

NOTES ON THE BUDGET:

Highlights that affect many areas of our budget for 23/24:

Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures. We are one of 12 districts, with at least 1 ESD, that does not have theirs completed. There are footnotes on the affected pages, and it is only the 21/22 actuals column.

We are currently managing 48 grants, 31 of which are in fund 233, miscellaneous federal grants and 250 miscellaneous non-federal grants. The budget for these allocations change depending on the grants funded.

Opt out stipends were reallocated to Medical/Dental Insurance throughout the budget.

We moved positions from general fund and ESSER into SIA and other sustainable funded grants wherever possible. We added teachers, and an administrator. During the year there were 3 classifieds that were unfilled, and a teacher was hired in their place. This is also reflected in this year's budget.

Our budget reflects a required increase to supplies and services.

There is a significant increase in technology, and an added technology support specialist, as we implement our cyber-security program. It will better protect our data, and give us faster connections in the coming year. This is also a requirement by PACE, our insurance company, to keep our cyber liability insurance.

I do not anticipate the inflation rate dropping. Our budget reflects a required increase to supplies and services.

GENERAL FUND:

Page 4 Our summary of All Funds. We have a total of 229.06 FTE's for this year. An increase of 3.01 FTE's total. Our total budget for the year is \$53,091,367. An increase of \$3,974,521.

Page 7 is a summary of our General Fund Revenue. Our proposed budget for the General Fund is \$27,606,259.

Page 8 is a summary of expenditures in all major functions. The highest cost is in Instruction.

Page 9 is a summary of expenditures in all major objects in the General Fund. We have moved a lot of our salaries to stable grant funding and therefore have lowered our salary costs in General Fund.

Page 10 is our General Fund revenue. Due to high interest rates, we have an increase in interest. I have projected that we will have a significant decrease in our state managed county timber.

Page 11 We have moved our preschool classified staff to the Preschool Promise grant.

Pages 12 there were no significant changes.

Page 13 we have an increase in textbook requirements. There is a need for middle school extra-curricular activities, and the increase in salaries reflects those additional hours.

Page 14 the middle school extra-curricular supplies budget was reinstated and increased for more activities. We have moved Staff from ESSER to General Fund.

Page 15 we moved substitute licensed to extra duty salary.

Page 16 we moved all of pre-kindergarten to the Preschool Promise grant

Page 17 there were no significant changes.

Page 18 We have added needed FTE's to our Special Services department, that were in other funds. Most of them had been funded through ESSER.

Page 19, 20, 21, 22 there were no significant changes.

Page 23 an increase in supplies was needed in Special Services. The FTE in function 2210 was moved to 2320, the Superintendent's Office.

Page 24 an Educational Assistant was added to this function.

Page 25 An increase was necessary for staff development across function 2240. We are finding more and more meetings and trainings are no longer virtual.

Page 26 The FTE in function 2210 was moved to 2320, the Superintendent's Office.

Page 27 We have added an Assistant Principal at PRE. They are funded half General Fund and half SIA.

Page 28 We are adding back a half time FTE in the District Office. This will facilitate the increased workload in grant tracking and clerical work.

Page 29 We are purchasing a software program named DebtBook. It is required by our auditors for the new GASB rules for leases and software contracts.

Page 30 We are adding a Custodial staff at the High School to cover rentals and off hours. We are also increasing our substitute and temporary staff. We charge the renter for our custodial staff hours when appropriate, to offset this cost.

Page 31 We have added a half time bus driver, and will be rehiring a mechanic this coming school year.

Page 32 Our bus replacements continue. This reflects 2 vehicle purchases. There is a requirement in December 2023 to purchase vehicles with lower emissions. We are researching alternatives.

Page 33 there were no significant changes.

Page 34 We are planning reserves in the amount of \$2,750,000 which is approximately 10% of our general fund budget, as required by board policy.

SPECIAL REVENUE FUNDS:

Page 37 this is one of our miscellaneous revenue funds and expenditure requirements change with each grant received.

Page 38 through 40, TITLE IIA there were no significant changes.

Page 41 through 49 ESSER This is the last year of our ESSER funding. We must spend all of the remaining funds in fiscal year 23/24. We have moved all FTE's out of ESSER and into more stable funding streams. We have added extra duty salaries for exploring other added programs. We have 3 curriculum adoptions this year, a generator at PRE, and some of our cyber-security program.

Page 50 and 51 Technology Grants will be paying 80% of a new upgraded WiFi system.

Page 52 and 53 MAC will continue to pay our Health Services staff.

Page 55 through 57 are historical information. We no longer receive this grant.

Page 58 and 59 ASPIRE there were no significant changes.

Pages 60 and 61 Title I We moved 2 staff to SIA.

Pages 62 and 63 IDEA there were no significant changes.

Pages 64 and 65 Rural and Low Income Schools there were no significant changes.

Pages 66 and 67 Title IV – SSAE there is an increase in funding and we will use those for supplies and textbooks.

Pages 68 through 72 Miscellaneous Grants Non-Federal, There are several grants in this fund and budget allocations change depending on the parameters of the grants funding it. Examples are: \$500 from NWRESA for a classroom, \$1200 for a stipend for a training, etc.

Pages 73 through 83 SIA and Graduation and College/Career Readiness We have moved 4 FTE's into these funds. This and our next fund are driven by our Integrated Guidance. Susan can share more about this.

Pages 84 through 87 are for historical information. We do not anticipate receiving the Summer Enrichment and Learning Grant this year.

Pages 88 and 89 English Language Learners has no significant changes.

Pages 90 through 92 Energy Efficient Schools has no significant changes.

Pages 93 and 94 Equitable Education has no significant changes.

Pages 262 through 97 Due to the individual schools maintaining their own accounting systems, and are audited on those accounts separately, we no longer have to break out their expenses in the District's system. Therefore we are allowed to budget them in their supplies category. They do not have significant changes from year to year.

Pages 98 through 100 Preschool Promise We have added several FTE's as we believe this is a stable funding source.

Page 101 through 104 Ann Lewis and Vellutini Scholarship has no significant changes.

Page 105 through 107 Food Service We are currently being audited by ODE for Provision 2. We are anticipating the continuation of free meals for students. If Provision 2 does not renew, we have funding set aside in ESSER. The 1 FTE was reallocated to substitute classified staff.

Pages 108 through 119 These are our debt services and have no significant changes.

Pages 120 through 124 Capital Improvements and Bond. In these funds we are budgeting several improvements. The majority of this is allocated to the Softball Field. However, there is also a need for a new roof and other improvements at the warehouse/bus barn, as well as a new IT server at PRE.

Page 125 and 126 Capital Maintenance Reserve has no significant changes.

Page 127 is the Grand Total of all revenues.

Page 128 is the Grand Total of all expenses.

Pages 129 through 132 is an appendix with budget terminology that you might find useful.