400.00	96,514.00		
216 OPSRP	42,326.63	44,315.30	0.00	60,773.00		
220 FICA	63,086.44	63,921.97	66,493.00	80,754.00		
231 WORKERS' COMPENSATION	3,196.86	3,201.81	3,477.00	6,346.00		
232 UNEMPLOYMENT COMPENSATION	4,074.94	4,127.73	3,477.00	5,277.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	3,477.00	4,311.00		
241 LICENSED INSURANCE	207,085.22	228,163.80	237,996.00	245,184.00		
242 CLASSIFIED INSURANCE	15,511.88	12,421.40	22,800.00	38,400.00		
246 DISTRICT PD TSA--LICENSED	6,951.77	7,847.65	7,850.00	9,448.00		
247 DISTRICT PD TSA--CLASSIFI	396.05	0.00	0.00	2,224.00		
324 RENTALS	1,763.99	1,583.00	2,436.00	2,474.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
353 POSTAGE	570.93	557.23	500.00	400.00		
410 SUPPLIES AND MATERIALS	6,311.65	7,819.88	9,550.00	10,800.00		
460 NON-CONSUMABLE ITEMS	681.51	0.00	500.00	500.00		
470 COMPUTER SOFTWARE	0.00	150.00	150.00	150.00		
480 COMPUTER HARDWARE	0.00	0.00	300.00	300.00		
1111 ELEMENTARY INSTRUCTION	1,388,385.47	1,400,056.14	1,483,320.00	1,752,038.00	0.00	0.00
CLEARLAKE ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
152 ACTIVITY STIPEND	1,273.10	1,313.73	1,566.00	1,629.00		
211 EMPLOYER CONTRIBUTION	159.96	166.44	261.00	197.00		
212 EMPLOYER PD PERS PU 6.00%	86.88	90.36	0.00	98.00		
213 PERS UAL	10.12	0.48	0.00	12.00		
214 PERS BOND	218.40	153.60	145.00	156.00		
216 OPSRP	0.00	0.00	0.00	0.00		
220 FICA	108.58	112.20	120.00	125.00		
231 WORKERS' COMPENSATION	5.71	5.82	6.00	10.00		
232 UNEMPLOYMENT COMPENSATION	7.08	7.28	6.00	8.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	6.00	7.00		
241 LICENSED INSURANCE	329.59	348.41	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	14.52	22.56	23.00	0.00		
1113 ELEMENTARY EXTRACURRICULAR	2,213.94	2,220.88	2,133.00	2,242.00	0.00	0.00

CLEARLAKE ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
111 LICENSED SALARIES	58,059.02	62,280.04	0.00	0.00		
124 TEMPORARY-CLASSIFIED	215.44	0.00	0.00	0.00		
131 EXTRA DUTY	183.24	491.72	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	3,766.30	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	3,496.66	18.84	0.00	0.00		
213 PERS UAL	409.20	6,402.73	0.00	0.00		
214 PERS BOND	8,820.93	4,984.09	0.00	0.00		
216 OPSRP	4,644.32	4,645.59	0.00	0.00		
220 FICA	4,342.30	243.99	0.00	0.00		
231 WORKERS' COMPENSATION	235.09	182.33	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	283.78	121.31	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	18,731.50	19,057.32	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	1,330.67	1,868.42	1,870.00	0.00		
2122 COUNSELING SERVICES	100,752.15	104,062.68	1,870.00	0.00	0.00	0.00
CLEARLAKE ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2222 MEDIA / LIBRARY						
112 CLASSIFIED SALARIES	21,481.95	17,878.90	21,709.00	22,601.00		
122 SUBSTITUTES-CLASSIFIED	0.00	3,908.29	0.00	0.00		
131 EXTRA DUTY	254.00	985.87	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	429.76	3,615.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	869.87	1,126.12	0.00	1,356.00		
213 PERS UAL	46.38	6.81	0.00	167.00		
214 PERS BOND	2,241.37	2,186.39	2,008.00	2,165.00		
216 OPSRP	1,151.12	1,490.29	0.00	2,088.00		
220 FICA	1,570.67	1,724.28	1,661.00	1,729.00		
231 WORKERS' COMPENSATION	99.45	93.75	87.00	136.00		
232 UNEMPLOYMENT COMPENSATION	102.65	112.69	87.00	113.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	87.00	90.00		
242 CLASSIFIED INSURANCE	5,154.46	549.68	11,400.00	9,600.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	467.06	731.87	650.00	400.00		
430 LIBRARY BOOKS	1,142.20	624.66	650.00	200.00		
440 PERIODICALS	275.00	204.42	100.00	100.00		
460 NON-CONSUMABLE ITEMS	322.65	34.23	200.00	100.00		
640 DUES & FEES	0.00	65.00	0.00	0.00		
2222 MEDIA / LIBRARY	35,178.83	32,153.01	42,254.00	40,845.00	0.00	0.00

CLEARLAKE ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
112 CLASSIFIED SALARIES	21,817.27	33,228.79	82,328.00	83,127.00		
113 ADMINISTRATORS	124,896.82	105,036.01	110,855.00	119,494.00		
122 SUBSTITUTES-CLASSIFIED	214.10	0.00	0.00	0.00		
131 EXTRA DUTY	230.23	130.08	0.00	0.00		
190 TRAVEL STIPEND	4,600.00	2,400.00	2,400.00	2,400.00		
211 EMPLOYER CONTRIBUTION	0.66	0.00	32,165.00	5,705.00		
212 EMPLOYER PD PERS PU 6.00%	9,093.14	8,447.67	0.00	12,302.00		
213 PERS UAL	2,800.86	42.27	0.00	1,517.00		
214 PERS BOND	20,380.95	14,116.29	17,870.00	19,641.00		
216 OPSRP	12,032.76	11,179.05	0.00	14,580.00		
220 FICA	11,102.18	10,504.17	14,779.00	15,686.00		
231 WORKERS' COMPENSATION	599.22	545.91	773.00	1,229.00		
232 UNEMPLOYMENT COMPENSATION	725.66	686.57	773.00	1,025.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	773.00	821.00		
242 CLASSIFIED INSURANCE	14,489.06	21,207.60	22,800.00	19,200.00		
244 ADMIN/CONFID INSURANCE	19,984.28	20,720.91	21,250.00	21,883.00		
245 DISTRICT PD TSA	7,200.00	7,200.00	7,200.00	7,200.00		
247 DISTRICT PD TSA--CLASSIFI	317.91	996.84	1,000.00	2,494.00		
410 SUPPLIES AND MATERIALS	384.80	0.00	300.00	350.00		
460 NON-CONSUMABLE ITEMS	35.99	199.99	0.00	300.00		
470 COMPUTER SOFTWARE	58.00	0.00	0.00	0.00		
2410 OFFICE OF THE PRINCIPAL	250,963.89	236,642.15	315,266.00	328,954.00	0.00	0.00

CLEARLAKE ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 MAINTENANCE OF PLANT						
112 CLASSIFIED SALARIES	87,202.72	94,515.69	93,143.00	0.00		
122 SUBSTITUTES-CLASSIFIED	1,538.24	152.73	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	15,508.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	5,232.14	4,230.17	0.00	0.00		
213 PERS UAL	2,788.15	28.31	0.00	0.00		
214 PERS BOND	11,056.93	9,799.24	8,616.00	0.00		
216 OPSRP	6,966.34	7,504.59	0.00	0.00		
220 FICA	6,583.51	7,163.04	7,125.00	0.00		
231 WORKERS' COMPENSATION	2,610.95	2,594.96	373.00	0.00		
232 UNEMPLOYMENT COMPENSATION	430.27	468.16	373.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	373.00	0.00		
242 CLASSIFIED INSURANCE	14,530.28	6,183.03	22,800.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	1,170.35	1,446.37	1,450.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	6,503.11	8,892.03	6,600.00	0.00		
460 NON-CONSUMABLE ITEMS	345.31	327.79	600.00	0.00		
2542 MAINTENANCE OF PLANT	146,958.30	143,306.11	156,961.00	0.00	0.00	0.00

Danebo Elementary

DANEBO ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1111 ELEMENTARY INSTRUCTION						
111 LICENSED SALARIES	564,119.37	712,478.79	678,259.00	797,105.00		
112 CLASSIFIED SALARIES	22,971.10	42,272.63	28,194.00	74,482.00		
121 SUBSTITUTES-LICENSED	22,427.15	20,689.94	32,000.00	22,000.00		
122 SUBSTITUTES-CLASSIFIED	0.00	89.59	7,000.00	8,000.00		
123 TEMPORARY-LICENSED	15,565.54	4,130.35	0.00	0.00		
124 TEMPORARY-CLASSIFIED	1,096.45	0.00	0.00	0.00		
125 VACANCY-LICENSED	1,508.08	10,587.41	0.00	0.00		
126 VACANCY-CLASSIFIED	0.00	1,022.71	0.00	0.00		
131 EXTRA DUTY	1,614.95	3,067.45	0.00	0.00		
211 EMPLOYER CONTRIBUTION	11,889.41	11,533.75	117,624.00	11,226.00		
212 EMPLOYER PD PERS PU 6.00%	35,291.49	43,968.88	0.00	52,295.00		
213 PERS UAL	4,521.98	231.16	0.00	6,451.00		
214 PERS BOND	94,297.20	78,386.11	65,357.00	83,497.00		
216 OPSRP	40,836.54	52,761.21	0.00	71,948.00		
220 FICA	46,756.89	58,662.40	54,044.00	66,676.00		
231 WORKERS' COMPENSATION	2,403.07	2,970.96	2,826.00	4,727.00		
232 UNEMPLOYMENT COMPENSATION	3,056.10	3,834.11	2,826.00	4,358.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	2,826.00	3,487.00		
241 LICENSED INSURANCE	158,712.79	214,917.28	218,163.00	220,610.00		
242 CLASSIFIED INSURANCE	3,611.87	22,910.90	11,400.00	28,800.00		
246 DISTRICT PD TSA--LICENSED	5,102.65	8,194.07	8,195.00	8,133.00		
247 DISTRICT PD TSA--CLASSIFI	141.48	199.20	200.00	219.00		
324 RENTALS	744.32	622.25	1,500.00	1,500.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	50.00	50.00		
353 POSTAGE	459.49	137.39	350.00	350.00		
410 SUPPLIES AND MATERIALS	9,144.57	2,845.76	10,325.00	10,090.00		
460 NON-CONSUMABLE ITEMS	576.26	227.04	400.00	400.00		
470 COMPUTER SOFTWARE	52.50	150.00	175.00	175.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
1111 ELEMENTARY INSTRUCTION	1,046,901.25	1,296,891.34	1,241,714.00	1,476,579.00	0.00	0.00
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
152 ACTIVITY STIPEND	0.00	0.00	0.00	1,476.00		
131 EXTRA DUTY	0.00	1,320.00	1,566.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	261.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	79.20	0.00	89.00		
213 PERS UAL	0.00	0.39	0.00	11.00		
214 PERS BOND	0.00	134.64	145.00	141.00		
216 OPSRP	0.00	104.80	0.00	136.00		
220 FICA	0.00	100.97	120.00	113.00		
231 WORKERS' COMPENSATION	0.00	5.07	6.00	9.00		
232 UNEMPLOYMENT COMPENSATION	0.00	6.60	6.00	7.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	6.00	6.00		
1113 ELEMENTARY EXTRACURRICULAR	0.00	1,751.67	2,110.00	1,988.00	0.00	0.00

DANEBO ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
111 LICENSED SALARIES	62,336.66	75,171.48	0.00	0.00		
131 EXTRA DUTY	0.00	441.27	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	3,742.32	4,536.79	0.00	0.00		
213 PERS UAL	434.52	22.70	0.00	0.00		
214 PERS BOND	9,407.68	7,712.50	0.00	0.00		
216 OPSRP	4,952.30	6,003.64	0.00	0.00		
220 FICA	4,637.57	5,626.21	0.00	0.00		
231 WORKERS' COMPENSATION	249.97	290.17	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	303.09	367.76	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	18,683.86	19,009.68	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	2,255.17	0.00	0.00		
2122 COUNSELING SERVICES	104,747.97	121,437.37	0.00	0.00	0.00	0.00
FUNCTION 2222 MEDIA / LIBRARY						
112 CLASSIFIED SALARIES	22,817.79	25,850.42	27,134.00	28,253.00		
122 SUBSTITUTES-CLASSIFIED	127.73	268.14	0.00	0.00		
131 EXTRA DUTY	98.81	21.54	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	4,518.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	1,361.35	1,552.34	0.00	1,695.00		
213 PERS UAL	156.95	7.74	0.00	209.00		
214 PERS BOND	3,423.33	2,643.05	2,510.00	2,707.00		
216 OPSRP	1,801.46	2,057.48	0.00	2,611.00		
220 FICA	1,501.73	1,837.44	2,076.00	2,162.00		
231 WORKERS' COMPENSATION	97.93	107.31	109.00	170.00		
232 UNEMPLOYMENT COMPENSATION	98.17	120.16	109.00	141.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	109.00	113.00		
242 CLASSIFIED INSURANCE	14,515.66	10,374.63	11,400.00	9,600.00		
247 DISTRICT PD TSA--CLASSIFI	570.36	775.52	775.00	848.00		
410 SUPPLIES AND MATERIALS	353.16	282.77	400.00	400.00		
430 LIBRARY BOOKS	333.40	398.96	400.00	500.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
2222 MEDIA / LIBRARY	47,257.83	46,297.50	49,540.00	49,409.00	0.00	0.00

DANEBO ELEMENTARY	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
ACCOUNT NUMBER / TITLE	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25

FUNCTION 2410 OFFICE OF THE PRINCIPAL

112 CLASSIFIED SALARIES	13,579.68	29,869.98	77,528.00	79,755.00		
113 ADMINISTRATORS	124,100.00	129,639.80	131,829.00	137,102.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
190 TRAVEL STIPEND	2,400.00	2,400.00	2,400.00	2,400.00		
211 EMPLOYER CONTRIBUTION	13,978.25	14,590.39	34,858.00	22,727.00		
212 EMPLOYER PD PERS PU 6.00%	8,404.77	9,714.63	0.00	13,155.00		
213 PERS UAL	2,712.85	48.55	0.00	1,623.00		
214 PERS BOND	18,974.94	16,123.21	19,366.00	21,004.00		
216 OPSRP	1,078.20	2,371.68	0.00	2,876.00		
220 FICA	10,551.93	12,204.00	16,016.00	16,772.00		
231 WORKERS' COMPENSATION	550.00	620.22	837.00	1,316.00		
232 UNEMPLOYMENT COMPENSATION	689.69	797.62	837.00	1,097.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	837.00	877.00		
242 CLASSIFIED INSURANCE	7.70	11.81	22,800.00	19,200.00		
244 ADMIN/CONFID INSURANCE	19,984.28	20,720.81	21,250.00	21,883.00		
245 DISTRICT PD TSA	7,200.00	7,200.00	7,200.00	7,200.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
353 POSTAGE	0.00	178.73	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00		

2410 OFFICE OF THE PRINCIPAL	224,212.29	246,491.43	335,758.00	348,987.00	0.00	0.00
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DANEBO ELEMENTARY	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
ACCOUNT NUMBER / TITLE	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25

FUNCTION 2542 MAINTENANCE OF PLANT

112 CLASSIFIED SALARIES	83,293.64	87,421.60	94,432.00	0.00		
122 SUBSTITUTES-CLASSIFIED	1,086.80	712.75	0.00	0.00		
131 EXTRA DUTY	287.13	742.55	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	15,723.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	3,957.04	5,289.78	0.00	0.00		
213 PERS UAL	2,740.11	26.65	0.00	0.00		
214 PERS BOND	7,838.45	9,453.32	8,735.00	0.00		
216 OPSRP	5,322.79	7,056.88	0.00	0.00		
220 FICA	6,678.56	6,752.30	7,224.00	0.00		
231 WORKERS' COMPENSATION	2,573.01	2,431.86	378.00	0.00		
232 UNEMPLOYMENT COMPENSATION	436.51	441.38	378.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	378.00	0.00		
242 CLASSIFIED INSURANCE	29.75	5,452.96	22,800.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	3,744.33	5,421.09	5,700.00	0.00		
460 NON-CONSUMABLE ITEMS	120.96	63.66	0.00	0.00		

2542 MAINTENANCE OF PLANT	118,109.08	131,266.78	155,748.00	0.00	0.00	0.00
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DANEBO ELEMENTARY	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
ACCOUNT NUMBER / TITLE	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25

FUNCTION 2550 TRANSPORTATION

331 REIMBURSABLE STUDENT TRAN	0.00	327.20	500.00	500.00		
2550 TRANSPORTATION	0.00	327.20	500.00	500.00	0.00	0.00

Fairfield Elementary

FAIRFIELD ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1111 ELEMENTARY INSTRUCTION						
111 LICENSED SALARIES	937,778.79	1,056,206.75	1,117,184.00	1,246,753.00		
112 CLASSIFIED SALARIES	80,199.82	92,903.07	69,729.00	138,936.00		
121 SUBSTITUTES-LICENSED	38,097.68	25,305.20	30,000.00	30,000.00		
122 SUBSTITUTES-CLASSIFIED	1,660.66	2,600.27	6,000.00	6,000.00		
123 TEMPORARY-LICENSED	411.28	10,607.11	0.00	0.00		
124 TEMPORARY-CLASSIFIED	3,328.55	0.00	0.00	0.00		
125 VACANCY-LICENSED	4,093.36	5,104.60	0.00	0.00		
126 VACANCY - CLASSIFIED	7,727.79	6,758.81	0.00	0.00		
131 EXTRA DUTY	5,984.00	8,427.78	0.00	0.00		
211 EMPLOYER CONTRIBUTION	18,326.00	29,869.36	197,621.00	46,112.00		
212 EMPLOYER PD PERS PU 6.00%	60,472.62	65,789.41	0.00	79,394.00		
213 PERS UAL	7,282.27	339.57	0.00	9,857.00		
214 PERS BOND	154,314.43	114,983.38	109,789.00	128,306.00		
216 OPSRP	67,359.62	68,101.77	0.00	88,547.00		
220 FICA	79,761.42	88,956.87	90,799.00	106,267.00		
231 WORKERS' COMPENSATION	4,057.30	4,406.71	4,748.00	7,785.00		
232 UNEMPLOYMENT COMPENSATION	5,213.30	5,814.25	4,748.00	6,948.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	4,748.00	5,576.00		
241 LICENSED INSURANCE	278,392.98	300,857.48	285,099.00	314,590.00		
242 CLASSIFIED INSURANCE	35,524.48	167.82	34,200.00	40,960.00		
246 DISTRICT PD TSA-LICENSED	9,686.64	14,695.53	14,700.00	14,612.00		
247 DISTRICT PD TSA-CLASSIFI	72.48	252.71	265.00	1,266.00		
248 DISTRICT PD TSA-SUPV/CON	0.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	0.00	87.87	0.00	0.00		
324 RENTALS	2,155.36	1,730.53	500.00	500.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	0.00	0.00	0.00		
353 POSTAGE	401.90	677.98	500.00	600.00		
410 SUPPLIES AND MATERIALS	10,279.01	11,782.82	13,500.00	15,819.00		
460 NON-CONSUMABLE ITEMS	1,601.34	553.12	1,336.00	1,500.00		
1111 ELEMENTARY INSTRUCTION	1,814,183.08	1,916,980.77	1,985,466.00	2,290,328.00	0.00	0.00
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
152 ACTIVITY STIPEND	1,401.00	1,506.01	1,566.00	1,629.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	261.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	84.03	90.36	0.00	98.00		
213 PERS UAL	9.72	0.48	0.00	12.00		
214 PERS BOND	211.32	153.60	145.00	156.00		
216 OPSRP	111.24	119.52	0.00	151.00		
220 FICA	103.75	111.46	120.00	125.00		
231 WORKERS' COMPENSATION	5.72	5.92	6.00	10.00		
232 UNEMPLOYMENT COMPENSATION	6.74	7.32	6.00	8.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	6.00	7.00		
241 LICENSED INSURANCE	477.58	455.13	0.00	0.00		
246 DISTRICT PD TSA-LICENSED	35.04	45.21	45.00	0.00		
1113 ELEMENTARY EXTRACURRICULAR	2,446.14	2,495.01	2,155.00	2,196.00	0.00	0.00

FAIRFIELD ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
111 LICENSED SALARIES	110,880.97	90,157.94	0.00	0.00		
121 SUBSTITUTES-LICENSED	215.44	0.00	0.00	0.00		
131 EXTRA DUTY	137.43	615.23	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	4,872.21	5,446.41	0.00	0.00		
213 PERS UAL	566.76	27.24	0.00	0.00		
214 PERS BOND	12,247.14	9,258.87	0.00	0.00		
216 OPSRP	6,447.56	7,207.41	0.00	0.00		
220 FICA	8,322.26	6,784.50	0.00	0.00		
231 WORKERS' COMPENSATION	441.04	345.29	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	543.88	443.46	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	27,242.72	19,009.68	0.00	0.00		
246 DISTRICT PD TSA-LICENSED	1,220.08	1,290.39	0.00	0.00		
2122 COUNSELING SERVICES	173,137.49	140,586.42	0.00	0.00	0.00	0.00
FAIRFIELD ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2222 MEDIA / LIBRARY						
112 CLASSIFIED SALARIES	21,906.48	22,119.76	21,709.00	24,095.00		
122 SUBSTITUTES-CLASSIFIED	161.58	224.08	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	2,420.64	2,180.84	3,615.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	1,314.36	1,327.17	0.00	1,446.00		
213 PERS UAL	152.60	6.71	0.00	178.00		
214 PERS BOND	3,304.24	2,279.07	2,008.00	2,308.00		
216 OPSRP	0.00	207.06	0.00	2,226.00		
220 FICA	1,616.76	1,663.73	1,661.00	1,843.00		
231 WORKERS' COMPENSATION	94.45	91.19	87.00	145.00		
232 UNEMPLOYMENT COMPENSATION	105.69	108.74	87.00	120.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	87.00	96.00		
242 CLASSIFIED INSURANCE	6,356.00	3,820.70	11,400.00	9,600.00		
410 SUPPLIES AND MATERIALS	242.62	0.00	500.00	1,500.00		
2222 MEDIA / LIBRARY	37,675.42	34,029.05	41,154.00	43,557.00	0.00	0.00

FAIRFIELD ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
112 CLASSIFIED SALARIES	0.00	22,880.80	46,719.00	79,755.00		
113 ADMINISTRATORS	121,884.00	126,759.01	131,829.00	137,102.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	16.30	9.15	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
190 TRAVEL STIPEND	2,400.00	2,400.00	2,400.00	2,400.00		
211 EMPLOYER CONTRIBUTION	13,733.36	14,272.08	29,728.00	16,852.00		
212 EMPLOYER PD PERS PU 6.00%	7,458.04	9,123.04	0.00	13,155.00		
213 PERS UAL	2,435.99	45.64	0.00	1,623.00		
214 PERS BOND	16,847.50	15,148.16	16,516.00	21,004.00		
216 OPSRP	1.29	1,817.46	0.00	7,370.00		
220 FICA	9,412.58	11,481.92	13,659.00	16,772.00		
231 WORKERS' COMPENSATION	484.15	583.17	714.00	1,316.00		
232 UNEMPLOYMENT COMPENSATION	615.21	750.39	714.00	1,097.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	714.00	877.00		
242 CLASSIFIED INSURANCE	0.00	9.09	11,400.00	19,200.00		
244 ADMIN/CONFID INSURANCE	19,684.28	20,320.81	21,250.00	21,883.00		
245 DISTRICT PD TSA	7,200.00	7,200.00	7,200.00	7,200.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	1,459.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	253.52	43.65	500.00	1,000.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
2410 OFFICE OF THE PRINCIPAL	202,426.22	232,844.37	283,343.00	350,065.00	0.00	0.00

FAIRFIELD ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 MAINTENANCE OF PLANT						
112 CLASSIFIED SALARIES	95,943.89	89,500.21	97,136.00	0.00		
122 SUBSTITUTES-CLASSIFIED	1,162.04	738.20	0.00	0.00		
124 TEMPORARY-CLASSIFIED	0.00	0.00	0.00	0.00		
126 VACANCY - CLASSIFIED	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	6,250.31	5,327.40	16,173.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	5,756.60	5,370.05	0.00	0.00		
213 PERS UAL	3,566.31	27.12	0.00	0.00		
214 PERS BOND	11,757.03	9,603.82	8,985.00	0.00		
216 OPSRP	3,219.04	3,336.91	0.00	0.00		
220 FICA	7,207.65	6,636.33	7,431.00	0.00		
231 WORKERS' COMPENSATION	2,885.83	2,475.68	389.00	0.00		
232 UNEMPLOYMENT COMPENSATION	471.07	433.77	389.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	389.00	0.00		
242 CLASSIFIED INSURANCE	18,990.00	22,894.42	22,800.00	0.00		
244 ADMIN/CONFID INSURANCE	2,917.68	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	1,170.35	1,446.36	1,450.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	458.38	0.00	0.00	0.00		
326 FUEL	21.16	11.20	0.00	0.00		
410 SUPPLIES AND MATERIALS	9,748.25	8,266.36	7,500.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
2542 MAINTENANCE OF PLANT	171,525.59	156,067.83	162,642.00	0.00	0.00	0.00

Irving Elementary

IRVING ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1111 ELEMENTARY INSTRUCTION						
111 LICENSED SALARIES	787,395.05	803,303.89	883,171.00	929,354.00		
112 CLASSIFIED SALARIES	46,388.47	124,877.98	93,352.00	95,915.00		
121 SUBSTITUTES-LICENSED	23,756.58	19,678.74	22,000.00	20,000.00		
122 SUBSTITUTES-CLASSIFIED	140.96	2,440.03	4,000.00	2,000.00		
123 TEMPORARY-LICENSED	0.00	649.20	0.00	0.00		
124 TEMPORARY-CLASSIFIED	6,359.58	818.94	0.00	0.00		
125 VACANCY-LICENSED	3,760.40	2,114.00	0.00	0.00		
126 VACANCY - CLASSIFIED	6,046.10	612.13	0.00	0.00		
131 EXTRA DUTY	3,647.24	6,903.96	0.00	0.00		
211 EMPLOYER CONTRIBUTION	19,671.19	20,141.46	162,591.00	22,452.00		
212 EMPLOYER PD PERS PU 6.00%	48,019.75	54,173.26	0.00	61,518.00		
213 PERS UAL	5,577.07	275.04	0.00	7,588.00		
214 PERS BOND	123,070.03	93,466.89	90,328.00	98,218.00		
216 OPSRP	50,405.85	58,274.83	0.00	77,561.00		
220 FICA	65,403.74	71,041.91	74,704.00	78,428.00		
231 WORKERS' COMPENSATION	3,561.95	3,742.95	3,906.00	6,154.00		
232 UNEMPLOYMENT COMPENSATION	4,274.81	4,643.39	3,906.00	5,127.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	3,906.00	4,102.00		
241 LICENSED INSURANCE	222,712.36	217,027.18	237,996.00	224,804.00		
242 CLASSIFIED INSURANCE	17,512.94	60,300.07	45,600.00	48,000.00		
246 DISTRICT PD TSA-LICENSED	8,653.92	13,559.31	13,565.00	15,404.00		
247 DISTRICT PD TSA-CLASSIFI	311.04	1,206.26	1,210.00	607.00		
248 DISTRICT PD TSA-SUPV/CON	0.00	0.00	0.00	0.00		
324 RENTALS	1,773.19	1,250.18	2,600.00	2,600.00		
353 POSTAGE	441.67	380.02	500.00	500.00		
410 SUPPLIES AND MATERIALS	1,989.29	44.34	9,668.00	11,339.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
470 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
1111 ELEMENTARY INSTRUCTION	1,450,873.18	1,560,925.96	1,653,003.00	1,711,671.00	0.00	0.00
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
152 ACTIVITY STIPEND	1,228.00	1,320.01	1,419.00	2,326.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	236.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	36.84	79.20	0.00	95.00		
213 PERS UAL	1.98	0.36	0.00	12.00		
214 PERS BOND	94.92	134.64	131.00	151.00		
216 OPSRP	48.77	104.76	0.00	146.00		
220 FICA	86.68	92.45	109.00	121.00		
231 WORKERS' COMPENSATION	5.12	5.23	6.00	9.00		
232 UNEMPLOYMENT COMPENSATION	5.68	6.00	6.00	8.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	6.00	6.00		
241 LICENSED INSURANCE	471.91	479.40	0.00	0.00		
246 DISTRICT PD TSA-LICENSED	7.68	39.60	40.00	0.00		
1113 ELEMENTARY EXTRACURRICULAR	1,987.58	2,261.65	1,953.00	2,874.00	0.00	0.00

IRVING ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
111 LICENSED SALARIES	63,634.75	68,194.65	0.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	553.03	2,624.97	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	3,347.04	4,249.20	0.00	0.00		
213 PERS UAL	326.20	21.18	0.00	0.00		
214 PERS BOND	8,476.57	7,229.24	0.00	0.00		
216 OPSRP	4,429.26	5,623.02	0.00	0.00		
220 FICA	4,845.08	5,338.05	0.00	0.00		
231 WORKERS' COMPENSATION	256.14	275.37	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	316.68	210.10	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	138.90	0.00	0.00		
241 LICENSED INSURANCE	24,234.46	24,137.36	0.00	0.00		
246 DISTRICT PD TSA-LICENSED	957.11	1,221.84	0.00	0.00		
2122 COUNSELING SERVICES	111,376.32	119,263.88	0.00	0.00	0.00	0.00
IRVING ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2222 MEDIA / LIBRARY						
112 CLASSIFIED SALARIES	20,080.94	22,983.18	23,880.00	24,861.00		
131 EXTRA DUTY	0.00	1,195.47	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	3,976.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	1,204.92	1,450.75	0.00	1,492.00		
213 PERS UAL	139.92	7.19	0.00	184.00		
214 PERS BOND	3,028.89	2,466.24	2,209.00	2,382.00		
216 OPSRP	1,594.44	1,919.76	0.00	2,297.00		
220 FICA	1,378.92	1,791.35	1,827.00	1,901.00		
231 WORKERS' COMPENSATION	86.91	100.14	96.00	149.00		
232 UNEMPLOYMENT COMPENSATION	90.12	117.08	96.00	124.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	96.00	99.00		
242 CLASSIFIED INSURANCE	10,921.99	5,593.31	11,400.00	9,600.00		
410 SUPPLIES AND MATERIALS	300.00	300.00	300.00	300.00		
430 LIBRARY BOOKS	275.98	203.88	300.00	300.00		
2222 MEDIA / LIBRARY	39,103.03	38,128.35	44,180.00	43,689.00	0.00	0.00
IRVING ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
112 CLASSIFIED SALARIES	21,539.08	32,589.21	80,262.00	83,532.00		
113 ADMINISTRATORS	121,884.00	129,639.81	131,829.00	137,102.00		
122 SUBSTITUTES-CLASSIFIED	322.77	0.00	0.00	0.00		
131 EXTRA DUTY	169.07	169.95	0.00	0.00		
190 TRAVEL STIPEND	2,400.00	2,400.00	2,400.00	2,400.00		
211 EMPLOYER CONTRIBUTION	13,733.36	14,590.41	35,313.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	8,447.79	9,888.01	0.00	13,382.00		
213 PERS UAL	2,763.25	49.41	0.00	1,651.00		
214 PERS BOND	19,123.27	16,564.68	19,618.00	21,366.00		
216 OPSRP	1,311.10	2,601.06	0.00	20,609.00		
220 FICA	11,045.74	12,471.89	16,225.00	17,062.00		
231 WORKERS' COMPENSATION	578.90	634.70	848.00	1,338.00		
232 UNEMPLOYMENT COMPENSATION	721.94	815.13	848.00	1,116.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	848.00	892.00		
242 CLASSIFIED INSURANCE	3,367.66	1,639.36	22,800.00	19,200.00		
244 ADMIN/CONFID INSURANCE	19,984.28	20,720.81	21,250.00	21,883.00		
245 DISTRICT PD TSA	7,200.00	7,200.00	7,200.00	7,200.00		
247 DISTRICT PD TSA-CLASSIFI	378.39	896.17	900.00	2,506.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	0.00	0.00	0.00		
2410 OFFICE OF THE PRINCIPAL	234,970.60	252,870.60	340,341.00	351,239.00	0.00	0.00

IRVING ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 MAINTENANCE OF PLANT						
112 CLASSIFIED SALARIES	78,086.70	48,910.17	49,962.00	0.00		
122 SUBSTITUTES-CLASSIFIED	823.18	2,155.19	0.00	0.00		
124 TEMPORARY-CLASSIFIED	547.20	2,200.87	0.00	0.00		
126 VACANCY - CLASSIFIED	2,273.92	14,246.86	0.00	0.00		
131 EXTRA DUTY	7,467.18	2,338.46	0.00	0.00		
211 EMPLOYER CONTRIBUTION	6,531.05	5,557.67	8,319.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	5,264.01	3,120.93	0.00	0.00		
213 PERS UAL	2,735.32	16.42	0.00	0.00		
214 PERS BOND	11,206.00	5,785.92	4,621.00	0.00		
216 OPSRP	2,453.67	339.98	0.00	0.00		
220 FICA	6,622.49	5,224.37	3,822.00	0.00		
231 WORKERS' COMPENSATION	2,667.07	1,548.81	200.00	0.00		
232 UNEMPLOYMENT COMPENSATION	432.84	340.87	200.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	200.00	0.00		
242 CLASSIFIED INSURANCE	25,368.00	8,878.40	11,400.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	1,170.35	1,446.36	1,450.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	4,361.43	5,844.78	6,000.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
2542 MAINTENANCE OF PLANT	158,010.41	107,956.06	86,174.00	0.00	0.00	0.00
IRVING ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2550 TRANSPORTATION						
331 REIMBURSABLE STUDENT TRAN	15.59	18.33	0.00	0.00		
2550 TRANSPORTATION	15.59	18.33	0.00	0.00	0.00	0.00

Malabon Elementary

MALABON ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1111 ELEMENTARY INSTRUCTION						
111 LICENSED SALARIES	930,044.04	969,792.24	927,524.00	801,462.00		
112 CLASSIFIED SALARIES	53,653.01	63,121.12	68,439.00	107,815.00		
121 SUBSTITUTES-LICENSED	42,007.82	74,707.80	56,000.00	35,000.00		
122 SUBSTITUTES-CLASSIFIED	963.99	520.58	4,000.00	1,500.00		
123 TEMPORARY-LICENSED	646.32	1,148.41	0.00	0.00		
124 TEMPORARY-CLASSIFIED	383.51	33.60	0.00	0.00		
125 VACANCY-LICENSED	15,071.63	1,557.04	0.00	0.00		
126 VACANCY - CLASSIFIED	4,420.06	2,665.25	0.00	0.00		
131 EXTRA DUTY	3,347.69	4,965.40	0.00	0.00		
211 EMPLOYER CONTRIBUTION	14,036.95	16,024.78	165,828.00	17,500.00		
212 EMPLOYER PD PERS PU 6.00%	57,951.49	62,787.14	0.00	51,705.00		
213 PERS UAL	6,787.19	327.18	0.00	6,377.00		
214 PERS BOND	147,907.76	110,904.78	92,127.00	82,554.00		
216 OPSRP	67,733.56	74,820.22	0.00	66,349.00		
220 FICA	77,779.78	81,875.84	76,191.00	69,562.00		
231 WORKERS' COMPENSATION	4,193.57	4,303.77	3,984.00	5,460.00		
232 UNEMPLOYMENT COMPENSATION	5,083.56	5,351.22	3,984.00	4,546.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	3,984.00	3,636.00		
241 LICENSED INSURANCE	313,764.03	309,059.97	270,225.00	269,092.00		
242 CLASSIFIED INSURANCE	1,472.92	28,021.09	34,200.00	33,969.00		
246 DISTRICT PD TSA--LICENSED	7,276.69	10,828.81	10,885.00	7,515.00		
247 DISTRICT PD TSA--CLASSIFI	144.09	49.87	50.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	0.00		
324 RENTALS	1,858.90	1,918.29	2,000.00	2,000.00		
353 POSTAGE	831.15	732.78	600.00	600.00		
410 SUPPLIES AND MATERIALS	9,327.98	9,019.12	12,712.00	12,402.00		
420 TEXTBOOKS	0.00	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	712.26	920.33	0.00	0.00		
470 COMPUTER SOFTWARE	52.50	150.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
1111 ELEMENTARY INSTRUCTION	1,767,452.45	1,835,606.63	1,732,733.00	1,579,044.00	0.00	0.00

MALABON ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
152 ACTIVITY STIPEND	1,228.00	1,320.01	1,419.00	2,025.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	236.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	73.68	79.20	0.00	92.00		
213 PERS UAL	8.56	0.36	0.00	11.00		
214 PERS BOND	185.20	134.64	131.00	146.00		
216 OPSRP	97.56	104.76	0.00	141.00		
220 FICA	80.85	96.30	109.00	117.00		
231 WORKERS' COMPENSATION	5.01	5.12	6.00	9.00		
232 UNEMPLOYMENT COMPENSATION	5.28	6.25	6.00	8.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	6.00	6.00		
241 LICENSED INSURANCE	357.27	362.70	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	12.24	19.80	20.00	0.00		
1113 ELEMENTARY EXTRACURRICULAR	2,053.65	2,129.14	1,933.00	2,555.00	0.00	0.00

MALABON ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
111 LICENSED SALARIES	60,777.14	129,938.31	0.00	0.00		
131 EXTRA DUTY	221.42	2,016.09	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	3,661.54	5,979.73	0.00	0.00		
213 PERS UAL	426.16	29.89	0.00	0.00		
214 PERS BOND	9,203.83	10,165.61	0.00	0.00		
216 OPSRP	4,845.54	7,913.23	0.00	0.00		
220 FICA	4,440.82	9,598.32	0.00	0.00		
231 WORKERS' COMPENSATION	241.50	510.50	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	290.26	627.35	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	14,993.20	34,264.32	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	1,937.52	0.00	0.00		
2122 COUNSELING SERVICES	99,101.41	202,980.87	0.00	0.00	0.00	0.00
MALABON ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2222 MEDIA / LIBRARY						
112 CLASSIFIED SALARIES	17,630.55	24,339.25	26,051.00	27,121.00		
122 SUBSTITUTES-CLASSIFIED	350.09	0.00	0.00	0.00		
131 EXTRA DUTY	50.24	1,306.87	0.00	0.00		
211 EMPLOYER CONTRIBUTION	38.68	0.00	4,337.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	1,060.84	1,538.81	0.00	1,627.00		
213 PERS UAL	128.44	7.71	0.00	201.00		
214 PERS BOND	2,716.87	2,615.88	2,410.00	2,598.00		
216 OPSRP	1,403.82	2,036.26	0.00	2,506.00		
220 FICA	1,306.63	1,961.90	1,993.00	2,075.00		
231 WORKERS' COMPENSATION	77.91	106.54	104.00	163.00		
232 UNEMPLOYMENT COMPENSATION	85.35	128.23	104.00	136.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	104.00	108.00		
242 CLASSIFIED INSURANCE	5,036.47	11.76	11,400.00	9,600.00		
247 DISTRICT PD TSA--CLASSIFI	440.64	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	522.94	200.00	300.00	300.00		
430 LIBRARY BOOKS	970.65	800.00	500.00	500.00		
2222 MEDIA / LIBRARY	31,820.12	35,053.21	47,303.00	46,935.00	0.00	0.00

MALABON ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
112 CLASSIFIED SALARIES	21,033.49	19,455.18	67,259.00	70,266.00		
113 ADMINISTRATORS	124,654.00	129,639.81	131,829.00	137,102.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
126 VACANCY - CLASSIFIED	2,058.64	0.00	0.00	0.00		
131 EXTRA DUTY	225.45	174.88	0.00	0.00		
190 TRAVEL STIPEND	3,300.00	2,400.00	2,400.00	2,400.00		
211 EMPLOYER CONTRIBUTION	14,039.44	14,590.41	33,148.00	16,852.00		
212 EMPLOYER PD PERS PU 6.00%	9,757.45	8,764.52	0.00	12,586.00		
213 PERS UAL	4,136.20	43.86	0.00	1,553.00		
214 PERS BOND	20,907.54	14,654.81	18,416.00	20,095.00		
216 OPSRP	2,824.30	1,114.40	0.00	6,493.00		
220 FICA	12,262.09	11,444.86	15,230.00	16,048.00		
231 WORKERS' COMPENSATION	643.08	579.73	796.00	1,258.00		
232 UNEMPLOYMENT COMPENSATION	801.47	748.02	796.00	1,049.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	796.00	839.00		
242 CLASSIFIED INSURANCE	5,927.93	4,528.82	17,100.00	19,200.00		
244 ADMIN/CONFID INSURANCE	22,425.56	20,720.81	21,250.00	21,883.00		
245 DISTRICT PD TSA	7,200.00	7,200.00	7,200.00	7,200.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
2410 OFFICE OF THE PRINCIPAL	252,196.64	236,060.11	316,220.00	334,824.00	0.00	0.00

MALABON ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 MAINTENANCE OF PLANT						
112 CLASSIFIED SALARIES	84,751.92	54,933.91	49,962.00	0.00		
122 SUBSTITUTES-CLASSIFIED	1,063.80	880.18	0.00	0.00		
124 TEMPORARY-CLASSIFIED	0.00	1,470.39	0.00	0.00		
126 VACANCY-CLASSIFIED	0.00	16,572.32	0.00	0.00		
131 EXTRA DUTY	6,362.29	4,988.45	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	8,319.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	5,490.54	3,422.00	0.00	0.00		
213 PERS UAL	2,805.09	17.28	0.00	0.00		
214 PERS BOND	11,740.59	6,337.03	4,622.00	0.00		
216 OPSRP	7,318.95	4,571.59	0.00	0.00		
220 FICA	6,798.30	5,929.87	3,822.00	0.00		
231 WORKERS' COMPENSATION	2,773.08	1,700.25	200.00	0.00		
232 UNEMPLOYMENT COMPENSATION	444.33	387.56	200.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	200.00	0.00		
242 CLASSIFIED INSURANCE	20,858.00	8,972.69	11,400.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	7,734.72	10,308.43	7,000.00	0.00		
460 NON-CONSUMABLE ITEMS	114.89	497.66	0.00	0.00		
2542 MAINTENANCE OF PLANT	158,256.50	120,989.61	85,725.00	0.00	0.00	0.00

MALABON ELEMENTARY ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2550 TRANSPORTATION						
331 REIMBURSABLE STUDENT TRAN	0.00	0.00	0.00	0.00		
2550 TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00

Meadowview K-8

MEADOWVIEW SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1111 ELEMENTARY INSTRUCTION						
111 LICENSED SALARIES	1,230,428.82	1,315,215.55	1,327,816.00	1,256,496.00		
112 CLASSIFIED SALARIES	82,491.59	104,143.15	107,052.00	189,592.00		
121 SUBSTITUTES-LICENSED	27,782.03	28,414.22	50,000.00	30,000.00		
122 SUBSTITUTES-CLASSIFIED	7,610.56	5,412.90	17,500.00	5,000.00		
123 TEMPORARY-LICENSED	18.36	3,538.07	0.00	0.00		
124 TEMPORARY-CLASSIFIED	4,068.07	621.98	0.00	0.00		
125 VACANCY - LICENSED	0.00	5,476.05	0.00	0.00		
126 VACANCY - CLASSIFIED	5,800.15	4,581.98	0.00	0.00		
131 EXTRA DUTY	7,801.80	3,551.44	0.00	0.00		
211 EMPLOYER CONTRIBUTION	61,724.70	65,889.85	238,906.00	66,229.00		
212 EMPLOYER PD PERS PU 6.00%	73,488.17	83,074.99	0.00	86,767.00		
213 PERS UAL	8,526.43	423.69	0.00	10,704.00		
214 PERS BOND	189,860.85	143,521.69	132,725.00	138,534.00		
216 OPSRP	54,985.80	64,437.27	0.00	82,961.00		
220 FICA	100,495.44	108,725.58	109,767.00	110,623.00		
231 WORKERS' COMPENSATION	5,464.33	5,655.41	5,739.00	8,529.00		
232 UNEMPLOYMENT COMPENSATION	6,568.38	7,106.51	5,739.00	7,234.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	5,739.00	5,787.00		
241 LICENSED INSURANCE	350,831.02	354,268.32	356,994.00	337,110.00		
242 CLASSIFIED INSURANCE	49,671.97	46,751.15	57,000.00	76,800.00		
246 DISTRICT PD TSA-LICENSED	11,688.50	18,685.78	18,700.00	17,720.00		
247 DISTRICT PD TSA-CLASSIFI	20.28	28.74	30.00	1,002.00		
248 DISTRICT PD TSA-SUPV/CON	0.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	0.00	0.00	0.00	0.00		
319 OTHER INST, PROF & TECH	0.00	0.00	0.00	0.00		
324 RENTALS	1,767.06	2,560.89	750.00	1,000.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	0.00	0.00	0.00		
353 POSTAGE	1,585.35	1,480.33	0.00	750.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	13,394.45	11,250.55	19,500.00	17,000.00		
460 NON-CONSUMABLE ITEMS	266.64	439.00	0.00	500.00		
470 COMPUTER SOFTWARE	52.50	150.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
1111 ELEMENTARY INSTRUCTION	2,296,393.25	2,385,405.09	2,453,957.00	2,450,338.00	0.00	0.00
MEADOWVIEW SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
152 ACTIVITY STIPEND	1,228.00	6,804.01	1,566.00	5,440.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	261.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	73.68	408.23	0.00	326.00		
213 PERS UAL	3.96	2.04	0.00	40.00		
214 PERS BOND	189.84	694.00	145.00	522.00		
216 OPSRP	97.50	540.21	0.00	503.00		
220 FICA	91.26	503.92	120.00	416.00		
231 WORKERS' COMPENSATION	4.96	26.26	6.00	32.00		
232 UNEMPLOYMENT COMPENSATION	5.98	32.93	6.00	27.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	6.00	21.00		
241 LICENSED INSURANCE	410.82	1,333.65	0.00	0.00		
246 DISTRICT PD TSA-LICENSED	0.00	0.00	0.00	0.00		
1113 ELEMENTARY EXTRACURRICULAR	2,106.00	10,345.25	2,110.00	7,327.00	0.00	0.00

MEADOWVIEW SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1121 MIDDLE / JUNIOR INSTRUCTION						
111 LICENSED SALARIES	631,838.42	698,798.08	607,963.00	665,148.00		
121 SUBSTITUTES-LICENSED	25,807.65	27,388.57	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	108.88	0.00	0.00	0.00		
123 TEMPORARY-LICENSED	6,863.02	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	2,698.01	0.00	0.00	0.00		
125 VACANCY - LICENSED	2,154.40	0.00	0.00	0.00		
131 EXTRA DUTY	1,942.97	1,269.18	0.00	0.00		
211 EMPLOYER CONTRIBUTION	17,585.80	18,632.73	101,226.00	15,738.00		
212 EMPLOYER PD PERS PU 6.00%	37,218.90	40,145.35	0.00	39,909.00		
213 PERS UAL	4,384.43	203.54	0.00	4,924.00		
214 PERS BOND	96,635.77	69,161.27	56,237.00	63,720.00		
216 OPSRP	38,033.93	40,482.87	0.00	49,420.00		
220 FICA	49,359.82	53,256.73	46,509.00	50,886.00		
231 WORKERS' COMPENSATION	2,674.21	2,793.85	2,432.00	3,994.00		
232 UNEMPLOYMENT COMPENSATION	3,226.09	3,480.96	2,432.00	3,325.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	2,432.00	2,663.00		
241 LICENSED INSURANCE	168,202.38	171,103.00	148,748.00	163,424.00		
246 DISTRICT PD TSA--LICENSED	5,365.44	8,568.70	8,600.00	11,120.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
324 RENTALS	1,125.18	1,256.22	0.00	1,000.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	12,109.28	1,960.28	10,000.00	10,500.00		
460 NON-CONSUMABLE ITEMS	1,233.05	0.00	0.00	500.00		
470 COMPUTER SOFTWARE	100.00	75.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
1121 MIDDLE / JUNIOR INSTRUCTION	1,108,667.63	1,138,576.33	986,579.00	1,086,271.00	0.00	0.00

MEADOWVIEW SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1122 MIDDLE / JUNIOR EXTRACURRICULAR						
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
152 ACTIVITY STIPEND	2,624.00	2,820.00	6,816.00	5,162.00		
211 EMPLOYER CONTRIBUTION	39.99	0.00	1,135.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	179.16	169.20	0.00	310.00		
213 PERS UAL	13.65	0.96	0.00	38.00		
214 PERS BOND	457.55	287.72	630.00	494.00		
216 OPSRP	208.34	223.92	0.00	478.00		
220 FICA	227.78	204.89	521.00	396.00		
231 WORKERS' COMPENSATION	11.28	10.97	27.00	32.00		
232 UNEMPLOYMENT COMPENSATION	14.89	13.34	27.00	26.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	27.00	22.00		
241 LICENSED INSURANCE	81.02	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	3.63	0.00	0.00	0.00		
1122 MIDDLE / JUNIOR EXTRACURRICULAR	3,861.29	3,731.00	9,183.00	6,958.00	0.00	0.00

MEADOWVIEW SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
111 LICENSED SALARIES	163,119.12	43,444.27	54,270.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	229.05	333.52	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	9,036.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	6,542.83	2,626.66	0.00	0.00		
213 PERS UAL	670.24	13.17	0.00	0.00		
214 PERS BOND	16,537.23	4,465.32	5,020.00	0.00		
216 OPSRP	8,658.27	3,475.91	0.00	0.00		
220 FICA	12,009.30	3,220.57	4,152.00	0.00		
231 WORKERS' COMPENSATION	652.02	172.77	217.00	0.00		
232 UNEMPLOYMENT COMPENSATION	784.98	210.51	217.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	217.00	0.00		
241 LICENSED INSURANCE	45,915.65	15,304.80	19,833.00	0.00		
246 DISTRICT PD TSA--LICENSED	1,256.96	0.00	660.00	0.00		
410 SUPPLIES AND MATERIALS	337.85	169.16	300.00	300.00		
2122 COUNSELING SERVICES	256,713.50	73,436.66	93,922.00	300.00	0.00	0.00
MEADOWVIEW SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2222 MEDIA / LIBRARY						
112 CLASSIFIED SALARIES	43,812.96	49,206.39	54,272.00	56,502.00		
122 SUBSTITUTES-CLASSIFIED	635.86	1,443.49	0.00	0.00		
131 EXTRA DUTY	18.82	548.83	0.00	0.00		
211 EMPLOYER CONTRIBUTION	2,422.72	2,764.18	9,036.00	3,276.00		
212 EMPLOYER PD PERS PU 6.00%	1,314.36	1,492.99	0.00	1,763.00		
213 PERS UAL	305.47	14.98	0.00	418.00		
214 PERS BOND	6,611.18	5,089.62	5,020.00	5,413.00		
216 OPSRP	1,739.40	1,975.70	0.00	2,715.00		
220 FICA	3,333.16	3,835.07	4,152.00	4,323.00		
231 WORKERS' COMPENSATION	190.44	210.01	217.00	339.00		
232 UNEMPLOYMENT COMPENSATION	217.85	250.67	217.00	283.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	217.00	226.00		
242 CLASSIFIED INSURANCE	6,370.28	6,536.24	22,800.00	19,200.00		
247 DISTRICT PD TSA--CLASSIFI	547.68	752.16	750.00	814.00		
410 SUPPLIES AND MATERIALS	51.93	57.67	0.00	0.00		
430 LIBRARY BOOKS	1,068.94	1,278.80	1,500.00	1,000.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
2222 MEDIA / LIBRARY	68,641.05	75,456.80	98,181.00	96,272.00	0.00	0.00

MEADOWVIEW SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
112 CLASSIFIED SALARIES	49,334.07	61,331.91	116,892.00	116,489.00		
113 ADMINISTRATORS	245,391.20	223,898.64	236,019.00	254,292.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	349.67	0.00	0.00	0.00		
126 VACANCY - CLASSIFIED	368.88	0.00	0.00	0.00		
131 EXTRA DUTY	1,139.46	351.90	0.00	0.00		
190 TRAVEL STIPEND	5,700.00	4,200.00	4,200.00	4,200.00		
211 EMPLOYER CONTRIBUTION	14,739.68	0.00	58,760.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	16,825.08	17,386.99	0.00	22,498.00		
213 PERS UAL	5,503.20	86.88	0.00	2,272.00		
214 PERS BOND	37,961.13	29,145.51	32,644.00	35,922.00		
216 OPSRP	11,674.03	23,008.70	0.00	35,150.00		
220 FICA	23,682.30	21,756.42	26,998.00	28,277.00		
231 WORKERS' COMPENSATION	1,244.88	687.24	1,412.00	1,401.00		
232 UNEMPLOYMENT COMPENSATION	1,547.94	1,422.02	1,412.00	1,874.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,412.00	1,500.00		
242 CLASSIFIED INSURANCE	21,937.67	31,252.09	34,200.00	28,800.00		
244 ADMIN/CONFID INSURANCE	42,081.11	41,041.62	42,500.00	43,766.00		
245 DISTRICT PD TSA	14,400.00	0.00	14,400.00	7,200.00		
247 DISTRICT PD TSA--CLASSIFI	0.15	0.00	0.00	2,535.00		
318 PROF & IMP COSTS NON-INST	0.00	0.00	0.00	0.00		
324 RENTALS	0.00	0.00	0.00	500.00		
342 TRAVEL, OUT OF DISTRICT	0.00	549.29	0.00	0.00		
353 POSTAGE	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	1,218.24	4,677.39	400.00	2,050.00		
460 NON-CONSUMABLE ITEMS	39.99	0.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
2410 OFFICE OF THE PRINCIPAL	495,138.68	460,796.60	571,249.00	588,726.00	0.00	0.00

MEADOWVIEW SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 MAINTENANCE OF PLANT						
112 CLASSIFIED SALARIES	138,149.79	134,549.31	144,353.00	0.00		
122 SUBSTITUTES-CLASSIFIED	3,427.60	4,012.11	0.00	0.00		
124 TEMPORARY-CLASSIFIED	0.00	0.00	0.00	0.00		
126 VACANCY - CLASSIFIED	784.71	0.00	0.00	0.00		
131 EXTRA DUTY	515.95	2,617.84	0.00	0.00		
211 EMPLOYER CONTRIBUTION	185.78	0.00	24,025.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	8,444.81	8,300.78	0.00	0.00		
213 PERS UAL	4,367.72	41.94	0.00	0.00		
214 PERS BOND	17,626.32	14,794.78	13,353.00	0.00		
216 OPSRP	11,041.76	11,114.02	0.00	0.00		
220 FICA	10,545.18	10,388.73	11,043.00	0.00		
231 WORKERS' COMPENSATION	4,215.41	3,817.51	577.00	0.00		
232 UNEMPLOYMENT COMPENSATION	689.22	679.06	577.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	277.00	0.00		
242 CLASSIFIED INSURANCE	35,374.00	36,285.00	34,200.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	2,094.34	2,564.72	2,565.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	17,665.54	20,311.64	12,910.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	291.40	0.00	0.00		
2542 MAINTENANCE OF PLANT	255,128.13	249,768.84	243,880.00	0.00	0.00	0.00

Prairie Mountain K-8

PRAIRIE MOUNTAIN SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1111 ELEMENTARY INSTRUCTION						
111 LICENSED SALARIES	929,172.19	1,046,086.02	996,233.00	974,886.00		
112 CLASSIFIED SALARIES	95,276.13	89,530.41	79,699.00	123,121.00		
121 SUBSTITUTES-LICENSED	34,447.91	26,531.89	45,000.00	30,000.00		
122 SUBSTITUTES-CLASSIFIED	1,438.05	4,234.54	20,000.00	5,000.00		
124 TEMPORARY-CLASSIFIED	-1,023.68	0.00	0.00	0.00		
125 VACANCY - LICENSED	2,057.88	4,142.45	0.00	0.00		
126 VACANCY - CLASSIFIED	1,968.70	3,914.64	0.00	0.00		
131 EXTRA DUTY	2,996.71	7,908.09	0.00	0.00		
211 EMPLOYER CONTRIBUTION	30,128.45	36,306.90	179,143.00	25,171.00		
212 EMPLOYER PD PERS PU 6.00%	56,084.82	63,825.34	0.00	65,881.00		
213 PERS UAL	6,549.22	346.75	0.00	8,125.00		
214 PERS BOND	148,879.15	117,288.58	99,524.00	105,189.00		
216 OPSRP	56,059.52	65,239.61	0.00	82,201.00		
220 FICA	79,316.65	87,091.73	82,309.00	83,997.00		
231 WORKERS' COMPENSATION	4,305.16	4,620.97	4,304.00	6,590.00		
232 UNEMPLOYMENT COMPENSATION	5,184.20	5,692.35	4,304.00	5,492.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	4,304.00	4,393.00		
241 LICENSED INSURANCE	277,238.73	295,153.02	277,662.00	270,719.00		
242 CLASSIFIED INSURANCE	8,675.00	28,287.94	22,800.00	76,800.00		
246 DISTRICT PD TSA--LICENSED	8,805.27	15,112.43	15,300.00	12,134.00		
247 DISTRICT PD TSA--CLASSIFI	13.80	0.00	0.00	803.00		
324 RENTALS	844.53	1,432.26	1,000.00	1,000.00		
353 POSTAGE	1,117.72	1,099.94	500.00	500.00		
410 SUPPLIES AND MATERIALS	8,431.48	6,281.09	13,000.00	13,407.00		
460 NON-CONSUMABLE ITEMS	417.58	109.05	500.00	500.00		
470 COMPUTER SOFTWARE	89.94	0.00	0.00	0.00		
1111 ELEMENTARY INSTRUCTION	1,758,475.11	1,910,236.00	1,845,582.00	1,895,909.00	0.00	0.00
PRAIRIE MOUNTAIN SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
152 ACTIVITY STIPEND	1,312.00	1,410.00	1,515.00	5,696.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	252.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	78.72	84.60	0.00	342.00		
213 PERS UAL	9.16	0.48	0.00	42.00		
214 PERS BOND	197.88	143.86	140.00	546.00		
216 OPSRP	104.16	111.96	0.00	527.00		
220 FICA	96.67	102.13	116.00	436.00		
231 WORKERS' COMPENSATION	5.20	5.43	6.00	34.00		
232 UNEMPLOYMENT COMPENSATION	6.34	6.72	6.00	28.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	6.00	23.00		
241 LICENSED INSURANCE	324.30	318.41	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	13.08	21.12	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	21.00	0.00		
1113 ELEMENTARY EXTRACURRICULAR	2,147.51	2,204.71	2,062.00	7,674.00	0.00	0.00

PRAIRIE MOUNTAIN SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1121 MIDDLE / JUNIOR INSTRUCTION						
111 LICENSED SALARIES	536,181.84	528,172.16	467,067.00	582,625.00		
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00		
121 SUBSTITUTES-LICENSED	29,181.80	10,070.18	0.00	0.00		
125 VACANCY - LICENSED	3,216.68	0.00	0.00	0.00		
126 VACANCY - CLASSIFIED	7,046.81	0.00	0.00	0.00		
131 EXTRA DUTY	1,047.78	3,154.59	0.00	0.00		
211 EMPLOYER CONTRIBUTION	9,227.54	9,256.72	77,767.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	32,211.03	31,846.29	0.00	34,956.00		
213 PERS UAL	3,818.26	162.48	0.00	4,314.00		
214 PERS BOND	83,066.31	54,859.37	43,204.00	55,814.00		
216 OPSRP	37,209.03	36,055.46	0.00	53,837.00		
220 FICA	42,830.53	40,128.36	35,731.00	44,574.00		
231 WORKERS' COMPENSATION	2,268.35	2,091.58	1,868.00	3,495.00		
232 UNEMPLOYMENT COMPENSATION	2,799.34	2,622.64	1,868.00	2,912.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,868.00	2,330.00		
241 LICENSED INSURANCE	157,831.72	142,457.49	126,435.00	163,423.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	5,957.29	9,497.92	9,500.00	11,818.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	0.00		
324 RENTALS	524.94	1,314.84	500.00	500.00		
353 POSTAGE	0.00	0.00	500.00	500.00		
410 SUPPLIES AND MATERIALS	8,345.56	3,599.73	9,384.00	9,700.00		
460 NON-CONSUMABLE ITEMS	401.05	419.76	1,250.00	1,250.00		
470 COMPUTER SOFTWARE	89.94	150.00	0.00	0.00		
1121 MIDDLE / JUNIOR INSTRUCTION	963,255.80	875,859.57	776,942.00	972,048.00	0.00	0.00

PRAIRIE MOUNTAIN SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1122 MIDDLE / JUNIOR EXTRACURRICULAR						
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
152 ACTIVITY STIPEND	2,456.00	3,012.00	7,309.00	4,760.00		
211 EMPLOYER CONTRIBUTION	0.00	332.86	1,217.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	68.18	180.72	0.00	285.00		
213 PERS UAL	4.94	0.94	0.00	35.00		
214 PERS BOND	174.40	307.21	676.00	456.00		
216 OPSRP	90.23	0.00	0.00	440.00		
220 FICA	196.26	225.24	559.00	364.00		
231 WORKERS' COMPENSATION	10.90	11.53	29.00	28.00		
232 UNEMPLOYMENT COMPENSATION	12.80	14.75	29.00	24.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	29.00	19.00		
241 LICENSED INSURANCE	0.00	186.99	0.00	0.00		
242 CLASSIFIED INSURANCE	2.55	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	13.64	0.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	300.00	300.00		
324 RENTALS	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	500.00	500.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
1122 MIDDLE / JUNIOR EXTRACURRICULAR	3,016.26	4,285.88	10,648.00	7,211.00	0.00	0.00

PRAIRIE MOUNTAIN SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
111 LICENSED SALARIES	128,815.66	71,824.68	73,745.00	0.00		
121 SUBSTITUTES-LICENSED	237.90	3,579.52	0.00	0.00		
125 VACANCY - LICENSED	215.12	0.00	0.00	0.00		
131 EXTRA DUTY	735.64	1,201.76	0.00	0.00		
211 EMPLOYER CONTRIBUTION	4,791.77	5,398.80	12,279.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	4,703.10	1,664.88	0.00	0.00		
213 PERS UAL	782.47	23.03	0.00	0.00		
214 PERS BOND	18,400.80	7,813.80	6,821.00	0.00		
216 OPSRP	6,223.82	2,203.31	0.00	0.00		
220 FICA	9,384.29	5,343.41	5,642.00	0.00		
231 WORKERS' COMPENSATION	520.02	296.03	295.00	0.00		
232 UNEMPLOYMENT COMPENSATION	613.43	349.22	295.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	295.00	0.00		
241 LICENSED INSURANCE	43,051.64	24,736.06	39,666.00	0.00		
246 DISTRICT PD TSA-LICENSED	1,948.07	661.20	1,315.00	0.00		
410 SUPPLIES AND MATERIALS	344.12	95.46	500.00	500.00		
2122 COUNSELING SERVICES	220,767.85	125,191.16	140,853.00	500.00	0.00	0.00
PRAIRIE MOUNTAIN SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2222 MEDIA / LIBRARY						
112 CLASSIFIED SALARIES	43,308.83	50,436.25	53,159.00	56,074.00		
122 SUBSTITUTES-CLASSIFIED	146.16	0.00	0.00	0.00		
131 EXTRA DUTY	18.82	427.75	0.00	0.00		
211 EMPLOYER CONTRIBUTION	2,725.48	3,142.59	8,851.00	3,686.00		
212 EMPLOYER PD PERS PU 6.00%	2,061.54	3,051.77	0.00	3,365.00		
213 PERS UAL	243.85	15.32	0.00	415.00		
214 PERS BOND	5,178.01	5,188.11	4,917.00	5,372.00		
216 OPSRP	769.71	1,780.45	0.00	2,362.00		
220 FICA	3,073.41	3,662.15	4,067.00	4,290.00		
231 WORKERS' COMPENSATION	187.94	210.09	213.00	336.00		
232 UNEMPLOYMENT COMPENSATION	200.91	239.34	213.00	281.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	213.00	224.00		
242 CLASSIFIED INSURANCE	15,469.91	14,979.72	22,800.00	19,200.00		
247 DISTRICT PD TSA-CLASSIFI	702.98	846.24	850.00	915.00		
410 SUPPLIES AND MATERIALS	808.79	644.28	650.00	650.00		
430 LIBRARY BOOKS	2,169.20	1,698.92	2,000.00	2,000.00		
440 PERIODICALS	41.90	57.58	100.00	100.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
2222 MEDIA / LIBRARY	77,107.44	86,380.56	98,033.00	99,270.00	0.00	0.00

PRAIRIE MOUNTAIN SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
112 CLASSIFIED SALARIES	72,928.33	71,024.56	108,797.00	116,691.00		
113 ADMINISTRATORS	288,610.57	220,386.22	232,604.00	250,907.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	95.61	1,163.77	0.00	0.00		
190 TRAVEL STIPEND	4,200.00	4,200.00	4,200.00	6,600.00		
211 EMPLOYER CONTRIBUTION	4,201.89	4,802.40	56,843.00	5,546.00		
212 EMPLOYER PD PERS PU 6.00%	19,519.10	13,734.42	0.00	21,196.00		
213 PERS UAL	5,099.20	68.62	0.00	2,615.00		
214 PERS BOND	45,593.33	22,833.40	31,580.00	33,843.00		
216 OPSRP	22,828.02	14,724.46	0.00	28,400.00		
220 FICA	25,694.39	22,229.08	26,117.00	28,627.00		
231 WORKERS' COMPENSATION	1,374.88	1,150.89	1,366.00	2,244.00		
232 UNEMPLOYMENT COMPENSATION	1,679.31	1,452.87	1,366.00	1,871.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,366.00	1,497.00		
242 CLASSIFIED INSURANCE	32,261.16	21,742.46	22,800.00	19,200.00		
244 ADMIN/CONFID INSURANCE	52,871.28	41,423.43	42,500.00	43,766.00		
245 DISTRICT PD TSA	12,600.00	14,400.00	14,400.00	14,400.00		
247 DISTRICT PD TSA-CLASSIFI	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	84.01	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
2410 OFFICE OF THE PRINCIPAL	589,641.08	455,336.58	543,939.00	577,403.00	0.00	0.00
PRAIRIE MOUNTAIN SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 MAINTENANCE OF PLANT						
112 CLASSIFIED SALARIES	129,769.75	134,245.71	140,484.00	0.00		
122 SUBSTITUTES-CLASSIFIED	4,794.94	5,655.83	0.00	0.00		
131 EXTRA DUTY	1,384.53	1,677.74	0.00	0.00		
211 EMPLOYER CONTRIBUTION	5,034.41	5,232.99	23,391.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	7,866.89	8,166.62	0.00	0.00		
213 PERS UAL	4,273.56	42.06	0.00	0.00		
214 PERS BOND	17,099.71	14,872.71	12,995.00	0.00		
216 OPSRP	7,147.11	7,376.64	0.00	0.00		
220 FICA	10,134.67	10,553.30	10,747.00	0.00		
231 WORKERS' COMPENSATION	4,065.02	3,816.45	562.00	0.00		
232 UNEMPLOYMENT COMPENSATION	662.37	689.78	562.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	562.00	0.00		
242 CLASSIFIED INSURANCE	33,506.00	34,260.74	34,200.00	0.00		
247 DISTRICT PD TSA-CLASSIFI	3,235.39	4,027.33	4,033.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	10,109.86	15,665.88	10,500.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	789.66	0.00	0.00		
2542 MAINTENANCE OF PLANT	239,084.21	247,073.44	238,036.00	0.00	0.00	0.00

Cascade Middle School

CASCADE MIDDLE SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1121 MIDDLE / JUNIOR INSTRUCTION						
111 LICENSED SALARIES	932,764.59	974,743.26	873,098.00	977,883.00		
112 CLASSIFIED SALARIES	24,882.88	65,435.30	71,231.00	27,053.00		
121 SUBSTITUTES-LICENSED	20,666.17	32,034.69	45,000.00	30,000.00		
122 SUBSTITUTES-CLASSIFIED	1,025.40	74.66	500.00	0.00		
123 TEMPORARY-LICENSED	3,544.88	2,395.76	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-1,750.74	0.00	0.00	0.00		
125 VACANCY - LICENSED	3,604.04	448.16	0.00	0.00		
126 VACANCY - CLASSIFIED	3,843.31	0.00	0.00	0.00		
131 EXTRA DUTY	1,244.87	2,379.43	0.00	0.00		
211 EMPLOYER CONTRIBUTION	16,847.19	17,737.67	157,231.00	10,479.00		
212 EMPLOYER PD PERS PU 6.00%	53,040.74	61,026.01	0.00	60,297.00		
213 PERS UAL	5,953.11	311.35	0.00	7,055.00		
214 PERS BOND	136,981.60	105,781.66	87,350.00	96,272.00		
216 OPSRP	58,933.90	69,598.36	0.00	85,222.00		
220 FICA	74,339.99	80,261.21	72,241.00	76,878.00		
231 WORKERS' COMPENSATION	3,990.56	4,206.19	3,777.00	6,029.00		
232 UNEMPLOYMENT COMPENSATION	4,809.57	5,194.48	3,777.00	5,024.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	3,777.00	4,018.00		
241 LICENSED INSURANCE	279,256.31	272,783.57	237,996.00	265,612.00		
242 CLASSIFIED INSURANCE	15,217.55	19,577.64	34,200.00	9,600.00		
246 DISTRICT PD TSA--LICENSED	6,860.53	11,404.38	11,720.00	11,824.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	0.00		
324 RENTALS	3,855.88	3,182.37	3,962.00	3,962.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
353 POSTAGE	1,492.67	1,465.53	1,400.00	1,400.00		
410 SUPPLIES AND MATERIALS	4,607.84	5,923.80	10,000.00	10,912.00		
460 NON-CONSUMABLE ITEMS	144.46	223.25	0.00	0.00		
470 COMPUTER SOFTWARE	1.84	0.00	0.00	0.00		
480 COMPUTER HARDWARE	39.57	0.00	1,500.00	1,500.00		
1121 MIDDLE / JUNIOR INSTRUCTION	1,656,198.71	1,736,188.73	1,618,760.00	1,691,020.00	0.00	0.00
CASCADE MIDDLE SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1122 MIDDLE / JUNIOR EXTRACURRICULAR						
152 ACTIVITY STIPEND	10,143.00	10,689.22	11,219.00	13,850.00		
211 EMPLOYER CONTRIBUTION	320.04	332.88	1,868.00	394.00		
212 EMPLOYER PD PERS PU 6.00%	562.31	641.35	0.00	831.00		
213 PERS UAL	65.84	3.25	0.00	102.00		
214 PERS BOND	1,412.92	1,090.28	1,038.00	1,326.00		
216 OPSRP	514.11	609.52	0.00	978.00		
220 FICA	799.92	747.11	858.00	1,059.00		
231 WORKERS' COMPENSATION	44.05	41.55	45.00	83.00		
232 UNEMPLOYMENT COMPENSATION	52.26	48.89	45.00	70.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	45.00	55.00		
241 LICENSED INSURANCE	2,398.73	2,256.72	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	47.85	60.24	0.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	60.00	0.00		
1122 MIDDLE / JUNIOR EXTRACURRICULAR	16,361.03	16,521.01	15,178.00	18,748.00	0.00	0.00

CASCADE MIDDLE SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
111 LICENSED SALARIES	84,728.45	88,153.31	0.00	0.00		
131 EXTRA DUTY	183.24	1,116.32	0.00	0.00		
211 EMPLOYER CONTRIBUTION	9,386.61	9,866.06	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	5,096.83	5,356.21	0.00	0.00		
213 PERS UAL	593.14	27.93	0.00	0.00		
214 PERS BOND	12,811.41	9,103.88	0.00	0.00		
216 OPSRP	0.00	0.00	0.00	0.00		
220 FICA	6,167.66	6,484.28	0.00	0.00		
231 WORKERS' COMPENSATION	336.03	354.10	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	403.11	256.28	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	167.40	0.00	0.00		
241 LICENSED INSURANCE	18,427.06	18,283.63	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	847.63	1,322.27	0.00	0.00		
2122 COUNSELING SERVICES	138,981.17	140,491.67	0.00	0.00	0.00	0.00
FUNCTION 2222 MEDIA / LIBRARY						
112 CLASSIFIED SALARIES	21,695.63	24,854.32	26,607.00	28,524.00		
131 EXTRA DUTY	0.00	1,459.78	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	20.83	4,430.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	1,301.72	1,578.84	0.00	1,711.00		
213 PERS UAL	156.20	7.88	0.00	211.00		
214 PERS BOND	3,267.36	2,684.06	2,461.00	2,733.00		
216 OPSRP	1,722.65	2,074.36	0.00	2,636.00		
220 FICA	1,451.19	1,676.49	2,035.00	2,182.00		
231 WORKERS' COMPENSATION	92.45	109.90	106.00	171.00		
232 UNEMPLOYMENT COMPENSATION	94.84	109.59	106.00	143.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	106.00	114.00		
242 CLASSIFIED INSURANCE	15,500.00	19,645.51	11,400.00	9,600.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	745.68	750.00	856.00		
410 SUPPLIES AND MATERIALS	0.00	357.86	425.00	425.00		
430 LIBRARY BOOKS	912.29	801.80	500.00	500.00		
2222 MEDIA / LIBRARY	46,194.33	56,126.90	48,926.00	49,806.00	0.00	0.00

CASCADE MIDDLE SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
112 CLASSIFIED SALARIES	83,641.25	75,864.61	81,139.00	87,903.00		
113 ADMINISTRATORS	203,826.00	222,669.22	237,093.00	255,450.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
126 VACANCY - CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	3,925.60	3,212.05	0.00	0.00		
190 TRAVEL STIPEND	4,200.00	4,200.00	4,200.00	4,200.00		
211 EMPLOYER CONTRIBUTION	161.91	0.00	52,986.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	17,735.31	18,356.68	0.00	20,853.00		
213 PERS UAL	5,770.68	91.86	0.00	2,572.00		
214 PERS BOND	40,253.37	30,497.34	29,436.00	33,295.00		
216 OPSRP	23,469.71	24,292.09	0.00	32,113.00		
220 FICA	22,048.62	22,790.10	24,345.00	26,589.00		
231 WORKERS' COMPENSATION	1,191.91	1,186.32	1,273.00	2,085.00		
232 UNEMPLOYMENT COMPENSATION	1,441.08	1,489.53	1,273.00	1,737.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,273.00	1,390.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	33,308.09	34,215.75	22,800.00	19,200.00		
244 ADMIN/CONFID INSURANCE	37,772.13	40,190.48	42,500.00	43,766.00		
245 DISTRICT PD TSA	14,400.00	14,240.59	14,400.00	14,400.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	500.00	500.00		
332 NON-REIMBURSABLE STUDENT	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	267.96	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	840.41	286.14	1,000.00	1,000.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	150.00	150.00		
470 COMPUTER SOFTWARE	350.90	339.30	0.00	0.00		
640 DUES & FEES	0.00	19.94	0.00	0.00		
2410 OFFICE OF THE PRINCIPAL	494,336.97	494,209.96	514,368.00	547,203.00	0.00	0.00
CASCADE MIDDLE SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 MAINTENANCE OF PLANT						
112 CLASSIFIED SALARIES	97,395.14	93,538.97	91,167.00	0.00		
122 SUBSTITUTES-CLASSIFIED	283.84	407.28	0.00	0.00		
124 TEMPORARY-CLASSIFIED	600.00	0.00	0.00	0.00		
126 VACANCY - CLASSIFIED	575.32	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	1,398.60	0.00	0.00		
132 CLASSIFIED OVERTIME	0.00	63.54		0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	15,179.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	5,247.18	5,054.06	0.00	0.00		
213 PERS UAL	2,658.91	25.81	0.00	0.00		
214 PERS BOND	11,141.19	9,027.29	8,433.00	0.00		
216 OPSRP	6,943.77	6,721.42	0.00	0.00		
220 FICA	7,333.77	7,109.82	6,974.00	0.00		
231 WORKERS' COMPENSATION	2,881.96	2,639.23	365.00	0.00		
232 UNEMPLOYMENT COMPENSATION	479.32	464.68	365.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	365.00	0.00		
242 CLASSIFIED INSURANCE	25,602.23	30,470.30	22,800.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	926.02	542.01	550.00	0.00		
322 REPAIRS & MAINTENANCE	158.01	0.00	251.00	0.00		
410 SUPPLIES AND MATERIALS	7,972.79	7,693.15	4,000.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	79.00	0.00	0.00		
2542 MAINTENANCE OF PLANT	170,199.45	165,235.16	150,449.00	0.00	0.00	0.00

Shasta Middle School

SHASTA MIDDLE SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1121 MIDDLE / JUNIOR INSTRUCTION						
111 LICENSED SALARIES	934,845.28	1,106,537.60	984,804.00	929,721.00		
112 CLASSIFIED SALARIES	0.00	0.00	0.00	22,030.00		
121 SUBSTITUTES-LICENSED	59,126.46	21,596.18	30,000.00	30,000.00		
122 SUBSTITUTES-CLASSIFIED	401.48	0.00	2,500.00	2,500.00		
123 TEMPORARY-LICENSED	18,177.98	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-728.79	0.00	0.00	0.00		
125 VACANCY - LICENSED	5,418.65	24,527.53	0.00	0.00		
131 EXTRA DUTY	2,769.69	3,581.26	0.00	0.00		
211 EMPLOYER CONTRIBUTION	38,779.90	15,078.22	163,970.00	11,226.00		
212 EMPLOYER PD PERS PU 6.00%	42,195.09	59,204.88	0.00	57,104.00		
213 PERS UAL	6,206.38	317.50	0.00	6,585.00		
214 PERS BOND	140,417.80	107,717.33	91,094.00	91,178.00		
216 OPSRP	45,558.61	73,017.66	0.00	79,816.00		
220 FICA	77,558.73	85,313.54	75,338.00	72,807.00		
231 WORKERS' COMPENSATION	4,164.67	4,485.23	3,939.00	5,710.00		
232 UNEMPLOYMENT COMPENSATION	5,069.32	5,254.86	3,939.00	4,758.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	3,939.00	3,807.00		
241 LICENSED INSURANCE	274,292.74	335,887.80	290,058.00	270,670.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	9,600.00		
246 DISTRICT PD TSA--LICENSED	8,057.01	8,542.81	8,550.00	5,740.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
324 RENTALS	2,153.91	2,693.48	6,802.00	6,802.00		
353 POSTAGE	1,194.40	1,579.91	3,000.00	3,000.00		
410 SUPPLIES AND MATERIALS	1,348.00	0.00	5,000.00	5,000.00		
420 TEXTBOOKS	0.00	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	1,000.00	1,000.00		
470 COMPUTER SOFTWARE	12.50	0.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	3,000.00	0.00		
1121 MIDDLE / JUNIOR INSTRUCTION	1,667,019.81	1,855,335.79	1,676,933.00	1,619,054.00	0.00	0.00
FUNCTION 1122 MIDDLE / JUNIOR EXTRACURRICULAR						
152 ACTIVITY STIPEND	10,263.00	10,012.11	10,584.00	13,134.00		
211 EMPLOYER CONTRIBUTION	439.62	0.00	1,762.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	622.76	496.41	0.00	788.00		
213 PERS UAL	73.23	2.51	0.00	97.00		
214 PERS BOND	1,564.76	843.91	979.00	1,258.00		
216 OPSRP	508.15	656.85	0.00	1,214.00		
220 FICA	777.47	742.80	810.00	1,005.00		
231 WORKERS' COMPENSATION	41.34	38.66	42.00	79.00		
232 UNEMPLOYMENT COMPENSATION	50.82	12.42	42.00	67.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	42.00	53.00		
241 LICENSED INSURANCE	769.07	1,593.06	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	38.64	38.34	40.00	0.00		
1122 MIDDLE / JUNIOR EXTRACURRICULAR	15,148.86	14,437.07	14,301.00	17,695.00	0.00	0.00

SHASTA MIDDLE SCHOOL	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
ACCOUNT NUMBER / TITLE	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25

FUNCTION 2122 COUNSELING SERVICES

111 LICENSED SALARIES	52,979.02	56,690.61	0.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	122.16	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	3,188.14	3,401.49	0.00	0.00		
213 PERS UAL	372.06	17.00	0.00	0.00		
214 PERS BOND	8,012.76	5,782.50	0.00	0.00		
216 OPSRP	4,218.98	4,501.24	0.00	0.00		
220 FICA	3,932.25	4,189.50	0.00	0.00		
231 WORKERS' COMPENSATION	214.58	221.99	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	256.99	273.82	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	18,683.86	17,651.10	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	1,325.36	1,700.71	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	200.00	200.00		
2122 COUNSELING SERVICES	93,306.16	94,429.96	200.00	200.00	0.00	0.00

SHASTA MIDDLE SCHOOL	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
ACCOUNT NUMBER / TITLE	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25

FUNCTION 2222 MEDIA / LIBRARY

112 CLASSIFIED SALARIES	29,208.64	33,430.09	34,734.00	36,162.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	3,227.52	3,694.06	5,783.00	4,368.00		
212 EMPLOYER PD PERS PU 6.00%	1,752.48	2,005.80	0.00	2,170.00		
213 PERS UAL	203.48	10.08	0.00	268.00		
214 PERS BOND	4,405.64	3,409.90	3,213.00	3,464.00		
216 OPSRP	0.00	0.00	0.00	0.00		
220 FICA	2,103.12	2,417.16	2,657.00	2,766.00		
231 WORKERS' COMPENSATION	125.92	138.37	139.00	217.00		
232 UNEMPLOYMENT COMPENSATION	137.40	157.94	139.00	181.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	139.00	145.00		
242 CLASSIFIED INSURANCE	14,552.00	14,967.96	11,400.00	9,600.00		
247 DISTRICT PD TSA--CLASSIFI	730.20	1,002.96	1,000.00	1,085.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	500.00	500.00		
410 SUPPLIES AND MATERIALS	502.51	512.84	500.00	500.00		
430 LIBRARY BOOKS	1,378.67	1,499.76	1,500.00	1,500.00		
440 PERIODICALS	498.56	200.00	500.00	500.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	300.00	300.00		
470 COMPUTER SOFTWARE	0.00	0.00	1,000.00	1,000.00		
640 DUES & FEES	0.00	0.00	0.00	0.00		
2222 MEDIA / LIBRARY	58,826.14	63,446.92	63,504.00	64,726.00	0.00	0.00

SHASTA MIDDLE SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
112 CLASSIFIED SALARIES	98,833.39	110,626.32	118,444.00	123,414.00		
113 ADMINISTRATORS	217,883.58	253,609.51	254,677.00	267,984.00		
122 SUBSTITUTES-CLASSIFIED	599.43	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-461.61	0.00	0.00	0.00		
131 EXTRA DUTY	15.46	0.00	0.00	0.00		
190 TRAVEL STIPEND	4,200.00	4,200.00	4,200.00	4,200.00		
211 EMPLOYER CONTRIBUTION	14,343.17	14,954.21	62,125.00	17,245.00		
212 EMPLOYER PD PERS PU 6.00%	19,255.90	20,672.00	0.00	21,714.00		
213 PERS UAL	6,284.33	103.36	0.00	2,678.00		
214 PERS BOND	44,240.99	34,412.13	34,514.00	34,667.00		
216 OPSRP	15,175.78	16,610.51	0.00	20,247.00		
220 FICA	23,859.17	27,120.85	28,544.00	30,265.00		
231 WORKERS' COMPENSATION	1,290.09	1,428.73	1,492.00	2,373.00		
232 UNEMPLOYMENT COMPENSATION	1,559.39	1,772.62	1,492.00	1,978.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,492.00	1,583.00		
242 CLASSIFIED INSURANCE	40,131.00	24,400.67	34,200.00	28,800.00		
244 ADMIN/CONFID INSURANCE	39,668.56	41,441.62	42,500.00	43,766.00		
245 DISTRICT PD TSA	7,200.00	14,400.00	14,400.00	14,400.00		
247 DISTRICT PD TSA-CLASSIFI	950.46	1,351.68	1,350.00	1,467.00		
318 PROF & IMP COSTS NON-INST	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
353 POSTAGE	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	32.10	500.00	500.00		
460 NON-CONSUMABLE ITEMS	91.98	304.87	0.00	345.00		
2410 OFFICE OF THE PRINCIPAL	535,121.07	567,441.18	599,930.00	617,626.00	0.00	0.00

SHASTA MIDDLE SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 MAINTENANCE OF PLANT						
112 CLASSIFIED SALARIES	120,706.20	127,921.28	141,212.00	0.00		
122 SUBSTITUTES-CLASSIFIED	828.46	1,215.56	0.00	0.00		
126 VACANCY - CLASSIFIED	2,621.62	0.00	0.00	0.00		
131 EXTRA DUTY	1,412.46	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	1,243.35	0.00	23,512.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	6,809.89	7,029.37	0.00	0.00		
213 PERS UAL	3,195.17	35.51	0.00	0.00		
214 PERS BOND	14,820.47	12,523.21	13,062.00	0.00		
216 OPSRP	8,171.46	9,398.74	0.00	0.00		
220 FICA	9,270.74	9,579.14	10,803.00	0.00		
231 WORKERS' COMPENSATION	3,780.46	3,563.06	565.00	0.00		
232 UNEMPLOYMENT COMPENSATION	605.94	626.07	565.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	565.00	0.00		
242 CLASSIFIED INSURANCE	31,716.15	39,588.12	34,200.00	0.00		
244 ADMIN/CONFID INSURANCE	3,247.68	0.00	0.00	0.00		
247 DISTRICT PD TSA-CLASSIFI	97.41	1,446.36	1,450.00	0.00		
248 DISTRICT PD TSA-SUPV/CON	495.46	0.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	4,980.25	8,802.45	6,000.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
2542 MAINTENANCE OF PLANT	214,003.17	221,728.87	231,934.00	0.00	0.00	0.00

SHASTA MIDDLE SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2550 TRANSPORTATION						
331 REIMBURSABLE STUDENT TRAN	130.16	109.99	150.00	0.00		
2550 TRANSPORTATION	130.16	109.99	150.00	0.00	0.00	0.00

Willamette High School

WILLAMETTE HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
111 LICENSED SALARIES	3,903,804.57	4,065,264.45	4,053,980.00	4,273,483.00		
112 CLASSIFIED SALARIES	69,468.93	53,589.51	96,648.00	167,014.00		
121 SUBSTITUTES-LICENSED	163,260.61	164,828.34	150,000.00	100,000.00		
122 SUBSTITUTES-CLASSIFIED	352.47	0.00	10,000.00	10,000.00		
123 TEMPORARY-LICENSED	1,763.92	526.68	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-1,156.35	0.00	0.00	0.00		
125 VACANCY - LICENSED	11,232.20	7,104.19	0.00	0.00		
131 EXTRA DUTY	100,902.83	48,356.50	12,530.00	0.00		
152 ACTIVITY STIPEND	0.00	0.00	0.00	13,031.00		
211 EMPLOYER CONTRIBUTION	169,467.39	158,545.57	693,166.00	158,550.00		
212 EMPLOYER PD PERS PU 6.00%	233,243.29	244,217.63	0.00	262,011.00		
213 PERS UAL	28,502.40	1,252.33	0.00	29,706.00		
214 PERS BOND	615,987.57	423,860.73	385,092.00	418,534.00		
216 OPSRP	201,904.98	210,999.92	0.00	268,947.00		
220 FICA	315,301.73	320,141.17	318,482.00	340,681.00		
231 WORKERS' COMPENSATION	16,836.23	16,526.16	16,653.00	25,773.00		
232 UNEMPLOYMENT COMPENSATION	20,608.55	20,923.41	16,653.00	22,276.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	16,653.00	17,825.00		
241 LICENSED INSURANCE	1,011,374.85	1,091,675.62	1,031,316.00	1,112,674.00		
242 CLASSIFIED INSURANCE	32,534.40	18,060.70	34,200.00	57,600.00		
246 DISTRICT PD TSA-LICENSED	39,965.53	62,457.47	62,100.00	68,377.00		
247 DISTRICT PD TSA-CLASSIFI	353.40	743.08	800.00	871.00		
248 DISTRICT PD TSA-SUPV/CON	0.00	0.00	0.00	0.00		
270 RETIREE INSURANCE	0.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	1,935.00	4,237.50	0.00	0.00		
312 INST PROGRAM IMP SERVICES	0.00	0.00	0.00	0.00		
318 PROF & IMP COSTS NON-INST	2,879.89	0.00	0.00	0.00		
321 CLEANING SERVICES	0.00	0.00	250.00	250.00		
322 REPAIRS & MAINTENANCE	360.00	2,340.98	1,700.00	1,700.00		
324 RENTALS	10,919.80	13,204.20	13,000.00	13,000.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	411.42	-370.04	3,000.00	3,000.00		
353 POSTAGE	8,121.33	6,215.73	6,000.00	6,000.00		
389 NON INSTRUCTION PROF/TECH	2,376.00	700.00	7,000.00	7,000.00		
410 SUPPLIES AND MATERIALS	52,541.79	27,739.34	71,400.00	71,400.00		
411 COPIER SUPPLIES	6,853.62	9,505.73	5,000.00	5,000.00		
420 TEXTBOOKS	0.00	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	11,821.00	15,564.49	0.00	0.00		
470 COMPUTER SOFTWARE	0.00	1,463.99	0.00	0.00		
480 COMPUTER HARDWARE	1,866.97	5.41	10,000.00	3,085.00		
640 DUES & FEES	1,124.00	37,737.77	5,050.00	5,050.00		
1131 HIGH SCHOOL INSTRUCTION	7,036,920.32	7,027,418.56	7,020,673.00	7,462,838.00	0.00	0.00

WILLAMETTE HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1132 HIGH SCHOOL EXTRACURRICULAR						
111 LICENSED SALARIES	46,941.10	82,195.85	83,412.00	86,748.00		
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00		
113 ADMINISTRATORS	108,620.64	114,210.97	118,566.00	127,625.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
125 VACANCY-CLASSIFIED	0.00	685.04	0.00	0.00		
131 EXTRA DUTY	327,162.58	345,513.15	335,778.00	0.00		
152 ACTIVITY STIPEND	0.00	0.00	0.00	79,073.00		
153 ATHLETIC STIPEND	0.00	0.00	0.00	273,883.00		
155 LEADERSHIP STIPEND	0.00	0.00	0.00	6,805.00		
190 TRAVEL STIPEND	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	5,313.72	18,631.58	89,536.00	19,024.00		
212 EMPLOYER PD PERS PU 6.00%	16,829.33	22,819.35	0.00	24,316.00		
213 PERS UAL	3,969.63	130.41	0.00	2,983.00		
214 PERS BOND	47,580.57	42,792.21	49,742.00	45,130.00		
216 OPSRP	22,319.42	20,611.86	0.00	24,278.00		
220 FICA	36,296.29	41,145.82	41,138.00	43,918.00		
231 WORKERS' COMPENSATION	1,998.67	2,150.41	2,151.00	3,367.00		
232 UNEMPLOYMENT COMPENSATION	2,372.42	2,689.58	2,151.00	2,864.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	2,151.00	2,296.00		
241 LICENSED INSURANCE	36,940.76	43,579.03	19,833.00	20,428.00		
242 CLASSIFIED INSURANCE	451.38	1,731.86	0.00	0.00		
244 ADMIN/CONFID INSURANCE	20,684.26	21,141.70	21,250.00	21,883.00		
246 DISTRICT PD TSA--LICENSED	642.55	991.44	1,000.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	0.00	0.00	0.00	0.00		
319 OTHER INST, PROF & TECH	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	162.50	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	1,223.92	0.00	0.00		
410 SUPPLIES AND MATERIALS	11,500.62	18,940.83	14,000.00	14,000.00		
460 NON-CONSUMABLE ITEMS	0.00	141.43	0.00	0.00		
640 DUES & FEES	0.00	460.00	550.00	550.00		
1132 HIGH SCHOOL EXTRACURRICULAR	689,623.94	781,948.94	781,258.00	799,171.00	0.00	0.00

WILLAMETTE HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1292 TEEN PARENT PROGRAMS						
111 LICENSED SALARIES	0.00	0.00	0.00	0.00		
112 CLASSIFIED SALARIES	6,796.53	0.00	8,750.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	61.23	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	1,457.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	407.80	0.00	0.00	0.00		
213 PERS UAL	84.72	0.00	0.00	0.00		
214 PERS BOND	987.76	0.00	809.00	0.00		
216 OPSRP	539.63	0.00	0.00	0.00		
220 FICA	524.62	0.00	669.00	0.00		
231 WORKERS' COMPENSATION	29.94	0.00	35.00	0.00		
232 UNEMPLOYMENT COMPENSATION	34.27	0.00	35.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	35.00	0.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	0.00	0.00	2,075.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	48.47	0.00	0.00		
410 SUPPLIES AND MATERIALS	193.06	1,673.80	500.00	2,000.00		
460 NON-CONSUMABLE ITEMS	0.00	21.12	0.00	0.00		
1292 TEEN PARENT PROGRAMS	9,659.56	1,743.39	14,365.00	2,000.00	0.00	0.00

WILLAMETTE HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2115 STUDENT SAFETY						
112 CLASSIFIED SALARIES	49,795.20	81,028.85	57,083.00	86,478.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	1,420.98	1,724.32	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	3,021.88	9,504.00	3,604.00		
212 EMPLOYER PD PERS PU 6.00%	3,073.00	4,965.12	0.00	5,189.00		
213 PERS UAL	364.68	24.80	0.00	641.00		
214 PERS BOND	7,717.28	8,440.86	5,280.00	8,285.00		
216 OPSRP	4,066.59	4,399.23	0.00	5,234.00		
220 FICA	3,691.22	6,096.33	4,367.00	6,616.00		
231 WORKERS' COMPENSATION	225.34	341.96	228.00	519.00		
232 UNEMPLOYMENT COMPENSATION	241.20	398.51	228.00	432.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	228.00	345.00		
242 CLASSIFIED INSURANCE	27,016.00	27,252.27	22,800.00	28,800.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
2115 STUDENT SAFETY	97,611.49	137,694.13	99,718.00	146,143.00	0.00	0.00

WILLAMETTE HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
111 LICENSED SALARIES	285,933.57	278,015.91	278,376.00	318,731.00		
112 CLASSIFIED SALARIES	99,896.70	130,793.39	131,478.00	146,759.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	1,344.75	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-1,048.18	0.00	0.00	0.00		
131 EXTRA DUTY	8,125.41	4,856.64	0.00	0.00		
211 EMPLOYER CONTRIBUTION	52.31	0.00	68,241.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	21,154.65	24,405.55	0.00	27,929.00		
213 PERS UAL	3,468.82	121.86	0.00	3,445.00		
214 PERS BOND	53,140.52	41,468.02	37,912.00	44,594.00		
216 OPSRP	27,957.05	32,296.77	0.00	43,011.00		
220 FICA	29,060.27	30,705.56	31,354.00	35,610.00		
231 WORKERS' COMPENSATION	1,595.58	1,636.78	1,640.00	2,792.00		
232 UNEMPLOYMENT COMPENSATION	1,899.36	2,006.93	1,640.00	2,327.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,640.00	1,862.00		
241 LICENSED INSURANCE	74,700.54	76,086.36	79,332.00	81,760.00		
242 CLASSIFIED INSURANCE	42,227.49	45,586.17	34,200.00	28,800.00		
246 DISTRICT PD TSA--LICENSED	5,324.05	5,057.76	5,060.00	5,642.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	0.00	2,000.00	2,000.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	144.88	149.05	0.00	0.00		
470 COMPUTER SOFTWARE	0.00	0.00	3,000.00	3,000.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
2122 COUNSELING SERVICES	653,633.02	674,531.50	675,873.00	748,262.00	0.00	0.00

WILLAMETTE HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2222 MEDIA / LIBRARY						
111 LICENSED SALARIES	0.00	0.00	0.00	0.00		
112 CLASSIFIED SALARIES	49,878.94	57,928.40	57,211.00	61,723.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	27.06	0.00	0.00		
131 EXTRA DUTY	1,541.21	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	561.53	9,526.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	3,085.20	3,511.00	0.00	3,704.00		
213 PERS UAL	357.44	17.54	0.00	457.00		
214 PERS BOND	7,745.14	5,968.78	5,292.00	5,913.00		
216 OPSRP	4,082.80	4,646.30	0.00	5,703.00		
220 FICA	3,933.59	4,476.48	4,377.00	4,722.00		
231 WORKERS' COMPENSATION	225.10	244.44	229.00	1,314.00		
232 UNEMPLOYMENT COMPENSATION	257.11	292.62	229.00	309.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	229.00	247.00		
242 CLASSIFIED INSURANCE	28.56	23.52	22,800.00	19,200.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	767.00		
410 SUPPLIES AND MATERIALS	4,236.70	3,625.19	3,000.00	3,000.00		
420 TEXTBOOKS	0.00	0.00	0.00	0.00		
430 LIBRARY BOOKS	1,604.66	5,378.24	3,500.00	3,500.00		
440 PERIODICALS	0.00	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	315.88	67.69	0.00	0.00		
2222 MEDIA / LIBRARY	77,292.33	86,768.79	106,393.00	110,559.00	0.00	0.00

WILLAMETTE HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
112 CLASSIFIED SALARIES	231,317.04	293,003.38	275,572.00	253,832.00		
113 ADMINISTRATORS	457,332.04	475,713.42	611,210.00	530,918.00		
122 SUBSTITUTES-CLASSIFIED	688.04	478.50	0.00	0.00		
126 VACANCY - CLASSIFIED	2,411.80	1,836.95	0.00	0.00		
131 EXTRA DUTY	6,649.98	6,082.92	0.00	0.00		
190 TRAVEL STIPEND	10,200.00	10,200.00	12,000.00	11,400.00		
211 EMPLOYER CONTRIBUTION	2,460.31	2,971.37	147,649.00	14,302.00		
212 EMPLOYER PD PERS PU 6.00%	41,348.84	43,738.89	0.00	47,768.00		
213 PERS UAL	12,217.96	238.23	0.00	5,891.00		
214 PERS BOND	96,787.30	75,869.70	82,027.00	76,269.00		
216 OPSRP	53,750.23	57,759.96	0.00	62,623.00		
220 FICA	52,010.70	57,824.45	67,839.00	60,908.00		
231 WORKERS' COMPENSATION	2,464.98	3,077.98	3,547.00	4,777.00		
232 UNEMPLOYMENT COMPENSATION	3,403.62	3,777.81	3,547.00	3,982.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	3,547.00	3,184.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	91,902.15	83,923.95	91,200.00	57,600.00		
244 ADMIN/CONFID INSURANCE	79,281.12	81,904.80	106,250.00	87,532.00		
245 DISTRICT PD TSA	21,600.00	28,800.00	28,800.00	28,800.00		
247 DISTRICT PD TSA--CLASSIFI	2,461.97	3,352.18	3,750.00	3,057.00		
318 PROF & IMP COSTS NON-INST	219.00	220.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	140.02	406.82	0.00	0.00		
324 RENTALS	583.19	631.03	3,500.00	13,500.00		
341 TRAVEL, LOCAL IN DISTRICT	17.26	148.41	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	3,108.07	3,896.28	6,000.00	6,000.00		
353 POSTAGE	10.80	68.10	0.00	0.00		
359 OTHER COMMUNICATION SERV	3,209.46	8,338.61	0.00	0.00		
410 SUPPLIES AND MATERIALS	12,005.22	26,973.42	16,500.00	16,500.00		
411 COPIER SUPPLIES	1,377.00	2,311.03	0.00	0.00		
460 NON-CONSUMABLE ITEMS	2,420.81	9,951.01	10,000.00	10,000.00		
470 COMPUTER SOFTWARE	0.00	479.97	2,000.00	2,000.00		
480 COMPUTER HARDWARE	0.00	0.00	7,000.00	7,000.00		
640 DUES & FEES	1,338.94	5,649.00	2,500.00	2,500.00		
2410 OFFICE OF THE PRINCIPAL	1,192,717.85	1,289,628.17	1,484,438.00	1,310,343.00	0.00	0.00

WILLAMETTE HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 MAINTENANCE OF PLANT						
112 CLASSIFIED SALARIES	248,294.50	284,820.23	352,229.00	0.00		
114 CONFIDENTIAL/SUPERVISORY	6,576.40	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	6,131.02	6,458.31	0.00	0.00		
124 TEMPORARY-CLASSIFIED	9,170.22	4,719.60	0.00	0.00		
126 VACANCY - CLASSIFIED	7,407.76	0.00	0.00	0.00		
131 EXTRA DUTY	2,955.95	8,166.21	0.00	0.00		
132 CLASSIFIED SALARIES	0.00	213.55	0.00	0.00		
211 EMPLOYER CONTRIBUTION	12,352.69	7,618.35	58,646.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	15,077.65	16,286.24	0.00	0.00		
213 PERS UAL	8,211.28	82.96	0.00	0.00		
214 PERS BOND	32,261.37	28,590.32	32,581.00	0.00		
216 OPSRP	11,651.18	16,080.82	0.00	0.00		
220 FICA	20,901.53	22,810.47	26,946.00	0.00		
231 WORKERS' COMPENSATION	8,188.16	8,116.06	1,409.00	0.00		
232 UNEMPLOYMENT COMPENSATION	1,366.13	1,490.77	1,409.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,409.00	0.00		
242 CLASSIFIED INSURANCE	54,046.07	64,458.89	79,800.00	0.00		
244 ADMIN/CONFID INSURANCE	1,884.53	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	631.74	650.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	296.16	0.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	448.11	194.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	35,915.11	41,986.66	25,000.00	0.00		
460 NON-CONSUMABLE ITEMS	362.30	2,042.97	0.00	0.00		
640 DUES & FEES	0.00	0.00	0.00	0.00		
2542 MAINTENANCE OF PLANT	483,498.12	514,768.15	580,079.00	0.00	0.00	0.00
WILLAMETTE HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2550 TRANSPORTATION						
331 REIMBURSABLE STUDENT TRAN	1,124.36	2,601.43	5,400.00	5,400.00		
332 NON-REIMBURSABLE STUDENT	28,511.79	36,204.49	30,000.00	30,000.00		
2550 TRANSPORTATION	29,636.15	38,805.92	35,400.00	35,400.00	0.00	0.00

Kalapuya High School

KALAPUYA HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1280 ALTERNATIVE EDUCATION						
374 SB 300 TUITION	1,417.07	8,128.35	5,000.00	5,000.00		
410 SUPPLIES AND MATERIALS	245.50	771.27	750.00	1,000.00		
1280 ALTERNATIVE EDUCATION	1,662.57	8,899.62	5,750.00	6,000.00	0.00	0.00
KALAPUYA HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1283 ALTERNATIVE PROGRAMS						
111 LICENSED SALARIES	455,428.39	266,051.06	251,368.00	434,177.00		
112 CLASSIFIED SALARIES	91,276.56	68,670.68	44,271.00	54,018.00		
114 CONFIDENTIAL/SUPERVISORY	12,150.04	12,636.00	13,141.00	13,667.00		
121 SUBSTITUTES-LICENSED	11,054.60	7,242.83	12,500.00	9,000.00		
122 SUBSTITUTES-CLASSIFIED	601.28	65.32	500.00	500.00		
123 TEMPORARY-LICENSED	0.00	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-407.90	0.00	0.00	0.00		
126 VACANCY - CLASSIFIED	419.20	2,351.52	0.00	0.00		
131 EXTRA DUTY	3,826.19	1,901.64	0.00	0.00		
211 EMPLOYER CONTRIBUTION	8,773.03	2,863.38	51,412.00	767.00		
212 EMPLOYER PD PERS PU 6.00%	32,912.20	20,384.22	0.00	29,229.00		
213 PERS UAL	4,537.75	102.57	0.00	3,128.00		
214 PERS BOND	83,102.42	34,928.20	28,562.00	46,668.00		
216 OPSRP	37,519.73	25,090.82	0.00	44,902.00		
220 FICA	42,569.92	26,655.73	23,622.00	38,393.00		
231 WORKERS' COMPENSATION	2,340.60	1,418.79	1,235.00	3,018.00		
232 UNEMPLOYMENT COMPENSATION	2,782.35	1,742.32	1,235.00	2,508.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,235.00	2,007.00		
241 LICENSED INSURANCE	131,643.44	75,498.36	79,332.00	122,616.00		
242 CLASSIFIED INSURANCE	15,465.43	12,182.84	22,800.00	21,000.00		
244 ADMIN/CONFID INSURANCE	12,386.32	5,049.98	5,295.00	5,453.00		
245 DISTRICT PD TSA	2,700.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	3,095.84	2,340.23	2,350.00	6,025.00		
247 DISTRICT PD TSA--CLASSIFI	555.74	758.88	760.00	190.00		
248 DISTRICT PD TSA--SUPV/CON	750.00	1,125.00	1,125.00	1,125.00		
311 INSTRUCTION SERVICES	0.00	0.00	0.00	3,935.00		
312 INST PROGRAM IMP SERVICES	0.00	0.00	0.00	0.00		
324 RENTALS	843.96	562.84	1,000.00	6,000.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	211.84	300.00	300.00		
342 TRAVEL, OUT OF DISTRICT	433.81	0.00	300.00	300.00		
353 POSTAGE	523.97	547.18	500.00	500.00		
410 SUPPLIES AND MATERIALS	9,410.96	5,007.82	8,150.00	8,150.00		
440 PERIODICALS	0.00	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	926.54	0.00	1,000.00	1,000.00		
470 COMPUTER SOFTWARE	-149.99	17.99	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	500.00	500.00		
640 DUES & FEES	357.00	3,508.35	0.00	0.00		
1283 ALTERNATIVE PROGRAMS	967,829.38	578,916.39	552,493.00	859,076.00	0.00	0.00

KALAPUYA HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
111 LICENSED SALARIES	63,434.10	68,218.01	73,324.00	0.00		
121 SUBSTITUTES-LICENSED	685.44	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	12,208.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	3,808.12	4,093.08	0.00	0.00		
213 PERS UAL	443.45	20.52	0.00	0.00		
214 PERS BOND	9,368.53	6,958.21	6,782.00	0.00		
216 OPSRP	5,070.50	5,416.56	0.00	0.00		
220 FICA	4,773.96	5,058.72	5,609.00	0.00		
231 WORKERS' COMPENSATION	254.21	263.50	293.00	0.00		
232 UNEMPLOYMENT COMPENSATION	312.03	330.60	293.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	293.00	0.00		
241 LICENSED INSURANCE	18,683.86	19,009.68	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00		
2122 COUNSELING SERVICES	106,834.20	109,368.88	98,802.00	0.00	0.00	0.00

KALAPUYA HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
111 LICENSED SALARIES	11,204.68	0.00	0.00	0.00		
112 CLASSIFIED SALARIES	39,732.36	43,470.44	44,178.00	51,349.00		
113 ADMINISTRATORS	88,478.35	104,065.41	134,961.00	140,359.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
190 TRAVEL STIPEND	3,000.00	2,400.00	2,400.00	3,000.00		
211 EMPLOYER CONTRIBUTION	11,150.76	11,764.41	29,827.00	17,317.00		
212 EMPLOYER PD PERS PU 6.00%	8,438.63	8,996.18	0.00	11,683.00		
213 PERS UAL	2,261.03	44.95	0.00	1,441.00		
214 PERS BOND	19,560.31	15,280.01	16,570.00	18,652.00		
216 OPSRP	3,154.76	3,451.53	0.00	4,745.00		
220 FICA	10,488.19	11,349.97	13,704.00	14,896.00		
231 WORKERS' COMPENSATION	563.46	583.59	717.00	2,616.00		
232 UNEMPLOYMENT COMPENSATION	685.52	741.82	717.00	974.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	717.00	778.00		
241 LICENSED INSURANCE	5,302.28	7,041.81	0.00	0.00		
242 CLASSIFIED INSURANCE	20,635.00	18,510.04	11,400.00	9,600.00		
244 ADMIN/CONFID INSURANCE	12,490.26	6,454.58	21,250.00	21,883.00		
245 DISTRICT PD TSA	4,500.00	0.00	6,500.00	7,200.00		
246 DISTRICT PD TSA--LICENSED	272.83	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	0.00		
324 RENTALS	572.04	481.34	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	107.29	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	1,990.68	1,705.30	2,000.00	2,000.00		
640 DUES & FEES	0.00	0.00	0.00	0.00		
2410 OFFICE OF THE PRINCIPAL	244,481.14	236,448.67	284,941.00	308,493.00	0.00	0.00

KALAPUYA HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 MAINTENANCE OF PLANT						
112 CLASSIFIED SALARIES	17,756.64	48,211.93	49,962.00	0.00		
211 EMPLOYER CONTRIBUTION	1,722.88	5,327.40	8,319.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	935.52	2,892.72	0.00	0.00		
213 PERS UAL	49.88	14.52	0.00	0.00		
214 PERS BOND	2,410.48	5,128.93	4,622.00	0.00		
216 OPSRP	0.00	0.00	0.00	0.00		
220 FICA	1,165.80	3,573.04	382.00	0.00		
231 WORKERS' COMPENSATION	478.80	1,320.71	200.00	0.00		
232 UNEMPLOYMENT COMPENSATION	76.20	233.50	200.00	0.00		
242 CLASSIFIED INSURANCE	4,844.00	14,895.30	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	200.00	0.00		
410 SUPPLIES AND MATERIALS	4,253.52	4,526.87	2,000.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	925.46	0.00	0.00		
2542 MAINTENANCE OF PLANT	33,693.72	87,050.38	65,885.00	0.00	0.00	0.00
KALAPUYA HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2543 GROUNDS MAINTENANCE						
114 CONFIDENTIAL/SUPERVISORY	24,299.92	25,191.00	26,283.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	4,376.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	1,457.96	1,511.46	0.00	0.00		
213 PERS UAL	782.98	7.42	0.00	0.00		
214 PERS BOND	3,051.47	2,675.87	2,431.00	0.00		
216 OPSRP	1,929.32	2,000.11	0.00	0.00		
220 FICA	1,807.46	1,871.15	2,011.00	0.00		
231 WORKERS' COMPENSATION	101.42	102.58	105.00	0.00		
232 UNEMPLOYMENT COMPENSATION	118.11	122.28	105.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	105.00	0.00		
244 ADMIN/CONFID INSURANCE	9,784.32	10,099.90	10,625.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	1,500.00	2,250.00	2,250.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
324 RENTALS	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	242.58	19.99	0.00	0.00		
2543 GROUNDS MAINTENANCE	45,075.54	45,851.76	48,291.00	0.00	0.00	0.00
KALAPUYA HIGH SCHOOL ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2550 TRANSPORTATION						
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
326 FUEL	3,234.35	2,564.36	2,000.00	4,000.00		
331 REIMBURSABLE STUDENT TRAN	159.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	628.44	234.15	0.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
2550 TRANSPORTATION	4,021.79	2,798.51	2,000.00	4,000.00	0.00	0.00

Student Services Department

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1220 PROGRAMS FOR STUDENTS WITH DISABILITIES						
111 LICENSED SALARIES	791,527.64	783,380.69	989,705.00	784,822.00		
112 CLASSIFIED SALARIES	863,124.89	875,145.04	1,101,749.00	1,265,994.00		
121 SUBSTITUTES-LICENSED	26,231.57	26,541.11	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	54,054.48	12,479.09	0.00	0.00		
123 TEMPORARY-LICENSED	3,406.65	827.44	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-44.59	742.44	0.00	0.00		
125 VACANCY - LICENSED	8,940.76	0.00	0.00	0.00		
126 VACANCY - CLASSIFIED	5,652.84	11,619.32	0.00	0.00		
131 EXTRA DUTY	31,039.06	39,461.19	0.00	0.00		
153 ATHLETIC STIPEND	0.00	0.00	0.00	14,517.00		
211 EMPLOYER CONTRIBUTION	34,683.15	26,387.05	348,227.00	28,080.00		
212 EMPLOYER PD PERS PU 6.00%	94,126.92	94,833.09	0.00	113,334.00		
213 PERS UAL	11,338.99	526.05	0.00	13,008.00		
214 PERS BOND	243,984.12	160,615.00	193,460.00	180,962.00		
216 OPSRP	103,710.70	109,012.66	0.00	152,350.00		
220 FICA	129,874.56	127,589.97	159,996.00	153,415.00		
231 WORKERS' COMPENSATION	7,411.98	6,985.00	8,366.00	13,226.00		
232 UNEMPLOYMENT COMPENSATION	8,488.48	8,333.13	8,366.00	10,322.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	8,366.00	8,268.00		
241 LICENSED INSURANCE	244,587.74	208,515.31	287,579.00	245,232.00		
242 CLASSIFIED INSURANCE	410,673.71	342,201.13	467,400.00	441,600.00		
246 DISTRICT PD TSA--LICENSED	5,784.01	7,091.18	7,100.00	4,725.00		
247 DISTRICT PD TSA--CLASSIFI	3,143.74	4,659.99	4,700.00	10,180.00		
311 INSTRUCTION SERVICES	44,453.00	66,679.75	5,000.00	0.00		
312 INST PROGRAM IMP SERVICES	0.00	0.00	2,500.00	0.00		
313 STUDENT SERVICES-TRUANCY	0.00	0.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	200.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	114.56	1,609.73	500.00	500.00		
342 TRAVEL, OUT OF DISTRICT	1,504.68	0.00	1,000.00	0.00		
351 TELEPHONE	1,750.00	1,817.84	2,000.00	0.00		
371 TUITION PAY TO OTHR DIST	0.00	0.00	0.00	0.00		
373 TUITION PRIVATE SCHOOLS	391,633.76	519,277.66	0.00	0.00		
410 SUPPLIES AND MATERIALS	4,178.96	4,797.86	4,000.00	40,000.00		
420 TEXTBOOKS	0.00	0.00	30,000.00	10,000.00		
440 PERIODICALS	698.75	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	1,803.42	857.53	2,500.00	2,500.00		
470 COMPUTER SOFTWARE	221.50	9,418.50	10,000.00	10,000.00		
480 COMPUTER HARDWARE	0.00	0.00	2,000.00	0.00		
1220 PROGRAMS FOR STUDENTS WITH DIS	3,528,100.03	3,451,404.75	3,644,714.00	3,503,035.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1250 RESOURCE ROOM						
111 LICENSED SALARIES	1,632,779.71	1,494,925.03	1,556,960.00	1,371,963.00		
112 CLASSIFIED SALARIES	709,661.08	1,029,054.23	938,082.00	850,988.00		
121 SUBSTITUTES-LICENSED	85,861.04	57,316.53	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	16,334.24	29,926.92	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-129.27	784.28	0.00	0.00		
126 VACANCY - CLASSIFIED	6,576.31	11,793.34	0.00	0.00		
131 EXTRA DUTY	32,411.17	30,879.48	0.00	0.00		
211 EMPLOYER CONTRIBUTION	65,225.42	36,007.12	415,425.00	45,091.00		
212 EMPLOYER PD PERS PU 6.00%	126,533.28	135,962.89	0.00	126,138.00		
213 PERS UAL	14,889.62	697.53	0.00	14,849.00		
214 PERS BOND	338,702.35	226,755.67	230,791.00	203,807.00		
216 OPSRP	130,977.83	158,254.11	0.00	160,649.00		
220 FICA	182,877.91	195,564.05	190,871.00	170,050.00		
231 WORKERS' COMPENSATION	9,559.13	10,015.42	9,980.00	12,388.00		
232 UNEMPLOYMENT COMPENSATION	11,952.82	12,781.60	9,980.00	11,118.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	9,980.00	8,897.00		
241 LICENSED INSURANCE	459,364.43	382,724.49	436,326.00	357,538.00		
242 CLASSIFIED INSURANCE	334,428.29	325,886.70	399,000.00	369,600.00		
244 ADMIN/CONFID INSURANCE	0.00	0.00	0.00	10,952.00		
246 DISTRICT PD TSA--LICENSED	16,189.05	15,910.21	15,500.00	9,006.00		
247 DISTRICT PD TSA--CLASSIFI	5,737.68	8,089.82	4,700.00	9,006.00		
311 INSTRUCTION SERVICES	142,876.65	233,791.49	205,000.00	10,000.00		
313 STUDENT SERVICES-TRUANCY	0.00	0.00	2,000.00	0.00		
319 OTHER INST, PROF & TECH	0.00	0.00	2,500.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	250.00	0.00		
324 RENTALS	1,052.40	1,633.36	2,000.00	2,000.00		
341 TRAVEL, LOCAL IN DISTRICT	56.24	1,036.14	1,000.00	1,000.00		
342 TRAVEL, OUT OF DISTRICT	2,701.74	375.33	2,000.00	0.00		
353 POSTAGE	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	27.21	0.00	5,000.00	0.00		
410 SUPPLIES AND MATERIALS	5,919.42	5,133.14	5,000.00	7,500.00		
420 TEXTBOOKS	0.00	8,511.44	40,000.00	0.00		
460 NON-CONSUMABLE ITEMS	930.30	1,620.13	8,000.00	4,000.00		
470 COMPUTER SOFTWARE	1,190.34	37.20	5,000.00	0.00		
480 COMPUTER HARDWARE	379.99	0.00	5,000.00	0.00		
640 DUES & FEES	94.75	307.75	0.00	1,500.00		
1250 RESOURCE ROOM	4,335,161.13	4,415,775.40	4,500,345.00	3,758,040.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1280 ALTERNATIVE PROGRAMS						
371 TUITION PAY TO OTHR DIST	103,175.72	73,646.69	862,500.00	1,062,500.00		
1280 ALTERNATIVE PROGRAMS	103,175.72	73,646.69	862,500.00	1,062,500.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1280 ALTERNATIVE EDUCATION						
371 TUITION PAY TO OTHR DIST	94,415.14	80,226.65	112,500.00	112,500.00		
1280 ALTERNATIVE EDUCATION	94,415.14	80,226.65	112,500.00	112,500.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2132 MEDICAL SERVICES						
313 STUDENT SERVICES-TRUANCY	0.00	933.73	0.00	0.00		
319 OTHER INST, PROF & TECH	0.00	2,566.27	0.00	0.00		
2132 MEDICAL SERVICES	0.00	3,500.00	0.00	0.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2134 NURSE SERVICES						
112 CLASSIFIED SALARIES	162,827.03	204,879.27	232,547.00	257,331.00		
118 NURSES SALARIES	207,031.29	276,481.87	354,346.00	494,649.00		
122 SUBSTITUTES-CLASSIFIED	713.01	0.00	0.00	0.00		
123 TEMPORARY-LICENSED	5,915.92	63.60	0.00	0.00		
124 TEMPORARY-CLASSIFIED	0.00	50.00	0.00	0.00		
131 EXTRA DUTY	9,274.29	2,992.91	0.00	0.00		
211 EMPLOYER CONTRIBUTION	154.43	7.03	97,718.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	19,521.15	26,385.20	0.00	40,463.00		
213 PERS UAL	3,046.92	136.71	0.00	4,990.00		
214 PERS BOND	49,261.06	44,878.26	0.00	64,605.00		
216 OPSRP	26,219.53	34,924.68	54,288.00	62,313.00		
220 FICA	28,878.70	35,873.20	44,897.00	57,526.00		
231 WORKERS' COMPENSATION	1,434.91	1,663.38	2,348.00	4,510.00		
232 UNEMPLOYMENT COMPENSATION	1,887.52	2,344.04	2,348.00	3,761.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	2,348.00	3,008.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	42,531.78	81,008.28	114,000.00	105,600.00		
244 ADMIN/CONFID INSURANCE	40,103.92	72,520.51	105,900.00	130,878.00		
246 DISTRICT PD TSA--LICENSED	764.52	1,192.68	1,200.00	4,121.00		
247 DISTRICT PD TSA--CLASSIFI	828.36	741.93	750.00	822.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	1,125.00	0.00	0.00		
311 INSTRUCTION SERVICES	0.00	0.00	500.00	0.00		
318 PROF & IMP COSTS NON-INST	0.00	0.00	0.00	0.00		
319 OTHER INST, PROF & TECH	3,626.00	0.00	2,000.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	978.66	1,577.45	1,500.00	2,500.00		
342 TRAVEL, OUT OF DISTRICT	262.59	1,046.89	1,000.00	1,000.00		
351 TELEPHONE	950.00	1,048.21	1,500.00	0.00		
353 POSTAGE	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	7,444.56	12,558.10	15,000.00	17,500.00		
460 NON-CONSUMABLE ITEMS	1,212.17	0.00	2,000.00	2,500.00		
470 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00		
480 COMPUTER HARDWARE	200.59	0.00	1,000.00	0.00		
640 DUES & FEES	896.18	543.61	1,200.00	2,200.00		
651 LIABILITY INSURANCE	0.00	0.00	0.00	0.00		
2134 NURSE SERVICES	615,965.09	804,042.81	1,038,390.00	1,260,277.00	0.00	0.00
ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2139 OTHER HEALTH SERVICES						
311 INSTRUCTION SERVICES	179,030.20	0.00	150,000.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	240,879.45	0.00	375,000.00		
640 DUES & FEES	0.00	198.00	0.00	0.00		
2139 OTHER HEALTH SERVICES	179,030.20	241,077.45	150,000.00	375,000.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2140 PSYCHOLOGICAL SERVICES						
111 LICENSED SALARIES	155,093.62	166,699.22	323,768.00	353,568.00		
131 EXTRA DUTY	1,252.14	1,476.61	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	53,907.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	9,385.37	10,090.59	0.00	21,214.00		
213 PERS UAL	1,088.47	50.39	0.00	2,616.00		
214 PERS BOND	23,594.97	17,153.90	29,949.00	33,872.00		
216 OPSRP	12,419.90	13,353.05	0.00	32,670.00		
220 FICA	11,431.14	12,290.87	24,768.00	27,050.00		
231 WORKERS' COMPENSATION	369.16	382.42	1,295.00	1,600.00		
232 UNEMPLOYMENT COMPENSATION	747.12	803.39	1,295.00	1,768.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,295.00	1,414.00		
241 LICENSED INSURANCE	41,058.38	41,774.40	79,332.00	81,760.00		
246 DISTRICT PD TSA--LICENSED	2,452.32	3,388.80	3,400.00	3,915.00		
311 INSTRUCTION SERVICES	12,120.13	10,113.55	20,000.00	30,000.00		
319 OTHER INST, PROF & TECH	0.00	0.00	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	0.00	1,000.00	500.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	500.00	0.00		
410 SUPPLIES AND MATERIALS	3,155.65	3,452.83	3,000.00	10,000.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	2,500.00	1,000.00		
470 COMPUTER SOFTWARE	324.00	95.00	1,000.00	1,000.00		
480 COMPUTER HARDWARE	299.00	0.00	1,000.00	0.00		
2140 PSYCHOLOGICAL SERVICES	274,791.37	281,125.02	548,009.00	603,947.00	0.00	0.00
ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2150 SPEECH PATHOLOGY and AUDIOLOGY SERVICES						
111 LICENSED SALARIES	479,783.11	520,841.69	620,822.00	719,077.00		
112 CLASSIFIED SALARIES	56,285.76	72,628.19	158,389.00	157,635.00		
121 SUBSTITUTES-LICENSED	2,970.45	2,705.68	0.00	0.00		
131 EXTRA DUTY	4,175.39	2,839.33	0.00	0.00		
211 EMPLOYER CONTRIBUTION	15,489.33	9,255.30	129,739.00	22,452.00		
212 EMPLOYER PD PERS PU 6.00%	31,342.02	31,195.32	0.00	44,885.00		
213 PERS UAL	3,607.20	172.74	0.00	6,224.00		
214 PERS BOND	79,256.07	55,047.04	72,077.00	80,568.00		
216 OPSRP	30,573.81	38,438.09	0.00	60,536.00		
220 FICA	39,967.79	44,055.33	59,610.00	67,069.00		
231 WORKERS' COMPENSATION	2,173.88	2,323.00	3,117.00	5,260.00		
232 UNEMPLOYMENT COMPENSATION	2,612.23	2,879.19	3,117.00	4,383.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	3,117.00	3,509.00		
241 LICENSED INSURANCE	135,458.27	130,704.26	148,748.00	183,852.00		
242 CLASSIFIED INSURANCE	23,639.18	24,129.81	45,600.00	38,400.00		
246 DISTRICT PD TSA--LICENSED	6,417.34	6,305.66	6,300.00	2,788.00		
311 INSTRUCTION SERVICES	113,201.25	0.00	1,500.00	0.00		
319 OTHER INST, PROF & TECH	0.00	895.00	2,500.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	952.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	1,000.00	0.00		
410 SUPPLIES AND MATERIALS	7,114.53	9,131.50	8,000.00	10,000.00		
460 NON-CONSUMABLE ITEMS	1,739.07	3,341.51	5,000.00	5,000.00		
470 COMPUTER SOFTWARE	6,383.71	529.00	7,000.00	7,000.00		
480 COMPUTER HARDWARE	1,742.13	0.00	2,000.00	0.00		
640 DUES & FEES	2,150.00	2,236.00	4,000.00	5,000.00		
2150 SPEECH PATHOLOGY and AUDIOLOGY	1,046,082.52	960,605.64	1,281,636.00	1,423,638.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2190 SERVICE DIRECTION STUDENT SUPPORT						
111 LICENSED SALARIES	0.00	0.00	35,300.00	0.00		
112 CLASSIFIED SALARIES	55,533.48	158,961.24	164,488.00	215,522.00		
113 ADMINISTRATORS	313,200.07	168,262.54	282,295.00	274,132.00		
114 CONFIDENTIAL/SUPERVISORY	6,570.61	0.00	70,600.00	15,665.00		
131 EXTRA DUTY	1,687.45	1,441.84	0.00	0.00		
190 TRAVEL STIPEND	6,000.00	4,000.00	6,000.00	3,200.00		
211 EMPLOYER CONTRIBUTION	22,447.23	5,812.99	92,022.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	22,941.50	15,921.09	0.00	30,511.00		
213 PERS UAL	10,583.85	95.19	0.00	2,789.00		
214 PERS BOND	41,836.87	32,782.19	51,123.00	48,717.00		
216 OPSRP	14,229.83	20,993.38	0.00	47,962.00		
220 FICA	28,365.53	24,903.44	42,280.00	38,899.00		
231 WORKERS' COMPENSATION	1,511.36	1,313.02	2,211.00	3,052.00		
232 UNEMPLOYMENT COMPENSATION	1,887.60	1,627.69	2,211.00	2,543.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	2,211.00	2,034.00		
241 LICENSED INSURANCE	0.00	0.00	9,917.00	0.00		
242 CLASSIFIED INSURANCE	19,372.89	37,731.24	45,600.00	48,000.00		
244 ADMIN/CONFID INSURANCE	39,963.26	27,058.74	63,680.00	47,038.00		
245 DISTRICT PD TSA	13,800.00	9,000.00	9,000.00	14,400.00		
247 DISTRICT PD TSA--CLASSIFI	980.74	1,555.92	1,600.00	1,780.00		
248 DISTRICT PD TSA--SUPV/CON	312.26	0.00	0.00	675.00		
312 INST PROGRAM IMP SERVICES	0.00	0.00	0.00	0.00		
318 PROF & IMP COSTS NON-INST	1,190.15	1,050.00	0.00	5,000.00		
319 OTHER INST, PROF & TECH	0.00	0.00	24,000.00	0.00		
342 TRAVEL, OUT OF DISTRICT	348.00	4,198.62	5,500.00	5,500.00		
382 LEGAL SERVICES	2,256.00	342.30	15,000.00	10,000.00		
389 NON INSTRUCTION PROF/TECH	3,406.25	122,829.33	25,000.00	25,000.00		
410 SUPPLIES AND MATERIALS	1,821.28	3,005.91	5,000.00	10,000.00		
460 NON-CONSUMABLE ITEMS	285.90	1,592.87	2,500.00	1,000.00		
470 COMPUTER SOFTWARE	29,926.90	35,190.40	10,000.00	10,000.00		
480 COMPUTER HARDWARE	4,534.23	0.00	1,000.00	0.00		
640 DUES & FEES	320.00	6.00	0.00	0.00		
2190 SERVICE DIRECTION STUDENT SUPPC	645,313.24	679,675.94	968,538.00	863,419.00	0.00	0.00

Community Services Program

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 3310 DIRECTION OF COMMUNITY SERVICE						
114 CONFIDENTIAL/SUPERVISORY	72,927.63	76,035.74	52,226.00	70,134.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	2,053.80	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	8,272.68	8,401.99	8,696.00	8,472.00		
212 EMPLOYER PD PERS PU 6.00%	4,498.98	4,562.20	0.00	4,208.00		
213 PERS UAL	1,260.96	22.80	0.00	519.00		
214 PERS BOND	9,151.02	7,876.29	4,831.00	6,719.00		
216 OPSRP	9.17	0.00	0.00	0.00		
220 FICA	5,582.59	5,620.79	3,995.00	5,366.00		
231 WORKERS' COMPENSATION	300.11	295.51	209.00	421.00		
232 UNEMPLOYMENT COMPENSATION	364.95	367.46	209.00	350.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	209.00	281.00		
244 ADMIN/CONFID INSURANCE	29,401.36	32,192.15	31,770.00	32,720.00		
248 DISTRICT PD TSA--SUPV/CON	1,500.00	2,250.00	2,250.00	2,250.00		
351 TELEPHONE	150.00	150.00	175.00	175.00		
410 SUPPLIES AND MATERIALS	363.48	0.00	400.00	400.00		
460 NON-CONSUMABLE ITEMS	254.95	0.00	250.00	250.00		
3310 DIRECTION OF COMMUNITY SERVICE	136,091.68	137,774.93	105,220.00	132,265.00	0.00	0.00

Instruction Department

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1111 ELEMENTARY INSTRUCTION						
111 LICENSED SALARIES	519,763.61	0.00	0.00	0.00		
112 CLASSIFIED SALARIES	136,703.53	8,753.42	0.00	0.00		
113 ADMINISTRATORS	93,936.19	0.00	0.00	0.00		
114 CONFIDENTIAL/SUPERVISORY	12,150.04	12,717.01	13,141.00	13,667.00		
121 SUBSTITUTES-LICENSED	10,321.28	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	408.30	0.00	0.00	0.00		
131 EXTRA DUTY	5,117.30	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	37,186.55	0.00	2,188.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	41,661.54	763.02	0.00	820.00		
213 PERS UAL	5,008.70	3.87	0.00	101.00		
214 PERS BOND	105,659.70	1,350.44	1,216.00	1,309.00		
216 OPSRP	29,103.59	1,009.75	0.00	1,263.00		
220 FICA	58,471.36	1,594.74	1,005.00	1,045.00		
231 WORKERS' COMPENSATION	3,124.58	51.86	53.00	82.00		
232 UNEMPLOYMENT COMPENSATION	3,753.19	61.77	53.00	68.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	0.00	55.00		
241 LICENSED INSURANCE	147,029.85	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	20,937.02	0.00	0.00	0.00		
244 ADMIN/CONFID INSURANCE	19,992.35	5,049.98	5,295.00	5,453.00		
245 DISTRICT PD TSA	5,400.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	3,508.38	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	767.78	0.00	0.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	750.00	1,125.00	1,125.00	1,125.00		
311 INSTRUCTION SERVICES	0.00	513.31	0.00	0.00		
324 RENTALS	42.14	0.00	0.00	0.00		
353 POSTAGE	305.64	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	4,330.64	606.68	5,000.00	5,000.00		
420 TEXTBOOKS	9,317.67	0.00	0.00	0.00		
440 PERIODICALS	989.75	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	862.53	1,538.60	0.00	0.00		
470 COMPUTER SOFTWARE	0.00	2.34	0.00	0.00		
480 COMPUTER HARDWARE	0.00	439.96	0.00	0.00		
1111 ELEMENTARY INSTRUCTION	1,276,603.21	35,581.75	29,076.00	29,988.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
153 ATHLETIC STIPEND	0.00	0.00	0.00	2,715.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	163.00		
213 PERS UAL	0.00	0.00	0.00	20.00		
214 PERS BOND	0.00	0.00	0.00	260.00		
216 OPSRP	0.00	0.00	0.00	251.00		
220 FICA	0.00	0.00	0.00	207.00		
231 WORKERS' COMPENSATION	0.00	0.00	0.00	16.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	14.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	0.00	11.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
1113 ELEMENTARY EXTRACURRICULAR	0.00	0.00	0.00	3,657.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1122 MIDDLE / JUNIOR EXTRACURRICULAR						
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
153 ATHLETIC STIPEND	0.00	0.00	0.00	3,258.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	197.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	196.00		
213 PERS UAL	0.00	0.00	0.00	24.00		
214 PERS BOND	0.00	0.00	0.00	312.00		
216 OPSRP	0.00	0.00	0.00	151.00		
220 FICA	0.00	0.00	0.00	250.00		
231 WORKERS' COMPENSATION	0.00	0.00	0.00	20.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	16.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	0.00	14.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA-LICENSED	0.00	0.00	0.00	0.00		
1122 MIDDLE / JUNIOR EXTRACURRICULAR	0.00	0.00	0.00	4,438.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1210 TALENTED & GIFTED						
155 LEADERSHIP STIPENDS	0.00	0.00	0.00	29,322.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	1,755.00		
213 PERS UAL	0.00	0.00	0.00	0.00		
214 PERS BOND	0.00	0.00	0.00	2,808.00		
216 OPSRP	0.00	0.00	0.00	2,925.00		
220 FICA	0.00	0.00	0.00	2,241.00		
231 WORKERS' COMPENSATION	0.00	0.00	0.00	180.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	144.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	53.00	117.00		
311 INSTRUCTION SERVICES	0.00	0.00	0.00	0.00		
312 INST PROGRAM IMP SERVICES	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	2,000.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	7,500.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
470 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00		
640 DUES & FEES	0.00	0.00	0.00	0.00		
1210 TALENTED & GIFTED	0.00	0.00	53.00	48,992.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1271 REMEDIATION						
112 CLASSIFIED SALARIES	0.00	0.00	26,443.00	27,501.00		
121 SUBSTITUTES-LICENSED	10,565.46	3,118.53	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	10,952.73	14,776.14	0.00	0.00		
211 EMPLOYER CONTRIBUTION	232.85	0.00	4,403.00	3,322.00		
212 EMPLOYER PD PERS PU 6.00%	683.13	430.90	0.00	1,650.00		
213 PERS UAL	75.87	4.57	0.00	204.00		
214 PERS BOND	2,458.00	1,556.66	2,446.00	2,635.00		
216 OPSRP	1,107.62	1,211.78	0.00	0.00		
220 FICA	1,623.68	1,354.93	2,023.00	2,104.00		
231 WORKERS' COMPENSATION	89.08	71.49	106.00	165.00		
232 UNEMPLOYMENT COMPENSATION	106.08	88.61	106.00	138.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	106.00	110.00		
242 CLASSIFIED INSURANCE	0.00	0.00	11,400.00	7,800.00		
247 DISTRICT PD TSA-CLASSIFI	0.00	0.00	0.00	825.00		
410 SUPPLIES AND MATERIALS	31.83	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
1271 REMEDIATION	27,926.33	22,613.61	47,033.00	46,454.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1291 ENGLISH SECOND LANGUAGE						
111 LICENSED SALARIES	351,845.35	365,009.23	346,249.00	457,875.00		
112 CLASSIFIED SALARIES	303,355.15	386,642.21	446,363.00	483,359.00		
114 CONFIDENTIAL/SUPERVISORY	29,552.48	0.00	0.00	0.00		
121 SUBSTITUTES-LICENSED	8,086.56	14,635.24	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	5,426.72	5,124.78	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-522.91	718.00	0.00	0.00		
126 VACANCY - CLASSIFIED	796.53	0.00	0.00	0.00		
131 EXTRA DUTY	4,485.32	5,249.94	0.00	0.00		
211 EMPLOYER CONTRIBUTION	3,836.36	4,430.50	131,970.00	7,308.00		
212 EMPLOYER PD PERS PU 6.00%	39,826.85	39,835.55	0.00	49,434.00		
213 PERS UAL	5,040.62	202.35	0.00	6,351.00		
214 PERS BOND	101,183.09	69,083.59	73,317.00	84,722.00		
216 OPSRP	50,442.12	50,412.16	0.00	76,315.00		
220 FICA	51,949.19	57,292.47	60,635.00	72,004.00		
231 WORKERS' COMPENSATION	2,880.42	3,119.80	3,170.00	5,499.00		
232 UNEMPLOYMENT COMPENSATION	3,395.62	3,744.75	3,170.00	4,708.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	3,170.00	3,809.00		
241 LICENSED INSURANCE	112,103.16	132,631.02	138,831.00	117,509.00		
242 CLASSIFIED INSURANCE	63,088.45	81,587.43	159,600.00	151,040.00		
244 ADMIN/CONFID INSURANCE	14,700.65	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	2,413.32	4,841.79	0.00	5,194.00		
247 DISTRICT PD TSA--CLASSIFI	1,200.23	2,221.57	0.00	1,793.00		
248 DISTRICT PD TSA--SUPV/CON	2,500.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	15,600.00	0.00	0.00	0.00		
312 INST PROGRAM IMP SERVICES	0.00	0.00	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	145.17	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	1,332.61	2,423.50	1,000.00	2,500.00		
440 PERIODICALS	0.00	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	180.01	674.21	0.00	0.00		
470 COMPUTER SOFTWARE	59.00	0.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
640 DUES & FEES	0.00	0.00	0.00	0.00		
1291 ENGLISH SECOND LANGUAGE	1,174,902.07	1,229,880.09	1,367,475.00	1,529,420.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1460 SUMMER SCHOOL						
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
123 TEMPORARY-LICENSED	0.00	20,296.13	25,000.00	0.00		
124 TEMPORARY-CLASSIFIED	0.00	1,665.21	5,000.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	48.87	4,163.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	1,173.69	0.00	0.00		
213 PERS UAL	0.00	118.25	0.00	0.00		
214 PERS BOND	0.00	2,090.70	2,313.00	0.00		
216 OPSRP	0.00	1,911.57	0.00	0.00		
220 FICA	0.00	1,680.09	2,295.00	0.00		
231 WORKERS' COMPENSATION	0.00	95.92	120.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	94.08	120.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	120.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	2,000.00	0.00		
1460 SUMMER SCHOOL	0.00	29,174.51	41,131.00	0.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2211 CURRICULUM IMPROVEMENT						
111 LICENSED SALARIES	0.00	0.00	0.00	82,880.00		
112 CLASSIFIED SALARIES	15,593.20	0.00	0.00	0.00		
113 ADMINISTRATORS	328,614.99	12,873.61	311,308.00	323,760.00		
114 CONFIDENTIAL/SUPERVISORY	2,190.21	302,462.87	69,148.00	71,915.00		
121 SUBSTITUTES-LICENSED	0.00	66,488.01	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	-616.24	7,108.50	0.00	0.00		
190 TRAVEL STIPEND	6,250.00	6,000.00	6,000.00	6,000.00		
211 EMPLOYER CONTRIBUTION	5,222.61	597.74	63,346.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	22,131.54	24,502.59	0.00	29,073.00		
213 PERS UAL	15,916.70	122.76	0.00	3,511.00		
214 PERS BOND	39,052.79	42,766.99	35,192.00	46,420.00		
216 OPSRP	25,534.71	32,046.05	0.00	44,848.00		
220 FICA	27,952.29	30,188.51	29,105.00	37,069.00		
231 WORKERS' COMPENSATION	1,465.87	1,566.32	1,522.00	2,906.00		
232 UNEMPLOYMENT COMPENSATION	1,827.17	2,013.48	1,522.00	2,422.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,522.00	1,940.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	19,392.00		
242 CLASSIFIED INSURANCE	6,143.27	3,354.53	0.00	0.00		
244 ADMIN/CONFID INSURANCE	38,638.63	59,836.60	63,680.00	65,579.00		
245 DISTRICT PD TSA	14,400.00	14,400.00	14,400.00	14,400.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	611.00		
247 DISTRICT PD TSA--CLASSIFI	253.94	84.02	85.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	104.09	4,500.00	4,500.00	4,500.00		
311 INSTRUCTION SERVICES	6,700.00	12,420.00	0.00	0.00		
312 INST PROGRAM IMP SERVICES	0.00	1,179.99	1,000.00	0.00		
316 DATA PROCESSING SERVICES	9,630.00	0.00	0.00	0.00		
318 PROF & IMP COSTS NON-INST	400.00	0.00	0.00	0.00		
319 OTHER INST, PROF & TECH	0.00	0.00	0.00	55,000.00		
324 RENTALS	244.50	731.54	0.00	4,000.00		
341 TRAVEL, LOCAL IN DISTRICT	117.26	288.48	0.00	500.00		
342 TRAVEL, OUT OF DISTRICT	207.85	0.00	0.00	5,000.00		
351 TELEPHONE	0.00	2.33	0.00	0.00		
353 POSTAGE	0.00	0.00	0.00	0.00		
386 DATA PROCESSING SERVICES	4,990.00	4,990.00	500.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	500.00		
410 SUPPLIES AND MATERIALS	9,837.89	12,113.55	10,000.00	15,000.00		
420 TEXTBOOKS	1,740.00	0.00	0.00	50,000.00		
460 NON-CONSUMABLE ITEMS	6,341.37	2,297.57	3,000.00	3,000.00		
470 COMPUTER SOFTWARE	27,124.41	95.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
640 DUES & FEES	200.00	0.00	0.00	1,000.00		
2211 CURRICULUM IMPROVEMENT	618,209.05	645,031.04	615,830.00	891,226.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2230 ASSESSMENT AND TESTING						
111 LICENSED SALARIES	0.00	0.00	0.00	0.00		
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	1,212.59	2,177.16	2,500.00	0.00		
211 EMPLOYER CONTRIBUTION	17.55	10.35	416.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	67.96	103.28	0.00	0.00		
213 PERS UAL	3.61	0.52	0.00	0.00		
214 PERS BOND	175.12	175.57	231.00	0.00		
216 OPSRP	77.33	129.23	0.00	0.00		
220 FICA	89.32	160.12	191.00	0.00		
231 WORKERS' COMPENSATION	5.25	9.06	10.00	0.00		
232 UNEMPLOYMENT COMPENSATION	5.86	10.48	10.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	10.00	0.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
312 INST PROGRAM IMP SERVICES	0.00	0.00	0.00	0.00		
316 DATA PROCESSING SERVICES	0.00	10,662.22	12,500.00	12,500.00		
319 OTHER INST, PROF & TECH	1,148.00	2,132.00	3,000.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
470 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
640 DUES & FEES	0.00	0.00	0.00	0.00		
2230 ASSESSMENT AND TESTING	2,802.59	15,569.99	18,868.00	12,500.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2240 STAFF DEVELOPMENT						
111 LICENSED SALARIES	0.00	0.00	0.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	0.00		
213 PERS UAL	0.00	0.00	0.00	0.00		
214 PERS BOND	0.00	0.00	0.00	0.00		
216 OPSRP	0.00	0.00	0.00	0.00		
220 FICA	0.00	0.00	0.00	0.00		
231 WORKERS' COMPENSATION	0.00	0.00	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	0.00	0.00	0.00	0.00		
312 INST PROGRAM IMP SERVICES	0.00	0.00	0.00	0.00		
318 PROF & IMP COSTS NON-INST	1,001.38	0.00	0.00	13,000.00		
319 OTHER INST, PROF & TECH	4,000.00	0.00	0.00	0.00		
324 RENTALS	0.00	0.00	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	9,851.13	16,367.08	1,000.00	7,500.00		
389 NON INSTRUCTION PROF/TECH	2,856.25	7,781.25	7,500.00	0.00		
410 SUPPLIES AND MATERIALS	98.89	654.86	20,000.00	20,000.00		
460 NON-CONSUMABLE ITEMS	201.20	0.00	0.00	0.00		
470 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00		
2240 STAFF DEVELOPMENT	18,008.85	24,803.19	28,500.00	40,500.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2115 STUDENT SAFETY						
311 INSTRUCTION SERVICES	126,164.00	127,922.24	132,500.00	148,500.00		
389 NON INSTRUCTION PROF/TECH	0.00	484.70	0.00	0.00		
2115 STUDENT SAFETY	126,164.00	128,406.94	132,500.00	148,500.00	0.00	0.00

Board of Directors

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2310 BOARD OF EDUCATION						
112 CLASSIFIED SALARIES	0.00	15,381.60	21,913.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	3,649.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	115.36	0.00	0.00		
213 PERS UAL	0.00	0.58	0.00	0.00		
214 PERS BOND	0.00	196.12	2,027.00	0.00		
216 OPSRP	0.00	152.66	0.00	0.00		
220 FICA	0.00	1,133.29	1,676.00	0.00		
231 WORKERS' COMPENSATION	0.00	63.39	88.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	74.07	88.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	88.00	0.00		
242 CLASSIFIED INSURANCE	0.00	4,350.72	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	346.08	350.00	0.00		
312 INST PROGRAM IMP SERVICES	30,000.00	0.00	0.00	0.00		
318 PROF & IMP COSTS NON-INST	535.00	0.00	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	102.22	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	24,006.34	14,636.11	15,000.00	20,000.00		
351 TELEPHONE	0.00	0.00	0.00	0.00		
354 ADVERTISING	1,053.00	775.00	1,000.00	1,000.00		
381 AUDIT SERVICES	92,010.00	58,536.00	70,000.00	85,000.00		
382 LEGAL SERVICES	1,870.50	101.00	3,000.00	3,000.00		
384 NEGOTIATION SERVICES	36,021.57	36,550.00	30,000.00	39,000.00		
388 ELECTION SERVICES	0.00	9,432.52	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	84,011.21	104,513.95	110,000.00	110,000.00		
410 SUPPLIES AND MATERIALS	3,035.19	3,506.60	3,000.00	3,000.00		
460 NON-CONSUMABLE ITEMS	25.80	0.00	10,000.00	10,000.00		
470 COMPUTER SOFTWARE	20.06	0.00	0.00	0.00		
640 DUES & FEES	9,738.25	10,951.50	11,000.00	11,000.00		
652 FIDELITY BOND PREMIUMS	4,348.00	104.00	0.00	5,000.00		
655 JUDGE SETTLE AGAINST DIST	799.00	0.00	0.00	0.00		
670 TAXES AND LICENSES	878.11	878.11	1,000.00	1,000.00		
2310 BOARD OF EDUCATION	288,352.03	261,900.88	283,879.00	288,000.00	0.00	0.00



Superintendent

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2321 OFFICE OF SUPERINTENDENT						
112 CLASSIFIED SALARIES	20,358.00	24,660.33	21,913.00	25,418.00		
113 ADMINISTRATORS	172,615.36	182,104.01	187,568.00	195,070.00		
114 CONFIDENTIAL/SUPERVISORY	79,372.20	86,280.85	89,945.00	94,188.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	29,730.88	4,650.72	0.00	0.00		
190 TRAVEL STIPEND	6,000.00	7,200.00	7,200.00	7,200.00		
211 EMPLOYER CONTRIBUTION	23,022.29	21,382.51	49,854.00	24,434.00		
212 EMPLOYER PD PERS PU 6.00%	16,700.68	18,292.20	0.00	19,312.00		
213 PERS UAL	14,345.35	91.44	0.00	2,382.00		
214 PERS BOND	34,269.10	31,371.51	27,697.00	30,836.00		
216 OPSRP	7,918.57	8,842.21	0.00	11,052.00		
220 FICA	23,252.59	20,948.15	22,906.00	24,624.00		
231 WORKERS' COMPENSATION	1,209.13	1,166.42	1,198.00	1,932.00		
232 UNEMPLOYMENT COMPENSATION	1,519.82	1,506.78	1,198.00	1,609.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,198.00	1,288.00		
242 CLASSIFIED INSURANCE	14,516.00	14,895.30	0.00	9,600.00		
244 ADMIN/CONFID INSURANCE	40,801.71	40,867.16	42,430.00	43,696.00		
245 DISTRICT PD TSA	8,400.00	8,400.00	8,400.00	8,400.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	3,000.00	4,500.00	4,500.00	4,500.00		
312 INST PROGRAM IMP SERVICES	0.00	71.94	0.00	0.00		
318 PROF & IMP COSTS NON-INST	1,175.00	300.00	350.00	15,775.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
324 RENTALS	3,427.32	3,210.06	4,000.00	4,000.00		
341 TRAVEL, LOCAL IN DISTRICT	43.21	60.61	100.00	0.00		
342 TRAVEL, OUT OF DISTRICT	8,143.61	6,722.96	8,000.00	8,000.00		
353 POSTAGE	1,635.42	-4,940.62	2,000.00	0.00		
389 NON INSTRUCTION PROF/TECH	6,910.54	7,126.74	10,000.00	55,074.00		
410 SUPPLIES AND MATERIALS	10,657.57	11,296.40	12,500.00	20,000.00		
440 PERIODICALS	296.40	393.40	450.00	1,000.00		
460 NON-CONSUMABLE ITEMS	1,157.02	763.76	1,000.00	0.00		
470 COMPUTER SOFTWARE	296.06	47.17	250.00	0.00		
480 COMPUTER HARDWARE	2,033.73	0.00	0.00	0.00		
640 DUES & FEES	4,739.50	3,786.00	5,000.00	5,000.00		
2321 OFFICE OF SUPERINTENDENT	537,547.06	505,998.01	509,657.00	614,390.00	0.00	0.00



Equity Department

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2214 MULTI CULTURAL EQUITY						
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00		
113 ADMINISTRATORS	160,588.00	144,790.01	155,654.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	14,881.61	10,500.03	0.00	0.00		
155 LEADERSHIP STIPEND	0.00	0.00	0.00	7,264.00		
190 TRAVEL STIPEND	3,000.00	3,000.00	3,000.00	0.00		
211 EMPLOYER CONTRIBUTION	130.04	83.70	25,916.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	10,664.26	9,436.88	0.00	435.00		
213 PERS UAL	4,765.01	47.22	0.00	55.00		
214 PERS BOND	22,820.05	16,346.94	14,398.00	696.00		
216 OPSRP	14,112.30	12,427.98	0.00	671.00		
220 FICA	13,518.08	10,806.60	11,908.00	556.00		
231 WORKERS' COMPENSATION	701.69	608.31	623.00	43.00		
232 UNEMPLOYMENT COMPENSATION	883.46	788.64	623.00	37.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	623.00	30.00		
242 CLASSIFIED INSURANCE	1.32	278.95	0.00	0.00		
244 ADMIN/CONFID INSURANCE	19,636.36	20,267.30	21,250.00	0.00		
245 DISTRICT PD TSA	7,200.00	7,200.00	7,200.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	860.00	727.50	0.00	0.00		
318 PROF & IMP COSTS NON-INST	0.00	0.00	0.00	0.00		
319 OTHER INST, PROF & TECH	10,596.62	12,429.41	12,000.00	12,000.00		
324 RENTALS	0.00	0.00	0.00	25,000.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	48.79	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	5,087.49	5,000.00	5,000.00		
389 NON INSTRUCTION PROF/TECH	1,195.40	4,800.00	0.00	46,000.00		
410 SUPPLIES AND MATERIALS	1,256.69	2,525.76	2,000.00	3,000.00		
460 NON-CONSUMABLE ITEMS	813.29	446.24	800.00	1,000.00		
470 COMPUTER SOFTWARE	0.00	0.00	0.00	13,200.00		
640 DUES & FEES	2,300.00	2,395.00	2,000.00	2,397.00		
2214 MULTI CULTURAL EQUITY	289,924.18	265,042.75	262,995.00	117,384.00	0.00	0.00

Business Services Department

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2510 DIRECTION OF BUSINESS SUPPORT SERVICES						
113 ADMINISTRATORS	89,551.12	146,213.17	155,654.00	161,879.00		
190 TRAVEL STIPEND	3,000.00	3,000.00	3,000.00	3,000.00		
211 EMPLOYER CONTRIBUTION	0.00	16,488.00	25,916.00	19,917.00		
212 EMPLOYER PD PERS PU 6.00%	5,553.03	8,952.83	0.00	9,893.00		
213 PERS UAL	2,708.08	44.76	0.00	1,220.00		
214 PERS BOND	11,521.29	15,434.38	14,398.00	15,795.00		
216 OPSRP	7,348.54	0.00	0.00	0.00		
220 FICA	6,990.35	11,269.92	11,908.00	12,614.00		
231 WORKERS' COMPENSATION	360.84	565.26	623.00	989.00		
232 UNEMPLOYMENT COMPENSATION	456.86	736.61	623.00	824.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	623.00	660.00		
244 ADMIN/CONFID INSURANCE	18,292.01	20,267.30	21,250.00	21,883.00		
245 DISTRICT PD TSA	7,200.00	7,200.00	7,200.00	7,200.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	130.14	1,742.44	2,100.00	2,500.00		
359 OTHER COMMUNICATION SERV	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	1,209.99	40.28	1,000.00	1,000.00		
460 NON-CONSUMABLE ITEMS	105.00	0.00	0.00	0.00		
640 DUES & FEES	5,500.00	475.00	220.00	500.00		
2510 DIRECTION OF BUSINESS SUPPORT SE	159,927.25	232,429.95	244,515.00	259,874.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2520 BUSINESS SERVICES						
112 CLASSIFIED SALARIES	71,462.32	95,298.61	129,813.00	160,430.00		
114 CONFIDENTIAL/SUPERVISORY	213,750.84	216,612.67	225,565.00	222,042.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	2,217.36	7,449.80	0.00	0.00		
190 TRAVEL STIPEND	0.00	0.00	0.00	0.00		
199 DOM PARTNER INS VALUE	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	5,978.62	5,987.88	59,170.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	17,245.82	19,161.64	0.00	21,190.00		
213 PERS UAL	9,100.34	103.43	0.00	2,613.00		
214 PERS BOND	36,256.07	33,425.46	32,872.00	36,641.00		
216 OPSRP	18,526.03	21,068.67	0.00	35,557.00		
220 FICA	21,257.43	23,866.27	27,186.00	29,259.00		
231 WORKERS' COMPENSATION	1,175.80	1,276.50	1,422.00	2,294.00		
232 UNEMPLOYMENT COMPENSATION	1,389.38	1,546.82	1,422.00	1,914.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,422.00	1,530.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	30,596.15	32,165.10	28,500.00	28,800.00		
244 ADMIN/CONFID INSURANCE	59,306.76	61,448.26	63,540.00	65,439.00		
245 DISTRICT PD TSA	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	1,713.00	2,168.92	2,200.00	3,457.00		
248 DISTRICT PD TSA--SUPV/CON	9,000.00	13,275.00	13,275.00	9,000.00		
270 RETIREE INSURANCE	0.00	0.00	0.00	0.00		
318 PROF & IMP COSTS NON-INST	625.00	2,963.00	3,500.00	3,500.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
324 RENTALS	1,646.48	1,149.25	2,000.00	2,000.00		
341 TRAVEL, LOCAL IN DISTRICT	84.54	88.70	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	1,800.08	2,822.18	2,000.00	5,000.00		
353 POSTAGE	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	7,300.60	10,887.02	9,000.00	9,000.00		
410 SUPPLIES AND MATERIALS	4,005.54	4,073.43	5,000.00	5,000.00		
430 LIBRARY BOOKS	0.00	0.00	0.00	0.00		

440 PERIODICALS	0.00	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	1,946.23	1,347.78	1,500.00	1,500.00		
470 COMPUTER SOFTWARE	59,132.69	65,621.04	68,000.00	77,000.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
550 TECHNOLOGY	0.00	0.00	0.00	0.00		
621 REGULAR INTEREST	0.00	0.00	0.00	0.00		
640 DUES & FEES	1,272.94	4,097.42	4,000.00	4,000.00		
651 LIABILITY INSURANCE	0.00	0.00	0.00	0.00		
2520 BUSINESS SERVICES	576,790.02	627,904.85	681,387.00	727,166.00	0.00	0.00

Facilities Department

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2542 CUSTODIAL						
112 CLASSIFIED SALARIES	0.00	0.00	0.00	1,500,808.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	23,898.32	40,232.39	0.00	0.00		
131 EXTRA DUTY	0.00	1,949.47	0.00	0.00		
211 EMPLOYER CONTRIBUTION	246.14	0.00	0.00	43,632.00		
212 EMPLOYER PD PERS PU 6.00%	332.16	537.78	0.00	79,861.00		
213 PERS UAL	1,307.20	18.01	0.00	9,848.00		
214 PERS BOND	902.28	1,248.13	0.00	127,512.00		
216 OPSRP	1,061.27	828.07	0.00	89,612.00		
220 FICA	1,823.77	3,219.97	0.00	114,810.00		
231 WORKERS' COMPENSATION	165.92	275.74	0.00	42,323.00		
232 UNEMPLOYMENT COMPENSATION	119.22	206.13	0.00	7,507.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	0.00	6,001.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	297,600.00		
244 ADMIN/CONFID INSURANCE	0.00	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	16,435.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
324 RENTALS	0.00	0.00	0.00	0.00		
328 GARBAGE	0.00	0.00	0.00	0.00		
329 OTHER PROPERTY SERVICES	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
383 ARCHIT/ENGINEER SERVICES	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	5,007.54	6,576.31	0.00	120,000.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	40,000.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
640 DUES & FEES	0.00	0.00	0.00	0.00		
670 TAXES AND LICENSES	0.00	0.00	0.00	0.00		
2542 CUSTODIAL	34,863.82	55,092.00	0.00	2,495,949.00	0.00	0.00



ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2543 GROUNDS MAINTENANCE						
112 CLASSIFIED SALARIES	170,754.04	242,020.03	282,340.00	286,478.00		
114 CONFIDENTIAL/SUPERVISORY	0.00	0.00	0.00	27,335.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	224.82	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	6,683.70	6,106.85	47,010.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	9,839.02	11,726.18	0.00	18,830.00		
213 PERS UAL	5,226.95	60.25	0.00	2,321.00		
214 PERS BOND	20,598.01	20,636.09	26,117.00	30,063.00		
216 OPSRP	8,217.66	11,132.76	0.00	28,996.00		
220 FICA	12,508.40	17,720.45	21,599.00	24,006.00		
231 WORKERS' COMPENSATION	5,109.65	6,565.25	1,129.00	8,243.00		
232 UNEMPLOYMENT COMPENSATION	817.57	1,157.93	1,129.00	1,568.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,129.00	1,255.00		
242 CLASSIFIED INSURANCE	48,618.00	49,316.40	57,000.00	48,000.00		
244 ADMIN/CONFID INSURANCE	0.00	0.00	0.00	10,907.00		
247 DISTRICT PD TSA--CLASSIFI	1,743.50	3,150.07	3,250.00	1,787.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	2,250.00		
322 REPAIRS & MAINTENANCE	336.00	2,339.78	2,500.00	1,250.00		
324 RENTALS	0.00	0.00	0.00	0.00		
328 GARBAGE	0.00	0.00	0.00	1,250.00		
329 OTHER PROPERTY SERVICES	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
383 ARCHIT/ENGINEER SERVICES	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	6,837.33	19,611.90	10,000.00	15,000.00		
460 NON-CONSUMABLE ITEMS	1,056.68	1,870.79	1,500.00	10,000.00		
640 DUES & FEES	0.00	0.00	0.00	0.00		
670 TAXES AND LICENSES	606.83	620.64	1,000.00	1,000.00		
2543 GROUNDS MAINTENANCE	299,178.16	394,035.37	455,703.00	520,539.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2544 BUILDING OPERATIONS AND MAINTENANCE						
112 CLASSIFIED SALARIES	203,529.12	177,333.86	186,462.00	155,157.00		
114 CONFIDENTIAL/SUPERVISORY	97,427.00	105,630.01	114,525.00	93,126.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	0.00	-244.00	0.00	0.00		
131 EXTRA DUTY	0.00	1,514.70	0.00	0.00		
211 EMPLOYER CONTRIBUTION	6,848.64	3,235.92	50,114.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	18,057.34	17,054.10	0.00	14,897.00		
213 PERS UAL	10,578.26	85.23	0.00	1,837.00		
214 PERS BOND	36,912.46	30,321.73	27,841.00	23,785.00		
216 OPSRP	18,974.78	20,243.14	0.00	22,942.00		
220 FICA	22,635.37	21,410.14	23,026.00	18,995.00		
231 WORKERS' COMPENSATION	9,170.72	7,715.52	1,204.00	6,438.00		
232 UNEMPLOYMENT COMPENSATION	1,479.43	1,399.28	1,204.00	1,242.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,204.00	993.00		
242 CLASSIFIED INSURANCE	37,726.80	25,681.50	34,200.00	28,800.00		
244 ADMIN/CONFID INSURANCE	19,568.92	20,199.86	21,180.00	16,360.00		
247 DISTRICT PD TSA--CLASSIFI	4,137.09	4,441.44	4,450.00	4,655.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	0.00		
318 PROF & IMP COSTS NON-INST	0.00	1,060.00	0.00	0.00		
319 OTHER INST, PROF & TECH	0.00	0.00	1,500.00	0.00		
321 CLEANING SERVICES	19,469.71	12,468.22	12,500.00	20,000.00		
322 REPAIRS & MAINTENANCE	339,506.60	313,784.75	250,000.00	150,000.00		
323 CONTRACT SERVICE AGREEMNT	37,967.54	2,106.31	10,000.00	0.00		
324 RENTALS	4,826.49	4,325.98	4,000.00	4,000.00		
325 ELECTRICITY	684,143.85	720,678.41	730,000.00	730,000.00		
326 FUEL	365,021.45	474,502.28	420,000.00	475,000.00		
327 WATER AND SEWAGE	315,548.09	332,639.45	315,000.00	330,000.00		
328 GARBAGE	119,674.80	125,169.34	120,000.00	140,000.00		
329 OTHER PROPERTY SERVICES	0.00	2,753.00	6,500.00	0.00		
342 TRAVEL, OUT OF DISTRICT	75.00	0.00	0.00	0.00		
351 TELEPHONE	600.00	600.00	600.00	0.00		
353 POSTAGE	0.00	0.00	0.00	0.00		
383 ARCHIT/ENGINEER SERVICES	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	18,106.16	128,485.96	75,000.00	200,000.00		
410 SUPPLIES AND MATERIALS	180,760.38	175,433.43	230,000.00	200,000.00		
460 NON-CONSUMABLE ITEMS	49,607.64	83,793.26	40,000.00	50,000.00		
470 COMPUTER SOFTWARE	2,022.50	1,490.00	2,200.00	2,500.00		
480 COMPUTER HARDWARE	69.87	0.00	0.00	0.00		
520 BUILDING ACQUISITION	13,406.00	24,183.00	0.00	0.00		
530 IMPROVE OTHER THAN BUILD	7,763.00	0.00	0.00	0.00		
541 INITIAL & ADDITNL EQUIP	0.00	5,187.12	0.00	0.00		
542 REPLACE EQUIP PURCHASE	0.00	0.00	250,000.00	200,000.00		
640 DUES & FEES	313.00	1,951.50	1,000.00	2,000.00		
653 PROPERTY INSURANCE PREM	482,246.53	493,882.00	601,800.00	759,000.00		
670 TAXES AND LICENSES	618.24	3,091.20	1,000.00	1,000.00		
2544 BUILDING OPERATIONS AND MAINTENANCE	3,128,792.78	3,343,607.64	3,536,510.00	3,652,727.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2545 VEHICLE MAINTENANCE						
322 REPAIRS & MAINTENANCE	585.90	22,864.01	10,000.00	25,000.00		
326 FUEL	32,922.23	0.00	20,000.00	5,000.00		
329 OTHER PROPERTY SERVICES	0.00	302.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	6,609.87	8,299.39	10,000.00	10,000.00		
460 NON-CONSUMABLE ITEMS	0.00	940.42	0.00	0.00		
653 PROPERTY INSURANCE PREM	0.00	11,170.00	13,425.00	18,850.00		
2545 VEHICLE MAINTENANCE	40,118.00	43,575.82	53,425.00	58,850.00	0.00	0.00

Transportation Department

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2550 TRANSPORTATION						
124 TEMPORARY-CLASSIFIED	0.00	36,816.86	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	184.92	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	1,871.51	0.00	0.00		
213 PERS UAL	0.00	9.90	0.00	0.00		
214 PERS BOND	0.00	2,905.55	0.00	0.00		
216 OPSRP	0.00	2,476.64	0.00	0.00		
220 FICA	0.00	2,816.46	0.00	0.00		
231 WORKERS' COMPENSATION	0.00	1,517.12	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	184.06	0.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
331 REIMBURSABLE STUDENT TRAN	587,871.08	843,345.74	1,000,000.00	1,000,000.00		
332 NON-REIMBURSABLE STUDENT	0.00	131.37	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	367.97	0.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
653 PROPERTY INSURANCE PREM	0.00	0.00	0.00	0.00		
2550 TRANSPORTATION	587,871.08	892,628.10	1,000,000.00	1,000,000.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2558 SPECIAL ED TRANSPORTATION						
112 CLASSIFIED SALARIES	745,979.42	966,039.44	1,105,016.00	1,270,312.00		
113 ADMINISTRATORS	0.00	0.00	16,129.00	16,775.00		
114 CONFIDENTIAL/SUPERVISORY	84,909.77	91,331.05	82,207.00	114,250.00		
122 SUBSTITUTES-CLASSIFIED	14,282.60	13,858.12	15,000.00	0.00		
124 TEMPORARY-CLASSIFIED	59,526.30	34,778.58	25,000.00	0.00		
131 EXTRA DUTY	4,450.30	8,441.44	0.00	0.00		
211 EMPLOYER CONTRIBUTION	12,939.89	8,054.66	200,358.00	14,537.00		
212 EMPLOYER PD PERS PU 6.00%	45,559.72	61,034.73	0.00	81,112.00		
213 PERS UAL	13,726.06	394.29	0.00	10,006.00		
214 PERS BOND	112,812.94	104,976.75	111,310.00	129,507.00		
216 OPSRP	54,572.18	75,408.87	0.00	113,787.00		
220 FICA	67,235.29	81,970.71	92,056.00	107,205.00		
231 WORKERS' COMPENSATION	37,016.28	43,199.67	4,813.00	50,917.00		
232 UNEMPLOYMENT COMPENSATION	4,395.78	5,346.53	4,813.00	7,007.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	4,813.00	5,606.00		
242 CLASSIFIED INSURANCE	195,622.48	273,946.25	473,100.00	403,200.00		
244 ADMIN/CONFID INSURANCE	19,971.78	22,666.64	23,305.00	24,001.00		
245 DISTRICT PD TSA	720.00	720.00	720.00	1,560.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	2,048.44	0.00	3,227.00		
248 DISTRICT PD TSA--SUPV/CON	3,811.87	4,500.00	2,100.00	4,500.00		
318 PROF & IMP COSTS NON-INST	5,475.00	19,493.70	4,500.00	4,500.00		
319 OTHER INST, PROF & TECH	1,750.00	0.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	14,679.34	95,721.78	60,000.00	100,000.00		
323 CONTRACT SERVICE AGREEMNT	0.00	0.00	0.00	0.00		
324 RENTALS	437.31	402.60	500.00	500.00		
326 FUEL	104,195.66	122,522.03	125,000.00	125,000.00		
329 OTHER PROPERTY SERVICES	1,549.00	11,890.80	0.00	27,096.00		
331 REIMBURSABLE STUDENT TRAN	13,339.11	41,121.84	21,000.00	21,000.00		
342 TRAVEL, OUT OF DISTRICT	746.73	1,620.00	1,500.00	1,500.00		
359 OTHER COMMUNICATION SERV	9,480.24	11,497.44	12,000.00	15,000.00		
389 NON INSTRUCTION PROF/TECH	7,302.84	14,715.34	6,000.00	6,000.00		
410 PARTS AND MATERIALS	23,187.18	45,553.01	40,000.00	45,000.00		
412 OFFICE SUPPLIES	5,304.96	11,358.16	10,000.00	10,500.00		
460 NON-CONSUMABLE ITEMS	2,597.79	53,380.12	3,000.00	1,500.00		
470 COMPUTER SOFTWARE	12,780.00	40,927.66	0.00	45,000.00		
480 COMPUTER HARDWARE	702.53	23,405.18	2,000.00	2,000.00		

530 IMPROVE OTHER THAN BUILD	0.00	44,321.81	0.00	0.00
541 INITIAL & ADDITNL EQUIP	0.00	0.00	0.00	0.00
640 DUES & FEES	8,351.07	375.00	1,000.00	1,000.00
653 PROPERTY INSURANCE PREM	34,670.47	34,456.00	41,700.00	40,000.00
2558 SPECIAL ED TRANSPORTATION	1,724,081.89	2,371,478.64	2,488,940.00	2,803,105.00
				0.00
				0.00



ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2574 PRINTING AND DUPLICATING SERVICES						
112 CLASSIFIED SALARIES	72,769.44	89,756.38	108,475.00	105,440.00		
122 SUBSTITUTES-CLASSIFIED	1,127.98	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	1,622.05	934.15	0.00	0.00		
126 VACANCY - CLASSIFIED	2,761.04	1,267.78	0.00	0.00		
131 EXTRA DUTY	845.62	234.57	0.00	0.00		
211 EMPLOYER CONTRIBUTION	3,691.57	3,601.06	18,061.00	4,244.00		
212 EMPLOYER PD PERS PU 6.00%	4,328.96	5,399.43	0.00	6,327.00		
213 PERS UAL	1,545.96	27.32	0.00	780.00		
214 PERS BOND	10,088.49	9,675.42	10,034.00	10,102.00		
216 OPSRP	3,201.50	4,658.51	0.00	6,496.00		
220 FICA	5,595.87	6,509.19	8,298.00	8,065.00		
231 WORKERS' COMPENSATION	855.60	933.86	434.00	1,209.00		
232 UNEMPLOYMENT COMPENSATION	365.70	425.41	434.00	527.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	434.00	422.00		
242 CLASSIFIED INSURANCE	27,954.30	42,670.36	28,500.00	24,000.00		
247 DISTRICT PD TSA-CLASSIFI	387.74	522.36	550.00	565.00		
322 REPAIRS & MAINTENANCE	1,494.00	14,451.01	2,000.00	78,000.00		
324 RENTALS	74,289.66	86,298.81	65,000.00	7,914.00		
326 FUEL	0.00	0.00	0.00	0.00		
328 GARBAGE	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	31.50	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	66,795.49	114,884.79	120,000.00	120,000.00		
460 NON-CONSUMABLE ITEMS	0.00	2,128.96	3,500.00	1,000.00		
470 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00		
2574 PRINTING AND DUPLICATING SERVICE	279,752.47	384,379.37	365,720.00	375,091.00	0.00	0.00



Communications Department

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2633 PUBLIC INFORMATION						
112 CLASSIFIED SALARIES	0.00	0.00	0.00	51,938.00		
113 ADMINISTRATORS	91,925.08	94,070.82	105,700.00	117,602.00		
190 TRAVEL STIPEND	0.00	0.00	2,000.00	3,000.00		
131 EXTRA DUTY	2,333.25	4,080.01	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	17,599.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	5,515.49	5,644.25	0.00	10,172.00		
213 PERS UAL	2,929.82	34.14	0.00	1,254.00		
214 PERS BOND	11,485.95	10,110.00	9,777.00	16,242.00		
216 OPSRP	7,463.16	7,801.78	0.00	15,665.00		
220 FICA	7,098.20	7,396.82	8,086.00	12,970.00		
231 WORKERS' COMPENSATION	376.08	375.16	423.00	1,018.00		
232 UNEMPLOYMENT COMPENSATION	463.91	482.78	423.00	848.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	423.00	678.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	9,600.00		
244 ADMIN/CONFID INSURANCE	21,159.73	20,199.86	21,180.00	21,813.00		
245 DISTRICT PD TSA	5,800.00	7,200.00	7,200.00	7,200.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	0.00		
319 OTHER INST, PROF & TECH	125.00	0.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
323 CONTRACT SERVICE AGREEMNT	0.00	200.00	0.00	0.00		
324 RENTALS	0.00	0.00	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	9.69	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	8,379.99	841.74	500.00	500.00		
353 POSTAGE	3,609.78	3,183.47	4,000.00	0.00		
355 PRINTING AND BINDING	2,110.00	4,829.00	2,500.00	3,500.00		
389 NON INSTRUCTION PROF/TECH	0.00	1,980.00	1,500.00	1,840.00		
410 SUPPLIES AND MATERIALS	1,687.64	2,226.53	2,000.00	2,500.00		
460 NON-CONSUMABLE ITEMS	775.96	1,897.70	1,000.00	2,500.00		
470 COMPUTER SOFTWARE	128.47	0.00	200.00	20,000.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
640 DUES & FEES	479.49	88.00	500.00	500.00		
2633 PUBLIC INFORMATION	173,847.00	172,651.75	185,011.00	301,340.00	0.00	0.00

Human Resources Department

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
318 PROF & IMP COSTS NON-INST	17,650.62	25,049.24	54,000.00	54,000.00		
342 TRAVEL, OUT OF DISTRICT	0.00	3,280.00	0.00	0.00		
640 DUES & FEES	22,715.00	24,411.00	25,000.00	25,000.00		
2410 OFFICE OF THE PRINCIPAL	40,365.62	52,740.24	79,000.00	79,000.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2640 STAFF SERVICES / HUMAN RESOURCES						
112 CLASSIFIED SALARIES	66,230.56	72,497.15	43,826.00	45,507.00		
113 ADMINISTRATORS	0.00	0.00	0.00	150,971.00		
114 CONFIDENTIAL/SUPERVISORY	205,614.63	211,167.98	219,616.00	188,376.00		
122 SUBSTITUTES-CLASSIFIED	0.00	2,802.20	0.00	0.00		
131 EXTRA DUTY	15,826.12	6,027.37	0.00	0.00		
190 TRAVEL STIPEND	3,000.00	3,000.00	3,000.00	3,000.00		
211 EMPLOYER CONTRIBUTION	20,806.55	21,098.93	43,863.00	24,096.00		
212 EMPLOYER PD PERS PU 6.00%	15,430.96	17,561.47	0.00	23,270.00		
213 PERS UAL	7,043.87	87.72	0.00	2,870.00		
214 PERS BOND	34,101.04	30,570.80	24,368.00	37,156.00		
216 OPSRP	6,344.75	8,079.16	0.00	17,406.00		
220 FICA	21,169.43	21,934.59	20,153.00	29,672.00		
231 WORKERS' COMPENSATION	1,164.50	1,139.39	1,054.00	2,327.00		
232 UNEMPLOYMENT COMPENSATION	1,421.29	1,453.38	1,054.00	1,940.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,054.00	1,552.00		
242 CLASSIFIED INSURANCE	11,128.00	10,285.44	11,400.00	9,600.00		
244 ADMIN/CONFID INSURANCE	37,672.61	39,200.38	40,242.00	63,320.00		
245 DISTRICT PD TSA	6,480.00	6,480.00	6,480.00	14,040.00		
247 DISTRICT PD TSA--CLASSIFI	1,499.18	2,174.97	2,175.00	1,365.00		
248 DISTRICT PD TSA--SUPV/CON	3,000.00	4,500.00	4,500.00	9,000.00		
318 PROF & IMP COSTS NON-INST	300.00	675.00	800.00	1,000.00		
319 OTHER INST, PROF & TECH	0.00	0.00	0.00	0.00		
321 CLEANING SERVICES	0.00	60.00		0.00		
324 RENTALS	0.00	450.00		0.00		
341 TRAVEL, LOCAL IN DISTRICT	29.84	62.40	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	1,518.34	6,928.21	5,000.00	7,500.00		
354 ADVERTISING	700.00	700.00	700.00	1,000.00		
389 NON INSTRUCTION PROF/TECH	4,562.50	20,370.50	12,000.00	25,000.00		
410 SUPPLIES AND MATERIALS	3,076.91	4,067.93	2,000.00	4,000.00		
460 NON-CONSUMABLE ITEMS	648.47	276.91	500.00	500.00		
470 COMPUTER SOFTWARE	28,016.84	2,032.64	35,000.00	35,000.00		
640 DUES & FEES	1,358.00	2,945.60	2,750.00	3,000.00		
2640 STAFF SERVICES / HUMAN RESOURC	498,144.39	498,630.12	481,535.00	702,468.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2649 OTHER STAFF SERVICES						
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00		
155 LEADERSHIP STIPEND	1,448.04	1,506.01	1,566.00	1,629.00		
211 EMPLOYER CONTRIBUTION	160.08	166.44	261.00	197.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	0.00		
213 PERS UAL	10.12	0.48	0.00	12.00		
214 PERS BOND	218.44	153.60	145.00	156.00		
216 OPSRP	0.00	0.00	0.00	0.00		
220 FICA	110.76	115.20	120.00	125.00		
231 WORKERS' COMPENSATION	6.24	6.36	6.00	10.00		
232 UNEMPLOYMENT COMPENSATION	7.32	7.56	6.00	8.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	6.00	7.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
319 OTHER INST, PROF & TECH	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
354 ADVERTISING	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00		
470 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00		
640 DUES & FEES	0.00	0.00	0.00	0.00		
2649 OTHER STAFF SERVICES	1,961.00	1,955.65	2,110.00	2,144.00	0.00	0.00
ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2700 SUPPLEMENTAL RETIREMENT PROGRAM						
116 EARLY RETIREMENT STIPEND	44,087.02	23,570.16	25,000.00	35,000.00		
211 EMPLOYER CONTRIBUTION	308.70	21.90	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	0.00		
213 PERS UAL	29.87	0.06	0.00	0.00		
214 PERS BOND	0.00	0.00	0.00	0.00		
216 OPSRP	0.00	0.00	0.00	0.00		
220 FICA	3,373.10	1,797.66	2,235.00	3,000.00		
231 WORKERS' COMPENSATION	167.09	87.52	80.00	0.00		
232 UNEMPLOYMENT COMPENSATION	220.51	117.41	125.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
270 RETIREE INSURANCE	580,768.18	589,764.38	550,000.00	750,000.00		
2700 SUPPLEMENTAL RETIREMENT PROGR	628,954.47	615,359.09	577,440.00	788,000.00	0.00	0.00

Technology Department

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2114 STUDENT ACCOUNTING SERVICES						
112 CLASSIFIED SALARIES	27,285.36	42,845.77	41,850.00	0.00		
124 TEMPORARY-CLASSIFIED	2,575.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	6,968.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	1,692.89	2,570.76	0.00	0.00		
213 PERS UAL	1,078.09	12.84	0.00	0.00		
214 PERS BOND	3,350.32	4,558.09	3,871.00	0.00		
216 OPSRP	2,240.29	3,402.00	0.00	0.00		
220 FICA	2,222.36	3,165.04	3,203.00	0.00		
231 WORKERS' COMPENSATION	130.25	178.01	167.00	0.00		
232 UNEMPLOYMENT COMPENSATION	145.22	206.86	167.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	168.00	0.00		
242 CLASSIFIED INSURANCE	8,025.00	12,976.50	11,400.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
2114 STUDENT ACCOUNTING SERVICES	48,744.78	69,915.87	67,794.00	0.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2660 NETWORK OPERATIONS						
112 CLASSIFIED SALARIES	217,122.02	242,242.72	208,583.00	465,171.00		
114 CONFIDENTIAL/SUPERVISORY	377,520.88	355,897.30	197,537.00	296,445.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	4,839.52	158.82	0.00	0.00		
126 VACANCY - CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	2,082.88	2,282.24	2,088.00	0.00		
132 CLASSIFIED OVERTIME	0.00	97.65	0.00	0.00		
152 ACTIVITY STIPEND	0.00	0.00	0.00	2,172.00		
190 TRAVEL STIPEND	2,399.99	2,000.00	2,000.00	3,000.00		
211 EMPLOYER CONTRIBUTION	7,984.74	25.63	67,967.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	33,637.06	33,651.08	0.00	42,767.00		
213 PERS UAL	13,102.04	170.41	0.00	5,273.00		
214 PERS BOND	72,417.68	59,719.12	37,759.00	68,282.00		
216 OPSRP	39,120.14	44,904.92	0.00	65,860.00		
220 FICA	45,433.97	45,337.44	31,228.00	58,661.00		
231 WORKERS' COMPENSATION	2,477.86	2,399.44	1,633.00	4,602.00		
232 UNEMPLOYMENT COMPENSATION	2,963.14	2,963.05	1,633.00	3,833.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,633.00	3,067.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	25,356.99	26,950.65	45,600.00	76,800.00		
244 ADMIN/CONFID INSURANCE	88,673.89	67,715.03	42,360.00	65,439.00		
245 DISTRICT PD TSA	3,550.00	7,200.00	7,200.00	15,600.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	1,383.83	1,755.33	1,800.00	3,412.00		
248 DISTRICT PD TSA--SUPV/CON	12,479.56	10,875.00	10,875.00	9,000.00		
311 INSTRUCTION SERVICES	98.00	0.00	0.00	0.00		
319 OTHER INST, PROF & TECH	3,575.00	3,962.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	2,672.44	31,351.16	15,000.00	5,000.00		
323 CONTRACT SERVICE AGREEMNT	960.00	0.00	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	653.86	420.30	1,000.00	500.00		
342 TRAVEL, OUT OF DISTRICT	615.30	123.13	1,000.00	1,000.00		
351 TELEPHONE	56,651.95	54,804.10	70,000.00	70,000.00		
353 POSTAGE	26.40	123.54	300.00	0.00		
359 OTHER COMMUNICATION SERV	5,955.95	6,251.85	6,000.00	6,000.00		
389 NON INSTRUCTION PROF/TECH	5,156.25	6,780.50	10,000.00	2,500.00		
410 SUPPLIES AND MATERIALS	11,372.04	49,751.25	40,000.00	65,000.00		
460 NON-CONSUMABLE ITEMS	7,386.64	8,328.21	10,000.00	15,000.00		

470 COMPUTER SOFTWARE	127,200.73	183,446.01	250,000.00	254,500.00		
480 COMPUTER HARDWARE	158,290.40	84,512.63	531,000.00	500,000.00		
550 TECHNOLOGY	0.00	0.00	0.00	0.00		
640 DUES & FEES	419.00	66.00	700.00	700.00		
2660 NETWORK OPERATIONS	1,333,580.15	1,336,266.51	1,594,896.00	2,109,584.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
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FUNCTION 2661 STUDENT DATA

112 CLASSIFIED SALARIES	0.00	0.00	126,215.00	0.00		
114 CONFIDENTIAL/SUPERVISORY	55,753.37	0.00	79,113.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	34,535.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	3,345.21	0.00	0.00	0.00		
213 PERS UAL	2,596.34	0.00	0.00	0.00		
214 PERS BOND	6,201.55	0.00	19,186.00	0.00		
216 OPSRP	4,426.83	0.00	0.00	0.00		
220 FICA	4,204.02	0.00	15,867.00	0.00		
231 WORKERS' COMPENSATION	223.81	0.00	830.00	0.00		
232 UNEMPLOYMENT COMPENSATION	274.77	0.00	830.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	830.00	0.00		
242 CLASSIFIED INSURANCE	0.00	0.00	22,800.00	0.00		
244 ADMIN/CONFID INSURANCE	11,375.27	0.00	21,180.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	2,000.00	0.00	0.00	0.00		
312 INST PROGRAM IMP SERVICES	5,670.00	0.00	0.00	0.00		
316 DATA PROCESSING SERVICES	106,713.41	119,446.62	140,000.00	150,000.00		
319 OTHER INST, PROF & TECH	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	160.00	0.00	500.00	0.00		
386 DATA PROCESSING SERVICES	24,749.00	5,843.75	7,000.00	7,500.00		
389 NON INSTRUCTION PROF/TECH	62.50	62.50	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	129.94	200.00	0.00		
460 NON-CONSUMABLE ITEMS	1,238.97	0.00	0.00	0.00		
470 COMPUTER SOFTWARE	425.00	0.00	0.00	5,000.00		
2661 STUDENT DATA	229,420.05	125,482.81	469,086.00	162,500.00	0.00	0.00

Debt, Transfers, Contingency and Unappropriated Ending Fund Balance (UEFB)

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 5110 LONG TERM DEBT SERVICE						
610 REDEMPTION OF PRINCIPAL	219,015.73	149,667.68	160,016.00	183,821.00		
621 INTERST ON BONDS	65,037.29	81,987.34	78,380.00	74,453.00		
790 OTHER TRANSFERS	64,000.00	0.00	0.00	0.00		
5110 LONG TERM DEBT SERVICE	348,053.02	231,655.02	238,396.00	258,274.00	0.00	0.00
ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 5200 TRANSFERS						
710 FUND MODIFICATIONS	1,326,688.85	1,775,613.31	1,463,950.00	1,108,111.00		
5200 TRANSFERS	1,326,688.85	1,775,613.31	1,463,950.00	1,108,111.00	0.00	0.00
ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 6000 CONTINGENCY						
810 PLANNED RESERVE	0.00	0.00	0.00	1,727,957.00		
6000 CONTINGENCY	0.00	0.00	0.00	1,727,957.00	0.00	0.00
ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 7000 UNAPPROPRIATED ENDING FUND BALANCE						
800 ENDING FUND BALANCE	10,152,808.33	11,771,004.16	6,000,000.00	6,911,827.00		
7000 UNAPPROPRIATED ENDING FUND BAL	10,152,808.33	11,771,004.16	6,000,000.00	6,911,827.00	0.00	0.00

OTHER GENERAL FUND ACTIVITIES – RESOURCES AND REQUIREMENTS

Insurance Reserve Fund

The Insurance Reserve Fund accumulates amounts related to workers' compensation, unemployment, and Oregon Paid Leave Program charges against payroll. Amounts are held in reserve for subsequent billings related to these programs.

This fund also functions as the district's risk management fund, providing the ability to replace lost or damaged items that fall outside of insurance coverage. Amounts are also set aside for safety equipment and supplies, as well as initiatives recommended by our Safety Committee and insurance consultant.

FUND 101 INSURANCE RESERVE FUND

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1970 SERVICES PROVIDED OTHER FUNDS	201,929.99	216,646.57	397,619.00	176,248.00		
1990 MISCELLANEOUS	0.00	119,015.00	0.00	0.00		
5150 LOAN RECEIPTS	64,000.00	0.00	0.00	0.00		
5200 INTERFUND TRANSFER	0.00	250,000.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	79,071.78	313,996.97	600,000.00	630,000.00		
FUND 101 INSURANCE RESERVE FUND	345,001.77	899,658.54	997,619.00	806,248.00	0.00	0.00
REQUIREMENTS:						
231 WORKERS' COMPENSATION	29,104.80	181,190.16	132,651.00	71,248.00		
232 UNEMPLOYMENT COMPENSATION	0.00	52,370.46	132,696.00	365,000.00		
235 OR PAID LEAVE EXPENSE	0.00		132,272.00	70,000.00		
342 TRAVEL, OUT OF DISTRICT	0.00	475.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	1,900.00	1,900.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	23,041.29	300,000.00	150,000.00		
530 IMPROVE OTHER THAN BUILD	0.00	0.00	300,000.00	0.00		
540 DEPRECIABLE EQUIPMENT	0.00	7,320.00	0.00	150,000.00		
800 ENDING FUND BALANCE	313,996.97	633,361.63	0.00	0.00		
FUND 101 INSURANCE RESERVE FUND	345,001.77	899,658.54	997,619.00	806,248.00	0.00	0.00

Curriculum Adoption Fund

There are many costs associated with a curriculum adoption that cannot be covered by bond funds. For example, professional development for teachers and consumables (workbooks, kit refills) that fall outside of allowable bond expenditures. This fund has been established to cover these costs, and costs related to smaller curriculum adoptions not included in bond funding.

FUND 102 CURRICULUM ADOPTION

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
5200 TRANSFER IN	250,000.00	250,000.00	348,450.00	150,000.00		
5400 BEGINNING FUND BALANCE	23,430.54	273,430.54	250,000.00	564,000.00		
FUND 102 CURRICULUM ADOPTION	273,430.54	523,430.54	598,450.00	714,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
420 TEXTBOOKS	0.00	903.00	598,450.00	464,000.00		
FUNCTION 2211 SERVICE AREA DIRECTION						
410 SUPPLIES & MATERIALS	0.00	404.07	0.00	0.00		
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
131 EXTRA DUTY	0.00	3,243.24	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	64.32	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	194.58	0.00	0.00		
213 PERS UAL	0.00	1.00	0.00	0.00		
214 PERS BOND	0.00	330.78	0.00	0.00		
216 OPSRP	0.00	211.32	0.00	0.00		
220 FICA	0.00	248.08	0.00	0.00		
231 WORKERS' COMPENSATION	0.00	12.42	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	16.21	0.00	0.00		
312 INST PROGRAM IMP SERVICES	0.00	167,950.00	0.00	250,000.00		
410 SUPPLIES AND MATERIALS	0.00	37.04	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	273,430.54	349,814.48	0.00	0.00		
FUND 102 CURRICULUM ADOPTION	273,430.54	523,430.54	598,450.00	714,000.00	0.00	0.00

Lane Education Service District (ESD) Transit Funds

Lane Education Service District (Lane ESD) provides 16 school districts located in Lane County with services for students with special needs, administrative services, technology support and school improvement resources. All available resources are outlined in the ESD's Local Service Plan, which is approved annually by the ESD Board of Directors and the boards of supported school districts.

ESD operations are funded through the State School Fund (SSF). Under ORS 334.177, at least 90% of all ESD revenues from the SSF and other funds considered local revenues must be spent on the provision of services to districts. The remaining ten percent (10%) may be spent on ESD administrative services.

Weighted Average Daily Membership (ADMw) is used to allocate available revenues between the 16-member school districts. ORS 334.177 allows districts to withdraw up to 100% of this allocation in the form of cash payment versus obtaining services from the ESD under the Local Service Plan. If a district withdraws more than 50%, however, and chooses to purchase services from the ESD they will be assessed a 10-15% service fee on top of the fee for service quoted in the plan. Bethel School District withdraws 50% of our available revenues in the form of cash payments, and utilizes the remaining 50% to fund services from the Local Service Plan. Cash payments are deposited to this fund.

For 2024-25, this fund will be utilized to continue the district's behavior cadre program (previously funded through the Elementary and Secondary School Emergency Relief (ESSER) II and III grants) and provide staffing for Cascade Middle School's Title I reading program. High impact investments will also include a second Equity Coordinator, a Social-Emotional Learning (SEL) Coordinator and a Career & Technical Education (CTE) Coordinator as detailed in the Superintendent's budget message.

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
2102 GENERAL ESD FUNDS	1,260,162.00	1,570,646.00	1,326,220.00	1,296,530.00		
5400 BEGINNING FUND BALANCE	2,190,505.86	3,112,751.89	4,495,000.00	5,286,700.00		
FUND 104 LANE ESD TRANSIT FUND	3,450,667.86	4,683,397.89	5,821,220.00	6,583,230.00	0.00	0.00

REQUIREMENTS:

FUNCTION 1111 ELEMENTARY INSTRUCTION

111 LICENSED SALARIES	0.00	0.00	186,431.00	0.00
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00
122 SUBSTITUTES-CLASSIFIED	125.28	0.00	0.00	0.00
124 TEMPORARY-CLASSIFIED	-236.68	0.00	0.00	0.00
131 EXTRA DUTY	2,901.89	0.00	0.00	0.00
211 EMPLOYER CONTRIBUTION	71.41	0.00	31,041.00	0.00
212 EMPLOYER PD PERS PU 6.00%	170.91	0.00	0.00	0.00
213 PERS UAL	40.94	0.00	0.00	0.00
214 PERS BOND	645.09	0.00	17,245.00	0.00
216 OPSRP	174.80	0.00	0.00	0.00
220 FICA	222.42	0.00	14,262.00	0.00
231 WORKERS' COMPENSATION	11.63	0.00	746.00	0.00
232 UNEMPLOYMENT COMPENSATION	14.54	0.00	746.00	0.00
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00
235 OR PAID LEAVE EXPENSE	0.00	0.00	746.00	0.00
241 LICENSED INSURANCE	0.00	0.00	47,103.00	0.00
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00
247 DISTRICT PD TSA-CLASSIFI	0.00	0.00	0.00	0.00
311 INSTRUCTION SERVICES	0.00	19,200.00	1,000,000.00	1,000,000.00
410 SUPPLIES AND MATERIALS	2,130.84	0.00	3,534.00	0.00
460 NON-CONSUMABLE ITEMS	6,758.58	0.00	0.00	0.00

FUNCTION 1121 MIDDLE SCHOOL INSTRUCTION

111 LICENSED SALARIES	-78.52	0.00	311,650.00	75,815.00
112 CLASSIFIED SALARIES	0.00	0.00	0.00	54,986.00
121 SUBSTITUTES-LICENSED	2,790.84	0.00	0.00	0.00
124 TEMPORARY-CLASSIFIED	-1,988.48	0.00	0.00	0.00
131 EXTRA DUTY	0.00	0.00	0.00	0.00
211 EMPLOYER CONTRIBUTION	21.20	0.00	51,890.00	9,158.00
212 EMPLOYER PD PERS PU 6.00%	56.41	0.00	0.00	7,848.00
213 PERS UAL	14.93	0.00	0.00	968.00
214 PERS BOND	2,311.32	0.00	58,828.00	12,530.00
216 OPSRP	154.72	0.00	0.00	5,081.00
220 FICA	207.22	0.00	23,841.00	10,008.00
231 WORKERS' COMPENSATION	11.23	0.00	1,247.00	785.00
232 UNEMPLOYMENT COMPENSATION	13.56	0.00	1,247.00	654.00
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00
235 OR PAID LEAVE EXPENSE	0.00	0.00	1,247.00	523.00
241 LICENSED INSURANCE	0.03	0.00	69,416.00	20,428.00
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	19,200.00
246 DISTRICT PD TSA-LICENSED	0.00	0.00	0.00	0.00
311 INSTRUCTION SERVICES	9,715.36	12,800.00	1,000,000.00	940,000.00
318 PROF & IMP COSTS NON-INST	720.00	0.00	0.00	0.00
322 REPAIRS & MAINTENANCE	535.00	0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	2,192.65	0.00	0.00	0.00
420 TEXTBOOKS	6,742.50	0.00	0.00	60,000.00
460 NON-CONSUMABLE ITEMS	13,095.13	0.00	0.00	0.00
470 COMPUTER SOFTWARE	0.00	71,778.00	0.00	0.00
640 DUES & FEES	200.40	0.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	0.00	6,400.00	1,000,000.00	1,000,000.00		
470 COMPUTER SOFTWARE	0.00	40,320.00	0.00	0.00		
FUNCTION 1140 PRE-KINDERGARTEN PROGRAMS						
311 INSTRUCTION SERVICES	32,713.00	0.00	0.00	0.00		
FUNCTION 1250 LESS RESTRICTIVE PROGRAMS						
111 LICENSED SALARIES	0.00	0.00	0.00	0.00		
112 CLASSIFIED SALARIES	313.36	0.01	0.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	391.92	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-271.67	0.00	0.00	0.00		
131 EXTRA DUTY	532.46	167.63	0.00	0.00		
211 EMPLOYER CONTRIBUTION	53.81	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	25.02	10.06	0.00	0.00		
213 PERS UAL	6.16	0.05	0.00	0.00		
214 PERS BOND	365.28	46.33	0.00	0.00		
216 OPSRP	11.55	13.31	0.00	0.00		
220 FICA	94.00	12.82	0.00	0.00		
231 WORKERS' COMPENSATION	4.07	0.62	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	6.15	0.84	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	0.00	18.01	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
248 DISTRICT PD TSA--SUPV/CON	0.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	0.00	0.00	1,000,000.00	1,085,117.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00		
FUNCTION 2113 BEHAVIOR SUPPORTS						
112 CLASSIFIED SALARIES	0.00	0.00	0.00	494,101.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
126 VACANCY - CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	10,380.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	23,749.00		
213 PERS UAL	0.00	0.00	0.00	2,930.00		
214 PERS BOND	0.00	0.00	0.00	37,918.00		
216 OPSRP	0.00	0.00	0.00	28,632.00		
220 FICA	0.00	0.00	0.00	37,802.00		
231 WORKERS' COMPENSATION	0.00	0.00	0.00	2,962.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	2,469.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	0.00	1,978.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	172,800.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	3,396.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	20,000.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2120 GUIDANCE SERVICES						
111 LICENSED SALARIES	0.00	0.00	0.00	92,927.00		
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	5,576.00		
213 PERS UAL	0.00	0.00	0.00	688.00		
214 PERS BOND	0.00	0.00	0.00	8,902.00		
216 OPSRP	0.00	0.00	0.00	8,586.00		
220 FICA	0.00	0.00	0.00	7,108.00		
231 WORKERS' COMPENSATION	0.00	0.00	0.00	558.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	465.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	0.00	372.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	20,428.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	1,394.00		
311 INSTRUCTION SERVICES	225,000.00	8,000.00	0.00	0.00		
FUNCTION 2130 HEALTH SERVICES						
389 NON INSTRUCTION PROF/TECH	0.00	8,200.00	1,000,000.00	1,000,000.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
FUNCTION 2214 MULTI CULTURAL EQUITY						
111 LICENSED SALARIES	0.00	0.00	0.00	92,927.00		
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	5,576.00		
213 PERS UAL	0.00	0.00	0.00	688.00		
214 PERS BOND	0.00	0.00	0.00	8,902.00		
216 OPSRP	0.00	0.00	0.00	8,586.00		
220 FICA	0.00	0.00	0.00	7,108.00		
231 WORKERS' COMPENSATION	0.00	0.00	0.00	558.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	465.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	0.00	372.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	20,428.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	1,394.00		
FUNCTION 2219 OTHER INSTRUCTIONAL IMPROVEMENTS						
111 LICENSED SALARIES	0.00	0.00	0.00	92,927.00		
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	5,576.00		
213 PERS UAL	0.00	0.00	0.00	688.00		
214 PERS BOND	0.00	0.00	0.00	8,902.00		
216 OPSRP	0.00	0.00	0.00	8,586.00		
220 FICA	0.00	0.00	0.00	7,108.00		
231 WORKERS' COMPENSATION	0.00	0.00	0.00	558.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	465.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	0.00	372.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	20,428.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	1,394.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2240 STAFF DEVELOPMENT						
342 TRAVEL, OUT OF DISTRICT	0.00	19,517.71	0.00	0.00		
410 SUPPLIES AND MATERIALS	415.43	0.00	0.00	0.00		
FUNCTION 2310 BOARD OF EDUCATION SERVICES						
312 INST PROGRAM IMP SERVICES	0.00	0.00	0.00	0.00		
FUNCTION 2630 INFORMATION SERVICES						
389 NON INSTRUCTION PROF/TECH	27,625.00	0.00	0.00	0.00		
FUNCTION 2633 PUBLIC INFORMATION SERVICES						
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00		
FUNCTION 4180 OTHER CAPITAL ITEMS						
312 INST PROGRAM IMP SERVICES	0.00	5,029.00	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
331 REIMBURSABLE STUDENT TRAN	300.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	3,112,751.89	4,491,594.51	0.00	0.00		
FUND 104 LANE ESD TRANSIT FUND	3,450,667.86	4,683,397.89	5,821,220.00	6,583,230.00	0.00	0.00

Bethel Life Skills Billable Services Fund

Bethel is a part of the Lane Education Service District (ESD) Life Skills Consortium group, which allows other school districts within the service area to send life skills students to Bethel classrooms. The tuition received by Bethel is deposited to this fund, and staff involved in the delivery of services to these classrooms are charged against these resources.

FUND 105 BETHEL LIFE SKILLS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1312 TUITION FROM OTHER DISTRICTS	217,500.00	231,000.00	195,674.00	179,700.00		
2200 RESTRICTED REVENUES	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	530,736.55	630,366.66	110,000.00	265,000.00		
FUND 105 BETHEL LIFE SKILLS	748,236.55	861,366.66	305,674.00	444,700.00	0.00	0.00

REQUIREMENTS:

FUNCTION 1220 MORE RESTRICTIVE PROGRAMS

111 LICENSED SALARIES	0.00	91,533.05	44,677.00	46,464.00		
112 CLASSIFIED SALARIES	0.00	0.00	0.00	54,522.00		
121 SUBSTITUTES-LICENSED	0.00	2,202.30	1,500.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	55.93	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	10,146.04	7,439.00	5,613.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	5,503.25	0.00	6,060.00		
213 PERS UAL	0.00	28.54	0.00	748.00		
214 PERS BOND	0.00	9,087.01	4,133.00	9,675.00		
216 OPSRP	0.00	141.51	0.00	5,038.00		
220 FICA	0.00	6,973.08	3,418.00	7,725.00		
231 WORKERS' COMPENSATION	0.00	367.20	179.00	607.00		
232 UNEMPLOYMENT COMPENSATION	0.00	455.68	179.00	504.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	179.00	404.00		
241 LICENSED INSURANCE	0.00	28,562.16	19,833.00	20,428.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	19,200.00		
246 DISTRICT PD TSA-LICENSED	0.00	644.40	0.00	1,394.00		
247 DISTRICT PD TSA-CLASSIFI	0.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	0.00	78,311.78	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	4,589.22	0.00	0.00		
410 SUPPLIES AND MATERIALS	8,582.03	5,141.11	200.00	1,000.00		

FUNCTION 1220 MORE RESTRICTIVE PROGRAMS

460 NON-CONSUMABLE ITEMS	15,067.14	1,640.14	0.00	0.00		
470 COMPUTER SOFTWARE	186.46	501.87	0.00	318.00		
480 COMPUTER HARDWARE	4,488.17	4,687.50	0.00	10,000.00		
640 DUES & FEES	0.00	14.70	0.00	0.00		

FUNCTION 1250 LESS RESTRICTIVE PROGRAMS

111 LICENSED SALARIES	0.00	0.00	0.00	140,337.00		
112 CLASSIFIED SALARIES	14,977.88	32,836.64	44,865.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	3,000.00	0.00		
122 SUBSTITUTES-CLASSIFIED	264.42	0.00	0.00	0.00		
131 EXTRA DUTY	642.90	1,105.84	0.00	0.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
211 EMPLOYER CONTRIBUTION	0.00	0.00	7,470.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	491.47	1,905.05	0.00	8,420.00		
213 PERS UAL	37.04	9.55	0.00	1,038.00		
214 PERS BOND	1,297.28	3,238.55	4,150.00	13,444.00		
216 OPSRP	671.38	2,520.98	0.00	12,967.00		
220 FICA	1,190.70	2,557.09	3,432.00	10,735.00		
231 WORKERS' COMPENSATION	41.27	78.42	180.00	842.00		
232 UNEMPLOYMENT COMPENSATION	77.85	167.13	180.00	702.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	180.00	561.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	40,856.00		
242 CLASSIFIED INSURANCE	3,168.00	3,806.88	22,800.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	1,257.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
311 INSTRUCTION SERVICES	0.00	0.00	0.00	0.00		
312 INST PROGRAM IMP SERVICES	0.00	0.00	0.00	0.00		
319 OTHER INST, PROF & TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	400.00	1,000.00		
460 NON-CONSUMABLE ITEMS	0.00	799.00	0.00	0.00		
470 COMPUTER SOFTWARE	4,113.42	4,676.90	0.00	10,000.00		
640 DUES & FEES	1,495.00	0.00	0.00	0.00		
FUNCTION 2150 SPEECH PATHOLOGY						
111 LICENSED SALARIES	19,165.29	108,806.55	16,188.00	0.00		
112 CLASSIFIED SALARIES	7,528.74	23,507.74	0.00	0.00		
121 SUBSTITUTES-LICENSED	1,113.11	0.00	1,500.00	0.00		
131 EXTRA DUTY	244.32	138.60	0.00	0.00		
211 EMPLOYER CONTRIBUTION	2,145.73	5,244.12	2,695.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	1,616.76	7,947.18	0.00	0.00		
213 PERS UAL	195.95	39.63	0.00	0.00		
214 PERS BOND	4,232.00	12,706.80	1,497.00	0.00		
216 OPSRP	686.15	6,748.59	0.00	0.00		
220 FICA	2,095.24	9,596.91	1,238.00	0.00		
231 WORKERS' COMPENSATION	111.84	513.77	65.00	0.00		
232 UNEMPLOYMENT COMPENSATION	136.98	627.30	65.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	65.00	0.00		
241 LICENSED INSURANCE	4,670.84	26,150.86	3,967.00	0.00		
242 CLASSIFIED INSURANCE	3,592.82	7,849.11	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	191.72	1,254.06	0.00	0.00		
640 DUES & FEES	0.00	127.00	0.00	0.00		
FUNCTION 4150 BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMENTS						
520 BUILDING ACQUISITION	13,349.99	0.00	110,000.00	0.00		
530 IMPROVE OTHER THAN BUILD	0.00	0.00	0.00	0.00		
542 REPLACE EQUIP PURCHASE	0.00	0.00	0.00	12,841.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	630,366.66	345,819.94	0.00	0.00		
FUND 105 BETHEL LIFE SKILLS	748,236.55	861,366.66	305,674.00	444,700.00	0.00	0.00

Bethel Print Shop Equipment Replacement Fund

This fund accumulates resources from third-party print shop service billings to replace printing equipment. In 2022-23 accumulated resources were used to replace both the black and white and color production printers. The district is also contemplating the purchase of software to manage the order and billing functions of the print shop.

FUND 106 BETHEL PRINT SHOP EQUIPMENT

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1990 MISCELLANEOUS	12,166.94	18,773.09	20,000.00	20,000.00		
5200 TRANSFER IN	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	140,062.03	152,228.97	1,000.00	12,000.00		
FUND 106 BETHEL PRINT SHOP EQUIPMENT	152,228.97	171,002.06	21,000.00	32,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2574 PRINTING, PUBLICATION, DUPLICATING						
300 SERVICES	0.00	0.00	5,000.00	0.00		
400 SUPPLIES	0.00	1,221.25	0.00	0.00		
500 CAPITAL OUTLAY	0.00	167,266.00	16,000.00	32,000.00		
FUNCTION 2633 PUBLIC INFORMATION SERVICES						
400 SUPPLIES	0.00	241.29	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	152,228.97	2,273.52	0.00	0.00		
FUND 106 BETHEL PRINT SHOP EQUIPMENT	152,228.97	171,002.06	21,000.00	32,000.00	0.00	0.00

Technology Replacement Fund

The district must maintain adequate reserves to replace student and staff technology as it becomes broken, inefficient or outdated. For 2024-25, the annual transfer from the General Fund has been suspended to reserve funding for classrooms. The current fund balance represents a full year of technology spending, making this pause in funding possible.

FUND 107 TECHNOLOGY FUND

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
5200 TRANSFER IN	250,000.00	500,000.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	0.00	250,000.00	600,000.00	525,000.00		
FUND 107 TECHNOLOGY FUND	250,000.00	750,000.00	600,000.00	525,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2660 TECHNOLOGY SERVICES						
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	176,427.69	600,000.00	525,000.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	250,000.00	573,572.31	0.00	0.00		
FUND 107 TECHNOLOGY FUND	250,000.00	750,000.00	600,000.00	525,000.00	0.00	0.00

Equipment Replacement Fund

Equipment and non-transportation fleet vehicles are replaced when they are worn out or become too costly to repair. As replacement costs can be significant, even for a single vehicle, the district has established a fund to ensure that purchases can be made quickly and equipment or vehicles can be put into operation without significantly impacting students and staff.

For 2024-25, the annual transfer from the General Fund has been suspended to reserve funding for classrooms. The current fund balance represents approximately 2 years of spending, making this pause in funding possible.

FUND 109 EQUIPMENT FUND

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1990 MISCELLANEOUS	0.00	5,000.00	0.00	0.00		
5200 TRANSFER IN	250,000.00	250,000.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	0.00	250,000.00	415,000.00	440,000.00		
FUND 109 EQUIPMENT FUND	250,000.00	505,000.00	415,000.00	440,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2544 MAINTENANCE						
300 SERVICES	0.00	35,185.00	0.00	0.00		
400 SUPPLIES	0.00	4,900.00	0.00	0.00		
500 CAPITAL OUTLAY	0.00	45,548.19	415,000.00	440,000.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	250,000.00	419,366.81	0.00	0.00		
FUND 109 EQUIPMENT FUND	250,000.00	505,000.00	415,000.00	440,000.00	0.00	0.00

School Discretionary Budget Carryover Fund

Schools that do not expend all their annual discretionary budget can retain their savings in this fund and utilize it to make purchases or expand staffing in the coming year. This fund serves as a “savings account” for our schools, allowing them to save up for large purchases or cover the cost of unexpected or unplanned events without impacting school operations in the current year.

FUND 110 SCHOOL SUPPLY CARRYOVER

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
5200 INTERFUND TRANSFERS	97,937.18	68,203.77	200,000.00	150,000.00		
5400 BEGINNING FUND BALANCE	340,713.63	386,950.09	515,000.00	220,000.00		
FUND 110 SCHOOL SUPPLY CARRYOVER	438,650.81	455,153.86	715,000.00	370,000.00	0.00	0.00

REQUIREMENTS:

FUNCTION 1111 ELEMENTARY INSTRUCTION

111 LICENSED SALARIES	0.00	0.00	0.00	0.00
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00
121 SUBSTITUTES-LICENSED	0.00	734.40	0.00	0.00
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00
131 EXTRA DUTY	669.55	1,281.33	0.00	0.00
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00
212 EMPLOYER PD PERS PU 6.00%	35.02	118.72	0.00	0.00
213 PERS UAL	1.87	0.58	0.00	0.00
214 PERS BOND	90.18	213.19	0.00	0.00
216 OPSRP	46.33	157.09	0.00	0.00
220 FICA	49.04	142.60	0.00	0.00
231 WORKERS' COMPENSATION	2.88	7.81	0.00	0.00
232 UNEMPLOYMENT COMPENSATION	3.20	9.31	0.00	0.00
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00
246 DISTRICT PD TSA-LICENSED	0.00	0.00	0.00	0.00
247 DISTRICT PD TSA-CLASSIFI	0.00	0.00	0.00	0.00
311 INSTRUCTION SERVICES	0.00	910.00	0.00	0.00
312 INST PROGRAM IMP SERVICES	0.00	0.00	0.00	0.00
313 STUDENT SERVICES-TRUANCY	0.00	0.00	0.00	0.00
341 TRAVEL, LOCAL IN DISTRICT	0.00	98.81	0.00	0.00
389 NON INSTRUCTION PROF/TECH	27.21	0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	15,606.22	31,217.40	200,000.00	100,000.00
460 NON-CONSUMABLE ITEMS	5,282.28	8,215.97	50,000.00	25,000.00
470 COMPUTER SOFTWARE	139.77	196.59	50,000.00	25,000.00
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00

FUNCTION 1121 MIDDLE SCHOOL INSTRUCTION

313 STUDENT SERVICES-TRUANCY	0.00	0.00	0.00	0.00
322 REPAIRS & MAINTENANCE	0.00	60.00	0.00	0.00
324 RENTALS	0.00	2,281.63	0.00	0.00
389 NON INSTRUCTION PROF/TECH	0.00	0.00	135,000.00	65,000.00
410 SUPPLIES AND MATERIALS	5,863.94	16,423.81	0.00	0.00
460 NON-CONSUMABLE ITEMS	4,930.04	1,992.61	0.00	0.00
470 COMPUTER SOFTWARE	1,825.00	624.44	0.00	0.00

FUNCTION 1122 MIDDLE SCHOOL EXTRACURRICULAR

410 SUPPLIES AND MATERIALS	0.00	597.36	0.00	0.00
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FUNCTION 1131 HIGH SCHOOL INSTRUCTION

311 INSTRUCTION SERVICES	0.00	1,252.50	0.00	0.00
389 NON INSTRUCTION PROF/TECH	0.00	0.00	150,000.00	75,000.00
410 SUPPLIES AND MATERIALS	0.00	15,834.83	0.00	0.00
460 NON-CONSUMABLE ITEMS	0.00	11,283.03	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1250 LESS RESTRICTIVE ENVIRONMENT						
232 UNEMPLOYMENT COMPENSATION	0.60	0.00	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
FUNCTION 1283 DISTRICT ALTERNATIVE PROGRAMS						
124 TEMPORARY-CLASSIFIED	0.00	0.00	0.00	0.00		
220 FICA	0.00	0.00	0.00	0.00		
231 WORKERS' COMPENSATION	0.00	0.00	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00		
321 CLEANING SERVICES	0.00	390.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	345.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	1,542.10	4,450.98	0.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
640 DUES & FEES	0.00	26.00	0.00	0.00		
FUNCTION 2126 PLACEMENT SERVICES						
124 TEMPORARY-CLASSIFIED	0.00	540.00	0.00	0.00		
220 FICA	0.00	41.31	0.00	0.00		
231 WORKERS' COMPENSATION	0.00	14.66	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	2.16	0.00	0.00		
FUNCTION 2222 LIBRARY/MEDIA CENTER						
131 EXTRA DUTY	0.00	258.48	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	15.51	0.00	0.00		
213 PERS UAL	0.00	0.08	0.00	0.00		
214 PERS BOND	0.00	26.36	0.00	0.00		
216 OPSRP	0.00	20.52	0.00	0.00		
220 FICA	0.00	19.78	0.00	0.00		
231 WORKERS' COMPENSATION	0.00	0.94	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	1.29	0.00	0.00		
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
131 EXTRA DUTY	0.00	37.26	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	2.24	0.00	0.00		
213 PERS UAL	0.00	0.01	0.00	0.00		
214 PERS BOND	0.00	3.80	0.00	0.00		
216 OPSRP	0.00	2.96	0.00	0.00		
220 FICA	0.00	2.37	0.00	0.00		
231 WORKERS' COMPENSATION	0.00	0.15	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.16	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	6.27	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	20.27	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	721.44	6,629.19	10,000.00	10,000.00		
460 NON-CONSUMABLE ITEMS	0.00	750.00	0.00	0.00		
FUNCTION 2544 MAINTENANCE						
540 DEPRECIABLE EQUIPMENT	0.00	6,838.91	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
332 NON-REIMBURSABLE STUDENT TRAN	0.00	324.44	0.00	0.00		
FUNCTION 2660 TECHNOLOGY						
460 NON-CONSUMABLE ITEMS	0.00	0.00	120,000.00	70,000.00		
FUNCTION 3390 OTHER COMMUNITY SERVICES						
640 DUES & FEES	0.00	0.00	0.00	0.00		
FUNCTION 4150 BUILDING CONSTRUCTION						
500 CAPITAL OUTLAY	14,708.68	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	386,950.09	340,755.29	0.00	0.00		
FUND 110 SCHOOL SUPPLY CARRYOVER	438,650.81	455,153.86	715,000.00	370,000.00	0.00	0.00

Athletic Turf Field Replacement Fund

The replacement of artificial turf for an athletics field can be expensive, running from \$500,000 to \$750,000 for just one field. This fund accumulates amounts that can be utilized to replace worn-out or damaged turf fields and is funded through a General Fund transfer of \$150,000 per year.

FUND 111 TURF FIELD REPLACEMENT FUND

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1510 INTEREST ON INVESTMENTS	226.15	2,437.17	750.00	10,500.00		
5150 LOAN RECEIPTS	0.00		0.00	0.00		
5200 INTERFUND TRANSFERS	75,000.00	75,000.00	150,000.00	150,000.00		
5400 BEGINNING FUND BALANCE	4,588.11	79,814.26	156,000.00	318,000.00		
FUND 111 TURF FIELD REPLACEMENT FUND	79,814.26	157,251.43	306,750.00	478,500.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2520 BUSINESS SERVICES						
389 NON INSTRUCTION PROF/TECH	0.00	0.00	20.00	20.00		
FUNCTION 2543 CARE, UPKEEP OF GROUNDS						
322 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00		
530 IMPROVE OTHER THAN BUILD	0.00	0.00	306,730.00	478,480.00		
540 DEPRECIABLE EQUIPMENT	0.00	0.00	0.00	0.00		
FUNCTION 5110 LONG TERM DEBT SERVICE						
790 OTHER TRANSFERS	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	79,814.26	157,251.43	0.00	0.00		
FUND 111 TURF FIELD REPLACEMENT FUND	79,814.26	157,251.43	306,750.00	478,500.00	0.00	0.00

Building Rental Fund

Short term rentals of District buildings and spaces make up most of the revenue earned by this fund. In the past, schools received a portion of these earnings and could utilize this resource for any educational purpose. A portion of these earnings were also transferred to the Equipment Replacement Fund to support equipment purchases and other expenditures associated with the upkeep and maintenance of Bethel properties.

Beginning in 2024-25, any new revenue will be utilized to help support the district's staff wellness program and fund staff events and activities throughout Bethel.

FUND 112 BUILDING RENTAL ACCOUNTS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1910 RENTALS	98,608.17	107,812.26	75,000.00	80,000.00		
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00		
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	425,871.99	459,278.41	500,000.00	505,000.00		
FUND 112 BUILDING RENTAL ACCOUNTS	524,480.16	567,090.67	575,000.00	585,000.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
111 LICENSED SALARIES	0.00	0.00	0.00	0.00		
112 CLASSIFIED SALARIES	0.00	2,779.87	0.00	0.00		
121 SUBSTITUTES-LICENSED	219.80	0.00	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	0.00	0.00	0.00		
124 TEMPORARY-CLASSIFIED	-32.03	0.00	0.00	0.00		
131 EXTRA DUTY	839.85	742.90	0.00	0.00		
211 EMPLOYER CONTRIBUTION	13.50	39.14	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	45.98	85.14	0.00	0.00		
213 PERS UAL	6.50	2.05	0.00	0.00		
214 PERS BOND	165.74	176.64	0.00	0.00		
216 OPSRP	60.84	113.76	0.00	0.00		
220 FICA	78.61	268.44	0.00	0.00		
231 WORKERS' COMPENSATION	4.30	14.65	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	5.12	17.35	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
247 DISTRICT PD TSA--CLASSIFI	0.00	0.00	0.00	0.00		
341 TRAVEL, LOCAL IN DISTRICT	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	12,789.14	23,534.10	70,000.00	89,000.00		
460 NON-CONSUMABLE ITEMS	507.97	1,353.71	30,000.00	50,000.00		
470 COMPUTER SOFTWARE	1,100.00	0.00	15,000.00	30,000.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
FUNCTION 1121 MIDDLE SCHOOL INSTRUCTION						
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	0.00		
213 PERS UAL	0.00	0.00	0.00	0.00		
214 PERS BOND	0.00	0.00	0.00	0.00		
216 OPSRP	0.00	0.00	0.00	0.00		
220 FICA	0.00	0.00	0.00	0.00		
231 WORKERS' COMPENSATION	0.00	0.00	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
322 REPAIRS & MAINTENANCE	755.00	0.00	0.00	0.00		
324 RENTALS	360.00	108.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	385.14	0.00	0.00		
410 SUPPLIES AND MATERIALS	27,481.85	22,676.72	75,000.00	87,000.00		
460 NON-CONSUMABLE ITEMS	3,841.47	2,409.43	0.00	50,000.00		
470 COMPUTER SOFTWARE	657.84	224.99	0.00	20,000.00		
480 COMPUTER HARDWARE	1,443.13	0.00	0.00	0.00		
640 DUES & FEES	0.00	0.00	0.00	0.00		
FUNCTION 1122 MIDDLE SCHOOL EXTRA CURRICULAR						
410 SUPPLIES AND MATERIALS	138.09	0.00	0.00	0.00		
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00		
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	0.00	0.00	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	0.00	0.00	0.00		
213 PERS UAL	0.00	0.00	0.00	0.00		
214 PERS BOND	0.00	0.00	0.00	0.00		
216 OPSRP	0.00	0.00	0.00	0.00		
220 FICA	0.00	0.00	0.00	0.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
231 WORKERS' COMPENSATION	0.00	0.00	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
241 LICENSED INSURANCE	0.00	0.00	0.00	0.00		
242 CLASSIFIED INSURANCE	0.00	0.00	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	0.00	0.00	0.00		
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	75,000.00	82,500.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	10,000.00	100,000.00		
470 COMPUTER SOFTWARE	0.00	0.00	0.00	35,000.00		
480 COMPUTER HARDWARE	0.00	0.00	0.00	0.00		
FUNCTION 1283 ALTERNATIVE PROGRAMS						
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	1,250.00		
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
341 TRAVEL, LOCAL IN DISTRICT	0.00	0.00	0.00	0.00		
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	10,000.00	0.00		
410 SUPPLIES AND MATERIALS	9,301.15	5,997.50	0.00	0.00		
460 NON-CONSUMABLE ITEMS	1,138.95	716.71	0.00	0.00		
480 COMPUTER HARDWARE	1,184.46	0.00	0.00	0.00		
640 DUES & FEES	238.00	0.00	0.00	0.00		
FUNCTION 2542 OPERATION AND MAINTENANCE OF BUILDINGS						
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	0.00	10,000.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	10,000.00	0.00		
540 DEPRECIABLE EQUIPMENT	0.00	0.00	30,000.00	0.00		
541 INITIAL & ADDITNL EQUIP	0.00	0.00	225,000.00	0.00		
FUNCTION 2543 GROUNDS						
460 NON-CONSUMABLE ITEMS	2,220.02	433.95	15,000.00	0.00		
FUNCTION 2544 MAINTENANCE						
389 NON INSTRUCTION PROF/TECH	0.00	0.00	0.00	0.00		
460 NON-CONSUMABLE ITEMS	0.00	0.00	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
331 REIMBURSABLE STUDENT TRAN	105.22	101.73	0.00	0.00		
FUNCTION 2640 STAFF SERVICES						
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00	20,250.00		
FUNCTION 2660 TECHNOLOGY						
389 NON INSTRUCTION PROF/TECH	531.25	125.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	459,278.41	504,783.75	0.00	0.00		
FUND 112 BUILDING RENTAL ACCOUNTS	524,480.16	567,090.67	575,000.00	585,000.00	0.00	0.00

Professional Development Committee Fund

This fund supports licensed staff member professional development funding requests (up to \$1,000 per staff member) and provides resources for district-directed professional development activities. It is funded through a transfer of \$130,000 annually from the General Fund.

FUND 113 PDC PROFESSIONAL DEVELOPMENT COMMITTEE

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
5200 INTERFUND TRANSFERS	130,000.00	130,000.00	130,000.00	130,000.00		
5400 BEGINNING FUND BALANCE	175,115.17	228,197.67	320,000.00	300,000.00		
FUND 113 PDC PROFESSIONAL DEVELOPM	305,115.17	358,197.67	450,000.00	430,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2218 IMPROVEMENT OF INSTRUCTION						
121 SUBSTITUTES-LICENSED	0.00	425.12	0.00	0.00		
122 SUBSTITUTES-CLASSIFIED	0.00	100.52	0.00	0.00		
131 EXTRA DUTY	0.00	54,139.92	0.00	0.00		
211 EMPLOYER CONTRIBUTION	0.00	2,001.41	0.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	0.00	3,165.07	0.00	0.00		
213 PERS UAL	0.00	41.12	0.00	0.00		
214 PERS BOND	0.00	5,242.81	0.00	0.00		
216 OPSRP	0.00	2,925.65	0.00	0.00		
220 FICA	0.00	4,181.99	0.00	0.00		
231 WORKERS' COMPENSATION	0.00	202.04	0.00	0.00		
232 UNEMPLOYMENT COMPENSATION	0.00	269.84	0.00	0.00		
233 FAMILY & MEDICAL LEAVE INSURANCE	0.00	0.00	0.00	0.00		
312 INST PROGRAM IMP SERVICES	42,529.09	35,096.72	444,190.00	423,879.00		
FUNCTION 2219 IMPROVEMENT OF INSTRUCTION						
121 SUBSTITUTES-LICENSED	0.00	0.00	0.00	0.00		
131 EXTRA DUTY	22,816.81	5,320.57	1,566.00	1,629.00		
211 EMPLOYER CONTRIBUTION	457.77	229.22	261.00	197.00		
212 EMPLOYER PD PERS PU 6.00%	1,281.78	212.99	0.00	0.00		
213 PERS UAL	78.41	1.57	0.00	12.00		
214 PERS BOND	3,450.09	553.89	145.00	156.00		
216 OPSRP	1,482.22	236.76	0.00	0.00		
220 FICA	1,722.65	395.41	120.00	125.00		
231 WORKERS' COMPENSATION	91.67	20.16	6.00	10.00		
232 UNEMPLOYMENT COMPENSATION	112.52	25.85	6.00	8.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	6.00	7.00		
312 INST PROGRAM IMP SERVICES	900.00	1,400.00	0.00	0.00		
410 SUPPLIES AND MATERIALS	0.00	204.76	0.00	0.00		
2240 INSTRUCTIONAL STAFF DEVELOPMENT						
410 SUPPLIES AND MATERIALS	0.00	1,124.00	0.00	0.00		
FUNCTION 2649 OTHER STAFF SERVICES						
131 EXTRA DUTY	1,401.00	2,554.00	2,746.00	2,951.00		
211 EMPLOYER CONTRIBUTION	0.00	0.00	457.00	0.00		
212 EMPLOYER PD PERS PU 6.00%	84.03	153.24	0.00	177.00		
213 PERS UAL	9.72	0.72	0.00	22.00		
214 PERS BOND	211.32	260.43	254.00	283.00		
216 OPSRP	111.24	202.80	0.00	273.00		
220 FICA	104.70	185.08	210.00	226.00		
231 WORKERS' COMPENSATION	5.63	9.85	11.00	18.00		
232 UNEMPLOYMENT COMPENSATION	6.85	12.02	11.00	15.00		
235 OR PAID LEAVE EXPENSE	0.00	0.00	11.00	12.00		
241 LICENSED INSURANCE	0.00	573.91	0.00	0.00		
246 DISTRICT PD TSA--LICENSED	0.00	38.30	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	228,197.67	236,689.93	0.00	0.00		
FUND 113 PDC PROFESSIONAL DEVELOPM	305,115.17	358,197.67	450,000.00	430,000.00	0.00	0.00

Classified Professional Development Fund

The Classified Professional Development Fund supports professional development opportunities for classified staff members and is funded through a \$10,000 annual transfer from the General Fund.

FUND 114 CLASSIFIED PROFESSIONAL DEVELOPMENT

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
5200 INTERFUND TRANSFERS	5,000.00	774.00	10,000.00	10,000.00		
5400 BEGINNING FUND BALANCE	20,000.00	24,226.00	34,226.00	25,000.00		
FUND 114 CLASSIFIED PROFESSIONAL DEV	25,000.00	25,000.00	44,226.00	35,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
342 TRAVEL, OUT OF DISTRICT	0.00	0.00	44,226.00	35,000.00		
460 NON-CONSUMABLE ITEMS	774.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	24,226.00	25,000.00	0.00	0.00		
FUND 114 CLASSIFIED PROFESSIONAL DEV	25,000.00	25,000.00	44,226.00	35,000.00	0.00	0.00

Pension Bond Reserve Fund

In 2021 the district issued pension obligation bonds through a statewide issuance. The resources generated by this issuance were placed in an investment account (commonly referred to as a "side account") with the Oregon State Treasury, and investment earnings on these funds are utilized to reduce the amount owed by the District to the Oregon Public Employees' Retirement System (OPERS).

Principal and interest costs associated with these bonds are deducted monthly from the District's State School Fund payment. To replace this lost revenue, the district has instituted a PERS bond charge as part of the normal payroll process. As payroll charges in the early part of the fiscal year are not sufficient to cover the amounts reduced from the State School Fund payment, a reserve has been instituted to cover cash flow fluctuations.

FUND 115 PERS RESERVE

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1970 SERVICES PROVIDED OTHER FUNDS	2,594,849.10	624,113.23	0.00	0.00		
5400 BEGINNING FUND BALANCE	0.00	2,594,849.10	2,595,000.00	2,595,000.00		
FUND 115 PERS RESERVE	2,594,849.10	3,218,962.33	2,595,000.00	2,595,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2520 FISCAL SERVICES						
389 NON-INSTRUCTIONAL PROF/TECH	0.00	850.00	0.00	0.00		
FUNCTION 6000 OPERATING CONTINGENCY						
810 PLANNED RESERVE	0.00	0.00	2,595,000.00	2,595,000.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	2,594,849.10	3,218,112.33	0.00	0.00		
FUND 115 PERS RESERVE	2,594,849.10	3,218,962.33	2,595,000.00	2,595,000.00	0.00	0.00

SPECIAL REVENUE FUNDS

Elementary and Secondary School Emergency Relief Fund III

As our third, and final, ESSER grant comes to a close in September of 2024 we would like to take this opportunity to talk about all of the programs and supports made possible by ESSER funding. As a district, we committed to focusing each funding round on our students, families and staff. In the early years much of our spending focused on pandemic operations and supporting our students through distance learning. As we came out of the pandemic and returned to the classroom, our focus changed to addressing learning loss and improving our schools to reduce health risks. We also embraced supports to address the challenges many of our students faced when returning to physical classrooms after such a long absence. Without this funding, much of this work would not have been possible given the economic challenges faced by school districts across Oregon.

ESSER I - \$1,304,291.07

This grant allowed us to hire additional staffing to support COVID operations and purchase technology to ensure that every student had what they needed to participate in distance learning. We also utilized funding for cleaning supplies and protective equipment for staff, and mental health services and supports for our students struggling with the new learning environment.

ESSER II - \$5,985,359.71

ESSER II provided much needed funding for teacher mentors and a Student Success Administrator to help our staff navigate the new learning landscape. We instituted a new team, called the “Behavior Cadre”, to provide each of our elementary and middle school programs with staff to support our students struggling to return to a physical classroom or who had never even experienced an in-person learning environment. We continued to expand our technology software and hardware to meet the needs of our student body, and we used a portion of this grant to make retention payments to all of our hard-working staff members who stayed the course throughout pandemic operations and welcomed our students back to Bethel.

ESSER III - \$13,451,695.61

By far our largest grant in the series, ESSER III allowed us to do some great things for students and staff that just wouldn’t have been possible under normal circumstances. Expenditures included:

- Teacher mentors to support all new teachers
- Medical staff and supports to for COVID protocols
- Supplies for the Bethel Online Academy – a fully remote learning environment offered to our students who could not return to physical classrooms
- Online curriculum and software programs designed to help organize and support distance learning
- Curriculum for social emotional learning activities in our K-8 programs
- Professional development for staff supporting our LGBTQ students
- Activities and supports for our Native American students, students participating in the Migrant Education program, our black students, and our Latinx students across the district
- A community partnership with the Trama Healing project to provide staff training
- Stipends for our classified employees
- Matching funds for two years of summer learning grants awarded by the State of Oregon
- The purchase of vans to assist in summer transportation needs
- Summer and after school programs to address unfinished learning
- A partnership with Lane Arts Council to bring artists in residence to each of our elementary and middle school programs
- A partnership with Ophelia’s Place to provide supports for our middle school girls
- Behavior Consultants to help our most challenged students navigate their learning environment

- The continuation of the Behavior Cadre, a team of staff members brought together to help students throughout the district
- A Strategic Initiatives Administrator who was tasked with the challenge of helping the district develop a strategic plan that fully addresses the new learning environment and challenges faced by our students, families and staff
- Literacy coaches to lead the way in implementing the Science of Reading throughout our elementary programs
- A middle school math interventionist
- Tutoring supports and a tutoring position (teacher) to address unfinished learning
- Reading intervention materials and LETRS training for teachers to help implement the Science of Reading
- Retention payments for district staff
- A pilot program at Willamette High School – Wolverine Community HS – that was designed to provide an alternative educational experience embedded within the traditional high school environment
- High school success coaches to support students struggling to reach graduation requirements
- Staffing for Cascade Middle School to provide Title I comparability
- Kindergarten Education Assistants in every district kindergarten class
- Additional staffing to support Title I programs across the district
- Support for the KITS summer program and program activities throughout the school year for kindergarten students
- Technology software purchases to facilitate communication with students and families
- Jetpack internet hubs for our students without internet access at home
- Support for a pathways program that allowed staff members to attend college courses supporting their transition to a teaching position
- A district interpreter/translator position to support district communications
- A family navigator to work with our students and families experiencing significant barriers to participation in the learning environment
- Staff retention and wellness programs to support the mental and physical health of our teams
- Significant investments in HVAC improvements to ensure our students and staff have a health school environment

FUND 202 ELEMENTARY and SECONDARY SCHOOL EMERGENCY RELIEF Fund ESSER 3

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
4500 FEDERAL GOVERNMENT THRU STATE	4,366,913.42	5,344,477.51	4,351,339.00	105,567.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 202 ELEMENTARY and SECONDARY S	4,366,913.42	5,344,477.51	4,351,339.00	105,567.00	0.00	0.00

REQUIREMENTS:

FUNCTION 1111 ELEMENTARY INSTRUCTION

100 SALARIES	126,044.49	372,674.68	479,400.00	0.00
200 BENEFITS	44,251.66	223,779.37	420,600.00	0.00
300 SERVICES	8,406.00	209,014.07	149,288.00	105,567.00
400 SUPPLIES	60,143.91	14,870.90	0.00	0.00

FUNCTION 1121 MIDDLE SCHOOL INSTRUCTION

100 SALARIES	31,125.10	175,559.97	183,493.00	0.00
200 BENEFITS	11,809.50	104,554.22	118,874.00	0.00
300 SERVICES	0.00	1,175.00	15,000.00	0.00
400 SUPPLIES	13,649.32	34,367.95	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
100 SALARIES	243,195.66	58,601.59	296,971.00	0.00		
200 BENEFITS	138,990.57	46,819.40	201,707.00	0.00		
300 SERVICES	5,950.00	3,382.55	0.00	0.00		
400 SUPPLIES	6,906.99	8,410.77	52,000.00	0.00		
FUNCTION 1132 HIGH SCHOOL EXTRACURRICULAR						
400 SUPPLIES	0.00	598.14	0.00	0.00		
FUNCTION 1140 PRE KINDERGARTEN PROGRAM						
100 SALARIES	13,036.35	3,072.41	0.00	0.00		
200 BENEFITS	4,403.15	1,405.10	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	13.34	973.81	0.00	0.00		
FUNCTION 1220 RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES						
100 SALARIES	140,732.70	88,343.85	0.00	0.00		
200 BENEFITS	46,454.27	56,573.97	0.00	0.00		
300 SERVICES	0.00	349.27	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 1250 LESS RESTRICTIVE ENVIRONMENT						
100 SALARIES	105,828.49	23,121.59	0.00	0.00		
200 BENEFITS	37,373.61	5,274.95	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 1271 REMEDIATION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	1,066.08	1,265.63	0.00	0.00		
FUNCTION 1272 TITLE						
100 SALARIES	29,861.16	0.00	200,847.00	0.00		
200 BENEFITS	9,076.67	0.00	145,153.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 1283 ALTERNATIVE SCHOOL						
100 SALARIES	6,250.00	7,430.52	0.00	0.00		
200 BENEFITS	1,455.79	638.78	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	1,687.74	0.00	0.00		
FUNCTION 1291 ENGLISH LANGUAGE LEARNERS						
100 SALARIES	15,692.29	20,326.07	0.00	0.00		
200 BENEFITS	4,879.36	6,653.10	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 1292 TEEN PARENT PROGRAMS						
100 SALARIES	1,000.00	0.00	0.00	0.00		
200 BENEFITS	382.45	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 1299 OTHER PROGRAMS						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	59.93	0.00	0.00	0.00		
FUNCTION 1430 HIGH SCHOOL SUMMER SCHOOL						
100 SALARIES	4,259.55	4,492.43	0.00	0.00		
200 BENEFITS	29,246.29	1,444.57	0.00	0.00		
300 SERVICES	1,800.00	4,916.00	0.00	0.00		
400 SUPPLIES	6,348.47	22,500.00	0.00	0.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1460 SPECIAL PROGRAMS SUMMER SCHOOL						
400 SUPPLIES	0.00	5,132.17	0.00	0.00		
FUNCTION 1490 OTHER SUMER SCHOOL PROGRAMS						
100 SALARIES	0.00	41,596.49	0.00	0.00		
200 BENEFITS	0.00	13,515.55	0.00	0.00		
300 SERVICES	88,855.66	25,476.00	0.00	0.00		
400 SUPPLIES	0.00	60,000.00	0.00	0.00		
FUNCTION 2113 BEHAVIOR SUPPORTS						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2115 STUDENT SAFETY						
100 SALARIES	2,000.00	0.00	531,775.00	0.00		
200 BENEFITS	794.89	0.00	433,704.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2120 GUIDANCE SERVICES						
400 SUPPLIES	0.00	2,666.82	0.00	0.00		
FUNCTION 2122 COUNSELING SERVICES						
100 SALARIES	4,990.80	0.00	90,717.00	0.00		
200 BENEFITS	1,238.61	3,213.00	82,884.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2126 PLACEMENT SERVICES						
100 SALARIES	1,000.00	0.00	0.00	0.00		
200 BENEFITS	382.45	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2130 HEALTH SERVICES						
100 SALARIES	1,000.00	0.00	0.00	0.00		
200 BENEFITS	382.45	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2134 NURSE SERVICES						
100 SALARIES	9,425.00	15,848.81	0.00	0.00		
200 BENEFITS	3,229.18	3,918.27	0.00	0.00		
300 SERVICES	0.00	24.80	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2150 SPEECH LANGUAGE PATHOGY						
100 SALARIES	3,493.29	0.00	0.00	0.00		
200 BENEFITS	1,377.94	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2190 SERVICE DIRECTION STUDENT SUPPORT SERVICES						
100 SALARIES	1,000.00	0.00	0.00	0.00		
200 BENEFITS	382.45	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2210 IMPROV INSTRUCTIONAL SVCS						
400 SUPPLIES	0.00	189.90	0.00	0.00		
FUNCTION 2211 SERVICE AREA DIRECTION						
100 SALARIES	0.00	62,844.27	138,531.00	0.00		
200 BENEFITS	0.00	34,173.18	76,590.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	490.92	0.00	0.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2214 MULTI CULTURAL EQUITY						
100 SALARIES	0.00	67,735.52	0.00	0.00		
200 BENEFITS	0.00	35,741.51	0.00	0.00		
300 SERVICES	0.00	164.36	0.00	0.00		
400 SUPPLIES	0.00	7,075.16	0.00	0.00		
FUNCTION 2219 OTHER INSTRUCTIONAL IMPROVEMENTS						
100 SALARIES	0.00	289,017.33	191,297.00	0.00		
200 BENEFITS	0.00	170,733.87	131,575.00	0.00		
300 SERVICES	0.00	550.64	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2222 MEDIA SERVICES						
100 SALARIES	13,000.00	0.00	0.00	0.00		
200 BENEFITS	4,441.85	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
100 SALARIES	293,304.80	335,844.68	212,823.00	0.00		
200 BENEFITS	190,046.71	192,642.33	119,470.00	0.00		
300 SERVICES	16,973.89	36,963.23	0.00	0.00		
400 SUPPLIES	85,435.03	37,843.97	0.00	0.00		
FUNCTION 2321 OFFICE OF SUPERINTENDENT						
100 SALARIES	1,000.00	0.00	0.00	0.00		
200 BENEFITS	382.45	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
100 SALARIES	31,552.29	307,992.91	0.00	0.00		
200 BENEFITS	11,309.10	199,168.00	0.00	0.00		
300 SERVICES	0.00	300.69	0.00	0.00		
400 SUPPLIES	1,595.48	213.37	0.00	0.00		
FUNCTION 2520 BUSINESS OFFICE						
100 SALARIES	2,000.00	0.00	0.00	0.00		
200 BENEFITS	764.90	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2542 CUSTODIAL						
100 SALARIES	27,700.00	0.00	0.00	0.00		
200 BENEFITS	11,140.74	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2543 GROUNDS MAINTENANCE						
100 SALARIES	3,250.00	0.00	0.00	0.00		
200 BENEFITS	1,284.46	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2544 BUILDING OPERATIONS AND MAINTENANCE						
100 SALARIES	3,000.00	0.00	0.00	0.00		
200 BENEFITS	1,257.65	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
100 SALARIES	2,731.60	0.00	0.00	0.00		
200 BENEFITS	1,130.55	680.04	0.00	0.00		
300 SERVICES	49,151.02	8,303.69	0.00	0.00		
500 CAPITAL OUTLAYS	10,163.85	0.00	0.00	0.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2558 TRANSPORTATION						
100 SALARIES	132,300.00	0.00	0.00	0.00		
200 BENEFITS	49,002.43	0.00	0.00	0.00		
400 SUPPLIES	25.05	0.00	0.00	0.00		
500 CAPITAL OUTLAYS	15,020.00	0.00	0.00	0.00		
FUNCTION 2574 PRINTING, PUBLISHING, AND DUPLICATING SERVICES						
100 SALARIES	5,000.00	0.00	0.00	0.00		
200 BENEFITS	1,594.58	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2639 OTHER INFORMATION SERVICES						
100 SALARIES	250.00	48,036.20	49,670.00	0.00		
200 BENEFITS	21.00	21,260.57	28,970.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2640 STAFF SERVICES						
100 SALARIES	2,000.00	0.00	0.00	0.00		
200 BENEFITS	498.80	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2660 TECHNOLOGY						
100 SALARIES	5,000.00	0.00	0.00	0.00		
200 BENEFITS	1,615.05	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	27,062.41	11,560.04	0.00	0.00		
FUNCTION 2690 OTHER SUPPORT SERVICES						
100 SALARIES	1,000.00	0.00	0.00	0.00		
200 BENEFITS	382.45	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 3110 FOOD SERVICE DIRECTION						
100 SALARIES	1,500.00	0.00	0.00	0.00		
200 BENEFITS	167.48	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 3120 FOOD PREP SERVICES						
100 SALARIES	61,950.00	0.00	0.00	0.00		
200 BENEFITS	21,859.80	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 3500 CHILDCARE						
100 SALARIES	5,250.00	0.00	0.00	0.00		
200 BENEFITS	1,635.09	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 4150 BUILDING ACCUSITION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
500 CAPITAL OUTLAYS	2,001,917.04	1,799,280.82	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 5200 TRANSFERS						
710 FUND MODIFICATIONS	0.00	0.00	0.00	0.00		
FUND 202 ELEMENTARY and SECONDARY S	4,366,913.42	5,344,477.51	4,351,339.00	105,567.00	0.00	0.00

Extended Assessment Formula

This grant supports a research project based at the University of Oregon.

FUND 205 EXTENDED ASSESSMENT FORMULA

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
4500 FEDERAL GOVERNMENT THRU STATE	0.00	0.00	0.00	2,198.00		
FUND 205 EXTENDED ASSESSMENT FORMI	0.00	0.00	0.00	2,198.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1220 RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES						
100 SALARIES	0.00	0.00	0.00	1,868.00		
200 BENEFITS	0.00	0.00	0.00	330.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUND 205 EXTENDED ASSESSMENT FORMI	0.00	0.00	0.00	2,198.00	0.00	0.00

Fresh Fruits and Vegetables Grant

The program is a federal assistance program providing free fruits and vegetables to elementary school children. The goal of the program is to introduce children to nutritious fresh fruits and vegetables to increase acceptance and consumption of unprocessed produce.

FUND 208 FRESH FRUITS & VEGETABLES

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
4500 FEDERAL GOVERNMENT THRU STATE	43,329.09	69,519.99	88,450.00	85,491.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 208 FRESH FRUITS & VEGETABLES	43,329.09	69,519.99	88,450.00	85,491.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 3110 FOOD SERVICE DIRECTION						
100 SALARIES	1,960.67	2,568.13	1,612.00	0.00		
200 BENEFITS	1,400.76	832.49	1,061.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 3120 FOOD SERVICE PREPARATION						
100 SALARIES	4,246.28	8,522.92	9,543.00	10,609.00		
200 BENEFITS	1,687.90	2,964.33	3,316.00	5,319.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	34,033.48	54,632.12	72,918.00	69,563.00		
FUND 208 FRESH FRUITS & VEGETABLES	43,329.09	69,519.99	88,450.00	85,491.00	0.00	0.00

Safe Routes to School Grant

This program seeks to improve how students get to school by walking, riding a bike, or another alternate form of transportation. The grant provides resources for both construction projects designed to increase walkability and resources for educational opportunities.

FUND 210 SAFE ROUTES TO SCHOOL

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	0.00	21.60	500.00	0.00		
4500 FEDERAL GOVERNMENT THRU STATE	0.00	0.00	0.00	0.00		
4700 FEDERAL GRANT THRU OTHERS	21,465.61	40,348.90	72,274.00	74,973.00		
5400 BEGINNING FUND BALANCE	3,076.88	2,073.37	1,500.00	1,500.00		
FUND 210 SAFE ROUTES TO SCHOOL	24,542.49	42,443.87	74,274.00	76,473.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2115 STUDENT SAFETY						
100 SALARIES	14,022.72	22,699.02	34,558.00	35,938.00		
200 BENEFITS	4,715.90	7,999.66	23,718.00	22,615.00		
300 SERVICES	2,699.52	5,904.08	10,500.00	10,700.00		
400 SUPPLIES	1,000.98	3,922.19	5,248.00	6,470.00		
600 FEES	30.00	76.00	250.00	750.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	2,073.37	1,842.92	0.00	0.00		
FUND 210 SAFE ROUTES TO SCHOOL	24,542.49	42,443.87	74,274.00	76,473.00	0.00	0.00

Perkins Grants

Federal funding to support career and technical education programming. Can include support for professional staff, purchasing equipment, materials, and supplies.

FUND 211 PERKINS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
4700 FEDERAL GRANT THRU OTHERS	14,939.86	11,441.40	16,000.00	16,000.00		
FUND 211 PERKINS	14,939.86	11,441.40	16,000.00	16,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	8,986.73	9,501.57	13,867.00	16,000.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
100 SALARIES	4,290.89	0.00	1,667.00	0.00		
200 BENEFITS	1,662.24	0.00	466.00	0.00		
300 SERVICES	0.00	1,939.83	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUND 211 PERKINS	14,939.86	11,441.40	16,000.00	16,000.00	0.00	0.00

Family Resource Center

Provides grant funded support to increase parent and family access to key resources and training.

FUND 213 FAMILY RESOURCE CENTER

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00		
1990 MISCELLANEOUS	736.75	14,720.00	12,018.00	15,707.00		
4700 FEDERAL GRANT THRU OTHERS	1,697.78	4,407.86	4,407.00	6,600.00		
5200 TRANSFER IN	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	75.00	0.00	0.00	0.00		
FUND 213 FAMILY RESOURCE CENTER	2,509.53	19,127.86	16,425.00	22,307.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 3310 DIRECTION OF COMMUNITY SERVICE ACTIVITIES						
100 SALARIES	959.04	6,910.25	8,150.00	8,050.00		
200 BENEFITS	306.29	2,328.66	2,282.00	2,680.00		
300 SERVICES	0.00	474.99	150.00	750.00		
400 SUPPLIES	1,244.20	9,413.96	5,843.00	10,827.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 213 FAMILY RESOURCE CENTER	2,509.53	19,127.86	16,425.00	22,307.00	0.00	0.00

McKinney Vento Grant

Designed to provide youth experiencing homelessness with access to stable, free, and appropriate public education.

Fund 214 ARP - MCKINNEY VENTO

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00		
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
4500 FEDERAL GOVERNMENT THRU STATE	3,742.80	20,608.91	60,000.00	10,000.00		
5200 TRANSFER IN	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
	0.00	3,742.80	20,608.91	10,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 3310 DIRECTION OF COMMUNITY SERVICE ACTIVITIES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	2,642.78	10,764.50	24,506.00	1,250.00		
400 SUPPLIES	1,100.02	4,156.59	28,294.00	8,000.00		
600 FEES	0.00	5,687.82	7,200.00	750.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
	0.00	3,742.80	20,608.91	10,000.00	0.00	0.00

Extended Assessment Grant

Provides support for administering assessments for students with the most significant cognitive disabilities.

FUND 216 EXTENDED ASSESSMENT

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
4500 FEDERAL GOVERNMENT THRU STATE	184,484.76	181,945.06	150,000.00	150,000.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 216 EXTENDED ASSESSMENT	184,484.76	181,945.06	150,000.00	150,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2230 ASSESSMENT AND TESTING						
100 SALARIES	25,000.00	29,000.01	26,199.00	27,247.00		
200 BENEFITS	7,234.76	7,445.05	7,743.00	8,053.00		
300 SERVICES	152,250.00	145,500.00	116,058.00	114,700.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUND 216 EXTENDED ASSESSMENT	184,484.76	181,945.06	150,000.00	150,000.00	0.00	0.00

IDEA Section 611 Grant

Resources to pay the excess costs associated with providing special education and related services.

FUND 220 IDEA PART B SECTION 611

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1312 TUITION FROM OTHER DISTRICTS	0.00	0.00	0.00	0.00		
4500 FEDERAL GOVERNMENT THRU STATE	915,388.33	1,013,322.47	1,102,908.00	1,441,500.00		
FUND 220 IDEA PART B SECTION 611	915,388.33	1,013,322.47	1,102,908.00	1,441,500.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1220 RESTRICTIVE PROGRAMS						
100 SALARIES	121,072.95	131,935.57	431,565.00	180,620.00		
200 BENEFITS	90,027.07	88,683.44	314,059.00	109,578.00		
300 SERVICES	42.30	461.40	0.00	230,060.00		
400 SUPPLIES	0.00	0.00	0.00	1,500.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 1250 RESOURCE ROOM						
100 SALARIES	387,327.71	464,951.97	0.00	556,026.00		
200 BENEFITS	256,183.02	265,778.69	0.00	353,716.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 1260 TREATMENT & HABILITATION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	4,000.23	0.00	0.00		
FUNCTION 2134 NURSE SERVICES						
100 SALARIES	150.00	125.00	0.00	0.00		
200 BENEFITS	56.98	47.48	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2140 PSYCHOLOGICAL SERVICES						
300 SERVICES	0.00	0.00	0.00	0.00		
FUNCTION 2150 SPEECH LANGUAGE PATHOGY						
100 SALARIES	28,376.56	24,771.54	130,843.00	0.00		
200 BENEFITS	18,985.32	14,596.63	85,134.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2190 SERVICE DIRECTION - STUDENT SUPPORT						
100 SALARIES	7,625.27	10,072.44	89,047.00	0.00		
200 BENEFITS	5,284.86	5,483.62	52,260.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2240 PROFESSIONAL DEVELOPMENT						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	3,000.00		
400 SUPPLIES	0.00	0.00	0.00	7,000.00		
FUNCTION 2558 TRANSPORTATION						
100 SALARIES	228.00	1,838.86	0.00	0.00		
200 BENEFITS	28.29	575.60	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUND 220 IDEA PART B SECTION 611	915,388.33	1,013,322.47	1,102,908.00	1,441,500.00	0.00	0.00

Bureau of Land Management RAC

Pays wages for high school students to complete restoration projects in partnership with the Confederated Tribes of the Coos, Lower Umpqua, and Siuslaw Indians.

FUND 221 BLM RAC

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
4300 RESTRICTED REVENUE FROM FEDER/	5,830.15	19,404.71	24,000.00	0.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 221 BLM RAC	5,830.15	19,404.71	24,000.00	0.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1283 ALTERNATIVE SCHOOL						
400 SUPPLIES	0.00	4,073.90	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 2410 OFFICE OF PRINCIPAL SERVICES						
100 SALARIES	0.00	1,179.69	0.00	0.00		
200 BENEFITS	0.00	421.34	0.00	0.00		
FUNCTION 3390 OTHER COMMUNITY SERVICES						
100 SALARIES	4,827.50	12,620.51	16,901.00	0.00		
200 BENEFITS	1,002.65	1,109.27	3,260.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	3,839.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUND 221 BLM RAC	5,830.15	19,404.71	24,000.00	0.00	0.00	0.00

Army Corps of Engineers Grant

Funds summer restoration projects at Fern Ridge reservoir wetlands and supports high school students to propagate and plant native plants.

FUND 222 ARMY CORPS OF ENGINEERS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
4500 FEDERAL GOVERNMENT THRU STATE	8,504.93	25,870.79	24,000.00	26,000.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 222 ARMY CORPS OF ENGINEERS	8,504.93	25,870.79	24,000.00	26,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1283 DISTRICT ALTERNATIVE PROGRAMS						
100 SALARIES	5,213.43	9,871.45	11,884.00	10,665.00		
200 BENEFITS	2,577.77	3,213.60	2,709.55	3,351.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	120.46	116.45	600.00		
FUNCTION 2410 OFFICE OF PRINCIPAL SERVICES						
100 SALARIES	0.00	1,179.68	0.00	0.00		
200 BENEFITS	0.00	421.34	0.00	0.00		
FUNCTION 3390 OTHER COMMUNITY SERVICES						
100 SALARIES	517.20	9,837.48	7,934.00	10,094.00		
200 BENEFITS	196.53	1,226.78	1,356.00	1,290.00		
FUND 222 ARMY CORPS OF ENGINEERS	8,504.93	25,870.79	24,000.00	26,000.00	0.00	0.00

Natives Program

This program is designed to address the unique cultural, language, and educationally related academic needs of American Indian and Alaska Native students.

FUND 225 ESSER III TITLE VI NATIVE EDUCATION INVESTMENT

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00		
4500 RESTRICTED FR FED GOV/STATE	0.00	0.00	0.00	9,200.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 225 ESSER III TITLE VI NATIVE EDUCA	0.00	0.00	0.00	9,200.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1299 OTHER PROGRAMS						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	6,000.00		
400 SUPPLIES	0.00	0.00	0.00	3,200.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00			
	0.00	0.00	0.00	9,200.00	0.00	0.00

FUND 227 NATIVES PROGRAM

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00		
4300 RESTRICTED REVENUE FROM FEDER/	10,768.12	3,634.34	13,000.00	13,000.00		
5400 BEGINNING FUND BALANCE	246.69	246.69	246.00	246.00		
FUND 227 NATIVES PROGRAM	11,014.81	3,881.03	13,246.00	13,246.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1299 OTHER PROGRAMS						
100 SALARIES	1,055.94	854.08	4,667.00	4,667.00		
200 BENEFITS	188.57	82.83	796.00	796.00		
300 SERVICES	2,766.67	205.00	3,200.00	3,200.00		
400 SUPPLIES	5,756.94	0.00	4,583.00	4,583.00		
600 FEES	0.00	66.00	0.00	0.00		
FUNCTION 2120 GUIDANCE SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2211 SERVICE AREA DIRECTION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	650.00	417.30	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
300 SERVICES	350.00	729.48	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
300 SERVICES	0.00	0.00	0.00	0.00		
FUNCTION 3390 OTHER COMMUNITY SERVICES						
600 FEES	0.00	1,279.65	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	246.69	246.69	0.00	0.00		
FUND 227 NATIVES PROGRAM	11,014.81	3,881.03	13,246.00	13,246.00	0.00	0.00

Title IV Grant

Provides support for improving school conditions, providing a well-rounded education, and improving academic achievement and digital literacy for all students.

FUND 228 TITLE IV-A STUDENT SUPPORT AND ENRICHMENT

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1740 FEES	0.00	0.00	0.00	0.00		
4500 FEDERAL GOVERNMENT THRU STATE	56,120.00	288,529.96	133,861.00	125,190.00		
FUND 228 TITLE IV-A STUDENT SUPPORT AND ENRICHMENT	56,120.00	288,529.96	133,861.00	125,190.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
400 SUPPLIES	0.00	19,982.48	27,000.00	0.00		
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
300 SERVICES	0.00	150.00	0.00	0.00		
FUNCTION 1121 MIDDLE SCHOOL INSTRUCTION						
300 SERVICES	0.00	2,283.16	0.00	0.00		
400 SUPPLIES	7,383.40	65,715.35	32,000.00	14,314.00		
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
400 SUPPLIES	0.00	12,503.12	15,000.00	0.00		
FUNCTION 1490 OTHER SUMMER PROGRAMS						
300 SERVICES	0.00	43,969.00	0.00	0.00		
400 SUPPLIES	0.00	98,799.31	0.00	0.00		
600 DUES & FEES	0.00	132.00	0.00	0.00		
FUNCTION 2120 GUIDANCE SERVICES						
400 SUPPLIES	17,000.00	0.00	5,600.00	750.00		
FUNCTION 2134 NURSING SERVICES						
300 SERVICES	0.00	8,040.00	0.00	0.00		
FUNCTION 2210 IMPROVEMENT OF INSTRUCTION						
100 SALARIES	0.00	0.00	3,120.00	0.00		
200 BENEFITS	0.00	0.00	1,067.00	0.00		
300 SERVICES	1,235.90	0.00	2,813.00	0.00		
400 SUPPLIES	28,174.70	0.00	5,000.00	0.00		
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
100 SALARIES	0.00	0.00	13,300.00	74,245.00		
200 BENEFITS	0.00	0.00	5,333.00	21,771.00		
300 SERVICES	0.00	0.00	4,428.00	9,610.00		
400 SUPPLIES	2,326.00	2,460.75	7,200.00	4,500.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
FUNCTION 2410 OFFICE OF PRINCIPAL SERVICES						
400 SUPPLIES	0.00	1,598.97	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
300 SERVICES	0.00	32,895.82	12,000.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 228 TITLE IV-A STUDENT SUPPORT AND ENRICHMENT	56,120.00	288,529.96	133,861.00	125,190.00	0.00	0.00

IDEA Section 619 Grant

Provides early intervention support for preschool students with qualifying disabilities.

FUND 230 IDEA PART B SECTION 619

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
4500 FEDERAL GOVERNMENT THRU STATE	12,050.00	4,736.56	5,076.00	9,000.00		
FUND 230 IDEA PART B SECTION 619	12,050.00	4,736.56	5,076.00	9,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1250 LESS RESTRICTIVE PROGRAMS						
100 SALARIES	9,297.68	3,627.78	3,909.00	7,256.00		
200 BENEFITS	2,752.32	1,108.78	1,167.00	1,744.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUND 230 IDEA PART B SECTION 619	12,050.00	4,736.56	5,076.00	9,000.00	0.00	0.00

Title III Grant

Provides English language supports and education for multilingual learners and migrant students.

FUND 231 TITLE III ENGLISH LANGUAGE ACQUISITION

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
4500 FEDERAL GOVERNMENT THRU STATE	16,469.80	29,483.46	45,881.00	52,000.00		
FUND 231 TITLE III ENGLISH LANGUAGE ACQ	16,469.80	29,483.46	45,881.00	52,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1291 ENGLISH LANGUAGE LEARNERS						
100 SALARIES	0.00	4,813.91	0.00	0.00		
200 BENEFITS	0.00	1,645.49	0.00	0.00		
400 SUPPLIES	0.00	3,842.82	4,000.00	3,600.00		
FUNCTION 2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES						
100 SALARIES	0.00	2,451.77	0.00	0.00		
200 BENEFITS	0.00	1,019.82	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	939.77	12,000.00	0.00		
FUNCTION 2230 ASSESSMENT AND TESTING						
400 SUPPLIES	6,000.00	6,250.00	6,250.00	0.00		
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
100 SALARIES	0.00	0.00	10,000.00	13,989.00		
200 BENEFITS	0.00	0.00	3,475.00	1,481.00		
300 SERVICES	3,000.00	0.00	1,656.00	7,300.00		
400 SUPPLIES	0.00	0.00	3,000.00	2,800.00		
FUNCTION 3300 COMMUNITY SERVICES						
300 SERVICES	7,105.98	7,020.00	3,500.00	20,580.00		
400 SUPPLIES	363.82	1,499.88	2,000.00	2,250.00		
FUND 231 TITLE III ENGLISH LANGUAGE ACQ	16,469.80	29,483.46	45,881.00	52,000.00	0.00	0.00

Miscellaneous Federal Grants

The District often has short term or one-time grants that need to be tracked for reporting purposes but don't need to be established with their own fund, as they will not be ongoing.

FUND 233 MISCELLANEOUS FEDERAL GRANTS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00		
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
4500 FEDERAL GOVERNMENT THRU STATE	0.00	50,807.73	90,000.00	90,000.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 233 MISCELLANEOUS FEDERAL GRAN	0.00	50,807.73	90,000.00	90,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1220 RESTRICTIVE PROGRAMS						
400 SUPPLIES	0.00	28,619.75	0.00	0.00		
FUNCTION 1250 LESS RESTRICTIVE PROGRAMS						
400 SUPPLIES	0.00	22,187.98	0.00	0.00		
FUNCTION 2645 HEALTH SERVICES						
400 SUPPLIES	0.00	0.00	75,000.00	75,000.00		
FUNCTION 2558 SPECIAL ED TRANSP						
300 SERVICES	0.00	0.00	15,000.00	15,000.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 233 MISCELLANEOUS FEDERAL GRAN	0.00	50,807.73	90,000.00	90,000.00	0.00	0.00

Title II-A Grant

Resources that support professional development for educators and training for effective instruction.

FUND 235 TITLE II-A

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
4500 FEDERAL GOVERNMENT THRU STATE	251,153.58	238,334.42	191,906.00	228,148.00		
FUND 235 TITLE II-A	251,153.58	238,334.42	191,906.00	228,148.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
400 SUPPLIES	0.00	3,785.00	0.00	0.00		
FUNCTION 2122 COUNSELING SERVICES						
100 SALARIES	0.00	5,000.00	0.00	0.00		
200 BENEFITS	0.00	1,173.89	0.00	0.00		
300 SERVICES	0.00	2,500.00	0.00	0.00		
400 SUPPLIES	0.00	5,114.97	0.00	0.00		
FUNCTION 2210 IMPROVEMENT OF INSTRUCTION SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	24.02	0.00	0.00		
300 SERVICES	14,925.00	649.00	14,925.00	0.00		
400 SUPPLIES	4,605.23	0.00	2,701.00	1,750.00		
FUNCTION 2211 SERVICE AREA DIRECTION						
100 SALARIES	31,965.45	0.00	4,018.00	6,394.00		
200 BENEFITS	23,465.26	43.47	3,031.00	4,693.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
100 SALARIES	83,564.44	115,985.70	86,904.00	104,455.00		
200 BENEFITS	28,211.39	35,164.80	29,338.00	35,264.00		
300 SERVICES	32,647.76	62,848.80	23,950.00	29,592.00		
400 SUPPLIES	31,769.05	2,536.75	27,039.00	30,000.00		
600 DUES & FEES	0.00	3,031.44	0.00	3,000.00		
FUNCTION 2550 STUDENT TRANSPORTATION						
300 SERVICES	0.00	476.58	0.00	0.00		
FUNCTION 3300 COMMUNITY SERVICES						
300 SERVICES	0.00	0.00	0.00	13,000.00		
FUND 235 TITLE II-A	251,153.58	238,334.42	191,906.00	228,148.00	0.00	0.00

Title I Grant

Additional resources for schools that have high concentrations of students who live in poverty.

FUND 237 TITLE 1

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
4500 FEDERAL GOVERNMENT THRU STATE	1,880,512.77	1,881,920.26	1,701,939.00	1,892,588.00		
FUND 237 TITLE 1	1,880,512.77	1,881,920.26	1,701,939.00	1,892,588.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1272 TITLE IA/D						
100 SALARIES	1,044,987.73	1,078,358.35	900,437.00	1,062,803.00		
200 BENEFITS	684,435.74	646,008.61	618,658.00	724,050.00		
300 SERVICES	8,898.96	0.00	9,174.00	5,956.00		
400 SUPPLIES	4,901.85	3,002.61	23,074.00	33,673.00		
FUNCTION 2129 OTHER GUIDANCE						
400 SUPPLIES	179.80	3,871.98	0.00	0.00		
FUNCTION 2130 HEALTH SERVICES						
100 SALARIES	72,284.17	81,951.89	87,433.00	38,494.00		
200 BENEFITS	58,269.92	59,169.47	62,963.00	27,612.00		
300 SERVICES	270.14	150.00	200.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
100 SALARIES	3,339.39	0.00	0.00	0.00		
200 BENEFITS	345.07	339.30	0.00	0.00		
300 SERVICES	2,600.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 3300 COMMUNITY SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	9,068.05	0.00	0.00		
400 SUPPLIES	0.00		0.00	0.00		
FUND 237 TITLE 1	1,880,512.77	1,881,920.26	1,701,939.00	1,892,588.00	0.00	0.00

ESSA Grant

The Every Student Succeed Act (ESSA) allocates resources for identified schools that have academic deficiencies.

FUND 239 ESSA D&SI - OIPD DISTRICT ENGAGEMENT

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
4500 FEDERAL GOVERNMENT THRU STATE	71,861.61	6,720.53	4,595.00	236,511.00		
FUND 239 ESSA D&SI - OIPD DISTRICT ENG/	71,861.61	6,720.53	4,595.00	236,511.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1283 ALTERNATIVE SCHOOL						
100 SALARIES	12,654.91	4,225.83	3,077.00	126,886.00		
200 BENEFITS	4,782.43	1,371.41	1,154.00	64,793.00		
300 SERVICES	600.00	0.00	0.00	5,600.00		
400 SUPPLIES	32,000.99	277.10	364.00	35,032.00		
FUNCTION 2660 TECHNOLOGY						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	808.43	0.00	0.00	4,200.00		
FUNCTION 4150 BUILDING ACQUISITION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
500 CAPITAL OUTLAY	21,014.85	846.19	0.00	0.00		
FUND 239 ESSA D&SI - OIPD DISTRICT ENG/	71,861.61	6,720.53	4,595.00	236,511.00	0.00	0.00

Student Investment Account (SIA) Grant

Oregon state funded grant dedicated to increased learning time, well-rounded education, decreasing class sizes, and addressing student health and safety needs. Funding source is the corporate activities tax.

Spending for the 2024-25 school year is focused in the following strategic areas:

	Strategic Plan Priority	Personnel	Activities
	Joy & Wellness	Elementary and middle school counselors A counselor for Kalapuya High School	
	Relevant & Responsive Learning	Licensed staffing for class size reduction and two teaching positions at Kalapuya HS	
	Belonging & Engagement	Art, PE, language, and music teachers Affinity group coaches Equity Coordinator	Supplies budgets for art, music and affinity groups
	Strong Schools/ Strong Communities	Family Navigator McKinney Vento Liaison	

FUND 251 STUDENT INVESTMENT ACCOUNT FUND

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
3299 OTHER GRANTS IN AID	4,252,562.51	4,439,300.90	4,260,418.00	5,569,023.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 251 STUDENT INVESTMENT ACCOUNT	4,252,562.51	4,439,300.90	4,260,418.00	5,569,023.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
100 SALARIES	1,486,476.84	1,373,169.17	1,327,280.00	790,875.00		
200 BENEFITS	997,487.64	857,220.33	851,138.00	541,864.00		
300 SERVICES	0.00	0.00	0.00	28,000.00		
400 SUPPLIES	0.00	0.00	22,000.00	0.00		
FUNCTION 1113 ELEMENTARY EXTRACURRICULUR						
100 SALARIES	0.00	4,329.00	0.00	19,119.00		
200 BENEFITS	0.00	2,673.48	0.00	6,342.00		
400 SUPPLIES	0.00	0.00	0.00	7,000.00		
FUNCTION 1121 JUNIOR HIGH INSTRUCTION						
100 SALARIES	786,125.96	772,188.13	423,600.00	680,122.00		
200 BENEFITS	476,957.84	466,410.43	272,400.00	448,874.00		
300 SERVICES	150.00	1,750.00	0.00	36,000.00		
400 SUPPLIES	7,084.99	753.46	0.00	0.00		
FUNCTION 1122 MIDDLE SCHOOL EXTRACURRICULUR						
100 SALARIES	0.00	27,520.00	0.00	41,360.00		
200 BENEFITS	0.00	17,198.29	0.00	14,345.00		
400 SUPPLIES	0.00	0.00	0.00	10,000.00		
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
100 SALARIES	0.00	3,049.20	81,554.00	0.00		
200 BENEFITS	0.00	682.14	6,446.00	0.00		
FUNCTION 1132 HIGH SCHOOL EXTRACURRICULUR						
100 SALARIES	0.00	14,465.24	0.00	20,056.00		
200 BENEFITS	0.00	12,401.75	0.00	6,571.00		
400 SUPPLIES	0.00	0.00	0.00	6,250.00		
FUNCTION 1250 LESS RESTRICTIVE PROGRAMS						
100 SALARIES	51,120.91	0.00	0.00	0.00		
200 BENEFITS	26,062.42	31.02	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 1283 ALTERNATIVE EDUCATION						
100 SALARIES	8,193.61	168,386.12	141,200.00	140,709.00		
200 BENEFITS	3,971.32	114,606.43	90,800.00	93,966.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2122 COUNSELING SERVICES						
100 SALARIES	202,140.42	341,711.17	635,400.00	965,165.00		
200 BENEFITS	134,323.31	222,092.96	408,600.00	625,253.00		
300 SERVICES	114.20	651.50	0.00	0.00		
400 SUPPLIES	4,403.05	0.00	0.00	10,000.00		
FUNCTION 2130 HEALTH SERVICES						
100 SALARIES	0.00	0.00	0.00	54,330.00		
200 BENEFITS	0.00	0.00	0.00	28,458.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	500.00		
FUNCTION 2214 MULTI CULTURAL EQUITY						
100 SALARIES	0.00	0.00	0.00	92,927.00		
200 BENEFITS	0.00	0.00	0.00	54,077.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2222 MEDIA SERVICES						
400 SUPPLIES	39,110.51	36,973.56	0.00	0.00		
FUNCTION 2639 OTHER INFORMATION SERVICES						
100 SALARIES	21,953.04	0.00	0.00	0.00		
200 BENEFITS	6,883.58	1,037.52	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2640 STAFF SERVICES						
100 SALARIES	0.00	0.00	0.00	510,370.00		
200 BENEFITS	0.00	0.00	0.00	336,490.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 251 STUDENT INVESTMENT ACCOUNT	4,252,559.64	4,439,300.90	4,260,418.00	5,569,023.00	0.00	0.00

High School Success (Measure 98) Grant

Oregon state funding for dropout prevention, career-technical education, and college-level experiences for high school students and 8th graders. Funding source is the corporate activities tax.

Spending for the 2024-25 school year is focused in the following strategic areas:

	Strategic Plan Priority	Personnel	Activities
	Joy & Wellness		
	Relevant & Responsive Learning	Career & Technical Education Teachers CTE programs for 8 th graders	Supplies for CTE programs for 8 th graders and Kalapuya HS students
	Belonging & Engagement	High School Success Coaches	
	Strong Schools/ Strong Communities		

FUND 252 HIGH SCHOOL SUCCESS MEASURE 98 FUNDS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
3299 OTHER GRANTS IN AID	1,413,164.39	1,534,180.99	1,576,640.00	1,557,241.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 252 HIGH SCHOOL SUCCESS MEASU	1,413,164.39	1,534,180.99	1,576,640.00	1,557,241.00	0.00	0.00

REQUIREMENTS:

FUNCTION 1121 JUNIOR HIGH INSTRUCTION

100 SALARIES	10,338.73	5,022.32	24,203.00	0.00
200 BENEFITS	8,197.35	1,015.59	19,098.00	0.00
300 SERVICES	2,053.50	1,297.06	0.00	0.00
400 SUPPLIES	69,111.28	56,167.21	80,171.00	84,000.00
500 CAPITAL OUTLAY	0.00	5,335.00	0.00	0.00
600 FEES	0.00	0.00	0.00	0.00

FUNCTION 1122 JUNIOR HIGH EXTRACURRICULAR

100 SALARIES	0.00	1,200.00	0.00	0.00
200 BENEFITS	0.00	198.19	0.00	0.00

FUNCTION 1131 HIGH SCHOOL INSTRUCTION

100 SALARIES	482,621.53	679,170.46	811,359.00	894,042.00
200 BENEFITS	310,684.70	432,233.15	526,071.00	551,104.00
300 SERVICES	4,192.76	6,617.20	0.00	0.00
400 SUPPLIES	218,240.07	120,863.12	42,238.00	0.00
500 CAPITAL OUTLAY	61,501.00	22,493.75	0.00	0.00
600 FEES	0.00	5,064.00	0.00	0.00

FUNCTION 1132 HIGH SCHOOL EXTRA-CURRICULAR

100 SALARIES	5,342.00	7,200.00	0.00	0.00
200 BENEFITS	1,455.39	1,849.41	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1250 LESS RESTRICTIVE PROGRAMS						
100 SALARIES	93.24	277.20	0.00	0.00		
200 BENEFITS	35.67	56.55	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 1283 ALTERNATIVE PROGRAMS						
100 SALARIES	0.00	17,468.17	22,337.00	0.00		
200 BENEFITS	0.00	8,576.03	15,599.00	0.00		
300 SERVICES	2,300.00	847.33	0.00	0.00		
400 SUPPLIES	55,842.26	16,624.87	35,564.00	28,095.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
600 FEES	345.00	0.00	0.00	0.00		
FUNCTION 2115 STUDENT SAFETY						
100 SALARIES	0.00	9,671.97	0.00	0.00		
200 BENEFITS	0.00	837.41	0.00	0.00		
FUNCTION 2120 GUIDANCE SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2122 COUNSELING SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	7,820.32	0.00	0.00	0.00		
400 SUPPLIES	368.50	0.00	0.00	0.00		
FUNCTION 2150 SPEECH PATHOLOGY and AUDIOLOGY SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
FUNCTION 2210 IMPROVEMENT OF INSTRUCTION SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	4,000.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2213 CURRICULUM DEVELOPMENT						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
100 SALARIES	3,989.35	0.00	0.00	0.00		
200 BENEFITS	1,452.95	0.00	0.00	0.00		
300 SERVICES	0.00	1,799.55	0.00	0.00		
400 SUPPLIES	0.00	218.51	0.00	0.00		
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
100 SALARIES	46.47	0.00	0.00	0.00		
200 BENEFITS	17.50	0.00	0.00	0.00		
300 SERVICES	330.00	0.00	0.00	0.00		
400 SUPPLIES	3,207.86	1,283.98	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 2544 MAINTENANCE						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	11,468.00	892.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
500 CAPITAL OUTLAY	2,025.00	0.00	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 2550 TRANSPORTATION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	1,109.35	1,908.30	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 3390 OTHER COMMUNITY SERVICES						
100 SALARIES	0.00	6,051.70	0.00	0.00		
200 BENEFITS	0.00	1,603.47	0.00	0.00		
FUNCTION 4150 BUILDING ACQUISITION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	13,373.41	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
500 CAPITAL OUTLAY	131,363.89	120,337.49	0.00	0.00		
FUND 252 HIGH SCHOOL SUCCESS MEASU	1,413,164.39	1,534,180.99	1,576,640.00	1,557,241.00	0.00	0.00

Oregon Health Authority Student Based Health Center Grant

Support for the Bethel Health Center from Oregon Department of Education and Oregon Health Authority.

FUND 253 OREGON HEALTH AUTHORITY STUDENT BASED HEALTH CENTER

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
2200 RESTRICTED REVENUE	171,915.00	171,915.00	166,723.00	160,723.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 253 OREGON HEALTH AUTHORITY STL	171,915.00	171,915.00	166,723.00	160,723.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2130 HEALTH SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	111,915.00	111,849.00	100,723.00	100,723.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
600 FEES	0.00	66.00	0.00	0.00		
FUNCTION 2134 NURSE SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	60,000.00	60,000.00	66,000.00	60,000.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2139 OTHER HEALTH SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUND 253 OREGON HEALTH AUTHORITY STL	171,915.00	171,915.00	166,723.00	160,723.00	0.00	0.00

Kids in Transition (KITs) Grant

Provides targeted support for students at risk for school difficulties to be better prepared for kindergarten.

FUND 254 KIDS IN TRANSITION - UNITED WAY

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00		
1960 RECOVER PRIOR YR EXP	0.00	-25.61	0.00	0.00		
1990 MISCELLANEOUS	40,768.54	36,360.34	0.00	58,000.00		
4700 FEDERAL GOVERNMENT THRU OTHER	0.00	0.00	19,000.00	0.00		
FUND 254 KIDS IN TRANSITION - UNITED WA	40,768.54	36,334.73	19,000.00	58,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1140 PRE KINDERGARTEN PROGRAM						
100 SALARIES	28,984.93	16,619.38	14,055.00	0.00		
200 BENEFITS	9,636.73	4,979.40	3,804.00	0.00		
300 SERVICES	0.00	14,000.00	500.00	0.00		
400 SUPPLIES	1,952.03	761.56	641.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 1111 ELEMENTARY INSTRUCTION						
100 SALARIES	145.60	0.00	0.00	14,582.00		
200 BENEFITS	49.25	0.00	0.00	9,614.00		
300 SERVICES	0.00	0.00	0.00	33,804.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	-25.61	0.00	0.00		
FUND 254 KIDS IN TRANSITION - UNITED WA	40,768.54	36,334.73	19,000.00	58,000.00	0.00	0.00

Willamette High School Career and Technical Education Programs Grant

This grant supports CTE programs at Willamette High School by providing an expanded budget for supplies and materials to enhance student experience.

FUND 255 WHS CTE PROGRAMS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
2200 RESTRICTED REVENUE	0.00	0.00	0.00	0.00		
3299 OTHER GRANTS IN AID	8,089.23	14,706.25	16,000.00	25,000.00		
FUND 255 WHS CTE PROGRAMS	8,089.23	14,706.25	16,000.00	25,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
100 SALARIES	0.00	2,633.40	0.00	0.00		
200 BENEFITS	0.00	873.07	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	1,250.00		
400 SUPPLIES	8,089.23	10,199.78	16,000.00	23,750.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 2544 MAINTENANCE						
100 SALARIES	0.00	1,000.00	0.00	0.00		
FUND 255 WHS CTE PROGRAMS	8,089.23	14,706.25	16,000.00	25,000.00	0.00	0.00

SPLASH Grant

The Splash Grant is provided by the City of Eugene. It funds instructional materials for wastewater reduction awareness at the elementary level.

FUND 256 SPLASH

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1200 LOCAL GOVERNMENTS	21,365.17	18,944.42	61,000.00	56,000.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 256 SPLASH	21,365.17	18,944.42	61,000.00	56,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	2,535.01	1,677.31	34,088.00	29,088.00		
FUNCTION 1112 DEDICATED READING						
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 1121 MIDDLE / JUNIOR INSTRUCTION						
300 SERVICES	0.00	1,295.00	0.00	0.00		
400 SUPPLIES	9,606.67	7,865.47	12,000.00	12,000.00		
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
100 SALARIES	0.00	0.00	4,800.00	4,800.00		
200 BENEFITS	0.00	0.00	912.00	912.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	5,778.13	4,629.16	6,000.00	6,000.00		
FUNCTION 1283 ALTERNATIVE EDUCATION						
400 SUPPLIES	2,245.36	1,895.59	2,000.00	2,000.00		
FUNCTION 2550 TRANSPORTATION						
300 SERVICES	0.00	381.89	0.00	0.00		
FUNCTION 2690 OTHER SUPPORT SERVICES						
300 SERVICES	1,200.00	1,200.00	1,200.00	1,200.00		
FUND 256 SPLASH	21,365.17	18,944.42	61,000.00	56,000.00	0.00	0.00

Summer Grant – Secondary Programs

A variety of high school programs are contemplated as part of this summer grant, including:

- Kalapuya Summer Farm Camp, which offers credit recovery for participating high school students and a learning opportunity for younger students who visit over the summer
- Black Student Union trip to Washington DC
- Oregon College Tour facilitated by Willamette HS counselors
- Athletic training program
- Career & Technical Education Hub – an opportunity for students to gain credit and experience multiple CTE programs
- Willamette High School credit recovery classes

FUND 257 SUMMER SECONDARY PROGRAMS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
3299 OTHER GRANTS IN AID	260,331.13	158,187.08	0.00	347,791.00		
5200 INTERFUND TRANSFERS	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 257 SUMMER SECONDARY PROGRAM	260,331.13	158,187.08	0.00	347,791.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1283 ALTERNATIVE SCHOOL						
100 SALARIES	0.00	0.00	0.00	39,600.00		
200 BENEFITS	0.00	0.00	0.00	23,760.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	13,972.40	447.93	0.00	5,731.00		
600 FEES	414.79	0.00	0.00	0.00		
FUNCTION 1430 HIGH SCHOOL SUMMER SCHOOL						
100 SALARIES	159,929.73	117,060.34	0.00	144,480.00		
200 BENEFITS	16,275.54	34,873.23	0.00	58,680.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	31,371.35	525.33	0.00	75,540.00		
600 FEES	239.00	0.00	0.00	0.00		
FUNCTION 2134 NURSE SERVICES						
100 SALARIES	762.50	1,675.00	0.00	0.00		
200 BENEFITS	289.55	585.65	0.00	0.00		
300 SERVICES	2,550.63	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
600 FEES	59.00	0.00	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
100 SALARIES	633.36	2,173.52	0.00	0.00		
200 BENEFITS	264.92	846.08	0.00	0.00		
300 SERVICES	11,549.73	0.00	0.00	0.00		
FUNCTION 2660 TECHNOLOGY						
400 SUPPLIES	22,018.63	0.00	0.00	0.00		
FUNCTION 2690 OTHER SUPPORT SERVICES						
300 SERVICES	0.00	0.00	0.00	0.00		
FUND 257 SUMMER SECONDARY PROGRAM	260,331.13	158,187.08	0.00	347,791.00	0.00	0.00

Summer Grant – PreK and Elementary Programs

The district will offer an intensive summer reading program, grounded in the Science of Reading, to over 400 students in grades K-3. Students who are at serious risk of not reaching grade-level reading proficiency will be invited to attend this 8-week program, which also blends in enrichment activities such as art, physical education and field trips to programs that align with topics highlighted in the reading curriculum.

This grant will also fully support the district's KITS summer program for pre-kindergarten students. This will allow the district to utilize other available grant funds to continue to support these students as they navigate their first year of education in Bethel.

FUND 258 PRE-K AND ELEMENTARY SUMMER PROGRAMS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
3299 OTHER GRANTS IN AID	489,207.11	459,284.63	0.00	807,209.00		
5200 INTERFUND TRANSFERS	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 258 PRE-K AND ELEMENTARY SUMME	489,207.11	459,284.63	0.00	807,209.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1490 OTHER SUMMER SCHOOL PROGRAMS						
100 SALARIES	146,171.47	127,305.88	0.00	364,089.00		
200 BENEFITS	43,288.96	38,814.56	0.00	206,019.00		
300 SERVICES	27,923.86	88,899.15	0.00	55,021.00		
400 SUPPLIES	112,626.38	79,346.74	0.00	62,080.00		
500 CAPITAL OUTLAY	10,687.20	38,850.00	0.00	0.00		
600 FEES	0.00	25.00	0.00	0.00		
FUNCTION 2134 NURSE SERVICES						
100 SALARIES	737.50	600.00	0.00	0.00		
200 BENEFITS	280.03	200.76	0.00	0.00		
300 SERVICES	4,590.62	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
100 SALARIES	4,599.55	50,546.87	0.00	0.00		
200 BENEFITS	1,814.11	17,086.72	0.00	0.00		
300 SERVICES	35,752.02	17,608.95	0.00	120,000.00		
500 CAPITAL OUTLAY	100,735.41	0.00	0.00	0.00		
FUNCTION 2690 OTHER SUPPORT SERVICES						
300 SERVICES	0.00	0.00	0.00	0.00		
FUND 258 PRE-K AND ELEMENTARY SUMME	489,207.11	459,284.63	0.00	807,209.00	0.00	0.00

Bethel Education Foundation

Designed to support Bethel students mental and physical development by harnessing resources from the Bethel community. Fundraising activities support a variety of grants to Bethel classrooms and programs.

FUND 259 BETHEL EDUCATION FOUNDATION

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	17,850.58	22,966.66	16,200.00	87,000.00		
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
5200 TRANSFER	0.00	0.00	0.00	45,000.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	6,000.00	8,000.00		
FUND 259 BETHEL EDUCATION FOUNDATION	17,850.58	22,966.66	22,200.00	140,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
300 SERVICES	0.00	500.00	0.00	0.00		
400 SUPPLIES	6,369.37	11,784.12	11,400.00	12,000.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 1121 MIDDLE SCHOOL INSTRUCTION						
400 SUPPLIES	3,106.46	6,150.29	2,000.00	5,300.00		
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
400 SUPPLIES	2,994.76	426.48	5,300.00	12,000.00		
FUNCTION 1220 RESTRICTIVE PROGRAMS						
300 SERVICES	80.00	0.00	0.00	0.00		
400 SUPPLIES	334.50	1,270.01	1,500.00	2,000.00		
600 FEES	85.50	226.30	0.00	0.00		
FUNCTION 1250 LESS RESTRICTIVE PROGRAMS						
400 SUPPLIES	0.00	0.00	0.00	500.00		
FUNCTION 1283 ALTERNATIVE PROGRAMS						
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	2,500.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 2122 COUNSELING SERVICES						
400 SUPPLIES	1,610.20	2,246.21	2,000.00	5,700.00		
600 FEES	0.00	363.25	0.00	0.00		
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
400 SUPPLIES	1,162.83	0.00	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
300 SERVICES	103.92	0.00	0.00	0.00		
FUNCTION 2640 STAFF SERVICES						
100 SALARIES	0.00	0.00	0.00	55,000.00		
200 BENEFITS	0.00	0.00	0.00	45,000.00		
FUNCTION 3360 WELFARE ACTIVITIES/SERVICES						
400 SUPPLIES	2,003.04	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 259 BETHEL EDUCATION FOUNDATION	17,850.58	22,966.66	22,200.00	140,000.00	0.00	0.00

Youth Transition Program (YTP) Grant

Resources to help prepare students with disabilities for employment or postsecondary education success.

FUND 262 YTP - YOUTH TRANSITION PROGRAM

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	122.18	0.00	0.00	0.00		
2200 RESTRICTED REVENUE	49,502.02	58,248.51	54,538.00	147,098.00		
5200 INTERFUND TRANSFERS	24,695.87	25,268.77	25,268.00	0.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 262 YTP - YOUTH TRANSITION PROGF	74,320.07	83,517.28	79,806.00	147,098.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2126 PLACEMENT SERVICES						
100 SALARIES	50,922.87	55,233.98	47,419.00	97,374.00		
200 BENEFITS	20,671.61	21,399.74	28,466.00	40,518.00		
300 SERVICES	682.87	540.68	2,421.00	7,206.00		
400 SUPPLIES	2,026.87	4,194.39	1,500.00	2,000.00		
600 FEES	0.00	74.50	0.00			
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	2,065.99	0.00	0.00		
400 SUPPLIES	15.85	8.00	0.00	0.00		
FUND 262 YTP - YOUTH TRANSITION PROGF	74,320.07	83,517.28	79,806.00	147,098.00	0.00	0.00

Early Literacy Grant

The focus of this grant is to help ensure that all students are reading at grade level by the end of third grade. At Bethel, we have adopted a curriculum that aligns with the Science of Reading and are utilizing this grant to employ four Literacy Coaches. These coaches support our elementary teachers and guide the work we need to do to help every student be a joyful reader. We will also utilize grant funding to provide professional development to teaching staff and enhance reading program supports.

FUND 263 EARLY LITERACY

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
3299 OTHER GRANTS IN AID	0.00	0.00	0.00	535,932.00		0.00
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		0.00
FUND 263 EARLY LITERACY	0.00	0.00	0.00	535,932.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2219 IMPROVEMENT OF INSTRUCTION						
100 SALARIES	0.00	0.00	0.00	218,638.00		0.00
200 BENEFITS	0.00	0.00	0.00	135,900.00		0.00
300 SERVICES	0.00	0.00	0.00	100,000.00		0.00
400 SUPPLIES	0.00	0.00	0.00	81,394.00		0.00
FUND 263 EARLY LITERACY	0.00	0.00	0.00	535,932.00	0.00	0.00

Pink Prom

Resources to support an alternative prom for students who may choose to not participate in the traditional prom experience.

FUND 264 PINK PROM

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00		
1990 MISCELLANEOUS	0.00	0.00	500.00	500.00		
5400 BEGINNING FUND BALANCE	2,815.67	2,815.67	2,816.00	2,816.00		
FUND 264 PINK PROM	2,815.67	2,815.67	3,316.00	3,316.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
600 FEES	0.00	0.00	3,316.00	3,316.00		
FUNCTION 7000 ENDING FUND BALANCE						
800 ENDING FUND BALANCE	2,815.67	2,815.67	0.00	0.00		
FUND 264 PINK PROM	2,815.67	2,815.67	3,316.00	3,316.00	0.00	0.00

Music Counts Grant

Resources to provide musical instruments, instruction, and resources.

FUND 265 MUSIC COUNTS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	2,414.00	3,615.00	5,000.00	3,000.00		
5400 BEGINNING FUND BALANCE	95.07	0.00	187.00	675.00		
FUND 265 MUSIC COUNTS	2,509.07	3,615.00	5,187.00	3,675.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	1,509.07	2,114.86	3,187.00	2,000.00		
FUNCTION 1121 MIDDLE / JUNIOR INSTRUCTION						
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	1,000.00	494.73	2,000.00	1,675.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 7000 ENDING FUND BALANCE						
800 ENDING FUND BALANCE	0.00	1,005.41	0.00	0.00		
FUND 265 MUSIC COUNTS	2,509.07	3,615.00	5,187.00	3,675.00	0.00	0.00

Oregon Battle of the Books

Funds to purchase books to compete in the annual OBOB reading competition.

FUND 266 OBOB - OREGON BATTLE OF THE BOOKS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	494.00	494.00		
5400 BEGINNING FUND BALANCE	506.39	506.39	506.00	506.00		
FUND 266 OBOB - OREGON BATTLE OF THE	506.39	506.39	1,000.00	1,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2210 IMPROVEMENT OF INSTRUCTION SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	1,000.00	1,000.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
FUNCTION 2211 SERVICE AREA DIRECTION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
FUNCTION 7000 ENDING FUND BALANCE						
800 ENDING FUND BALANCE	506.39	506.39	0.00	0.00		
FUND 266 OBOB - OREGON BATTLE OF THE	506.39	506.39	1,000.00	1,000.00	0.00	0.00

Farm to School Education Grant

Funds to support school gardens, the Kalapuya farm, and to purchase local foods for student consumption.

FUND 267 FARM TO SCHOOL EDUCATION

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
3299 OTHER GRANTS IN AID	0.00	0.00	0.00	98,243.00		
4300 RESTRICTED REVENUE FROM FEDER/	45,825.13	37,058.66	5,891.00	0.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 267 FARM TO SCHOOL EDUCATION	45,825.13	37,058.66	5,891.00	98,243.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1283 DISTRCI ALTERNATIVE PROGRAMS						
100 SALARIES	25,920.47	24,849.05	4,566.00	54,786.00		
200 BENEFITS	13,744.46	9,132.18	1,325.00	36,044.00		
300 SERVICES	0.00	2,600.00	0.00	2,000.00		
400 SUPPLIES	4,938.02	0.00	0.00	4,013.00		
600 FEES	170.00	10.00	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
300 SERVICES	1,052.18	467.43	0.00	1,400.00		
FUND 267 FARM TO SCHOOL EDUCATION	45,825.13	37,058.66	5,891.00	98,243.00	0.00	0.00

Career and Technical Education Revitalization Grant

Funding for high impact CTE programming and CTE related construction projects from Oregon Department of Education.

FUND 271 CTE REVITALIZATION

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1740 FEES	0.00	0.00	200,000.00	0.00		
1990 MISCELLANEOUS	0.00	10,000.00	0.00	0.00		
3299 OTHER RESTRICTED GRANTS	0.00	150,000.00	0.00	128,178.00		
5200 TRANSFER IN	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 271 CTE REVITALIZATION	0.00	160,000.00	200,000.00	128,178.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1283 DISTRICT ALTERNATIVE PROGRAMS						
100 SALARIES	0.00	0.00	14,746.00	22,790.00		
200 BENEFITS	0.00	0.00	5,268.00	7,802.00		
300 SERVICES	0.00	10,000.00	0.00	13,586.00		
400 SUPPLIES	0.00	0.00	0.00	84,000.00		
FUNCTION 2410 OFFICE OF THE PRINCIPAL						
100 SALARIES	0.00	2,949.20	0.00	0.00		
200 BENEFITS	0.00	1,053.34	0.00	0.00		
FUNCTION 4150						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	3,692.42	0.00	0.00		
400 SUPPLIES	0.00	74.99	0.00	0.00		
500 CAPITAL OUTLAY	0.00	142,230.05	179,986.00	0.00		
FUNCTION 7000 ENDING FUND BALANCE						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 271 CTE REVITALIZATION	0.00	160,000.00	200,000.00	128,178.00	0.00	0.00

Bethel Infant Toddler Center

Resources for high-quality childcare and the teen parent program at Willamette High School.

FUND 272 INFANT TOLDER CENTER

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1960 RECOVERY PRIOR YEAR EXPENSEMIS	0.00	0.00	0.00	0.00		
1990 MISCELLANEOUS	199,126.60	217,679.51	170,000.00	290,000.00		
3299 OTHER RESTRICTED GRANTS	30,533.00	33,334.14	30,000.00	25,000.00		
4500 FEDERAL GOVERNMENT THRU STATE	0.00	0.00	0.00	0.00		
4505 FEDERAL REVENUE	2,773.59	2,148.63	1,450.00	750.00		
4700 FEDERAL GRANT THRU OTHERS	0.00	0.00	0.00	0.00		
5200 TRANSFER IN	25,198.62	46,162.96	234,478.00	75,000.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 272 INFANT TOLDER CENTER	257,631.81	299,325.24	435,928.00	390,750.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1292 TEEN PARENT PROGRAMS						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	1,479.77	80.00	650.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 3120 FOOD PREPARATION AND DISPENSING SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
FUNCTION 3500 CHILD CARE						
100 SALARIES	161,206.60	187,733.51	243,418.00	230,636.00		
200 BENEFITS	89,576.60	106,965.47	185,568.00	150,736.00		
300 SERVICES	745.81	339.00	1,700.00	1,500.00		
400 SUPPLIES	4,528.53	3,965.61	4,292.00	7,500.00		
600 FEES	94.50	150.00	300.00	378.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 272 INFANT TOLDER CENTER	257,631.81	299,325.24	435,928.00	390,750.00	0.00	0.00

Eugene Conservation Grant

The Eugene Conservation Grant is provided by the City of Eugene. It funds Bethel's Green Teach Leader program.

FUND 273 EUGENE CONSERVATION

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1200 LOCAL GOVERNMENTS	10,185.03	9,843.05	15,000.00	10,000.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	6,300.00		
FUND 273 EUGENE CONSERVATION	10,185.03	9,843.05	15,000.00	16,300.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	15.00	0.00	0.00		
400 SUPPLIES	1,642.61	808.89	1,400.00	3,000.00		
FUNCTION 1121 MIDDLE/JUNIOR INSTRUCTION						
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 1122 JR. HIGH EXTRACURRICULAR						
100 SALARIES	1,000.00	2,000.00	2,300.00	3,000.00		
200 BENEFITS	228.34	444.91	437.00	645.00		
FUNCTION 2550 TRANSPORTATION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	216.91	500.00	500.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2690 OTHER SUPPORT SERVICES						
100 SALARIES	0.00	201.04	3,200.00	2,249.00		
200 BENEFITS	0.00	59.93	610.00	578.00		
300 SERVICES	7,314.08	6,096.37	6,553.00	6,328.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUND 273 EUGENE CONSERVATION	10,185.03	9,843.05	15,000.00	16,300.00	0.00	0.00

Elementary and Middle School Athletics Program

Resources to support the elementary track program and one sport per season at each of our middle school programs:

- Fall – Volleyball
- Winter – Basketball
- Spring- Track

FUND 274 K-8 ATHLETICS PROGRAM

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	0.00	13,060.00	7,000.00	20,000.00		
5200 INTERFUND TRANSFER	0.00	0.00	0.00	68,111.00		
5400 BEGINNING FUND BALANCE	11,947.04	11,895.08	14,000.00	3,000.00		
FUND 274 K-8 ATHLETICS PROGRAM	11,947.04	24,955.08	21,000.00	91,111.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
400 SUPPLIES	0.00	126.72	0.00	0.00		
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
100 SALARIES	0.00	11,153.98	3,000.00	9,650.00		
200 BENEFITS	0.00	3,257.37	1,043.00	2,750.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	3,162.77	5,000.00	5,000.00		
600 FEES	0.00	0.00	500.00	1,000.00		
FUNCTION 1122 JR. HIGH EXTRACURRICULAR						
100 SALARIES	0.00	500.00	2,500.00	9,650.00		
200 BENEFITS	0.00	110.99	870.00	2,750.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	2,149.33	5,000.00	30,000.00		
600 FEES	0.00	0.00	500.00	20,000.00		
FUNCTION 2550 TRANSPORTATION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	51.96	1,084.53	2,500.00	10,000.00		
400 SUPPLIES	0.00	0.00	87.00	311.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	11,895.08	3,409.39	0.00	0.00		
FUND 274 K-8 ATHLETICS PROGRAM	11,947.04	24,955.08	21,000.00	91,111.00	0.00	0.00

Catch Global LCHHS Grant

Provides educational resources to promote healthier lifestyles for students.

FUND 275 CATCH GLOBAL LCHHS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
2200 RESTRICTED REVENUES	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	35,239.49	29,620.82	26,000.00	20,000.00		
FUND 275 CATCH GLOBAL LCHHS	35,239.49	29,620.82	26,000.00	20,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
100 SALARIES	0.00	0.00	0.00	1,874.00		
200 BENEFITS	0.00	0.00	0.00	192.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	5,618.67	1,490.79	26,000.00	17,934.00		
FUNCTION 2139 OTHER HEALTH SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2240 STAFF DEVELOPMENT						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	29,620.82	28,130.03	0.00	0.00		
FUND 275 CATCH GLOBAL LCHHS	35,239.49	29,620.82	26,000.00	20,000.00	0.00	0.00

E-Rate Program

Program to improve digital access, data transmission services, and maintenance of internal connections.

FUND 276 E-RATE

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	4,924.59	3,084.59	2,700.00	2,365.00		
FUND 276 E-RATE	4,924.59	3,084.59	2,700.00	2,365.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2660 TECHNOLOGY SERVICES						
389 NON INSTRUCTION PROF/TECH	1,840.00	720.00	2,700.00	2,365.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	3,084.59	2,364.59	0.00	0.00		
FUND 276 E-RATE	4,924.59	3,084.59	2,700.00	2,365.00	0.00	0.00

Construction Excise Tax

Locally authorized assessment of new residential construction permits.

FUND 278 CONSTRUCTION EXCISE TAX

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1130 CONSTRUCTION EXCISE TAX	167,760.24	108,192.38	117,000.00	136,000.00		
1510 INTEREST ON INVESTMENTS	5,983.60	33,013.82	31,000.00	64,000.00		
5400 BEGINNING FUND BALANCE	1,016,236.70	1,189,980.53	1,227,000.00	1,531,000.00		
FUND 278 CONSTRUCTION EXCISE TAX	1,189,980.54	1,331,186.73	1,375,000.00	1,731,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2520 FISCAL SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.01	0.00	25,000.00	25,000.00		
600 FEES	0.00	0.00	1,000.00	1,000.00		
FUNCTION 4120 SITE ACQUISITION AND DEVELOPMENT						
500 CAPITAL	0.00	0.00	1,349,000.00	1,705,000.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	1,189,980.53	1,331,186.73	0.00	0.00		
FUND 278 CONSTRUCTION EXCISE TAX	1,189,980.54	1,331,186.73	1,375,000.00	1,731,000.00	0.00	0.00

Student Body Funds

Funds are used to support student activities and enrichment. These include funds for clubs, activities, student celebrations, and extracurricular activities.

FUND 279 STUDENT BODY FUNDS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1510 INTEREST	2,862.35	14,956.17	11,240.00	18,000.00		
1700 EXTRACURRICULAR	786,738.01	865,822.31	952,000.00	965,000.00		
1990 MISCELLANEOUS	17,892.93	-4,189.95	19,892.00	18,000.00		
5400 BEGINNING FUND BALANCE	1,000,796.00	1,022,563.10	1,122,200.00	1,032,000.00		
FUND 279 STUDENT BODY FUNDS	1,808,289.29	1,899,151.63	2,105,332.00	2,033,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1113 ELEMENTARY EXTRA-CURRICULAR						
300 SERVICES	709.32	3,657.21	55,000.00	12,000.00		
400 SUPPLIES	85,843.28	174,621.98	398,000.00	274,000.00		
600 FEES	3,022.81	-221.54	6,500.00	5,000.00		
FUNCTION 1122 MIDDLE SCHOOL EXTRA-CURRICULAR						
300 SERVICES	253.94	8,730.80	19,000.00	23,000.00		
400 SUPPLIES	26,025.32	55,933.47	175,000.00	155,970.00		
600 FEES	60.00	0.00	1,000.00	1,000.00		
FUNCTION 1132 HIGH SCHOOL EXTRA-CURRICULAR						
300 SERVICES	39,530.90	64,924.71	200,832.00	185,000.00		
400 SUPPLIES	630,280.62	497,666.55	1,250,000.00	1,285,030.00		
500 CAPITAL	0.00	8,977.50	0.00	0.00		
600 FEES	0.00	3,220.18	0.00	0.00		
FUNCTION 1283 DISTRICT ALTERNATIVE PROGRAMS						
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	1,022,563.10	1,081,640.77	0.00	92,000.00		
FUND 279 STUDENT BODY FUNDS	1,808,289.29	1,899,151.63	2,105,332.00	2,033,000.00	0.00	0.00

Outdoor School Grant

Funds from the Oregon State Lottery designated to support outdoor school for 5th grade students.

FUND 280 OUTDOOR SCHOOL STATE GRANT

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
2200 RESTRICTED REVENUES	0.00	0.00	0.00	0.00		
3299 OTHER RESTRICTED GRANTS	118,182.64	180,154.77	280,000.00	170,000.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 280 OUTDOOR SCHOOL STATE GRAN	118,182.64	180,154.77	280,000.00	170,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
100 SALARIES	9,859.81	27,754.96	79,000.00	26,000.00		
200 BENEFITS	3,653.99	8,993.77	22,000.00	3,780.00		
300 SERVICES	99,800.00	127,914.00	167,700.00	124,070.00		
400 SUPPLIES	538.25	1,247.17	0.00	1,500.00		
600 FEES	0.00	0.00	840.00	0.00		
FUNCTION 1220 RESTRICTIVE ENVIRONMENT						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 1283 DISTRICT ALTERNATIVE PROGRAMS						
100 SALARIES	0.00	334.69	0.00	0.00		
200 BENEFITS	0.00	109.39	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2134 NURSING						
100 SALARIES	221.40	9,169.23	1,400.00	10,000.00		
200 BENEFITS	83.37	2,998.20	260.00	3,000.00		
300 SERVICES	0.00	154.57	2,800.00	150.00		
FUNCTION 2134 NURSING						
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2214 MULTI CULTURAL EQUITY						
100 SALARIES	0.00	30.00	0.00	0.00		
200 BENEFITS	0.00	9.84	0.00	0.00		
FUNCTION 2520 FISCAL OFFICE						
600 FEES	1,396.63	0.00	0.00	0.00		
FUNCTION 2550 TRANSPORTATION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	2,629.19	1,438.95	6,000.00	1,500.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2558 TRANSPORTATION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 280 OUTDOOR SCHOOL STATE GRAN	118,182.64	180,154.77	280,000.00	170,000.00	0.00	0.00

Kalapuya High School Oregon Youth Conservation Corps Grant

Provides paid workforce opportunities and internships for KHS students.

FUND 282 KHS OREGON YOUTH CONSERVATION CORPS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
2200 RESTRICTED REVENUE	10,912.72	74,087.28	100,000.00	90,000.00		
4500 FEDERAL GOVERNMENT THRU STATE	0.00	0.00	0.00	0.00		
FUND 282 KHS OREGON YOUTH CONSERV/	10,912.72	74,087.28	100,000.00	90,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1283 DISTRICT ALTERNATIVE PROG						
100 SALARIES	0.00	22,900.37	0.00	38,832.00		
200 BENEFITS	0.00	6,600.87	0.00	10,248.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	1,142.08	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 2410 OFFICE OF PRINCIPAL SERVICES						
100 SALARIES	0.00	1,769.52	0.00	0.00		
200 BENEFITS	0.00	631.99	0.00	0.00		
FUNCTION 3390 OTHER COMMUNITY SERVICES						
100 SALARIES	10,027.50	27,380.04	54,173.00	30,000.00		
200 BENEFITS	885.22	2,678.48	29,939.00	2,745.00		
300 SERVICES	0.00	0.00	0.00	8,175.00		
400 SUPPLIES	0.00	9,888.68	15,000.00	0.00		
600 FEES	0.00	1,095.25	888.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 282 KHS OREGON YOUTH CONSERV/	10,912.72	74,087.28	100,000.00	90,000.00	0.00	0.00

EWEB Education Grant

Funds environmental education activities and programs designed to collaborate, support, and provide learning opportunities related to Climate change, and ways to innovate and adapt to a changing world.

FUND 286 EWEB

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1200 LOCAL GOVERNMENTS	0.00		0.00	0.00		
1990 MISCELLANEOUS	0.00		0.00	0.00		
2800 REVENUE IN LIEU OF TAXES	68,226.64	66,596.55	111,000.00	145,000.00		
5400 BEGINNING FUND BALANCE	0.00		0.00	0.00		
FUND 286 EWEB	68,226.64	66,596.55	111,000.00	145,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1111 ELEMENTARY INSTRUCTION						
100 SALARIES	0.00	224.08	750.00	221.00		
200 BENEFITS	0.00	37.02	142.50	37.00		
300 SERVICES	0.00	0.00	6,381.00	3,500.00		
400 SUPPLIES	6,635.91	7,153.35	12,886.00	17,155.00		

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 1112 DEDICATED READING						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	22.00	0.00	0.00		
FUNCTION 1113 ELEMENTARY EXTRACURRICULAR						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	1,509.49	80.71	0.00	0.00		
FUNCTION 1121 MIDDLE / JUNIOR INSTRUCTION						
100 SALARIES	0.00	762.66	6,250.00	763.00		
200 BENEFITS	0.00	219.09	1,187.50	219.00		
300 SERVICES	0.00	0.00	0.00	7,500.00		
400 SUPPLIES	1,601.25	2,735.98	7,100.00	19,735.00		
FUNCTION 1131 HIGH SCHOOL INSTRUCTION						
100 SALARIES	1,000.00	1,000.00	600.00	3,000.00		
200 BENEFITS	228.42	223.01	114.00	669.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	8,535.41	1,222.04	10,700.00	29,708.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 1283 ALTERNATIVE EDUCATION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	293.67	0.00	2,400.00	2,400.00		
FUNCTION 2550 TRANSPORTATION						
300 SERVICES	259.80	2,104.93	7,750.00	4,500.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2690 OTHER SUPPORT SERVICES						
100 SALARIES	4,831.01	5,661.31	7,598.00	7,696.00		
200 BENEFITS	1,850.75	1,853.52	2,641.00	2,670.00		
300 SERVICES	41,375.48	43,065.13	44,000.00	44,402.00		
400 SUPPLIES	105.45	231.72	500.00	825.00		
FUND 286 EWEB	68,226.64	66,596.55	111,000.00	145,000.00	0.00	0.00

Butera Homeless Donations

Donations from community organizations to support students experiencing homelessness.

FUND 287 BUTERA HOMELESS DONATIONS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1920 CONTRIBUTIONS AND DONATIONS	4,028.15	2,530.00	3,000.00	3,000.00		
5400 BEGINNING FUND BALANCE	12,930.00	14,922.42	14,500.00	16,000.00		
FUND 287 BUTERA HOMELESS DONATIONS	16,958.15	17,452.42	17,500.00	19,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 3310 DIRECTION OF COMMUNITY SERVICE						
300 SERVICES	0.00	187.73	0.00	0.00		
400 SUPPLIES	2,035.73	1,086.40	17,000.00	18,500.00		
600 FEES	0.00	44.00	500.00	500.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	14,922.42	16,134.29	0.00	0.00		
FUND 287 BUTERA HOMELESS DONATIONS	16,958.15	17,452.42	17,500.00	19,000.00	0.00	0.00

Miscellaneous Grants

The District often has short term or one-time grants that need to be tracked for reporting purposes but don't need to be established with their own fund, as they will not be ongoing.

FUND 290 MISC GRANTS

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1200 LOCAL GOVERNMENTS	0.00	0.00	0.00	0.00		
1920 CONTRIBUTIONS AND DONATIONS	6,066.94	4,700.21	17,323.00	5,250.00		
1990 MISCELLANEOUS	1,877.21	11,732.19	34,850.00	13,000.00		
2200 RESTRICTED REVENUES	133,219.37	101,816.48	128,617.00	15,000.00		
3199 OTHER GRANTS IN AID	0.00	0.00	0.00	0.00		
3299 OTHER RESTRICTED GRANTS	15,825.00	35,536.95	26,000.00	54,508.00		
5400 BEGINNING FUND BALANCE	0.00	0.00	12,500.00	0.00		
FUND 290 MISC GRANTS	156,988.52	153,785.83	219,290.00	87,758.00	0.00	0.00

REQUIREMENTS:

FUNCTION 1283 ALTERNATIVE SCHOOL

100 SALARIES	0.00	5,007.46	7,956.00	0.00
200 BENEFITS	0.00	1,647.85	1,512.00	0.00
300 SERVICES	0.00	0.00	3,500.00	0.00
400 SUPPLIES	748.17	11,070.27	532.00	17,500.00
600 FEES	58.50	195.00	1,625.00	1,000.00

FUNCTION 2122 COUNSELING SERVICES

100 SALARIES	0.00	0.00	750.00	0.00
200 BENEFITS	0.00	0.00	0.00	0.00
300 SERVICES	0.00	0.00	0.00	0.00
400 SUPPLIES	645.93	43.96	0.00	1,500.00

FUNCTION 2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES

300 SERVICES	407.45	0.00	0.00	0.00
400 SUPPLIES	15,417.55	0.00	0.00	0.00

FUNCTION 2214 MULTI CULTURAL EQUITY

100 SALARIES	0.00	0.00	0.00	0.00
200 BENEFITS	0.00	0.00	0.00	0.00
300 SERVICES	1,708.90	0.00	500.00	1,700.00
400 SUPPLIES	600.00	349.52	7,500.00	6,000.00
600 FEES	0.00	0.00	0.00	0.00

FUNCTION 2222 MEDIA SERVICES

100 SALARIES	0.00	0.00	0.00	0.00
200 BENEFITS	0.00	0.00	0.00	0.00
300 SERVICES	0.00	0.00	0.00	0.00
400 SUPPLIES	2,858.93	0.00	4,500.00	0.00
600 FEES	0.00	0.00	0.00	0.00

FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT

100 SALARIES	77,808.50	56,493.03	73,324.00	3,891.00
200 BENEFITS	47,514.26	31,933.07	45,313.00	2,375.00
300 SERVICES	0.00	8,554.94	0.00	0.00
400 SUPPLIES	0.00	3,000.00	200.00	0.00
600 FEES	6,105.59	4,634.12	9,780.00	3,900.00

FUNCTION 2550 STUDENT TRANSPORTATION

100 SALARIES	0.00	0.00	0.00	0.00
200 BENEFITS	0.00	0.00	0.00	0.00
300 SERVICES	0.00	287.17	0.00	0.00
400 SUPPLIES	0.00	0.00	0.00	0.00

FUNCTION 2661 DATA PROCESSING

300 SERVICES	0.00	15,745.00	0.00	0.00
400 SUPPLIES	0.00	0.00	16,000.00	15,000.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
FUNCTION 3190 OTHER FOOD SERVICES						
100 SALARIES	0.00	0.00	654.00	0.00		
200 BENEFITS	0.00	0.00	124.00	0.00		
300 SERVICES	0.00	0.00	500.00	0.00		
400 SUPPLIES	0.00	367.33	2,822.00	0.00		
FUNCTION 3360 WELFARE ACTIVITIES SERVICES						
100 SALARIES	0.00	0.00	8,454.00	0.00		
200 BENEFITS	0.00	0.00	2,369.00	0.00		
300 SERVICES	0.00	0.00	500.00	0.00		
400 SUPPLIES	568.40	11,326.57	6,000.00	30,500.00		
600 FEES	1,474.00	360.00	0.00	500.00		
FUNCTION 3390 OTHER COMMUNITY SERVICES						
100 SALARIES	775.80	2,043.00	12,500.00	1,552.00		
200 BENEFITS	294.74	700.41	2,375.00	590.00		
300 SERVICES	0.00	0.00	1,000.00	750.00		
400 SUPPLIES	0.00	27.13	9,000.00	1,000.00		
FUND 290 MISC GRANTS	156,988.52	153,785.83	219,290.00	87,758.00	0.00	0.00

OEA Choice Grant

The district has been awarded a multi-year grant to support staff wellness programs. This grant, in combination with funding from the General Fund, will provide Bethel staff with a wide variety of classes, activities, and opportunities to enhance their health and mental well-being.

FUND 291 OEA CHOICE

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
3299 OTHER RESTRICTED GRANTS	0.00	0.00	0.00	36,000.00		0.00
FUND 291 OEA CHOICE	0.00	0.00	0.00	36,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2645 HEALTH SERVICES						
100 SALARIES	0.00	0.00	0.00	3,205.00		0.00
200 BENEFITS	0.00	0.00	0.00	1,020.00		0.00
300 SERVICES	0.00	0.00	0.00	16,775.00		0.00
400 SUPPLIES	0.00	0.00	0.00	15,000.00		0.00
600 FEES	0.00	0.00	0.00	0.00		0.00
FUNCTION 7000						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		0.00
FUND 291 OEA CHOICE	0.00	0.00	0.00	36,000.00	0.00	0.00

Bethel Farm

Contributions and donations to support the Bethel farm.

FUND 297 BETHEL FARM

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1200 REVENUE FROM LOCAL GOVERNMENT	0.00	0.00	0.00	0.00		
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00		
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
4700 FEDERAL GRANT THRU OTHERS	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	26,948.86	24,559.88	21,323.00	15,650.00		
FUND 297 BETHEL FARM	26,948.86	24,559.88	21,323.00	15,650.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 1283 ALTERNATIVE INSTRUCTION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	157.75	256.07	250.00	0.00		
400 SUPPLIES	2,231.23	5,559.30	20,973.00	15,650.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
600 FEES	0.00	50.00	100.00	0.00		
FUNCTION 2550 TRANSPORTATION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	24,559.88	18,694.51	0.00	0.00		
FUND 297 BETHEL FARM	26,948.86	24,559.88	21,323.00	15,650.00	0.00	0.00

Bus Replacement Fund

Funds to replace district-owned bus fleet. Funded primarily through the State School Fund payment for bus depreciation costs and a \$30,000 transfer from the General Fund.

FUND 298 BUS REPLACEMENT FUND

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1510 INTEREST ON INVESTMENTS	937.56	6,910.77	5,000.00	12,500.00		
3222 STATE SCHOOL FUND TRANSPORTATI	169,803.96	189,630.00	190,000.00	174,363.00		
4500 FEDERAL GOVERNMENT THRU STATE	0.00	0.00	0.00	0.00		
5150 LOAN RECEIPTS	0.00	0.00	0.00	0.00		
5200 INTERFUND TRANSFERS	30,000.00	30,000.00	30,000.00	30,000.00		
5300 SALE OF ASSETS	2,237.50	2,522.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	251,552.44	89,614.78	0.00	0.00		
FUND 298 BUS REPLACEMENT FUND	454,531.46	318,677.55	225,000.00	216,863.00	0.00	0.00

REQUIREMENTS:

FUNCTION 2558 SPECIAL ED TRANSPORTATION						
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
500 CAPITAL OUTLAY	179,907.80	110,626.62	39,912.00	26,703.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 5110 DEBT SERVICE						
610 REDEMPTION OF PRINCIPAL	153,180.00	157,377.00	161,689.00	166,120.00		
622 BUS & CAPITAL IMPROVE INT	31,828.88	27,664.54	23,399.00	24,040.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	89,614.78	23,009.39	0.00	0.00		
FUND 298 BUS REPLACEMENT FUND	454,531.46	318,677.55	225,000.00	216,863.00	0.00	0.00

Nutrition Services Department

FUND 299 NUTRITION SERVICES

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1612 LUNCH SALES	4,201.70	65,293.90	46,000.00	7,500.00		
1920 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00		
1960 PRIOR YEAR EXPENDITURE	0.00	0.00	0.00	0.00		
1990 MISCELLANEOUS	4,014.64	5,138.63	2,000.00	5,000.00		
3102 STATE SCHOOL LUNCH MATCH	25,028.01	21,940.89	0.00	0.00		
3299 OTHER GRANTS IN AID	26,290.82	560,727.68	300,000.00	671,000.00		
4500 FEDERAL GOVERNMENT THRU STATE	3,121,538.26	2,249,423.13	2,355,000.00	2,750,000.00		
4505 FEDERAL NUTRITION REVENUE	8,320.70	6,445.87	4,000.00	4,000.00		
4900 REVENUE ON BEHALF OF DISTRICT	211,105.38	259,316.16	185,000.00	250,000.00		
5200 TRANSFER IN	15,093.80	15,342.72	100,000.00	50,000.00		
5400 BEGINNING FUND BALANCE	230,576.84	1,046,071.55	555,000.00	786,718.00		
FUND 299 NUTRITION SERVICES	3,646,170.15	4,229,700.53	3,547,000.00	4,524,218.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 3110 SERVICE AREA DIRECTION OF FOOD SERVICE						
100 SALARIES	149,170.30	152,564.01	161,674.00	231,136.00		
200 BENEFITS	97,243.64	93,028.77	88,762.00	129,700.00		
300 SERVICES	26,101.49	9,190.49	25,000.00	21,000.00		
400 SUPPLIES	20,282.56	18,020.53	24,000.00	12,000.00		
600 FEES	395.00	1,544.00	1,000.00	1,500.00		
FUNCTION 3120 FOOD PREPARATION						
100 SALARIES	692,127.42	976,577.37	982,049.00	1,194,585.00		
200 BENEFITS	411,243.03	531,868.66	512,262.00	671,953.00		
300 SERVICES	8,527.01	7,509.01	8,000.00	10,000.00		
400 SUPPLIES	1,104,843.22	1,256,316.77	1,320,000.00	1,470,000.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	65,000.00		
600 FEES	0.00	0.00	4,000.00	0.00		
FUNCTION 3130 FOOD DELIVERY SERVICES						
100 SALARIES	46,994.33	52,793.49	110,150.00	56,487.00		
200 BENEFITS	39,761.96	47,381.15	76,011.00	37,429.00		
300 SERVICES	1,521.23	0.00	0.00	0.00		
400 SUPPLIES	1,887.41	78.23	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	1,046,071.55	1,082,828.05	234,092.00	623,428.00		
FUND 299 NUTRITION SERVICES	3,646,170.15	4,229,700.53	3,547,000.00	4,524,218.00	0.00	0.00

DEBT SERVICE

General Obligation Debt Service

FUND 300 DEBT SERVICE

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1111 CURRENT YEAR'S TAXES	6,221,137.45	6,284,511.63	6,675,700.00	6,796,282.00		
1112 PRIOR YEAR'S TAXES	75,384.03	101,473.60	76,071.00	35,000.00		
1113 BACK TAXES	0.00	0.00	0.00	0.00		
1190 PENALTIES * INTEREST ON TAXES	13,991.32	15,872.27	15,000.00	10,000.00		
1200 FROM LOCAL GOVERNMENT	99.54	0.00	0.00	0.00		
1510 INTEREST ON INVESTMENTS	12,549.43	94,111.66	15,000.00	125,000.00		
1990 MISCELLANEOUS	0.00	0.00	0.00	0.00		
2199 HEAVY EQUIPMENT TAX	7,294.45	6,193.16	0.00	0.00		
5400 BEGINNING FUND BALANCE	411,529.53	484,113.92	484,114.00	555,000.00		
FUND 300 DEBT SERVICE	6,741,985.75	6,986,276.24	7,265,885.00	7,521,282.00	0.00	0.00
REQUIREMENTS:						
2520 FISCAL SERVICES						
389 NON INSTRUCTION PROF/TECH	0.10	0.00	20.00	20.00		
5110 DEBT SERVICE						
SERIES 2013						
610 REDEMPTION OF PRINCIPAL	840,000.00	915,000.00	0.00	0.00		
621 INTERST ON BONDS	77,400.00	36,600.00	0.00	0.00		
SERIES 2013B						
610 REDEMPTION OF PRINCIPAL	0.00	1,330,000.00	0.00	0.00		
621 INTERST ON BONDS	53,200.00	53,200.00	0.00	0.00		
SERIES 2013C						
610 REDEMPTION OF PRINCIPAL	947,706.00	0.00	992,500.00	0.00		
621 INTERST ON BONDS	297,294.00	0.00	477,500.00	0.00		
SERIES 2016						
610 REDEMPTION OF PRINCIPAL	0.00	0.00	0.00	0.00		
621 INTERST ON BONDS	0.00	0.00	0.00	0.00		
SERIES 2019						
610 REDEMPTION OF PRINCIPAL	360,000.00	360,000.00	355,000.00	345,000.00		
621 INTERST ON BONDS	764,983.40	757,833.80	750,245.00	742,584.00		
SERIES 2021A						
610 REDEMPTION OF PRINCIPAL	0.00	0.00	0.00	0.00		
621 INTERST ON BONDS	0.00	0.00	0.00	0.00		
SERIES 2021B						
610 REDEMPTION OF PRINCIPAL	265,000.00	905,000.00	1,185,000.00	1,310,000.00		
621 INTERST ON BONDS	2,392,843.33	1,814,450.00	1,778,250.00	1,730,850.00		
SERIES 2021C						
610 REDEMPTION OF PRINCIPAL	195,000.00	195,000.00	1,180,000.00	2,780,000.00		
621 INTERST ON BONDS	64,445.00	63,918.50	63,256.00	57,828.00		
7000 UNAPROPRIATED ENDING FUND BALANCE						
800 RESERVE FOR NEXT YEAR	484,113.92	555,273.94	484,114.00	555,000.00		
FUND 300 DEBT SERVICE	6,741,985.75	6,986,276.24	7,265,885.00	7,521,282.00	0.00	0.00

Pension Bond Debt Service

2021 Pension Bonds

Bond proceeds of the pension bonds were paid to the Oregon Public Employees Retirement Systems (OPERS) and placed in a separate investment account (a “side account”) for the benefit of the District. The investment earnings of this account reduce the amount due to OPERS by the District, resulting in a reduction of the OPERS rate charge against covered District payroll.

Unlike the District’s general obligation bonds, the 2021 pension bonds are not covered under the Oregon School Bond Guarantee (OSBG) Program. The OSBG does not guarantee payment of principal, premium or interest on pension bonds or other debt that is not a voter-approved general obligation bond.

An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of the District’s State School Fund support is withheld on a monthly basis and provided to the Series 2021A Trustee for payment of bond principal and interest. The Series 2021A Pension Bonds are limited tax bonds and pension bond payments are not subject to acceleration even in default. In the event of a default by one or more issuers of the series, the Trustee may exercise any remedy available at law or in equity; however, each series 2021A issuer is responsible solely for its own pension bond payments and related fees or charges.

FUND 301 PERS BOND DEBT SERVICE

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1970 SERVICES PROVIDED OTHER FUNDS	2,947,005.13	3,639,132.37	3,752,779.00	3,883,926.00		
5110 BOND PROCEEDS	68,905,000.00	0.00	0.00	0.00		
5200 INTERFUND TRANSFERS	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	-68,399,386.00	0.00	0.00	0.00		
FUND 301 PERS BOND DEBT SERVICE	3,452,619.13	3,639,132.37	3,752,779.00	3,883,926.00	0.00	0.00

FUND 301 PERS BOND DEBT SERVICE

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REQUIREMENTS:						
2520 FISCAL SERVICES						
640 DUES & FEES	505,614.00	0.00	0.00	0.00		
SERIES 2021C						
610 REDEMPTION OF PRINCIPAL	1,718,693.40	2,234,983.09	2,340,000.00	2,485,000.00		
621 INTERST ON BONDS	1,228,311.73	1,404,149.28	1,412,779.00	1,398,926.00		
5110 DEBT SERVICE	3,452,619.13	3,639,132.37	3,752,779.00	3,883,926.00	0.00	0.00

CAPITAL PROJECTS FUNDS

2021 Bond Fund

Following construction and supply chain delays due to the COVID pandemic, most projects are once again on track. During the 2024-25 school year the following projects are expected to continue:

- Willamette High School CTE building – occupancy scheduled for the 2024-25 school year
- Improvements to the District’s maintenance and transportation facilities
- New Cascade Middle School building – occupancy scheduled for the 2024-25 school year
- Technology infrastructure improvements
- District-wide security upgrades
- Critical building improvement projects across the district
- Ongoing curriculum implementation
- New roofing and critical roofing repair

The district plans to consider additional projects over the next several months related to the closure of Clear Lake Elementary in the 2025-26 school year. For example, the Life Skills program currently housed at Clear Lake will be moving to Irving Elementary and work will need to be completed to ensure the new classroom environment meets student and staff needs. Other schools may also need adjustments to accommodate this change.

FUND 402 2021 BOND FUND

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1510 INTEREST ON INVESTMENTS	343,526.25	844,661.92	500,000.00	500,000.00		
1960 PRIOR YEAR EXPENDITURE	0.00	5,517.17	0.00	0.00		
1990 MISCELLANEOUS	0.00	286,030.60	0.00	0.00		
3199 OTHER GRANTS IN AID	5,329.35	0.00	0.00	0.00		
3299 OTHER RESTRICTED GRANTS	0.00	6,065,898.00	0.00	0.00		
5110 BOND PROCEEDS	0.00	0.00	0.00	0.00		
5150 LOAN RECIEPTS	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	109,155,615.37	102,180,134.73	84,354,657.00	40,865,024.00		
FUND 402 2021 BOND FUND	109,504,470.97	109,382,242.42	84,854,657.00	41,365,024.00	0.00	0.00

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REQUIREMENTS:						
FUNCTION 2211 CURRICULUM IMPROVEMENT						
400 SUPPLIES	0.00	0.00	2,510,000.00	1,792,000.00		
FUNCTION 2660 NETWORK OPERATIONS						
500 CAPITAL OUTLAY	53,213.17	149,302.94	1,417,750.00	1,278,500.00		
4110 FACILITIES SERVICE AREA DIRECTION						
100 SALARIES	150,308.79	187,794.01	172,987.00	198,516.00		
200 BENEFITS	58,535.48	83,649.06	86,993.00	89,378.00		
300 SERVICES	5,126.80	5,325.87	0.00	5,500.00		
400 SUPPLIES	168.54	1,000.77	0.00	1,000.00		
600 FEES	1,161.00	934.25	0.00	1,000.00		
4150 BUILDING ACQUISITION						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	67,409.28	55,223.72	0.00	0.00		
400 SUPPLIES	9,546.77	248,498.69	0.00	0.00		
500 CAPITAL OUTLAY	6,978,866.41	33,148,672.21	80,666,927.00	37,999,130.00		
600 FEES	0.00	6,714.20	0.00	0.00		
4180 OTHER CAPITAL ITEMS						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	1,915,090.41	0.00	0.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
5110 DEBT SERVICE						
600 FEES	0.00	0.00	0.00	0.00		
5120 SHORT TERM DEBT RETIREMENT						
600 FEES	0.00	0.00	0.00	0.00		
7000 UNAPROPRIATED ENDING FUND BALANCE						
800 ENDING FUND BALANCE	102,180,134.73	73,580,036.29	0.00	0.00		
FUND 402 2021 BOND FUND	109,504,470.97	109,382,242.42	82,344,657.00	41,365,024.00	0.00	0.00

Internal Service Funds

Copier Replacement Fund

Many school districts lease copiers for their schools and departments, but Bethel purchases this equipment instead to reduce financing costs for the district. Programs pay a monthly “use” payment for their copiers that is deposited into this account and accumulated to replace equipment as it reaches the end of its useful life.

FUND 605 COPIER REPLACEMENT FUND

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1970 SERVICES PROVIDED OTHER FUNDS	23,793.33	22,067.73	21,855.00	15,670.00		
5150 LOAN RECEIPTS	0.00	0.00	0.00	0.00		
5200 TRANSFER IN (General Fund)	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	26,644.00	45,631.33	55,130.00	54,557.00		
FUND 605 COPIER REPLACEMENT FUND	50,437.33	67,699.06	76,985.00	70,227.00	0.00	0.00

REQUIREMENTS:

FUNCTION 2574 PRINTING, PUBLISHING, AND DUPLICATING SERVICES

300 SERVICES	0.00	0.00	0.00	0.00
400 SUPPLIES	4,806.00	0.00	0.00	0.00
500 CAPITAL OUTLAY	0.00	12,356.00	76,985.00	70,227.00

FUNCTION 5110 DEBT SERVICE

700 TRANSFER	0.00	0.00	0.00	0.00
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FUNCTION 5200 TRANSFER OUT

700 TRANSFER	0.00	0.00	0.00	0.00
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FUNCTION 7000

800 ENDING FUND BALANCE	45,631.33	55,343.06	0.00	0.00
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FUND 605 COPIER REPLACEMENT FUND	50,437.33	67,699.06	76,985.00	70,227.00	0.00	0.00
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Billable Accounts Fund

In some circumstances, the district may need to bill third parties or school student body accounts for staffing costs or purchases made through district accounts. This fund serves as the clearing account for these bills to ensure that all charges are invoiced and tracked to payment.

FUND 606 BILLED TO OTHERS FUND

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1960 RECOVER PRIOR YR EXPEND	0.00	424.24	0.00	0.00		
1990 MISCELLANEOUS	42,027.71	32,990.64	21,000.00	27,000.00		
5150 LOAN RECEIPTS	0.00	0.00	0.00	0.00		
5200 TRANSFER IN (General Fund)	0.00	0.00	0.00	0.00		
5200 TRANSFER IN (Land Acquisition Fund)	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	-1,572.99	-69.67	0.00	0.00		
FUND 606 BILLED TO OTHERS FUND	40,454.72	33,345.21	21,000.00	27,000.00	0.00	0.00

REQUIREMENTS:

FUNCTION 1111 ELEMENTARY INSTRUCTION						
100 SALARIES	26,557.35	22,367.46	17,500.00	22,500.00		
200 BENEFITS	7,848.59	4,287.42	2,500.00	4,500.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	1,000.00	0.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
FUNCTION 1132 HIGH SCHOOL EXTRACURRICULAR						
300 SERVICES	0.00	720.00	0.00	0.00		
400 SUPPLIES	-1,279.53	4,204.53	0.00	0.00		
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 2240 STAFF DEVELOPMENT						
300 SERVICES	7,166.30	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2310 BOARD OF EDUCATION SERVICES						
300 SERVICES	0.00	239.27	0.00	0.00		
FUNCTION 2558 TRANSPORTATION						
300 SERVICES	231.68	0.00	0.00	0.00		
FUNCTION 5200 TRANSFER OUT						
700 TRANSFER	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	-69.67	1,526.53	0.00	0.00		
FUND 606 BILLED TO OTHERS FUND	40,454.72	33,345.21	21,000.00	27,000.00	0.00	0.00

Fiduciary Funds

Bethel Health Center

FUND 707 STUDENT BASED HEALTH CENTER

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1510 INTEREST ON INVESTMENTS	0.00	0.00	0.00	0.00		
1800 COMMUNITY SERVICE	1,211.89	1,240.00	1,000.00	1,000.00		
1810 OTHER COMM SRVC	140,504.60	310,241.96	240,000.00	390,000.00		
1920 CONTRIBUTIONS AND DONATIONS	5,993.50	0.00	0.00	0.00		
1990 MISCELLANEOUS	5,000.00	0.00	0.00	0.00		
4500 FEDERAL GOVERNMENT THRU STATE	0.00	0.00	0.00	0.00		
5200 TRANSFER IN	163,763.38	134,861.09	235,754.00	250,000.00		
5400 BEGINNING FUND BALANCE	5,960.72	0.00	0.00	0.00		
FUND 707 STUDENT BASED HEALTH CENTE	322,434.09	446,343.05	476,754.00	641,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2130 HEALTH SERVICES						
100 SALARIES	67,253.63	77,613.39	118,670.00	88,766.00		
200 BENEFITS	48,387.63	50,687.40	66,918.00	53,178.00		
300 SERVICES	60,053.49	187,198.87	154,007.00	284,771.00		
400 SUPPLIES	23,871.33	18,213.26	15,000.00	75,000.00		
600 FEES	4,454.67	5,169.52	5,000.00	7,500.00		
FUNCTION 2134 NURSE SERVICES						
100 SALARIES	56,807.18	44,320.34	57,706.00	61,255.00		
200 BENEFITS	33,957.36	33,834.76	44,453.00	41,083.00		
300 SERVICES	18,761.91	15,099.92	500.00	0.00		
400 SUPPLIES	7,078.03	11,856.78	13,000.00	10,000.00		
600 FEES	1,808.86	1,594.16	1,500.00	1,750.00		
FUNCTION 2214 MULTI CULTURAL EQUITY						
100 SALARIES	0.00	168.75	0.00	0.00		
200 BENEFITS	0.00	120.12	0.00	0.00		
FUNCTION 2542 CUSTODIAL						
100 SALARIES	0.00	0.00	0.00	12,646.00		
200 BENEFITS	0.00	0.00	0.00	5,051.00		
FUNCTION 3390 OTHER COMMUNITY SERVICES						
100 SALARIES	0.00	325.02	0.00	0.00		
200 BENEFITS	0.00	140.76	0.00	0.00		
FUNCTION 7000 ENDING FUND BALANCE						
800 ENDING FUND BALANCE	0.00	0.00	0.00	0.00		
FUND 707 STUDENT BASED HEALTH CENTE	322,434.09	446,343.05	476,754.00	641,000.00	0.00	0.00

Teacher Insurance Reserve (TIR)

FUND 730 TEACHER INSURANCE RESERVE

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1510 INTEREST ON INVESTMENTS	3,569.43	17,543.11	15,000.00	29,000.00		
1960 RECOVERY OF PRIOR YEAR'S EXPENDITURES	0.00	0.00	0.00	0.00		
1990 MISCELLANEOUS	98,462.43	121,261.51	122,760.00	108,000.00		
5400 BEGINNING FUND BALANCE	707,280.60	624,629.52	615,867.00	580,000.00		
FUND 730 TEACHER INSURANCE RESERVE	809,312.46	763,434.14	753,627.00	717,000.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2132 MEDICAL SERVICES						
600 FEES	0.00	0.00	0.00	0.00		
FUNCTION 2520 FISCAL SERVICES						
200 BENEFITS	134,682.84	85,139.35	0.00	660,234.00		
300 SERVICES	0.10	0.05	747,461.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 2640 STAFF SERVICES / HUMAN RESOURCES						
100 SALARIES	0.00	4,257.00	4,576.00	4,919.00		
200 BENEFITS	0.00	2,398.47	1,590.00	1,847.00		
FUNCTION 5200 TRANSFERS						
700 TRANSFERS	50,000.00	50,000.00	0.00	50,000.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	624,629.52	621,639.27	0.00	0.00		
FUND 730 TEACHER INSURANCE RESERVE	809,312.46	763,434.14	753,627.00	717,000.00	0.00	0.00

Classified Insurance Reserve (CIR)

FUND 740 CLASSIFIED INSURANCE RESERVE

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1510 INTEREST ON INVESTMENTS	154.60	804.74	750.00	1,000.00		
1960 RECOVERY OF PRIOR YEAR'S EXPENDITURES	0.00	0.00	0.00	0.00		
1990 MISCELLANEOUS	0.00	1,689.75	0.00	0.00		
5200 TRANSFER IN	10,000.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	26,199.67	13,108.94	14,241.00	15,500.00		
FUND 740 CLASSIFIED INSURANCE RESERVE	36,354.27	15,603.43	14,991.00	16,500.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2520 FISCAL SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	23,245.33	1,070.00	0.00	0.00		
300 SERVICES	0.00	0.00	14,991.00	16,500.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	13,108.94	14,533.43	0.00	0.00		
FUND 740 CLASSIFIED INSURANCE RESERVE	36,354.27	15,603.43	14,991.00	16,500.00	0.00	0.00

Willamette HS McGovern Scholarship

FUND 750 WHS MCGOVERN SCHOLARSHIP

ACCOUNT NUMBER / TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
REVENUES:						
1510 INTEREST ON INVESTMENTS	1,280.94	6,693.07	5,000.00	25,000.00		
1920 DONATIONS	0.00	0.00	0.00	0.00		
1960 RECOVERY OF PRIOR YEAR'S EXPENDITURES	0.00	0.00	0.00	0.00		
5400 BEGINNING FUND BALANCE	225,611.10	226,892.04	231,333.00	565,493.00		
FUND 750 WHS MCGOVERN SCHOLARSHIP	226,892.04	233,585.11	236,333.00	590,493.00	0.00	0.00
REQUIREMENTS:						
FUNCTION 2520 FISCAL SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	200.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
FUNCTION 3390 OTHER COMMUNITY SERVICES						
100 SALARIES	0.00	0.00	0.00	0.00		
200 BENEFITS	0.00	0.00	0.00	0.00		
300 SERVICES	0.00	0.00	0.00	0.00		
400 SUPPLIES	0.00	0.00	0.00	0.00		
600 FEES	0.00	0.00	236,133.00	25,000.00		
FUNCTION 7000						
800 ENDING FUND BALANCE	226,892.04	233,585.11	0.00	565,493.00		
FUND 750 WHS MCGOVERN SCHOLARSHIP	226,892.04	233,585.11	236,333.00	590,493.00	0.00	0.00

Appendix

2024-25 Licensed Staffing Allocations

BETHEL SCHOOL DISTRICT #52 2024-25 PROJECTED STAFFING

2024/2025 PROJECTED STAFF

LICENSED STAFF

Increase Student:Teacher Ratio by 1 student

Ratios	24.5	25	28	28.5
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Values are based on 2024-25 projected staffing

School	PROJECTED Student enrollment K-3	PROJECTED Student enrollment 4-5	PROJECTED Student enrollment 6-8	PROJECTED Student enrollment 9-12	Total Enrollment	School	General Fund	SIA	SIA	SIA	SIA	SIA	SIA	SIA	SIA	SIA	TOTAL Building FTE
						Classroom	Counselor	Out of Ratio Counselor	Out of Ratio Music	Out of Ratio Art & Long	Out of Ratio Art	Out of Ratio Language	Out of Ratio PE	Out of Ratio Other			
						FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	
						Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	
Clear Lake	215	91	0	0	306	12,500	12,500	0,000	12,500	1,000	0,500	0,500	0,500	0,500	0,500	2,000	14,500
Danabo	164	81	0	0	245	10,000	10,000	0,000	10,000	1,000	0,500	0,500	0,500	0,500	0,500	2,000	12,000
Fairfield	240	127	0	0	367	15,000	15,000	0,000	15,000	1,000	0,500	0,500	0,500	0,500	0,500	2,500	17,500
Irving	179	98	0	0	277	11,250	11,250	0,000	11,250	1,000	0,500	0,500	0,500	0,500	0,500	2,000	13,250
Maabon	177	109	0	0	286	11,625	11,625	0,000	11,625	1,000	0,500	0,500	0,500	0,500	0,500	2,500	14,125
Meadow View	251	139	226	0	616	24,000	24,000	0,000	24,000	2,000	1,250	0,500	0,500	0,500	0,500	6,250	30,250
Prairie Mt	203	144	204	0	551	21,375	21,375	0,000	21,375	2,000	1,250	0,500	0,500	0,500	0,500	6,250	27,625
Cascade	0	0	357	0	357	12,750	12,750	0,000	12,750	1,000	0,500	0,500	0,500	0,500	0,500	3,000	15,750
Shasta	0	0	371	0	371	13,250	13,250	0,000	13,250	1,000	0,500	0,500	0,500	0,500	0,500	3,000	16,250
Kalapuya HS	0	0	0	131	131	5,000	5,000	0,000	5,000	1,000	0,500	0,500	0,500	0,500	0,500	2,000	8,000
WHS	0	0	0	1481	1481	52,000	52,000	4,000	56,000	12,000	5,500	2,500	2,500	2,500	2,000	32,500	68,000
Totals						188.8	188.8	4.0	192.8	12.0	5.5	2.0	2.5	2.0	6.5	2.0	225.3

2024-25 Classified Staffing Allocations

2024/2025 PROJECTED STAFF CLASSIFIED STAFF												
Ratios	70	80	90	95								
* does not include SpEd staffing												
School	PROJECTED	PROJECTED	PROJECTED	PROJECTED	School	General Fund	General Fund	Total	Number of Kinder Classrooms	Kinder EA Allocation	TOTAL FTE	
	Student enrollment K-3	Student enrollment 4-5	Student enrollment 6-8	Student enrollment 9-12	Classified FTE Allocation	Classified FTE Allocation	Office Coordinator Allocation	General Fund Classified FTE Allocation				
Clear Lake	198	84	0	0	4.000	3.000	1.000	4.000	2	1.625	5.625	
Danebo	164	81	0	0	3.375	2.375	1.000	3.375	2	1.625	5.000	
Fairfield	240	127	0	0	5.125	4.125	1.000	5.125	3	2.438	7.563	
Irving	179	98	0	0	3.875	2.875	1.000	3.875	2	1.625	5.500	
Malabon	177	109	0	0	4.000	3.000	1.000	4.000	2	1.625	5.625	
Meadow View	251	139	226	0	7.875	6.875	1.000	7.875	3	2.438	10.313	
Prairie Mt	203	144	204	0	7.000	6.000	1.000	7.000	2	1.625	8.625	
Cascade	0	0	357	0	4.000	3.000	1.000	4.000			4.000	
Shasta	0	0	371	0	4.125	3.125	1.000	4.125			4.125	
Kalapuya HS	0	0	0	131	1.500	1.500	1.000	2.500			2.500	
WHS	0	0	0	1481	15.625	14.625	1.000	15.625			15.625	
Totals					60.5	50.5	11.0	61.5	16.0	13.0	74.5	

2024-25 School Discretionary Budget Allocations

GENERAL FUND BUILDING SUPPLY ALLOCATIONS 2024/2025			
School	Amount per Student FTE*	PROJECTED Student FTE	General Fund Budget Allocation
Clear Lake	\$57.00	282	\$16,074
Danebo	\$57.00	245	\$13,965
Fairfield	\$57.00	367	\$20,919
Irving	\$57.00	277	\$15,789
Malabon	\$57.00	286	\$16,302
Meadow View	\$57.00	616	\$35,112
Prairie Mt	\$57.00	551	\$31,407
Cascade	\$57.00	357	\$20,349
Shasta	\$57.00	371	\$21,147
Kalapuya HS	\$135.00	131	\$17,685
WHS	\$135.00	1,481	\$199,935
		4,964	\$408,684

* excludes allocation for custodial supplies of \$15/student. Responsibility for these costs will shift to the Maintenance Department in 2024-2025.

Property Tax and Bond History

BETHEL SCHOOL DISTRICT No. 52

Historical Property Values

Fiscal Year	M5 Real Market Value	% RMV Growth	Total Assessed Value	% Total AV Growth
2024	\$ 8,249,823,535	5.98%	\$ 4,439,351,492	3.37%
2023	7,784,374,948	18.63%	4,294,510,411	4.67%
2022	6,561,924,507	10.32%	4,103,071,497	2.88%
2021	5,947,846,512	6.79%	3,988,153,298	3.53%
2020	5,569,838,924	8.72%	3,852,122,964	3.97%
2019	5,123,134,678	10.68%	3,704,855,253	5.42%
2018	4,628,677,704	10.85%	3,514,383,149	6.15%
2017	4,175,453,569	4.45%	3,310,845,485	3.93%
2016	3,997,650,549	4.63%	3,185,663,784	5.90%
2015	3,820,620,688	9.16%	3,008,190,363	3.83%
2014	3,500,055,925	1.51%	2,897,301,084	2.81%
2013	3,448,123,345	-4.81%	2,818,105,970	2.14%
2012	3,622,546,351	-1.44%	2,758,995,067	1.99%
2011	3,675,304,105	-10.50%	2,705,151,293	1.34%
2010	4,106,577,893	-2.16%	2,669,362,520	5.61%
2009	4,197,414,062	3.37%	2,527,522,943	4.09%
2008	4,060,650,272	13.81%	2,428,242,644	5.97%
2007	3,567,784,890	18.10%	2,291,465,668	5.68%
2006	3,021,031,287	11.94%	2,168,282,960	5.48%
2005	2,698,809,281	9.73%	2,055,541,516	4.50%
2004	2,459,595,152	---	1,967,073,999	---

BETHEL SCHOOL DISTRICT No. 52

Outstanding General Obligation Bonds

Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
General Obligation Bonds:				
Series 1990*	New school facilities (Willamette High School and elementary)	02/21/90	01/01/02	\$ 3,500,000 \$ -
Series 1994*	Capital construction and improvements to existing facilities	12/15/04	12/01/06	16,435,000 -
Series 1996*	Property acquisition, new elementary school, and new middle school	06/18/96	12/01/07	15,800,000 -
Series 2000*	New K-8 school, alternative high school, and expansion of facilities	06/19/00	06/15/10	27,500,000 -
Series 2002*	Refund Series 1990, 1994, 1996, and 2000 Bonds	08/22/02	06/15/13	37,265,000 -
Series 2011	Refund Series 2002 Refunding Bonds.	06/16/11	06/15/14	5,985,000 -
Series 2013*	New materials and safety upgrades and refund remaining Series 2002 Bonds	04/24/13	06/15/23	5,985,000 -
Series 2013B*	New teaching materials, safety upgrades, and building improvements	12/09/13	06/15/23	33,555,000 -
Series 2013C	New teaching materials, safety upgrades, and building improvements	12/09/13	06/15/27	5,941,166 3,055,678
Series 2016	Partial Refunding of Series 2013B Bonds (2034 Maturity)	11/09/16	06/15/21	4,162,000 -
Series 2019	Advanced refunding of Series 2013B GO Bonds	11/21/19	06/15/34	29,625,000 27,000,000
Series 2021A**	New teaching materials, safety upgrades, and new middle school	02/23/21	06/15/51	50,238,118 50,238,118
Series 2021B**	New teaching materials, safety upgrades, and new middle school	02/23/21	06/15/40	49,060,000 47,890,000
Series 2021C	Advanced refunding of Series 2013 and 2013B GO Bonds	02/23/21	06/15/28	8,250,000 7,725,000
Total General Obligation Bonds				<u>\$ 135,908,796</u>

*Refunded.

** The levy rate per the ballot title for the Series 2021 Bonds was estimated to not increase the 2021 tax rate, which was \$1.63/\$1,000

Legal General Obligation Debt Capacity

Real Market Value (Fiscal Year 2024)	\$ 8,249,823,535
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	\$ 655,860,971
Less: Outstanding Debt Subject to Limit	(135,908,796)
Remaining General Obligation Debt Capacity	\$ 519,952,175
Percent of Capacity Issued	20.72%

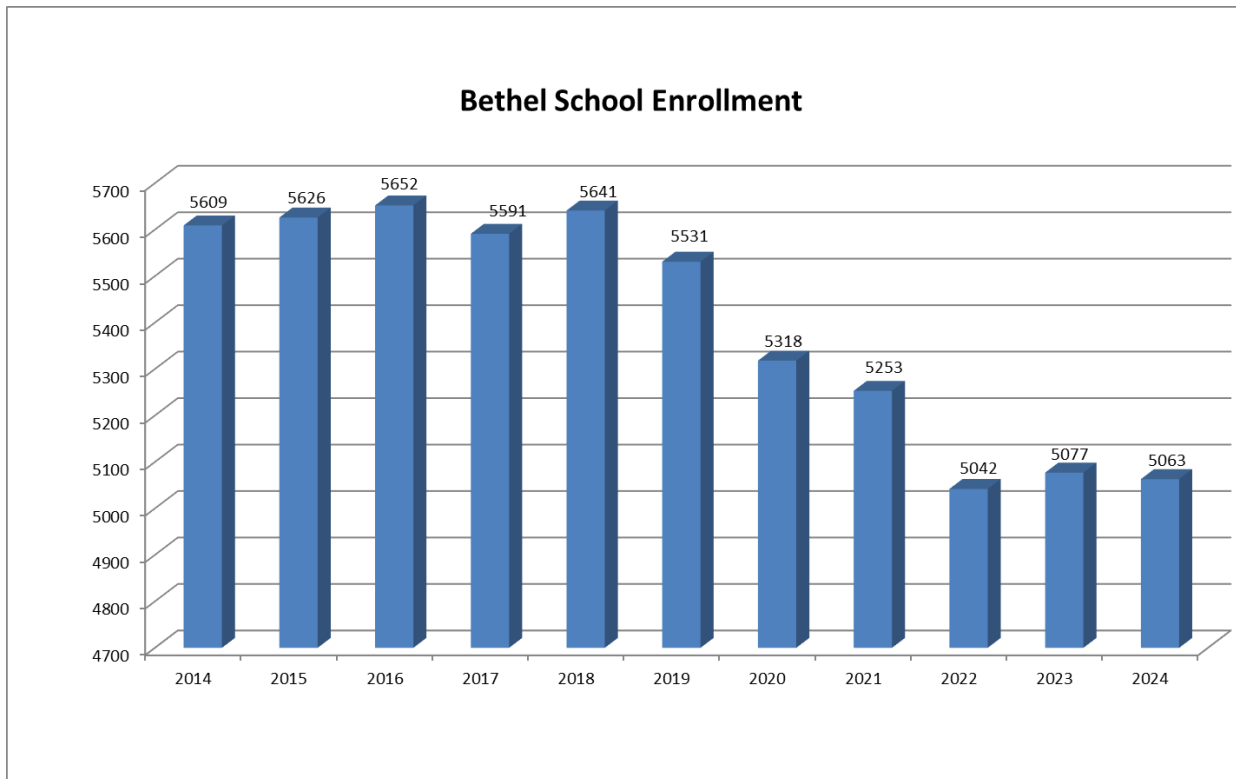
BETHEL SCHOOL DISTRICT NO. 52

School District Levy Rates in Neighboring Districts

District	2024 Extended ADMw (06-26-2023)	Assessed Value (Net of Urban Renewal)	2024 Levy Rates			
			Permanent Rate	Local Option Rate	Bond Rate	Total District Rate
Eugene SD 4J	19,316.70	18,546,630,939	\$ 4.7485	\$ 1.5000	\$ 2.2116	\$ 8.4601
Crow-Applegate-Lorane SD 66	429.55	315,266,678	4.9255	1.5000	0.7993	7.2248
Fern Ridge SD 28J	1,677.24	1,163,019,725	4.8240	-	2.1045	6.9285
Santiam Canyon SD 129J	3,129.67	538,158,653	4.8880	-	1.9727	6.8607
Sweet Home SD 55	2,755.52	1,238,547,193	5.0057	0.3000	1.4751	6.7808
Greater Albany Public SD 8J	10,709.84	7,141,148,055	4.5855	-	2.1775	6.7630
Creswell SD 40	1,346.22	885,827,811	4.6426	-	1.9190	6.5616
Lebanon Community SD 9	4,724.04	2,666,984,406	4.9925	-	1.5507	6.5432
South Lane SD 45J3	3,401.24	1,909,850,510	4.7532	-	1.7540	6.5072
Marcola SD 79J	1,081.43	234,086,149	4.6687	-	1.8369	6.5056
Pleasant Hill SD 1	1,188.48	807,856,000	4.6414	-	1.7350	6.3764
Mapleton SD 32	286.64	171,762,711	4.8917	-	1.2532	6.1449
Harrisburg SD 7	989.75	529,774,603	4.6552	-	1.4520	6.1072
Oakridge SD 76	690.54	318,513,260	4.8223	-	1.2206	6.0429
Junction City SD 69	1,951.74	1,478,329,545	4.5604	-	1.4751	6.0355
Bethel SD 52	6,078.73	4,439,351,492	4.5067	-	1.5209	6.0276
Lowell SD 71	1,330.02	308,920,619	5.0409	-	0.9678	6.0087
Springfield SD 19	11,515.53	7,132,956,737	4.6412	-	1.0624	5.7036
Blachly SD 90	521.85	76,188,731	5.1023	-	-	5.1023
McKenzie SD 68	328.08	439,941,336	4.6915	-	-	4.6915
Siuslaw SD 97J	1,454.81	2,294,616,099	3.8928	0.7500	-	4.6428
Central Linn SD 552	711.61	989,949,932	4.6179	-	-	4.6179
Scio SD 95	2,001.25	388,489,878	4.5080	-	-	4.5080

Enrollment History

Grade	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Kindergarten	451	429	427	406	443	421	360	339	364	381	351
1st	452	465	441	440	433	427	414	367	355	366	347
2nd	440	454	489	439	445	421	388	434	363	346	376
3rd	456	454	456	473	423	439	382	388	421	358	356
4th	441	460	464	458	472	426	426	392	370	415	369
5th	435	449	465	469	447	465	405	423	382	390	444
6th	470	434	431	430	452	432	443	402	395	424	381
7th	430	473	427	424	426	445	411	428	388	382	389
8th	395	439	458	422	426	405	449	415	407	401	409
9th	426	381	436	424	450	422	411	455	385	406	394
10th	395	403	366	421	421	417	412	408	415	388	408
11th	389	380	389	366	394	399	403	397	376	425	397
12th	429	405	403	419	409	412	414	405	421	395	442
Total	5609	5626	5652	5591	5641	5531	5318	5253	5042	5077	5063
% Change	-0.28%	0.30%	0.46%	-1.08%	0.89%	-1.95%	-3.85%	-1.22%	-4.02%	0.69%	-0.28%



Local Budget Law Requirements

Notices of Budget Committee Meeting



BUDGET COMMITTEE Notice of Budget Committee Meeting

The Bethel School District Budget Committee will hold a meeting to discuss the budget for the fiscal year beginning July 1, 2024, through June 30, 2025. The meeting will be held May 13, 2024, at 6:30 p.m. in the Bethel School District Administrative Office Boardroom located at 4640 Barger Drive, Eugene, Oregon. The meeting will also be accessible virtually. The purpose of the meeting is to receive the budget message and hear comments from the public on the budget.

Public comment will be taken either in-person, via Zoom Webinar, or in writing and will be limited to three minutes per speaker. To sign up for public comment via Zoom Webinar, please complete [this form](#) prior to the start of the meeting. Community members may also submit written comments via email to publiccomment@bethel.k12.or.us. Budget Committee Members will have access to written public comments submitted by noon the day of the meeting. Information to join the meeting virtually will be available on the agenda posted on Bethel School District's website by noon on Monday, May 13, 2024.

A copy of the budget document may be inspected or obtained on or after May 1, 2024, at the Bethel School District Administration Office located at 4640 Barger Drive, Eugene, between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday.

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

