

CLATSKANIE SCHOOL DISTRICT 6J

2023/2024

PROPOSED BUDGET



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Ken Parshall
Interim Superintendent

Maeve Mitchell
Business Manager

Budget Book
Clatskanie School District
May 22, 2023

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SUPERINTENDENT'S BUDGET MESSAGE 2023-2024 BUDGET

May 22, 2023

INTRODUCTION

Clatskanie School District, a political subdivision of the State of Oregon, was organized under the provision of Oregon Statutes pursuant to ORS Chapter 332 to provide elementary and secondary educational services to students. Clatskanie School District serves a large percentage of the population of Columbia County and a small percentage of the population of Clatsop County. The district serves approximately 700 students in grades K-12.

The community of Clatskanie is nestled in a valley of the Pacific coastal mountain range. The Clatskanie River flows into the mighty Columbia within the city limits of this picturesque and quaint inland town. The scenic, wild areas beckon sportsmen with abundant herds of elk and deer, and fishermen have close access to the Columbia and other rivers and streams full of salmon, steelhead, and trout. A mild winter climate and warm summers add to the enjoyment of living in Clatskanie.

The budget presented is aligned with district goals and continues our focus on the district's priority values of Instruction, Engagement, Community and Wellness.

REVENUE ASSUMPTIONS

This budget was developed based on an estimated \$10 billion State School Fund. The Oregon Legislature is still in session and the final State School Fund appropriation has yet to be established. Utilizing a \$10 billion State School Fund appropriation, Clatskanie School District is projecting General Fund Revenues of \$11,643,148. The district continues to utilize significant restricted federal revenue to supplement pandemic expenses, however, those funds will expire by September 30, 2024. With the end of these federal revenues, the district faces the need to establish a plan that will carry us into the 2024-2025 fiscal year with the ability to sustain services currently funded using these federal revenues.

The Special Revenue Funds budgets are based on the most recent estimates available to the district from both State and Federal funding sources. As noted above, the district anticipates a significant reduction in available federal funding. The primary decline relates to ESSER II and ESSER III funding. This budget anticipates a decrease in these funds of just over \$500,000. Federal Title I, II, IV-A and IDEA funds are expected to increase by approximately \$75,000.

State grants including SIA and High School Success are expected to see an increase of approximately \$40,000 while other miscellaneous state grants are expected to decline by approximately \$48,000. Overall, the Special Revenue Funds are expected to decline by nearly \$153,000.

EXPENDITURE ASSUMPTIONS

Personnel expenses make up approximately 80% of the program costs for the instruction, support, and administrative functions. These increasing costs and an extremely rapid rise in inflation are the most pressing concerns for the district as we attempt to balance student needs with the provision of a realistic compensation package for our staff. Health insurance costs are also expected to increase. Premiums for district health insurance plans have increased over the years, consistent with state and national trends, and this trend will likely continue. The cost of medical services and insurance continue to be a state and national issue and cannot be controlled locally.

The district is currently in negotiations with the licensed staff for salary and benefits. Inflation continues to run rampant, driving the costs of supplies, materials, and other services up at unprecedented levels. Despite the funding challenges and uncertainties, our commitment to supporting all students remains strong.

ENDING FUND BALANCE

Fund balances are the amount of money that remains after all revenues, expenditures, and other financing sources and uses are accounted for using Generally Accepted Accounting Principles (GAAP). Fund balances are a key measuring point for assessing the financial health of the district, particularly over the course of many years. Fund balances over time provide a basis for understanding how well the district lives within its means and maintains the financial integrity of operations, especially within the General Fund.

The General Fund includes an estimated beginning fund balance of \$963,761 as of July 1, 2023. Projections for the 2023-24 budget reflect an estimated ending fund balance at June 30, 2024 of \$458,837. That decrease of \$504,924 is an indication the district is spending more than they are collecting in revenue. The loss of federal ESSER funding in the future will cause further strain on already limited district resources.

PROPOSED CHANGES FROM THE 2023-2024 BUDGET

Contractual increases for salaries and associated payroll costs are reflected throughout the 2023-24 proposed budget pending negotiations. The following represent the changes proposed in this budget:

1. General Fund, Function 1111, two elementary teachers were moved from the General Fund to ESSER funds. These funds will not be available after the 2023-24 fiscal year. If the FTE are to be maintained in future years, the General Fund or other funding sources will be required.

2. As part of the Strategic Investment Act (SIA), a 1.0 FTE Behavior Specialist/Instructional Coach position has been added at Clatskanie Elementary School.
3. As part of ESSER III, funds have been budgeted for continued professional development in research-based instructional strategies and multi-tiered systems of support.

BUDGET TRANSPARENCY

A common concern expressed by citizens and elected officials relates to budget transparency. This is true not only at the local level, but also statewide, from the legislatively adopted budget, to how that translates to meeting individual student needs. Throughout the school year, meetings were held with administrators and staff to share information, receive comments and suggestions, and to gather feedback. School Board meetings provided another opportunity for the Board and administration to engage with the community.

The district has incorporated additional information in this budget document to assist readers in more fully understanding the budget document, the process utilized to develop the budget and the continued management and oversight of the budget.

SUMMARY/CONCLUSION

This has been another unusual year, and the unknowns will probably continue for some time. Staff has worked diligently and had to think “outside the box” to engage our students and increase growth. We continue to offer comprehensive distance learning as we have discovered there are students who thrive in that environment.

Staff have worked to prepare a budget that reflects the Board’s commitment to providing our community’s students with high quality educational opportunities while recognizing financial limitations. We are dedicated to delivering effective and innovative services that utilize the district resources as efficiently as possible to implement the Board’s policies.

The 2023-24 Proposed Budget is hereby submitted for your consideration.

Ken Parshall,
Superintendent

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PROPOSED

CLATSKANIE SCHOOL DISTRICT 6J
2nd Revised 2023 - 2024 Budget Calendar
Approved 5/10/2023

Friday, May 12, 2023	Publish “Notice of Budget Committee Meeting” in The Chief
Monday, May 22, 2023 5:30 pm	First Budget Committee Meeting (budget message and present proposed budget)
Wednesday, May 24, 2023 @ 5:30 pm	Second Budget Committee Meeting (If needed)
Friday, June 2, 2023	Publish notice of Budget Hearing and Budget Summary
Monday, June 12, 2023 5:30 pm	Public Budget Hearing before Regular Board Meeting

21-22 Budget Committee Members

Margaret Magruder (exp 6/30/22)
 Cyndi Warren (exp 6/30/22)

22-23 Budget Committee Members

Ann Davis (exp 6/30/24)
 Margaret Magruder (exp 6/30/25)
 Cyndi Warren (exp 6/30/25)
 Vacancy (exp 6/30/26)
 Vacancy (exp 6/30/26)

23-24 Budget Committee Members

Ann Davis (exp 6/30/24)
 Margaret Magruder (exp 6/30/25)
 Cyndi Warren (exp 6/30/25)
 Lindsay May (exp 6/30/26)
 Vacancy (exp 6/30/26)

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PROPOSED

**CLATSKANIE SCHOOL DISTRICT
PROPOSED BUDGET 2023-2024**

BUDGET COMMITTEE

BOARD MEMBERS		APPOINTED MEMBERS	
Name	Term Expires	Name	Term Expires
Megan Evenson, Chair	6/30/2023	Ann Davis	6/30/2024
Kara Harris, Vice Chair	6/30/2023	Margaret Magruder	6/30/2025
Ian Wiggins	6/30/2025	Cyndi Warren	6/30/2025
Kathy Engel	6/30/2025	Lindsay May	6/30/2026
Katherine Willis	6/30/2025		

**CLATSKANIE SCHOOL DISTRICT
SCHOOL DISTRICT PROFILE 2023-2024**

Board of Directors			School District Administration	
Board Member	Position	Term Expires	Name/Contact	Position
Megan Evenson, Chair	1	6/30/2023	Ken Parshall kparshall@csd.k12.or.us	Interim Superintendent
Kara Harris	2	6/30/2023	Jeff Williamson jwilliamson@csd.k12.or.us	Middle High Principal
Katherine Willis	3	6/30/2025	Joanne Kallunki jkallunki@csd.k12.or.us	Middle High Vice Principal
Kathy Engel	4	6/30/2025	Kara Burghardt kburghardt@csd.k12.or.us	Elementary Principal
Ian Wiggins	5	6/30/2025	Ryan Tompkins rtompkins@csd.k12.or.us	Athletic Director
			Maevè Mitchell mmitchell@csd.k12.or.us	Business Manager
			Mark Bergthold mbergthold@csd.k12.or.us	Bond Manager
			Paul Simmons psimmons@csd.k12.or.us	Transportation Director/ Maint-Custodial Supervisor

PROPOSED

INTRODUCTION

PROPOSED

District Vision & School Board Goals

The district vision statement states “All students will graduate, with the essential skills to attend a post-secondary education program of their choice, be able to compete in a global economy, and to become a productive, contributing asset in the workforce and their community.” This budget has been developed in support of the District Mission, Vision and Board Goals.

The Budget Process

The district’s budget is a planning tool that matches the financial, material, and human resources available with requirements to meet the school board’s goals and strategies. It also includes information about the organization and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the district.

The district annually prepares a budget in accordance with Oregon’s Local Budget Law, which establishes standard procedures for preparing, presenting, and administering the budgets of Oregon’s local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and approved taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

The objective of the district’s budgetary controls is to ensure compliance with legal standards, board goals and student needs. Oregon Revised Statutes (ORS) limit expenditures to available resources and the level of board approved appropriations. Appropriations are established by fund (or fund group) and major function (i.e., Instruction or Support Services). The Board establishes appropriations for the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund.

Following adoption of the budget there are several ways to modify the budget to comply with legal requirements and ensure public awareness and participation. If the District receives unanticipated revenues or determines a change in

the financial plan is required, a supplemental budget may be adopted to authorize a change in the budget within the fiscal year. A supplemental budget cannot be used to authorize a tax levy. The school board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10% of the annual budget of the fund being adjusted. If the expenditures are greater than 10%, the school board must first publish the supplemental budget and hold a special hearing. Transfers of appropriations between budget categories must also be authorized by a resolution of the school board.

STAFFING ALLOCATION AND RESOURCES

Employee compensation is the single largest expense incurred by the district. Staff work closely to ensure that staffing is aligned with board goals and student needs. In addition to staffing and compensation, the district allocates discretionary funding to each school. These funds allow school leaders the flexibility required to address their own individual school environment challenges in ways that they determine will be most effective.

Special Education and English Language Acquisition staffing is allocated to schools based upon the individual needs of each school's student population. Specific federal grant dollars and other state grant monies are allocated by enrollment and certain at-risk factors and these funds are used by schools to provide supplementary support to their educational programs.

BUDGET COMMITTEE

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve three-year terms. Terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

The budget committee is tasked with receiving the budget message and proposed budget. They will review, discuss, and ultimately approve the budget. Budget Committee meetings are public meetings and should include a provision for public comment. Based on public comment and other input, the budget committee can revise the budget prior to approving it. The budget committee concludes its duties by approving a budget (the maximum expenditures by fund), total taxes or tax rate to be imposed. The approved budget then moves to the school board for additional public input and final adoption no later than June 30th of each year.

DEFINITION OF FUNDS

GENERAL FUND (100)

Accounts for all financial resources of the districts except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS (200)

Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include restricted state or federal grants-in aid; restricted tax levies. A separate fund may be used for each restricted source, or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.

DEBT SERVICE FUND (300)

Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

CAPITAL PROJECTS FUND (400)

Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one fund may be used, supplemented by the dimension project/reporting code.

TRUST AND AGENCY FUNDS (700)

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds. Agency funds could include funds for a teacher or a parent-teacher organization. Do not include Food Service or Student Body Funds here.

DEFINITION OF REVENUE FUNCTIONS

1000 LOCAL SOURCES

Revenues from Local Sources include taxes levied by the district, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service, revenues, extracurricular activity revenue, and other similar sources.

2000 INTERMEDIATE SOURCES

Revenue received as grants by the district and revenues received from city and county income taxes are recognized here.

3000 STATE SOURCES

State School Fund revenues are recorded here as well as all other restricted and unrestricted grants-in-aid received from state funds.

4000 FEDERAL SOURCES

All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.

5000 OTHER SOURCES

Other sources of revenue include beginning fund balances, sale, or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.

DEFINITION OF EXPENDITURE FUNCTIONS

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000—Facilities Acquisition and Construction, and 5000—Other Uses. The four-digit function codes are sub functions to provide program and service area information. Functions and sub functions consist of activities which have similar general operational objectives.

INSTRUCTION (1000)

Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

SUPPORT SERVICES (2000)

Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

ENTERPRISE AND COMMUNITY SERVICES (3000)

Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

FACILITIES ACQUISITION AND CONSTRUCTION (4000)

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding, are recorded here. Maintenance and upkeep of buildings are charged to 2540.

OTHER USES (5000)

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

CONTINGENCIES (For Budget Only) (6000)

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.

UNAPPROPRIATED ENDING FUND BALANCE (7000)

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

PROPOSED

DEFINITION OF EXPENDITURE OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number, if used, makes it possible to search out detailed information. Following are definitions of the major categories and subcategories. Where the term "district" is used it means school district or educational service district.

SALARIES (100)

Amounts paid to employees of the district who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

ASSOCIATED PAYROLL COSTS (200)

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.

PURCHASED SERVICES (300)

Services which, by their nature, can be performed only by people or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

CONSUMABLE SUPPLIES AND MATERIALS (400)

Expenditures for all supplies for the operation of a district, including freight and cartage. If such supplies are handled for resale to students, only the net cost of supplies is recorded here.

CAPITAL OUTLAY (500)

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

OTHER OBJECTS (600)

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.

TRANSFERS (700)

This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

OTHER USES OF FUNDS (800)

810 Planned Reserve Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. (Use only with function 6110.)

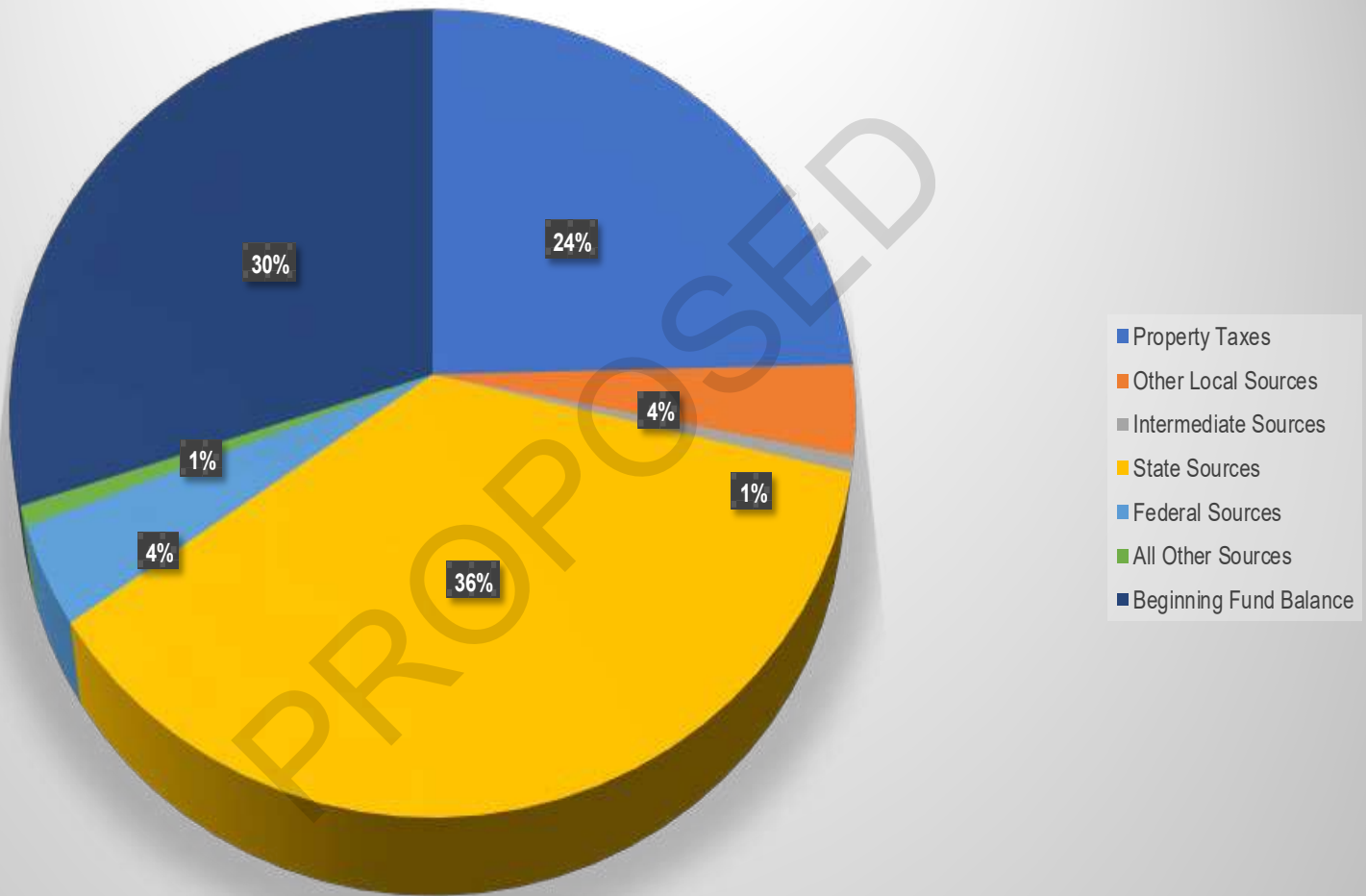
820 Reserved for Next Year (Use only with 7000 function.)

ALL FUNDS SUMMARIES

PROPOSED

PROPOSED

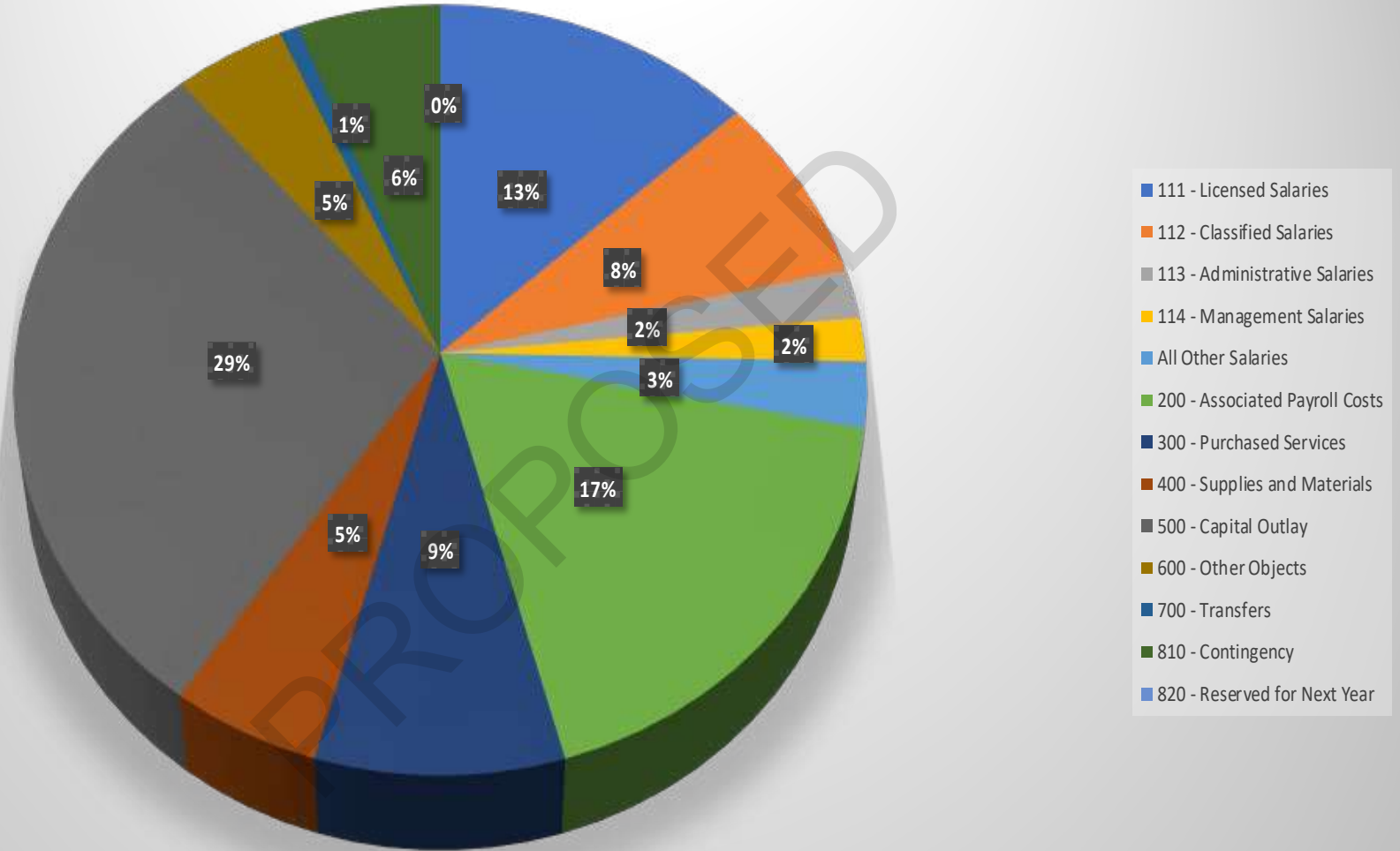
PERCENTAGE OF TOTAL RESOURCES - ALL FUNDS



SUMMARY OF RESOURCES - ALL FUNDS

	ACTUAL		ADOPTED	PROPOSED
	2020-21	2021-22	2022-23	2023-24
Property Taxes	4,294,221	5,370,171	4,464,785	6,008,800
Other Local Sources	651,899	885,715	636,533	884,249
Intermediate Sources	140,409	16,486	181,216	154,444
State Sources	5,791,479	6,681,000	11,712,379	8,849,488
Federal Sources	1,199,186	1,195,950	1,058,462	970,177
All Other Sources	834,355	12,563,388	419,344	197,671
Beginning Fund Balance	1,132,334	1,672,605	10,743,128	7,369,420
TOTAL RESOURCES	14,043,883	28,385,315	29,215,847	24,434,249

PERCENTAGE OF EXPENDITURES - ALL FUNDS BY OBJECT



SUMMARY OF EXPENDITURES - ALL FUNDS BY OBJECT

Object	ACTUALS		ADOPTED	FTE	PROPOSED	FTE
	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
111 - Licensed Salaries	2,652,451	2,919,823	3,162,494	47.55	3,254,233	46.55
112 - Classified Salaries	1,550,930	1,626,579	1,754,748	63.89	1,983,923	56.65
113 - Administrative Salaries	387,098	430,700	410,676	5.00	508,894	5.00
114 - Management Salaries	172,214	373,880	393,053	7.02	448,619	6.88
All Other Salaries	479,963	641,734	470,648		674,327	
200 - Associated Payroll Costs	3,534,772	3,492,515	3,796,495		4,296,492	
300 - Purchased Services	914,262	1,130,450	2,189,162		2,109,359	
400 - Supplies and Materials	765,655	624,605	1,495,972		1,275,408	
500 - Capital Outlay	163,583	2,171,626	12,718,500		7,109,445	
600 - Other Objects	1,105,871	1,284,001	1,174,367		1,126,563	
700 - Transfers	644,479	100,271	517,831		197,671	
810 - Contingency	-	-	744,436		1,449,315	
820 - Reserved for Next Year	1,672,605	13,589,131	387,465		-	
TOTAL EXPENDITURES	14,043,883	28,385,315	29,215,847	123.46	24,434,249	115.08

PROPOSED

FINANCIAL SECTION

PROPOSED

**All Funds Budget Summary
2023/24 Proposed Budget**



PROPOSED

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PROPOSED

All Fund Summary

Clatskanie School District
May 22, 2023

Resources	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Fund - Fund	\$	\$	\$	\$	\$	\$
Revenue						
<u>100 - General Fund</u>						
100 - General Fund	9,657,938	11,342,266	10,513,157	11,643,148		
130 - Medicaid Administrative Claim Fund	119,139	143,348	181,391	181,391		
Total Fund:	9,777,077	11,485,614	10,694,548	11,824,539		
<u>200 - Special Revenue Funds</u>						
216 - ESSER III	880	225,925	910,486	480,000		
217 - ESSER II	122,435	222,101	201,601	131,500		
218 - Comprehensive Distance Learning	129,404	-	-	-		
219 - ESSER	129,548	-	-	-		
220 - Federal Miscellaneous Grants	52,742	11,552	40,138	73,956		
221 - IDEA Grant	189,292	152,929	151,067	210,167		
222 - Title I A Grant	155,976	149,898	176,201	192,422		
223 - Title II A Grant	26,575	31,453	29,021	26,088		
231 - Federal School Improvement Support CSI/TSI	31,804	28,417	121,432	58,103		
232 - Title IV-A	2,748	11,866	11,173	11,173		
251 - SIA	201,577	588,678	613,422	665,000		
252 - HSS Measure 98	207,040	141,210	192,153	181,337		
253 - City of Clatskanie Cares	52,177	-	-	-		
254 - Rural Broadband	22,000	-	-	-		
255 - State Miscellaneous Grants	9,333	19,441	149,031	83,887		
257 - Chronic Absenteeism	6,659	-	-	-		
258 - Summer Academic High School	10,835	15,166	32,390	32,390		
259 - Summer Enrichment K8	-	123,662	79,537	82,101		
260 - Student Body Elementary School	50,383	57,130	58,097	72,125		
261 - CES Auction	23,018	26,769	24,853	25,053		
262 - CES Playground	5,230	3,781	2,710	2,710		
263 - CES Garden & Heritage Trail	5,892	5,828	1,000	1,000		
265 - ASB Middle/High School Funds	66,599	84,885	70,000	80,000		
266 - ASB Sports Funds	3,272	44,124	63,094	87,000		
267 - Puzey Memorial Sports Fund	775	775	775	775		
268 - College Career Readiness Program	13,531	1,000	-	-		
270 - Transportation Equipment Reserve	313,996	430,673	169,433	124,083		
271 - TAP Grants School Facilities	-	-	25,000	25,000		

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Resources	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Fund - Fund	\$	\$	\$	\$	\$	\$
280 - Strategic Investment Program Fund	947,714	803,533	963,243	1,277,347		
281 - Community Emergency Generator Fund	4,002	4,002	4,002	4,002		
282 - Self Sustaining Fund	1,481	3,125	7,096	7,788		
299 - Child Nutrition	365,182	405,609	424,761	433,893		
Total Fund:	3,152,100	3,593,532	4,521,716	4,368,900		
300 - Debt Service Funds						
300 - Debt Service Fund	752,091	700,310	695,800	713,400		
310 - Debt Service LED Fund	55,385	55,385	61,937	59,937		
Total Fund:	807,475	755,696	757,737	773,337		
400 - Capital Projects Funds						
401 - M5-284 Capital Projects	-	12,242,941	13,050,000	5,015,000		
402 - Seismic Improvements	-	-	-	2,182,945		
440 - Capital Maintenance Fund	254,204	254,204	138,182	269,528		
Total Fund:	254,204	12,497,145	13,188,182	7,467,473		
700 - Trust and Agency Funds						
721 - Kleger Scholarship Fund	53,027	53,329	53,664	-		
Total Resources:	14,043,884	28,385,315	29,215,847	24,434,249		
Requirements						
100 - General Fund						
100 - General Fund	9,657,938	11,342,266	10,513,157	11,643,148		
130 - Medicaid Administrative Claim Fund	119,139	143,348	181,391	181,391		
Total Fund:	9,777,077	11,485,614	10,694,548	11,824,539		
200 - Special Revenue Funds						
216 - ESSER III	880	225,925	910,486	480,000		
217 - ESSER II	122,435	222,101	201,601	131,500		
218 - Comprehensive Distance Learning	129,404	-	-	-		
219 - ESSER	129,548	-	-	-		
220 - Federal Miscellaneous Grants	52,742	11,552	40,138	73,956		
221 - IDEA Grant	189,292	152,929	151,067	210,167		
222 - Title I A Grant	155,976	149,898	176,201	192,422		
223 - Title II A Grant	26,575	31,453	29,021	26,088		
231 - Federal School Improvement Support CSI/TSI	31,804	28,417	121,432	58,103		
232 - Title IV-A	2,748	11,866	11,173	11,173		
251 - SIA	201,577	588,678	613,422	665,000		
252 - HSS Measure 98	207,040	141,210	192,153	181,337		
253 - City of Clatskanie Cares	52,177	-	-	-		
254 - Rural Broadband	22,000	-	-	-		
255 - State Miscellaneous Grants	9,333	19,441	149,031	83,887		
257 - Chronic Absenteeism	6,659	-	-	-		
258 - Summer Academic High School	10,835	15,166	32,390	32,390		
259 - Summer Enrichment K8	-	123,662	79,537	82,101		

Requirements	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Fund - Fund	\$	\$	\$	\$	\$	\$
260 - Student Body Elementary School	50,383	57,130	58,097	72,125		
261 - CES Auction	23,018	26,769	24,853	25,053		
262 - CES Playground	5,230	3,781	2,710	2,710		
263 - CES Garden & Heritage Trail	5,892	5,828	1,000	1,000		
265 - ASB Middle/High School Funds	66,599	84,885	70,000	80,000		
266 - ASB Sports Funds	3,272	44,124	63,094	87,000		
267 - Puzey Memorial Sports Fund	775	775	775	775		
268 - College Career Readiness Program	13,531	1,000	-	-		
270 - Transportation Equipment Reserve	313,996	430,673	169,433	124,083		
271 - TAP Grants School Facilities	-	-	25,000	25,000		
280 - Strategic Investment Program Fund	947,714	803,533	963,243	1,277,347		
281 - Community Emergency Generator Fund	4,002	4,002	4,002	4,002		
282 - Self Sustaining Fund	1,481	3,125	7,096	7,788		
299 - Child Nutrition	365,182	405,609	424,761	433,893		
Total Fund:	3,152,100	3,593,532	4,521,716	4,368,900		
300 - Debt Service Funds						
300 - Debt Service Fund	752,091	700,310	695,800	713,400		
310 - Debt Service LED Fund	55,385	55,385	61,937	59,937		
Total Fund:	807,475	755,696	757,737	773,337		
400 - Capital Projects Funds						
401 - M5-284 Capital Projects	-	12,242,941	13,050,000	5,015,000		
402 - Seismic Improvements	-	-	-	2,182,945		
440 - Capital Maintenance Fund	254,204	254,204	138,182	269,528		
Total Fund:	254,204	12,497,145	13,188,182	7,467,473		
700 - Trust and Agency Funds						
721 - Kleger Scholarship Fund	53,027	53,329	53,664	-		
Total Requirements:	14,043,884	28,385,315	29,215,847	24,434,249		
Total Fund:	-	-	-	-		

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PROPOSED

General Fund

The General Fund is the District's primary operating fund and accounts for all revenues and expenditures, except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 90% of all General Fund revenue.

Property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable are due from property owners within the District.

State School Fund is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. The amount received from the state is adjusted down based on tax revenues received from the permanent rate local property taxes.

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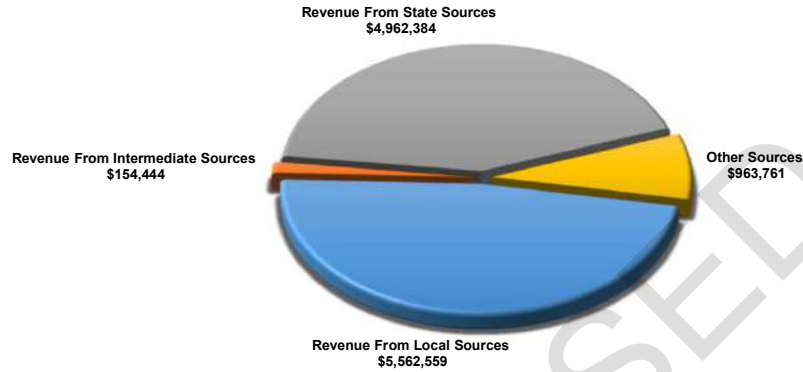
PROPOSED

General Fund Summary

Clatskanie School District
May 22, 2023

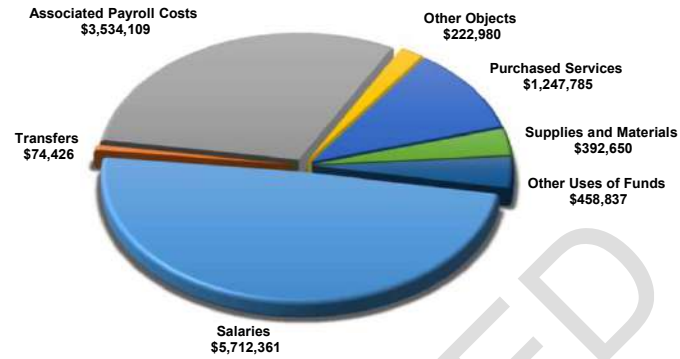
Resources

Total: \$11,643,148



Resources Object	2020/21	2021/22	2022/23	2023/24			2023/24		2023/24		
	Actuals	Actuals	Adopted	Proposed	Approved	Adopted	Approved	FTE	Adopted	FTE	
	\$	\$	\$	FTE	\$	FTE	%	\$	FTE	\$	FTE
1000 - Revenue From Local Sources	3,734,804	4,957,138	3,857,385		5,562,559		47.8%				
2000 - Revenue From Intermediate Sources	66,232	14,537	181,216		154,444		1.3%				
3000 - Revenue From State Sources	5,207,425	5,680,440	5,563,265		4,962,384		42.6%				
5000 - Other Sources	649,478	690,151	911,291		963,761		8.3%				
Total Resources:	9,657,938	11,342,266	10,513,157		11,643,148		100%				

Requirements
Total: \$11,643,148



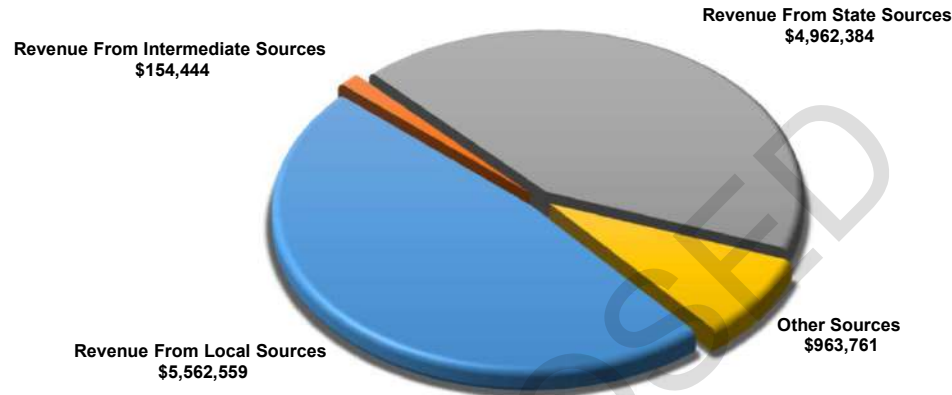
Requirements Object	2020/21	2021/22	2022/23	2023/24			2023/24	2023/24			
	Actuals	Actuals	Adopted	Proposed	Approved	Adopted	Approved	Adopted			
	\$	\$	\$	FTE	\$	FTE	%	\$	FTE	\$	FTE
100 - Salaries	4,644,564	5,039,741	5,151,070	92.66	5,712,361	93.90	49.1%				
200 - Associated Payroll Costs	3,108,672	2,975,384	3,176,393		3,534,109		30.4%				
300 - Purchased Services	770,340	855,570	1,163,532		1,247,785		10.7%				
400 - Supplies and Materials	192,252	271,847	577,450		392,650		3.4%				
500 - Capital Outlay	-	-	2,000		-						
600 - Other Objects	179,697	174,262	213,415		222,980		1.9%				
700 - Transfers	75,000	-	229,297		74,426		0.6%				
800 - Other Uses of Funds	687,414	2,025,461	-		458,837		3.9%				
Total Requirements:	9,657,938	11,342,266	10,513,157	92.66	11,643,148	93.90	100%				

General Fund Revenue by Object

Clatskanie School District

May 22, 2023

Total \$11,643,148



1000 - Revenue From Local Sources

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
1000 - Revenue From Local Sources						
1111 - Current Year Taxes	3,458,184	4,588,435	3,765,785	5,154,000		
1112 - Prior Year Taxes	109,469	86,555	-	124,000		
1114 - Payments In Lieu of TAX	948	16,075	3,200	17,400		
1190 - Penalties & Interest On Taxes	604	718	-	-		
1400 - Transportation Fees	-	392	400	400		
1411 - Transportation Fees	6,997	1,637	-	-		
1412 - Undesignated	-	40	-	-		
1510 - Interest On Investments	16,697	15,232	10,000	140,000		
1710 - Admissions	-	8,403	8,500	9,500		
1745 - User Fees	283	13,020	10,000	15,000		
1900 - Undesignated	-	50,000	-	-		
1910 - Rentals	5,000	5,000	-	-		
1920 - Donations - Private Sources	6,225	-	-	-		
1921 - Grants - Private Sources	-	-	2,000	4,500		
1960 - Recovery of Prior Year Expenditure	185	25,140	-	15,000		
1961 - Recovery Current Year Expenditures	98,064	1,320	-	7,000		

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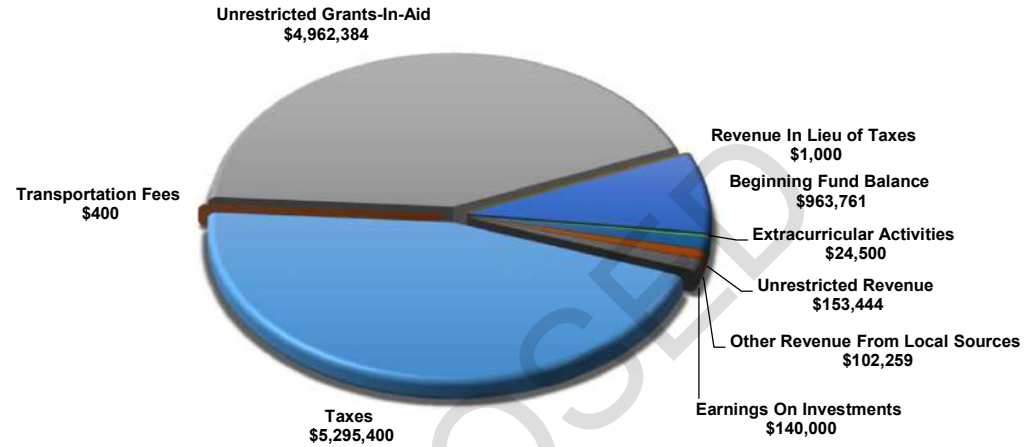
1000 - Revenue From Local Sources		2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$	\$
1990 - Miscellaneous	18,222	33,811	20,000	36,031			
1991 - IT Protection Plan	-	3,465	1,000	500			
1994 - Medicaid FFS Reimbursement	7,142	29,377	26,444	26,444			
1995 - E-Rate	6,784	78,521	10,056	12,784			
Total Object:	3,734,804	4,957,138	3,857,385	5,562,559			
<u>2000 - Revenue From Intermediate Sources</u>							
2101 - County School Funds	12,545	11,154	31,000	18,000			
2102 - ESD Apportionment	-	-	100,000	100,000			
2105 - Natural Gas, Oil & Mineral Receipts	-	-	-	35,444			
2200 - Restricted Revenue	53,193	2,381	50,216	-			
2800 - Revenue In Lieu of Taxes	495	1,002	-	1,000			
Total Object:	66,232	14,537	181,216	154,444			
<u>3000 - Revenue From State Sources</u>							
3101 - State School Fund	5,071,939	5,536,311	5,401,607	4,790,001			
3103 - Common School Fund	70,832	78,648	76,658	87,383			
3104 - State Managed County Timber	64,653	63,552	85,000	85,000			
3299 - State Restricted Grants-In-Aid	-	1,929	-	-			
Total Object:	5,207,425	5,680,440	5,563,265	4,962,384			
<u>5000 - Other Sources</u>							
5200 - Interfund Transfer	445,673	-	241,710	-			
5400 - Beginning Fund Balance	203,805	690,151	669,581	963,761			
Total Object:	649,478	690,151	911,291	963,761			
Total Resources:	9,657,938	11,342,266	10,513,157	11,643,148			

General Fund Revenue Object Summary

Clatskanie School District

May 22, 2023

Total \$11,643,148



1100 - Taxes

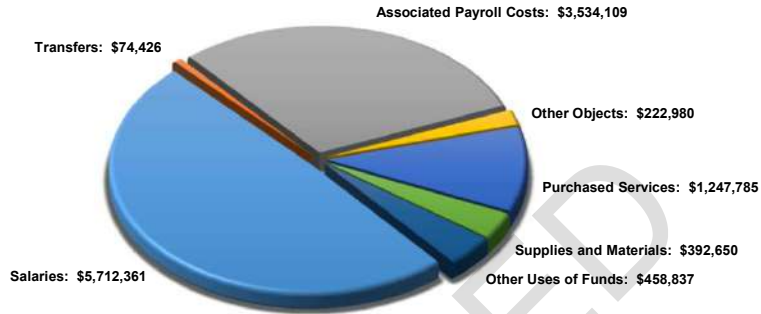
Object	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	%	2023/24 Approved	2023/24 Adopted
1100 - Taxes	3,569,205	4,691,783	3,768,985	5,295,400	45.5%		
1400 - Transportation Fees	6,997	2,068	400	400	0.0%		
1500 - Earnings On Investments	16,697	15,232	10,000	140,000	1.2%		
1700 - Extracurricular Activities	283	21,423	18,500	24,500	0.2%		
1900 - Other Revenue From Local Sources	141,622	226,633	59,500	102,259	0.9%		
2100 - Unrestricted Revenue	12,545	11,154	131,000	153,444	1.3%		
2200 - Restricted Revenue	53,193	2,381	50,216	-	-		
2800 - Revenue In Lieu of Taxes	495	1,002	-	1,000	0.0%		
3100 - Unrestricted Grants-In-Aid	5,207,425	5,678,511	5,563,265	4,962,384	42.6%		
3200 - Restricted Grants-In-Aid	-	1,929	-	-	-		
5200 - Interfund Transfer	445,673	-	241,710	-	-		
5400 - Beginning Fund Balance	203,805	690,151	669,581	963,761	8.3%		
Total Resources:	9,657,938	11,342,266	10,513,157	11,643,148	100%		

General Fund Expense Summary

Clatskanie School District

May 22, 2023

Total \$11,643,148



100 - Salaries

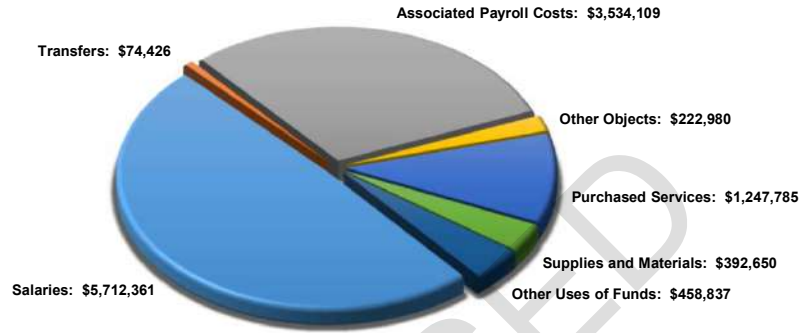
Object	2020/21	2021/22	2022/23	2023/24			2023/24		2023/24	
	Actuals	Actuals	Adopted	Proposed	FTE	%	Approved	FTE	Adopted	FTE
100 - Salaries	\$ 4,644,564	\$ 5,039,741	\$ 5,151,070	\$ 5,712,361	92.66	93.90				
200 - Associated Payroll Costs	3,108,672	2,975,384	3,176,393	3,534,109		30.4%				
300 - Purchased Services	770,340	855,570	1,163,532	1,247,785		10.7%				
400 - Supplies and Materials	192,252	271,847	577,450	392,650		3.4%				
500 - Capital Outlay	-	-	2,000	-						
600 - Other Objects	179,697	174,262	213,415	222,980		1.9%				
700 - Transfers	75,000	-	229,297	74,426		0.6%				
800 - Other Uses of Funds	687,414	2,025,461	-	458,837		3.9%				
Total Requirements:	9,657,938	11,342,266	10,513,157	11,643,148	92.66	93.90	100%			

General Fund Expenses By Object

Clatskanie School District

May 22, 2023

Total \$11,643,148



100 - Salaries	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
111 - Certificated Salaries	2,346,945	2,345,733	2,411,984 34.00	2,475,566 34.00		
112 - Classified Salaries	1,340,983	1,429,374	1,525,243 48.42	1,712,070 48.03		
113 - Administrators	384,006	429,554	410,676 4.00	508,894 5.00		
114 - Managerial/Confidential Classified	172,214	373,880	393,053 6.24	448,619 6.88		
116 - Early Retirement Stipend	28,800	22,800	14,400	7,200		
121 - Substitute Certificated Salaries	43,255	71,324	56,400	83,900		
122 - Substitute Classified Salaries	50,440	62,204	47,500	76,750		
123 - Temporary Certified Salaries	6,115	-	-	-		
127 - Longevity	-	-	-	3,000		
130 - Additional Salary	147,988	140,426	120,727	195,021		
131 - Overtime/Extra Time - Licensed	2,292	-	-	-		
132 - Overtime/Extra Time - Classified	12,733	14,137	9,500	23,734		
134 - Imputed Income	(5,206)	-	2,500	-		
135 - GTL	(90)	-	-	-		
139 - Opt Out Insurance	114,090	150,310	159,087	177,607		
Total Object:	4,644,564	5,039,741	5,151,070 92.66	5,712,361 93.90		
200 - Associated Payroll Costs						
211 - Public Employees Retirement	1,228,475	1,153,722	1,248,129	1,438,173		
212 - Public Employees Retirement	40,238	45,673	49,280	58,309		
219 - PERS Prior Year Adjustments	141	4,465	4,000	4,000		
220 - Social Security	352,270	382,532	394,263	440,048		
231 - Workers Compensaton	41,019	46,580	43,464	50,095		
232 - Unemployment Compensation	35,624	1,501	35,552	39,683		
233 - Paid Family Medical Leave	-	-	10,311	11,510		
240 - Contractual Employee Benefits	1,484	1,290	1,100	1,100		
241 - Health Insurance	1,394,331	1,320,939	1,368,794	1,466,091		

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100 - Salaries	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
243 - Physicals & Drug Testing	3,858	3,260	2,000	3,000		
244 - Fingerprinting	826	722	700	800		
245 - Tuition Reimbursement	10,406	14,700	18,800	21,000		
247 - License Reimbursement	-	-	-	300		
Total Object:	3,108,672	2,975,384	3,176,393	3,534,109		
300 - Purchased Services						
310 - Professional & Technical	331,714	252,855	483,831	186,635		
311 - Instruction Services	-	3,390	3,700	230,130		
312 - Instructional Programs Improvement Services	500	5,080	-	5,600		
318 - Professional Improvement For Non-Instructional Staff	-	1,975	6,475	6,000		
320 - Property Services	1,853	-	-	-		
321 - Cleaning Services	2,784	2,654	2,300	2,500		
322 - Repairs & Maintenance Services	97,132	37,438	46,800	90,750		
324 - Rentals	27,487	37,603	43,200	41,750		
325 - Electricity	92,381	109,534	129,000	137,000		
326 - Fuel	41,329	45,339	66,500	71,000		
327 - Water & Sewage	22,055	24,054	33,500	42,000		
328 - Garbage	18,175	30,750	33,100	36,500		
329 - Other Property Services	5,336	17,107	22,200	22,800		
340 - Travel	1,326	10,781	11,720	19,950		
342 - Conferences	-	1,273	800	1,000		
343 - Student Travel Out of District	12,984	28,017	21,193	41,700		
344 - Bus Driver Meals	-	1,790	1,780	3,220		
345 - Student Travel - Playoffs	-	8,127	6,000	6,450		
351 - Telephone	16,978	20,441	23,200	27,200		
352 - Data Communications	2,297	11,273	-	-		
353 - Postage	5,704	4,369	6,600	6,200		
354 - Advertising	1,240	1,346	3,200	2,850		
359 - Other Communication	13,031	12,598	25,000	15,000		
370 - Tuition	14,825	4,780	10,000	-		
374 - Other Tuition	50,124	76,500	60,000	97,500		
380 - Non-Instructional Professional & Technical	8,501	35,082	45,000	46,100		
381 - Audit Services	-	42,000	46,445	50,000		
382 - Legal Services	2,584	4,193	6,000	16,000		
388 - Election Services	-	-	2,000	2,000		
389 - Other Non-Instructional Professional & Technical	-	5,178	3,928	8,250		
390 - Other General Professional & Technical	-	20,042	20,060	31,700		
Total Object:	770,340	855,570	1,163,532	1,247,785		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	134,300	145,223	169,290	170,383		
415 - Vehicle Fuel	36,114	80,287	95,200	115,200		
420 - Textbooks	2,354	1,882	247,360	10,933		
421 - Workbooks	-	-	-	6,934		
430 - Library Books	960	-	1,000	2,000		
440 - Periodicals	160	120	200	200		
460 - Nonconsumable Supplies	8,750	6,016	16,300	31,750		
470 - Computer Software	8,582	37,022	41,600	48,250		
480 - Computer Hardware	1,033	1,296	6,500	7,000		
Total Object:	192,252	271,847	577,450	392,650		
500 - Capital Outlay						
530 - Improvements Other Than Buildings	-	-	2,000	-		

100 - Salaries		2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
600 - Other Objects								
640 - Dues & Fees	54,853	23,551	35,915		32,745			
650 - Insurance & Judgments	124,844	141,083	167,000		180,235			
670 - Taxes & Licenses	-	314	500		-			
691 - Grant Indirect (MEDICAID State Match)	-	9,314	10,000		10,000			
<i>Total Object:</i>	179,697	174,262	213,415		222,980			
700 - Transfers								
710 - Fund Modifications	75,000	-	51,663		-			
711 - Transfer To Child Nutrition Fund	-	-	65,000		-			
716 - Transfer To Debt Service LED Fund	-	-	65,000		59,426			
717 - Transfer To Transportation Equipment Reserve Fund	-	-	47,634		15,000			
<i>Total Object:</i>	75,000	-	229,297		74,426			
800 - Other Uses of Funds								
810 - Planned Reserves	-	-	-		458,837			
820 - Reserved for Next Year	687,414	2,025,461	-		-			
Total Requirements by Object:	9,657,938	11,342,266	10,513,157	92.66	11,643,148	93.90		

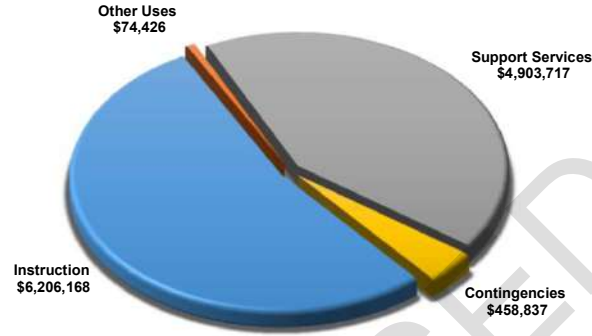
PROPOSED

General Fund Function Summary

Clatskanie School District

May 22, 2023

Total \$11,643,148



1000 - Instruction	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Function	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction	5,160,205	5,308,379	5,866,308	58.63	6,206,168	56.95				
2000 - Support Services	3,735,320	4,008,426	4,415,552	34.03	4,903,717	36.95				
4000 - Facilities Acquisition and Construction	-	-	2,000		-					
5000 - Other Uses	75,000	-	177,634		74,426					
6000 - Contingencies	-	-	51,663		458,837					
7000 - Unappropriated Ending Fund Balance	687,414	2,025,461	-		-					
Total Requirements by Function:	9,657,938	11,342,266	10,513,157	92.66	11,643,148	93.90				

General Fund Function by Major Function

Clatskanie School District

May 22, 2023

Total \$11,643,148

1000 - Instruction	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Major Function - Function	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction										
1111 - Elementary, K-6	1,665,861	1,760,746	2,041,306	16.75	1,697,534	13.75				
1121 - Middle/Junior High Program	353,580	486,227	622,255	5.00	607,633	4.50				
1122 - Middle/Junior High School Extracurricular	10,308	9,563	11,016		18,303					
1131 - High School Programs	1,307,783	1,213,393	1,325,207	10.50	1,418,889	11.17				
1132 - High School Extracurricular	138,060	182,788	176,469		230,951					
1133 - High School Other Programs	3,895	493	4,994		5,027					
1210 - Talented & Gifted Students	54	2,188	2,300		2,300					
1220 - Classrooms For Disabled Students	629,868	594,112	580,356	10.34	853,752	12.81				
1225 - Out of District Programs	50,124	76,500	60,000		97,500					
1240 - Programs For Behavior Support	(1,475)	96,437	104,589	1.75	82,899	1.25				
1250 - Resource Rooms	882,806	855,795	904,863	13.84	925,051	12.66				
1272 - Title 1	133	23,517	19,036	0.44	41,706	0.81				
1280 - Alternative Education	14,825	4,780	10,000		175,000					
1283 - District Alternative Program	-	-	-		43,000					
1291 - English 2ND Language Program	-	-	3,917		6,623					
1299 - Other Programs	104,173	1,818	-		-					
1410 - Summer School/Grade School	209	20	-		-					
Total Function:	5,160,205	5,308,379	5,866,308	58.63	6,206,168	56.95				
2000 - Support Services										
2110 - Attendance & Social Work Services	262	-	-		-					
2120 - Guidance Service	722	-	-		-					
2122 - Counseling Services	107,438	108,945	116,368	1.00	126,506	1.00				
2130 - Health Services	-	-	103,298		-					
2134 - Nurse Services	79,390	56,636	59,337	0.50	61,307	0.50				
2140 - Psychological Services	80,340	90,000	147,568		-					
2150 - Speech Pathology	165,394	127,026	155,500		151,000					
2190 - Service Direction/Student	246,264	251,611	84,529	0.72	96,914	0.90				
2220 - Library/Media	113,470	109,463	114,304	2.00	127,221	2.00				
2240 - Instructional Staff Development	11,911	19,314	17,570		30,761					
2310 - Board of Education Services	114,037	181,005	207,995		235,800					
2320 - Executive Administrative	11,520	1,265	5,000		-					
2321 - Office of Superintendent	269,240	273,254	278,963	1.58	384,375	2.60				
2410 - Office of Principal Services	575,697	617,663	682,146	6.06	756,080	6.06				
2520 - Fiscal Services	235,775	368,647	430,581	2.94	504,439	3.38				
2524 - Payroll Services	353	9,869	4,050		4,000					
2542 - Care & Upkeep of Building	513,328	556,857	680,870	4.08	761,844	4.08				
2543 - Care & Upkeep of Grounds	71,456	110,650	115,758	1.50	43,197	0.50				
2544 - District-Wide Maintenance	113,608	46,337	57,200		176,200	1.00				
2546 - Security Services	-	11,596	13,700		19,800					
2551 - Transportation Direction	143,367	143,658	153,849	1.00	162,467	1.00				
2552 - Vehicle Operation Service	735,548	780,867	837,726	11.66	1,102,896	12.94				
2558 - Special Education Transportation Services	-	100	-		-					
2559 - Other Transportation Services	348	-	-		-					
2640 - Personnel Services	8,389	12,072	13,000		13,600					

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1000 - Instruction	2020/21	2021/22	2022/23		2023/24		2023/24	2023/24
	Actuals	Actuals	Adopted		Proposed		Approved	Adopted
Major Function - Function	\$	\$	\$	FTE	\$	FTE	\$	FTE
2642 - Recruitment & Placement Services	-	3,070	4,500		6,800			
2660 - Technology Services	96,909	117,009	113,138	1.00	129,209	1.00		
2690 - Other Support Services -	199	-	-		-			
2700 - Supplemental Retirement	40,355	11,512	18,602		9,301			
Total Function:	3,735,320	4,008,426	4,415,552	34.03	4,903,717	36.95		
4000 - Facilities Acquisition and Construction								
4150 - Building Acquisition/Construction	-	-	2,000		-			
5000 - Other Uses								
5200 - Interfund Transfers	75,000	-	177,634		74,426			
6000 - Contingencies								
6110 - Operating Contingency	-	-	51,663		458,837			
7000 - Unappropriated Ending Fund Balance	687,414	2,025,461	-		-			
Total Requirements by Major Function:	9,657,938	11,342,266	10,459,494	92.66	11,643,148	93.90		

PROPOSED

General Fund Object by Major Function

Clatskanie School District

May 22, 2023

Total \$11,643,148

1000 - Instruction	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction										
110 - Regular Salaries	2,758,574	2,852,460	3,030,748	58.63	3,122,536	56.95				
120 - Nonpermanent Salaries	67,438	103,514	76,500		128,300					
130 - Additional Salaries	186,663	196,780	177,391		260,787					
210 - Public Employees Retirement System	793,652	734,714	788,695		884,522					
220 - Social Security	228,506	238,785	251,425		270,540					
230 - Other Required Payroll Costs.	41,229	16,850	43,741		47,904					
241 - Health Insurance	902,385	886,405	957,017		902,384					
310 - Instructional, Professional & Technical Services	-	10,811	13,715		233,230					
320 - Property Services	29,877	37,352	48,300		38,250					
340 - Travel	13,447	40,514	31,873		54,970					
350 - Communication	16	109	-		-					
370 - Tuition	64,949	81,280	70,000		97,500					
380 - Non-Instructional Professional & Technical Services	-	3,860	2,628		2,500					
390 - Other General Professional & Technological Services	-	20,042	20,060		31,700					
410 - Consumable Supplies & Materials	43,302	41,841	51,390		63,383					
415 - Vehicle Fuel	-	536	200		200					
420 - Textbooks	2,354	1,882	247,360		10,933					
421 - Workbooks	-	-	-		6,934					
440 - Periodicals	50	-	-		-					
460 - Nonconsumable Supplies	-	3,645	9,400		17,600					
470 - Computer Software	(78)	20,370	22,100		8,500					
480 - Computer Hardware	0	-	-		-					
640 - Dues & Fees	27,842	7,313	13,765		13,495					
691 - Grant Indirect (MEDICAID State Match)	-	9,314	10,000		10,000					
Total Function:	5,160,205	5,308,379	5,866,308	58.63	6,206,168	56.95				
2000 - Support Services										
110 - Regular Salaries	1,514,374	1,748,881	1,724,608	34.03	2,029,813	36.95				
120 - Nonpermanent Salaries	32,371	30,015	27,400		35,350					
130 - Additional Salaries	85,143	108,092	114,423		135,575					
210 - Public Employees Retirement System	475,203	469,145	512,714		615,960					
220 - Social Security	123,764	143,747	142,838		169,508					
230 - Other Required Payroll Costs.	35,414	31,232	45,586		53,384					
240 - Contractual Employee Benefits	1,484	1,290	1,100		1,100					
241 - Health Insurance	491,946	434,534	411,777		563,707					
243 - Physicals & Drug Testing	3,858	3,260	2,000		3,000					
244 - Fingerprinting	826	722	700		800					
245 - Tuition Reimbursement	10,406	14,700	18,800		21,000					
247 - License Reimbursement	-	-	-		300					
310 - Instructional, Professional & Technical Services	332,214	252,488	480,291		195,135					
320 - Property Services	278,654	267,128	328,300		406,050					
340 - Travel	864	9,474	9,620		17,350					
350 - Communication	39,235	49,919	58,000		51,250					
380 - Non-Instructional Professional & Technical Services	11,085	82,593	100,745		119,850					
410 - Consumable Supplies & Materials	90,998	103,382	117,900		107,000					
415 - Vehicle Fuel	36,114	79,750	95,000		115,000					
430 - Library Books	960	-	1,000		2,000					

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1000 - Instruction		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Function - Object	\$	\$	\$	FTE	\$	FTE	\$
440 - Periodicals	110	120	200		200		
460 - Nonconsumable Supplies	8,750	2,371	6,900		14,150		
470 - Computer Software	8,660	16,652	19,500		39,750		
480 - Computer Hardware	1,033	1,296	6,500		7,000		
640 - Dues & Fees	27,011	16,239	22,150		19,250		
650 - Insurance and Judgments	124,844	141,083	167,000		180,235		
670 - Taxes & Licenses	-	314	500		-		
Total Function:	3,735,320	4,008,426	4,415,552	34.03	4,903,717	36.95	
4000 - Facilities Acquisition and Construction							
530 - Improvements Other Than Buildings	-	-	2,000		-		
5000 - Other Uses							
710 - Fund Modifications	75,000	-	-		-		
711 - Transfer To Child Nutrition Fund	-	-	65,000		-		
716 - Transfer To Debt Service LED Fund	-	-	65,000		59,426		
717 - Transfer To Transportation Equipment Reserve Fund	-	-	47,634		15,000		
Total Function:	75,000	-	177,634		74,426		
6000 - Contingencies							
710 - Fund Modifications	-	-	51,663		-		
810 - Planned Reserves	-	-	-		458,837		
Total Function:	-	-	51,663		458,837		
7000 - Unappropriated Ending Fund Balance							
820 - Reserved for Next Year	687,414	2,025,461	-		-		
Total Function:	687,414	2,025,461	-		-		
Total Requirements by Major Object:	9,657,938	11,342,266	10,461,494	92.66	11,643,148	93.90	

General Fund Expenditures by Function

Clatskanie School District

May 22, 2023

Total \$11,643,148

Elementary, K-6

Total: \$1,697,534

1111 - Elementary, K-6	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	985,131	1,016,819	1,056,990 16.75	943,936 13.75		
120 - Nonpermanent Salaries	14,356	42,880	31,000	46,000		
130 - Additional Salaries	37,011	22,245	11,273	20,460		
Total Object:	1,036,498	1,081,945	1,099,263 16.75	1,010,396 13.75		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	279,855	263,401	268,456	257,655		
220 - Social Security	79,799	82,994	84,098	77,294		
230 - Other Required Payroll Costs.	14,260	4,957	13,767	12,779		
241 - Health Insurance	225,266	275,810	328,698	268,015		
Total Object:	599,180	627,162	695,019	615,743		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	2,500	-	2,500		
320 - Property Services	13,560	19,342	23,000	21,000		
340 - Travel	-	-	-	300		
Total Object:	13,560	21,842	23,000	23,800		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	14,297	9,974	12,000	19,950		
420 - Textbooks	2,354	550	186,024	5,000		
421 - Workbooks	-	-	-	5,000		
440 - Periodicals	50	-	-	-		
460 - Nonconsumable Supplies	-	341	6,000	10,000		
470 - Computer Software	(78)	18,931	20,000	7,500		
480 - Computer Hardware	0	-	-	-		
Total Object:	16,622	29,797	224,024	47,450		
600 - Other Objects						
640 - Dues & Fees	-	-	-	145		
Total Function:	1,665,861	1,760,746	2,041,306 16.75	1,697,534 13.75		

Middle/Junior High Program

Total: \$607,633

1121 - Middle/Junior High Program	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	212,925	298,817	376,912 5.00	362,171 4.50		
120 - Nonpermanent Salaries	2,578	4,530	5,000	8,000		
130 - Additional Salaries	4,589	6,931	6,480	15,027		
Total Object:	220,092	310,278	388,392 5.00	385,198 4.50		

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1121 - Middle/Junior High Program		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$
200 - Associated Payroll Costs							
210 - Public Employees Retirement System	58,257	73,442	92,151		97,815		
220 - Social Security	16,769	23,678	29,713		29,893		
230 - Other Required Payroll Costs.	2,957	1,476	4,838		4,926		
241 - Health Insurance	52,712	73,094	78,291		74,076		
Total Object:	130,696	171,690	204,993		206,710		
300 - Purchased Services							
310 - Instructional, Professional & Technical Services	-	825	-		1,025		
320 - Property Services	905	2,144	4,000		4,000		
Total Object:	905	2,969	4,000		5,025		
400 - Supplies and Materials							
410 - Consumable Supplies & Materials	592	1,291	2,150		4,933		
420 - Textbooks	-	-	22,720		3,333		
421 - Workbooks	-	-	-		1,334		
460 - Nonconsumable Supplies	-	-	-		1,100		
Total Object:	592	1,291	24,870		10,700		
600 - Other Objects							
640 - Dues & Fees	1,295	-	-		-		
Total Function:	353,580	486,227	622,255	5.00	607,633	4.50	

Middle/Junior High School Extracurricular
Total: \$18,303

1122 - Middle/Junior High School Extracurricular		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$
100 - Salaries							
120 - Nonpermanent Salaries	30	-	-		700		
130 - Additional Salaries	5,921	3,235	5,450		10,384		
Total Object:	5,951	3,235	5,450		11,084		
200 - Associated Payroll Costs							
210 - Public Employees Retirement System	869	767	1,176		2,310		
220 - Social Security	455	246	416		847		
230 - Other Required Payroll Costs.	35	33	74		162		
241 - Health Insurance	245	-	-		-		
Total Object:	1,604	1,046	1,666		3,319		
300 - Purchased Services							
340 - Travel	-	140	800		800		
390 - Other General Professional & Technological Services	-	5,042	3,100		3,100		
Total Object:	-	5,182	3,900		3,900		
600 - Other Objects							
640 - Dues & Fees	2,752	100	-		-		
Total Function:	10,308	9,563	11,016		18,303		

High School Programs

Total: \$1,418,889

1131 - High School Programs	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	760,842	729,324	792,259 10.50	851,169 11.17		
120 - Nonpermanent Salaries	17,382	17,888	14,500	11,000		
130 - Additional Salaries	23,729	25,710	18,676	31,861		
Total Object:	801,953	772,922	825,435 10.50	894,030 11.17		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	212,655	183,775	199,446	223,911		
220 - Social Security	61,015	58,813	63,148	68,397		
230 - Other Required Payroll Costs.	10,656	3,525	10,301	11,138		
241 - Health Insurance	197,144	166,236	157,711	185,188		
Total Object:	481,470	412,350	430,606	488,634		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	1,675	-	1,675		
320 - Property Services	7,087	9,468	12,000	11,750		
340 - Travel	149	1,540	100	100		
350 - Communication	16	-	-	-		
380 - Non-Instructional Professional & Technical Services	-	1,475	1,000	2,500		
Total Object:	7,252	14,158	13,100	16,025		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	15,748	10,382	16,000	12,950		
415 - Vehicle Fuel	-	536	200	200		
420 - Textbooks	-	1,332	38,616	2,600		
421 - Workbooks	-	-	-	600		
460 - Nonconsumable Supplies	-	1,564	1,000	3,000		
Total Object:	15,748	13,814	55,816	19,350		
600 - Other Objects						
640 - Dues & Fees	1,360	150	250	850		
Total Function:	1,307,783	1,213,393	1,325,207 10.50	1,418,889 11.17		

High School Extracurricular

Total: \$230,951

1132 - High School Extracurricular	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
120 - Nonpermanent Salaries	6,085	588	-	2,200		
130 - Additional Salaries	68,226	77,097	68,884	92,017		
Total Object:	74,311	77,685	68,884	94,217		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	12,383	12,988	10,306	19,240		
220 - Social Security	5,670	5,918	5,273	8,547		
230 - Other Required Payroll Costs.	475	915	1,025	1,777		
241 - Health Insurance	1,219	-	-	-		
Total Object:	19,746	19,821	16,604	29,564		

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1132 - High School Extracurricular		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object		\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services							
310 - Instructional, Professional & Technical Services		-	2,330	10,015	2,500		
320 - Property Services		8,325	6,399	9,300	1,500		
340 - Travel		12,984	38,834	30,673	52,570		
380 - Non-Instructional Professional & Technical Services		-	2,385	1,628	-		
390 - Other General Professional & Technological Services		-	15,000	16,960	28,600		
	Total Object:	21,309	64,948	68,576	85,170		
400 - Supplies and Materials							
410 - Consumable Supplies & Materials		6,234	13,272	12,990	9,000		
460 - Nonconsumable Supplies		-	-	-	500		
	Total Object:	6,234	13,272	12,990	9,500		
600 - Other Objects							
640 - Dues & Fees		16,459	7,063	9,415	12,500		
	Total Function:	138,060	182,788	176,469	230,951		

High School Other Programs
Total: \$5,027

1133 - High School Other Programs		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object		\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries							
130 - Additional Salaries		1,850	-	3,740	3,740		
200 - Associated Payroll Costs							
210 - Public Employees Retirement System		1,896	356	905	937		
220 - Social Security		141	115	286	286		
230 - Other Required Payroll Costs.		9	22	63	64		
	Total Object:	2,045	493	1,254	1,287		
	Total Function:	3,895	493	4,994	5,027		

Talented & Gifted Students
Total: \$2,300

1210 - Talented & Gifted Students		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object		\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services							
310 - Instructional, Professional & Technical Services		-	11	-	-		
350 - Communication		-	109	-	-		
	Total Object:	-	120	-	-		
400 - Supplies and Materials							
410 - Consumable Supplies & Materials		54	2,068	2,300	2,300		
	Total Function:	54	2,188	2,300	2,300		

Classrooms For Disabled Students

Total: \$853,752

1220 - Classrooms For Disabled Students	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	306,024	307,383	279,222 10.34	444,941 12.81		
120 - Nonpermanent Salaries	17,503	26,029	18,100	25,700		
130 - Additional Salaries	20,530	36,789	35,848	47,829		
Total Object:	344,056	370,201	333,170 10.34	518,470 12.81		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	94,537	73,035	80,742	132,010		
220 - Social Security	25,116	27,395	25,509	39,731		
230 - Other Required Payroll Costs.	5,352	2,399	4,228	6,594		
241 - Health Insurance	154,617	116,723	130,507	145,247		
Total Object:	279,622	219,552	240,986	323,582		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	588	600	1,600		
340 - Travel	314	-	300	600		
Total Object:	314	588	900	2,200		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	4,194	1,994	2,200	7,500		
460 - Nonconsumable Supplies	-	1,740	2,400	1,500		
470 - Computer Software	-	36	100	500		
Total Object:	4,194	3,770	4,700	9,500		
600 - Other Objects						
640 - Dues & Fees	1,682	-	600	-		
Total Function:	629,868	594,112	580,356 10.34	853,752 12.81		

Out of District Programs

Total: \$97,500

1225 - Out of District Programs	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
370 - Tuition	50,124	76,500	60,000	97,500		
Total Function:	50,124	76,500	60,000	97,500		

Programs For Behavior Support

Total: \$82,899

1240 - Programs For Behavior Support	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	(278)	45,880	48,704 1.75	39,806 1.25		
120 - Nonpermanent Salaries	-	956	800	1,600		
130 - Additional Salaries	(540)	220	1,250	300		
Total Object:	(818)	47,056	50,754 1.75	41,706 1.25		

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1240 - Programs For Behavior Support

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	(491)	10,935	12,074	10,439		
220 - Social Security	(167)	3,290	3,882	3,190		
230 - Other Required Payroll Costs.	-	237	1,589	527		
241 - Health Insurance	-	34,918	36,290	27,037		
Total Object:	(657)	49,381	53,835	41,193		
Total Function:	(1,475)	96,437	104,589 1.75	82,899 1.25		

Resource Rooms

Total: \$925,051

1250 - Resource Rooms

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	423,632	439,870	466,058 13.84	457,659 12.66		
120 - Nonpermanent Salaries	9,410	10,537	7,100	30,850		
130 - Additional Salaries	25,033	20,394	20,001	30,639		
Total Object:	458,075	470,801	493,159 13.84	519,148 12.66		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	125,456	111,634	119,551	131,786		
220 - Social Security	34,304	34,916	37,846	39,782		
230 - Other Required Payroll Costs.	6,528	3,157	7,653	9,508		
241 - Health Insurance	252,311	219,601	225,504	202,797		
Total Object:	418,598	369,308	390,554	383,873		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	2,882	3,100	4,430		
340 - Travel	-	-	-	600		
Total Object:	-	2,882	3,100	5,030		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	1,840	2,087	2,550	5,000		
460 - Nonconsumable Supplies	-	-	-	1,500		
470 - Computer Software	-	1,403	2,000	500		
Total Object:	1,840	3,490	4,550	7,000		
600 - Other Objects						
640 - Dues & Fees	4,294	-	3,500	-		
691 - Grant Indirect (MEDICAID State Match)	-	9,314	10,000	10,000		
Total Object:	4,294	9,314	13,500	10,000		
Total Function:	882,806	855,795	904,863 13.84	925,051 12.66		

Title 1
Total: \$41,706

1272 - Title 1	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	-	13,236	10,603 0.44	22,854 0.81		
120 - Nonpermanent Salaries	-	106	-	2,250		
130 - Additional Salaries	-	3,888	2,835	5,265		
Total Object:	-	17,230	13,438 0.44	30,369 0.81		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	-	4,062	3,187	7,602		
220 - Social Security	-	1,318	1,028	2,323		
230 - Other Required Payroll Costs.	-	113	167	388		
241 - Health Insurance	-	21	16	24		
Total Object:	-	5,514	4,398	10,337		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	133	773	1,200	1,000		
Total Function:	133	23,517	19,036 0.44	41,706 0.81		

Alternative Education
Total: \$175,000

1280 - Alternative Education	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	-	-	175,000		
370 - Tuition	14,825	4,780	10,000	-		
Total Object:	14,825	4,780	10,000	175,000		
Total Function:	14,825	4,780	10,000	175,000		

District Alternative Program
Total: \$43,000

1283 - District Alternative Program	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	-	-	43,000		
Total Function:	-	-	-	43,000		

English 2ND Language Program
Total: \$6,623

1291 - English 2ND Language Program	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
130 - Additional Salaries	-	-	2,954	3,265		

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1291 - English 2ND Language Program

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	-	-	701	817		
220 - Social Security	-	-	226	250		
230 - Other Required Payroll Costs.	-	-	36	41		
<i>Total Object:</i>	-	-	963	1,108		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	-	-	1,500		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	-	-	-	750		
<i>Total Function:</i>	-	-	3,917	6,623		

Other Programs

1299 - Other Programs

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	70,298	1,130	-	-		
120 - Nonpermanent Salaries	95	-	-	-		
130 - Additional Salaries	313	255	-	-		
<i>Total Object:</i>	70,706	1,385	-	-		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	8,233	316	-	-		
220 - Social Security	5,405	100	-	-		
230 - Other Required Payroll Costs.	957	15	-	-		
241 - Health Insurance	18,872	1	-	-		
<i>Total Object:</i>	33,467	433	-	-		
<i>Total Function:</i>	104,173	1,818	-	-		

Summer School/Grade School

1410 - Summer School/Grade School

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
130 - Additional Salaries	-	15	-	-		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	-	4	-	-		
220 - Social Security	-	1	-	-		
230 - Other Required Payroll Costs.	-	0	-	-		
<i>Total Object:</i>	-	5	-	-		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	209	-	-	-		
<i>Total Function:</i>	209	20	-	-		

Attendance & Social Work Services

2110 - Attendance & Social Work Services	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	262	-	-	-		
Total Function:	262	-	-	-		

Guidance Service

2120 - Guidance Service	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	382	-	-	-		
460 - Nonconsumable Supplies	340	-	-	-		
Total Object:	722	-	-	-		
Total Function:	722	-	-	-		

Counseling Services

Total: \$126,506

2122 - Counseling Services	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	60,626	64,849	68,624	73,616		
130 - Additional Salaries	3,191	3,580	3,413	4,141		
Total Object:	63,817	68,429	72,037	77,757		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	16,963	16,231	17,087	19,841		
220 - Social Security	4,799	5,235	5,511	6,064		
230 - Other Required Payroll Costs.	848	313	893	988		
241 - Health Insurance	20,864	18,737	20,440	21,256		
Total Object:	43,473	40,516	43,931	48,149		
300 - Purchased Services						
340 - Travel	-	-	-	200		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	147	-	400	400		
Total Function:	107,438	108,945	116,368	126,506		

Health Services

2130 - Health Services	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	-	103,298	-		
Total Function:	-	-	103,298	-		

Nurse Services

Total: \$61,307

2134 - Nurse Services	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	46,654	34,654	35,694 0.50	37,296 0.50		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	14,943	9,298	9,577	10,394		
220 - Social Security	3,550	2,637	2,731	2,853		
230 - Other Required Payroll Costs.	641	146	442	463		
241 - Health Insurance	13,358	9,902	9,893	10,301		
Total Object:	32,491	21,982	22,643	24,011		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	245	-	1,000	-		
Total Function:	79,390	56,636	59,337 0.50	61,307 0.50		

Psychological Services

2140 - Psychological Services	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	80,000	90,000	147,568	-		
400 - Supplies and Materials						
460 - Nonconsumable Supplies	340	-	-	-		
Total Function:	80,340	90,000	147,568	-		

Speech Pathology

Total: \$151,000

2150 - Speech Pathology	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	164,696	126,667	155,000	150,000		

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2150 - Speech Pathology

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	698	359	500	500		
480 - Computer Hardware	-	-	-	500		
Total Object:	698	359	500	1,000		
Total Function:	165,394	127,026	155,500	151,000		

Service Direction/Student
Total: \$96,914

2190 - Service Direction/Student

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	141,995	148,000	41,741 0.72	41,938 0.90		
130 - Additional Salaries	1,230	720	-	11,000		
Total Object:	143,225	148,720	41,741 0.72	52,938 0.90		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	46,692	45,149	13,703	16,436		
220 - Social Security	10,909	11,317	3,193	4,050		
230 - Other Required Payroll Costs.	1,958	522	517	657		
241 - Health Insurance	42,251	40,485	19,980	20,418		
Total Object:	101,810	97,473	37,393	41,561		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	291	1,830	1,775	815		
340 - Travel	25	2,020	2,020	1,500		
Total Object:	316	3,850	3,795	2,315		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	199	973	1,000	100		
470 - Computer Software	164	-	-	-		
480 - Computer Hardware	550	-	-	-		
Total Object:	913	973	1,000	100		
600 - Other Objects						
640 - Dues & Fees	-	595	600	-		
Total Function:	246,264	251,611	84,529 0.72	96,914 0.90		

Library/Media
Total: \$127,221

2220 - Library/Media

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	55,756	58,341	61,478 2.00	69,548 2.00		
120 - Nonpermanent Salaries	1,278	2,286	1,500	1,050		
130 - Additional Salaries	-	6,980	6,980	6,980		
Total Object:	57,034	67,606	69,958 2.00	77,578 2.00		

2220 - Library/Media

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	16,559	15,465	16,603	19,418		
220 - Social Security	4,280	5,027	5,351	5,934		
230 - Other Required Payroll Costs.	793	417	877	972		
241 - Health Insurance	33,723	20,097	20,065	20,869		
Total Object:	55,355	41,006	42,896	47,193		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	113	150	150		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	121	738	300	300		
430 - Library Books	960	-	1,000	2,000		
Total Object:	1,081	738	1,300	2,300		
Total Function:	113,470	109,463	114,304 2.00	127,221 2.00		

Instructional Staff Development
Total: \$30,761

2240 - Instructional Staff Development

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	323	-	-	-		
120 - Nonpermanent Salaries	-	5,548	1,400	7,800		
130 - Additional Salaries	-	-	-	20		
Total Object:	323	5,548	1,400	7,820		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	-	1,047	338	1,959		
220 - Social Security	-	424	108	598		
230 - Other Required Payroll Costs.	3	65	24	134		
241 - Health Insurance	-	9	-	-		
245 - Tuition Reimbursement	10,406	12,220	15,000	15,000		
Total Object:	10,409	13,766	15,470	17,691		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	1,179	-	700	5,000		
340 - Travel	-	-	-	250		
Total Object:	1,179	-	700	5,250		
Total Function:	11,911	19,314	17,570	30,761		

Board of Education Services
Total: \$235,800

2310 - Board of Education Services

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
320 - Property Services	-	50	50	100		
340 - Travel	-	1,000	2,000	4,500		
380 - Non-Instructional Professional & Technical Services	2,584	46,193	54,445	73,500		
Total Object:	2,584	47,243	56,495	78,100		

2310 - Board of Education Services

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	575	272	500	700		
600 - Other Objects						
640 - Dues & Fees	7,379	5,814	6,000	7,000		
650 - Insurance and Judgments	103,499	127,676	145,000	150,000		
Total Object:	110,878	133,490	151,000	157,000		
Total Function:	114,037	181,005	207,995	235,800		

Executive Administrative

2320 - Executive Administrative

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	6,906	517	3,000	-		
460 - Nonconsumable Supplies	4,613	748	2,000	-		
Total Object:	11,520	1,265	5,000	-		
Total Function:	11,520	1,265	5,000	-		

Office of Superintendent

Total: \$384,375

2321 - Office of Superintendent

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	146,815	154,368	156,271	229,272	2.60	
130 - Additional Salaries	7,846	8,076	9,220	9,220		
Total Object:	154,661	162,444	165,491	238,492	2.60	
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	51,708	47,632	49,033	66,727		
220 - Social Security	11,793	12,707	12,715	18,987		
230 - Other Required Payroll Costs.	2,050	644	2,100	3,120		
241 - Health Insurance	35,702	36,476	35,874	35,389		
Total Object:	101,252	97,460	99,722	124,223		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	291	355	500	6,810		
320 - Property Services	6,577	4,712	4,000	4,000		
340 - Travel	-	2,856	1,000	2,000		
350 - Communication	3,303	3,099	5,150	4,750		
Total Object:	10,171	11,022	10,650	17,560		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	2,281	1,465	2,000	3,000		
440 - Periodicals	110	60	100	100		
Total Object:	2,391	1,525	2,100	3,100		

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2321 - Office of Superintendent

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
600 - Other Objects						
640 - Dues & Fees	764	804	1,000	1,000		
Total Function:	269,240	273,254	278,963 1.58	384,375 2.60		

Office of Principal Services
Total: \$756,080

2410 - Office of Principal Services

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	283,487	372,302	394,747 6.06	436,576 6.06		
120 - Nonpermanent Salaries	6,390	1,640	1,500	2,500		
130 - Additional Salaries	20,680	23,822	21,960	10,833		
Total Object:	310,557	397,765	418,207 6.06	449,909 6.06		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	96,444	93,283	126,377	134,786		
220 - Social Security	23,693	30,343	31,994	34,584		
230 - Other Required Payroll Costs.	4,379	1,652	6,920	7,546		
241 - Health Insurance	107,819	85,465	86,548	108,995		
247 - License Reimbursement	-	-	-	300		
Total Object:	232,336	210,742	251,839	286,211		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	19,802	711	800	1,660		
320 - Property Services	1,086	364	500	500		
340 - Travel	-	2,434	2,000	5,200		
350 - Communication	2,386	1,215	1,600	1,600		
380 - Non-Instructional Professional & Technical Services	-	1,200	1,200	1,200		
Total Object:	23,273	5,924	6,100	10,160		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	4,065	2,042	4,000	3,000		
460 - Nonconsumable Supplies	3,325	-	-	1,150		
470 - Computer Software	-	-	-	1,950		
480 - Computer Hardware	-	-	-	-		
Total Object:	7,390	2,042	4,000	6,100		
600 - Other Objects						
640 - Dues & Fees	2,141	1,190	2,000	3,700		
Total Function:	575,697	617,663	682,146 6.06	756,080 6.06		

Fiscal Services
Total: \$504,439

2520 - Fiscal Services

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	89,420	185,885	190,458 2.94	234,669 3.38		
130 - Additional Salaries	-	-	-	3,500		
Total Object:	89,420	185,885	190,458 2.94	238,169 3.38		

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2520 - Fiscal Services		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	26,127	62,254	58,205		75,573			
220 - Social Security	6,918	13,832	14,570		18,296			
230 - Other Required Payroll Costs.	175	717	2,359		2,980			
241 - Health Insurance	35,247	45,084	45,339		74,521			
Total Object:	68,466	121,886	120,473		171,370			
300 - Purchased Services								
310 - Instructional, Professional & Technical Services	60,291	10,215	60,000		20,000			
340 - Travel	27	81	1,500		1,500			
350 - Communication	-	612	1,200		600			
380 - Non-Instructional Professional & Technical Services	4,241	32,182	40,000		45,000			
Total Object:	64,559	43,090	102,700		67,100			
400 - Supplies and Materials								
410 - Consumable Supplies & Materials	1,211	2,492	3,000		500			
470 - Computer Software	8,496	8,496	9,500		22,000			
480 - Computer Hardware	201	-	-		-			
Total Object:	9,908	10,988	12,500		22,500			
600 - Other Objects								
640 - Dues & Fees	3,422	6,799	4,450		5,300			
Total Function:	235,775	368,647	430,581	2.94	504,439	3.38		

Payroll Services
Total: \$4,000

2524 - Payroll Services		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	141	4,465	4,000		4,000			
230 - Other Required Payroll Costs.	43	-	-		-			
241 - Health Insurance	169	5,343	-		-			
Total Object:	353	9,808	4,000		4,000			
600 - Other Objects								
640 - Dues & Fees	-	61	50		-			
Total Function:	353	9,869	4,050		4,000			

Care & Upkeep of Building
Total: \$761,844

2542 - Care & Upkeep of Building		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
100 - Salaries								
110 - Regular Salaries	156,624	161,483	180,756	4.08	201,772	4.08		
120 - Nonpermanent Salaries	11,903	11,402	13,000		9,000			
130 - Additional Salaries	7,656	10,332	14,460		12,240			
Total Object:	176,183	183,216	208,216	4.08	223,012	4.08		

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2542 - Care & Upkeep of Building		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$
200 - Associated Payroll Costs							
210 - Public Employees Retirement System	39,486	40,270	49,474		55,821		
220 - Social Security	13,532	13,955	15,928		17,060		
230 - Other Required Payroll Costs.	6,260	5,007	6,882		6,824		
241 - Health Insurance	43,231	27,062	30,770		74,127		
Total Object:	102,509	86,294	103,054		153,832		
300 - Purchased Services							
310 - Instructional, Professional & Technical Services	-	-	500		-		
320 - Property Services	176,752	222,635	278,500		299,800		
350 - Communication	30,009	33,039	48,200		42,200		
Total Object:	206,760	255,674	327,200		342,000		
400 - Supplies and Materials							
410 - Consumable Supplies & Materials	27,548	30,099	40,000		40,000		
460 - Nonconsumable Supplies	130	1,575	1,800		3,000		
Total Object:	27,678	31,673	41,800		43,000		
600 - Other Objects							
640 - Dues & Fees	197	-	600		-		
Total Function:	513,328	556,857	680,870	4.08	761,844	4.08	

Care & Upkeep of Grounds
Total: \$43,197

2543 - Care & Upkeep of Grounds		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$
100 - Salaries							
110 - Regular Salaries	41,922	63,684	67,389	1.50	22,670	0.50	
130 - Additional Salaries	6,480	6,480	6,480		100		
Total Object:	48,402	70,164	73,869	1.50	22,770	0.50	
200 - Associated Payroll Costs							
210 - Public Employees Retirement System	12,865	13,613	17,522		5,699		
220 - Social Security	3,703	5,368	5,651		1,742		
230 - Other Required Payroll Costs.	615	1,776	2,749		845		
241 - Health Insurance	31	10,584	10,267		10,641		
Total Object:	17,214	31,342	36,189		18,927		
300 - Purchased Services							
310 - Instructional, Professional & Technical Services	-	5,425	-		-		
320 - Property Services	3,922	-	1,000		-		
Total Object:	3,922	5,425	1,000		-		
400 - Supplies and Materials							
410 - Consumable Supplies & Materials	1,917	3,719	4,700		1,500		
Total Function:	71,456	110,650	115,758	1.50	43,197	0.50	

District-Wide Maintenance

Total: \$176,200

2544 - District-Wide Maintenance	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	-	-	-	56,039	1.00	
120 - Nonpermanent Salaries	139	-	-	-		
130 - Additional Salaries	2,651	-	-	6,480		
Total Object:	2,790	-	-	62,519	1.00	
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	84	-	-	15,648		
220 - Social Security	213	-	-	4,782		
230 - Other Required Payroll Costs.	19	-	-	2,325		
241 - Health Insurance	0	-	-	26		
Total Object:	317	-	-	22,781		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	7,601	-	-		
320 - Property Services	81,506	17,151	17,600	74,100		
340 - Travel	29	-	-	-		
380 - Non-Instructional Professional & Technical Services	4,260	2,901	5,000	100		
Total Object:	85,794	27,652	22,600	74,200		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	15,398	18,371	24,500	12,000		
460 - Nonconsumable Supplies	-	-	3,000	4,400		
Total Object:	15,398	18,371	27,500	16,400		
600 - Other Objects						
640 - Dues & Fees	9,309	-	6,600	300		
670 - Taxes & Licenses	-	314	500	-		
Total Object:	9,309	314	7,100	300		
Total Function:	113,608	46,337	57,200	176,200	1.00	

Security Services

Total: \$19,800

2546 - Security Services	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
320 - Property Services	-	11,596	13,700	14,300		
400 - Supplies and Materials						
460 - Nonconsumable Supplies	-	-	-	5,500		
Total Function:	-	11,596	13,700	19,800		

Transportation Direction

Total: \$162,467

2551 - Transportation Direction	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE
100 - Salaries						
110 - Regular Salaries	72,461	76,544	80,404	1.00	84,015	1.00
130 - Additional Salaries	720	720	720		2,120	
Total Object:	73,181	77,264	81,124	1.00	86,135	1.00
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	27,831	25,366	26,633		29,231	
220 - Social Security	5,598	5,911	6,206		6,644	
230 - Other Required Payroll Costs.	4,107	3,586	4,089		4,307	
241 - Health Insurance	22,152	22,023	22,047		22,200	
Total Object:	59,688	56,886	58,975		62,382	
300 - Purchased Services						
320 - Property Services	7,610	7,290	10,450		10,650	
340 - Travel	478	66	200		200	
350 - Communication	-	54	100		100	
Total Object:	8,087	7,409	10,750		10,950	
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	2,155	1,991	2,500		2,500	
440 - Periodicals	-	60	100		100	
460 - Nonconsumable Supplies	-	48	100		100	
Total Object:	2,155	2,099	2,700		2,700	
600 - Other Objects						
640 - Dues & Fees	257	-	300		300	
Total Function:	143,367	143,658	153,849	1.00	162,467	1.00

Vehicle Operation Service

Total: \$1,102,896

2552 - Vehicle Operation Service	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE
100 - Salaries						
110 - Regular Salaries	339,553	355,236	380,388	11.66	477,867	12.94
120 - Nonpermanent Salaries	12,662	9,139	10,000		15,000	
130 - Additional Salaries	34,209	46,662	50,470		68,221	
Total Object:	386,424	411,038	440,858	11.66	561,088	12.94
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	99,708	92,847	105,495		140,952	
220 - Social Security	28,716	31,312	33,725		42,922	
230 - Other Required Payroll Costs.	12,705	16,167	16,900		21,415	
241 - Health Insurance	115,021	91,260	88,498		142,034	
243 - Physicals & Drug Testing	3,858	3,160	2,000		3,000	
244 - Fingerprinting	826	132	-		-	
Total Object:	260,834	234,878	246,618		350,323	

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2552 - Vehicle Operation Service

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
320 - Property Services	854	912	2,500	2,600		
340 - Travel	305	975	400	1,800		
380 - Non-Instructional Professional & Technical Services	-	99	50	50		
Total Object:	1,159	1,986	2,950	4,450		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	26,281	39,546	30,000	40,000		
415 - Vehicle Fuel	36,114	79,750	95,000	115,000		
470 - Computer Software	-	-	-	800		
Total Object:	62,395	119,297	125,000	155,800		
600 - Other Objects						
640 - Dues & Fees	3,391	261	300	1,000		
650 - Insurance and Judgments	21,345	13,407	22,000	30,235		
Total Object:	24,736	13,668	22,300	31,235		
Total Function:	735,548	780,867	837,726 11.66	1,102,896 12.94		

Special Education Transportation Services

2558 - Special Education Transportation Services

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
243 - Physicals & Drug Testing	-	100	-	-		
Total Function:	-	100	-	-		

Other Transportation Services

2559 - Other Transportation Services

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
320 - Property Services	348	-	-	-		
Total Function:	348	-	-	-		

Personnel Services

Total: \$13,600

2640 - Personnel Services

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
240 - Contractual Employee Benefits	1,484	1,290	1,100	1,100		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	5,665	9,570	10,000	10,000		
350 - Communication	1,240	627	1,750	2,000		
380 - Non-Instructional Professional & Technical Services	-	19	50	-		
Total Object:	6,905	10,217	11,800	12,000		

2640 - Personnel Services

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
600 - Other Objects						
640 - Dues & Fees	-	565	100	500		
Total Function:	8,389	12,072	13,000	13,600		

Recruitment & Placement Services

Total: \$6,800

2642 - Recruitment & Placement Services

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
244 - Fingerprinting	-	590	700	800		
245 - Tuition Reimbursement	-	2,480	3,800	6,000		
Total Object:	-	3,070	4,500	6,800		
Total Function:	-	3,070	4,500	6,800		

Technology Services

Total: \$129,209

2660 - Technology Services

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	49,939	50,736	52,258	57,335		
130 - Additional Salaries	480	720	720	720		
Total Object:	50,419	51,456	52,978	58,055	1.00	1.00
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	16,427	15,293	15,745	18,014		
220 - Social Security	3,857	3,936	4,053	4,441		
230 - Other Required Payroll Costs.	693	182	656	719		
241 - Health Insurance	22,377	22,007	22,056	22,930		
Total Object:	43,354	41,419	42,510	46,104		
300 - Purchased Services						
310 - Instructional, Professional & Technical Services	-	-	-	700		
320 - Property Services	-	2,417	-	-		
340 - Travel	-	42	500	200		
350 - Communication	2,297	11,273	-	-		
Total Object:	2,297	13,733	500	900		
400 - Supplies and Materials						
410 - Consumable Supplies & Materials	606	800	500	2,500		
470 - Computer Software	-	8,156	10,000	15,000		
480 - Computer Hardware	83	1,296	6,500	6,500		
Total Object:	689	10,252	17,000	24,000		
600 - Other Objects						
640 - Dues & Fees	150	150	150	150		
Total Function:	96,909	117,009	113,138	129,209	1.00	1.00

Other Support Services -

2690 - Other Support Services -

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
480 - Computer Hardware	199	-	-	-		
Total Function:	199	-	-	-		

**Supplemental Retirement
Total: \$9,301**

2700 - Supplemental Retirement

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
110 - Regular Salaries	28,800	22,800	14,400	7,200		
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	9,225	(13,068)	2,922	1,461		
220 - Social Security	2,203	1,744	1,102	551		
230 - Other Required Payroll Costs.	127	36	178	89		
Total Object:	11,555	(11,288)	4,202	2,101		
Total Function:	40,355	11,512	18,602	9,301		

Building Acquisition/Construction

4150 - Building Acquisition/Construction

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
500 - Capital Outlay						
530 - Improvements Other Than Buildings	-	-	2,000	-		
Total Function:	-	-	2,000	-		

**Interfund Transfers
Total: \$74,426**

5200 - Interfund Transfers

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
700 - Transfers						
710 - Fund Modifications	75,000	-	-	-		
711 - Transfer To Child Nutrition Fund	-	-	65,000	-		
716 - Transfer To Debt Service LED Fund	-	-	65,000	59,426		
717 - Transfer To Transportation Equipment Reserve Fund	-	-	47,634	15,000		
Total Object:	75,000	-	177,634	74,426		
Total Function:	75,000	-	177,634	74,426		

Operating Contingency

Total: \$458,837

6110 - Operating Contingency	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
700 - Transfers						
710 - Fund Modifications	-	-	51,663	-		
800 - Other Uses of Funds						
810 - Planned Reserves	-	-	-	458,837		
Total Function:	-	-	51,663	458,837		

Unappropriated Ending Fund Balance

Total: \$0

6110 - Operating Contingency	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
820 - Reserved for Next Year						
810 - Planned Reserves	687,414	2,025,461	-	-		
Total Function:	687,414	2,025,461	-	-		

Total Functions 100 - General Fund	9,657,938	11,342,266	10,513,157	92.66	11,643,148	93.90
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PROPOSED

Medicaid Administrative Claim Fund

The Medicaid Administrative Claim Fund was created to receive incoming Medicaid reimbursement funds to be used to further support health and outreach programs for district students.

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PROPOSED

Medicaid Administrative Claim Fund Summary

Clatskanie School District
May 22, 2023

Resources Total: \$181,391

Resources	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Object	\$	\$	\$ FTE	\$ FTE %	\$ FTE	\$ FTE
1000 - Revenue From Local Sources	26,453	33,847	50,000	50,000 27.6%		
5000 - Other Sources	92,686	109,501	131,391	131,391 72.4%		
Total Resources:	119,139	143,348	181,391	181,391 100%		

Requirements Total: \$181,391

Requirements	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Object	\$	\$	\$ FTE	\$ FTE %	\$ FTE	\$ FTE
300 - Purchased Services	1,424	9,616	115,891	115,891 63.9%		
400 - Supplies and Materials	2,789	5,819	60,500	60,500 33.4%		
600 - Other Objects	5,425	-	5,000	5,000 2.8%		
800 - Other Uses	109,501	127,912	-	-		
Total Requirements:	119,139	143,348	181,391	181,391 100%		

PROPOSED

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PROPOSED

Special Revenue Funds

The Special Revenue Funds account for the uses of specific revenue sources that are legally restricted to specified purposes. Some examples of special revenue funds include restricted state or federal grants-in-aid and food service sales.

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PROPOSED

Special Revenue Fund Summary

Clatskanie School District

May 22, 2023

Total (4,368,900)

Requirements	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Fund	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Requirements						
216 - ESSER III	880	225,925	910,486 4.00	480,000 4.00		
217 - ESSER II	122,435	222,101	201,601	131,500		
218 - Comprehensive Distance Learning	129,404	-	-	-		
219 - ESSER	129,548	-	-	-		
220 - Federal Miscellaneous Grants	52,742	11,552	40,138 0.13	73,956 0.15		
221 - IDEA Grant	189,292	152,929	151,067 1.69	210,167 1.94		
222 - Title I A Grant	155,976	149,898	176,201 2.25	192,422 1.88		
223 - Title II A Grant	26,575	31,453	29,021	26,088		
231 - Federal School Improvement Support CSI/TSI	31,804	28,417	121,432	58,103 0.88		
232 - Title IV-A	2,748	11,866	11,173	11,173		
251 - SIA	201,577	588,678	613,422 5.50	665,000 5.55		
252 - HSS Measure 98	207,040	141,210	192,153 1.88	181,337 1.56		
253 - City of Clatskanie Cares	52,177	-	-	-		
254 - Rural Broadband	22,000	-	-	-		
255 - State Miscellaneous Grants	9,333	19,441	149,031	83,887		
257 - Chronic Absenteeism	6,659	-	-	-		
258 - Summer Academic High School	10,835	15,166	32,390	32,390		
259 - Summer Enrichment K8	-	123,662	79,537	82,101		
260 - Student Body Elementary School	50,383	57,130	58,097	72,125		
261 - CES Auction	23,018	26,769	24,853	25,053		
262 - CES Playground	5,230	3,781	2,710	2,710		
263 - CES Garden & Heritage Trail	5,892	5,828	1,000	1,000		
265 - ASB Middle/High School Funds	66,599	84,885	70,000	80,000		
266 - ASB Sports Funds	3,272	44,124	63,094	87,000		
267 - Puzey Memorial Sports Fund	775	775	775	775		
268 - College Career Readiness Program	13,531	1,000	-	-		
270 - Transportation Equipment Reserve	313,996	430,673	169,433	124,083		
271 - TAP Grants School Facilities	-	-	25,000	25,000		
280 - Strategic Investment Program Fund	947,714	803,533	963,243	1,277,347		
281 - Community Emergency Generator Fund	4,002	4,002	4,002	4,002		
282 - Self Sustaining Fund	1,481	3,125	7,096	7,788		
299 - Child Nutrition	365,182	405,609	424,761 5.22	433,893 5.22		
Total Requirements:	3,152,100	3,593,532	4,521,716 20.66	4,368,900 21.17		
Total Special Revenue Fund Requirements	3,152,100	3,593,532	4,521,716 20.66	4,368,900 21.17		

Special Revenue Funds

Clatskanie School District

May 22, 2023

Total \$4,368,900

ESSER III

Total: \$480,000

216 - ESSER III	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$	FTE	\$	FTE
Resources						
3299 - State Restricted Grants-In-Aid	-	-	910,486		480,000	
4500 - Restricted Federal Funds	880	225,925	-		-	
Total Resources:	880	225,925	910,486		480,000	
Requirements						
111 - Certificated Salaries	-	104,468	207,733	4.00	230,128	4.00
112 - Classified Salaries	-	886	-		-	
121 - Substitute Certificated Salaries	-	3,917	3,000		3,000	
123 - Temporary Certified Salaries	-	49,223	-		-	
130 - Additional Salary	-	625	-		-	
139 - Opt Out Insurance	-	11,340	-		-	
211 - Public Employees Retirement	-	20,906	53,075		59,973	
212 - Public Employees Retirement	-	53	-		-	
220 - Social Security	-	13,033	17,113		18,330	
231 - Workers Compensaton	-	762	796		853	
232 - Unemployment Compensation	-	1,070	1,544		1,653	
233 - Paid Family Medical Leave	-	-	448		478	
241 - Health Insurance	-	17,540	40,316		63,903	
247 - License Reimbursement	-	187	-		-	
313 - Student Services	-	-	19,800		22,000	
340 - Travel	-	-	-		79,682	
410 - Consumable Supplies & Materials	880	1,755	100,000		-	
460 - Nonconsumable Supplies	-	160	30,000		-	
480 - Computer Hardware	-	-	49,196		-	
820 - Reserve For Next Year	-	-	387,465		-	
Total Requirements:	880	225,925	910,486	4.00	480,000	4.00
Total Fund:	-	-	-	4.00	-	4.00

ESSER II

Total: \$131,500

217 - ESSER II	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$	FTE	\$	FTE
Resources						
4500 - Restricted Federal Funds	122,435	222,101	201,601		131,500	
Requirements						
112 - Classified Salaries	3,350	1,595	-		-	
122 - Substitute Classified Salaries	96	-	-		-	
124 - Temporary Classified Salaries	23,598	3,509	-		-	
130 - Additional Salary	-	20,000	-		-	
139 - Opt Out Insurance	3,308	540	-		-	
211 - Public Employees Retirement	5,095	5,589	-		-	

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217 - ESSER II		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$
212 - Public Employees Retirement	-	1,200	-	-	-	-	-
220 - Social Security	2,293	1,954	-	-	-	-	-
231 - Workers Compensaton	176	481	-	-	-	-	-
232 - Unemployment Compensation	5	209	-	-	-	-	-
241 - Health Insurance	1,771	488	-	-	-	-	-
247 - License Reimbursement	-	197	-	-	-	-	-
310 - Professional & Technical	-	-	25,022	-	-	-	-
311 - Instruction Services	-	54,336	57,755	-	-	-	-
322 - Repairs & Maintenance Services	-	2,029	-	-	-	-	-
324 - Rentals	-	3,580	-	-	-	-	-
328 - Garbage	-	380	-	-	-	-	-
359 - Other Communication	-	4,680	5,000	-	-	-	-
410 - Consumable Supplies & Materials	1,125	2,792	13,500	-	-	-	-
460 - Nonconsumable Supplies	8,510	31,212	18,000	-	-	-	-
470 - Computer Software	-	5,408	13,500	-	-	-	-
480 - Computer Hardware	73,108	24,667	15,000	-	-	-	-
520 - Building Improvements	-	-	-	-	131,500	-	-
530 - Improvements Other Than Buildings	-	16,500	-	-	-	-	-
540 - Equipment, Depreciable	-	21,094	7,000	-	-	-	-
711 - Transfer To Child Nutrition Fund	-	19,662	46,824	-	-	-	-
Total Requirements:	122,435	222,101	201,601		131,500		
Total Fund:	-	-	-		-		

Comprehensive Distance Learning

218 - Comprehensive Distance Learning		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
4500 - Restricted Federal Funds	129,404	-	-	-	-	-	-
Requirements							
310 - Professional & Technical	8,978	-	-	-	-	-	-
324 - Rentals	5,681	-	-	-	-	-	-
470 - Computer Software	53,094	-	-	-	-	-	-
480 - Computer Hardware	61,650	-	-	-	-	-	-
Total Requirements:	129,404	-	-	-	-	-	-
Total Fund:	-	-	-	-	-	-	-

ESSER

219 - ESSER		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
4500 - Restricted Federal Funds	129,548	-	-	-	-	-	-

219 - ESSER

Account Type - Object	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Requirements						
310 - Professional & Technical	13,598	-	-	-		
470 - Computer Software	13,325	-	-	-		
480 - Computer Hardware	102,626	-	-	-		
Total Requirements:	129,548	-	-	-		
Total Fund:	-	-	-	-		

Federal Miscellaneous Grants
Total: \$73,956

220 - Federal Miscellaneous Grants

Account Type - Object	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Resources						
1990 - Miscellaneous	4,271	-	-	-		
4201 - Transportation Grant For Foster	2,639	-	-	-		
4311 - Restricted Federal Funds	34,654	4,000	4,000	10,111		
4500 - Restricted Federal Funds	-	-	25,853	41,000		
4502 - Restricted Federal Funds	-	-	-	7,045		
4506 - NSLP Snacks	-	-	1,000	-		
4508 - Restricted Federal Funds	4,941	7,552	6,285	15,800		
5400 - Beginning Fund Balance	6,236	-	3,000	-		
Total Resources:	52,742	11,552	40,138	73,956		
Requirements						
112 - Classified Salaries	2,207	2,459	3,598	4,307	0.15	
113 - Administrators	3,092	-	-	-		
130 - Additional Salary	-	-	-	20,009		
139 - Opt Out Insurance	564	555	810	-		
211 - Public Employees Retirement	1,999	727	1,046	6,090		
220 - Social Security	441	230	337	1,859		
231 - Workers Compensaton	28	12	15	180		
232 - Unemployment Compensation	1	14	30	168		
233 - Paid Family Medical Leave	-	-	9	49		
241 - Health Insurance	609	2	4	4,343		
340 - Travel	-	-	-	1,000		
410 - Consumable Supplies & Materials	34,925	2,417	34,289	11,151		
415 - Vehicle Fuel	2,639	-	-	-		
430 - Library Books	-	-	-	6,000		
460 - Nonconsumable Supplies	-	-	-	18,800		
540 - Equipment, Depreciable	-	5,135	-	-		
820 - Reserved for Next Year	6,236	-	-	-		
Total Requirements:	52,742	11,552	40,138	73,956	0.15	
Total Fund:	-	-	-	-	0.15	

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IDEA Grant
Total: \$210,167

221 - IDEA Grant	2020/21	2021/22	2022/23	2023/24		2023/24		2023/24	
	Actuals	Actuals	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
Account Type - Object	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources									
4500 - Restricted Federal Funds	20,382	-	-	-	-	-	-	-	-
4508 - Restricted Federal Funds	168,910	152,929	151,067	210,167	-	-	-	-	-
5400 - Beginning Fund Balance	0	-	-	-	-	-	-	-	-
Total Resources:	189,292	152,929	151,067	210,167					
Requirements									
111 - Certificated Salaries	89,209	59,667	63,287	58,965	1.00	31,044	1.00	-	-
112 - Classified Salaries	11,193	16,281	20,302	1,290	0.69	750	0.94	-	-
113 - Administrators	-	1,146	-	-	-	-	-	-	-
121 - Substitute Certificated Salaries	-	196	-	1,290	-	750	-	-	-
122 - Substitute Classified Salaries	-	6,011	1,300	750	-	-	-	-	-
130 - Additional Salary	-	1,128	628	21,204	-	-	-	-	-
211 - Public Employees Retirement	26,602	20,356	20,923	29,452	-	-	-	-	-
212 - Public Employees Retirement	-	69	-	-	-	-	-	-	-
220 - Social Security	7,709	6,328	6,541	8,731	-	-	-	-	-
231 - Workers Compensaton	459	430	305	510	-	-	-	-	-
232 - Unemployment Compensation	17	465	590	787	-	-	-	-	-
233 - Paid Family Medical Leave	-	-	172	228	-	-	-	-	-
241 - Health Insurance	54,103	40,853	36,802	43,069	-	-	-	-	-
410 - Consumable Supplies & Materials	-	-	217	8,722	-	-	-	-	-
460 - Nonconsumable Supplies	-	-	-	5,415	-	-	-	-	-
Total Requirements:	189,292	152,929	151,067	210,167	1.69	210,167	1.94		
Total Fund:	-	-	-	-	1.69	-	1.94		

Title I A Grant
Total: \$192,422

222 - Title I A Grant	2020/21	2021/22	2022/23	2023/24		2023/24		2023/24	
	Actuals	Actuals	Adopted	Proposed	FTE	Approved	FTE	Adopted	FTE
Account Type - Object	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources									
4500 - Restricted Federal Funds	76,152	53,240	176,201	192,422	-	-	-	-	-
4501 - Restricted Federal Funds	79,824	96,658	-	-	-	-	-	-	-
Total Resources:	155,976	149,898	176,201	192,422					
Requirements									
111 - Certificated Salaries	59,862	54,486	57,951	64,216	1.00	28,975	0.88	-	-
112 - Classified Salaries	26,540	21,361	30,986	3,600	1.25	1,000	-	-	-
121 - Substitute Certificated Salaries	757	4,015	3,100	3,800	-	-	-	-	-
122 - Substitute Classified Salaries	694	3,501	2,000	-	-	-	-	-	-
130 - Additional Salary	1,737	2,958	2,868	-	-	-	-	-	-
139 - Opt Out Insurance	-	1,782	2,835	-	-	-	-	-	-
211 - Public Employees Retirement	23,744	19,948	23,683	27,069	-	-	-	-	-
220 - Social Security	6,853	6,742	7,630	8,021	-	-	-	-	-
231 - Workers Compensaton	413	412	371	407	-	-	-	-	-
232 - Unemployment Compensation	16	504	689	723	-	-	-	-	-
233 - Paid Family Medical Leave	-	-	200	210	-	-	-	-	-

222 - Title I A Grant

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
241 - Health Insurance	34,564	34,189	37,357	39,985		
310 - Professional & Technical	795	-	-	-		
410 - Consumable Supplies & Materials	-	-	6,531	10,000		
460 - Nonconsumable Supplies	-	-	-	4,416		
Total Requirements:	155,976	149,898	176,201 2.25	192,422 1.88		
Total Fund:	-	-	- 2.25	- 1.88		

**Title II A Grant
Total: \$26,088**

223 - Title II A Grant

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
4501 - Restricted Federal Funds	26,575	31,453	29,021	26,088		
Requirements						
121 - Substitute Certificated Salaries	-	588	-	500		
211 - Public Employees Retirement	-	145	-	125		
220 - Social Security	-	45	-	38		
231 - Workers Compensaton	-	3	-	4		
232 - Unemployment Compensation	-	0	-	3		
233 - Paid Family Medical Leave	-	-	-	1		
245 - Tuition Reimbursement	14,377	6,801	6,804	11,810		
310 - Professional & Technical	4,270	5,250	2,500	2,500		
312 - Instructional Programs Improvement Services	1,091	2,750	2,750	9,773		
340 - Travel	3,034	1,348	2,030	1,095		
380 - Non-Instructional Professional & Technical	-	2,999	3,712	-		
410 - Consumable Supplies & Materials	3,803	11,524	11,225	-		
640 - Dues & Fees	-	-	-	239		
Total Requirements:	26,575	31,453	29,021	26,088		
Total Fund:	-	-	-	-		

**Federal School Improvement Support CSI/TSI
Total: \$58,103**

**231 - Federal School
Improvement Support CSI/TSI**

	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
4500 - Restricted Federal Funds	56,836	12,420	121,432	58,103		
5400 - Beginning Fund Balance	(25,032)	15,998	-	-		
Total Resources:	31,804	28,417	121,432	58,103		
Requirements						
112 - Classified Salaries	-	-	-	22,975 0.88		
122 - Substitute Classified Salaries	-	-	-	1,000		
124 - Temporary Classified Salaries	746	-	5,000	-		
130 - Additional Salary	-	13,000	-	-		
211 - Public Employees Retirement	-	3,146	1,210	6,001		
212 - Public Employees Retirement	-	180	-	-		
220 - Social Security	57	994	383	1,835		
231 - Workers Compensaton	3	58	40	88		

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231 - Federal School Improvement Support CSI/TSI		2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$
232 - Unemployment Compensation	0	136	34		165		
233 - Paid Family Medical Leave	-	-	10		48		
241 - Health Insurance	-	24	-		18,249		
310 - Professional & Technical	15,000	-	20,435		-		
342 - Conferences	-	10,880	35,000		-		
410 - Consumable Supplies & Materials	-	-	10,948		7,742		
460 - Nonconsumable Supplies	-	-	29,964		-		
470 - Computer Software	-	-	18,408		-		
820 - Reserved for Next Year	15,998	-	-		-		
Total Requirements:	31,804	28,417	121,432		58,103	0.88	
Total Fund:	-	-	-		-	0.88	

Title IV-A
Total: \$11,173

232 - Title IV-A		2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
4500 - Restricted Federal Funds	2,748	11,866	11,173		11,173		
Requirements							
131 - Overtime/Extra Time - Licensed	973	-	-		-		
132 - Overtime/Extra Time - Classified	73	-	-		-		
211 - Public Employees Retirement	288	-	-		-		
212 - Public Employees Retirement	11	-	-		-		
220 - Social Security	79	-	-		-		
231 - Workers Compensaton	5	-	-		-		
232 - Unemployment Compensation	0	-	-		-		
241 - Health Insurance	5	-	-		-		
340 - Travel	-	3,576	2,883		2,883		
410 - Consumable Supplies & Materials	1,315	-	-		-		
480 - Computer Hardware	-	8,290	8,290		8,290		
Total Requirements:	2,748	11,866	11,173		11,173		
Total Fund:	-	-	-		-		

SIA
Total: \$665,000

251 - SIA		2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$
Resources							
3299 - State Restricted Grants-In-Aid	201,577	588,678	613,422		665,000		
Requirements							
111 - Certificated Salaries	71,227	301,830	322,273	5.50	314,853	5.55	
121 - Substitute Certificated Salaries	-	4,535	3,031		9,631		
130 - Additional Salary	500	3,627	2,024		2,990		
131 - Overtime/Extra Time - Licensed	4,667	-	-		-		
139 - Opt Out Insurance	1,609	8,640	9,720		10,044		
211 - Public Employees Retirement	21,369	59,987	81,638		83,839		
220 - Social Security	5,973	24,283	25,785		25,819		
231 - Workers Compensaton	369	1,435	1,200		1,230		

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251 - SIA		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
232 - Unemployment Compensation	98	1,683	2,325		2,327			
233 - Paid Family Medical Leave	-	-	674		674			
241 - Health Insurance	19,993	76,952	82,266		84,764			
310 - Professional & Technical	40,000	40,000	40,000		50,000			
311 - Instruction Services	-	8,114	5,500		6,825			
313 - Student Services	-	17,600	-		-			
343 - Student Travel Out of District	-	87	114		50			
410 - Consumable Supplies & Materials	21,359	8,585	30,922		3,900			
420 - Textbooks	-	1,389	2,000		600			
421 - Workbooks	-	1,424	1,500		-			
460 - Nonconsumable Supplies	14,413	15,990	1,700		1,900			
470 - Computer Software	-	5,248	-		-			
480 - Computer Hardware	-	7,270	750		65,554			
Total Requirements:	201,577	588,678	613,422	5.50	665,000	5.55		
Total Fund:	-	-	-	5.50	-	5.55		

HSS Measure 98
Total: \$181,337

252 - HSS Measure 98		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
3299 - State Restricted Grants-In-Aid	207,040	141,210	192,153		181,337			
Requirements								
111 - Certificated Salaries	78,112	46,205	83,266	1.00	87,005	1.00		
112 - Classified Salaries	42,311	27,486	28,625	0.88	21,062	0.56		
122 - Substitute Classified Salaries	-	121	-		-			
130 - Additional Salary	-	326	-		-			
139 - Opt Out Insurance	17,590	12,150	5,670		-			
211 - Public Employees Retirement	39,199	20,439	27,886		27,049			
220 - Social Security	10,598	6,457	8,994		8,267			
231 - Workers Compensaton	698	386	411		379			
232 - Unemployment Compensation	118	475	811		745			
233 - Paid Family Medical Leave	-	-	236		216			
241 - Health Insurance	31	27	19,813		36,614			
310 - Professional & Technical	-	9,900	-		-			
311 - Instruction Services	-	1,200	-		-			
410 - Consumable Supplies & Materials	7,913	15,509	15,000		-			
420 - Textbooks	-	-	1,441		-			
540 - Equipment, Depreciable	10,469	529	-		-			
Total Requirements:	207,040	141,210	192,153	1.88	181,337	1.56		
Total Fund:	-	-	-	1.88	-	1.56		

City of Clatskanie Cares

253 - City of Clatskanie Cares		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
2200 - Restricted Revenue	52,177	-	-		-			
Requirements								
410 - Consumable Supplies & Materials	52,177	-	-		-			
Total Fund:	-	-	-		-			

Rural Broadband

254 - Rural Broadband	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
2200 - Restricted Revenue	22,000	-	-	-		
Requirements						
324 - Rentals	11,000	-	-	-		
359 - Other Communication	11,000	-	-	-		
Total Requirements:	22,000	-	-	-		
Total Fund:	-	-	-	-		

State Miscellaneous Grants Total: \$83,887

255 - State Miscellaneous Grants	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
1920 - Donations - Private Sources	-	9,925	100	-		
1990 - Miscellaneous	-	2,977	-	4,500		
2200 - Restricted Revenue	-	1,949	-	-		
3299 - State Restricted Grants-In-Aid	9,333	1,090	147,249	74,077		
5400 - Beginning Fund Balance	-	3,500	1,682	5,310		
Total Resources:	9,333	19,441	149,031	83,887		
Requirements						
111 - Certificated Salaries	-	-	-	7,500		
126 - Other Stipends	-	1,500	-	-		
130 - Additional Salary	5,500	1,500	-	2,000		
211 - Public Employees Retirement	58	623	-	2,380		
212 - Public Employees Retirement	-	68	-	-		
220 - Social Security	416	198	-	727		
231 - Workers Compensaton	25	12	-	78		
232 - Unemployment Compensation	1	27	-	66		
233 - Paid Family Medical Leave	-	-	-	19		
241 - Health Insurance	-	13	-	-		
310 - Professional & Technical	3,333	-	144,249	-		
311 - Instruction Services	-	-	-	7,500		
312 - Instructional Programs Improvement Services	-	-	-	10,000		
341 - Travel, Local In District	-	-	3,000	-		
343 - Student Travel Out of District	-	-	-	21,347		
410 - Consumable Supplies & Materials	-	2,340	782	17,270		
430 - Library Books	-	987	-	-		
460 - Nonconsumable Supplies	-	8,675	1,000	7,500		
480 - Computer Hardware	-	-	-	7,500		
820 - Reserved for Next Year	-	3,500	-	-		
Total Requirements:	9,333	19,441	149,031	83,887		
Total Fund:	-	-	-	-		

Chronic Absenteeism

257 - Chronic Absenteeism	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	6,659	-	-	-		
Requirements						
310 - Professional & Technical	6,413	-	-	-		
410 - Consumable Supplies & Materials	246	-	-	-		
<i>Total Requirements:</i>	6,659	-	-	-		
<i>Total Fund:</i>	-	-	-	-		

Summer Academic High School Total: \$32,390

258 - Summer Academic High School	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	10,835	15,166	32,390	32,390		
Requirements						
111 - Certificated Salaries	7,095	1,088	8,500	8,500		
112 - Classified Salaries	898	55	150	150		
211 - Public Employees Retirement	2,133	271	2,094	2,167		
220 - Social Security	605	87	661	661		
231 - Workers Compensaton	62	6	68	71		
232 - Unemployment Compensation	1	0	60	60		
233 - Paid Family Medical Leave	-	-	17	17		
410 - Consumable Supplies & Materials	40	2,146	3,500	3,500		
460 - Nonconsumable Supplies	-	1,788	7,340	7,264		
480 - Computer Hardware	-	2,485	10,000	10,000		
540 - Equipment, Depreciable	-	6,000	-	-		
690 - Grant Indirect Charges-Admin Costs	-	1,238	-	-		
<i>Total Requirements:</i>	10,835	15,166	32,390	32,390		
<i>Total Fund:</i>	-	-	-	-		

Continued on next page...

Summer Enrichment K8

Total: \$82,101

259 - Summer Enrichment K8	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	-	123,662	79,537	82,101		
Requirements						
111 - Certificated Salaries	-	6,345	7,500	7,500		
112 - Classified Salaries	-	2,661	3,000	3,000		
211 - Public Employees Retirement	-	1,793	2,542	2,630		
220 - Social Security	-	681	803	803		
231 - Workers Compensaton	-	40	83	87		
232 - Unemployment Compensation	-	2	72	72		
233 - Paid Family Medical Leave	-	-	21	21		
410 - Consumable Supplies & Materials	-	1,018	-	-		
460 - Nonconsumable Supplies	-	1,502	15,516	15,526		
480 - Computer Hardware	-	2,478	10,000	12,462		
530 - Improvements Other Than Buildings	-	59,400	40,000	40,000		
540 - Equipment, Depreciable	-	7,050	-	-		
564 - Bus and Capital Bus Improvements	-	40,693	-	-		
Total Requirements:	-	123,662	79,537	82,101		
Total Fund:	-	-	-	-		

Student Body Elementary School

Total: \$72,125

260 - Student Body Elementary School	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
1740 - ASB General Fees	-	2,200	2,200	3,650		
1760 - Club Fund Raising	42	35	35	2,500		
1790 - Other Extracurricular Activities	-	560	-	-		
1920 - Donations - Private Sources	1,684	1,111	695	11,250		
1961 - Recovery Current Year Expenditures	40	297	163	-		
1990 - Miscellaneous	(20)	5,420	5,380	7,000		
3299 - State Restricted Grants-In-Aid	23,607	21,492	23,607	25,500		
5400 - Beginning Fund Balance	25,030	26,015	26,017	22,225		
Total Resources:	50,383	57,130	58,097	72,125		
Requirements						
130 - Additional Salary	2,898	4,577	3,113	6,786		
211 - Public Employees Retirement	770	921	739	1,706		
220 - Social Security	222	350	238	518		
231 - Workers Compensaton	13	21	11	25		
232 - Unemployment Compensation	1	48	22	49		
233 - Paid Family Medical Leave	-	-	7	15		
343 - Student Travel Out of District	17,825	16,877	18,300	26,500		
410 - Consumable Supplies & Materials	2,638	8,204	34,692	35,276		
430 - Library Books	-	94	975	1,250		
820 - Reserved for Next Year	26,015	26,041	-	-		
Total Requirements:	50,383	57,130	58,097	72,125		
Total Fund:	-	-	-	-		

CES Auction
Total: \$25,053

261 - CES Auction	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
1920 - Donations - Private Sources	-	3,751	3,800	4,000		
5400 - Beginning Fund Balance	23,018	23,018	21,053	21,053		
Total Resources:	23,018	26,769	24,853	25,053		
Requirements						
310 - Professional & Technical	-	-	10,000	-		
324 - Rentals	-	-	1,000	-		
353 - Postage	-	-	200	-		
354 - Advertising	-	-	500	-		
410 - Consumable Supplies & Materials	-	-	2,384	-		
460 - Nonconsumable Supplies	-	5,716	5,934	25,053		
480 - Computer Hardware	-	-	4,835	-		
820 - Reserved for Next Year	23,018	21,053	-	-		
Total Requirements:	23,018	26,769	24,853	25,053		
Total Fund:	-	-	-	-		

CES Playground
Total: \$2,710

262 - CES Playground	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
5400 - Beginning Fund Balance	5,230	3,781	2,710	2,710		
Requirements						
410 - Consumable Supplies & Materials	1,449	1,071	2,710	2,710		
820 - Reserved for Next Year	3,781	2,710	-	-		
Total Requirements:	5,230	3,781	24,853	25,053		
Total Fund:	-	-	-	-		

CES Garden & Heritage Trail

Total: \$1,000

263 - CES Garden & Heritage Trail	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
1920 - Donations - Private Sources	-	-	1,000	1,000		
5400 - Beginning Fund Balance	5,892	5,828	-	-		
Total Resources:	5,892	5,828	1,000	1,000		
Requirements						
130 - Additional Salary	-	991	-	-		
211 - Public Employees Retirement	-	255	-	-		
220 - Social Security	-	76	-	-		
231 - Workers Compensaton	-	4	-	-		
232 - Unemployment Compensation	-	0	-	-		
329 - Other Property Services	-	500	-	-		
410 - Consumable Supplies & Materials	65	4,001	1,000	1,000		
820 - Reserved for Next Year	5,828	-	-	-		
Total Requirements:	5,892	5,828	1,000	1,000		
Total Fund:	-	-	-	-		

ASB Middle/High School Funds

Total: \$80,000

265 - ASB Middle/High School Funds	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
1710 - Admissions	2,480	-	-	-		
1740 - ASB General Fees	2,425	2,791	-	-		
1741 - ASB Club Fees	1,237	2,029	-	-		
1760 - Club Fund Raising	3,205	18,843	13,747	25,000		
1920 - Donations - Private Sources	1,135	4,719	-	-		
1990 - Miscellaneous	40	-	-	-		
5400 - Beginning Fund Balance	56,076	56,503	56,253	55,000		
Total Resources:	66,599	84,885	70,000	80,000		
Requirements						
324 - Rentals	-	2,266	-	-		
340 - Travel	-	217	-	-		
343 - Student Travel Out of District	-	300	-	-		
389 - Other Non-Instructional Professional & Technical	-	200	-	-		
390 - Other General Professional & Technical	-	3,420	-	-		
410 - Consumable Supplies & Materials	8,831	7,818	70,000	80,000		
460 - Nonconsumable Supplies	-	1,709	-	-		
640 - Dues & Fees	1,265	945	-	-		
820 - Reserved for Next Year	56,503	68,010	-	-		
Total Requirements:	66,599	84,885	70,000	80,000		
Total Fund:	-	-	-	-		

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ASB Sports Funds

Total: \$87,000

266 - ASB Sports Funds		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
1742 - ASB Sports Fees	-	2,933	-	-	-	-	-	-
1760 - Club Fund Raising	145	17,479	55,000	-	11,000	-	-	-
1920 - Donations - Private Sources	2,770	21,805	-	-	20,000	-	-	-
5400 - Beginning Fund Balance	356	1,906	8,094	-	56,000	-	-	-
Total Resources:	3,272	44,124	63,094		87,000			
Requirements								
340 - Travel	286	1,133	-	-	-	-	-	-
389 - Other Non-Instructional Professional & Technical	-	150	-	-	-	-	-	-
390 - Other General Professional & Technical	-	4,941	-	-	-	-	-	-
410 - Consumable Supplies & Materials	1,080	5,581	63,094	-	87,000	-	-	-
820 - Reserved for Next Year	1,906	32,319	-	-	-	-	-	-
Total Requirements:	3,272	44,124	63,094		87,000			
Total Fund:	-	-	-		-			

Puzey Memorial Sports Fund

Total: \$775

267 - Puzey Memorial Sports Fund		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
5400 - Beginning Fund Balance	775	775	775	-	775	-	-	-
Requirements								
374 - Other Tuition	-	-	775	-	-	-	-	-
460 - Nonconsumable Supplies	-	-	-	-	775	-	-	-
820 - Reserved for Next Year	775	775	-	-	-	-	-	-
Total Requirements:	775	775	775		775			
Total Fund:	-	-	-		-			

College Career Readiness Program

268 - College Career Readiness Program		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24	
		Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
3299 - State Restricted Grants-In-Aid	12,531	-	-	-	-	-	-	-
5400 - Beginning Fund Balance	1,000	1,000	-	-	-	-	-	-
Total Resources:	13,531	1,000	-	-	-	-	-	-
Requirements								
312 - Instructional Programs Improvement Services	-	499	-	-	-	-	-	-
410 - Consumable Supplies & Materials	-	292	-	-	-	-	-	-
420 - Textbooks	-	209	-	-	-	-	-	-
540 - Equipment, Depreciable	12,531	-	-	-	-	-	-	-
820 - Reserved for Next Year	1,000	-	-	-	-	-	-	-
Total Requirements:	13,531	1,000	-	-	-	-	-	-
Total Fund:	-	-	-		-			

Transportation Equipment Reserve

Total: \$124,083

270 - Transportation Equipment Reserve	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
3222 - SSF Transportation Equipment	106,436	106,436	118,078	134,254		
5160 - Lease Purchase Receipts	73,854	275,889	-	-		
5200 - Interfund Transfer	101,806	-	47,634	15,000		
5300 - Sale of Fixed Asset	-	1,000	-	-		
5400 - Beginning Fund Balance	31,899	47,348	3,721	(25,171)		
Total Resources:	313,996	430,673	169,433	124,083		
Requirements						
540 - Equipment, Depreciable	66,729	-	-	-		
564 - Bus and Capital Bus Improvements	73,854	275,890	-	-		
610 - Redemption of Principal	116,659	187,721	157,636	112,354		
622 - Bus Interest	9,406	7,437	7,076	10,353		
810 - Planned Reserves	-	-	4,721	1,376		
820 - Reserved for Next Year	47,348	(40,375)	-	-		
Total Requirements:	313,996	430,673	169,433	124,083		
Total Fund:	-	-	-	-		

TAP Grants School Facilities

Total: \$25,000

271 - TAP Grants School Facilities	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	-	-	25,000	25,000		
Requirements						
310 - Professional & Technical	-	-	25,000	25,000		
Total Fund:	-	-	-	-		

Strategic Investment Program Fund

Total: \$1,277,347

280 - Strategic Investment Program Fund	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
1920 - Donations - Private Sources	432,518	425,298	340,000	390,000		
5400 - Beginning Fund Balance	515,196	378,235	623,243	887,347		
Total Resources:	947,714	803,533	963,243	1,277,347		
Requirements						
420 - Textbooks	-	-	-	215,000		
711 - Transfer To Child Nutrition Fund	-	20,672	-	123,245		
716 - Transfer To Debt Service LED Fund	57,000	59,937	-	-		
717 - Transfer To Transportation Equipment Reserve Fund	66,806	-	-	-		
718 - Transfer To General Fund	445,673	-	241,710	-		
810 - Planned Reserves	-	-	721,533	939,102		
820 - Reserved for Next Year	378,235	722,924	-	-		
Total Requirements:	947,714	803,533	963,243	1,277,347		
Total Fund:	-	-	-	-		

Community Emergency Generator Fund

Total: \$4,002

281 - Community Emergency Generator Fund	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
5400 - Beginning Fund Balance	4,002	4,002	4,002	4,002		
Requirements						
410 - Consumable Supplies & Materials	-	-	4,002	4,002		
820 - Reserved for Next Year	4,002	4,002				
Total Requirements:	4,002	4,002	963,243	1,277,347		
Total Fund:	-	-	-	-		

Self Sustaining Fund

Total: \$7,788

282 - Self Sustaining Fund	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
1920 - Donations - Private Sources	195	1,644	2,000	2,000		
1990 - Miscellaneous	-	-	2,000	2,000		
5400 - Beginning Fund Balance	1,286	1,481	3,096	3,788		
Total Resources:	1,481	3,125	7,096	7,788		
Requirements						
410 - Consumable Supplies & Materials	-	761	7,096	7,788		
820 - Reserved for Next Year	1,481	2,364				
Total Requirements:	1,481	3,125	963,243	1,277,347		
Total Fund:	-	-	-	-		

Child Nutrition

Total: \$433,893

299 - Child Nutrition	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
1600 - Food Service Sales	715	5,498	21,602	57,290		
1921 - Grants - Private Sources	6,000	-	-	-		
1990 - Miscellaneous	545	183	138	1,000		
3102 - SSF Lunch Fund Match	3,227	-	3,000	3,000		
3299 - State Restricted Grants-In-Aid	2,811	2,827	4,192	1,500		
4502 - Restricted Federal Funds	-	-	-	16,768		
4503 - NSLP Breakfast	121,055	77,505	66,510	60,000		
4505 - NSLP Lunch	196,153	265,213	230,092	160,000		
4905 - Federal Commodities	26,049	35,089	34,227	30,000		
5200 - Interfund Transfer	40,000	40,334	65,000	123,245		
5400 - Beginning Fund Balance	(31,372)	(21,040)	-	(18,910)		
Total Resources:	365,182	405,609	424,761	433,893		
Requirements						
112 - Classified Salaries	123,448	124,420	142,844	160,340	5.22	
122 - Substitute Classified Salaries	7,303	17,104	12,000	9,000		
127 - Longevity	-	-	-	500		

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299 - Child Nutrition		2020/21	2021/22	2022/23	2023/24		2023/24		2023/24	
		Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
130 - Additional Salary	9,286	661	-		-					
132 - Overtime/Extra Time - Classified	-	498	600		-					
134 - Imputed Income	(5,206)	-	-		-					
139 - Opt Out Insurance	2,855	1,418	2,835		10,011					
211 - Public Employees Retirement	36,635	29,177	39,754		48,182					
220 - Social Security	10,705	11,417	12,108		14,192					
231 - Workers Compensaton	3,224	3,574	2,494		3,128					
232 - Unemployment Compensation	25	864	1,093		1,281					
233 - Paid Family Medical Leave	-	-	318		372					
241 - Health Insurance	91,034	67,999	46,381		55,695					
340 - Travel	194	68	50		-					
410 - Consumable Supplies & Materials	40	-	-		-					
411 - Supplies/Cafeteria	13,577	12,504	12,750		8,000					
450 - Food/Cafeteria	59,580	91,730	109,192		86,003					
459 - Food - Commodities	26,049	35,089	34,227		30,000					
470 - Computer Software	4,159	4,612	4,612		4,889					
640 - Dues & Fees	3,316	4,161	3,503		2,300					
820 - Reserved for Next Year	(21,040)	314	-		-					
Total Requirements:	365,182	405,609	424,761	5.22	433,893	5.22				
Total Fund:	-	-	-	5.22	-	5.22				
Total Funds 200 - Special Revenue Funds		-	-	-	20.66	-	21.17			

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PROPOSED

Debt Service Funds

Oregon Budget Law requires the establishment of a Debt Service Fund when a bond levy is passed. These funds account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

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PROPOSED

Debt Service Funds

Clatskanie School District

May 22, 2023

Total (773,337)

300 - Debt Service Fund	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Fund - Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Debt Service Fund						
<u>Resources</u>						
1110 - Property Taxes	725,016	678,388	695,800	713,400		
5400 - Beginning Fund Balance	27,075	21,923	-	-		
Total Resources:	752,091	700,310	695,800 -	713,400 -		
<u>Requirements</u>						
610 - Redemption of Principal	717,000	355,000	310,000	340,000		
621 - Interest	13,168	336,666	385,800	373,400		
820 - Reserved for Next Year	21,923	8,644	-	-		
Total Requirements:	752,091	700,310	695,800 -	713,400 -		
Total Fund:	-	-	695,800 -	713,400 -		
310 - Debt Service LED Fund						
<u>Resources</u>						
5200 - Interfund Transfer	57,000	59,937	61,937	59,937		
5400 - Beginning Fund Balance	(1,615)	(4,552)	-	-		
Total Resources:	55,385	55,385	61,937 -	59,937 -		
<u>Requirements</u>						
610 - Redemption of Principal	47,027	42,086	52,648	52,562		
621 - Interest	12,910	17,851	9,289	7,375		
820 - Reserved for Next Year	(4,552)	(4,552)	-	-		
Total Requirements:	55,385	55,385	61,937 -	59,937 -		
Total Fund:	55,385	55,385	61,937 -	59,937 -		
Total Funds 300 - Debt Service Funds	-	-	-	-		

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PROPOSED

Capital Project Funds

The Capital Project Funds account for activities related to the acquisition, construction, repairing and equipping of facilities

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PROPOSED

Capital Project Funds

Clatskanie School District

May 22, 2023

Total \$7,467,473

M5-284 Capital Projects

Total: \$5,015,000

401 - M5-284 Capital Projects	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
1510 - Interest On Investments	-	56,713	50,000	15,000		
3299 - State Restricted Grants-In-Aid	-	-	4,000,000	-		
5110 - Bond Proceeds	-	12,186,228	-	-		
5400 - Beginning Fund Balance	-	-	9,000,000	5,000,000		
Total Resources:	-	12,242,941	13,050,000	5,015,000		
Requirements						
354 - Advertising	-	238	500	-		
383 - Architect/Engineer Services	-	-	150,000	-		
390 - Other General Professional & Technical	-	65,746	200,000	30,000		
410 - Consumable Supplies & Materials	-	493	-	-		
520 - Building Improvements	-	1,739,335	11,998,015	4,985,000		
530 - Improvements Other Than Buildings	-	-	303,485	-		
562 - Bus Garage Improvements	-	-	368,000	-		
640 - Dues & Fees	-	156,634	30,000	-		
820 - Reserved for Next Year	-	10,280,495	-	-		
Total Requirements:	-	12,242,941	13,050,000	5,015,000		
Total Fund:	-	-	-	-		

Seismic Improvements

Total: \$2,182,945

402 - Seismic Improvements	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
Account Type - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
3299 - State Restricted Grants-In-Aid	-	-	-	2,182,945		
Requirements						
383 - Architect/Engineer Services	-	-	-	200,000		
390 - Other General Professional & Technical	-	-	-	30,000		
520 - Building Improvements	-	-	-	1,952,945		
Total Requirements:	-	-	-	2,182,945		
Total Fund:	-	-	-	-		

Capital Maintenance Fund

Total: \$269,528

440 - Capital Maintenance Fund		2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted	
Account Type - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
Resources								
1510 - Interest On Investments	-	-	-		9,900			
5300 - Sale of Fixed Asset	116,022	-	-		-			
5400 - Beginning Fund Balance	138,182	254,204	138,182		259,628			
Total Resources:	254,204	254,204	138,182		269,528			
Requirements								
322 - Repairs & Maintenance Services	-	-	80,000		219,528			
460 - Nonconsumable Supplies	-	-	40,000		-			
810 - Planned Reserves	-	-	18,182		50,000			
820 - Reserved for Next Year	254,204	254,204						
Total Requirements:	254,204	254,204	138,182		269,528			
Total Fund:	-	-	-		-			
Total Funds 400 - Capital Project Funds	-	-	-		-			

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PROPOSED

Scholarship Trust Funds

The Scholarship Funds account for activities of assets held in trust by the district.

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PROPOSED

Trust and Agency Funds

Clatskanie School District
May 22, 2023

Kleger Scholarship Fund

721 - Kleger Scholarship Fund

Account Type - Object	2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Resources						
1510 - Interest On Investments	420	302	273	-		
5400 - Beginning Fund Balance	52,607	53,027	53,391	-		
Total Resources:	53,027	53,329	53,664	-		
Requirements						
374 - Other Tuition	-	-	53,664	-		
820 - Reserved for Next Year	53,027	53,329		-		
Total Requirements:	53,027	53,329	53,664	-		
Total Fund:	-	-	-	-		

PROPOSED