



**Alsea School District**

***2023-2024***

***Proposed Budget***

***301 3rd Street  
Alsea, Oregon 97324  
541-487-4305  
Alsea.k12.or.us***

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# 2023-2024

## Proposed Budget

### Alsea School District #7J

Sean Gallagher

Superintendent

LaRae Sullivan

Assistant Business Manager

Linn Benton ESD

April 18<sup>th</sup> 2023

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#### DISTRICT MISSION STATEMENT

“Alsea School and community share responsibility for creating a safe learning environment where performance and behavior reflect high expectations.”

#### The Vision of the Alsea School District

“to provide outstanding education in a small, rural setting while preparing our students to compete in a global society. Students attending Alsea School will receive a Kindergarten through 12th grade curriculum that is aligned to state common core standards.”

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# **Organizational Section**

The organizational section is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

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# The Budget at a Glance

## Local Budget Law

Oregon's Local Budget Law is set forth in ORS 294.305 to 294.565 and sets the standard procedures for preparing, presenting, and using budgets. Citizen involvement is encouraged before the budget is formally adopted.

A budget is a financial plan for one fiscal year. It shows estimates of revenues and costs of items or services that the District wants to purchase in the coming year.

The budget authorizes the District to spend money and limits how much it can spend. The budget also justifies the levy of property taxes. The District must plan a balanced budget where resources equal expenditures. The District can't plan to purchase more items or services than it has money to pay for them.

## The Budget Process

The budget process is broken down into four phases.

Phase 1 the budget officer puts together a proposed budget. This takes months of time and involves both building and central office staff. The format of the proposed budget is designed by the Department of

Revenue and includes a budget message prepared annually by the Superintendent. Once the proposed budget is given to the Budget Committee, citizens may obtain a copy by calling (541) 487-4305 or at the website [www.alsea.k12.or.us](http://www.alsea.k12.or.us)

The Budget Committee is made up of all the current Board Members and an equal number of appointed electors. The Budget Committee's duties are: to receive the budget document; to hear the budget message; to hear and consider public comment; to discuss and revise the budget as needed; to approve the budget; and to approve the property taxes.

Phase 2 is when the Budget Committee approves the budget. The first Budget Committee meeting usually takes place in April. The Budget Committee reviews the proposed budget, listens to comments from citizens, and then approves the budget.

Phase 3 includes adopting the budget and certifying property taxes to the county assessor. This phase includes a special hearing of the School Board. Notice of the hearing and a summary of the budget are published in the local newspaper five to thirty days in advance of the hearing.

Phase 4 occurs when the District is operating under the adopted budget. Any changes to the adopted budget must be made before additional money is spent, or money is spent for a different purpose than described in the adopted budget. The School Board may adopt a supplemental budget at a regular meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more than 10 percent; the School Board must first publish the supplemental budget and hold a special hearing. Some exceptions to the rule apply.

## Budget Funds

### 1. General Fund

The General Fund keeps track of expenditures needed to run the daily operations of the District. Property tax money raised through the permanent rate limit and State School Fund payments go into this fund.

### 2. Special Revenue Fund

These funds account for money that must be used for a specific purpose. They include Federal, State, and Local

grants, as well as Food Service and School Activity Funds.

Most federal grants are received as part of the Elementary and Secondary Education Act (Title I through V). The allocations for these are not published until after the fiscal year starts so we budget slight increases in each grant entitlement in order to have authority to spend what we receive.

Federal, State and Local grant funds include some "placeholders" for additional grants that may be received during the year. This gives us the authority to spend the funds if any new grants are approved.

The Food Service fund accounts for the resources and expenditures of the District's meal programs. Revenue sources include sales of meals, and subsidies under the National School Lunch Act.

School Activity Funds account for the District's individual school activity programs. The major sources of revenue are student participation fees, and fund-raising activities.

### **3. Debt Service Fund**

This fund records the repayment of general obligation bonds and general long-term debt, principal and interest.

### **4. Capital Project Fund**

This fund records the revenues and expenditures used to build or acquire facilities such as land or buildings. Once the building is built or the land acquired, the fund is closed. Revenues usually come from the sale of general obligation bonds.

## **Budgeting and Accounting**

The budget is developed to reflect Generally Accepted Accounting Principles (GAAP). As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. Available is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, grant revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due.

Resources include a good faith estimate of beginning cash carried forward from the previous fiscal year.

## **Assumptions For Budget Preparation**

### **General Fund**

Revenue and Resource Estimates the General Fund budget is heavily dependent upon funding from the state. Historically, the largest source of revenue for public schools in Oregon has been local property taxes. In 1995, Measure 5 changed that dramatically by lowering the amount of property taxes schools could raise. In 1997, Measure 50 further limited local property taxes to schools. Measure 5 required the state legislature to offset lost property tax revenue with money from the state general fund, which is composed primarily of state income taxes. As a result, Oregon schools are increasingly supported by state, not local, dollars.

The 2023-24 budget is developed using the Legislative appropriated funding for schools at \$9.9 billion for the 2023-2025 biennium.

As part of the Linn-Benton-Lincoln ESD Local Service Plan, the District receives

resolution funds every year to be used on services provided by the ESD.

Expenditures and Commitments Salaries, health insurance and other benefit increases will be budgeted for in accordance with contractual agreements.

Budget increases will be estimated for basic items expected to increase such as; utilities, leases, property and liability insurance, etc.

The District continues to "pick-up" the 6% employee contribution to PERS. Contingency and Ending Fund Balance

Contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The budgeted amount is transferred by school board resolution to the proper expenditure code if used.

Unappropriated Ending Fund Balance is an estimate of funds needed to maintain operations from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available.

## Other Funds

Revenue and Resource Estimates  
Federal Title programs include: Title I-A Improving Basic Programs; II-A Improving Teacher Quality; and X Education for

Homeless. Other Federal programs include IDEA (Individuals with Disabilities in Education Act) and ESSER (Elementary and Secondary School Emergency Relief Fund). The amounts for these grants are typically not announced until the fall so they are assumed to be funded at slightly higher than current level. If these grants are not funded, or are funded for less, expenditures will not be made.

Student Activity Funds account for funds collected by the student body at each school. The student organization at each school determines how the funds are to be used. The main criteria are that they are used for the benefit of the students.

Debt Service Funds levy taxes to pay back outstanding bonds for the District.

The District passed a bond in November of 2020 for \$2,100,000 and also received a matching Oregon School Capital Improvement Matching (OSCIM) grant from the State. OSCIM is a program that provides matching grants to districts that have passed a general obligation bond. The goal of the program is to encourage local communities to invest in their schools.

# Program Budgeting and Accounting Manual Overview

The budget is prepared following the "Program Budgeting and Accounting Manual" for School District published by the Oregon Department of Education. The Manual is designed as a resource tool and the use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education.

The 2019 Manual was developed based on the following goals:

- To provide consistent classification of expenditures to allow valid spending comparisons among schools and district. The system complies with Generally Accepted Accounting Principles (GAAP)
- The system can be used to plan and manage the resources of the district
- The manual is a working handbook to which revisions will be made.

A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to its users. Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the district's financial

condition and to make valid comparisons among districts. Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

Governmental accounting systems are organized and operated on a fund basis. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district. The majority of the District's funds are in the Governmental Funds group. These include: 100 General Fund; 200 Special Revenue Funds; 300 Debt Service Funds; and 400 Capital Projects Funds.

There are three basic types of financial activity within funds: (1) revenues and other sources of funds, (2) expenditures and other uses of funds, and (3) transactions affecting the balance sheet (assets and liabilities) of the District.

Revenues are classified by Fund and Source. Sources are further classified by major source: 1000 Local sources; 2000 Intermediate Sources; 3000 State Sources; 4000 Federal Sources, and: 5000 Other Sources.

Expenditures are classified by Fund, Function, Object, Operational Unit, Area of Responsibility, and Sub-Area.

Function describes the activity for which a service or material object is acquired. The major functions of a district are: 1000 Instruction; 2000 Support Services; 3000 Enterprise and Community Services; 4000 Facilities Acquisition and Construction; 5000 Other Uses; 6000 Contingency, and; 7000 Unappropriated Ending Fund Balance.

The Object is the service or commodity bought. Objects are divided into: 100 Salaries; 200 Benefits; 300 Purchased Services; 400 Supplies and Materials; 500 Capital Outlay; 600 Other Objects; 700 Transfer, and; 800 Other Uses.

The Operational Unit is used to identify schools or non-school cost centers such as central programs or departments. These codes are defined by the District but are required for state reporting.

The Area of Responsibility provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs.

The Sub-Area is used by the District to classify expenditures for particular purposes at our discretion.

This structure allows for detailed reporting of expenditures in order to present a clear picture of the District's financial condition. The chart of accounts is adopted by the Oregon Department of

Education, is approved by the Department of Revenue, and classifies revenues and expenditures for compliance with Oregon Budget Law.

## School Formula Finance

K-12 School Districts: Oregon has 197 school districts serving about 544,336 students in K-12. These districts operate with relative autonomy within guidelines specified by both the Legislature and the Oregon Department of Education. The federal government also mandates certain programs.

Local Revenue: School districts receive general operating revenue from various sources with property taxes being the primary local source. Local revenues are included as an offset to the state school fund formula. Other offset sources include the Common School Fund, Federal Forest Fees, and County School fund.

State Support: The State School Fund (SSF) provides a large portion of school formula operating revenue. This revenue is mostly from state income taxes and lottery revenue. The state's share of education funding increased from about 30% before Measure 5 (1990) to about 70% after Measure 50 (1997). State revenue replaced reduced local revenue

because of these two property tax limitations. Along with increased state aid, the school fund distribution method for state support changed dramatically.

**Equalization Formula:** In 1991 the Legislature adopted the SSF formula and phased in its implementation. The SSF equalization formula allocates an amount to each school district based primarily on number of students. The state grant is this formula amount reduced by local revenues. The formula equalizes revenues per student by removing past differentials caused by widely varying local tax rates and property wealth per student. To recognize that some students need more school services, the formula assigns weights to certain students. For example: special education students count as 2.0 students to recognize their need for special programs. There are additional weights for: ESL .50; students in pregnant/parenting programs 1.0; students in poverty .25; and students in foster care or neglected/delinquent .25. There is a limit to the total weight per student. The grant per weighted students is also adjusted for: teacher experience; 70% - 90% of transportation costs; and costs over \$30,000 per high cost disability student.

## Frequently Asked Questions

### Why Can't we eliminate or reduce funds spent on Special Education?

We, like all other public schools in the nation, serve the needs of many kinds of students. Special Education is a required service by both federal and state law and cannot be eliminated. The Individuals with Disabilities Education Act (IDEA) grant program requires school districts, as a condition of receiving these federal funds, to meet "maintenance of effort" (MOE). This means that the total state and local general fund expenditures of a school district for education of children with disabilities for any year must be at least equal to the amount spent in the most recent preceding fiscal year. If we do not meet MOE, we must return general funds in the amount equal to the shortfall to ODE.

### Why do we need a contingency fund and what is it used for?

The Operating Contingency fund is a specific amount of money that is budgeted and set aside to provide for unforeseen costs of an unusual or extraordinary nature that could not be planned for when the budget was developed. Examples would include a major equipment failure (like a school's boiler) or a significant increase in fuel prices resulting from some external event.

These funds are under the direct control of the school board and cannot be used without their approval.

### What is an Unappropriated Ending Fund Balance and how is it used?

An ending fund balance is money left at the end of the school year. In the budget, it is an estimate of funds needed to maintain operations of the 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 expenditures can be made from the unappropriated ending fund balance in the current year. An ending fund balance is important for the following reasons:

1. A large portion of our General Fund revenue is through the State School Fund and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an unappropriated ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.

## Alsea School District 7J

Budget Committee Members  
Fiscal Year 2023-2024

<b><u>5 Governing Body</u></b>	<b><u>Term Ends</u></b>	<b><u>5 Elector Positions</u></b>	<b><u>Term Ends</u></b>
Linda Montanez ( Vice Chair)	06/30/2023	Sara Cash	06/30/2023
Risteen Follett (Chair)	06/30/2025	Kimberly Lanning	06/30/2024
Debra Lindberg	06/30/2025	Terry Lundford	06/30/2023
Soren Rounds	06/30/2023	Joni Olsen	06/30/2024
Ryan VanLeuven	06/30/2023	Jamie Olsen	06/30/2024





## ALSEA SCHOOL DISTRICT 7J

P. O. Box B • Alsea, Oregon 97324 • 541-487-4305 • Fax 541-487-4089  
[www.alsea.k12.or.us](http://www.alsea.k12.or.us)

### **2023-2024 PROPOSED BUDGET CALENDAR**

Thursday January 12, 2023	*	Approval of 2023-2024 Budget Calendar Review Open Budget Committee Vacancies
Thursday February 09, 2023	*	Board fills by Appointment all Budget Committee Vacancies
Friday February 24, 2023	*	Staff Budget Requests Due
Friday March 31, 2023	*	Publish Notice of Budget Committee Meeting (5-30 days prior to Budget Meeting) (also publish on website for 10 days prior to meeting)
Tuesday April 18, 2023	*	<b>Proposed Budget Document Due</b> (7 days prior to Initial Proposed Budget Meeting)
Tuesday April 25, 2023	*	<b>Budget Committee Training</b> (Training at 5:00 p.m.)
Tuesday April 25, 2023	*	<b>Budget Committee Meeting #1</b> / Budget Approval (Meeting at 6:00 p.m.)
Friday April 28, 2023	*	Second Publish Notice of Budget Committee Meeting (5-30 days prior to Budget Meeting) (also publish on website for 10 days prior to meeting)
Tuesday May 2, 2023	*	<b>Budget Committee Meeting #2</b> / Budget Approval (Meeting at 6:00 p.m.)
Tuesday May 9, 2023	*	Budget Committee Meeting #3 ( <b>only if needed</b> ) / Budget Approval (Meeting at 6:00 p.m.)
Tuesday May 16, 2023	*	Budget Committee Meeting #4 ( <b>only if needed</b> ) / Budget Approval (Meeting at 6:00 p.m.)

Friday May 26, 2023	*	Publish Budget Financial Summary and Notice of Budget Hearing (ORS 294.421 (2)) (5 – 30 days prior to Budget Hearing)
Thursday June 8, 2023 (No later than June 30 <sup>th</sup> 2023)	*	<b>Public Hearing on Budget before Regular Board Meeting, 6:55 – 7:00pm</b> Regular Board Meeting, 7:00 pm <ul style="list-style-type: none"> <li>• Consider public testimony from budget hearing</li> <li>• Adopt Budget</li> <li>• Levy Taxes</li> <li>• Make Appropriations for FY2023-24 Budget</li> </ul>
Thursday, June 30, 2023 (No later than July 15 <sup>th</sup> 2023)	*	Submit Notice of Property Tax Levy to County Assessors (ED 50)
Tuesday August 15, 2023	*	Submission of Electronic budget revenues and expenditures to the ODE





# District Budget Message 2023-24

This budget message is generated in accordance with ORS 294.401 and is submitted to the Alsea School District budget committee and Board of Directors to highlight overall points of interest in the proposed 2023-24 budget.

## **District Mission Statement:**

*“Alsea School and community share responsibility for creating a safe learning environment where performance and behavior reflect high expectations”*

The 2023-24 proposed budget is built upon the above mission statement. The district has been resetting and restructuring all areas associated with budgetary requirements since March 2022 when I joined the district as Acting Superintendent. Proper budget development is essential to the health and wellbeing of the organization associated with the budget.

During the 2022-23 school year, it became brutally apparent that the district was overly obligated beyond predicted revenue associated with the 2023-24 school year. The district has been working aggressively to curb expenditures through implementing an appropriate checks and balances system for all requested expenditures. In addition, all contract obligations were evaluated and were either renegotiated, cancelled, and/or other vendors were used to achieve an improved outcome for a more economical price. The original target to reduce expenditures was approximately \$5M. Through the previously mentioned efforts, that target was reduced to \$3M.

The district also embarked on an aggressive project called the HR Reset designed to address salary imbalances and to maintain competitive with similar sized and regional school districts. A hopeful side benefit was to save some money as a result. After proper salary placement of employees within the new salary structures, the district can call the financial outcome as neutral. The benefit to the HR Reset was to achieve a balanced salary structure, ensure employees were placed appropriately within the new salary structures, and to fully define job expectations through newly written and updated job descriptions. This is usually a one to two-year project, the district was able to complete the HR Reset project in approximately 8 months. The district also had been enforcing a hiring freeze and absorbing positions through natural attrition that have been vacated in addition to a spending freeze that only allows for necessary purchases.

At this point in the process with contracts under control, salaries balanced, and proper checks and balances applied to all expenditures, naturally absorbed positions, and a spending freeze, the district had no other option other than to reach to employee expenditures. Usually one can approximate that 80% of a school districts costs are associated with salaries and benefits. The district truly exhausted trimming from the other 20%, and unfortunately had to develop a Reduction In Force (RIF) plan. This plan reduces the overall employee numbers by approximately 40%. All employee groups are affected. With all of the above efforts, I am pleased to present the attached balanced budget. It was a painful journey getting to this point, but it will ensure a solid financial future for Alsea School District (ASD).

### Highlights:

- The **2023-24 ASD budget** is built upon a 49/51 split for the next biennium set a \$9.9B in the State School Fund (SSF) legislative proposal. At the time of authoring this budget message, the legislative assembly has not approved the \$9.9B figure, it could fluctuate either up or down. The state legislature is required to approve a budget by June 30<sup>th</sup>. Any fluctuations could result in either further cuts, or possible additional moneys available.
- At least \$1.3M in **unappropriated funds** available for the 2023-24 school year
- **Program preservation** throughout the district except for Learn At Home Oregon (LAHO) due to state law requirements
- **LAHO** will move forward as a K-3 program, eliminating grades 4-8 with a ADMw target of 213. This target is set to be less than brick and mortar to maintain non-virtual status for the district. This status is what allows the district to bring in students from adjoining school districts ranging from the coast to mid-willamette valley without denial from resident Superintendents for both Brick & Mortar and LAHO. The ability to bring in students through parent selection without barriers formulated by resident school districts is the bread and butter for ASD. The district has a written agreement with Oregon Department of Education (ODE) that ensures funding will not be lost during this transitional period preserving the non-virtual status. This outcome will be will be achieved by fall 2023.
- **Bond project:** The district is happily moving forward with the voter approved bond project. The list of areas that were originally promised has been reduced to electrical upgrades, HVAC upgrades, and the construction of a Vocational (VOC) / Career Technical Education (CTE) center. Recent evaluations are hopeful that the VOC/CTE center costs can be significantly reduced to provide additional options to be explored such as a kitchen/cafeteria center, window replacements, etc...
- **Maintenance of Effort (MOE):** MOE federal law states that a district must always spend more the next year than the previous year for special education programs. This law is to ensure that SpEd students are properly supported at consistent levels year to year. Unfortunately, the district allowed the MOE to increase from ~\$300K to ~\$1.4M completely unchecked for minimal SpEd student increases from 2019-20 through the 2021-22 school years. Unfortunately, this obligates the district maintain MOE expenditures even though the number of SpEd students does not warrant these numbers. The only way that a district can reduce MOE over time is as follows:

1. Voluntary departure or retirement of SpEd personnel with required documentation,
2. Decrease in enrollment of children with disabilities,
3. Termination of a costly disability program per student, and
4. Termination of costly purchases or long-term purchases (i.e. acquisition of equipment or construction of school facilities) based on student IEP needs.

The district has a plan to reduce the MOE obligation over a period of three years using the above strategies, but this will take some time. In the meantime, overall SpEd staffing and expenditures may appear to be heavy. A district either spends the amount allocated in the MOE or is fined by the federal government for the difference.

This proposed 2023-24 budget will still have some line item fluctuations as experienced in the 2022-23 budget build, but not to the same intensity. The 2022-23 budget build included major fluctuations to bring the district back into alignment with state budget law. It is likened to placing the correct files in the correct file drawer of a file cabinet. The 2023-24 proposed budget now has some historical expenditure data to fall back on, but only reliable data from the current year. As the district continues to maintain proper budgeting and expenditure requirements, the budget will become more and more stable over time. Currently, the district is developing a three-year strategic budget plan to provide financial strategies to ensure stable budgetary expenditures, stable programing for students, and stability of staffing. This ensures optimal success for any school district over time.

The district continues to maintain strong relationships with county services such as Linn-Benton-Lincoln (LBL) ESD, County Sheriff's Department, County Commissioners, County Planning, County Health Services, Corvallis Library System, and local school districts. These resources are vitally important for the programming and financial success of ASD. This brings resources to ASD that are of minimal cost such as technology support, mental health, student health services, grant support, etc... I can't impose enough of a priority for ASD to maintain these relationships over time. This reduces the financial burden of the district to hire these services separately.

I would like to thank the district budget committee and the district school board members for their involvement in the budgeting process. These efforts are appreciated and help to ensure the financial success of ASD and the Alsea Community. As your acting superintendent, I want to thank all of you for the opportunity to serve the ASD and community. I look forward to looking back at ASD in a few years with a great deal of pride in what the district is achieving. Keep up the good work everyone, this is a special place.

Sincerely,

Sean Gallagher – Acting Superintendent



# Alsea School District #7J

Budget Assumptions  
FYE June 30, 2024

Actual ADM and Projected Enrollment ADM:

	FY16-17 Actuals	FY17-18 Actuals	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Actuals	FY22-23 2 <sup>nd</sup> Qtr. ADM Enrollment	FY23-24 Estimated
Kindergarten	11	12	9	17	85	101	60	75
1	5	8	15	10	74	82	61	63
2	13	9	13	15	64	89	40	69
3	13	15	12	16	68	74	50	43
4	10	20	21	12	63	76	42	23
5	12	14	24	20	54	72	33	22
6	10	16	17	17	81	82	42	18
7	6	14	25	20	78	84	54	18
8	11	11	25	18	71	87	47	16
9	11	12	25	20	37	47	13	24
10	14	15	30	30	36	51	16	12
11	12	16	26	25	37	43	20	16
12	13	18	40	45	33	46	24	20
Total Students	141	181	282	264	781	934	502	419
Extended ADMw							660.49	

Extended ADMw

660.49 (SSF using FY22-23)

## Budget Assumptions (cont.)

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<b>State School Fund (SSF)</b>	9.9 Billion (49/51 Split) Estimate on 02/22/2023
<b>Alsea School District Share of SSF</b>	\$7,346,498
<b>Property Taxes and Local Revenue</b>	Included in SSF at \$572,841
<b>Beginning General Fund Balance</b>	\$3,000,000 used as a resource
<b>Contingency General Fund Balance</b>	\$120,000 used as planned reserve
<b>Salaries</b>	<p>Step and COLA increase unknown for licensed staff on 174 days calendar. Currently in negotiations.</p> <p>Salary schedule increases based on Collective Bargaining Agreements for FY22-23.</p> <p>Classified, Confidential and Administration: On 2% HR Reset Salary Schedule, with COLA and Step Freeze for FY23-24</p>
<b>Other Payroll Expenditure Anticipated</b>	HR Reset new benefits: 5 paid holidays classified 163 staff.
<b>PERS</b>	27.87% Tier I & II, 25.03% OPSRP and 6.00% employer pickup for a total of 33.87% and 31.03%, respectively. This is an increase over last year.
<b>Health Insurance</b>	<p>Cap of \$1,250 monthly, Qualifying Opt-Out incentive 50% of monthly Cap for HRA (VEBA)</p> <p>District contribution for OEBA Life Insurance (this follows the Health Insurance prorated FTE)</p> <p>Full Health benefit package for Classified .75 FTE or higher, Prorated for .50-.74 FTE, and no health benefits for less than .50 FTE</p>

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# ALSEA SCHOOL DISTRICT 7J

PO Box B Alsea, Oregon 97324  
541.487.4305 Fax 541.487.4089

## District Accounting Structure

The Oregon Department of Education adopts a chart of accounts used by school districts to clarify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while conforming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting. In governmental accounting systems, the entity is viewed as a group of smaller entities called funds. A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure.

### FUND ALLOCATIONS

#### General Fund

100: General Fund      Accounts for all financial resources of the District except those required to be accounted for in another fund.

#### Special Revenue Funds

200 - 299: Funds      Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

#### Debt Service Funds

300-310: Funds      Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

#### Capital Project Funds

400-420: Funds      Accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.

## REVENUE SOURCE ALLOCATIONS

Revenues collected by school districts are first classified by fund, then by source.

- |   |  |
|---|--|
| <p><b>1000</b> Revenue from 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.</p> <p><b>2000</b> Revenue from Intermediate Sources Revenue received as grants by the District and revenue received from city and county income taxes are categorized here.</p> <p><b>3000</b> Revenue from State Sources State School Fund revenues are recorded here as well as all other</p> | <p>restricted and unrestricted grants-in-aid received from state funds.</p> <p><b>4000</b> Revenue from Federal Sources. All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.</p> <p><b>5000</b> Other Sources Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, longterm debt financing, and interfund transfers.</p> |
|---|--|

## EXPENDITURE FUNCTION ALLOCATIONS

Budget requirements are prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting called “functions”. The function describes the activity for which a service or material object is acquired.

- |  |   |
|--|---|
| <p><b>1000</b> Instruction 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.</p> <p><b>2000</b> Support Services Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.</p> <p><b>3000</b> Enterprise and Community Services 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</p> | <p>providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.</p> <p><b>4000</b> Facilities Acquisition and Construction 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.</p> <p><b>5000</b> Other Uses 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 Education Service District (ESD).</p> |
|--|---|



- 6000** Contingency Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
- 7000** Unappropriated Ending Fund Balance. 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. With each function, the estimates of line item expenditures are detailed by object. An object is the service or commodity purchased.

## **EXPENDITURE OBJECT ALLOCATIONS**

- 100** Salaries - Amounts paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those permanent positions. This includes gross salary for personal services rendered while on the payroll of the District.
- 200** Associated Payroll Costs - Amounts paid by the District on behalf of employees; these amounts are not included in the gross salary. Such payments are fringe benefit payments. Some 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.
- 300** Purchased Services - Services which can be performed only by persons 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. Examples of these services include: architects, engineers, auditors,

dentists, medical doctors, lawyers, consultants, teachers, and accountants.

- 400** Supplies and Materials - Amounts paid for material items of an expendable nature have a useful life of one year or less, or that have a value of less than \$5,000.
- 500** Capital Outlay - 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.
- 600** Other Objects - Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.
- 700** Transfers - This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to the other.
- 800** Other Uses - These are amounts set aside for contingency and reserve for next year.

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# **Financial Section**

The financial section contains required information for the District's funds and descriptions of significant revenue sources and expenditures categories.

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**Alsea School District #7J**  
**PROPOSED BUDGET - ALL FUNDS**  
**FYE JUNE 30, 2024**

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
<b>REVENUES</b>					
Local sources	672,105	126,220	92,000	15,000	905,325
Intermediate sources	6,500	47,000	-	-	53,500
State sources	6,847,998	1,102,777	-	2,100,000	10,050,775
Federal sources	-	636,222	-	-	636,222
<b>TOTAL REVENUE</b>	<b>7,526,603</b>	<b>1,912,219</b>	<b>92,000</b>	<b>2,115,000</b>	<b>11,645,822</b>
<b>EXPENDITURES</b>					
Instruction	3,749,045	1,314,728	-	-	5,063,773
Support services	4,073,748	436,764	-	-	4,510,512
Enterprise and community services	-	289,260	-	-	289,260
Facilities acquisition and construction	-	233,052	-	3,914,747	4,147,799
Debt service	20,100	249,425	92,000	-	361,525
Contingency	120,000	-	-	-	120,000
<b>TOTAL EXPENDITURES</b>	<b>7,962,893</b>	<b>2,523,229</b>	<b>92,000</b>	<b>3,914,747</b>	<b>14,492,869</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	(436,290)	(611,010)	-	(1,799,747)	(2,847,047)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	546,605	-	-	546,605
Operating transfers out	(546,605)	-	-	-	(546,605)
Gain (loss) on sale of capital assets	5,000				
Bonds and premium on proceeds	-		-	-	-
Payments to bond escrow agent	-		-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(541,605)</b>	<b>546,605</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>					
	(977,895)	(64,405)	-	(1,799,747)	(2,842,047)
<b>FUND BALANCE, JULY 1</b>	<b>3,000,000</b>	<b>64,405</b>	<b>18,000</b>	<b>1,799,747</b>	<b>4,882,152</b>
<b>FUND BALANCE, JUNE 30 2024</b>	<b>2,022,105</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>2,040,105</b>

## Alsea School District #7J

### Summary of All Funds

Revenue and Expenditures by Function / Expenditures by Object

### Proposed Budget

FY2023-2024

#### Revenue Summary for All Funds

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - Local Sources	\$ 672,105	\$ 126,220	\$ 92,000	\$ 15,000	\$ 905,325
2000 - Intermediate Sources	\$ 6,500	\$ 47,000	\$ -		\$ 53,500
3000 - State Sources	\$ 6,847,998	\$ 1,102,777		\$ 2,100,000	\$ 10,050,775
4000 - Federal Sources	\$ -	\$ 636,222			\$ 636,222
5100 - Long term Debt Financing Sources	\$ -			\$ -	\$ -
5200 - Interfund Transfers		\$ 546,605		\$ -	\$ 546,605
5300 - Sale of Fixed Assets	\$ 5,000				\$ 5,000
5400 - Beginning Fund Balance - ASB		\$ 35,000			\$ 35,000
5400 - Beginning Fund Balance	\$ 3,000,000	\$ 29,405	\$ 18,000	\$ 1,799,747	\$ 4,847,152
<b>Grand Total</b>	<b>\$ 10,531,603</b>	<b>\$ 2,523,229</b>	<b>\$ 110,000</b>	<b>\$ 3,914,747</b>	<b>\$ 17,079,579</b>

#### Expenditure Summary by Function

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - INSTRUCTION	\$ 3,749,045	\$ 1,314,728			\$ 5,063,773
2000 - SUPPORT SERVICES	\$ 4,073,748	\$ 436,764			\$ 4,510,512
3000 - ENTERPRISE AND COMMUNITY SERVICES		\$ 289,260			\$ 289,260
4000 - FACILITIES ACQUISITION AND CONSTRUCTION		\$ 233,052		\$ 3,914,747	\$ 4,147,799
5100 - DEBT SERVICE	\$ 20,100	\$ 249,425	\$ 92,000		\$ 361,525
5200 - TRANSFER OF FUNDS	\$ 546,605				\$ 546,605
6000 - CONTINGENCIES	\$ 120,000				\$ 120,000
7000 - Unappropriated Ending Fund Balance	\$ 2,022,105		\$ 18,000		\$ 2,040,105
<b>Grand Total</b>	<b>\$ 10,531,603</b>	<b>\$ 2,523,229</b>	<b>\$ 110,000</b>	<b>\$ 3,914,747</b>	<b>\$ 17,079,579</b>

#### Expenditure Summary by Object Classification

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
100 - Salaries	\$ 3,760,000	\$ 744,499			\$ 4,504,499
200 - Associated Payroll Costs	\$ 2,631,293	\$ 516,016			\$ 3,147,309
300 - Purchased Services	\$ 635,250	\$ 178,663		\$ 950,000	\$ 1,763,913
400 - Supplies and Materials	\$ 428,250	\$ 543,655			\$ 971,905
500 - Capital Outlay	\$ 238,000	\$ 283,167		\$ 2,964,747	\$ 3,485,914
600 - Other Objects	\$ 150,100	\$ 257,229	\$ 92,000		\$ 499,329
700 - Transfers	\$ 546,605				\$ 546,605
800 - Other Use of Funds	\$ 2,142,105		\$ 18,000		\$ 2,160,105
<b>Grand Total</b>	<b>\$ 10,531,603</b>	<b>\$ 2,523,229</b>	<b>\$ 110,000</b>	<b>\$ 3,914,747</b>	<b>\$ 17,079,579</b>

## Alsea School District #7J

Fund Number and Title		Proposed Budget FY2023-24	Proposed Budget FTE
100	General Fund	\$ 10,531,603	62.22
200	Special Revenue Funds	\$ 59,200	
203	Title I-A	\$ 43,000	0.65
207	YTP	\$ 36,000	0.40
210	IDEA Part B 611	\$ 122,455	2.00
216	IDEA Part B 619	\$ 1,500	
218	Athletics	\$ 171,700	1.37
221	Title II-A Teacher Quality	\$ 5,670	
226	ESSA Partnerships	\$ 85,100	0.69
230	LEA ESSER	\$ 68,252	
232	ESSER III	\$ 171,800	
250	Non-Federal Reporting	\$ 100,000	
251	Student Success Act	\$ 755,504	7.01
252	High School Success M98	\$ 158,913	0.93
253	Vision Screening	\$ 500	
257	Baseball/Softball Program	\$ 3,750	
259	Student Activity Funds	\$ 89,500	
261	EIIS Grant	\$ 2,765	
263	Forect Camp M99	\$ 11,000	0.03
264	KPI	\$ 12,000	0.38
265	Menstrual Dignity Act	\$ 7,100	
267	TAP Asbestos Assessment	\$ 25,000	
290	Bus Replacement Fund	\$ 294,540	
291	KV/WLA Summer Transportation	\$ 8,720	1.50
299	Nutrition Services	\$ 289,260	2.00
310	Debt Service - Bond 2021	\$ 110,000	
400	Capital Projects Funds	\$ 274,747	
410	Bond 2021	\$ 1,540,000	
420	OSCIM	\$ 2,100,000	
<b>Grand Total</b>		<b>\$ 17,079,579</b>	<b>79.18</b>

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# General Fund

Fund 100

The General Fund accounts for all general operating revenue, expenditures and transfers of the District. The principal sources of revenue are from the local tax levy, and state basic school support.



Alsea School District 7J  
Schedule of Interfund Transfers  
Proposed Budget FY23-24

<b>Fund Title</b>	<b>Fund</b>	<b>Actuals FY20-21</b>	<b>Actuals FY21-22</b>	<b>Adopted Budgeted FY22-23</b>	<b>Projected Use in FY22-23</b>	<b>Proposed Budget FY23-24</b>
Athletic Program	218					\$ 164,200
Bus Replacement - OLD	240	\$ 5,000				
Bus Replacement - NEW	290		\$ 80,853	\$ 210,000	\$ 136,000	\$ 259,000
Electronic Connectivity Fund (EFC)	258				\$ 75,673	
Student Body Funds (ASB) LEADERSHIP	259				\$ 3,000	
Dyslexia Grant	271	\$ 538				
Forest Camp Measure 99	223	\$ 4,402				
Nutrition Services - OLD	250	\$ 55,756				
Nutrition Services - New	299		\$ 647	\$ 120,000	\$ 160,000	\$ 123,405
Capital Projects	400	\$ 159,304	\$ 200,000	\$ 200,000	\$ -	\$ -
<b>Total</b>		\$ 225,000	\$ 281,500	\$ 530,000	\$ 374,673	\$ 546,605

**Alsea School District #7J**  
**General Fund Contingency History Trend**  
**FYE JUNE 30, 2024**

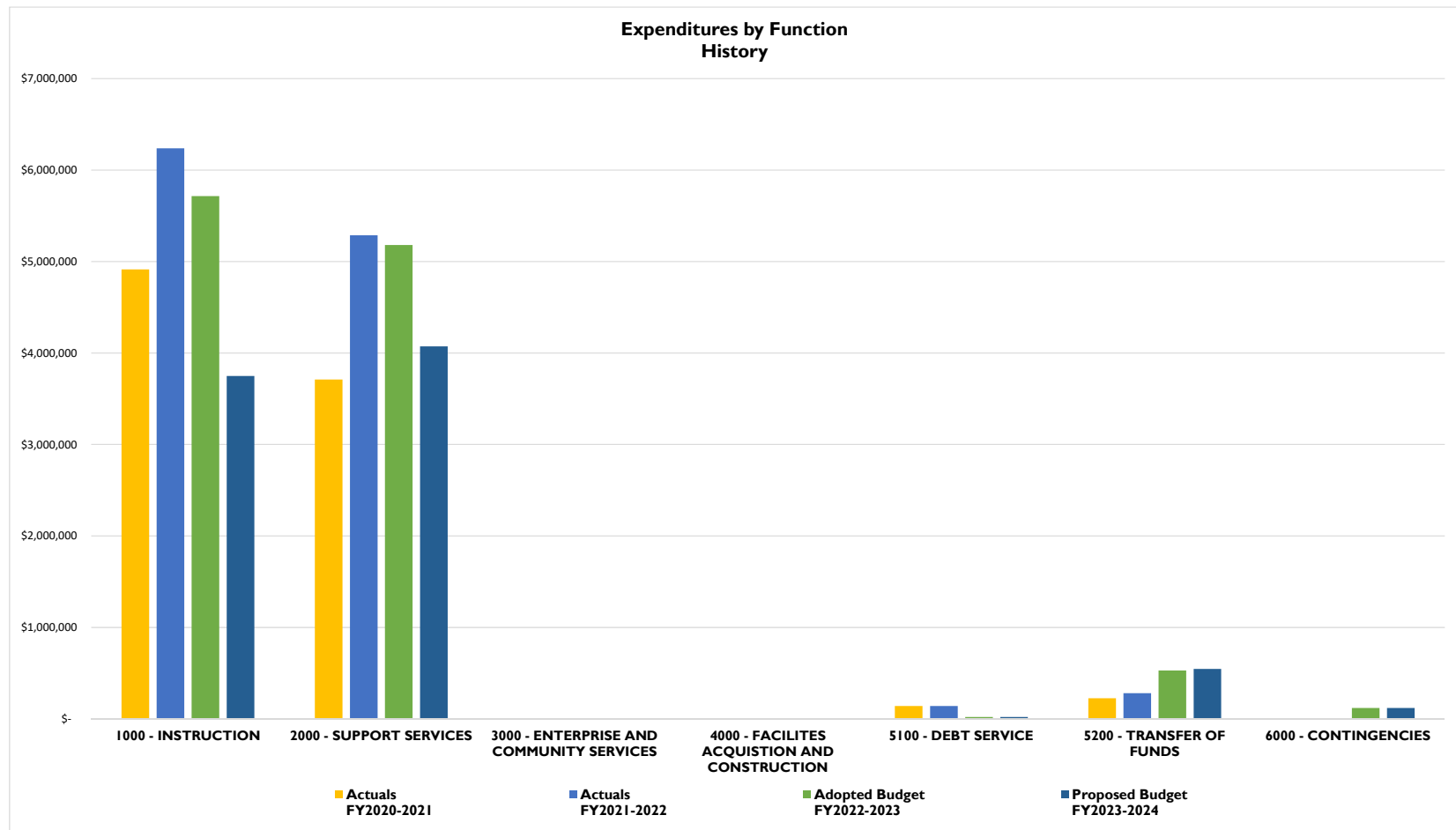
<b>FUND</b>	<b>FY20-21 Budget</b>	<b>FY20-21 Actuals</b>	<b>FY21-22 Budget</b>	<b>FY21-22 Actuals</b>	<b>Adopted Budget FY2022-23</b>	<b>Proposed Budget FY2023-2024</b>
<b>100 - General Fund</b>	<b>\$ 1,214,000</b>	<b>\$ -</b>	<b>\$ 93,755</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
<b>Percentage of Use</b>	<b>0.00%</b>		<b>0.00%</b>		<b>\$ 120,000</b>	<b>\$ 120,000</b>

## General Fund Summary - Function with Name

	Actuals 2020-2021	Actuals 2021-2022	Adopted Budget 2022-2023	Proposed Budget 2023-2024
1111 Elementary, K-5	1,567,742	1,778,463	1,777,632	1,346,195
1112 Intermediate Prgm. (History)	-	4,079	-	-
1113 Elementary Extra-curricular	413	9,505	17,443	-
1121 Middle/Junior High Programs	504,520	713,180	734,134	518,950
1122 Middle/Junior High School Extra-curricular	19,311	16,680	24,371	-
1131 High School Programs	493,653	558,483	515,653	556,350
1132 High School Extra-curricular	104,952	123,459	109,764	101,000
1140 Pre-kindergarten Programs	3,780	13,403	14,826	-
1210 Programs for the Talented and Gifted	-	12,434	21,831	3,500
1221 Learning Centers - structured and intensive	-	-	-	-
1250 Less Restrictive Programs: Students w/ Disability	667,374	1,269,573	1,457,424	1,192,450
1280 Alternative Education	6,008	62,209	49,288	-
1288 Charter Schools	1,547,253	1,621,500	900,000	21,000
1291 English Second Language Programs	-	54,431	92,746	9,600
1430 High School	-	-	-	-
2113 Social Work Services	83,173	54,323	56,254	-
2114 Student Accounting Services	-	279,106	134,066	53,920
2115 Student Safety	-	-	-	-
2120 Guidance Services	-	-	111,172	-
2134 Nurse Services	-	-	-	12,000
2142 Psychological Testing Services	-	-	40,000	35,000
2152 Speech Pathology Services	63,454	161,944	49,809	161,360
2160 Other Student Treatment Services	-	17,771	14,000	28,000
2190 Service Direction, Student Support Services	25,563	88,807	260,933	34,050
2222 Library/Media Center	-	-	1,250	1,250
2223 Multimedia Services	-	-	-	-
2230 Assessment and Testing	-	-	-	6,848
2240 Instructional Staff Development	3,785	34,426	1,000	1,000
2310 Board of Education Services	174,641	172,584	180,750	162,200
2321 Office of the Superintendent Services	113,014	340,042	373,103	335,100
2410 Office of the Principal Services	1,024,032	1,234,165	1,046,124	507,070
2520 Fiscal Services	314,708	440,450	484,103	369,900
2526 Internal Auditing Services	-	-	-	-
2529 Other Fiscal Services	-	-	-	-
2540 Operation and Maintenance of Plant Services	475,851	679,074	647,012	613,500
2543 Care and Upkeep of Grounds Services	-	-	-	-
2544 Maintenance	8,782	12,654	-	-
2550 Student Transportation Services	1,020,436	1,336,642	1,459,364	1,660,150
2558 Special Education Transportation Services	1,560	15,304	54,103	-
2572 Purchasing Services	15,466	-	-	-
2660 Technology Services	386,997	420,892	267,915	92,400
3120 Food Preparation and Dispensing Services	-	-	-	-
4150 Building Acquisition, Construction, and Improvem	-	-	-	-
5110 Long-Term Debt Service	141,278	141,278	19,995	20,100
5200 Transfers of Funds	225,000	281,500	530,000	546,605
6110 Operating Contingency	-	-	120,000	120,000
7000 Unappropriated Ending Fund Balance	-	-	1,341,734	2,022,105
<b>Grand Total</b>	<b>8,992,745</b>	<b>11,948,361</b>	<b>12,907,799</b>	<b>10,531,603</b>

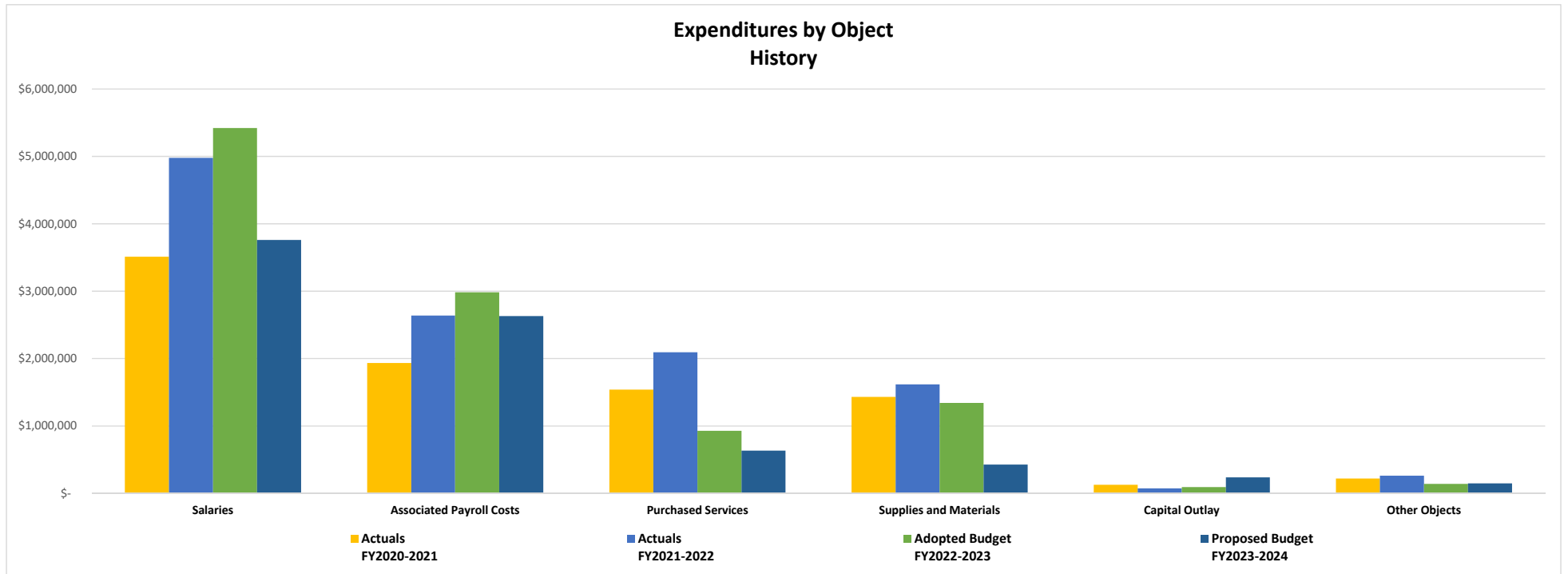
**General Fund  
Expenditures by FUNCTION (History)**

Function	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	Proposed Budget FY2023-2024
1000 - INSTRUCTION \$	4,915,006 \$	6,237,398 \$	5,715,113 \$	3,749,045
2000 - SUPPORT SERVICES \$	3,711,462 \$	5,288,185 \$	5,180,957 \$	4,073,748
3000 - ENTERPRISE AND COMMUNITY SERVICES \$	- \$	- \$	- \$	-
4000 - FACILITIES ACQUISITION AND CONSTRUCTION \$	- \$	- \$	- \$	-
5100 - DEBT SERVICE \$	141,278 \$	141,278 \$	19,995 \$	20,100
5200 - TRANSFER OF FUNDS \$	225,000 \$	281,500 \$	530,000 \$	546,605
6000 - CONTINGENCIES \$	- \$	- \$	120,000 \$	120,000
7000 - Unappropriated Ending Fund Balance \$	- \$	- \$	1,341,734 \$	2,022,105
<b>Total Expenditures \$</b>	<b>8,992,745 \$</b>	<b>11,948,361 \$</b>	<b>12,907,799 \$</b>	<b>10,531,603</b>



**General Fund  
Expenditures by OBJECT (History)**

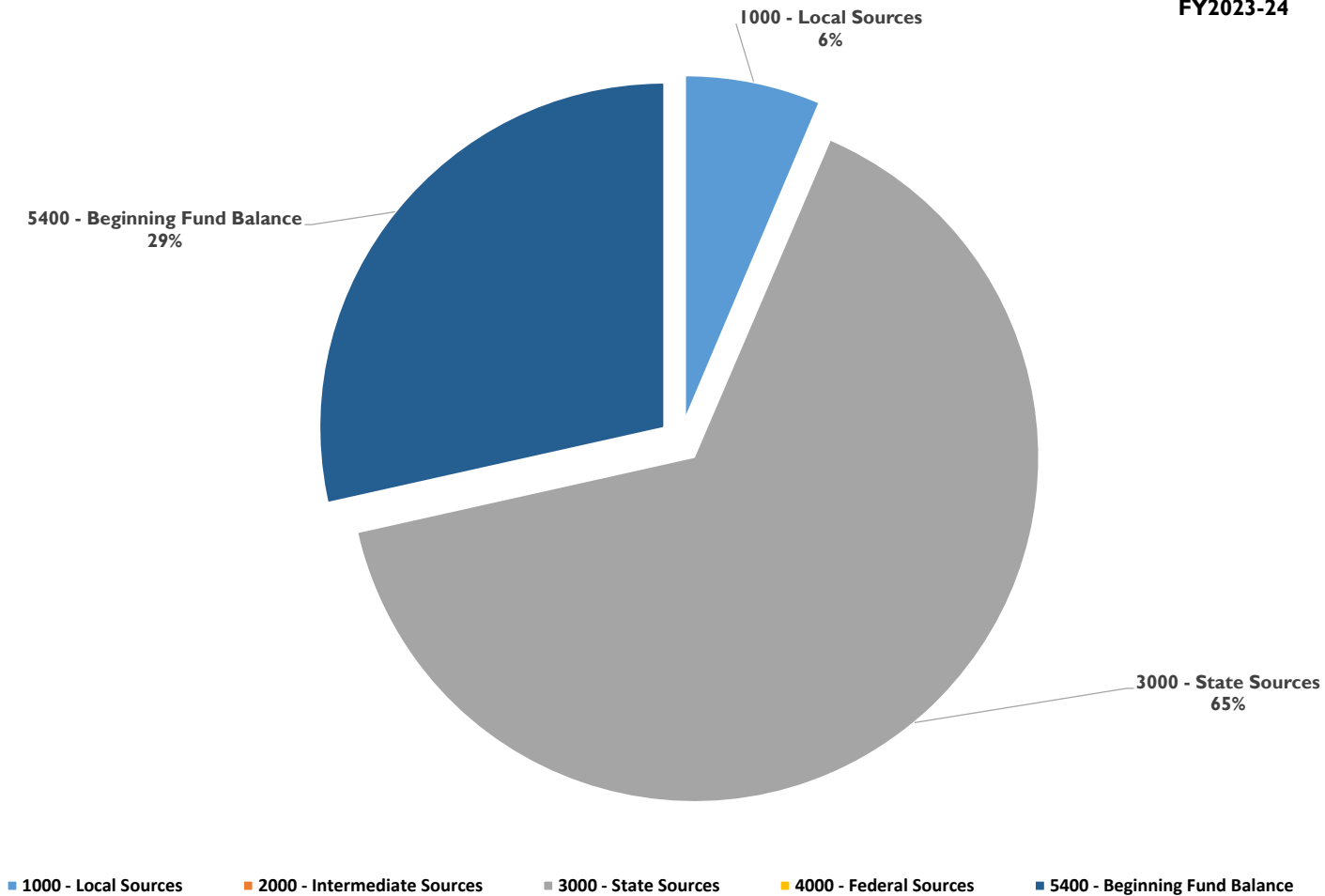
Object	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	Proposed Budget FY2023-2024
Salaries \$	3,511,922 \$	4,979,423 \$	5,421,988 \$	3,760,000
Associated Payroll Costs \$	1,934,385 \$	2,638,229 \$	2,984,362 \$	2,631,293
Purchased Services \$	1,539,170 \$	2,094,709 \$	929,348 \$	635,250
Supplies and Materials \$	1,432,401 \$	1,617,027 \$	1,343,031 \$	428,250
Capital Outlay \$	128,990 \$	75,356 \$	95,000 \$	238,000
Other Objects \$	220,877 \$	262,117 \$	142,337 \$	150,100
Transfers to Other Funds \$	225,000 \$	281,500 \$	530,000 \$	546,605
Other Use of Funds \$	- \$	- \$	1,461,734 \$	2,142,105
<b>Total Expenditures \$</b>	<b>8,992,745 \$</b>	<b>11,948,361 \$</b>	<b>12,907,799 \$</b>	<b>10,531,603</b>



**Proposed Budget  
General Fund  
Revenues FY2023-2024**

1000 - Local Sources	2000 - Intermediate Sources	3000 - State Sources	4000 - Federal Sources	5100 - Long term Debt Financing Sources	5200 - Interfund Transfers	5400 - Beginning Fund Balance
\$ 672,105	\$ 6,500	\$ 6,847,998	\$ -	\$ -	\$ -	\$ 3,000,000
<b>Grand Total of General Fund</b>						<b>\$ 10,526,603</b>

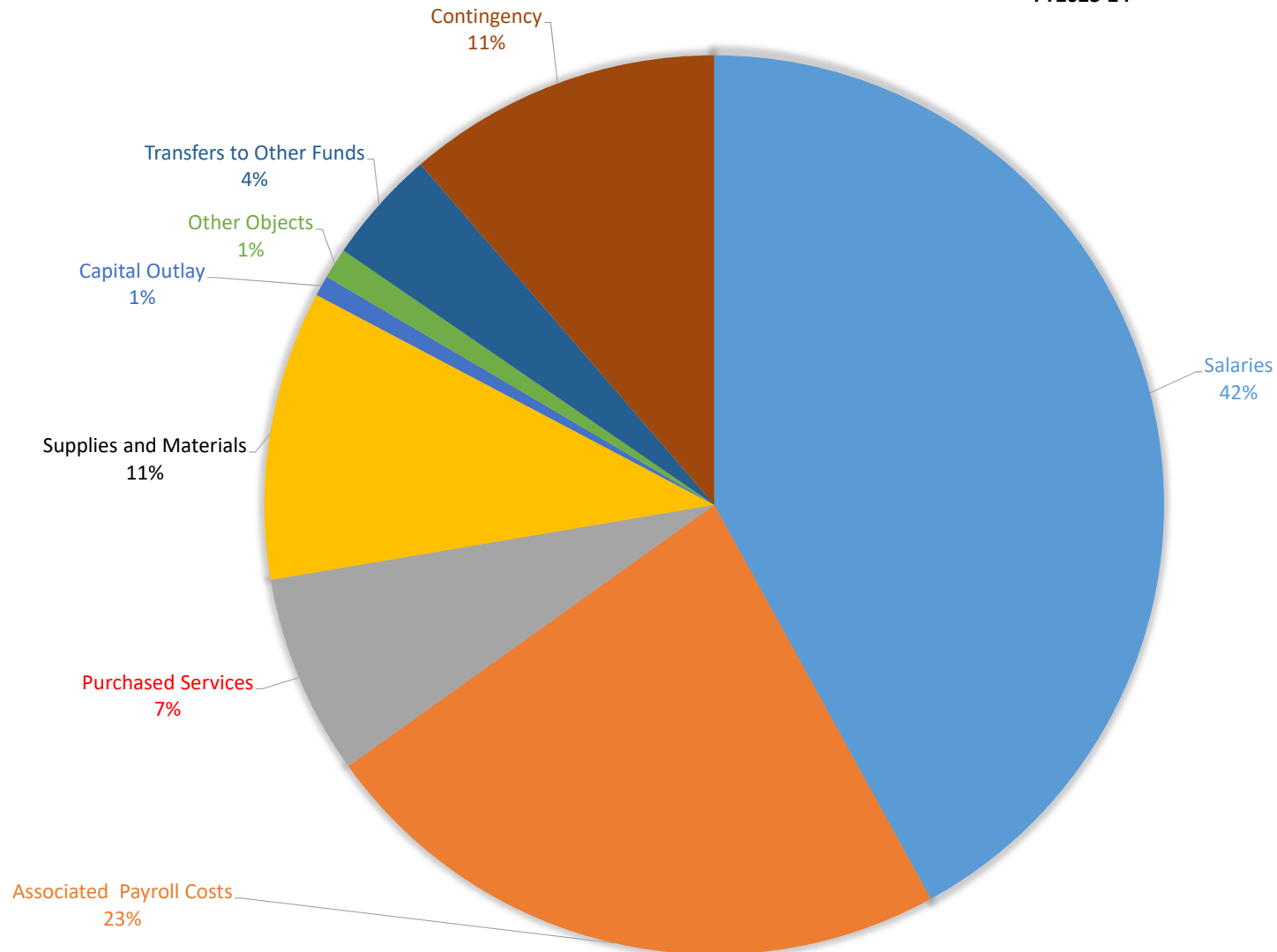
**REVENUES BY FUNCTION  
FY2023-24**



**Proposed Budget  
General Fund  
Expenditures FY2023-2024**

Salaries	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other Objects	Contingency
\$ 3,760,000	\$ 2,631,293	\$ 635,250	\$ 428,250	\$ 238,000	\$ 150,100	\$ 2,142,105
						<b>\$ 10,531,603</b>

**EXPENDITURES BY OBJECT  
FY2023-24**





**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
100	General Fund	1111	Current Year's Taxes	\$ 438,281	\$ 453,202	\$ 450,000	\$ 499,000
		1112	Prior Year's Taxes	\$ 4,768	\$ 3,966	\$ 1,500	\$ 1,000
		1114	Payments in Lieu of Property Taxes	\$ -	\$ -	\$ -	\$ -
		1190	Penalties and Interest on Taxes	\$ 1,333	\$ 1,133	\$ 1,000	\$ 800
		1311	Tuition From Individuals	\$ -	\$ -	\$ -	\$ -
		1412	Transportation Fees From Other Districts Within th	\$ -	\$ -	\$ -	\$ 88,505
		1510	Interest on Investments	\$ 20,401	\$ 26,580	\$ 25,000	\$ 25,000
		1511	Interest on Tax Revenue	\$ -	\$ -	\$ -	\$ -
		1710	Admissions	\$ -	\$ -	\$ -	\$ -
		1740	Fees	\$ -	\$ -	\$ -	\$ -
		1910	Rentals			\$	\$ 12,000
		1920	Contributions/Donations	\$ -	\$ 800	\$ 1,000	\$ 6,000
		1940	Services Provided to Education Agencies	\$ 45,802	\$ 64,167	\$ 35,000	\$ -
		1960	Recovery of Prior Years' Expenditure	\$ 424	\$ (2,613)	\$ -	\$ -
		1980	Fees Charged to Grants	\$ 2,148	\$ 6,048	\$ 4,000	\$ 15,000
		1990	Miscellaneous	\$ 33,437	\$ 39,421	\$ 15,000	\$ 23,800
		1991	Misc - Erate	\$ -	\$ -	\$ -	\$ 1,000
		2101	County School Funds	\$ 3,450	\$ 8,805	\$ 2,500	\$ 2,500
		2102	Education Service District Resources	\$ 11,538	\$ -	\$ 5,000	\$ 4,000
		2199	Other Intermediate Sources	\$ 17	\$ 69	\$ -	\$ -
		3101	State School Fund - General Support	\$ 7,667,488	\$ 10,736,993	\$ 10,531,799	\$ 6,773,657
		3103	Common School Fund	\$ 25,344	\$ 48,709	\$ 26,000	\$ 66,341
		3199	Other Unrestricted Grants-In-Aid	\$ -	\$ -	\$ -	\$ -
		3203	Special Education Programs	\$ 11,921	\$ 8,393	\$ 5,000	\$ 8,000
		3299	Other Restricted Grants-In-Aid	\$ -	\$ -	\$ -	\$ -
		4300	Restricted Revenue Direct From the Federal Governm	\$ -	\$ -	\$ -	\$ -
		4500	Restricted Revenue, Federal Government	\$ -	\$ -	\$ -	\$ -
		4801	Federal Forest Fees	\$ -	\$ -	\$ -	\$ -
		5100	Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -
		5140	Mortgage Receipts	\$ -	\$ -	\$ -	\$ -
		5160	Lease Purchase Receipts	\$ 116,800	\$ -	\$ -	\$ -
		5200	Interfund Transfers	\$ -	\$ -	\$ -	\$ -
		5300	Sale of or Compensation for Loss of Fixed Assets	\$ 5,927	\$ -	\$ 5,000	\$ 5,000
		5400	Resources - Beginning Fund Balance	\$ 2,300,055	\$ 1,696,388	\$ 1,800,000	\$ 3,000,000
100	Total			\$ 10,689,133	\$ 13,092,060	\$ 12,907,799	\$ 10,531,603

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget			
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE		
100										
General Fund										
1000 - INSTRUCTION										
1111										
100 - Salaries	\$	928,312	\$	1,052,793	\$	1,126,121	26.78	\$	765,500	11.68
200 - Associated Payroll Costs	\$	524,189	\$	575,530	\$	609,712		\$	527,645	
300 - Purchased Services	\$	6,231	\$	36,543	\$	2,000		\$	5,000	
400 - Supplies and Materials	\$	108,231	\$	112,617	\$	39,500		\$	47,050	
500 - Capital Outlay	\$	-	\$	-	\$	-				
600 - Other Objects	\$	780	\$	981	\$	300		\$	1,000	
1111 Total	\$	1,567,742	\$	1,778,463	\$	1,777,632	26.78	\$	1,346,195	11.68
1112										
100 - Salaries	\$	-	\$	3,771	\$	-				
200 - Associated Payroll Costs	\$	-	\$	308	\$	-				
300 - Purchased Services	\$	-	\$	-	\$	-				
400 - Supplies and Materials	\$	-	\$	-	\$	-				
500 - Capital Outlay	\$	-	\$	-	\$	-				
1112 Total	\$	-	\$	4,079	\$	-				
1113										
100 - Salaries	\$	-	\$	5,390	\$	9,580				
200 - Associated Payroll Costs	\$	-	\$	2,026	\$	3,663				
400 - Supplies and Materials	\$	413	\$	1,589	\$	2,200				
600 - Other Objects			\$	500	\$	2,000				
1113 Total	\$	413	\$	9,505	\$	17,443				
1121										
100 - Salaries	\$	301,087	\$	429,806	\$	456,187	8.04	\$	313,400	4.40
200 - Associated Payroll Costs	\$	176,614	\$	214,861	\$	232,498		\$	198,800	
300 - Purchased Services	\$	2,584	\$	22,446	\$	-		\$	2,250	
400 - Supplies and Materials	\$	24,235	\$	45,597	\$	45,400		\$	4,500	
500 - Capital Outlay	\$	-	\$	-	\$	-				
600 - Other Objects	\$	-	\$	470	\$	50				
1121 Total	\$	504,520	\$	713,180	\$	734,134	8.04	\$	518,950	4.40
1122										
100 - Salaries	\$	14,284	\$	8,488	\$	11,191				
200 - Associated Payroll Costs	\$	4,163	\$	3,199	\$	4,280				
300 - Purchased Services	\$	168	\$	4,154	\$	2,600				
400 - Supplies and Materials	\$	607	\$	402	\$	2,300				
500 - Capital Outlay	\$	-	\$	-	\$	-				
600 - Other Objects	\$	89	\$	438	\$	4,000				
1122 Total	\$	19,311	\$	16,680	\$	24,371				

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget			
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE		
1131										
100 - Salaries	\$	294,236	\$	320,292	\$	290,677	5.29	\$	278,600	3.92
200 - Associated Payroll Costs	\$	165,484	\$	178,189	\$	168,276		\$	233,150	
300 - Purchased Services	\$	291	\$	6,679	\$	1,000		\$	2,500	
400 - Supplies and Materials	\$	33,642	\$	53,294	\$	55,600		\$	42,100	
500 - Capital Outlay	\$	-	\$	-	\$	-				
600 - Other Objects	\$	-	\$	30	\$	100				
1131 Total	\$	493,653	\$	558,483	\$	515,653	5.29	\$	556,350	3.92
1132										
100 - Salaries	\$	51,437	\$	65,829	\$	51,509	0.15	\$	74,100	1.29
200 - Associated Payroll Costs	\$	23,402	\$	21,772	\$	19,184		\$	26,900	
300 - Purchased Services	\$	12,522	\$	19,645	\$	10,517				
400 - Supplies and Materials	\$	14,571	\$	12,094	\$	18,554				
500 - Capital Outlay	\$	-	\$	-	\$	-				
600 - Other Objects	\$	3,019	\$	4,119	\$	10,000				
1132 Total	\$	104,952	\$	123,459	\$	109,764	0.15	\$	101,000	1.29
1140										
100 - Salaries	\$	2,500	\$	8,541	\$	8,475	0.38			
200 - Associated Payroll Costs	\$	1,083	\$	4,251	\$	5,601				
300 - Purchased Services	\$	90	\$	611	\$	750				
400 - Supplies and Materials	\$	107	\$	-	\$	-				
500 - Capital Outlay	\$	-	\$	-	\$	-				
600 - Other Objects	\$	-	\$	-	\$	-				
1140 Total	\$	3,780	\$	13,403	\$	14,826	0.38			
1210										
100 - Salaries	\$	-	\$	9,413	\$	15,806	0.25	\$	2,500	0.03
200 - Associated Payroll Costs	\$	-	\$	2,313	\$	6,025		\$	1,000	
300 - Purchased Services	\$	-	\$	-	\$	-				
400 - Supplies and Materials	\$	-	\$	708	\$	-				
600 - Other Objects	\$	-	\$	-	\$	-				
1210 Total	\$	-	\$	12,434	\$	21,831	0.25	\$	3,500	0.03
1221										
100 - Salaries	\$	-	\$	-	\$	-				
200 - Associated Payroll Costs	\$	-	\$	-	\$	-				
1221 Total	\$	-	\$	-	\$	-				
1250										
100 - Salaries	\$	405,585	\$	774,176	\$	900,467	23.50	\$	559,000	9.85
200 - Associated Payroll Costs	\$	226,807	\$	418,874	\$	496,702		\$	390,200	
300 - Purchased Services	\$	22,826	\$	62,616	\$	43,936		\$	28,200	
400 - Supplies and Materials	\$	10,535	\$	13,115	\$	14,500		\$	13,250	
500 - Capital Outlay	\$	-	\$	-	\$	-		\$	200,000	
600 - Other Objects	\$	1,620	\$	792	\$	1,820		\$	1,800	

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
<b>1250 Total</b>	<b>\$ 667,374</b>	<b>\$</b>	<b>1,269,573</b>	<b>\$</b>	<b>1,457,424</b>	<b>23.50</b>	<b>\$ 1,192,450</b>	<b>9.85</b>
1280								
100 - Salaries	\$ -	\$	37,984	\$	25,166	0.50		
200 - Associated Payroll Costs	\$ -	\$	21,176	\$	18,922			
300 - Purchased Services	\$ 5,423	\$	2,985	\$	5,000			
400 - Supplies and Materials	\$ 585	\$	63	\$	200			
600 - Other Objects	\$ -	\$	-	\$	-			
<b>1280 Total</b>	<b>\$ 6,008</b>	<b>\$</b>	<b>62,209</b>	<b>\$</b>	<b>49,288</b>	<b>0.50</b>		
1288								
100 - Salaries	\$ -	\$	-	\$	-			
300 - Purchased Services	\$ 786,518	\$	821,500	\$	-			
400 - Supplies and Materials	\$ 760,735	\$	800,000	\$	900,000		\$ 21,000	
<b>1288 Total</b>	<b>\$ 1,547,253</b>	<b>\$</b>	<b>1,621,500</b>	<b>\$</b>	<b>900,000</b>		<b>\$ 21,000</b>	
1291								
100 - Salaries		\$	33,663	\$	56,297	1.00	\$ 3,800	0.09
200 - Associated Payroll Costs		\$	20,216	\$	36,449		\$ 1,300	
300 - Purchased Services		\$	552	\$	-		\$ 4,000	
400 - Supplies and Materials		\$	-	\$	-		\$ 500	
<b>1291 Total</b>		<b>\$</b>	<b>54,431</b>	<b>\$</b>	<b>92,746</b>	<b>1.00</b>	<b>\$ 9,600</b>	<b>0.09</b>
1430								
100 - Salaries	\$ -	\$	-	\$	-			
200 - Associated Payroll Costs	\$ -	\$	-	\$	-			
<b>1430 Total</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>			
1000 - INSTRUCTION Total	\$ 4,915,006	\$	6,237,398	\$	5,715,113	65.89	\$ 3,749,045	31.26

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
2000 - SUPPORT SERVICES								
2113								
100 - Salaries	\$	13,993	\$	-	\$	-		
200 - Associated Payroll Costs	\$	2,849	\$	-	\$	-		
300 - Purchased Services	\$	66,272	\$	54,310	\$	56,054		
400 - Supplies and Materials	\$	-	\$	13	\$	100		
600 - Other Objects	\$	59	\$	-	\$	100		
<b>2113 Total</b>	<b>\$</b>	<b>83,173</b>	<b>\$</b>	<b>54,323</b>	<b>\$</b>	<b>56,254</b>		
2114								
100 - Salaries			\$	174,637	\$	82,036	2.00	\$ 33,000 0.50
200 - Associated Payroll Costs			\$	104,468	\$	52,030		\$ 20,920
<b>2114 Total</b>			<b>\$</b>	<b>279,106</b>	<b>\$</b>	<b>134,066</b>	<b>2.00</b>	<b>\$ 53,920 0.50</b>
2115								
100 - Salaries	\$	-	\$	-	\$	-		
200 - Associated Payroll Costs	\$	-	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
<b>2115 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
2120								
100 - Salaries			\$	-	\$	69,610	1.00	
200 - Associated Payroll Costs			\$	-	\$	41,562		
<b>2120 Total</b>			<b>\$</b>	<b>-</b>	<b>\$</b>	<b>111,172</b>	<b>1.00</b>	
2122								
100 - Salaries	\$	-	\$	-	\$	-		
200 - Associated Payroll Costs	\$	-	\$	-	\$	-		
300 - Purchased Services	\$	-	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
600 - Other Objects	\$	-	\$	-	\$	-		
<b>2122 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
2130								
300 - Purchased Services	\$	-	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
500 - Capital Outlay	\$	-	\$	-	\$	-		
600 - Other Objects	\$	-	\$	-	\$	-		
<b>2130 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
2134								
300 - Purchased Services					\$	-	\$	12,000
<b>2134 Total</b>					<b>\$</b>	<b>-</b>	<b>\$</b>	<b>12,000</b>
2142								
300 - Purchased Services					\$	40,000	\$	35,000
<b>2142 Total</b>					<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>35,000</b>

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget		
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
2143									
300 - Purchased Services	\$	-	\$	-	\$	-			
400 - Supplies and Materials	\$	-	\$	-	\$	-			
2143 Total	\$	-	\$	-	\$	-			
2150									
100 - Salaries					\$	-			
200 - Associated Payroll Costs					\$	-			
2150 Total					\$	-			
2152									
100 - Salaries	\$	-	\$	-	\$	-	\$	78,000	1.00
200 - Associated Payroll Costs	\$	-	\$	-	\$	-	\$	47,460	
300 - Purchased Services	\$	63,454	\$	161,944	\$	49,809	\$	35,000	
400 - Supplies and Materials	\$	-	\$	-	\$	-	\$	900	
500 - Capital Outlay	\$	-	\$	-	\$	-	\$	-	
2152 Total	\$	63,454	\$	161,944	\$	49,809	\$	161,360	1.00
2160									
300 - Purchased Services			\$	17,771	\$	14,000	\$	27,500	
400 - Supplies and Materials					\$	-	\$	500	
2160 Total			\$	17,771	\$	14,000	\$	28,000	
2190									
100 - Salaries	\$	17,500	\$	55,926	\$	171,215	2.25	\$	20,000
200 - Associated Payroll Costs	\$	8,063	\$	32,881	\$	89,468		\$	12,550
300 - Purchased Services	\$	-	\$	-	\$	-	\$	1,500	
400 - Supplies and Materials	\$	-	\$	-	\$	250			
600 - Other Objects			\$	-	\$	-			
2190 Total	\$	25,563	\$	88,807	\$	260,933	2.25	\$	34,050
2222									
100 - Salaries	\$	-	\$	-	\$	-			
200 - Associated Payroll Costs	\$	-	\$	-	\$	-			
300 - Purchased Services	\$	-	\$	-	\$	-			
400 - Supplies and Materials	\$	-	\$	-	\$	1,250	\$	1,250	
500 - Capital Outlay	\$	-	\$	-	\$	-			
600 - Other Objects	\$	-	\$	-	\$	-			
2222 Total	\$	-	\$	-	\$	1,250	\$	1,250	
2223									
300 - Purchased Services	\$	-	\$	-	\$	-			
400 - Supplies and Materials	\$	-	\$	-	\$	-			
500 - Capital Outlay	\$	-	\$	-	\$	-			
2223 Total	\$	-	\$	-	\$	-			

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
<b>2230</b>								
100 - Salaries					\$ -		\$ 4,800	0.06
200 - Associated Payroll Costs					\$ -		\$ 2,048	
300 - Purchased Services					\$ -		\$ -	
<b>2230 Total</b>					<b>\$ -</b>		<b>\$ 6,848</b>	<b>0.06</b>
<b>2240</b>								
200 - Associated Payroll Costs	\$ 3,785		\$ 32,025		\$ -		\$ -	
300 - Purchased Services	\$ -		\$ 2,270		\$ 1,000		\$ 1,000	
400 - Supplies and Materials	\$ -		\$ 131		\$ -			
600 - Other Objects	\$ -		\$ -		\$ -			
<b>2240 Total</b>	<b>\$ 3,785</b>		<b>\$ 34,426</b>		<b>\$ 1,000</b>		<b>\$ 1,000</b>	
<b>2310</b>								
100 - Salaries		\$ -	\$ -		\$ -		\$ -	
200 - Associated Payroll Costs	\$ 17,111		\$ 2,882		\$ 25,000		\$ -	
300 - Purchased Services	\$ 148,656		\$ 137,397		\$ 147,000		\$ 147,000	
400 - Supplies and Materials	\$ 3,944		\$ 2,790		\$ 3,750		\$ 10,200	
600 - Other Objects	\$ 4,930		\$ 29,516		\$ 5,000		\$ 5,000	
<b>2310 Total</b>	<b>\$ 174,641</b>		<b>\$ 172,584</b>		<b>\$ 180,750</b>		<b>\$ 162,200</b>	
<b>2321</b>								
100 - Salaries	\$ 73,357		\$ 233,386		\$ 219,883	2.00	\$ 199,000	1.88
200 - Associated Payroll Costs	\$ 30,916		\$ 99,073		\$ 118,720		\$ 120,100	
300 - Purchased Services	\$ 3,304		\$ 3,083		\$ 29,500		\$ 5,000	
400 - Supplies and Materials	\$ 2,870		\$ 2,186		\$ 2,500		\$ 8,500	
600 - Other Objects	\$ 2,568		\$ 2,315		\$ 2,500		\$ 2,500	
<b>2321 Total</b>	<b>\$ 113,014</b>		<b>\$ 340,042</b>		<b>\$ 373,103</b>	<b>2.00</b>	<b>\$ 335,100</b>	<b>1.88</b>
<b>2410</b>								
100 - Salaries	\$ 646,706		\$ 532,454		\$ 509,018	7.35	\$ 280,000	4.00
200 - Associated Payroll Costs	\$ 348,959		\$ 286,813		\$ 281,621		\$ 194,570	
300 - Purchased Services	\$ 2,665		\$ 403,834		\$ 248,350		\$ 24,500	
400 - Supplies and Materials	\$ 24,302		\$ 9,253		\$ 4,750		\$ 7,400	
500 - Capital Outlay	\$ -		\$ -		\$ -			
600 - Other Objects	\$ 1,401		\$ 1,812		\$ 2,385		\$ 600	
<b>2410 Total</b>	<b>\$ 1,024,032</b>		<b>\$ 1,234,165</b>		<b>\$ 1,046,124</b>	<b>7.35</b>	<b>\$ 507,070</b>	<b>4.00</b>
<b>2520</b>								
100 - Salaries	\$ 130,240		\$ 238,171		\$ 290,534	4.00	\$ 194,000	3.00
200 - Associated Payroll Costs	\$ 74,154		\$ 127,984		\$ 145,469		\$ 126,700	
300 - Purchased Services	\$ 101,700		\$ 58,954		\$ 37,000		\$ 32,600	
400 - Supplies and Materials	\$ 6,454		\$ 12,854		\$ 9,100		\$ 14,100	
500 - Capital Outlay	\$ -		\$ -		\$ -		\$ -	
600 - Other Objects	\$ 2,160		\$ 2,487		\$ 2,000		\$ 2,500	
<b>2520 Total</b>	<b>\$ 314,708</b>		<b>\$ 440,450</b>		<b>\$ 484,103</b>	<b>4.00</b>	<b>\$ 369,900</b>	<b>3.00</b>

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
2526								
300 - Purchased Services	\$	-	\$	-	\$	-		
500 - Capital Outlay	\$	-	\$	-	\$	-		
<b>2526 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
2529								
600 - Other Objects	\$	-	\$	-	\$	-		
<b>2529 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
2540								
100 - Salaries	\$	114,818	\$	193,459	\$	242,847	6.00	\$ 172,000 3.17
200 - Associated Payroll Costs	\$	57,711	\$	99,022	\$	134,769		\$ 122,300
300 - Purchased Services	\$	161,381	\$	180,215	\$	114,232		\$ 149,700
400 - Supplies and Materials	\$	102,619	\$	109,926	\$	79,077		\$ 55,800
500 - Capital Outlay	\$	-	\$	45,356	\$	20,000		\$ 33,000
600 - Other Objects	\$	39,321	\$	51,096	\$	56,087		\$ 80,700
<b>2540 Total</b>	<b>\$</b>	<b>475,851</b>	<b>\$</b>	<b>679,074</b>	<b>\$</b>	<b>647,012</b>	<b>6.00</b>	<b>\$ 613,500 3.17</b>
2543								
100 - Salaries					\$	-		\$ - 0.00
200 - Associated Payroll Costs					\$	-		\$ -
<b>2543 Total</b>					<b>\$</b>	<b>-</b>		<b>\$ - 0.00</b>
2544								
300 - Purchased Services	\$	8,782	\$	12,654	\$	-		\$ -
400 - Supplies and Materials	\$	-	\$	-	\$	-		\$ -
500 - Capital Outlay	\$	-	\$	-	\$	-		\$ -
<b>2544 Total</b>	<b>\$</b>	<b>8,782</b>	<b>\$</b>	<b>12,654</b>	<b>\$</b>	<b>-</b>		<b>\$ -</b>
2550								
100 - Salaries	\$	484,105	\$	724,758	\$	778,156	17.72	\$ 769,300 16.88
200 - Associated Payroll Costs	\$	256,268	\$	344,694	\$	434,707		\$ 599,650
300 - Purchased Services	\$	97,397	\$	52,329	\$	71,000		\$ 81,700
400 - Supplies and Materials	\$	30,024	\$	159,111	\$	110,500		\$ 173,600
500 - Capital Outlay	\$	128,990	\$	30,000	\$	30,000		
600 - Other Objects	\$	23,652	\$	25,752	\$	35,000		\$ 35,900
<b>2550 Total</b>	<b>\$</b>	<b>1,020,436</b>	<b>\$</b>	<b>1,336,642</b>	<b>\$</b>	<b>1,459,364</b>	<b>17.72</b>	<b>\$ 1,660,150 16.88</b>
2558								
100 - Salaries	\$	1,097	\$	8,582	\$	36,336	1.48	
200 - Associated Payroll Costs	\$	464	\$	6,716	\$	17,767		
300 - Purchased Services	\$	-	\$	-	\$	-		
600 - Other Objects			\$	6	\$	-		
<b>2558 Total</b>	<b>\$</b>	<b>1,560</b>	<b>\$</b>	<b>15,304</b>	<b>\$</b>	<b>54,103</b>	<b>1.48</b>	



### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
<b>2572</b>								
100 - Salaries	\$	11,000	\$	-	\$	-		
200 - Associated Payroll Costs	\$	4,466	\$	-	\$	-		
300 - Purchased Services	\$	-	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
600 - Other Objects	\$	-	\$	-	\$	-		
<b>2572 Total</b>	<b>\$</b>	<b>15,466</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>2624</b>								
300 - Purchased Services	\$	-	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
<b>2624 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>2640</b>								
400 - Supplies and Materials					\$	-		
<b>2640 Total</b>					<b>\$</b>	<b>-</b>		
<b>2642</b>								
300 - Purchased Services					\$	-		
400 - Supplies and Materials					\$	-		
<b>2642 Total</b>					<b>\$</b>	<b>-</b>		
<b>2660</b>								
100 - Salaries	\$	21,665	\$	67,904	\$	70,878	1.00	\$ 13,000 0.22
200 - Associated Payroll Costs	\$	7,897	\$	38,957	\$	41,937		\$ 6,000
300 - Purchased Services	\$	48,906	\$	32,218	\$	55,600		\$ 40,800
400 - Supplies and Materials	\$	308,529	\$	281,285	\$	53,500		\$ 27,600
500 - Capital Outlay	\$	-	\$	-	\$	45,000		\$ 5,000
600 - Other Objects	\$	-	\$	528	\$	1,000		
<b>2660 Total</b>	<b>\$</b>	<b>386,997</b>	<b>\$</b>	<b>420,892</b>	<b>\$</b>	<b>267,915</b>	<b>1.00</b>	<b>\$ 92,400 0.22</b>
2000 - SUPPORT SERVICES Total	\$	3,711,462	\$	5,288,185	\$	5,180,957	44.80	\$ 4,073,748 30.96

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget				
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE			
3000 - ENTERPRISE AND COMMUNITY SERVICES											
3120											
100 - Salaries	\$	-	\$	-	\$	-					
200 - Associated Payroll Costs	\$	-	\$	-	\$	-					
3120 Total	\$	-	\$	-	\$	-					
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$	-	\$	-	\$	-					
4000 - FACILITIES ACQUISITION AND CONSTRUCTION											
4150											
300 - Purchased Services	\$	-	\$	-	\$	-					
4150 Total	\$	-	\$	-	\$	-					
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	\$	-	\$	-	\$	-					
5100 - DEBT SERVICE											
5110											
600 - Other Objects	\$	141,278	\$	141,278	\$	19,995	\$	20,100			
5110 Total	\$	141,278	\$	141,278	\$	19,995	\$	20,100			
5100 - DEBT SERVICE Total	\$	141,278	\$	141,278	\$	19,995	\$	20,100			
5200 - TRANSFER OF FUNDS											
5200											
700 - Transfers	\$	225,000	\$	281,500	\$	530,000	\$	546,605			
5200 Total	\$	225,000	\$	281,500	\$	530,000	\$	546,605			
5200 - TRANSFER OF FUNDS Total	\$	225,000	\$	281,500	\$	530,000	\$	546,605			
6000 - CONTINGENCIES											
6110											
800 - Other Use of Funds	\$	-	\$	-	\$	120,000	\$	120,000			
6110 Total	\$	-	\$	-	\$	120,000	\$	120,000			
6000 - CONTINGENCIES Total	\$	-	\$	-	\$	120,000	\$	120,000			
7000 - Unappropriated Ending Fund Balance											
7000											
800 - Other Use of Funds			\$	-	\$	1,341,734	\$	2,022,105			
7000 Total			\$	-	\$	1,341,734	\$	2,022,105			
7000 - Unappropriated Ending Fund Balance Total			\$	-	\$	1,341,734	\$	2,022,105			
General Fund	Total	\$	8,992,745	\$	11,948,361	\$	12,907,799	110.69	\$	10,531,603	62.22
100 Total		\$	8,992,745	\$	11,948,361	\$	12,907,799	110.69	\$	10,531,603	62.22

# Special Revenue Funds

Fund 200's

The Special Revenue Funds is to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The Special Revenue Fund includes local, state and federal grants, nutrition services, and student body funds.

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
200	Special Revenue Funds	1920	Contributions/Donations			\$ -	\$ 54,000
		4700	Grants-In-Aid From the Federal Government Through			\$ 100,000	\$ -
		5400	Resources - Beginning Fund Balance			\$	\$ 5,200
<b>200 Total</b>						<b>\$ 100,000</b>	<b>\$ 59,200</b>

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget	Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024 FTE
200					
Special Revenue Funds					
1000 - INSTRUCTION					
1111					
100 - Salaries			\$ 28,000		
200 - Associated Payroll Costs			\$ 3,000		
400 - Supplies and Materials			\$ 1,000	\$ 5,000	
<b>1111 Total</b>			<b>\$ 32,000</b>	<b>\$ 5,000</b>	
1121					
100 - Salaries			\$ 30,000		
200 - Associated Payroll Costs			\$ 3,000		
400 - Supplies and Materials			\$ 1,000		
<b>1121 Total</b>			<b>\$ 34,000</b>		
1131					
100 - Salaries			\$ 30,000		
200 - Associated Payroll Costs			\$ 3,000		
300 - Purchased Services			\$ -		
400 - Supplies and Materials			\$ 1,000	\$ 44,200	
<b>1131 Total</b>			<b>\$ 34,000</b>	<b>\$ 44,200</b>	
1000 - INSTRUCTION Total			\$ 100,000	\$ 49,200	
2000 - SUPPORT SERVICES					
2113					
300 - Purchased Services			\$ -		
400 - Supplies and Materials			\$ -	\$ 10,000	
600 - Other Objects			\$ -		
<b>2113 Total</b>			<b>\$ -</b>	<b>\$ 10,000</b>	
2000 - SUPPORT SERVICES Total			\$ -	\$ 10,000	
7000 - Unappropriated Ending Fund Balance					
7000					
800 - Other Use of Funds			\$ 0		
<b>7000 Total</b>			<b>\$ 0</b>		
7000 - Unappropriated Ending Fund Balance Total			\$ 0		
<b>Special Revenue Funds Total</b>			<b>\$ 100,000</b>	<b>\$ 59,200</b>	
<b>200 Total</b>			<b>\$ 100,000</b>	<b>\$ 59,200</b>	

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
201	Federal Reporting	4100	Unrestricted Revenue Direct, Federal REAP	\$ 26,808	\$ -	\$ -	\$ -
		4500	Restricted Revenue, Federal Government	\$ 21,774	\$ -	\$ -	\$ -
		4501	Medicaid Reimbursement for EI	\$ -	\$ -	\$ -	\$ -
		5200	Interfund Transfers	\$ -	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$ -	\$ -	\$ 0	\$ -
201 Total				\$ 48,582	\$ -	\$ 0	\$ -

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024	
						FY2022-2023 FTE		FY2023-2024 FTE
201								
Federal Reporting								
1000 - INSTRUCTION								
1272								
100 - Salaries	\$	32,126	\$	-	\$	-		
200 - Associated Payroll Costs	\$	16,455	\$	-	\$	-		
300 - Purchased Services	\$	-	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
600 - Other Objects	\$	-	\$	-	\$	-		
<b>1272 Total</b>	<b>\$</b>	<b>48,582</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1000 - INSTRUCTION Total	\$	48,582	\$	-	\$	-		
<b>Federal Reporting Total</b>	<b>\$</b>	<b>48,582</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>201 Total</b>	<b>\$</b>	<b>48,582</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		

Alsea School District #7J

Revenues				Actuals		Actuals		Adopted Budget		Proposed Budget	
Fund	Title	SOURCE		FY 2020-2021		FY 2021-2022		FY2022-2023		FY2023-2024	
202	Title IV-A	4500	Restricted Revenue, Federal Government	\$	10,405	\$	-	\$	-	\$	-
		5400	Resources - Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-
202 Total				\$	10,405	\$	-	\$	-	\$	-



### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024	
						FY2022-2023 FTE		FY2023-2024 FTE
202								
Title IV-A								
1000 - INSTRUCTION								
1272								
100 - Salaries	\$	6,907	\$	-	\$	-		
200 - Associated Payroll Costs	\$	3,498	\$	-	\$	-		
300 - Purchased Services	\$	-	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
600 - Other Objects	\$	-	\$	-	\$	-		
<b>1272 Total</b>	<b>\$</b>	<b>10,405</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1000 - INSTRUCTION Total	\$	10,405	\$	-	\$	-		
<b>Title IV-A Total</b>	<b>\$</b>	<b>10,405</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>202 Total</b>	<b>\$</b>	<b>10,405</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
203	Title I-A	4100	Unrestricted Revenue Direct, Federal REAP	\$	-	\$ 23,663	\$ 10,000
		4300	Restricted Revenue Direct From the Federal Governm	\$	26,962	\$ -	\$ -
		4500	Restricted Revenue, Federal Government	\$	30,539	\$ 30,000	\$ 33,000
		4501	Medicaid Reimbursement for EI	\$	-	\$ -	\$ -
		5200	Interfund Transfers	\$	-	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$	-	\$ -	\$ -
203 Total				\$	57,501	\$ 53,663	\$ 43,000

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget	Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024 FTE
203					
Title I-A					
1000 - INSTRUCTION					
1272					
100 - Salaries	\$	38,545	\$	36,385	1.00
200 - Associated Payroll Costs	\$	17,969	\$	17,277	
300 - Purchased Services	\$	-	\$	-	
400 - Supplies and Materials	\$	943	\$	-	
600 - Other Objects	\$	45	\$	-	
<b>1272 Total</b>	<b>\$</b>	<b>57,501</b>	<b>\$</b>	<b>53,663</b>	<b>1.00</b>
1000 - INSTRUCTION Total	\$	57,501	\$	53,663	1.00
<b>Title I-A Total</b>	<b>\$</b>	<b>57,501</b>	<b>\$</b>	<b>53,663</b>	<b>1.00</b>
<b>203 Total</b>	<b>\$</b>	<b>57,501</b>	<b>\$</b>	<b>53,663</b>	<b>1.00</b>

Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
204	CNP Equipment Grant	4500	Restricted Revenue, Federal Government		\$ 12,878	\$ 56,063	\$ -
		5400	Resources - Beginning Fund Balance			\$ -	\$ -
204 Total					\$ 12,878	\$ 56,063	\$ -

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
204						
CNP Equipment Grant						
3000 - ENTERPRISE AND COMMUNITY SERVICES						
3100						
300 - Purchased Services	\$	-	\$	-	\$	-
400 - Supplies and Materials	\$	8,408	\$	-	\$	-
500 - Capital Outlay	\$	4,470	\$	56,063	\$	-
<b>3100 Total</b>	<b>\$</b>	<b>12,878</b>	<b>\$</b>	<b>56,063</b>	<b>\$</b>	<b>-</b>
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$	12,878	\$	56,063	\$	-
<b>CNP Equipment Grant Total</b>	<b>\$</b>	<b>12,878</b>	<b>\$</b>	<b>56,063</b>	<b>\$</b>	<b>-</b>
<b>204 Total</b>	<b>\$</b>	<b>12,878</b>	<b>\$</b>	<b>56,063</b>	<b>\$</b>	<b>-</b>

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
207	YTP	2102	Education Service District Resources	\$	24,375	\$ 26,642	\$ 36,000
		5400	Resources - Beginning Fund Balance			\$ -	\$ -
207 Total				\$	24,375	\$ 26,642	\$ 36,000

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
207						
YTP						
2000 - SUPPORT SERVICES						
2126						
100 - Salaries	\$	14,327	\$ 15,104	0.40	\$ 16,500	0.40
200 - Associated Payroll Costs	\$	9,650	\$ 11,538		\$ 12,800	
300 - Purchased Services	\$	398	\$ -		\$ 3,400	
400 - Supplies and Materials	\$	-	\$ -		\$ 3,300	
<b>2126 Total</b>	<b>\$</b>	<b>24,375</b>	<b>\$ 26,642</b>	<b>0.40</b>	<b>\$ 36,000</b>	<b>0.40</b>
2000 - SUPPORT SERVICES Total	\$	24,375	\$ 26,642	0.40	\$ 36,000	0.40
<b>YTP Total</b>	<b>\$</b>	<b>24,375</b>	<b>\$ 26,642</b>	<b>0.40</b>	<b>\$ 36,000</b>	<b>0.40</b>
<b>207 Total</b>	<b>\$</b>	<b>24,375</b>	<b>\$ 26,642</b>	<b>0.40</b>	<b>\$ 36,000</b>	<b>0.40</b>

**Alsea School District #7J**

Revenues				Actuals		Actuals		Adopted Budget		Proposed Budget	
Fund	Title	SOURCE		FY 2020-2021		FY 2021-2022		FY2022-2023		FY2023-2024	
210	IDEA Part B 611	4500	Restricted Revenue, Federal Government	\$	57,245	\$	59,208	\$	96,991	\$	105,000
		4501	Medicaid Reimbursement for EI	\$	-	\$	-	\$	-	\$	-
		5400	Resources - Beginning Fund Balance	\$	-	\$	-	\$	-	\$	17,455
210 Total				\$	57,245	\$	59,208	\$	96,991	\$	122,455



### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget		
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
210									
IDEA Part B 611									
1000 - INSTRUCTION									
1250									
100 - Salaries	\$	31,821	\$	32,113	\$	43,782	1.93	\$	61,600 2.00
200 - Associated Payroll Costs	\$	25,424	\$	25,532	\$	37,042		\$	55,800
300 - Purchased Services	\$	-	\$	1,563	\$	-			
400 - Supplies and Materials	\$	-	\$	-	\$	16,167		\$	5,055
500 - Capital Outlay	\$	-	\$	-	\$	-			
600 - Other Objects	\$	-	\$	-	\$	-			
<b>1250 Total</b>	<b>\$</b>	<b>57,245</b>	<b>\$</b>	<b>59,208</b>	<b>\$</b>	<b>96,991</b>	<b>1.93</b>	<b>\$</b>	<b>122,455 2.00</b>
1000 - INSTRUCTION Total	\$	57,245	\$	59,208	\$	96,991	1.93	\$	122,455 2.00
2000 - SUPPORT SERVICES									
2558									
100 - Salaries	\$	-	\$	-	\$	-		\$	-
200 - Associated Payroll Costs	\$	-	\$	-	\$	-		\$	-
<b>2558 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		<b>\$</b>	<b>-</b>
2000 - SUPPORT SERVICES Total	\$	-	\$	-	\$	-		\$	-
5200 - TRANSFER OF FUNDS									
5200									
700 - Transfers	\$	-	\$	-	\$	-		\$	-
<b>5200 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		<b>\$</b>	<b>-</b>
5200 - TRANSFER OF FUNDS Total	\$	-	\$	-	\$	-		\$	-
<b>IDEA Part B 611 Total</b>	<b>\$</b>	<b>57,245</b>	<b>\$</b>	<b>59,208</b>	<b>\$</b>	<b>96,991</b>	<b>1.93</b>	<b>\$</b>	<b>122,455 2.00</b>
<b>210 Total</b>	<b>\$</b>	<b>57,245</b>	<b>\$</b>	<b>59,208</b>	<b>\$</b>	<b>96,991</b>	<b>1.93</b>	<b>\$</b>	<b>122,455 2.00</b>

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
214	Innovation	2200	Restricted Revenue	\$ 37,942	\$ -	\$ -	\$ -
		3199	Other Unrestricted Grants-In-Aid	\$ -	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$ (21,023)	\$ -	\$ -	\$ -
214 Total				\$ 16,920	\$ -	\$ -	\$ -

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
214								
Kindergarten Partner & Innovation								
1000 - INSTRUCTION								
1140								
100 - Salaries	\$	7,961	\$	-	\$	-		
200 - Associated Payroll Costs	\$	3,975	\$	-	\$	-		
300 - Purchased Services	\$	2,836	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
600 - Other Objects	\$	2,148	\$	-	\$	-		
<b>1140 Total</b>	<b>\$</b>	<b>16,920</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1000 - INSTRUCTION Total	\$	16,920	\$	-	\$	-		
<b>Kindergarten Partner &amp; Innovation Total</b>	<b>\$</b>	<b>16,920</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>214 Total</b>	<b>\$</b>	<b>16,920</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		

**Alsea School District #7J**

Revenues				Actuals		Actuals		Adopted Budget		Proposed Budget	
Fund	Title	SOURCE		FY 2020-2021		FY 2021-2022		FY2022-2023		FY2023-2024	
216	IDEA Part B 619	4500	Restricted Revenue, Federal Government	\$	-	\$	1,313	\$	1,500	\$	1,500
		5400	Resources - Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-
216 Total				\$	-	\$	1,313	\$	1,500	\$	1,500

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
216								
IDEA Part B 619								
1000 - INSTRUCTION								
1250								
100 - Salaries	\$	-	\$	-	\$	-	\$	-
<b>1250 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
1251								
100 - Salaries	\$	-	\$	-		1,103	\$	-
200 - Associated Payroll Costs	\$	-	\$	-		397	\$	-
400 - Supplies and Materials	\$	-	\$	1,313	\$	-	\$	1,500
<b>1251 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,313</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>
1000 - INSTRUCTION Total	\$	-	\$	1,313	\$	1,500	\$	1,500
2000 - SUPPORT SERVICES								
2558								
100 - Salaries	\$	-	\$	-	\$	-	\$	-
200 - Associated Payroll Costs	\$	-	\$	-	\$	-	\$	-
<b>2558 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
2000 - SUPPORT SERVICES Total	\$	-	\$	-	\$	-	\$	-
<b>IDEA Part B 619 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,313</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>
<b>216 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,313</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>

Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
218	Athletics	1710	Admissions				\$ 2,000
		1920	Contributions/Donations				\$ 5,000
		1990	Miscellaneous				\$ 500
		5200	Interfund Transfers				\$ 164,200
218 Total						\$	171,700

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget	Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024 FTE
<b>218</b>					
Athletics					
1000 - INSTRUCTION					
1122					
100 - Salaries				\$	21,500    0.35
200 - Associated Payroll Costs				\$	9,050
300 - Purchased Services				\$	5,600
400 - Supplies and Materials				\$	2,500
500 - Capital Outlay					
600 - Other Objects				\$	650
<b>1122 Total</b>				<b>\$</b>	<b>39,300    0.35</b>
1132					
100 - Salaries				\$	49,500    1.02
200 - Associated Payroll Costs				\$	22,950
300 - Purchased Services				\$	39,000
400 - Supplies and Materials				\$	17,000
500 - Capital Outlay				\$	-
600 - Other Objects				\$	3,950
<b>1132 Total</b>				<b>\$</b>	<b>132,400    1.02</b>
1000 - INSTRUCTION Total				\$	171,700    1.37
<b>Athletics Total</b>				<b>\$</b>	<b>171,700    1.37</b>
<b>218 Total</b>				<b>\$</b>	<b>171,700    1.37</b>

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget				
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024				
219	Student Activity Funds	1510	Interest on Investments	\$	8	\$	1	\$	-	\$	-
		1700	Extra-Curricular Activities	\$	5	\$	-	\$	-	\$	-
		1740	Fees	\$	-	\$	-	\$	-	\$	-
		1760	Club Fund Raising	\$	10,180	\$	-	\$	-	\$	-
		1920	Contributions/Donations	\$	3,053	\$	-	\$	-	\$	-
		1960	Recovery of Prior Years' Expenditure	\$	50	\$	-	\$	-	\$	-
		1990	Miscellaneous	\$	1,877	\$	-	\$	-	\$	-
		5400	Resources - Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-
		9701	BFB Student Activities	\$	38,839	\$	0	\$	-	\$	-
219 Total				\$	54,012	\$	1	\$	-	\$	-



### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
219								
Student Activity Funds								
1000 - INSTRUCTION								
1113								
300 - Purchased Services	\$	1,164	\$	-	\$	-		
400 - Supplies and Materials	\$	746	\$	-	\$	-		
600 - Other Objects	\$	-	\$	-	\$	-		
<b>1113 Total</b>	<b>\$</b>	<b>1,910</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1122								
300 - Purchased Services	\$	-	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
600 - Other Objects	\$	-	\$	-	\$	-		
<b>1122 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1132								
300 - Purchased Services	\$	8,600	\$	-	\$	-		
400 - Supplies and Materials	\$	7,439	\$	-	\$	-		
600 - Other Objects	\$	120	\$	-	\$	-		
<b>1132 Total</b>	<b>\$</b>	<b>16,159</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1000 - INSTRUCTION Total	\$	18,069	\$	-	\$	-		
<b>Student Activity Funds Total</b>	<b>\$</b>	<b>18,069</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>219 Total</b>	<b>\$</b>	<b>18,069</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
221	Title II-A Teacher Quality	4500	Restricted Revenue, Federal Government	\$ 4,110	\$ 15,785	\$ 6,000	\$ 5,670
		5400	Resources - Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
221 Total				\$ 4,110	\$ 15,785	\$ 6,000	\$ 5,670

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
221								
Title II-A Teacher Quality								
1000 - INSTRUCTION								
1272								
100 - Salaries	\$	2,672	\$	11,725	\$	4,300		
200 - Associated Payroll Costs	\$	1,438	\$	4,060	\$	1,700		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
<b>1272 Total</b>	<b>\$</b>	<b>4,110</b>	<b>\$</b>	<b>15,785</b>	<b>\$</b>	<b>6,000</b>		
1000 - INSTRUCTION Total	\$	4,110	\$	15,785	\$	6,000		
2000 - SUPPORT SERVICES								
2210								
100 - Salaries	\$	-	\$	-	\$	-		
200 - Associated Payroll Costs	\$	-	\$	-	\$	-		
<b>2210 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
2240								
100 - Salaries	\$	-	\$	-	\$	-		
200 - Associated Payroll Costs	\$	-	\$	-	\$	-		
300 - Purchased Services	\$	-	\$	-	\$	-	\$	5,670
400 - Supplies and Materials	\$	-	\$	-	\$	-		
500 - Capital Outlay	\$	-	\$	-	\$	-		
<b>2240 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>5,670</b>
2000 - SUPPORT SERVICES Total	\$	-	\$	-	\$	-	\$	5,670
<b>Title II-A Teacher Quality Total</b>	<b>\$</b>	<b>4,110</b>	<b>\$</b>	<b>15,785</b>	<b>\$</b>	<b>6,000</b>	<b>\$</b>	<b>5,670</b>
<b>221 Total</b>	<b>\$</b>	<b>4,110</b>	<b>\$</b>	<b>15,785</b>	<b>\$</b>	<b>6,000</b>	<b>\$</b>	<b>5,670</b>

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
222	Measure 98 Grant	3299	Other Restricted Grants-In-Aid	\$ 149,735	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
222 Total				\$ 149,735	\$ -	\$ -	\$ -

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
222								
Measure 98 Grant								
1000 - INSTRUCTION								
1131								
100 - Salaries	\$	48,321	\$	-	\$	-		
200 - Associated Payroll Costs	\$	31,456	\$	-	\$	-		
300 - Purchased Services	\$	6,065	\$	-	\$	-		
400 - Supplies and Materials	\$	2,133	\$	-	\$	-		
600 - Other Objects	\$	-	\$	-	\$	-		
<b>1131 Total</b>	<b>\$</b>	<b>87,975</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1132								
100 - Salaries	\$	-	\$	-	\$	-		
200 - Associated Payroll Costs	\$	-	\$	-	\$	-		
<b>1132 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1280								
100 - Salaries	\$	38,272	\$	-	\$	-		
200 - Associated Payroll Costs	\$	23,489	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
<b>1280 Total</b>	<b>\$</b>	<b>61,760</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1000 - INSTRUCTION Total	\$	149,735	\$	-	\$	-		
<b>Measure 98 Grant Total</b>	<b>\$</b>	<b>149,735</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>222 Total</b>	<b>\$</b>	<b>149,735</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
223	Forest Camp - Measure 99	2199	Other Intermediate Sources	\$ -	\$ -	\$ -	\$ -
		3299	Other Restricted Grants-In-Aid	\$ -	\$ -	\$ -	\$ -
		5200	Interfund Transfers	\$ 4,402	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$ (4,402)	\$ -	\$ -	\$ -
223 Total				\$ -	\$ -	\$ -	\$ -

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
223								
Forest Camp - Measure 99								
1000 - INSTRUCTION								
1121								
100 - Salaries	\$	-	\$	-	\$	-		
200 - Associated Payroll Costs	\$	-	\$	-	\$	-		
300 - Purchased Services	\$	-	\$	-	\$	-		
<b>1121 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1122								
100 - Salaries	\$	-	\$	-	\$	-		
200 - Associated Payroll Costs	\$	-	\$	-	\$	-		
300 - Purchased Services	\$	-	\$	-	\$	-		
<b>1122 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1000 - INSTRUCTION Total	\$	-	\$	-	\$	-		
<b>Forest Camp - Measure 99 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>223 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
226	ESSA Partnerships	4500	Restricted Revenue, Federal Government	\$ 106,841	\$ 52,778	\$ 44,000	\$ 85,100
		5200	Interfund Transfers	\$ -	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$ (37,703)	\$ -	\$ -	\$ -
<b>226 Total</b>				<b>\$ 69,138</b>	<b>\$ 52,778</b>	<b>\$ 44,000</b>	<b>\$ 85,100</b>



### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
226								
ESSA Partnerships								
2000 - SUPPORT SERVICES								
2210								
100 - Salaries							\$ 49,000	0.69
200 - Associated Payroll Costs							\$ 31,450	
300 - Purchased Services							\$ 4,650	
<b>2210 Total</b>							<b>\$ 85,100</b>	<b>0.69</b>
2240								
200 - Associated Payroll Costs	\$ -	\$ -	\$ -	\$ -				
300 - Purchased Services	\$ -	\$ -	\$ -	\$ -				
<b>2240 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
2623								
300 - Purchased Services	\$ 10,000	\$ 10,000	\$ -	\$ -				
<b>2623 Total</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>				
2624								
100 - Salaries	\$ 32,183	\$ 20,883	\$ 20,883	\$ 20,883	0.30			
200 - Associated Payroll Costs	\$ 26,955	\$ 21,895	\$ 21,958	\$ 21,958				
300 - Purchased Services	\$ -	\$ -	\$ -	\$ -				
400 - Supplies and Materials	\$ -	\$ -	\$ 1,159	\$ 1,159				
600 - Other Objects	\$ -	\$ -	\$ -	\$ -				
<b>2624 Total</b>	<b>\$ 59,138</b>	<b>\$ 42,778</b>	<b>\$ 44,000</b>	<b>\$ 44,000</b>	<b>0.30</b>			
2000 - SUPPORT SERVICES Total	\$ 69,138	\$ 52,778	\$ 44,000	\$ 44,000	0.30	\$ 85,100	0.69	
<b>ESSA Partnerships Total</b>	<b>\$ 69,138</b>	<b>\$ 52,778</b>	<b>\$ 44,000</b>	<b>\$ 44,000</b>	<b>0.30</b>	<b>\$ 85,100</b>	<b>0.69</b>	
<b>226 Total</b>	<b>\$ 69,138</b>	<b>\$ 52,778</b>	<b>\$ 44,000</b>	<b>\$ 44,000</b>	<b>0.30</b>	<b>\$ 85,100</b>	<b>0.69</b>	

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
230	LEA ESSER	4500	Restricted Revenue, Federal Government	\$ 50,454	\$ -	\$ 68,252	\$ 68,252
		5400	Resources - Beginning Fund Balance		\$ -	\$ -	\$ -
230 Total				\$ 50,454	\$ -	\$ 68,252	\$ 68,252

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
230								
LEA ESSER								
1000 - INSTRUCTION								
1111								
400 - Supplies and Materials	\$	-	\$	-	\$	-	\$	-
<b>1111 Total</b>	\$	-	\$	-	\$	-	\$	-
1121								
400 - Supplies and Materials	\$	-	\$	-	\$	-	\$	-
<b>1121 Total</b>	\$	-	\$	-	\$	-	\$	-
1131								
400 - Supplies and Materials	\$	-	\$	-	\$	-	\$	-
<b>1131 Total</b>	\$	-	\$	-	\$	-	\$	-
1000 - INSTRUCTION Total	\$	-	\$	-	\$	-	\$	-
2000 - SUPPORT SERVICES								
2542								
400 - Supplies and Materials	\$	50,454	\$	-	\$	-	\$	-
<b>2542 Total</b>	\$	50,454	\$	-	\$	-	\$	-
2660								
400 - Supplies and Materials	\$	-	\$	-	\$	-	\$	-
<b>2660 Total</b>	\$	-	\$	-	\$	-	\$	-
2000 - SUPPORT SERVICES Total	\$	50,454	\$	-	\$	-	\$	-
4000 - FACILITIES ACQUISITION AND CONSTRUCTION								
4150								
500 - Capital Outlay					\$	68,252	\$	68,252
<b>4150 Total</b>					\$	68,252	\$	68,252
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total					\$	68,252	\$	68,252
<b>LEA ESSER Total</b>	\$	50,454	\$	-	\$	68,252	\$	68,252
<b>230 Total</b>	\$	50,454	\$	-	\$	68,252	\$	68,252

Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
231	Comprehensive Distance Learning	4500	Restricted Revenue, Federal Government	\$ 102,344	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance		\$ -	\$ -	\$ -
231 Total				\$ 102,344	\$ -	\$ -	\$ -

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
231								
Comprehensive Distance Learning								
2000 - SUPPORT SERVICES								
2310								
300 - Purchased Services	\$	-	\$	-	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	-		
<b>2310 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
2660								
300 - Purchased Services	\$	-	\$	-	\$	-		
400 - Supplies and Materials	\$	102,344	\$	-	\$	-		
<b>2660 Total</b>	<b>\$</b>	<b>102,344</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
2000 - SUPPORT SERVICES Total	\$	102,344	\$	-	\$	-		
<b>Comprehensive Distance Learning Total</b>	<b>\$</b>	<b>102,344</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>231 Total</b>	<b>\$</b>	<b>102,344</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		

Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
232	ESSER III	4500	Restricted Revenue, Federal Government	\$	1,071	\$ 206,000	\$ 171,800
		5400	Resources - Beginning Fund Balance			\$ -	\$ -
232 Total				\$	1,071	\$ 206,000	\$ 171,800

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget	Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024 FTE
232					
ESSER III					
1000 - INSTRUCTION					
1111					
100 - Salaries	\$	-	\$	-	\$ 4,500
200 - Associated Payroll Costs	\$	-	\$	-	\$ 2,040
300 - Purchased Services	\$	-	\$	-	
400 - Supplies and Materials				\$	460
<b>1111 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 7,000</b>
1000 - INSTRUCTION Total	\$	-	\$	-	\$ 7,000
2000 - SUPPORT SERVICES					
2110					
300 - Purchased Services			\$	13,000	
400 - Supplies and Materials	\$	1,071	\$	-	
<b>2110 Total</b>	<b>\$</b>	<b>1,071</b>	<b>\$</b>	<b>13,000</b>	
2113					
400 - Supplies and Materials			\$	2,200	
<b>2113 Total</b>			<b>\$</b>	<b>2,200</b>	
2122					
300 - Purchased Services			\$	13,000	
<b>2122 Total</b>			<b>\$</b>	<b>13,000</b>	
2150					
300 - Purchased Services			\$	13,000	
<b>2150 Total</b>			<b>\$</b>	<b>13,000</b>	
2000 - SUPPORT SERVICES Total	\$	1,071	\$	41,200	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION					
4150					
500 - Capital Outlay			\$	164,800	\$ 164,800
<b>4150 Total</b>			<b>\$</b>	<b>164,800</b>	<b>\$ 164,800</b>
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			\$	164,800	\$ 164,800
<b>ESSER III Total</b>	<b>\$</b>	<b>1,071</b>	<b>\$</b>	<b>206,000</b>	<b>\$ 171,800</b>
<b>232 Total</b>	<b>\$</b>	<b>1,071</b>	<b>\$</b>	<b>206,000</b>	<b>\$ 171,800</b>

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
240	Bus Replacement Fund	5200	Interfund Transfers	\$ 5,000	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$ 21,310	\$ 26,310	\$ -	\$ -
240 Total				\$ 26,310	\$ 26,310	\$ -	\$ -



### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
240								
Bus Replacement Fund								
2000 - SUPPORT SERVICES								
2550								
500 - Capital Outlay	\$	-	\$	-	\$	-		
<b>2550 Total</b>	\$	-	\$	-	\$	-		
2000 - SUPPORT SERVICES Total	\$	-	\$	-	\$	-		
5100 - DEBT SERVICE								
5110								
600 - Other Objects	\$	-	\$	-	\$	-		
<b>5110 Total</b>	\$	-	\$	-	\$	-		
5100 - DEBT SERVICE Total	\$	-	\$	-	\$	-		
<b>Bus Replacement Fund</b> <b>Total</b>	\$	-	\$	-	\$	-		
<b>240 Total</b>	\$	-	\$	-	\$	-		

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
250	Non-Federal Reporting	1610	Daily Sales - Reimbursable Programs	\$ 315	\$ -	\$ -	\$ -
		3199	Other Unrestricted Grants-In-Aid	\$ -	\$ -	\$ -	\$ -
		3299	Other Restricted Grants-In-Aid	\$ -	\$ -	100,000	100,000
		4500	Restricted Revenue, Federal Government	\$ -	\$ -	\$ -	\$ -
		4910	Federal Commodities	\$ -	\$ -	\$ -	\$ -
		5200	Interfund Transfers	\$ 55,756	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$ 3,160	\$ -	\$ -	\$ -
250 Total			\$ 59,232	\$ -	100,000	100,000	

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
250								
Non-Federal Reporting								
1000 - INSTRUCTION								
1111								
400 - Supplies and Materials					\$	10,000	\$	10,000
<b>1111 Total</b>					\$	<b>10,000</b>	\$	<b>10,000</b>
1121								
400 - Supplies and Materials					\$	10,000	\$	10,000
<b>1121 Total</b>					\$	<b>10,000</b>	\$	<b>10,000</b>
1131								
400 - Supplies and Materials					\$	10,000	\$	10,000
<b>1131 Total</b>					\$	<b>10,000</b>	\$	<b>10,000</b>
1000 - INSTRUCTION Total					\$	30,000	\$	30,000
2000 - SUPPORT SERVICES								
2240								
300 - Purchased Services					\$	10,000	\$	10,000
<b>2240 Total</b>					\$	<b>10,000</b>	\$	<b>10,000</b>
2544								
400 - Supplies and Materials					\$	10,000	\$	10,000
<b>2544 Total</b>					\$	<b>10,000</b>	\$	<b>10,000</b>
2660								
400 - Supplies and Materials					\$	50,000	\$	50,000
<b>2660 Total</b>					\$	<b>50,000</b>	\$	<b>50,000</b>
2000 - SUPPORT SERVICES Total					\$	70,000	\$	70,000
3000 - ENTERPRISE AND COMMUNITY SERVICES								
3100								
100 - Salaries	\$	36,774	\$	-	\$	-		
200 - Associated Payroll Costs	\$	21,604	\$	0	\$	-		
300 - Purchased Services	\$	653	\$	-	\$	-		
400 - Supplies and Materials	\$	220	\$	-	\$	-		
600 - Other Objects	\$	-	\$	-	\$	-		
<b>3100 Total</b>	\$	<b>59,252</b>	\$	<b>0</b>	\$	<b>-</b>		
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$	59,252	\$	0	\$	-		
<b>Non-Federal Reporting Total</b>	\$	<b>59,252</b>	\$	<b>0</b>	\$	<b>100,000</b>	\$	<b>100,000</b>
<b>250 Total</b>	\$	<b>59,252</b>	\$	<b>0</b>	\$	<b>100,000</b>	\$	<b>100,000</b>

**Alsea School District #7J**

Revenues				Actuals		Actuals		Adopted Budget		Proposed Budget	
Fund	Title	SOURCE		FY 2020-2021		FY 2021-2022		FY2022-2023		FY2023-2024	
251	Student Success Act	3299	Other Restricted Grants-In-Aid	\$	99,568	\$	533,960	\$	755,505	\$	755,504
		5400	Resources - Beginning Fund Balance			\$	-	\$	-	\$	-
251 Total				\$	99,568	\$	533,960	\$	755,505	\$	755,504

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
251								
Student Success Act								
1000 - INSTRUCTION								
1111								
100 - Salaries	\$	60,902	\$	220,622	\$	307,000	4.00	\$ 279,100 5.00
200 - Associated Payroll Costs	\$	38,666	\$	140,967	\$	206,649		\$ 195,725
300 - Purchased Services					\$	-		\$ 20,000
400 - Supplies and Materials			\$	11,722	\$	31,700		\$ 35,000
<b>1111 Total</b>	<b>\$</b>	<b>99,568</b>	<b>\$</b>	<b>373,311</b>	<b>\$</b>	<b>545,349</b>	<b>4.00</b>	<b>\$ 529,825 5.00</b>
1121								
100 - Salaries			\$	57,792	\$	27,088	2.17	\$ 13,000 0.20
200 - Associated Payroll Costs			\$	14,021	\$	27,287		\$ 8,760
400 - Supplies and Materials			\$	1,904	\$	-		
<b>1121 Total</b>			<b>\$</b>	<b>73,716</b>	<b>\$</b>	<b>54,375</b>	<b>2.17</b>	<b>\$ 21,760 0.20</b>
1131								
100 - Salaries			\$	15,841	\$	32,252	0.17	\$ 30,000 0.43
200 - Associated Payroll Costs			\$	9,368	\$	16,524		\$ 19,560
400 - Supplies and Materials					\$	4,000		\$ 25,000
600 - Other Objects					\$	500		
<b>1131 Total</b>			<b>\$</b>	<b>25,209</b>	<b>\$</b>	<b>53,276</b>	<b>0.17</b>	<b>\$ 74,560 0.43</b>
1250								
400 - Supplies and Materials			\$	4,249	\$	-		
<b>1250 Total</b>			<b>\$</b>	<b>4,249</b>	<b>\$</b>	<b>-</b>		
1000 - INSTRUCTION Total	\$	99,568	\$	476,485	\$	653,000	6.34	\$ 626,145 5.63
2000 - SUPPORT SERVICES								
2113								
100 - Salaries	\$	-	\$	28,230	\$	33,230	0.75	\$ 42,100 1.00
200 - Associated Payroll Costs	\$	-	\$	18,378	\$	20,736		\$ 33,430
300 - Purchased Services			\$	55	\$	-		
400 - Supplies and Materials	\$	-	\$	-	\$	1,700		
<b>2113 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>46,663</b>	<b>\$</b>	<b>55,666</b>	<b>0.75</b>	<b>\$ 75,530 1.00</b>

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
2122								
100 - Salaries					\$ 20,000		\$ 21,250	0.38
200 - Associated Payroll Costs					\$ 11,489		\$ 14,895	
<b>2122 Total</b>					<b>\$ 31,489</b>		<b>\$ 36,145</b>	<b>0.38</b>
2240								
300 - Purchased Services		\$ 7,052		\$ 4,000			\$ 15,480	
<b>2240 Total</b>		<b>\$ 7,052</b>		<b>\$ 4,000</b>			<b>\$ 15,480</b>	
2410								
300 - Purchased Services		\$ 1,408		\$ -				
<b>2410 Total</b>		<b>\$ 1,408</b>		<b>\$ -</b>				
2520								
600 - Other Objects	\$ -	\$ 2,353		\$ 11,350			\$ 2,204	
<b>2520 Total</b>	<b>\$ -</b>	<b>\$ 2,353</b>		<b>\$ 11,350</b>			<b>\$ 2,204</b>	
2000 - SUPPORT SERVICES Total	\$ -	\$ 57,475		\$ 102,505	0.75		\$ 129,359	1.38
<b>Student Success Act Total</b>	<b>\$ 99,568</b>	<b>\$ 533,960</b>		<b>\$ 755,505</b>	<b>7.09</b>		<b>\$ 755,504</b>	<b>7.01</b>
<b>251 Total</b>	<b>\$ 99,568</b>	<b>\$ 533,960</b>		<b>\$ 755,505</b>	<b>7.09</b>		<b>\$ 755,504</b>	<b>7.01</b>

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**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
252	High School Success M98	3299	Other Restricted Grants-In-Aid	\$ 141,900	\$ 116,107	\$ 116,107	\$ 158,913
		5400	Resources - Beginning Fund Balance	\$ (6,615)	\$ -	\$ -	\$ -
<b>252 Total</b>				<b>\$ 135,285</b>	<b>\$ 116,107</b>	<b>\$ 116,107</b>	<b>\$ 158,913</b>



### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
252								
High School Success M98								
1000 - INSTRUCTION								
1121								
100 - Salaries							\$ 11,800	0.20
200 - Associated Payroll Costs							\$ 8,400	
400 - Supplies and Materials					\$ -		\$ 3,000	
<b>1121 Total</b>					\$ -		\$ 23,200	0.20
1131								
100 - Salaries	\$ 7,770	\$	57,384	\$	51,859	0.80	\$ 37,000	0.60
200 - Associated Payroll Costs	\$ 3,687	\$	31,896	\$	30,823		\$ 25,150	
300 - Purchased Services					\$ -		\$ 13,363	
400 - Supplies and Materials	\$ 57,030	\$	20,320	\$	33,425		\$ 29,000	
500 - Capital Outlay	\$ 36,194	\$	-	\$	-		\$ -	
<b>1131 Total</b>	\$ 104,681	\$	109,600	\$	116,107	0.80	\$ 104,513	0.60
1280								
100 - Salaries		\$	4,159	\$	-			
200 - Associated Payroll Costs		\$	2,348	\$	-			
300 - Purchased Services					\$ -		\$ 17,000	
400 - Supplies and Materials					\$ -			
<b>1280 Total</b>		\$	6,507	\$	-		\$ 17,000	
1000 - INSTRUCTION Total	\$ 104,681	\$	116,107	\$	116,107	0.80	\$ 144,713	0.80
2000 - SUPPORT SERVICES								
2113								
100 - Salaries		\$	-	\$	-			
200 - Associated Payroll Costs		\$	-	\$	-			
<b>2113 Total</b>		\$	-	\$	-			
2122								
100 - Salaries							\$ 7,750	0.13
200 - Associated Payroll Costs							\$ 5,450	
<b>2122 Total</b>							\$ 13,200	0.13
2520								
600 - Other Objects		\$	-	\$	-		\$ 1,000	
<b>2520 Total</b>		\$	-	\$	-		\$ 1,000	

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
2540								
400 - Supplies and Materials	\$	1,748	\$	-	\$	-		
<b>2540 Total</b>	\$	<b>1,748</b>	\$	-	\$	-		
2000 - SUPPORT SERVICES Total	\$	1,748	\$	-	\$	-	\$	14,200 0.13
4000 - FACILITIES ACQUISTION AND CONSTRUCTION								
4150								
500 - Capital Outlay	\$	28,855	\$	-	\$	-	\$	-
<b>4150 Total</b>	\$	<b>28,855</b>	\$	-	\$	-	\$	-
4000 - FACILITIES ACQUISTION AND CONSTRUCTION Total	\$	28,855	\$	-	\$	-	\$	-
<b>High School Success M98 Total</b>	\$	<b>135,285</b>	\$	<b>116,107</b>	\$	<b>116,107</b>	<b>0.80</b>	\$ <b>158,913</b> <b>0.93</b>
<b>252 Total</b>	\$	<b>135,285</b>	\$	<b>116,107</b>	\$	<b>116,107</b>	<b>0.80</b>	\$ <b>158,913</b> <b>0.93</b>

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Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
253	Vision Screening	3299	Other Restricted Grants-In-Aid	\$ 1,130	\$ -	\$ 500	\$ 500
		5400	Resources - Beginning Fund Balance		\$ -	\$ -	\$ -
253 Total				\$ 1,130	\$ -	\$ 500	\$ 500

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
253								
Vision Screening								
2000 - SUPPORT SERVICES								
2130								
300 - Purchased Services	\$	1,130	\$	-	\$	500	\$	500
<b>2130 Total</b>	<b>\$</b>	<b>1,130</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>500</b>	<b>\$</b>	<b>500</b>
2000 - SUPPORT SERVICES Total	\$	1,130	\$	-	\$	500	\$	500
<b>Vision Screening Total</b>	<b>\$</b>	<b>1,130</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>500</b>	<b>\$</b>	<b>500</b>
<b>253 Total</b>	<b>\$</b>	<b>1,130</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>500</b>	<b>\$</b>	<b>500</b>

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
254	Summer Learning Grants	3299	Other Restricted Grants-In-Aid	\$ 28,236	\$ 142,017	\$ 144,701	\$ -
		5400	Resources - Beginning Fund Balance	\$	23,071	-	\$ -
254 Total				\$ 28,236	\$ 165,088	\$ 144,701	\$ -

### Alsea School District #7J

Expenditures	Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
254						
Summer Learning Grants						
1000 - INSTRUCTION						
1111						
100 - Salaries			\$	-		
<b>1111 Total</b>			\$	-		
1131						
100 - Salaries			\$	-		
200 - Associated Payroll Costs			\$	-		
<b>1131 Total</b>			\$	-		
1227						
100 - Salaries			\$	-		
200 - Associated Payroll Costs			\$	-		
<b>1227 Total</b>			\$	-		
1400						
100 - Salaries		\$	83,633	\$	85,239	
200 - Associated Payroll Costs		\$	23,427	\$	24,086	
300 - Purchased Services	\$	4,400	\$	9,055	\$	8,330
400 - Supplies and Materials	\$	765	\$	26,633	\$	22,326
600 - Other Objects		\$	1,398	\$	1,398	
<b>1400 Total</b>	\$	5,165	\$	144,145	\$	141,378
1410						
100 - Salaries			\$	-		
200 - Associated Payroll Costs			\$	-		
<b>1410 Total</b>			\$	-		
1420						
100 - Salaries			\$	-		
200 - Associated Payroll Costs			\$	-		
<b>1420 Total</b>			\$	-		
1430						
100 - Salaries			\$	-		
200 - Associated Payroll Costs			\$	-		
600 - Other Objects			\$	-		
<b>1430 Total</b>			\$	-		
1000 - INSTRUCTION Total	\$	5,165	\$	144,145	\$	141,378

### Alsea School District #7J

Expenditures	Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
2000 - SUPPORT SERVICES						
2126						
100 - Salaries			\$	-		
200 - Associated Payroll Costs			\$	-		
<b>2126 Total</b>			\$	-		
2410						
100 - Salaries	\$	-	\$	-		
200 - Associated Payroll Costs	\$	-	\$	-		
<b>2410 Total</b>	\$	-	\$	-		
2520						
600 - Other Objects	\$	2,298	\$	3,323		
<b>2520 Total</b>	\$	2,298	\$	3,323		
2540						
100 - Salaries	\$	3,341	\$	-		
200 - Associated Payroll Costs	\$	347	\$	-		
<b>2540 Total</b>	\$	3,687	\$	-		
2550						
100 - Salaries			\$	-		
200 - Associated Payroll Costs			\$	-		
<b>2550 Total</b>			\$	-		
2000 - SUPPORT SERVICES Total	\$	5,985	\$	3,323		
3000 - ENTERPRISE AND COMMUNITY SERVICES						
3100						
100 - Salaries			\$	-		
200 - Associated Payroll Costs			\$	-		
<b>3100 Total</b>			\$	-		
3500						
100 - Salaries	\$	11,920	\$	-		
200 - Associated Payroll Costs	\$	2,411	\$	-		
300 - Purchased Services	\$	781	\$	-		
400 - Supplies and Materials	\$	4,821	\$	-		
<b>3500 Total</b>	\$	19,933	\$	-		
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$	19,933	\$	-		
<b>Summer Learning Grants Total</b>	\$	5,165	\$	170,063	\$	144,701
<b>254 Total</b>	\$	5,165	\$	170,063	\$	144,701



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Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
256	STEM-CTE	2200	Restricted Revenue	\$ 1,000	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance		\$ -	\$ -	\$ -
256 Total				\$ 1,000	\$ -	\$ -	\$ -

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024	
						FY2022-2023 FTE		FY2023-2024 FTE
256								
STEM-CTE								
1000 - INSTRUCTION								
1131								
400 - Supplies and Materials	\$	1,000	\$	-	\$	-		
<b>1131 Total</b>	<b>\$</b>	<b>1,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
1000 - INSTRUCTION Total	\$	1,000	\$	-	\$	-		
<b>STEM-CTE Total</b>	<b>\$</b>	<b>1,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
<b>256 Total</b>	<b>\$</b>	<b>1,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
257	Baseball/Softball Program	1920	Contributions/Donations	\$	11,004	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$	(4)	\$ 11,000	\$ 3,750
<b>257 Total</b>				<b>\$</b>	<b>11,000</b>	<b>\$ 11,000</b>	<b>\$ 3,750</b>

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget	Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024 FTE
257					
Baseball/Softball Program					
1000 - INSTRUCTION					
1122					
300 - Purchased Services	\$	-	\$	-	
400 - Supplies and Materials	\$	-	\$	5,500	\$ 3,750
500 - Capital Outlay	\$	-	\$	-	
<b>1122 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>5,500</b>	<b>\$ 3,750</b>
1132					
300 - Purchased Services	\$	-	\$	-	
400 - Supplies and Materials	\$	7,293	\$	5,500	
500 - Capital Outlay	\$	-	\$	-	
<b>1132 Total</b>	<b>\$</b>	<b>7,293</b>	<b>\$</b>	<b>5,500</b>	
1000 - INSTRUCTION Total	\$	7,293	\$	11,000	\$ 3,750
<b>Baseball/Softball Program Total</b>	<b>\$</b>	<b>7,293</b>	<b>\$</b>	<b>11,000</b>	<b>\$ 3,750</b>
<b>257 Total</b>	<b>\$</b>	<b>7,293</b>	<b>\$</b>	<b>11,000</b>	<b>\$ 3,750</b>

Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
258	Emergency Connectivity Func	4300	Restricted Revenue Direct From the Federal Governm	\$	-	\$ 200,000	\$ -
		5400	Resources - Beginning Fund Balance			\$ -	\$ -
258 Total				\$	-	\$ 200,000	\$ -

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
258						
Emergency Connectivity Fund						
2000 - SUPPORT SERVICES						
2660						
300 - Purchased Services		\$ 27,385	\$ 15,000			
400 - Supplies and Materials		\$ 163,879	\$ 185,000			
<b>2660 Total</b>		<b>\$ 191,263</b>	<b>\$ 200,000</b>			
2000 - SUPPORT SERVICES Total		\$ 191,263	\$ 200,000			
<b>Emergency Connectivity Fund Total</b>		<b>\$ 191,263</b>	<b>\$ 200,000</b>			
<b>258 Total</b>		<b>\$ 191,263</b>	<b>\$ 200,000</b>			

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
259	Student Activity Funds	1510	Interest on Investments	\$	-	\$ 50	\$ -
		1700	Extra-Curricular Activities	\$	-	\$ -	\$ -
		1710	Admissions			\$ -	\$ -
		1740	Fees	\$	-	\$ 500	\$ 100
		1760	Club Fund Raising	\$	13,657	\$ 43,250	\$ 40,000
		1920	Contributions/Donations	\$	4,235	\$ 2,000	\$ 5,000
		1960	Recovery of Prior Years' Expenditure	\$	-	\$ -	\$ -
		1990	Miscellaneous	\$	350	\$ 10,000	\$ 9,400
		5400	Resources - Beginning Fund Balance	\$	-	\$ 35,000	\$ -
		9701	BFB Student Activities	\$	35,944	\$ 22,150	\$ 35,000
<b>259 Total</b>				<b>\$</b>	<b>54,185</b>	<b>\$ 112,950</b>	<b>\$ 89,500</b>



### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget	FY2022-2023 FTE	Proposed Budget	FY2023-2024 FTE
	FY2020-2021	FY2021-2022	FY2022-2023		FY2023-2024	
259						
Student Activity Funds						
1000 - INSTRUCTION						
1113						
300 - Purchased Services	\$	2,835	\$ 550			
400 - Supplies and Materials	\$	1,021	\$ 26,500	\$	15,800	
600 - Other Objects	\$	-	\$ 100			
<b>1113 Total</b>	<b>\$</b>	<b>3,856</b>	<b>\$ 27,150</b>	<b>\$</b>	<b>15,800</b>	
1122						
300 - Purchased Services	\$	-	\$ -			
400 - Supplies and Materials	\$	69	\$ -	\$	1,000	
600 - Other Objects	\$	-	\$ -			
<b>1122 Total</b>	<b>\$</b>	<b>69</b>	<b>\$ -</b>	<b>\$</b>	<b>1,000</b>	
1132						
300 - Purchased Services	\$	8,288	\$ 35,000	\$	12,000	
400 - Supplies and Materials	\$	9,397	\$ 50,500	\$	60,700	
600 - Other Objects	\$	-	\$ 300			
<b>1132 Total</b>	<b>\$</b>	<b>17,686</b>	<b>\$ 85,800</b>	<b>\$</b>	<b>72,700</b>	
1000 - INSTRUCTION Total	\$	21,611	\$ 112,950	\$	89,500	
2000 - SUPPORT SERVICES						
2660						
400 - Supplies and Materials	\$	-	\$ -			
<b>2660 Total</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>			
2000 - SUPPORT SERVICES Total	\$	-	\$ -			
<b>Student Activity Funds Total</b>	<b>\$</b>	<b>21,611</b>	<b>\$ 112,950</b>	<b>\$</b>	<b>89,500</b>	
<b>259 Total</b>	<b>\$</b>	<b>21,611</b>	<b>\$ 112,950</b>	<b>\$</b>	<b>89,500</b>	

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
261	EIS Grant	3299	Other Restricted Grants-In-Aid	\$ 774	\$ -	\$ 1,000	\$ 2,765
		5400	Resources - Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
261 Total				\$ 774	\$ -	\$ 1,000	\$ 2,765

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
261								
EIS Grant								
1000 - INSTRUCTION								
1111								
400 - Supplies and Materials					\$	-		
<b>1111 Total</b>					\$	-		
1131								
400 - Supplies and Materials	\$	774	\$	-	\$	1,000	\$	2,765
<b>1131 Total</b>	\$	774	\$	-	\$	1,000	\$	2,765
1000 - INSTRUCTION Total	\$	774	\$	-	\$	1,000	\$	2,765
<b>EIS Grant Total</b>	\$	774	\$	-	\$	1,000	\$	2,765
<b>261 Total</b>	\$	774	\$	-	\$	1,000	\$	2,765

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
263	Forest Camp M99	2199	Other Intermediate Sources	\$	-	\$	11,000
		3299	Other Restricted Grants-In-Aid	\$	-	\$	-
		5400	Resources - Beginning Fund Balance	\$	-	\$	-
<b>263 Total</b>				<b>\$</b>	<b>-</b>	<b>\$</b>	<b>11,000</b>

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget	Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024 FTE
<b>263</b>					
Forect Camp M99					
1000 - INSTRUCTION					
1121					
100 - Salaries	\$	-	\$	-	\$ 2,100 0.03
200 - Associated Payroll Costs	\$	-	\$	-	\$ 1,900
300 - Purchased Services	\$	-	\$	-	
<b>1121 Total</b>	\$	-	\$	-	\$ 4,000 0.03
1122					
100 - Salaries	\$	-	\$	-	
200 - Associated Payroll Costs	\$	-	\$	-	
300 - Purchased Services	\$	-	\$	-	\$ 5,000
400 - Supplies and Materials					\$ 2,000
<b>1122 Total</b>	\$	-	\$	-	\$ 7,000
1000 - INSTRUCTION Total	\$	-	\$	-	\$ 11,000 0.03
<b>Forect Camp M99 Total</b>	\$	-	\$	-	\$ 11,000 0.03
<b>263 Total</b>	\$	-	\$	-	\$ 11,000 0.03

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
264	KPI	3199	Other Unrestricted Grants-In-Aid	\$	-	\$ 12,176	\$ 12,000
		5400	Resources - Beginning Fund Balance	\$	-	\$ -	\$ -
<b>264 Total</b>				\$	-	\$ 12,176	\$ 12,000

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
264						
KPI						
1000 - INSTRUCTION						
1140						
100 - Salaries	\$	-	\$ 8,475	0.38	\$ 8,299	0.38
200 - Associated Payroll Costs	\$	-	\$ 3,701		\$ 3,701	
300 - Purchased Services	\$	-	\$ -			
400 - Supplies and Materials	\$	-	\$ -			
600 - Other Objects	\$	-	\$ -			
<b>1140 Total</b>	<b>\$</b>	<b>-</b>	<b>\$ 12,176</b>	<b>0.38</b>	<b>\$ 12,000</b>	<b>0.38</b>
1000 - INSTRUCTION Total	\$	-	\$ 12,176	0.38	\$ 12,000	0.38
<b>KPI Total</b>	<b>\$</b>	<b>-</b>	<b>\$ 12,176</b>	<b>0.38</b>	<b>\$ 12,000</b>	<b>0.38</b>
<b>264 Total</b>	<b>\$</b>	<b>-</b>	<b>\$ 12,176</b>	<b>0.38</b>	<b>\$ 12,000</b>	<b>0.38</b>

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
265	Menstrual Dignity Act	3299	Other Restricted Grants-In-Aid	\$	-	\$ 3,000	\$ 7,100
		5400	Resources - Beginning Fund Balance		\$	-	-
265 Total				\$	-	\$ 3,000	\$ 7,100



### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget	Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024 FTE
265					
Menstrual Dignity Act					
2000 - SUPPORT SERVICES					
2542					
400 - Supplies and Materials	\$	-	\$	-	\$ 7,100
<b>2542 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 7,100</b>
2544					
400 - Supplies and Materials	\$	808	\$	3,000	
<b>2544 Total</b>	<b>\$</b>	<b>808</b>	<b>\$</b>	<b>3,000</b>	
2000 - SUPPORT SERVICES Total	\$	808	\$	3,000	\$ 7,100
<b>Menstrual Dignity Act Total</b>	<b>\$</b>	<b>808</b>	<b>\$</b>	<b>3,000</b>	<b>\$ 7,100</b>
<b>265 Total</b>	<b>\$</b>	<b>808</b>	<b>\$</b>	<b>3,000</b>	<b>\$ 7,100</b>

Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
267	TAP Asbestos Assessment	3299	Other Restricted Grants-In-Aid	\$	-	\$ 25,000	\$ 25,000
267 Total				\$	-	\$ 25,000	\$ 25,000

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
267						
TAP Asbestos Assessment						
2000 - SUPPORT SERVICES						
2540						
300 - Purchased Services		\$ -	\$ 25,000		\$ 25,000	
<b>2540 Total</b>		\$ -	\$ 25,000		\$ 25,000	
2000 - SUPPORT SERVICES Total		\$ -	\$ 25,000		\$ 25,000	
<b>TAP Asbestos Assessment Total</b>		\$ -	\$ 25,000		\$ 25,000	
<b>267 Total</b>		\$ -	\$ 25,000		\$ 25,000	

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
268	HB4030 Educator Retention	3299	Other Restricted Grants-In-Aid			\$ 123,250	\$ -
<b>268 Total</b>						<b>\$ 123,250</b>	<b>\$ -</b>

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget	FY2022-2023	Proposed Budget	FY2023-2024
	FY2020-2021	FY2021-2022	FY2022-2023	FTE	FY2023-2024	FTE
268						
HB4030 Educator Retention						
2000 - SUPPORT SERVICES						
2122						
100 - Salaries			\$	-		
200 - Associated Payroll Costs			\$	-		
<b>2122 Total</b>			<b>\$</b>	<b>-</b>		
2210						
100 - Salaries			\$	20,000		
200 - Associated Payroll Costs			\$	8,890		
300 - Purchased Services			\$	17,360		
<b>2210 Total</b>			<b>\$</b>	<b>46,250</b>		
2240						
300 - Purchased Services			\$	40,000		
600 - Other Objects			\$	-		
<b>2240 Total</b>			<b>\$</b>	<b>40,000</b>		
2310						
300 - Purchased Services			\$	-		
<b>2310 Total</b>			<b>\$</b>	<b>-</b>		
2660						
400 - Supplies and Materials			\$	37,000		
<b>2660 Total</b>			<b>\$</b>	<b>37,000</b>		
2000 - SUPPORT SERVICES Total			\$	123,250		
<b>HB4030 Educator Retention Total</b>			<b>\$</b>	<b>123,250</b>		
<b>268 Total</b>			<b>\$</b>	<b>123,250</b>		

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
271	Dyslexia Grant	3199	Other Unrestricted Grants-In-Aid	\$ -	\$ -	\$ -	\$ -
		5200	Interfund Transfers	\$ 538	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$ (538)	\$ -	\$ -	\$ -
<b>271 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024	
						FY2022-2023 FTE		FY2023-2024 FTE
271								
Dyslexia Grant								
2000 - SUPPORT SERVICES								
2210								
100 - Salaries	\$	-	\$	-	\$	-		-
200 - Associated Payroll Costs	\$	-	\$	-	\$	-		-
300 - Purchased Services	\$	-	\$	-	\$	-		-
<b>2210 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		<b>-</b>
2000 - SUPPORT SERVICES Total	\$	-	\$	-	\$	-		-
<b>Dyslexia Grant Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		<b>-</b>
<b>271 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		<b>-</b>

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
272	TAP Grant	3199	Other Unrestricted Grants-In-Aid	\$ -	\$ -	\$ -	\$ -
		3299	Other Restricted Grants-In-Aid	\$ 50,000	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$ (25,000)	\$ -	\$ -	\$ -
<b>272 Total</b>				<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
272								
TAP Grant								
2000 - SUPPORT SERVICES								
2540								
300 - Purchased Services	\$	25,000	\$	-	\$	-		
<b>2540 Total</b>	\$	<b>25,000</b>	\$	-	\$	-		
2000 - SUPPORT SERVICES Total	\$	25,000	\$	-	\$	-		
4000 - FACILITIES ACQUISITION AND CONSTRUCTION								
4150								
300 - Purchased Services	\$	-	\$	-	\$	-		
<b>4150 Total</b>	\$	-	\$	-	\$	-		
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	\$	-	\$	-	\$	-		
<b>TAP Grant Total</b>	\$	<b>25,000</b>	\$	-	\$	-		
<b>272 Total</b>	\$	<b>25,000</b>	\$	-	\$	-		

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget		
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024		
290	Bus Replacement Fund	3199	Other Unrestricted Grants-In-Aid	\$	-	\$	-		
		3299	Other Restricted Grants-In-Aid			\$	151,648		
		5200	Interfund Transfers	\$	80,853	\$	210,000		
		5400	Resources - Beginning Fund Balance	\$	-	\$	9,724		
290 Total				\$	80,853	\$	371,372	\$	294,540

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE
290						
Bus Replacement Fund						
2000 - SUPPORT SERVICES						
2550						
500 - Capital Outlay	\$	71,776	\$	155,795	\$	45,115
<b>2550 Total</b>	\$	<b>71,776</b>	\$	<b>155,795</b>	\$	<b>45,115</b>
2000 - SUPPORT SERVICES Total	\$	71,776	\$	155,795	\$	45,115
5100 - DEBT SERVICE						
5110						
600 - Other Objects	\$	-	\$	215,577	\$	249,425
<b>5110 Total</b>	\$	<b>-</b>	\$	<b>215,577</b>	\$	<b>249,425</b>
5100 - DEBT SERVICE Total	\$	-	\$	215,577	\$	249,425
<b>Bus Replacement Fund Total</b>	\$	<b>71,776</b>	\$	<b>371,372</b>	\$	<b>294,540</b>
<b>290 Total</b>	\$	<b>71,776</b>	\$	<b>371,372</b>	\$	<b>294,540</b>

Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
291	KV/WLA Summer Transporta	1412	Transportation Fees From Other Districts Within th				
		1940	Services Provided to Education Agencies	\$	-	\$ 8,500	
		5400	Resources - Beginning Fund Balance			\$ -	\$ -
291 Total				\$	-	\$ 8,500	\$ 8,720

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget			
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE		
291								
KV/WLA Summer Transportation								
2000 - SUPPORT SERVICES								
2550								
100 - Salaries	\$	1,750	\$	6,000	1.50	\$	6,000	1.50
200 - Associated Payroll Costs	\$	722	\$	2,500		\$	2,720	
2550 Total	\$	2,472	\$	8,500	1.50	\$	8,720	1.50
2000 - SUPPORT SERVICES Total	\$	2,472	\$	8,500	1.50	\$	8,720	1.50
KV/WLA Summer Transportation Total	\$	2,472	\$	8,500	1.50	\$	8,720	1.50
291 Total	\$	2,472	\$	8,500	1.50	\$	8,720	1.50

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
299	Nutrition Services	1610	Daily Sales - Reimbursable Programs	\$	1,956	\$ 1,500	\$ 1,500
		3199	Other Unrestricted Grants-In-Aid	\$	-	\$ -	\$ 955
		3299	Other Restricted Grants-In-Aid	\$	-	\$ -	\$ 5,000
		4500	Restricted Revenue, Federal Government	\$	170,970	\$ 130,000	\$ 150,000
		4910	Federal Commodities	\$	5,880	\$ -	\$ 5,900
		5200	Interfund Transfers	\$	647	\$ 120,000	\$ 123,405
		5400	Resources - Beginning Fund Balance	\$	(21)	\$ -	\$ 2,500
<b>299 Total</b>				\$	<b>179,432</b>	\$ <b>251,500</b>	\$ <b>289,260</b>

### Alsea School District #7J

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget			
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024 FTE		
299								
Nutrition Services								
3000 - ENTERPRISE AND COMMUNITY SERVICES								
3100								
100 - Salaries	\$	57,970	\$	52,120	2.00	\$	57,000	2.00
200 - Associated Payroll Costs	\$	33,939	\$	34,074		\$	51,360	
300 - Purchased Services	\$	662	\$	-		\$	2,000	
400 - Supplies and Materials	\$	179,299	\$	165,307		\$	173,900	
500 - Capital Outlay			\$	-		\$	5,000	
3100 Total	\$	271,871	\$	251,500	2.00	\$	289,260	2.00
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	\$	271,871	\$	251,500	2.00	\$	289,260	2.00
Nutrition Services Total	\$	271,871	\$	251,500	2.00	\$	289,260	2.00
299 Total	\$	271,871	\$	251,500	2.00	\$	289,260	2.00

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# Debt Service Funds

Fund 310 Bond Debt

The Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
310	Debt Service - Bond 2021	1111	Current Year's Taxes	\$	112,842	\$ 85,000	\$ 91,400
		1112	Prior Year's Taxes	\$	389	\$ 1,000	\$ 500
		1190	Penalties and Interest on Taxes	\$	46	\$ -	\$ 100
		1510	Interest on Investments	\$	(2)	\$ 25	\$ -
		2199	Other Intermediate Sources	\$	13	\$ -	\$ -
		5400	Resources - Beginning Fund Balance			\$ 6,000	\$ 18,000
310 Total				\$ 113,288	\$ 92,025	\$ 110,000	

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
310								
Debt Service - Bond 2021								
5100 - DEBT SERVICE								
5110								
600 - Other Objects	\$	-	\$	83,850	\$	87,700	\$	92,000
<b>5110 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>83,850</b>	<b>\$</b>	<b>87,700</b>	<b>\$</b>	<b>92,000</b>
5100 - DEBT SERVICE Total	\$	-	\$	83,850	\$	87,700	\$	92,000
7000 - Unappropriated Ending Fund Balance								
7000								
800 - Other Use of Funds		\$	-	\$		4,325	\$	18,000
<b>7000 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>4,325</b>	<b>\$</b>	<b>4,325</b>	<b>\$</b>	<b>18,000</b>
7000 - Unappropriated Ending Fund Balance Total		\$	-	\$		4,325	\$	18,000
<b>Debt Service - Bond 2021 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>83,850</b>	<b>\$</b>	<b>92,025</b>	<b>\$</b>	<b>110,000</b>
<b>310 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>83,850</b>	<b>\$</b>	<b>92,025</b>	<b>\$</b>	<b>110,000</b>

Alsea School District #7J  
Debt Service Schedule  
FYE June 30,2024

General Obligation Bond Series 2021  
Issue Date: March 30, 2021

	Year of Maturity	Principal	Interest	Total
1	FY21-22	\$ 10,000	\$ 73,850	\$ 83,850
2	FY22-23	\$ 25,000	\$ 62,700	\$ 87,700
3	FY23-24	\$ 30,000	\$ 61,950	\$ 91,950
4	FY24-25	\$ 35,000	\$ 61,050	\$ 96,050
5	FY25-26	\$ 40,000	\$ 60,000	\$ 100,000
6	FY26-27	\$ 45,000	\$ 58,800	\$ 103,800
7	FY27-28	\$ 50,000	\$ 57,450	\$ 107,450
8	FY28-29	\$ 55,000	\$ 55,950	\$ 110,950
9	FY29-30	\$ 60,000	\$ 54,300	\$ 114,300
10	FY30-31	\$ 65,000	\$ 52,500	\$ 117,500
11	FY31-32	\$ 70,000	\$ 50,550	\$ 120,550
12	FY32-33	\$ 75,000	\$ 48,450	\$ 123,450
13	FY33-34	\$ 85,000	\$ 46,200	\$ 131,200
14	FY34-35	\$ 90,000	\$ 43,650	\$ 133,650
15	FY35-36	\$ 95,000	\$ 40,950	\$ 135,950
16	FY36-37	\$ 105,000	\$ 38,100	\$ 143,100
17	FY37-38	\$ 115,000	\$ 34,950	\$ 149,950
18	FY38-39	\$ 120,000	\$ 31,500	\$ 151,500
19	FY39-40	\$ 130,000	\$ 27,900	\$ 157,900
20	FY40-41	\$ 140,000	\$ 24,000	\$ 164,000
21	FY41-42	\$ 150,000	\$ 19,800	\$ 169,800
22	FY42-43	\$ 160,000	\$ 15,300	\$ 175,300
23	FY43-44	\$ 170,000	\$ 10,500	\$ 180,500
24	FY44-45	\$ 180,000	\$ 5,400	\$ 185,400
		<u>\$ 2,100,000.00</u>	<u>\$ 1,035,800.00</u>	<u>\$ 3,135,800.00</u>

# Capital Project Funds

Fund 400 Capital Projects

Fund 410 Bond

Fund 420 OSCIM

The Capital Project Funds account for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.

**Alsea School District #7J**

Revenues				Actuals		Actuals		Adopted Budget		Proposed Budget
Fund	Title		SOURCE	FY 2020-2021		FY 2021-2022		FY2022-2023		FY2023-2024
400	Capital Projects Funds	5140	Mortgage Receipts	\$	-	\$	-	\$	-	\$
		5200	Interfund Transfers	\$	159,304	\$	200,000	\$	200,000	\$
		5400	Resources - Beginning Fund Balance	\$	18,820	\$	146,236	\$	274,747	\$
<b>400 Total</b>				\$	178,124	\$	346,236	\$	474,747	\$

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
400								
Capital Projects Funds								
4000 - FACILITIES ACQUISTION AND CONSTRUCTION								
4120								
500 - Capital Outlay	\$	-	\$	-	\$	-		
<b>4120 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
4150								
300 - Purchased Services	\$	-	\$	-	\$	-		
500 - Capital Outlay	\$	31,888	\$	71,489	\$	474,747	\$	274,747
<b>4150 Total</b>	<b>\$</b>	<b>31,888</b>	<b>\$</b>	<b>71,489</b>	<b>\$</b>	<b>474,747</b>	<b>\$</b>	<b>274,747</b>
4000 - FACILITIES ACQUISTION AND CONSTRUCTION Total	\$	31,888	\$	71,489	\$	474,747	\$	274,747
5100 - DEBT SERVICE								
5100								
600 - Other Objects	\$	-	\$	-	\$	-		
<b>5100 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
5100 - DEBT SERVICE Total	\$	-	\$	-	\$	-		
7000 - Unappropriated Ending Fund Balance								
7000								
800 - Other Use of Funds					\$	-		
<b>7000 Total</b>					<b>\$</b>	<b>-</b>		
7000 - Unappropriated Ending Fund Balance Total					\$	-		
<b>Capital Projects Funds Total</b>	<b>\$</b>	<b>31,888</b>	<b>\$</b>	<b>71,489</b>	<b>\$</b>	<b>474,747</b>	<b>\$</b>	<b>274,747</b>
<b>400 Total</b>	<b>\$</b>	<b>31,888</b>	<b>\$</b>	<b>71,489</b>	<b>\$</b>	<b>474,747</b>	<b>\$</b>	<b>274,747</b>

**Alsea School District #7J**

Revenues				Actuals		Actuals		Adopted Budget		Proposed Budget
Fund	Title		SOURCE	FY 2020-2021		FY 2021-2022		FY2022-2023		FY2023-2024
410	Bond 2021	1510	Interest on Investments	\$	-	\$	-	\$	-	15,000
		5110	Bond Proceeds	\$	2,289,477	\$	-	\$	-	-
		5400	Resources - Beginning Fund Balance			\$	2,118,222	\$	1,782,128	1,525,000
<b>410 Total</b>				<b>\$</b>	<b>2,289,477</b>	<b>\$</b>	<b>2,118,222</b>	<b>\$</b>	<b>1,782,128</b>	<b>\$ 1,540,000</b>



### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
410								
Bond 2021								
4000 - FACILITIES ACQUISTION AND CONSTRUCTION								
4150								
300 - Purchased Services	\$	171,256	\$	98,215	\$	600,000	\$	550,000
500 - Capital Outlay	\$	-	\$	290,977	\$	1,182,128	\$	990,000
600 - Other Objects			\$	1,820	\$	-		
<b>4150 Total</b>	<b>\$</b>	<b>171,256</b>	<b>\$</b>	<b>391,012</b>	<b>\$</b>	<b>1,782,128</b>	<b>\$</b>	<b>1,540,000</b>
4000 - FACILITIES ACQUISTION AND CONSTRUCTION Total	\$	171,256	\$	391,012	\$	1,782,128	\$	1,540,000
7000 - Unappropriated Ending Fund Balance								
7000								
800 - Other Use of Funds	\$	-	\$	-	\$	-		
<b>7000 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
7000 - Unappropriated Ending Fund Balance Total	\$	-	\$	-	\$	-		
<b>Bond 2021 Total</b>	<b>\$</b>	<b>171,256</b>	<b>\$</b>	<b>391,012</b>	<b>\$</b>	<b>1,782,128</b>	<b>\$</b>	<b>1,540,000</b>
<b>410 Total</b>	<b>\$</b>	<b>171,256</b>	<b>\$</b>	<b>391,012</b>	<b>\$</b>	<b>1,782,128</b>	<b>\$</b>	<b>1,540,000</b>

Alsea School District #7J

Revenues				Actuals	Actuals	Adopted Budget	Proposed Budget
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024
420	OSCIM	1510	Interest on Investments		\$ -	\$ -	\$ -
		3299	Other Restricted Grants-In-Aid				\$ 2,100,000
		5110	Bond Proceeds	\$ -	\$ -	1,740,000	
420 Total				\$ -	\$ -	1,740,000	\$ 2,100,000

### Alsea School District #7J

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget	
	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023 FTE	FY2023-2024 FTE
420								
OSCIM								
4000 - FACILITIES ACQUISTION AND CONSTRUCTION								
4150								
300 - Purchased Services	\$	-	\$	-	\$	400,000	\$	400,000
500 - Capital Outlay			\$	-	\$	1,340,000	\$	1,700,000
<b>4150 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,740,000</b>	<b>\$</b>	<b>2,100,000</b>
4000 - FACILITIES ACQUISTION AND CONSTRUCTION Total	\$	-	\$	-	\$	1,740,000	\$	2,100,000
7000 - Unappropriated Ending Fund Balance								
7000								
800 - Other Use of Funds			\$	-	\$	-		
<b>7000 Total</b>			<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		
7000 - Unappropriated Ending Fund Balance Total			\$	-	\$	-		
<b>OSCIM Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,740,000</b>	<b>\$</b>	<b>2,100,000</b>
<b>420 Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,740,000</b>	<b>\$</b>	<b>2,100,000</b>

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# **Informational Section**

The informational section includes detailed historical projected personnel resource allocations, property tax information and other performance measures used by the District.

### **Notice of Budget Committee Meeting**

A public meeting of the Budget Committee of Alsea School District #7J, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30 2024, will be held at the Alsea School District Library, 301 South 3<sup>rd</sup> Street, Alsea Oregon. There will budget committee meetings on April 25<sup>th</sup> and May 2<sup>nd</sup> 2023, starting at 6pm. A third and fourth meeting will take place, only if needed, on May 9<sup>th</sup> and May 16<sup>th</sup> starting at 6 pm. A budget training session will be held on April 25<sup>th</sup> at 5 pm.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 18<sup>th</sup> 2023 at the Alsea School District Office, 301 South 3<sup>rd</sup> Street, Alsea Oregon, between the hours of 11 am and 3 pm, or on the District website <http://alsea.k12.or.us/district-office/financial-reports/>

**Date:** 2/22/2023  
**To:** District Business Managers  
**Re:** 2023-24 State School Fund Estimates

	2023-24	2024-25	2023-25 Biennium
	\$4,851,000,000	\$5,049,000,000	\$9,900,000,000
<b>2023-24 Budget Appropriation for school districts &amp; ESDs:</b>			<b>\$4,851,000,000</b>
Oregon Revised Statute			
		Less Reserve Account:	(\$20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	(\$14,500,000)
327.008(13)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)		Less Small High School Grant	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)		Less Office of School Facilities:	(\$6,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
		Menstrual Hygiene HB 3294	(\$2,853,450)
Transfers/Deductions			(\$62,585,117)
<b>State Revenue for Formula</b>			<b>\$4,788,414,883</b>
District Local Revenue:			\$2,317,729,088
ESD Local Revenue:			\$157,636,914
<b>Local Rev. for Formula (District + ESD)</b>			<b>\$2,475,366,003</b>
<b>Total Revenue For Formula</b>			<b>\$7,263,780,886</b>
District Share at 95.50%			\$6,936,910,746
ESD Share at 4.50%			\$326,870,140
Other Transfers/Deductions:		327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$1,500,000)
327.008 (12)(a)-(B)		Less share of EAF	(\$8,735,125)
<b>Districts</b>			<b>(\$65,235,125)</b>
327.008(14)		Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
<b>ESDs</b>			<b>(\$9,219,125)</b>
<b>Formula Revenue for Distribution</b>			
<b>School Districts</b>			<b>\$6,871,675,621</b>
<b>ESDs</b>			<b>\$317,651,015</b>

Sources for 2023-24 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2022-23
11% Cap Waiver Basis:	2021-22
Poverty Basis:	December 2022
School District Funding Ratio:	2.160205173
Transportation Grant:	\$290,033,493.00
Estimated ADMr:	544,336
Estimated ADMw:	676,919
District Accrual per ADMw:	\$570
ESD Accrual per ADMw:	\$20
YCEP/JDEP amount per ADMw:	\$9,721

If you have any questions please contact Adam Krein at Adam.Krein@ode.oregon.gov

## STATE SCHOOL FUND GRANT

**2023-2024**

Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023

**Benton County, Alsea SD 7J - 1899****2023-2024 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$500,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$66,340.92
County School Fund	=	\$6,500.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$572,840.92</b>

**2023-2024 Experience Adjustment**

District Average Teacher Experience	=	7.58
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	-4.32

**2023-2024 Transportation Grant**

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,200,000.00
Transportation per ADMr Rank		91%
Transportation Reimbursement Rate		90.00%
90.00% of the Net Eligible Transportation Expenditures = the Transportation Grant		\$1,080,000.00

**2023-2024 Extended ADMw****2023-2024 ADMw** 618.97**2022-2023 ADMw** 660.49**Extended ADMw** 660.49**2023-2024 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -4.32 by \$25 then add \$4500 to the result = \$4,392.00

Then multiply \$4,392.00 by the Extended ADMw 660.492 and then by the funding ratio 2.160205173097 = \$6,266,497.85

**2023-2024 Total Formula Revenue**

Add the General Purpose Grant \$6,266,497.85 to the Transportation Grant \$1,080,000.00 = \$7,346,497.85

**2023-2024 State School Fund Grant**

Subtract the Local Revenue \$572,840.92 from the Total Formula Revenue \$7,346,497.85 = \$6,773,656.93

**2023-2024 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$9,488

Total Formula Revenue per Extended ADMw = \$11,123

Charter Schools Rate( ORS 338.155 ) = 10,124

**Payments**

SSF Total Paid To Date

Small HS Grant Total Paid To Date

Facility Grant Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Estimated Remaining Balance Due

Facility Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due



Benton County, Alsea SD 7J

District ID: 1899

**2023-2024 Extended ADMw**

**Alsea SD 7J: District total extended ADMw for funding calculations**

	2023-2024		2022-2023	
ADMr:	459.00 X 1.00 =	459.00	0.00 X 1.00 =	0.00
Students in ESL programs:	26.00 X 0.50 =	13.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
77 IEP Students capped at 11% of District ADMr:	50.49 X 1.00 =	50.49	55.30 X 1.00 =	55.30
Students on IEP Above 11% of ADMr:	0.40 X 1.00 =	0.40	0.40 X 1.00 =	0.40
Students in Poverty:	29.00 X 0.25 =	7.25	0.00 X 0.25 =	0.00
Students in Foster Care and Neglected/Delinquent:	2.00 X 0.25 =	0.50	2.00 X 0.25 =	0.50
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	<b>2023-2024 ADMw</b>	<b>530.64</b>	<b>2022-2023 ADMw</b>	<b>56.20</b>
	<b>Alsea SD 7J Extended ADMw</b>		<b>660.49</b>	

**Alsea Charter School: Charter ADMw for information only**

	2023-2024		2022-2023	
ADMr:	0.00 X 1.00 =	0.00	502.70 X 1.00 =	502.70
Students in ESL programs:	0.00 X 0.50 =	0.00	12.03 X 0.50 =	6.02
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	29.00 X 0.25 =	7.25
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	88.33 X 1.00 =	88.33	88.33 X 1.00 =	88.33
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	<b>2023-2024 ADMw</b>	<b>88.33</b>	<b>2022-2023 ADMw</b>	<b>604.30</b>

**Alsea SD 7J Extended ADMw 660.49**



# ALSEA SCHOOL DISTRICT 7J

PO Box B Alsea, Oregon 97324  
541.487.4305 Fax 541.487.4089

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## *MOTION TO APPROVE THE PROPOSED BUDGET FOR FY2023-2024*

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BE IT HEREBY RESOLVED:

THAT, the Budget Committee of Alsea School District #7J, approves the proposed budget for FY2023-2024 in the sum of \$17,079,579 and;

THAT, the Budget Committee further approves the taxes to be levied for Alsea School District #7J as follows:

General Fund operations for Education	\$5.0811 per thousand of Assessed Value
Excluded from Limitation	\$97,000 for Payment of Bonded Debt

Approved at the meeting held on this 2<sup>nd</sup> day of May 2022.

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Budget Committee Chair

Date

# Alsea School District #7J

RESOLUTION NO. 23-XX

## ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Alsea School District #7J hereby adopts the budget for fiscal year 2023-2024 in the total amount of \$17,079,579\*  
This budget is now on file at 301 S. 3rd Street Alsea, Oregon 97324

## MAKING APPROPRIATIONS

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

General Fund		Special Revenue Fund	
Instruction.....	\$ 3,749,045	Instruction.....	\$ 1,314,728
Support Services.....	\$ 4,073,748	Support Services.....	\$ 436,764
Enterprise & Community Services.....	\$ -	Enterprise & Comm.....	\$ 289,260
Facilities Acquisition .....	\$ -	Facilities Acquisition .....	\$ 233,052
Transfers.....	\$ 546,605	Debt Service.....	\$ 249,425
Debt Service .....	\$ 20,100	Total.....	\$ 2,523,229
Contingency.....	\$ 120,000		
Total.....	\$ 8,509,498		
Debt Service Fund		Capital Project Fund	
Debt Service.....	\$ 92,000	Facilities Acquisition .....	\$ 3,914,747
Total.....	\$ 92,000	Total.....	\$ 3,914,747

Total APPROPRIATIONS, All Funds . . .	\$ 15,039,474
Total Unappropriated and Reserve Amounts, All Funds . . .	\$ 2,040,105
TOTAL ADOPTED BUDGET . . .	\$ 17,079,579 *

## IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2023-2024 :

- (1) In the amount at the rate of \$5.0811 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount at the rate of \$ 0.00 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$97,000 for debt service on general obligation bonds;

## CATEGORIZING THE TAX

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

### Subject to the General Government Limitation

Permanent Rate Tax.....\$ 5.0811/\$1000  
Local Option Tax.....\$ 0.00/\$1000

### Excluded from Limitation

General Obligation Bond Debt Service.....\$ 97,000.00

The above resolution statements were approved and declared adopted on June 8th, 2023.

Risteen Follett, Chair Board of Directors

Sean Gallagher, Superintendent

ATTEST

Lora Nickle, Executive Assistant

## FTE Allocations

Extra Duty/Acedemic Stipends		Athletics Program	
Teacher on Special Assignment (TOSA)	0.11	HEAD FOOTBALL COACH	0.11
Teacher on Special Assignment (TOSA)	0.11	ASSISTANT FOOTBALL COACH	0.11
Teacher on Special Assignment (TOSA) LAHO	0.11	HEAD VOLLEYBALL COACH	0.11
Music Program Director	0.11	VARSITY HEAD BASKETBALL COACH - Boys	0.11
Drama HS Advisor	0.06	VARSITY HEAD BASKETBALL COACH - Girls	0.11
Annual Advisor	0.11	HEAD BASEBALL COACH	0.11
Testing Coordinator	0.06	HEAD SOFTBALL COACH	0.11
TAG/Enrichment Coordinator	0.03	HEAD TRACK COACH	0.11
ELL Coordinator - LAHO	0.03		
ELL Coordinator - Brick and Mortar	0.03	HEAD M.S. FOOTBALL COACH	0.05
Concessions Coordinator	0.03	ASSISTANT M.S. FOOTBALL COACH	0.05
Dyslexis Coordinator (1)	0.03	HEAD M.S. VOLLEYBALL COACH	0.05
Dyslexis Coordinator (2) LAHO	0.03	ASSISTANT M.S. VOLLEYBALL COACH	0.05
Guidance/Career Counselor	0.06	M.S. BASKETBALL COACH - Girls	0.05
Forest Camp	0.06	M.S. BASKETBALL COACH - Boys	0.05
Mentor Teacher	0.03	M.S. TRACK COACH	0.05
MTSS/RTI/Data Team	0.03		
MS/HS CTE Coordinator	0.17	Administration - Athletic Director	0.14
SR. Prom/Banquet Advisor	0.03		
SR. Advisor	0.03		
MS Leadership	0.03		
HS Leadership	0.03		
Class Advisor - Grade 7	0.03		
Class Advisor - Grade 8	0.03		
Class Advisor - Grade 9	0.03		
Class Advisor - Grade 10	0.03		
Class Advisor - Grade 11	0.03		
Activity Duty	0.03		
<b>Total FTE</b>	<b>1.48</b>	<b>Total FTE</b>	<b>1.37</b>

## FTE Allocations

Support Services		Instructional Services		TRANSPORTATION		SPECIAL REVENUE FUNDS	
Maintenance Supervisor	1.00	Administration	0.13	Administration	0.50	Food Service Coordinator	1.00
Custodian I	0.67	Administration	0.13	Administration	0.25	Food Service Worker	1.00
Custodian I	1.00	SPED Teacher	1.00	Administration	0.25	SPED EA - Life Skills? EA III	1.00
Custodian - Extra Time - Summer	0.13	SPED Teacher	1.00	BUS Mechanic	1.00	SPED EA - Life Skills? EA III	1.00
Custodian - Extra Time - Summer	0.25	SPED TEACHER	1.00	BUS DRIVER	0.81	YTP SPED	0.40
Lawn Maintenance - Summer Temp work	0.13	SPED TEACHER	1.00	BUS DRIVER - SpEd	0.50	IA II - RTI Specialist	1.00
Business Manager	1.00			TYPE 10 - Alsea - SpEd	0.06	Family Liaison	1.00
Accounts Payable	1.00			BUS DRIVER	0.50	MS/HS TEACHER - CTE - SIA	0.20
Payroll Specialist	0.75	SPED EA - Life Skills? EA III	1.00	BUS DRIVER - 10 type	0.25	MS/HS TEACHER - CTE - SIA	0.20
HR Assistant	0.25	SPED EA - Life Skills? EA III	1.00	BUS DRIVER - 10 type	0.75	Teacher - Extra LAHO if Needed	1.00
Administrative Assistant to District Office	0.25	SPED EA - Life Skills? EA III	1.00	BUS DRIVER	0.63	Teacher - Extra LAHO if Needed	1.00
DISTRICT WIDE REPORTING - for both LAHO and B & M	0.12	SPED EA - Life Skills? EA III	1.00	BUS DRIVER - SUB	0.25	Teacher - Extra LAHO if Needed	1.00
DISTRICT WIDE REPORTING - for both LAHO and B & M	0.13	SPED - Secretary II	0.60	BUS DRIVER	0.75	Teacher - Extra LAHO if Needed	1.00
SLP Coordinator	0.84	SPED EA - Life Skills? EA III	1.00	BUS DRIVER	0.75	MS/ HS SCHOOL TEACHER - FOOD SERVICE	0.23
SLP Coordinator	0.16			BUS DRIVER	0.75	HS/MS Guidance Counselor	0.38
Executive Secretary	0.88	ELEMENTARY TEACHER - 1st Grade	1.00	BUS Monitor	0.50	8TH Grade On Track - HSS	0.20
Administration	0.75	ELEMENTARY TEACHER - 2nd grade	1.00	BUS Monitor	0.50	HS Guidance Counselor	0.13
District Registrar	0.50	ELEMENTARY TEACHER - 3rd Grade	1.00	BUS DRIVER	0.75	MS/HS TEACHER - CTE - HSS	0.60
Administration - HS Principal	0.38	ELEMENTARY TEACHER - 4th Grade	1.00	BUS DRIVER - SUB	0.25	Teacher - Extra B & M	0.69
Administration - MS Principal	0.25	ELEMENTARY TEACHER - 5th Grade	1.00	BUS DRIVER	0.75	Title Coordinator	0.65
Administration - Elem. Principal	0.38	ELM MUSIC/ ART TEACHER	0.34	BUS DRIVER	0.75	KV Summer Transport	1.50
Administration - HS Vice Principal	0.38	KINDERGARTEN TEACHER	1.00	BUS DRIVER/Transportation Lead	1.00	Outdoor School Stipends	0.03
Administration - MS Vice Principal	0.25	PE/ HEALTH TEACHER	0.34	BUS DRIVER	1.00	Kindergarten Partnership Personnell	0.38
Administration - Elem. Vice Principal	0.38	Gen. EA - Floating	1.00	BUS DRIVER - SUB	0.25		
Secretary I - HS	0.25	ELM MUSIC/ ART TEACHER	0.20	BUS DRIVER	0.75		
Secretary I - MS	0.13	MS MATHEMATICS TEACHER	1.00	BUS DRIVER	0.63		
Secretary I - Elem.	0.31	MS/HS TEACHER - Social Studies	0.50	BUS DRIVER	0.75		
Secretary I - Elem. - LAHO	0.31	MS/HS TEACHER - English	0.50	BUS DRIVER/Transportation Lead	1.00		
Secretary II - HS	0.25	PE/ HEALTH TEACHER	0.20				
Secretary II - MS	0.13	SIXTH GRADE TEACHER	1.00				
Secretary II - Elem.	0.63	SIXTH GRADE TEACHER	1.00				
TECH COORDINATOR - REMOTE PROGRAMS	0.11	ELM MUSIC/ ART TEACHER	0.46	Total FTE	16.88		
TECH COORDINATOR - B & M PROGRAMS	0.11	HS MATH TEACHER	1.00			FTE Breakdown	
		HS SCIENCE TEACHER	1.00			All Funds	
		HS SOCIAL STUDIES TEACHER	0.50			FTE per 1000 - Instructional Services	31.18
		HS SOCIAL STUDIES TEACHER - Tech	0.50			FTE Per 2000 - Support Services	31.04
		PE/ HEALTH TEACHER	0.46			FTE In Special Revenue Funds	16.95
						FTE All Funds	79.18
		ONLINE TEACHER - LEARN AT HOME - Kinder	1.00				
		ONLINE TEACHER - LEARN AT HOME - 1st Gr	1.00				
		ONLINE TEACHER - LEARN AT HOME - 2nd Gr	1.00				
		ONLINE TEACHER - LEARN AT HOME - 3rd Gr	1.00				
		Total FTE	29.85				

# Alsea School District

## 2023-24 School Calendar

July						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
October						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
January						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
April						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
*4/11 pm - 4/12 Conferences						

August						
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
*8/28 First Day of School						
November						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
*11/20-11/21 Conferences						
February						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		
May						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
December						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	*12/22 - 1/5 Winter Break					
March						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	Spring Break					30
31						
June						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	*6/13 Last Day of School					

Special dates:	
July 23-29	OSAA Moratorium Week
Aug 14	OSAA First Practice
Aug 21-23	Inservice Week
Aug 24	Teacher Work Day
Aug 28	First Day of School
Sept 4	Labor Day
Sept 15	Teacher Work Day
Oct 13	Teacher Work Day
Oct 27	Grading 1st QRT
Nov 11	Veterans Day
Nov 21 & 22	Student Conference
Nov 23	Thanksgiving
Dec 25-Jan 5	Winter Break
15-Jan	MLK Day
Jan 26	Semester Grading
Jan 29	2nd Sem Start
Feb 9	Teacher Work Day
Feb 19	Presidents Day
Mar 25-29	Spring Break
April 5	Grading 3rd QRT
April 11	Early Release
May 3	Teacher Work Day
May 27	Memorial Day
June 7	Graduation
June 13	Early Release/Last Day
June 14	Grading/Inservice

Contract Days	174
School Days	152
EARLY Release	3
Student Conference	2
Inservice/Grading	7
Teacher work day	5
Holiday	5

Days	
1st Sem	78
2nd Sem	76

Possible Make up days	
Oct 20	
Dec 1, 8, 15	
Feb 2	
March 1, 8, 15	
April 19, 26	
May 10, 17, 24	

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