



**Alsea School District**

***2023-2024***

***Approved Budget***

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

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# 2023-2024

## Approved Budget

### Alsea School District #7J

Sean Gallagher

Superintendent

LaRae Sullivan

Assistant Business Manager

Linn Benton ESD

May 9<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>	Step and COLA increase unknown for licensed staff on 174 days calendar. Currently in negotiations. Salary schedule increases based on Collective Bargaining Agreements for FY22-23.  Classified, Confidential and Administration: On 2% HR Reset Salary Schedule, with COLA and Step Freeze for FY23-24
<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>	Cap of \$1,250 monthly, Qualifying Opt-Out incentive 50% of monthly Cap for HRA (VEBA) District contribution for OEBA Life Insurance (this follows the Health Insurance prorated FTE) Full Health benefit package for Classified .75 FTE or higher, Prorated for .50-.74 FTE, and no health benefits for less than .50 FTE

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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**  
**APPROVED 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

### Approved 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		Approved Budget FY2023-24	Approved 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	Forest 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  
Approved 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>	<b>Approved Budget FY23-24</b>
Athletic Program	218					\$ 164,200	\$ 164,200
Bus Replacement - OLD	240	\$ 5,000					
Bus Replacement - NEW	290		\$ 80,853	\$ 210,000	\$ 136,000	\$ 259,000	\$ 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	\$ 123,405
Capital Projects	400	\$ 159,304	\$ 200,000	\$ 200,000			
Total		\$ 225,000	\$ 281,500	\$ 530,000	\$ 374,673	\$ 546,605	\$ 546,605

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

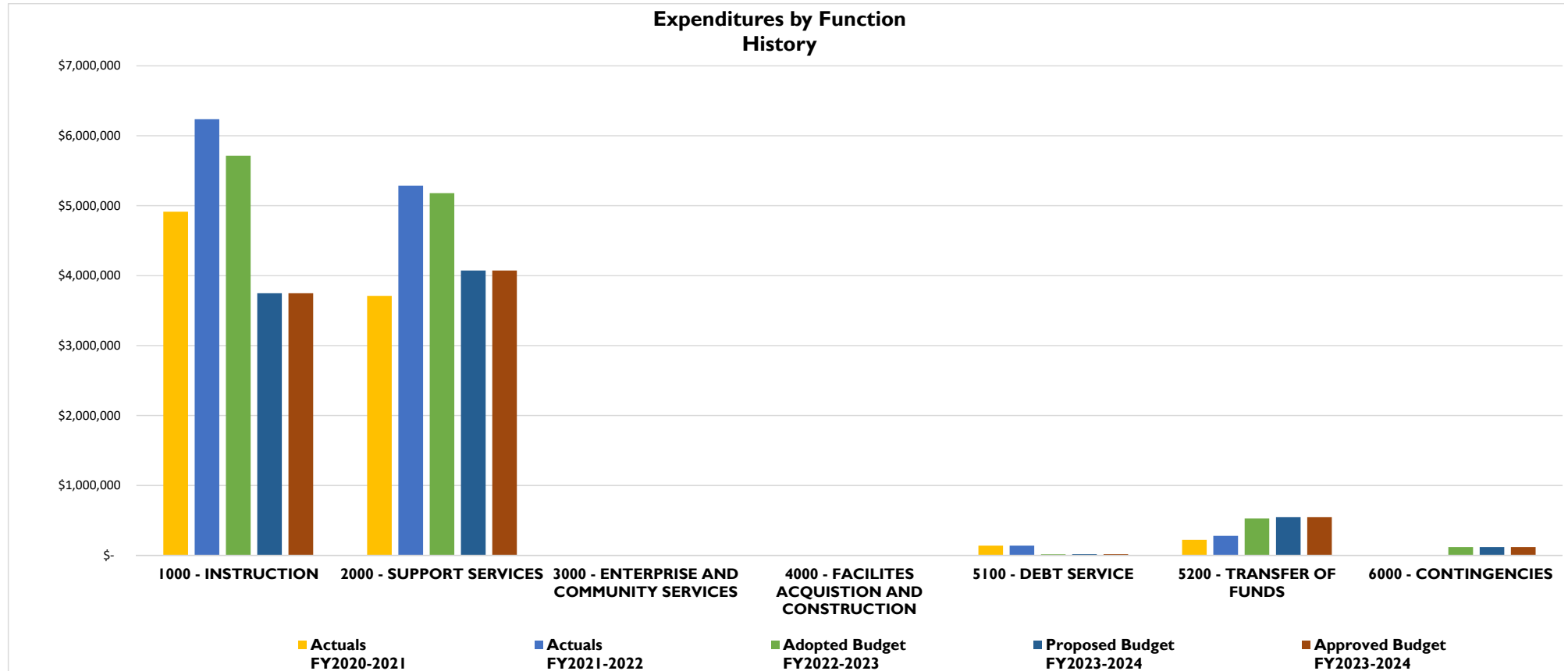
<b>FUND</b>	<b>FY20-21 Budget</b>	<b>FY20-21 Actuals</b>	<b>FY21-22 Budget</b>	<b>FY21-22 Actuals</b>	<b>Adopted Budget FY2022-23</b>	<b>Proposed Budget FY2023-2024</b>	<b>Approved Budget FY2023-2024</b>
<b>100 - General Fund</b>	<b>\$ 1,214,000</b>	<b>\$ -</b>	<b>\$ 93,755</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
<b>Percentage of Use</b>	<b>0.00%</b>		<b>0.00%</b>		<b>\$ 120,000</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	Approved Budget 2023-2024
<b>1111</b>	Elementary, K-5	1,567,742	1,778,463	1,777,632	1,346,195	1,346,195
<b>1112</b>	Intermediate Prgm. (History)	-	4,079	-		-
<b>1113</b>	Elementary Extra-curricular	413	9,505	17,443		-
<b>1121</b>	Middle/Junior High Programs	504,520	713,180	734,134	518,950	518,950
<b>1122</b>	Middle/Junior High School Extra-curricular	19,311	16,680	24,371		-
<b>1131</b>	High School Programs	493,653	558,483	515,653	556,350	556,350
<b>1132</b>	High School Extra-curricular	104,952	123,459	109,764	101,000	101,000
<b>1140</b>	Pre-kindergarten Programs	3,780	13,403	14,826		-
<b>1210</b>	Programs for the Talented and Gifted	-	12,434	21,831	3,500	3,500
<b>1250</b>	Less Restrictive Programs: Students w/ Disability	667,374	1,269,573	1,457,424	1,192,450	1,192,450
<b>1280</b>	Alternative Education	6,008	62,209	49,288		-
<b>1288</b>	Charter Schools	1,547,253	1,621,500	900,000	21,000	21,000
<b>1291</b>	English Second Language Programs		54,431	92,746	9,600	9,600
<b>2113</b>	Social Work Services	83,173	54,323	56,254		-
<b>2114</b>	Student Accounting Services		279,106	134,066	53,920	53,920
<b>2120</b>	Guidance Services		-	111,172		-
<b>2134</b>	Nurse Services			-	12,000	12,000
<b>2142</b>	Psychological Testing Services			40,000	35,000	35,000
<b>2152</b>	Speech Pathology Services	63,454	161,944	49,809	161,360	161,360
<b>2160</b>	Other Student Treatment Services		17,771	14,000	28,000	28,000
<b>2190</b>	Service Direction, Student Support Services	25,563	88,807	260,933	34,050	34,050
<b>2222</b>	Library/Media Center	-	-	1,250	1,250	1,250
<b>2230</b>	Assessment and Testing			-	6,848	6,848
<b>2240</b>	Instructional Staff Development	3,785	34,426	1,000	1,000	1,000
<b>2310</b>	Board of Education Services	174,641	172,584	180,750	162,200	162,200
<b>2321</b>	Office of the Superintendent Services	113,014	340,042	373,103	335,100	335,100
<b>2410</b>	Office of the Principal Services	1,024,032	1,234,165	1,046,124	507,070	507,070
<b>2520</b>	Fiscal Services	314,708	440,450	484,103	369,900	369,900
<b>2540</b>	Operation and Maintenance of Plant Services	475,851	679,074	647,012	613,500	613,500
<b>2544</b>	Maintenance	8,782	12,654	-	-	-
<b>2550</b>	Student Transportation Services	1,020,436	1,336,642	1,459,364	1,660,150	1,660,150
<b>2558</b>	Special Education Transportation Services	1,560	15,304	54,103		-
<b>2572</b>	Purchasing Services	15,466	-	-		-
<b>2660</b>	Technology Services	386,997	420,892	267,915	92,400	92,400
<b>5110</b>	Long-Term Debt Service	141,278	141,278	19,995	20,100	20,100
<b>5200</b>	Transfers of Funds	225,000	281,500	530,000	546,605	546,605
<b>6110</b>	Operating Contingency	-	-	120,000	120,000	120,000
<b>7000</b>	Unappropriated Ending Fund Balance		-	1,341,734	2,022,105	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>	<b>10,531,603</b>

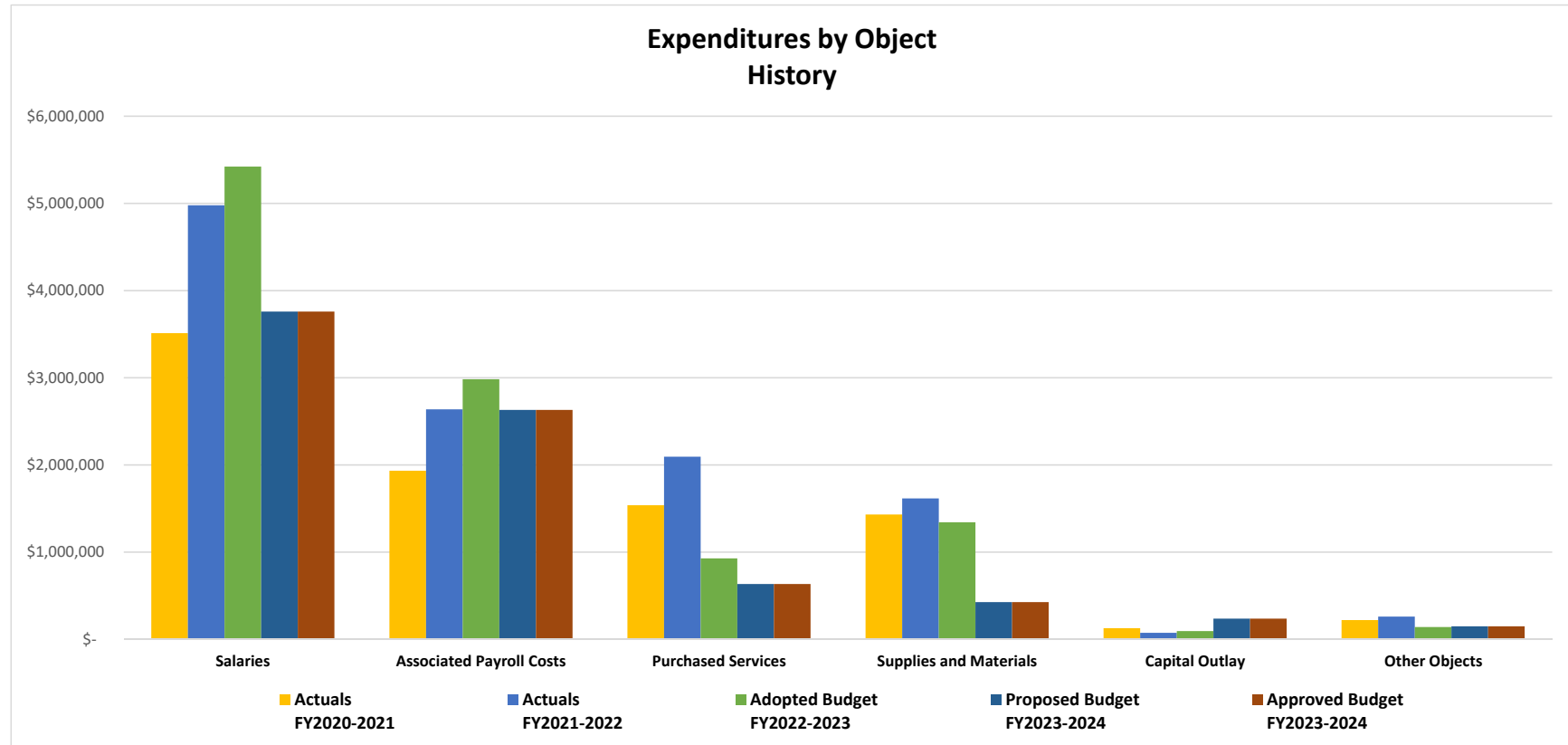
**General Fund  
Expenditures by FUNCTION (History)**

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



## General Fund Expenditures by OBJECT (History)

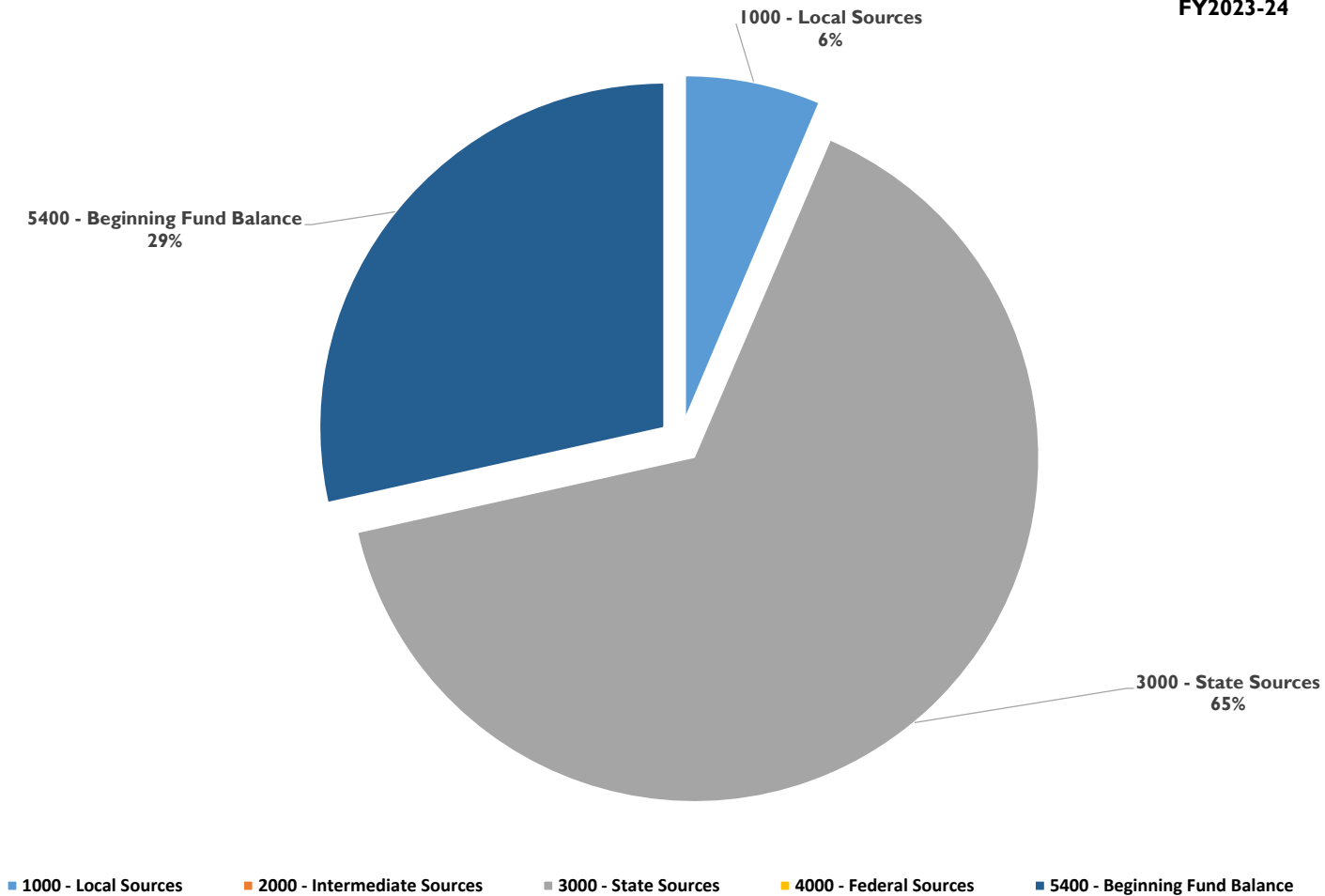
Object	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	Proposed Budget FY2023-2024	Approved Budget FY2023-2024
Salaries \$	3,511,922	\$ 4,979,423	\$ 5,421,988	\$ 3,760,000	\$ 3,760,000
Associated Payroll Costs \$	1,934,385	\$ 2,638,229	\$ 2,984,362	\$ 2,631,293	\$ 2,631,293
Purchased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



**Approved 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>

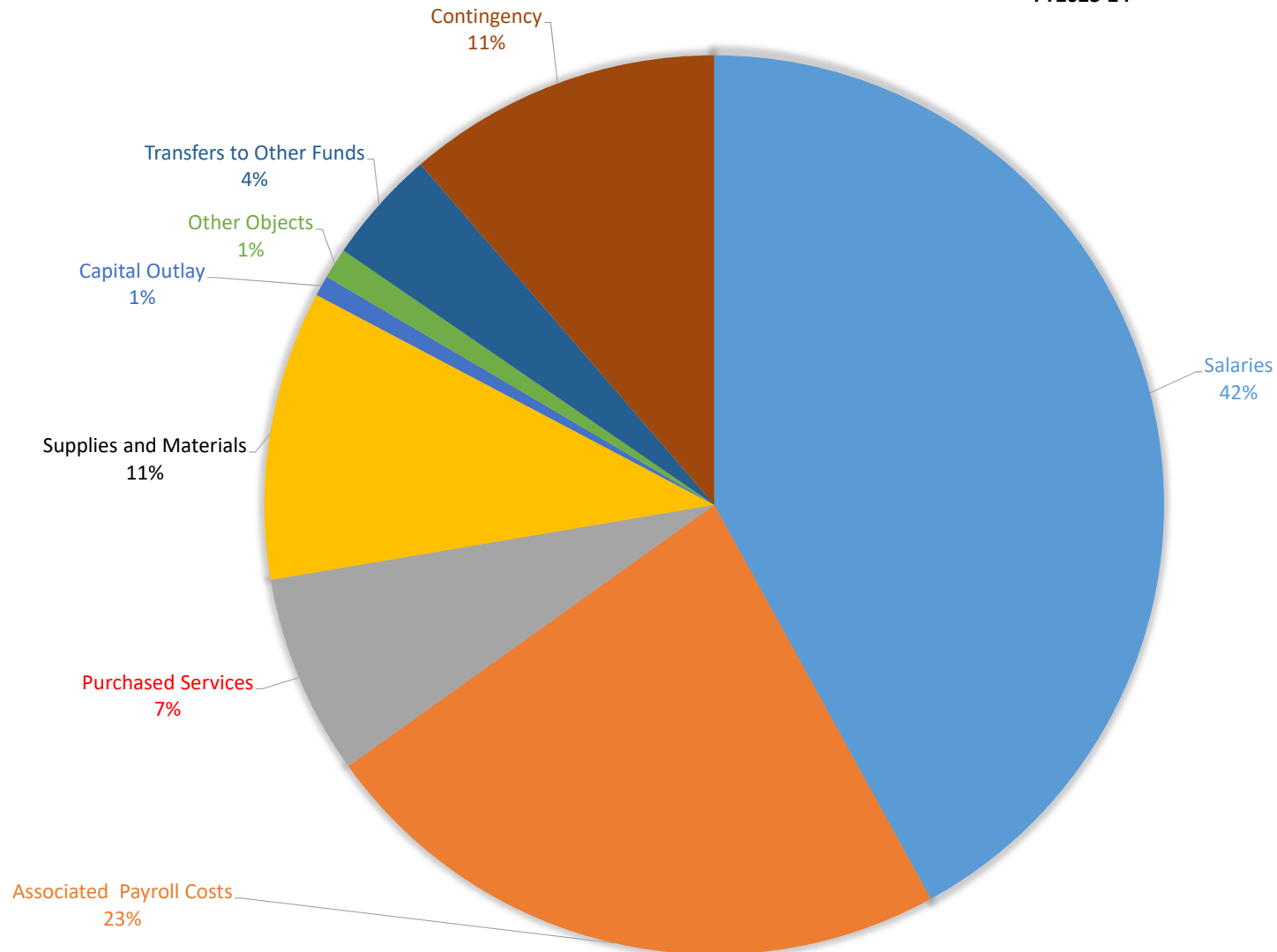
**REVENUES BY FUNCTION  
FY2023-24**



**Approved 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**





# General Fund

Fund 100

Resources and Expenditures

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024	FY2023-2024
100	General Fund	1111	Current Year's Taxes	\$ 438,281	\$ 453,202	\$ 450,000	\$ 499,000	\$ 499,000
		1112	Prior Year's Taxes	\$ 4,768	\$ 3,966	\$ 1,500	\$ 1,000	\$ 1,000
		1114	Payments in Lieu of Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
		1190	Penalties and Interest on Taxes	\$ 1,333	\$ 1,133	\$ 1,000	\$ 800	\$ 800
		1311	Tuition From Individuals	\$ -	\$ -	\$ -	\$ -	\$ -
		1412	Transportation Fees From Other Districts Within th	\$ -	\$ -	\$ -	\$ 88,505	\$ 88,505
		1510	Interest on Investments	\$ 20,401	\$ 26,580	\$ 25,000	\$ 25,000	\$ 25,000
		1511	Interest on Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
		1710	Admissions	\$ -	\$ -	\$ -	\$ -	\$ -
		1740	Fees	\$ -	\$ -	\$ -	\$ -	\$ -
		1910	Rentals				\$ 12,000	\$ 12,000
		1920	Contributions/Donations	\$ -	\$ 800	\$ 1,000	\$ 6,000	\$ 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	\$ 15,000
		1990	Miscellaneous	\$ 33,437	\$ 39,421	\$ 15,000	\$ 23,800	\$ 23,800
		1991	Misc - Erate	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
		2101	County School Funds	\$ 3,450	\$ 8,805	\$ 2,500	\$ 2,500	\$ 2,500
		2102	Education Service District Resources	\$ 11,538	\$ -	\$ 5,000	\$ 4,000	\$ 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	\$ 6,773,657
		3103	Common School Fund	\$ 25,344	\$ 48,709	\$ 26,000	\$ 66,341	\$ 66,341
		3199	Other Unrestricted Grants-In-Aid	\$ -	\$ -	\$ -	\$ -	\$ -
		3203	Special Education Programs	\$ 11,921	\$ 8,393	\$ 5,000	\$ 8,000	\$ 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	\$ 5,000
		5400	Resources - Beginning Fund Balance	\$ 2,300,055	\$ 1,696,388	\$ 1,800,000	\$ 3,000,000	\$ 3,000,000
100	Total			\$ 10,689,133	\$ 13,092,060	\$ 12,907,799	\$ 10,531,603	\$ 10,531,603

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget		Approved Budget	
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024		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	\$ 765,500 11.68
200 - Associated Payroll Costs	\$	524,189	\$	575,530	\$	609,712		\$	527,645	\$ 527,645
300 - Purchased Services	\$	6,231	\$	36,543	\$	2,000		\$	5,000	\$ 5,000
400 - Supplies and Materials	\$	108,231	\$	112,617	\$	39,500		\$	47,050	\$ 47,050
500 - Capital Outlay										
600 - Other Objects	\$	780	\$	981	\$	300		\$	1,000	\$ 1,000
<b>1111 Total</b>	<b>\$</b>	<b>1,567,742</b>	<b>\$</b>	<b>1,778,463</b>	<b>\$</b>	<b>1,777,632</b>	<b>26.78</b>	<b>\$</b>	<b>1,346,195</b>	<b>\$ 1,346,195 11.68</b>
1112										
100 - Salaries			\$	3,771						
200 - Associated Payroll Costs			\$	308						
300 - Purchased Services										
400 - Supplies and Materials										
500 - Capital Outlay										
<b>1112 Total</b>			<b>\$</b>	<b>4,079</b>						
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				
<b>1113 Total</b>	<b>\$</b>	<b>413</b>	<b>\$</b>	<b>9,505</b>	<b>\$</b>	<b>17,443</b>				
1121										
100 - Salaries	\$	301,087	\$	429,806	\$	456,187	8.04	\$	313,400	\$ 313,400 4.40
200 - Associated Payroll Costs	\$	176,614	\$	214,861	\$	232,498		\$	198,800	\$ 198,800
300 - Purchased Services	\$	2,584	\$	22,446				\$	2,250	\$ 2,250
400 - Supplies and Materials	\$	24,235	\$	45,597	\$	45,400		\$	4,500	\$ 4,500
500 - Capital Outlay										
600 - Other Objects			\$	470	\$	50				
<b>1121 Total</b>	<b>\$</b>	<b>504,520</b>	<b>\$</b>	<b>713,180</b>	<b>\$</b>	<b>734,134</b>	<b>8.04</b>	<b>\$</b>	<b>518,950</b>	<b>\$ 518,950 4.40</b>
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				

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget		Approved Budget	
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024		FY2023-2024	FY2023-2024 FTE
500 - Capital Outlay										
600 - Other Objects	\$	89	\$	438	\$	4,000				
<b>1122 Total</b>	<b>\$</b>	<b>19,311</b>	<b>\$</b>	<b>16,680</b>	<b>\$</b>	<b>24,371</b>				
1131										
100 - Salaries	\$	294,236	\$	320,292	\$	290,677	5.29	\$	278,600	\$ 278,600 3.92
200 - Associated Payroll Costs	\$	165,484	\$	178,189	\$	168,276		\$	233,150	\$ 233,150
300 - Purchased Services	\$	291	\$	6,679	\$	1,000		\$	2,500	\$ 2,500
400 - Supplies and Materials	\$	33,642	\$	53,294	\$	55,600		\$	42,100	\$ 42,100
500 - Capital Outlay										
600 - Other Objects			\$	30	\$	100				
<b>1131 Total</b>	<b>\$</b>	<b>493,653</b>	<b>\$</b>	<b>558,483</b>	<b>\$</b>	<b>515,653</b>	<b>5.29</b>	<b>\$</b>	<b>556,350</b>	<b>\$ 556,350 3.92</b>
1132										
100 - Salaries	\$	51,437	\$	65,829	\$	51,509	0.15	\$	74,100	\$ 74,100 1.29
200 - Associated Payroll Costs	\$	23,402	\$	21,772	\$	19,184		\$	26,900	\$ 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				
<b>1132 Total</b>	<b>\$</b>	<b>104,952</b>	<b>\$</b>	<b>123,459</b>	<b>\$</b>	<b>109,764</b>	<b>0.15</b>	<b>\$</b>	<b>101,000</b>	<b>\$ 101,000 1.29</b>
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										
<b>1140 Total</b>	<b>\$</b>	<b>3,780</b>	<b>\$</b>	<b>13,403</b>	<b>\$</b>	<b>14,826</b>	<b>0.38</b>			
1210										
100 - Salaries			\$	9,413	\$	15,806	0.25	\$	2,500	\$ 2,500 0.03
200 - Associated Payroll Costs			\$	2,313	\$	6,025		\$	1,000	\$ 1,000
300 - Purchased Services										
400 - Supplies and Materials			\$	708						
600 - Other Objects										
<b>1210 Total</b>			<b>\$</b>	<b>12,434</b>	<b>\$</b>	<b>21,831</b>	<b>0.25</b>	<b>\$</b>	<b>3,500</b>	<b>\$ 3,500 0.03</b>
1221										
100 - Salaries										
200 - Associated Payroll Costs										

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Actuals		Adopted Budget		FY2022-2023 FTE	Proposed Budget		Approved Budget		FY2023-2024 FTE
	FY2020-2021		FY2021-2022		FY2022-2023			FY2023-2024		FY2023-2024		
<b>1221 Total</b>												
1250												
100 - Salaries	\$	405,585	\$	774,176	\$	900,467	23.50	\$	559,000	\$	559,000	9.85
200 - Associated Payroll Costs	\$	226,807	\$	418,874	\$	496,702		\$	390,200	\$	390,200	
300 - Purchased Services	\$	22,826	\$	62,616	\$	43,936		\$	28,200	\$	28,200	
400 - Supplies and Materials	\$	10,535	\$	13,115	\$	14,500		\$	13,250	\$	13,250	
500 - Capital Outlay								\$	200,000	\$	200,000	
600 - Other Objects	\$	1,620	\$	792	\$	1,820		\$	1,800	\$	1,800	
<b>1250 Total</b>	\$	<b>667,374</b>	\$	<b>1,269,573</b>	\$	<b>1,457,424</b>	<b>23.50</b>	\$	<b>1,192,450</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>62,209</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	\$	21,000	
<b>1288 Total</b>	\$	<b>1,547,253</b>	\$	<b>1,621,500</b>	\$	<b>900,000</b>		\$	<b>21,000</b>	\$	<b>21,000</b>	
1291												
100 - Salaries			\$	33,663	\$	56,297	1.00	\$	3,800	\$	3,800	0.09
200 - Associated Payroll Costs			\$	20,216	\$	36,449		\$	1,300	\$	1,300	
300 - Purchased Services			\$	552				\$	4,000	\$	4,000	
400 - Supplies and Materials								\$	500	\$	500	
<b>1291 Total</b>			\$	<b>54,431</b>	\$	<b>92,746</b>	<b>1.00</b>	\$	<b>9,600</b>	\$	<b>9,600</b>	<b>0.09</b>
1430												
100 - Salaries												
200 - Associated Payroll Costs												
<b>1430 Total</b>												
1000 - INSTRUCTION Total	\$	4,915,006	\$	6,237,398	\$	5,715,113	65.89	\$	3,749,045	\$	3,749,045	31.26
2000 - SUPPORT SERVICES												
2113												
100 - Salaries	\$	13,993										
200 - Associated Payroll Costs	\$	2,849										
300 - Purchased Services	\$	66,272	\$	54,310	\$	56,054						

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Adopted Budget		Proposed Budget		Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	FY2023-2024	FY2023-2024 FTE
400 - Supplies and Materials		\$ 13	\$ 100					
600 - Other Objects	\$ 59		\$ 100					
<b>2113 Total</b>	<b>\$ 83,173</b>	<b>\$ 54,323</b>	<b>\$ 56,254</b>					
2114								
100 - Salaries		\$ 174,637	\$ 82,036	2.00	\$ 33,000	\$ 33,000	0.50	
200 - Associated Payroll Costs		\$ 104,468	\$ 52,030		\$ 20,920	\$ 20,920		
<b>2114 Total</b>		<b>\$ 279,106</b>	<b>\$ 134,066</b>	<b>2.00</b>	<b>\$ 53,920</b>	<b>\$ 53,920</b>	<b>0.50</b>	
2115								
100 - Salaries								
200 - Associated Payroll Costs								
400 - Supplies and Materials								
<b>2115 Total</b>								
2120								
100 - Salaries			\$ 69,610	1.00				
200 - Associated Payroll Costs			\$ 41,562					
<b>2120 Total</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>								
2130								
300 - Purchased Services								
400 - Supplies and Materials								
500 - Capital Outlay								
600 - Other Objects								
<b>2130 Total</b>								
2134								
300 - Purchased Services					\$ 12,000	\$ 12,000		
<b>2134 Total</b>					<b>\$ 12,000</b>	<b>\$ 12,000</b>		
2142								
300 - Purchased Services			\$ 40,000		\$ 35,000	\$ 35,000		
<b>2142 Total</b>			<b>\$ 40,000</b>		<b>\$ 35,000</b>	<b>\$ 35,000</b>		
2143								
300 - Purchased Services								

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Adopted Budget		FY2022-2023 FTE	Proposed Budget		Approved Budget		FY2023-2024 FTE
	FY2020-2021	FY2021-2022	FY2022-2023			FY2023-2024		FY2023-2024		
400 - Supplies and Materials										
<b>2143 Total</b>										
2150										
100 - Salaries										
200 - Associated Payroll Costs										
<b>2150 Total</b>										
2152										
100 - Salaries						\$	78,000	\$	78,000	1.00
200 - Associated Payroll Costs						\$	47,460	\$	47,460	
300 - Purchased Services	\$	63,454	\$	161,944	\$	49,809	\$	35,000	\$	35,000
400 - Supplies and Materials						\$	900	\$	900	
500 - Capital Outlay										
<b>2152 Total</b>	\$	63,454	\$	161,944	\$	49,809	\$	161,360	\$	161,360 1.00
2160										
300 - Purchased Services		\$	17,771	\$	14,000	\$	27,500	\$	27,500	
400 - Supplies and Materials						\$	500	\$	500	
<b>2160 Total</b>		\$	17,771	\$	14,000	\$	28,000	\$	28,000	
2190										
100 - Salaries	\$	17,500	\$	55,926	\$	171,215 2.25	\$	20,000	\$	20,000 0.25
200 - Associated Payroll Costs	\$	8,063	\$	32,881	\$	89,468	\$	12,550	\$	12,550
300 - Purchased Services						\$	1,500	\$	1,500	
400 - Supplies and Materials				\$	250					
600 - Other Objects										
<b>2190 Total</b>	\$	25,563	\$	88,807	\$	260,933 2.25	\$	34,050	\$	34,050 0.25
2222										
100 - Salaries										
200 - Associated Payroll Costs										
300 - Purchased Services										
400 - Supplies and Materials			\$	1,250	\$	1,250	\$	1,250		
500 - Capital Outlay										
600 - Other Objects										
<b>2222 Total</b>			\$	1,250	\$	1,250	\$	1,250		
2223										
300 - Purchased Services										
400 - Supplies and Materials										
500 - Capital Outlay										
<b>2223 Total</b>										

## Alsea School District #7J

(Summary by Object)

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



## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget		Approved Budget			
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024		FY2023-2024	FY2023-2024 FTE		
400 - Supplies and Materials	\$	6,454	\$	12,854	\$	9,100		\$	14,100	\$	14,100	
500 - Capital Outlay												
600 - Other Objects	\$	2,160	\$	2,487	\$	2,000		\$	2,500	\$	2,500	
2520 Total	\$	314,708	\$	440,450	\$	484,103	4.00	\$	369,900	\$	369,900	3.00
2526												
300 - Purchased Services												
500 - Capital Outlay												
2526 Total												
2529												
600 - Other Objects												
2529 Total												
2540												
100 - Salaries	\$	114,818	\$	193,459	\$	242,847	6.00	\$	172,000	\$	172,000	3.17
200 - Associated Payroll Costs	\$	57,711	\$	99,022	\$	134,769		\$	122,300	\$	122,300	
300 - Purchased Services	\$	161,381	\$	180,215	\$	114,232		\$	149,700	\$	149,700	
400 - Supplies and Materials	\$	102,619	\$	109,926	\$	79,077		\$	55,800	\$	55,800	
500 - Capital Outlay			\$	45,356	\$	20,000		\$	33,000	\$	33,000	
600 - Other Objects	\$	39,321	\$	51,096	\$	56,087		\$	80,700	\$	80,700	
2540 Total	\$	475,851	\$	679,074	\$	647,012	6.00	\$	613,500	\$	613,500	3.17
2543												
100 - Salaries												
200 - Associated Payroll Costs												
2543 Total												
2544												
300 - Purchased Services	\$	8,782	\$	12,654								
400 - Supplies and Materials												
500 - Capital Outlay												
2544 Total	\$	8,782	\$	12,654								
2550												
100 - Salaries	\$	484,105	\$	724,758	\$	778,156	17.72	\$	769,300	\$	769,300	16.88
200 - Associated Payroll Costs	\$	256,268	\$	344,694	\$	434,707		\$	599,650	\$	599,650	
300 - Purchased Services	\$	97,397	\$	52,329	\$	71,000		\$	81,700	\$	81,700	
400 - Supplies and Materials	\$	30,024	\$	159,111	\$	110,500		\$	173,600	\$	173,600	
500 - Capital Outlay	\$	128,990	\$	30,000	\$	30,000						
600 - Other Objects	\$	23,652	\$	25,752	\$	35,000		\$	35,900	\$	35,900	
2550 Total	\$	1,020,436	\$	1,336,642	\$	1,459,364	17.72	\$	1,660,150	\$	1,660,150	16.88
2558												

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget		Approved Budget			
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024		FY2023-2024	FY2023-2024 FTE		
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								
2558 Total	\$	1,560	\$	15,304	\$	54,103	1.48					
2572												
100 - Salaries	\$	11,000										
200 - Associated Payroll Costs	\$	4,466										
300 - Purchased Services												
400 - Supplies and Materials												
600 - Other Objects												
2572 Total	\$	15,466										
2624												
300 - Purchased Services												
400 - Supplies and Materials												
2624 Total												
2640												
400 - Supplies and Materials												
2640 Total												
2642												
300 - Purchased Services												
400 - Supplies and Materials												
2642 Total												
2660												
100 - Salaries	\$	21,665	\$	67,904	\$	70,878	1.00	\$	13,000	\$	13,000	0.22
200 - Associated Payroll Costs	\$	7,897	\$	38,957	\$	41,937		\$	6,000	\$	6,000	
300 - Purchased Services	\$	48,906	\$	32,218	\$	55,600		\$	40,800	\$	40,800	
400 - Supplies and Materials	\$	308,529	\$	281,285	\$	53,500		\$	27,600	\$	27,600	
500 - Capital Outlay					\$	45,000		\$	5,000	\$	5,000	
600 - Other Objects			\$	528	\$	1,000						
2660 Total	\$	386,997	\$	420,892	\$	267,915	1.00	\$	92,400	\$	92,400	0.22
2000 - SUPPORT SERVICES Total	\$	3,711,462	\$	5,288,185	\$	5,180,957	44.80	\$	4,073,748	\$	4,073,748	30.96
3000 - ENTERPRISE AND COMMUNITY SERVICES												
3120												
100 - Salaries												
200 - Associated Payroll Costs												
3120 Total												

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget		Approved Budget				
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024		FY2023-2024	FY2023-2024 FTE			
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	\$	20,100			
5110 Total	\$	141,278	\$	141,278	\$	19,995	\$	20,100	\$	20,100			
5100 - DEBT SERVICE Total	\$	141,278	\$	141,278	\$	19,995	\$	20,100	\$	20,100			
5200 - TRANSFER OF FUNDS													
5200													
700 - Transfers	\$	225,000	\$	281,500	\$	530,000	\$	546,605	\$	546,605			
5200 Total	\$	225,000	\$	281,500	\$	530,000	\$	546,605	\$	546,605			
5200 - TRANSFER OF FUNDS Total	\$	225,000	\$	281,500	\$	530,000	\$	546,605	\$	546,605			
6000 - CONTINGENCIES													
6110													
800 - Other Use of Funds					\$	120,000	\$	120,000	\$	120,000			
6110 Total					\$	120,000	\$	120,000	\$	120,000			
6000 - CONTINGENCIES Total					\$	120,000	\$	120,000	\$	120,000			
7000 - Unappropriated Ending Fund Balance													
7000													
800 - Other Use of Funds					\$	1,341,734	\$	2,022,105	\$	2,022,105			
7000 Total					\$	1,341,734	\$	2,022,105	\$	2,022,105			
7000 - Unappropriated Ending Fund Balance Total					\$	1,341,734	\$	2,022,105	\$	2,022,105			
General Fund	Total	\$	8,992,745	\$	11,948,361	\$	12,907,799	110.69	\$	10,531,603	\$	10,531,603	62.22
100 Total		\$	8,992,745	\$	11,948,361	\$	12,907,799	110.69	\$	10,531,603	\$	10,531,603	62.22

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
1000 - INSTRUCTION							
1111 - Elementary, K-5							
111 - Licensed Salaries	607,541	725,832	726,585	12.53	724,000	724,000	10.68
112 - Classified Salaries	162,617	259,329	332,535	14.25	25,500	25,500	1.00
121 - Substitutes - Licensed	18,871	13,379	12,000		16,000	16,000	
122 - Substitutes - Classified	54,579	53,293	55,000				
141 - COVID-19 INCENTIVE PAY	79,100						
151 - Club Advisor/Activities		960					
154 - Licensed Extra Duty	1,800						
162 - Classified Retro	3,804						
211 - Employer Contrib PERS	187,267	226,219	253,359		206,325	206,325	
212 - Employee Contribution Pick-Up	41,953	55,295	62,882		45,000	45,000	
220 - Social Sec/Medicare	69,141	81,156	79,226		56,700	56,700	
231 - Worker's Compensation	3,905	4,754	4,012		3,820	3,820	
232 - Unemployment Compensation					17,200	17,200	
233 - PFMLI			4,128		3,100	3,100	
242 - Group Health Insurance	221,923	208,105	206,104		170,500	170,500	
245 - Tuition Reimbursement					25,000	25,000	
310 - Instructional, Professional and Technical Service	90	1,274	1,000		1,000	1,000	
312 - Instructional Programs Improvement Services	708	881					
324 - Rentals	1,336	31,475			2,500	2,500	
340 - Travel		225					
342 - Travel, Out of District	145	260	250				
355 - Printing and Binding	3,953	1,487	750		1,500	1,500	
389 - Other Non-instructional Professional and Technical		941					
410 - Consumable Supplies and Materials	47,675	74,146	15,000		13,000	13,000	
411 - DO NOT USE Workbooks	3,998	1,874	1,000				
420 - Textbooks/Workbooks	11,424	8,272	1,000		8,200	8,200	
440 - Periodicals	139	471	500		700	700	
460 - Non-consumable Items	14,288	12,255	2,000		1,500	1,500	
470 - Computer Software	20,308	15,298	20,000		20,650	20,650	
480 - Computer Hardware	10,400	300			3,000	3,000	
640 - Dues and Fees	780	981	300		1,000	1,000	
1111 - Elementary, K-5 Total	1,567,742	1,778,463	1,777,632	26.78	1,346,195	1,346,195	11.68
1112 - Intermediate Prgm. (History)							
112 - Classified Salaries		3,771					
220 - Social Sec/Medicare		288					
231 - Worker's Compensation		20					
1112 - Intermediate Prgm. (History) Total		4,079					

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
1113 - Elementary Extra-curricular							
130 - Additional Salary		5,390	9,580				
211 - Employer Contrib PERS		1,283	2,277				
212 - Employee Contribution Pick-Up		323	575				
220 - Social Sec/Medicare		397	706				
231 - Worker's Compensation		23	68				
233 - PFMLI			37				
410 - Consumable Supplies and Materials	413	373	200				
419 - Athletic Uniforms		720	2,000				
460 - Non-consumable Items		496					
640 - Dues and Fees		500	2,000				
<b>1113 - Elementary Extra-curricular Total</b>	<b>413</b>	<b>9,505</b>	<b>17,443</b>				
1121 - Middle/Junior High Programs							
111 - Licensed Salaries	257,061	379,469	407,171	7.04	306,900	306,900	4.40
112 - Classified Salaries	1,541		24,016	1.00			
121 - Substitutes - Licensed	16,869	8,789	20,000		6,500	6,500	
122 - Substitutes - Classified			5,000				
123 - Temporary - Licensed		41,308					
141 - COVID-19 INCENTIVE PAY	25,000						
151 - Club Advisor/Activities		240					
162 - Classified Retro	617						
211 - Employer Contrib PERS	79,517	97,832	106,607		81,000	81,000	
212 - Employee Contribution Pick-Up	17,781	22,389	21,695		19,050	19,050	
220 - Social Sec/Medicare	22,449	29,646	31,981		24,400	24,400	
231 - Worker's Compensation	1,270	1,582	1,470		1,800	1,800	
232 - Unemployment Compensation					4,900	4,900	
233 - PFMLI			1,668		1,450	1,450	
242 - Group Health Insurance	55,597	63,411	69,077		66,200	66,200	
310 - Instructional, Professional and Technical Service	128						
312 - Instructional Programs Improvement Services		412					
324 - Rentals	724	21,048			1,000	1,000	
342 - Travel, Out of District	20	10			750	750	
355 - Printing and Binding	112	434			500	500	
389 - Other Non-instructional Professional and Technical		543					
390 - Other General Professional and Technological Servi	1,600						
410 - Consumable Supplies and Materials	17,847	31,003	22,150		2,000	2,000	
411 - DO NOT USE Workbooks		2,340					
420 - Textbooks/Workbooks	324	467	15,150		1,300	1,300	
460 - Non-consumable Items	4,565	8,904	4,100		200	200	
470 - Computer Software	1,499	2,884	4,000		1,000	1,000	
640 - Dues and Fees		470	50				
<b>1121 - Middle/Junior High Programs Total</b>	<b>504,520</b>	<b>713,180</b>	<b>734,134</b>	<b>8.04</b>	<b>518,950</b>	<b>518,950</b>	<b>4.40</b>

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
1122 - Middle/Junior High School Extra-curricular							
113 - Administrators	1,487	1,487					
130 - Additional Salary		5,090	9,280				
150 - Coaching/Athletics	12,797	1,911	1,911				
151 - Club Advisor/Activities							
211 - Employer Contrib PERS	2,458	2,018	2,659				
212 - Employee Contribution Pick-Up	555	509	672				
216 - Employer Contrib OPSRP							
220 - Social Sec/Medicare	1,092	635	831				
231 - Worker's Compensation	59	37	76				
233 - PFMLI			43				
242 - Group Health Insurance							
310 - Instructional, Professional and Technical Service	90						
324 - Rentals		1,075	2,100				
342 - Travel, Out of District	78	716	500				
389 - Other Non-instructional Professional and Technical		2,363					
410 - Consumable Supplies and Materials	280	157	300				
419 - Athletic Uniforms	327	244	2,000				
640 - Dues and Fees	89	438	4,000				
<b>1122 - Middle/Junior High School Extra-curricular Total</b>	<b>19,311</b>	<b>16,680</b>	<b>24,371</b>				
1131 - High School Programs							
111 - Licensed Salaries	252,322	294,279	277,677	5.29	265,100	265,100	3.92
112 - Classified Salaries							
121 - Substitutes - Licensed	12,356	26,012	10,000		13,500	13,500	
122 - Substitutes - Classified	1,541		3,000				
130 - Additional Salary							
141 - COVID-19 INCENTIVE PAY	24,900						
161 - Licensed Retro	2,500						
162 - Classified Retro	617						
211 - Employer Contrib PERS	80,996	74,602	65,746		94,200	94,200	
212 - Employee Contribution Pick-Up	16,920	16,586	16,630		22,900	22,900	
216 - Employer Contrib OPSRP							
217 - PERS- Prior year expense	1,385						
220 - Social Sec/Medicare	22,293	24,106	20,916		28,900	28,900	
231 - Worker's Compensation	1,242	1,217	901		2,100	2,100	
232 - Unemployment Compensation					6,000	6,000	
233 - PFMLI			1,045		1,550	1,550	
242 - Group Health Insurance	42,646	61,678	63,037		77,500	77,500	
310 - Instructional, Professional and Technical Service		1,600					
312 - Instructional Programs Improvement Services		618	500				
322 - Repairs and Maintenance Services							
324 - Rentals		1,996			1,500	1,500	
326 - Fuel		10					
342 - Travel, Out of District	122	915					
343 - Travel, Student Out of District							

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
355 - Printing and Binding	169	825	500		1,000	1,000	
371 - Tuition Payments to Other Districts Within State							
389 - Other Non-instructional Professional and Technical		714					
410 - Consumable Supplies and Materials	13,868	30,568	13,800		4,000	4,000	
411 - DO NOT USE Workbooks		2,880					
414 - Audio-Visual Expendables							
420 - Textbooks/Workbooks	688	6,278	27,000		37,800	37,800	
460 - Non-consumable Items	10,221	5,061	7,500		300	300	
470 - Computer Software	8,866	8,507	7,300				
640 - Dues and Fees		30	100				
<b>1131 - High School Programs Total</b>	<b>493,653</b>	<b>558,483</b>	<b>515,653</b>	<b>5.29</b>	<b>556,350</b>	<b>556,350</b>	<b>3.92</b>
1132 - High School Extra-curricular							
111 - Licensed Salaries		4,461	2,974				
112 - Classified Salaries	3,271	3,462	8,922	0.15			
113 - Administrators	11,169	7,038					
130 - Additional Salary					9,100	9,100	0.11
140 - Additional Salary - Cell Phone Stipend	420						
150 - Coaching/Athletics	33,957	47,592	36,337				
151 - Club Advisor/Activities	2,621	3,276	3,276		65,000	65,000	1.18
152 - Game Duty/Chaperone							
211 - Employer Contrib PERS	12,816	11,576	10,178		17,100	17,100	
212 - Employee Contribution Pick-Up	2,774	2,783	2,523		3,900	3,900	
216 - Employer Contrib OPSRP							
220 - Social Sec/Medicare	3,838	4,922	3,827		5,200	5,200	
231 - Worker's Compensation	326	242	205		350	350	
232 - Unemployment Compensation					75	75	
233 - PFMLI			200		275	275	
242 - Group Health Insurance	3,648	2,250	2,250				
310 - Instructional, Professional and Technical Service	90						
312 - Instructional Programs Improvement Services	175						
322 - Repairs and Maintenance Services							
324 - Rentals	3,361	7,643	4,241				
332 - Non-reimbursable Student Transportation		39					
342 - Travel, Out of District	3,594	2,939					
343 - Travel, Student Out of District		1,705	6,276				
355 - Printing and Binding		36					
380 - Non-instructional Professional and Technical Servi							
389 - Other Non-instructional Professional and Technical	5,302	7,283					
410 - Consumable Supplies and Materials	1,597	2,359	2,000				
415 - Football Field/Track Supplies							
419 - Athletic Uniforms	2,580	5,945	6,000				
460 - Non-consumable Items	8,624	290	5,554				
470 - Computer Software	1,770	3,500	5,000				
640 - Dues and Fees	3,019	4,119	10,000				
<b>1132 - High School Extra-curricular Total</b>	<b>104,952</b>	<b>123,459</b>	<b>109,764</b>	<b>0.15</b>	<b>101,000</b>	<b>101,000</b>	<b>1.29</b>

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
1140 - Pre-kindergarten Programs							
112 - Classified Salaries		8,541	8,475	0.38			
122 - Substitutes - Classified							
141 - COVID-19 INCENTIVE PAY	2,500						
211 - Employer Contrib PERS	665	2,026	2,010				
212 - Employee Contribution Pick-Up	150	512	508				
220 - Social Sec/Medicare	191	653	648				
231 - Worker's Compensation	10	34	34				
232 - Unemployment Compensation							
233 - PFMLI			34				
242 - Group Health Insurance	67	1,025	2,366				
245 - Tuition Reimbursement							
310 - Instructional, Professional and Technical Service	90						
342 - Travel, Out of District							
351 - Telephone		611	750				
389 - Other Non-instructional Professional and Technical							
410 - Consumable Supplies and Materials	57						
460 - Non-consumable Items	50						
<b>1140 - Pre-kindergarten Programs Total</b>	<b>3,780</b>	<b>13,403</b>	<b>14,826</b>	<b>0.38</b>			
1210 - Programs for the Talented and Gifted							
111 - Licensed Salaries		9,413	15,806	0.25	2,500	2,500	0.03
113 - Administrators							
211 - Employer Contrib PERS		1,240	3,749		630	630	
212 - Employee Contribution Pick-Up		314	948		150	150	
220 - Social Sec/Medicare		720	1,209		192	192	
231 - Worker's Compensation		39	55		15	15	
232 - Unemployment Compensation					3	3	
233 - PFMLI			63		10	10	
470 - Computer Software		708					
<b>1210 - Programs for the Talented and Gifted Total</b>		<b>12,434</b>	<b>21,831</b>	<b>0.25</b>	<b>3,500</b>	<b>3,500</b>	<b>0.03</b>
1250 - Less Restrictive Programs: Students w/ Disability							
111 - Licensed Salaries	177,202	289,309	369,538	6.00	320,000	320,000	4.00
112 - Classified Salaries	179,901	226,706	384,583	15.50	177,000	177,000	5.60
113 - Administrators		66,782			36,000	36,000	0.25
114 - Managerial - Classified		182,772	132,346	2.00			
121 - Substitutes - Licensed	839		9,000		20,000	20,000	
122 - Substitutes - Classified	124	7,784	5,000		6,000	6,000	
130 - Additional Salary	1,192						
140 - Additional Salary - Cell Phone Stipend	630	822					
141 - COVID-19 INCENTIVE PAY	44,500						
151 - Club Advisor/Activities							
162 - Classified Retro	1,198						
211 - Employer Contrib PERS	90,407	171,748	204,652		143,000	143,000	
212 - Employee Contribution Pick-Up	19,438	42,242	50,543		36,000	36,000	
220 - Social Sec/Medicare	30,561	58,426	63,467		44,000	44,000	



### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
231 - Worker's Compensation	1,687	3,389	3,255		3,200	3,200	
232 - Unemployment Compensation					9,500	9,500	
233 - PFMLI			3,319		2,500	2,500	
242 - Group Health Insurance	84,714	143,068	171,466		152,000	152,000	
310 - Instructional, Professional and Technical Service	10,073	9,941	15,786				
312 - Instructional Programs Improvement Services	11,642	149	10,000				
322 - Repairs and Maintenance Services							
324 - Rentals					100	100	
329 - Other Property Services							
331 - Reimbursable Student Transportation							
340 - Travel		535					
342 - Travel, Out of District	366	1,549	2,900		2,000	2,000	
351 - Telephone		687	4,000		1,000	1,000	
353 - Postage					5,000	5,000	
355 - Printing and Binding	746	348	750		100	100	
371 - Tuition Payments to Other Districts Within State							
389 - Other Non-instructional Professional and Technical		49,407	10,500		20,000	20,000	
410 - Consumable Supplies and Materials	4,081	9,051	6,100		5,500	5,500	
411 - DO NOT USE Workbooks	198	207	1,400				
420 - Textbooks/Workbooks					1,900	1,900	
460 - Non-consumable Items	1,886	1,507	2,000		600	600	
470 - Computer Software	3,331	2,350	4,500		4,250	4,250	
480 - Computer Hardware	1,039		500		1,000	1,000	
541 - Initial and Additional Equipment Purchase							
542 - Replacement Equipment Purchase					200,000	200,000	
640 - Dues and Fees	1,620	792	1,820		1,800	1,800	
<b>1250 - Less Restrictive Programs: Students w/ Disability Total</b>	<b>667,374</b>	<b>1,269,573</b>	<b>1,457,424</b>	<b>23.50</b>	<b>1,192,450</b>	<b>1,192,450</b>	<b>9.85</b>
1280 - Alternative Education							
111 - Licensed Salaries							
112 - Classified Salaries							
114 - Managerial - Classified		37,984	25,166	0.50			
122 - Substitutes - Classified							
211 - Employer Contrib PERS		9,010	5,969				
212 - Employee Contribution Pick-Up		2,279	1,510				
220 - Social Sec/Medicare		2,793	1,676				
231 - Worker's Compensation		157	94				
232 - Unemployment Compensation							
233 - PFMLI			88				
242 - Group Health Insurance		6,937	9,585				
371 - Tuition Payments to Other Districts Within State	5,423	2,985	5,000				
374 - Other Tuition							
410 - Consumable Supplies and Materials			100				
411 - DO NOT USE Workbooks							
420 - Textbooks/Workbooks	585	63	100				
<b>1280 - Alternative Education Total</b>	<b>6,008</b>	<b>62,209</b>	<b>49,288</b>	<b>0.50</b>			

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
1288 - Charter Schools							
311 - Instruction Services	10,000	9,810					
360 - Charter School Payments	776,518	811,690					
410 - Consumable Supplies and Materials	2,500						
470 - Computer Software	758,235	800,000	900,000		21,000	21,000	
<b>1288 - Charter Schools Total</b>	<b>1,547,253</b>	<b>1,621,500</b>	<b>900,000</b>		<b>21,000</b>	<b>21,000</b>	
1291 - English Second Language Programs							
111 - Licensed Salaries		33,663	56,297	1.00			
114 - Managerial - Classified							
151 - Club Advisor/Activities					3,800	3,800	0.09
211 - Employer Contrib PERS		7,985	13,354		600	600	
212 - Employee Contribution Pick-Up		2,020	3,378		200	200	
220 - Social Sec/Medicare		2,570	4,297		200	200	
231 - Worker's Compensation		141	196		100	100	
232 - Unemployment Compensation					100	100	
233 - PFMLI			225				
242 - Group Health Insurance		7,500	15,000		100	100	
342 - Travel, Out of District		526			4,000	4,000	
389 - Other Non-instructional Professional and Technical		26					
420 - Textbooks/Workbooks					500	500	
470 - Computer Software							
<b>1291 - English Second Language Programs Total</b>		<b>54,431</b>	<b>92,746</b>	<b>1.00</b>	<b>9,600</b>	<b>9,600</b>	<b>0.09</b>
1000 - INSTRUCTION Total	4,915,006	6,237,398	5,715,113	65.89	3,749,045	3,749,045	31.26
2000 - SUPPORT SERVICES							
2113 - Social Work Services							
112 - Classified Salaries	11,493						
130 - Additional Salary							
141 - COVID-19 INCENTIVE PAY	2,500						
211 - Employer Contrib PERS	1,405						
212 - Employee Contribution Pick-Up	317						
220 - Social Sec/Medicare	1,070						
231 - Worker's Compensation	56						
310 - Instructional, Professional and Technical Service	65,551	52,480					
329 - Other Property Services							
340 - Travel		1,000	1,000				
351 - Telephone	721	830	1,000				
389 - Other Non-instructional Professional and Technical			54,054				
410 - Consumable Supplies and Materials		13	100				
640 - Dues and Fees	59		100				
<b>2113 - Social Work Services Total</b>	<b>83,173</b>	<b>54,323</b>	<b>56,254</b>				
2114 - Student Accounting Services							
112 - Classified Salaries		174,637	81,616	2.00	33,000	33,000	0.50
140 - Additional Salary - Cell Phone Stipend			420				
211 - Employer Contrib PERS		40,438	19,359		8,100	8,100	
212 - Employee Contribution Pick-Up		9,676	4,897		2,000	2,000	

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
220 - Social Sec/Medicare		12,366	5,510		2,500	2,500	
231 - Worker's Compensation		702	313		185	185	
232 - Unemployment Compensation					500	500	
233 - PFMLI			288		135	135	
242 - Group Health Insurance		41,287	21,663		7,500	7,500	
<b>2114 - Student Accounting Services Total</b>		<b>279,106</b>	<b>134,066</b>	<b>2.00</b>	<b>53,920</b>	<b>53,920</b>	<b>0.50</b>
2120 - Guidance Services							
111 - Licensed Salaries			69,610	1.00			
211 - Employer Contrib PERS			16,512				
212 - Employee Contribution Pick-Up			4,177				
220 - Social Sec/Medicare			5,325				
231 - Worker's Compensation			271				
233 - PFMLI			278				
242 - Group Health Insurance			15,000				
<b>2120 - Guidance Services Total</b>			<b>111,172</b>	<b>1.00</b>			
2134 - Nurse Services							
389 - Other Non-instructional Professional and Technical					12,000	12,000	
<b>2134 - Nurse Services Total</b>					<b>12,000</b>	<b>12,000</b>	
2142 - Psychological Testing Services							
389 - Other Non-instructional Professional and Technical			40,000		35,000	35,000	
<b>2142 - Psychological Testing Services Total</b>			<b>40,000</b>		<b>35,000</b>	<b>35,000</b>	
2152 - Speech Pathology Services							
111 - Licensed Salaries					78,000	78,000	1.00
211 - Employer Contrib PERS					19,700	19,700	
212 - Employee Contribution Pick-Up					4,750	4,750	
220 - Social Sec/Medicare					6,000	6,000	
231 - Worker's Compensation					450	450	
232 - Unemployment Compensation					1,200	1,200	
233 - PFMLI					360	360	
242 - Group Health Insurance					15,000	15,000	
310 - Instructional, Professional and Technical Service	63,454						
389 - Other Non-instructional Professional and Technical		161,944	49,809		35,000	35,000	
410 - Consumable Supplies and Materials					500	500	
470 - Computer Software					400	400	
541 - Initial and Additional Equipment Purchase							
<b>2152 - Speech Pathology Services Total</b>	<b>63,454</b>	<b>161,944</b>	<b>49,809</b>		<b>161,360</b>	<b>161,360</b>	<b>1.00</b>
2160 - Other Student Treatment Services							
389 - Other Non-instructional Professional and Technical		17,771	14,000		27,500	27,500	
410 - Consumable Supplies and Materials					500	500	
<b>2160 - Other Student Treatment Services Total</b>		<b>17,771</b>	<b>14,000</b>		<b>28,000</b>	<b>28,000</b>	

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
2190 - Service Direction, Student Support Services							
111 - Licensed Salaries		37,000	77,035	1.25			
112 - Classified Salaries					20,000	20,000	0.25
113 - Administrators			94,180	1.00			
114 - Managerial - Classified	17,500	18,926					
151 - Club Advisor/Activities							
211 - Employer Contrib PERS	5,605	13,927	40,612		5,000	5,000	
212 - Employee Contribution Pick-Up	1,050	3,374	10,273		1,200	1,200	
220 - Social Sec/Medicare	1,339	4,109	12,799		1,600	1,600	
231 - Worker's Compensation	69	222	619		200	200	
232 - Unemployment Compensation					700	700	
233 - PFMLI			669		100	100	
242 - Group Health Insurance		11,250	24,495		3,750	3,750	
342 - Travel, Out of District					1,500	1,500	
410 - Consumable Supplies and Materials			250				
640 - Dues and Fees							
<b>2190 - Service Direction, Student Support Services Total</b>	<b>25,563</b>	<b>88,807</b>	<b>260,933</b>	<b>2.25</b>	<b>34,050</b>	<b>34,050</b>	<b>0.25</b>
2222 - Library/Media Center							
410 - Consumable Supplies and Materials			50		50	50	
430 - Library Books			1,000		1,000	1,000	
440 - Periodicals			100		100	100	
460 - Non-consumable Items							
470 - Computer Software			100		100	100	
<b>2222 - Library/Media Center Total</b>			<b>1,250</b>		<b>1,250</b>	<b>1,250</b>	
2230 - Assessment and Testing							
112 - Classified Salaries					4,800	4,800	0.06
211 - Employer Contrib PERS					1,335	1,335	
212 - Employee Contribution Pick-Up					290	290	
220 - Social Sec/Medicare					367	367	
231 - Worker's Compensation					26	26	
232 - Unemployment Compensation					10	10	
233 - PFMLI					20	20	
242 - Group Health Insurance							
318 - Professional and Improvement Costs for Non-Instruc							
<b>2230 - Assessment and Testing Total</b>					<b>6,848</b>	<b>6,848</b>	<b>0.06</b>
2240 - Instructional Staff Development							
245 - Tuition Reimbursement	3,785	32,025					
312 - Instructional Programs Improvement Services							
342 - Travel, Out of District		2,270	1,000		1,000	1,000	
420 - Textbooks/Workbooks		131					
640 - Dues and Fees							
<b>2240 - Instructional Staff Development Total</b>	<b>3,785</b>	<b>34,426</b>	<b>1,000</b>		<b>1,000</b>	<b>1,000</b>	

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
2310 - Board of Education Services							
231 - Worker's Compensation			25,000				
232 - Unemployment Compensation	17,111	2,882					
233 - PFMLI							
310 - Instructional, Professional and Technical Service							
318 - Professional and Improvement Costs for Non-Instruc					1,000	1,000	
319 - Other Instructional, Professional and Technical S	750		4,000				
342 - Travel, Out of District					8,000	8,000	
351 - Telephone							
353 - Postage	13,455	2,999	3,000		1,000	1,000	
354 - Advertising	117,708	3,665	2,500		500	500	
355 - Printing and Binding			500		500	500	
381 - Audit Services	6,500	8,000	25,000		30,000	30,000	
382 - Legal Services	5,035	112,594	75,000		75,000	75,000	
385 - Management Services		1,482					
388 - Election Services	704	1,742	5,000		5,000	5,000	
389 - Other Non-instructional Professional and Technical	4,505	6,915	32,000		26,000	26,000	
410 - Consumable Supplies and Materials	3,818	980	1,000		2,000	2,000	
460 - Non-consumable Items					2,000	2,000	
470 - Computer Software	127	1,210	2,750		5,000	5,000	
480 - Computer Hardware		600			1,200	1,200	
640 - Dues and Fees	4,930	4,516	5,000		5,000	5,000	
651 - Liability Insurance							
655 - Judgments and Settlements Against the District		25,000					
<b>2310 - Board of Education Services Total</b>	<b>174,641</b>	<b>172,584</b>	<b>180,750</b>		<b>162,200</b>	<b>162,200</b>	
2321 - Office of the Superintendent Services							
112 - Classified Salaries					18,000	18,000	0.25
113 - Administrators	67,937	171,875	160,000	1.00	113,000	113,000	0.75
114 - Managerial - Classified		61,092	59,483	1.00	68,000	68,000	0.88
140 - Additional Salary - Cell Phone Stipend	420	420	400				
141 - COVID-19 INCENTIVE PAY	5,000						
211 - Employer Contrib PERS	19,498	57,262	57,145		31,500	31,500	
212 - Employee Contribution Pick-Up	4,401	14,116	13,193		12,000	12,000	
216 - Employer Contrib OPSRP					21,500	21,500	
220 - Social Sec/Medicare	5,529	17,781	16,821		15,100	15,100	
231 - Worker's Compensation	268	1,024	796		1,200	1,200	
232 - Unemployment Compensation					800	800	
233 - PFMLI			766		1,000	1,000	
242 - Group Health Insurance		3,290	30,000		37,000	37,000	
244 - District-Paid TSA	1,219	5,600					
310 - Instructional, Professional and Technical Service		250					
324 - Rentals					500	500	
342 - Travel, Out of District	1,504	1,533	2,500		2,500	2,500	
389 - Other Non-instructional Professional and Technical	1,800	1,300	27,000		2,000	2,000	
410 - Consumable Supplies and Materials	2,571	806	500		1,500	1,500	

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
460 - Non-consumable Items	299	581	1,000		1,000	1,000	
470 - Computer Software					5,000	5,000	
480 - Computer Hardware		800	1,000		1,000	1,000	
640 - Dues and Fees	2,568	2,315	2,500		2,500	2,500	
<b>2321 - Office of the Superintendent Services Total</b>	<b>113,014</b>	<b>340,042</b>	<b>373,103</b>	<b>2.00</b>	<b>335,100</b>	<b>335,100</b>	<b>1.88</b>
2410 - Office of the Principal Services							
112 - Classified Salaries	430,993	71,005	172,022	2.85	77,000	77,000	2.00
113 - Administrators	162,937	300,591	336,156	4.50	198,000	198,000	2.00
114 - Managerial - Classified		151,410					
121 - Substitutes - Licensed	23,619	4,855					
122 - Substitutes - Classified					5,000	5,000	
140 - Additional Salary - Cell Phone Stipend	2,310	4,592	840				
141 - COVID-19 INCENTIVE PAY	17,500						
162 - Classified Retro	9,346						
211 - Employer Contrib PERS	181,925	133,195	129,649		76,700	76,700	
212 - Employee Contribution Pick-Up	34,161	31,942	29,221		17,200	17,200	
220 - Social Sec/Medicare	47,682	38,892	36,948		21,820	21,820	
231 - Worker's Compensation	2,472	2,200	3,800		1,600	1,600	
232 - Unemployment Compensation					900	900	
233 - PFMLI			1,932		1,150	1,150	
242 - Group Health Insurance	81,539	72,963	80,072		65,200	65,200	
244 - District-Paid TSA	1,181						
245 - Tuition Reimbursement		7,620			10,000	10,000	
310 - Instructional, Professional and Technical Service	1,750				1,000	1,000	
324 - Rentals		2,333	200				
342 - Travel, Out of District	180	1,823	2,000		3,500	3,500	
353 - Postage	122	54,780	40,150		10,000	10,000	
354 - Advertising		343,916	200,000		10,000	10,000	
355 - Printing and Binding	613	982	1,000				
389 - Other Non-instructional Professional and Technical			5,000				
410 - Consumable Supplies and Materials	20,619	8,173	750		6,000	6,000	
418 - Transportation Fuel		74					
440 - Periodicals	55	46					
460 - Non-consumable Items	3,628	360	3,000		1,000	1,000	
470 - Computer Software			1,000		200	200	
480 - Computer Hardware		600			200	200	
640 - Dues and Fees	1,401	1,812	2,385		600	600	
<b>2410 - Office of the Principal Services 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>507,070</b>	<b>4.00</b>
2520 - Fiscal Services							
112 - Classified Salaries	27,320		121,461	2.00	107,000	107,000	2.00
113 - Administrators		102,742	167,812	2.00			
114 - Managerial - Classified	95,000	135,009			87,000	87,000	1.00
140 - Additional Salary - Cell Phone Stipend	420	420	1,260				
141 - COVID-19 INCENTIVE PAY	7,500						
211 - Employer Contrib PERS	29,980	56,685	68,915		50,000	50,000	

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
212 - Employee Contribution Pick-Up	6,737	14,406	17,432		12,000	12,000	
220 - Social Sec/Medicare	9,926	17,738	21,716		15,000	15,000	
231 - Worker's Compensation	653	1,030	1,062		1,000	1,000	
232 - Unemployment Compensation					2,900	2,900	
233 - PFMLI			1,133		800	800	
242 - Group Health Insurance	26,858	38,124	35,312		45,000	45,000	
244 - District-Paid TSA			(100)				
342 - Travel, Out of District		10,095	7,000		1,500	1,500	
351 - Telephone					1,000	1,000	
353 - Postage		241			100	100	
380 - Non-instructional Professional and Technical Servi	6,700						
389 - Other Non-instructional Professional and Technical	95,000	48,619	30,000		30,000	30,000	
410 - Consumable Supplies and Materials	2	1,496	1,000		1,000	1,000	
460 - Non-consumable Items		1,230	1,000		500	500	
470 - Computer Software	6,421	8,979	6,500		12,500	12,500	
480 - Computer Hardware	31	1,149	600		100	100	
542 - Replacement Equipment Purchase							
640 - Dues and Fees	2,160	2,487	2,000		2,500	2,500	
<b>2520 - Fiscal Services Total</b>	<b>314,708</b>	<b>440,450</b>	<b>484,103</b>	<b>4.00</b>	<b>369,900</b>	<b>369,900</b>	<b>3.00</b>
2540 - Operation and Maintenance of Plant Services							
112 - Classified Salaries	18,516	111,445	152,913	5.00	65,500	65,500	1.67
114 - Managerial - Classified	63,000	82,014	82,014	1.00	88,000	88,000	1.00
122 - Substitutes - Classified	25,382		7,500		3,000	3,000	0.00
124 - Temporary - Classified					15,000	15,000	0.50
130 - Additional Salary							
140 - Additional Salary - Cell Phone Stipend	420		420		500	500	0.00
141 - COVID-19 INCENTIVE PAY	7,500						
210 - Public Employees Retirement System							
211 - Employer Contrib PERS	24,339	34,067	53,424		43,000	43,000	
212 - Employee Contribution Pick-Up	5,597	8,831	13,677		11,000	11,000	
220 - Social Sec/Medicare	8,513	14,590	17,753		14,000	14,000	
231 - Worker's Compensation	2,627	5,061	5,208		1,000	1,000	
232 - Unemployment Compensation					2,600	2,600	
233 - PFMLI			918		700	700	
242 - Group Health Insurance	16,635	36,472	43,789		50,000	50,000	
244 - District-Paid TSA							
310 - Instructional, Professional and Technical Service	2,538	6,469			500	500	
321 - Cleaning Services	82,905	1,745			3,000	3,000	
322 - Repairs and Maintenance Services	15,876	38,189	35,000		20,000	20,000	
324 - Rentals	7,760	29,899	2,732		3,000	3,000	
325 - Electricity	21,722	28,356	50,000		34,000	34,000	
326 - Fuel	9,758	38,103	10,000		56,000	56,000	
327 - Water and Sewage	3,570	3,602	7,000		5,000	5,000	
328 - Garbage	7,961	13,077	8,500		15,600	15,600	
342 - Travel, Out of District		466	400		600	600	

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
351 - Telephone	9,292	18,361	600		2,000	2,000	
389 - Other Non-instructional Professional and Technical		1,949			10,000	10,000	
410 - Consumable Supplies and Materials	1,994	8,681	2,000				
416 - Custodial Supplies	38,272	50,464	40,000		30,000	30,000	
417 - Maintenance Supplies	22,103	11,128	25,000		20,000	20,000	
460 - Non-consumable Items	40,250	39,653	12,077		5,000	5,000	
480 - Computer Hardware					800	800	
541 - Initial and Additional Equipment Purchase		35,373	10,000		18,000	18,000	
542 - Replacement Equipment Purchase		9,983	10,000		15,000	15,000	
640 - Dues and Fees	510	3,327	887		1,500	1,500	
651 - Liability Insurance							
653 - Property Insurance Premiums	38,811	47,769	55,200		79,200	79,200	
<b>2540 - Operation and Maintenance of Plant Services Total</b>	<b>475,851</b>	<b>679,074</b>	<b>647,012</b>	<b>6.00</b>	<b>613,500</b>	<b>613,500</b>	<b>3.17</b>
2544 - Maintenance							
322 - Repairs and Maintenance Services	1,937	1,937					
324 - Rentals	6,845	10,717					
410 - Consumable Supplies and Materials							
542 - Replacement Equipment Purchase							
<b>2544 - Maintenance Total</b>	<b>8,782</b>	<b>12,654</b>					
2550 - Student Transportation Services							
112 - Classified Salaries	237,796	455,717	520,653	13.22	670,300	670,300	15.88
114 - Managerial - Classified	128,946	246,137	247,498	4.00	79,000	79,000	1.00
122 - Substitutes - Classified	87,283	9,114	10,005	0.50	20,000	20,000	
130 - Additional Salary	7,161	12,950					
140 - Additional Salary - Cell Phone Stipend	420	840					
141 - COVID-19 INCENTIVE PAY	22,500						
142 - Longevity Stipend							
211 - Employer Contrib PERS	106,435	130,348	184,256		196,700	196,700	
212 - Employee Contribution Pick-Up	23,203	32,478	46,055		47,500	47,500	
216 - Employer Contrib OPSRP							
217 - PERS- Prior year expense		(1,649)					
220 - Social Sec/Medicare	36,840	55,023	58,473		59,800	59,800	
231 - Worker's Compensation	16,088	29,552	29,416		4,400	4,400	
232 - Unemployment Compensation					27,000	27,000	
233 - PFMLI			3,057		3,350	3,350	
242 - Group Health Insurance	73,701	98,943	113,449		260,900	260,900	
244 - District-Paid TSA							
310 - Instructional, Professional and Technical Service	3,384	55			200	200	
318 - Professional and Improvement Costs for Non-Instruc					200	200	
320 - Property Services	22,137	14,255	11,000		15,000	15,000	
322 - Repairs and Maintenance Services		1,068	12,000		7,500	7,500	
324 - Rentals		4,121	7,000		5,000	5,000	
329 - Other Property Services	55,203	2,788	8,000		3,000	3,000	
331 - Reimbursable Student Transportation	4,809	8,722	8,500		1,000	1,000	
342 - Travel, Out of District	79	503	3,000		2,200	2,200	



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Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
343 - Travel, Student Out of District							
351 - Telephone	8,728	10,896	8,500		12,300	12,300	
353 - Postage		64			300	300	
389 - Other Non-instructional Professional and Technical	3,057	9,856	13,000		35,000	35,000	
390 - Other General Professional and Technological Servi							
410 - Consumable Supplies and Materials	17,555	23,448	10,000		22,000	22,000	
417 - Maintenance Supplies							
418 - Transportation Fuel		117,551	80,000		143,000	143,000	
460 - Non-consumable Items	12,054	17,342	18,000		7,500	7,500	
470 - Computer Software	414	770	2,500		1,000	1,000	
480 - Computer Hardware					100	100	
564 - Bus Acquisition	128,990	30,000	30,000				
640 - Dues and Fees	3,523	2,867	3,000		3,500	3,500	
653 - Property Insurance Premiums	20,129	22,885	32,000		32,400	32,400	
<b>2550 - Student Transportation Services Total</b>	<b>1,020,436</b>	<b>1,336,642</b>	<b>1,459,364</b>	<b>17.72</b>	<b>1,660,150</b>	<b>1,660,150</b>	<b>16.88</b>
2558 - Special Education Transportation Services							
112 - Classified Salaries		8,582	36,336	1.48			
122 - Substitutes - Classified	1,097						
211 - Employer Contrib PERS	292	1,970	8,585				
212 - Employee Contribution Pick-Up	66	498	2,172				
220 - Social Sec/Medicare	80	626	2,758				
231 - Worker's Compensation	26	302	1,018				
232 - Unemployment Compensation							
233 - PFMli			144				
242 - Group Health Insurance		3,320	3,090				
329 - Other Property Services							
342 - Travel, Out of District							
640 - Dues and Fees		6					
<b>2558 - Special Education Transportation Services Total</b>	<b>1,560</b>	<b>15,304</b>	<b>54,103</b>	<b>1.48</b>			
2572 - Purchasing Services							
112 - Classified Salaries	11,000						
211 - Employer Contrib PERS	2,924						
212 - Employee Contribution Pick-Up	660						
220 - Social Sec/Medicare	841						
231 - Worker's Compensation	41						
<b>2572 - Purchasing Services Total</b>	<b>15,466</b>						
2660 - Technology Services							
112 - Classified Salaries		51,933	54,907	1.00			
141 - COVID-19 INCENTIVE PAY	2,500						
154 - Licensed Extra Duty		6,388	6,388				
155 - Classified Extra Duty	19,165	9,582	9,582		13,000	13,000	0.22
211 - Employer Contrib PERS	5,094	16,107	16,812		3,400	3,400	
212 - Employee Contribution Pick-Up	1,150	4,074	4,253		800	800	
220 - Social Sec/Medicare	1,568	5,070	5,325		1,000	1,000	
231 - Worker's Compensation	85	276	269		200	200	

### Alsea School District #7J

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
100							
General Fund							
232 - Unemployment Compensation					500	500	
233 - PFMLI			278		100	100	
242 - Group Health Insurance		13,430	15,000				
310 - Instructional, Professional and Technical Service	1,520	1,720					
322 - Repairs and Maintenance Services	295	275	5,000				
351 - Telephone	4,096	3,698	17,600		19,800	19,800	
359 - Other Communication Services	25,203	24,115	15,000		19,000	19,000	
389 - Other Non-instructional Professional and Technical	17,792	2,411	18,000		2,000	2,000	
410 - Consumable Supplies and Materials	1,576	8,418	2,000		15,000	15,000	
460 - Non-consumable Items	6,778	8,339	4,000		500	500	
470 - Computer Software	199,441	198,544	22,500		4,100	4,100	
480 - Computer Hardware	100,734	65,985	25,000		8,000	8,000	
542 - Replacement Equipment Purchase							
550 - Depreciable Technology			45,000		5,000	5,000	
640 - Dues and Fees		59	1,000				
653 - Property Insurance Premiums		469					
<b>2660 - Technology Services Total</b>	<b>386,997</b>	<b>420,892</b>	<b>267,915</b>	<b>1.00</b>	<b>92,400</b>	<b>92,400</b>	<b>0.22</b>
2000 - SUPPORT SERVICES Total	3,711,462	5,288,185	5,180,957	44.80	4,073,748	4,073,748	30.96
5100 - DEBT SERVICE							
5110 - Long-Term Debt Service							
610 - Redemption of Principal	126,287	125,994	17,649		18,800	18,800	
621 - Regular Interest	4,557	3,470	2,346		1,300	1,300	
622 - Bus & Bus Garage Interest	10,434	11,814					
<b>5110 - Long-Term Debt Service Total</b>	<b>141,278</b>	<b>141,278</b>	<b>19,995</b>		<b>20,100</b>	<b>20,100</b>	
5100 - DEBT SERVICE Total	141,278	141,278	19,995		20,100	20,100	
5200 - TRANSFER OF FUNDS							
5200 - Transfers of Funds							
790 - Other Transfers	60,696	76,500	120,000		123,405	123,405	
792 - Bus Replacement Fund Transfer	5,000	5,000	210,000		259,000	259,000	
794 - Capital Projects Working Fund Transfer	159,304	200,000	200,000				
795 - Athletics					164,200	164,200	
<b>5200 - Transfers of Funds Total</b>	<b>225,000</b>	<b>281,500</b>	<b>530,000</b>		<b>546,605</b>	<b>546,605</b>	
5200 - TRANSFER OF FUNDS Total	225,000	281,500	530,000		546,605	546,605	
6000 - CONTINGENCIES							
6110 - Operating Contingency							
810 - Planned Reserve			120,000		120,000	120,000	
<b>6110 - Operating Contingency Total</b>			<b>120,000</b>		<b>120,000</b>	<b>120,000</b>	
6000 - CONTINGENCIES Total			120,000		120,000	120,000	
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
820 - Reserved for Next Year			1,341,734		2,022,105	2,022,105	
<b>7000 - Unappropriated Ending Fund Balance Total</b>			<b>1,341,734</b>		<b>2,022,105</b>	<b>2,022,105</b>	
7000 - Unappropriated Ending Fund Balance Total			1,341,734		2,022,105	2,022,105	
<b>General Fund Total</b>	<b>8,992,745</b>	<b>11,948,361</b>	<b>12,907,799</b>	<b>110.69</b>	<b>10,531,603</b>	<b>10,531,603</b>	<b>62.22</b>
<b>100 Total</b>	<b>8,992,745</b>	<b>11,948,361</b>	<b>12,907,799</b>	<b>110.69</b>	<b>10,531,603</b>	<b>10,531,603</b>	<b>62.22</b>

# 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.

# Special Revenue

Fund 200's

Resources and Expenditures

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	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	\$ 5,000	
<b>1111 Total</b>			<b>\$ 32,000</b>		<b>\$ 5,000</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	\$ 44,200	
<b>1131 Total</b>			<b>\$ 34,000</b>		<b>\$ 44,200</b>	<b>\$ 44,200</b>	
1000 - INSTRUCTION Total			\$ 100,000		\$ 49,200	\$ 49,200	
2000 - SUPPORT SERVICES							
2113							
300 - Purchased Services							
400 - Supplies and Materials					\$ 10,000	\$ 10,000	
600 - Other Objects							
<b>2113 Total</b>					<b>\$ 10,000</b>	<b>\$ 10,000</b>	
2000 - SUPPORT SERVICES Total					\$ 10,000	\$ 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>\$ 59,200</b>	
<b>200 Total</b>			<b>\$ 100,000</b>		<b>\$ 59,200</b>	<b>\$ 59,200</b>	

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
200							
Special Revenue Funds							
1000 - INSTRUCTION							
1111 - Elementary, K-5							
130 - Additional Salary			\$ 28,000				
220 - Social Sec/Medicare			\$ 3,000				
410 - Consumable Supplies and Materials			\$ 1,000		\$ 5,000	\$ 5,000	
<b>1111 - Elementary, K-5 Total</b>			<b>\$ 32,000</b>		<b>\$ 5,000</b>	<b>\$ 5,000</b>	
1121 - Middle/Junior High Programs							
130 - Additional Salary			\$ 30,000				
220 - Social Sec/Medicare			\$ 3,000				
410 - Consumable Supplies and Materials			\$ 1,000				
<b>1121 - Middle/Junior High Programs Total</b>			<b>\$ 34,000</b>				
1131 - High School Programs							
130 - Additional Salary			\$ 30,000				
220 - Social Sec/Medicare			\$ 3,000				
342 - Travel, Out of District							
410 - Consumable Supplies and Materials			\$ 1,000		\$ 44,200	\$ 44,200	
<b>1131 - High School Programs Total</b>			<b>\$ 34,000</b>		<b>\$ 44,200</b>	<b>\$ 44,200</b>	
1000 - INSTRUCTION Total			\$ 100,000		\$ 49,200	\$ 49,200	
2000 - SUPPORT SERVICES							
2113 - Social Work Services							
340 - Travel							
410 - Consumable Supplies and Materials					\$ 10,000	\$ 10,000	
640 - Dues and Fees							
<b>2113 - Social Work Services Total</b>					<b>\$ 10,000</b>	<b>\$ 10,000</b>	
2000 - SUPPORT SERVICES Total					\$ 10,000	\$ 10,000	
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
820 - Reserved for Next Year			\$ 0				
<b>7000 - Unappropriated Ending Fund Balance 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>\$ 59,200</b>	
<b>200 Total</b>			<b>\$ 100,000</b>		<b>\$ 59,200</b>	<b>\$ 59,200</b>	

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	Budget	Budget	Budget
						FY2022-2023	FY2023-2024	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

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	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>					
1000 - INSTRUCTION Total	\$	48,582					
<b>Federal Reporting Total</b>	<b>\$</b>	<b>48,582</b>					
<b>201 Total</b>	<b>\$</b>	<b>48,582</b>					

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
201							
Federal Reporting							
1000 - INSTRUCTION							
1272 - Title I							
111 - Licensed Salaries							
112 - Classified Salaries	29,520						
121 - Substitutes - Licensed							
162 - Classified Retro	2,606						
211 - Employer Contrib PERS	8,539						
212 - Employee Contribution Pick-Up	1,928						
220 - Social Sec/Medicare	2,404						
231 - Worker's Compensation	238						
232 - Unemployment Compensation							
233 - PFMLI							
242 - Group Health Insurance	3,347						
<b>1272 - Title I Total</b>	<b>48,582</b>						
1000 - INSTRUCTION Total	48,582						
<b>Federal Reporting Total</b>	<b>48,582</b>						
<b>201 Total</b>	<b>48,582</b>						

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	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>10,405</b>					
1000 - INSTRUCTION Total	\$	10,405					
<b>Title IV-A Total</b>	\$	<b>10,405</b>					
<b>202 Total</b>	\$	<b>10,405</b>					

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
202							
Title IV-A							
1000 - INSTRUCTION							
1272 - Title I							
111 - Licensed Salaries	405						
113 - Administrators	6,502						
121 - Substitutes - Licensed							
211 - Employer Contrib PERS	2,658						
212 - Employee Contribution Pick-Up	60						
220 - Social Sec/Medicare	765						
231 - Worker's Compensation	15						
<b>1272 - Title I           Total</b>	<b>10,405</b>						
1000 - INSTRUCTION Total	10,405						
<b>Title IV-A Total</b>	<b>10,405</b>						
<b>202 Total</b>	<b>10,405</b>						

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget				
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	FY2023-2024 FTE			
203										
Title I-A										
1000 - INSTRUCTION										
1272										
100 - Salaries	\$	38,545	\$	36,385	1.00	\$	26,500	\$	26,500	0.65
200 - Associated Payroll Costs	\$	17,969	\$	17,277		\$	10,875	\$	10,875	
300 - Purchased Services										
400 - Supplies and Materials	\$	943				\$	5,625	\$	5,625	
600 - Other Objects	\$	45								
<b>1272 Total</b>	<b>\$</b>	<b>57,501</b>	<b>\$</b>	<b>53,663</b>	<b>1.00</b>	<b>\$</b>	<b>43,000</b>	<b>\$</b>	<b>43,000</b>	<b>0.65</b>
1000 - INSTRUCTION Total	\$	57,501	\$	53,663	1.00	\$	43,000	\$	43,000	0.65
<b>Title I-A Total</b>	<b>\$</b>	<b>57,501</b>	<b>\$</b>	<b>53,663</b>	<b>1.00</b>	<b>\$</b>	<b>43,000</b>	<b>\$</b>	<b>43,000</b>	<b>0.65</b>
203 Total	\$	57,501	\$	53,663	1.00	\$	43,000	\$	43,000	0.65

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
203							
Title I-A							
1000 - INSTRUCTION							
1272 - Title I							
111 - Licensed Salaries					\$ 26,500	\$ 26,500	0.65
112 - Classified Salaries		38,545	\$ 36,385	1.00			
121 - Substitutes - Licensed							
162 - Classified Retro							
211 - Employer Contrib PERS		9,143	\$ 8,631		\$ 6,500	\$ 6,500	
212 - Employee Contribution Pick-Up		2,313	\$ 2,183		\$ 1,600	\$ 1,600	
220 - Social Sec/Medicare		2,883	\$ 2,717		\$ 2,000	\$ 2,000	
231 - Worker's Compensation		165	\$ 138		\$ 150	\$ 150	
232 - Unemployment Compensation					\$ 500	\$ 500	
233 - PFMLI			\$ 142		\$ 125	\$ 125	
242 - Group Health Insurance		3,466	\$ 3,466				
244 - District-Paid TSA							
410 - Consumable Supplies and Materials		943			\$ 500	\$ 500	
480 - Computer Hardware					\$ 5,125	\$ 5,125	
640 - Dues and Fees		45					
<b>1272 - Title I                  Total</b>		<b>57,501</b>	<b>\$ 53,663</b>	<b>1.00</b>	<b>\$ 43,000</b>	<b>\$ 43,000</b>	<b>0.65</b>
1000 - INSTRUCTION Total		57,501	\$ 53,663	1.00	\$ 43,000	\$ 43,000	0.65
<b>Title I-A Total</b>		<b>57,501</b>	<b>\$ 53,663</b>	<b>1.00</b>	<b>\$ 43,000</b>	<b>\$ 43,000</b>	<b>0.65</b>
<b>203 Total</b>		<b>57,501</b>	<b>\$ 53,663</b>	<b>1.00</b>	<b>\$ 43,000</b>	<b>\$ 43,000</b>	<b>0.65</b>



**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	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>\$ 12,878</b>	<b>\$ 56,063</b>				
3000 - ENTERPRISE AND COMMUNITY SERVICES Total		\$ 12,878	\$ 56,063				
<b>CNP Equipment Grant Total</b>		<b>\$ 12,878</b>	<b>\$ 56,063</b>				
<b>204 Total</b>		<b>\$ 12,878</b>	<b>\$ 56,063</b>				

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
204							
CNP Equipment Grant							
3000 - ENTERPRISE AND COMMUNITY SERVICES							
3100 - Food Services							
322 - Repairs and Maintenance Services							
460 - Non-consumable Items		8,408					
541 - Initial and Additional Equipment Purchase		4,470	\$ 56,063				
<b>3100 - Food Services Total</b>		<b>12,878</b>	<b>\$ 56,063</b>				
3000 - ENTERPRISE AND COMMUNITY SERVICES Total		12,878	\$ 56,063				
<b>CNP Equipment Grant Total</b>		<b>12,878</b>	<b>\$ 56,063</b>				
<b>204 Total</b>		<b>12,878</b>	<b>\$ 56,063</b>				

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
207							
YTP							
2000 - SUPPORT SERVICES							
2126 - Placement Services							
112 - Classified Salaries		14,327	\$ 15,104	0.40	\$ 16,500	\$ 16,500	0.40
211 - Employer Contrib PERS		3,139	\$ 3,571		\$ 4,100	\$ 4,100	
212 - Employee Contribution Pick-Up		806	\$ 903		\$ 1,000	\$ 1,000	
216 - Employer Contrib OPSRP							
220 - Social Sec/Medicare		1,027	\$ 1,152		\$ 1,350	\$ 1,350	
231 - Worker's Compensation		55	\$ 57		\$ 100	\$ 100	
232 - Unemployment Compensation					\$ 250	\$ 250	
233 - PFMLI			\$ 60				
242 - Group Health Insurance		4,623	\$ 5,794		\$ 6,000	\$ 6,000	
342 - Travel, Out of District		398			\$ 3,000	\$ 3,000	
353 - Postage					\$ 400	\$ 400	
410 - Consumable Supplies and Materials					\$ 3,300	\$ 3,300	
<b>2126 - Placement Services Total</b>		<b>24,375</b>	<b>\$ 26,642</b>	<b>0.40</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>0.40</b>
2000 - SUPPORT SERVICES Total		24,375	\$ 26,642	0.40	\$ 36,000	\$ 36,000	0.40
<b>YTP Total</b>		<b>24,375</b>	<b>\$ 26,642</b>	<b>0.40</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>0.40</b>
<b>207 Total</b>		<b>24,375</b>	<b>\$ 26,642</b>	<b>0.40</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>0.40</b>

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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



**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
210							
IDEA Part B 611							
1000 - INSTRUCTION							
1250 - Less Restrictive Programs: Students w/ Disability							
112 - Classified Salaries	31,821	32,113	\$ 43,782	1.93	\$ 61,600	\$ 61,600	2.00
122 - Substitutes - Classified							
211 - Employer Contrib PERS	7,822	7,890	\$ 11,692		\$ 15,500	\$ 15,500	
212 - Employee Contribution Pick-Up	1,596	1,773	\$ 2,627		\$ 3,700	\$ 3,700	
220 - Social Sec/Medicare	2,612	2,237	\$ 3,314		\$ 5,000	\$ 5,000	
231 - Worker's Compensation	225	120	\$ 175		\$ 350	\$ 350	
232 - Unemployment Compensation					\$ 1,000	\$ 1,000	
233 - PFMLI			\$ 154		\$ 250	\$ 250	
242 - Group Health Insurance	13,169	13,511	\$ 19,080		\$ 30,000	\$ 30,000	
244 - District-Paid TSA							
310 - Instructional, Professional and Technical Service							
312 - Instructional Programs Improvement Services							
318 - Professional and Improvement Costs for Non-Instruc							
342 - Travel, Out of District		1,563					
410 - Consumable Supplies and Materials			\$ 16,167		\$ 5,055	\$ 5,055	
<b>1250 - Less Restrictive Programs: Students w/ Disability Total</b>	<b>57,245</b>	<b>59,208</b>	<b>\$ 96,991</b>	<b>1.93</b>	<b>\$ 122,455</b>	<b>\$ 122,455</b>	<b>2.00</b>
1000 - INSTRUCTION Total	57,245	59,208	\$ 96,991	1.93	\$ 122,455	\$ 122,455	2.00
<b>IDEA Part B 611 Total</b>	<b>57,245</b>	<b>59,208</b>	<b>\$ 96,991</b>	<b>1.93</b>	<b>\$ 122,455</b>	<b>\$ 122,455</b>	<b>2.00</b>
<b>210 Total</b>	<b>57,245</b>	<b>59,208</b>	<b>\$ 96,991</b>	<b>1.93</b>	<b>\$ 122,455</b>	<b>\$ 122,455</b>	<b>2.00</b>

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	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>					
1000 - INSTRUCTION Total	\$	16,920					
<b>Kindergarten Partner &amp; Innovation Total</b>	<b>\$</b>	<b>16,920</b>					
<b>214 Total</b>	<b>\$</b>	<b>16,920</b>					

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
214							
Kindergarten Partner & Innovation							
1000 - INSTRUCTION							
1140 - Pre-kindergarten Programs							
112 - Classified Salaries	7,961						
122 - Substitutes - Classified							
211 - Employer Contrib PERS	2,116						
212 - Employee Contribution Pick-Up	478						
220 - Social Sec/Medicare	609						
231 - Worker's Compensation	63						
232 - Unemployment Compensation							
233 - PFMLI							
242 - Group Health Insurance	710						
320 - Property Services	336						
389 - Other Non-instructional Professional and Technical	2,500						
410 - Consumable Supplies and Materials							
690 - Grant Indirect Charges	2,148						
<b>1140 - Pre-kindergarten Programs Total</b>	<b>16,920</b>						
1000 - INSTRUCTION Total	16,920						
<b>Kindergarten Partner &amp; Innovation Total</b>	<b>16,920</b>						
<b>214 Total</b>	<b>16,920</b>						

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
216							
IDEA Part B 619							
1000 - INSTRUCTION							
1250 - Less Restrictive Programs: Students w/ Disability							
111 - Licensed Salaries							
1250 - Less Restrictive Programs: Students w/ Disability Total							
1251 - Less Restrictive Revenue for Students							
112 - Classified Salaries			\$ 1,103				
211 - Employer Contrib PERS			\$ 250				
212 - Employee Contribution Pick-Up			\$ 60				
220 - Social Sec/Medicare			\$ 77				
231 - Worker's Compensation			\$ 10				
410 - Consumable Supplies and Materials		1,313			\$ 1,500	\$ 1,500	
1251 - Less Restrictive Revenue for Students Total		1,313	\$ 1,500		\$ 1,500	\$ 1,500	
1000 - INSTRUCTION Total		1,313	\$ 1,500		\$ 1,500	\$ 1,500	
IDEA Part B 619 Total		1,313	\$ 1,500		\$ 1,500	\$ 1,500	
216 Total		1,313	\$ 1,500		\$ 1,500	\$ 1,500	

**Alsea School District #7J**

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



## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
218							
Athletics							
1000 - INSTRUCTION							
1122 - Middle/Junior High School Extra-curricular							
113 - Administrators							
150 - Coaching/Athletics					\$ 21,500	\$ 21,500	0.35
211 - Employer Contrib PERS							
212 - Employee Contribution Pick-Up					\$ 1,300	\$ 1,300	
216 - Employer Contrib OPSRP					\$ 5,400	\$ 5,400	
220 - Social Sec/Medicare					\$ 1,700	\$ 1,700	
231 - Worker's Compensation					\$ 150	\$ 150	
232 - Unemployment Compensation					\$ 350	\$ 350	
233 - PFMLI					\$ 150	\$ 150	
242 - Group Health Insurance							
324 - Rentals					\$ 1,000	\$ 1,000	
342 - Travel, Out of District					\$ 600	\$ 600	
389 - Other Non-instructional Professional and Technical					\$ 4,000	\$ 4,000	
410 - Consumable Supplies and Materials							
419 - Athletic Uniforms					\$ 2,500	\$ 2,500	
640 - Dues and Fees					\$ 650	\$ 650	
<b>1122 - Middle/Junior High School Extra-curricular Total</b>					<b>\$ 39,300</b>	<b>\$ 39,300</b>	<b>0.35</b>
1132 - High School Extra-curricular							
113 - Administrators					\$ 15,000	\$ 15,000	0.13
150 - Coaching/Athletics					\$ 34,500	\$ 34,500	0.89
211 - Employer Contrib PERS					\$ 4,200	\$ 4,200	
212 - Employee Contribution Pick-Up					\$ 3,400	\$ 3,400	
216 - Employer Contrib OPSRP					\$ 10,000	\$ 10,000	
220 - Social Sec/Medicare					\$ 4,000	\$ 4,000	
231 - Worker's Compensation					\$ 300	\$ 300	
232 - Unemployment Compensation					\$ 800	\$ 800	
233 - PFMLI					\$ 250	\$ 250	
324 - Rentals					\$ 1,000	\$ 1,000	
342 - Travel, Out of District					\$ 10,000	\$ 10,000	
343 - Travel, Student Out of District					\$ 15,000	\$ 15,000	
389 - Other Non-instructional Professional and Technical					\$ 13,000	\$ 13,000	
410 - Consumable Supplies and Materials					\$ 6,000	\$ 6,000	
460 - Non-consumable Items					\$ 9,000	\$ 9,000	
470 - Computer Software					\$ 2,000	\$ 2,000	
640 - Dues and Fees					\$ 3,950	\$ 3,950	
<b>1132 - High School Extra-curricular Total</b>					<b>\$ 132,400</b>	<b>\$ 132,400</b>	<b>1.02</b>
1000 - INSTRUCTION Total					\$ 171,700	\$ 171,700	1.37
<b>Athletics Total</b>					<b>\$ 171,700</b>	<b>\$ 171,700</b>	<b>1.37</b>
<b>218 Total</b>					<b>\$ 171,700</b>	<b>\$ 171,700</b>	<b>1.37</b>

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	Budget	Budget	Budget
						FY2022-2023	FY2023-2024	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	\$ -	\$ -	\$ -
<b>219 Total</b>				<b>\$ 54,012</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	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>					
1122							
300 - Purchased Services							
400 - Supplies and Materials							
600 - Other Objects							
<b>1122 Total</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>					
1000 - INSTRUCTION Total	\$	18,069					
<b>Student Activity Funds Total</b>	<b>\$</b>	<b>18,069</b>					
<b>219 Total</b>	<b>\$</b>	<b>18,069</b>					

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
219							
Student Activity Funds							
1000 - INSTRUCTION							
1113 - Elementary Extra-curricular							
332 - Non-reimbursable Student Transportation							
340 - Travel	1,164						
343 - Travel, Student Out of District							
410 - Consumable Supplies and Materials	746						
411 - DO NOT USE Workbooks							
430 - Library Books							
460 - Non-consumable Items							
470 - Computer Software							
480 - Computer Hardware							
640 - Dues and Fees							
<b>1113 - Elementary Extra-curricular Total</b>	<b>1,910</b>						
1132 - High School Extra-curricular							
324 - Rentals	2,394						
332 - Non-reimbursable Student Transportation							
340 - Travel	3,206						
343 - Travel, Student Out of District							
370 - Tuition	3,000						
374 - Other Tuition							
380 - Non-instructional Professional and Technical Servi							
410 - Consumable Supplies and Materials	6,870						
411 - DO NOT USE Workbooks							
430 - Library Books							
460 - Non-consumable Items	569						
470 - Computer Software							
480 - Computer Hardware							
640 - Dues and Fees	120						
<b>1132 - High School Extra-curricular Total</b>	<b>16,159</b>						
1000 - INSTRUCTION Total	18,069						
<b>Student Activity Funds Total</b>	<b>18,069</b>						
<b>219 Total</b>	<b>18,069</b>						

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
221							
Title II-A Teacher Quality							
1000 - INSTRUCTION							
1272 - Title I							
111 - Licensed Salaries			\$ 4,300				
113 - Administrators	2,672	11,725					
211 - Employer Contrib PERS	1,092	3,146	\$ 1,204				
212 - Employee Contribution Pick-Up	25		\$ 258				
220 - Social Sec/Medicare	314	897	\$ 238				
231 - Worker's Compensation	6	17					
232 - Unemployment Compensation							
233 - PFMLI							
242 - Group Health Insurance							
410 - Consumable Supplies and Materials							
470 - Computer Software							
<b>1272 - Title I Total</b>	<b>4,110</b>	<b>15,785</b>	<b>\$ 6,000</b>				
1000 - INSTRUCTION Total	4,110	15,785	\$ 6,000				
2000 - SUPPORT SERVICES							
2240 - Instructional Staff Development							
310 - Instructional, Professional and Technical Service					\$ 5,670	\$ 5,670	
312 - Instructional Programs Improvement Services							
371 - Tuition Payments to Other Districts Within State							
420 - Textbooks/Workbooks							
541 - Initial and Additional Equipment Purchase							
<b>2240 - Instructional Staff Development Total</b>					<b>\$ 5,670</b>	<b>\$ 5,670</b>	
2000 - SUPPORT SERVICES Total					\$ 5,670	\$ 5,670	
<b>Title II-A Teacher Quality Total</b>	<b>4,110</b>	<b>15,785</b>	<b>\$ 6,000</b>		<b>\$ 5,670</b>	<b>\$ 5,670</b>	
221 Total	4,110	15,785	\$ 6,000		\$ 5,670	\$ 5,670	



**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	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>					
1132							
100 - Salaries							
200 - Associated Payroll Costs							
<b>1132 Total</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>					
1000 - INSTRUCTION Total	\$	149,735					
<b>Measure 98 Grant Total</b>	<b>\$</b>	<b>149,735</b>					
<b>222 Total</b>	<b>\$</b>	<b>149,735</b>					

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
222							
Measure 98 Grant							
1000 - INSTRUCTION							
1131 - High School Programs							
111 - Licensed Salaries	48,321						
211 - Employer Contrib PERS	13,917						
212 - Employee Contribution Pick-Up	3,135						
220 - Social Sec/Medicare	3,935						
231 - Worker's Compensation	326						
232 - Unemployment Compensation							
233 - PFMLI							
242 - Group Health Insurance	10,142						
312 - Instructional Programs Improvement Services							
371 - Tuition Payments to Other Districts Within State	6,065						
410 - Consumable Supplies and Materials							
420 - Textbooks/Workbooks							
460 - Non-consumable Items							
470 - Computer Software	2,133						
480 - Computer Hardware							
640 - Dues and Fees							
<b>1131 - High School Programs Total</b>	<b>87,975</b>						
1280 - Alternative Education							
111 - Licensed Salaries							
112 - Classified Salaries	34,643						
162 - Classified Retro	3,629						
211 - Employer Contrib PERS	10,173						
212 - Employee Contribution Pick-Up	2,296						
220 - Social Sec/Medicare	2,713						
231 - Worker's Compensation	292						
232 - Unemployment Compensation							
233 - PFMLI							
242 - Group Health Insurance	8,015						
410 - Consumable Supplies and Materials							
<b>1280 - Alternative Education Total</b>	<b>61,760</b>						
1000 - INSTRUCTION Total	149,735						
<b>Measure 98 Grant Total</b>	<b>149,735</b>						
<b>222 Total</b>	<b>149,735</b>						

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	Budget	Budget	Budget
						FY2022-2023	FY2023-2024	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)	\$ -	\$ -	\$ -	\$ -
<b>223 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
223							
Forest Camp - Measure 99							
1000 - INSTRUCTION							
1121 - Middle/Junior High Programs							
111 - Licensed Salaries							
211 - Employer Contrib PERS							
212 - Employee Contribution Pick-Up							
220 - Social Sec/Medicare							
231 - Worker's Compensation							
232 - Unemployment Compensation							
242 - Group Health Insurance							
374 - Other Tuition							
<b>1121 - Middle/Junior High Programs Total</b>							
1122 - Middle/Junior High School Extra-curricular							
151 - Club Advisor/Activities							
211 - Employer Contrib PERS							
212 - Employee Contribution Pick-Up							
220 - Social Sec/Medicare							
231 - Worker's Compensation							
232 - Unemployment Compensation							
374 - Other Tuition							
<b>1122 - Middle/Junior High School Extra-curricular Total</b>							
1000 - INSTRUCTION Total							
<b>Forest Camp - Measure 99 Total</b>							
<b>223 Total</b>							

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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



**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
226							
ESSA Partnerships							
2000 - SUPPORT SERVICES							
2210 - Improvement of Instruction Services							
130 - Additional Salary					\$ 49,000	\$ 49,000	0.69
211 - Employer Contrib PERS					\$ 12,200	\$ 12,200	
212 - Employee Contribution Pick-Up					\$ 3,000	\$ 3,000	
220 - Social Sec/Medicare					\$ 3,800	\$ 3,800	
231 - Worker's Compensation					\$ 250	\$ 250	
232 - Unemployment Compensation					\$ 1,700	\$ 1,700	
233 - PFMLI					\$ 200	\$ 200	
242 - Group Health Insurance					\$ 10,300	\$ 10,300	
342 - Travel, Out of District					\$ 4,650	\$ 4,650	
<b>2210 - Improvement of Instruction Services Total</b>					<b>\$ 85,100</b>	<b>\$ 85,100</b>	<b>0.69</b>
2623 - Evaluation Services							
312 - Instructional Programs Improvement Services	10,000	10,000					
<b>2623 - Evaluation Services Total</b>	<b>10,000</b>	<b>10,000</b>					
2624 - Planning Services							
111 - Licensed Salaries							
112 - Classified Salaries							
114 - Managerial - Classified	32,183	20,883	\$ 20,883	0.30			
121 - Substitutes - Licensed							
211 - Employer Contrib PERS	10,308	5,603	\$ 5,603				
212 - Employee Contribution Pick-Up							
220 - Social Sec/Medicare	2,010	1,215	\$ 1,215				
231 - Worker's Compensation	240	77	\$ 77				
232 - Unemployment Compensation							
233 - PFMLI			\$ 63				
242 - Group Health Insurance	14,397	15,000	\$ 15,000				
410 - Consumable Supplies and Materials			\$ 1,159				
<b>2624 - Planning Services Total</b>	<b>59,138</b>	<b>42,778</b>	<b>\$ 44,000</b>	<b>0.30</b>			
2000 - SUPPORT SERVICES Total	69,138	52,778	\$ 44,000	0.30	\$ 85,100	\$ 85,100	0.69
<b>ESSA Partnerships Total</b>	<b>69,138</b>	<b>52,778</b>	<b>\$ 44,000</b>	<b>0.30</b>	<b>\$ 85,100</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>0.30</b>	<b>\$ 85,100</b>	<b>\$ 85,100</b>	<b>0.69</b>

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
230							
LEA ESSER							
2000 - SUPPORT SERVICES							
2542 - Care and Upkeep of Buildings Services							
410 - Consumable Supplies and Materials					\$ -		
460 - Non-consumable Items	50,454				\$ -		
<b>2542 - Care and Upkeep of Buildings Services Total</b>	<b>50,454</b>				<b>\$ -</b>		
2660 - Technology Services							
480 - Computer Hardware					\$ -		
<b>2660 - Technology Services Total</b>					<b>\$ -</b>		
2000 - SUPPORT SERVICES Total	50,454				\$ -		
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Building Acquisition, Construction, and Improvem							
541 - Initial and Additional Equipment Purchase			\$ 68,252		\$ 68,252	\$ 68,252	
<b>4150 - Building Acquisition, Construction, and Improvem Total</b>			<b>\$ 68,252</b>		<b>\$ 68,252</b>	<b>\$ 68,252</b>	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			\$ 68,252		\$ 68,252	\$ 68,252	
<b>LEA ESSER Total</b>	<b>50,454</b>		<b>\$ 68,252</b>		<b>\$ 68,252</b>	<b>\$ 68,252</b>	
<b>230 Total</b>	<b>50,454</b>		<b>\$ 68,252</b>		<b>\$ 68,252</b>	<b>\$ 68,252</b>	

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024	FY2023-2024
231	Comprehensive Distance Le:	4500	Restricted Revenue, Federal Government	\$ 102,344	\$ -	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -
<b>231 Total</b>				<b>\$ 102,344</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
231							
Comprehensive Distance Learning							
2000 - SUPPORT SERVICES							
2660 - Technology Services							
351 - Telephone							
470 - Computer Software							
480 - Computer Hardware	102,344						
<b>2660 - Technology Services Total</b>	<b>102,344</b>						
2000 - SUPPORT SERVICES Total	102,344						
<b>Comprehensive Distance Learning Total</b>	<b>102,344</b>						
<b>231 Total</b>	<b>102,344</b>						

**Alsea School District #7J**

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



## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
232							
ESSER III							
1000 - INSTRUCTION							
1111 - Elementary, K-5							
111 - Licensed Salaries					\$ 4,500	\$ 4,500	
211 - Employer Contrib PERS					\$ 1,170	\$ 1,170	
212 - Employee Contribution Pick-Up					\$ 270	\$ 270	
220 - Social Sec/Medicare					\$ 400	\$ 400	
231 - Worker's Compensation					\$ 100	\$ 100	
233 - PFMLI					\$ 100	\$ 100	
242 - Group Health Insurance							
390 - Other General Professional and Technological Servi							
410 - Consumable Supplies and Materials					\$ 460	\$ 460	
<b>1111 - Elementary, K-5 Total</b>					<b>\$ 7,000</b>	<b>\$ 7,000</b>	
1000 - INSTRUCTION Total					\$ 7,000	\$ 7,000	
2000 - SUPPORT SERVICES							
2110 - Attendance and Social Work Services							
389 - Other Non-instructional Professional and Technical			\$ 13,000				
410 - Consumable Supplies and Materials		1,071					
<b>2110 - Attendance and Social Work Services Total</b>		<b>1,071</b>	<b>\$ 13,000</b>				
2113 - Social Work Services							
410 - Consumable Supplies and Materials			\$ 2,200				
<b>2113 - Social Work Services Total</b>			<b>\$ 2,200</b>				
2122 - Counseling Services							
389 - Other Non-instructional Professional and Technical			\$ 13,000				
<b>2122 - Counseling Services Total</b>			<b>\$ 13,000</b>				
2150 - Speech Pathology and Audiology Services							
389 - Other Non-instructional Professional and Technical			\$ 13,000				
<b>2150 - Speech Pathology and Audiology Services Total</b>			<b>\$ 13,000</b>				
2000 - SUPPORT SERVICES Total		1,071	\$ 41,200				
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Building Acquisition, Construction, and Improvem							
541 - Initial and Additional Equipment Purchase			\$ 164,800		\$ 164,800	\$ 164,800	
<b>4150 - Building Acquisition, Construction, and Improvem Total</b>			<b>\$ 164,800</b>		<b>\$ 164,800</b>	<b>\$ 164,800</b>	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			\$ 164,800		\$ 164,800	\$ 164,800	
<b>ESSER III Total</b>		<b>1,071</b>	<b>\$ 206,000</b>		<b>\$ 171,800</b>	<b>\$ 171,800</b>	
<b>232 Total</b>		<b>1,071</b>	<b>\$ 206,000</b>		<b>\$ 171,800</b>	<b>\$ 171,800</b>	

**Alsea School District #7J**

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

**(Summary by Object)**

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**Alsea School District #7]**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
240							
Bus Replacement Fund							
2000 - SUPPORT SERVICES							
2550 - Student Transportation Services							
564 - Bus Acquisition							
<b>2550 - Student Transportation Services      Total</b>							
2000 - SUPPORT SERVICES Total							
5100 - DEBT SERVICE							
5110 - Long-Term Debt Service							
610 - Redemption of Principal							
622 - Bus & Bus Garage Interest							
<b>5110 - Long-Term Debt Service      Total</b>							
5100 - DEBT SERVICE Total							
<b>Bus Replacement Fund      Total</b>							
<b>240 Total</b>							

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	Budget	Budget	Budget
						FY2022-2023	FY2023-2024	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	\$ 100,000
		4500	Restricted Revenue, Federal Government	\$ -	\$ -	\$ -	\$ -	\$ -
		4910	Federal Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
		5200	Interfund Transfers	\$ 55,756	\$ -	\$ -	\$ -	\$ -
		5400	Resources - Beginning Fund Balance	\$ 3,160	\$ -	\$ -	\$ -	\$ -
<b>250 Total</b>				<b>\$ 59,232</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	FY2023-2024 FTE
250							
Non-Federal Reporting							
1000 - INSTRUCTION							
1111							
400 - Supplies and Materials			\$ 10,000		\$ 10,000	\$ 10,000	
<b>1111 Total</b>			<b>\$ 10,000</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	
1121							
400 - Supplies and Materials			\$ 10,000		\$ 10,000	\$ 10,000	
<b>1121 Total</b>			<b>\$ 10,000</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	
1131							
400 - Supplies and Materials			\$ 10,000		\$ 10,000	\$ 10,000	
<b>1131 Total</b>			<b>\$ 10,000</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	
1000 - INSTRUCTION Total			\$ 30,000		\$ 30,000	\$ 30,000	
2000 - SUPPORT SERVICES							
2240							
300 - Purchased Services			\$ 10,000		\$ 10,000	\$ 10,000	
<b>2240 Total</b>			<b>\$ 10,000</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	
2544							
400 - Supplies and Materials			\$ 10,000		\$ 10,000	\$ 10,000	
<b>2544 Total</b>			<b>\$ 10,000</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	
2660							
400 - Supplies and Materials			\$ 50,000		\$ 50,000	\$ 50,000	
<b>2660 Total</b>			<b>\$ 50,000</b>		<b>\$ 50,000</b>	<b>\$ 50,000</b>	
2000 - SUPPORT SERVICES Total			\$ 70,000		\$ 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>					
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>\$ 100,000</b>	
<b>250 Total</b>	<b>\$ 59,252</b>	<b>\$ 0</b>	<b>\$ 100,000</b>		<b>\$ 100,000</b>	<b>\$ 100,000</b>	

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
250							
Non-Federal Reporting							
1000 - INSTRUCTION							
1111 - Elementary, K-5							
410 - Consumable Supplies and Materials			\$ 10,000		\$ 10,000	\$ 10,000	
<b>1111 - Elementary, K-5 Total</b>			<b>\$ 10,000</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	
1121 - Middle/Junior High Programs							
410 - Consumable Supplies and Materials			\$ 10,000		\$ 10,000	\$ 10,000	
<b>1121 - Middle/Junior High Programs Total</b>			<b>\$ 10,000</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	
1131 - High School Programs							
410 - Consumable Supplies and Materials			\$ 10,000		\$ 10,000	\$ 10,000	
<b>1131 - High School Programs Total</b>			<b>\$ 10,000</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	
1000 - INSTRUCTION Total			\$ 30,000		\$ 30,000	\$ 30,000	
2000 - SUPPORT SERVICES							
2240 - Instructional Staff Development							
342 - Travel, Out of District			\$ 10,000		\$ 10,000	\$ 10,000	
<b>2240 - Instructional Staff Development Total</b>			<b>\$ 10,000</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	
2544 - Maintenance							
410 - Consumable Supplies and Materials			\$ 10,000		\$ 10,000	\$ 10,000	
<b>2544 - Maintenance Total</b>			<b>\$ 10,000</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	
2660 - Technology Services							
470 - Computer Software			\$ 20,000		\$ 20,000	\$ 20,000	
480 - Computer Hardware			\$ 30,000		\$ 30,000	\$ 30,000	
<b>2660 - Technology Services Total</b>			<b>\$ 50,000</b>		<b>\$ 50,000</b>	<b>\$ 50,000</b>	
2000 - SUPPORT SERVICES Total			\$ 70,000		\$ 70,000	\$ 70,000	
3000 - ENTERPRISE AND COMMUNITY SERVICES							
3100 - Food Services							
112 - Classified Salaries	31,615						
122 - Substitutes - Classified	159						
141 - COVID-19 INCENTIVE PAY	5,000						
211 - Employer Contrib PERS	6,039						
220 - Social Sec/Medicare	2,750						
231 - Worker's Compensation	2,226	0					
242 - Group Health Insurance	10,590						
380 - Non-instructional Professional and Technical Servi	653						
410 - Consumable Supplies and Materials	149						
413 - Freight for Commodities							
450 - Food - Food Service Only	71						
<b>3100 - Food Services Total</b>	<b>59,252</b>	<b>0</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>\$ 100,000</b>	
<b>250 Total</b>	<b>59,252</b>	<b>0</b>	<b>\$ 100,000</b>		<b>\$ 100,000</b>	<b>\$ 100,000</b>	



**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Actuals		Adopted Budget		FY2022-2023 FTE	Proposed Budget		Approved Budget		FY2023-2024 FTE
	FY2020-2021		FY2021-2022		FY2022-2023			FY2023-2024		FY2023-2024		
251												
Student Success Act												
1000 - INSTRUCTION												
1111												
100 - Salaries	\$	60,902	\$	220,622	\$	307,000	4.00	\$	279,100	\$	279,100	5.00
200 - Associated Payroll Costs	\$	38,666	\$	140,967	\$	206,649		\$	195,725	\$	195,725	
300 - Purchased Services								\$	20,000	\$	20,000	
400 - Supplies and Materials			\$	11,722	\$	31,700		\$	35,000	\$	35,000	
1111 Total	\$	99,568	\$	373,311	\$	545,349	4.00	\$	529,825	\$	529,825	5.00
1121												
100 - Salaries			\$	57,792	\$	27,088	2.17	\$	13,000	\$	13,000	0.20
200 - Associated Payroll Costs			\$	14,021	\$	27,287		\$	8,760	\$	8,760	
400 - Supplies and Materials			\$	1,904								
1121 Total			\$	73,716	\$	54,375	2.17	\$	21,760	\$	21,760	0.20
1131												
100 - Salaries			\$	15,841	\$	32,252	0.17	\$	30,000	\$	30,000	0.43
200 - Associated Payroll Costs			\$	9,368	\$	16,524		\$	19,560	\$	19,560	
400 - Supplies and Materials					\$	4,000		\$	25,000	\$	25,000	
600 - Other Objects					\$	500						
1131 Total			\$	25,209	\$	53,276	0.17	\$	74,560	\$	74,560	0.43
1250												
400 - Supplies and Materials			\$	4,249								
1250 Total			\$	4,249								
1000 - INSTRUCTION Total	\$	99,568	\$	476,485	\$	653,000	6.34	\$	626,145	\$	626,145	5.63
2000 - SUPPORT SERVICES												
2113												
100 - Salaries			\$	28,230	\$	33,230	0.75	\$	42,100	\$	42,100	1.00
200 - Associated Payroll Costs			\$	18,378	\$	20,736		\$	33,430	\$	33,430	
300 - Purchased Services			\$	55								
400 - Supplies and Materials					\$	1,700						
2113 Total			\$	46,663	\$	55,666	0.75	\$	75,530	\$	75,530	1.00
2122												
100 - Salaries					\$	20,000		\$	21,250	\$	21,250	0.38
200 - Associated Payroll Costs					\$	11,489		\$	14,895	\$	14,895	
2122 Total					\$	31,489		\$	36,145	\$	36,145	0.38
2240												
300 - Purchased Services			\$	7,052	\$	4,000		\$	15,480	\$	15,480	

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Adopted Budget		Proposed Budget		Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	FY2023-2024 FTE	
<b>2240 Total</b>		\$ 7,052	\$ 4,000		\$ 15,480	\$ 15,480		
2410								
300 - Purchased Services		\$ 1,408						
<b>2410 Total</b>		\$ 1,408						
2520								
600 - Other Objects		\$ 2,353	\$ 11,350		\$ 2,204	\$ 2,204		
<b>2520 Total</b>		\$ 2,353	\$ 11,350		\$ 2,204	\$ 2,204		
2000 - SUPPORT SERVICES Total		\$ 57,475	\$ 102,505	0.75	\$ 129,359	\$ 129,359	1.38	
<b>Student Success Act Total</b>	\$ 99,568	\$ 533,960	\$ 755,505	7.09	\$ 755,504	\$ 755,504	7.01	
<b>251 Total</b>	\$ 99,568	\$ 533,960	\$ 755,505	7.09	\$ 755,504	\$ 755,504	7.01	

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
251							
Student Success Act							
1000 - INSTRUCTION							
1111 - Elementary, K-5							
111 - Licensed Salaries	60,902	110,240	\$ 234,229	2.00	\$ 248,000	\$ 248,000	4.00
112 - Classified Salaries		110,382	\$ 72,771	2.00	\$ 31,100	\$ 31,100	1.00
211 - Employer Contrib PERS	15,794	50,207	\$ 74,657		\$ 69,900	\$ 69,900	
212 - Employee Contribution Pick-Up	3,565	11,018	\$ 9,778		\$ 16,900	\$ 16,900	
220 - Social Sec/Medicare	4,546	16,287	\$ 21,925		\$ 21,500	\$ 21,500	
231 - Worker's Compensation	469	839	\$ 615		\$ 1,700	\$ 1,700	
232 - Unemployment Compensation			\$ 200		\$ 9,600	\$ 9,600	
233 - PFMLI			\$ 624		\$ 1,125	\$ 1,125	
242 - Group Health Insurance	14,293	62,616	\$ 98,850		\$ 75,000	\$ 75,000	
244 - District-Paid TSA							
318 - Professional and Improvement Costs for Non-Instruc							
389 - Other Non-instructional Professional and Technical							
410 - Consumable Supplies and Materials		1,359	\$ 30,000		\$ 20,000	\$ 20,000	
411 - DO NOT USE Workbooks		324			\$ 5,000	\$ 5,000	
420 - Textbooks/Workbooks		1,800	\$ 1,700		\$ 30,000	\$ 30,000	
470 - Computer Software		8,239					
<b>1111 - Elementary, K-5 Total</b>	<b>99,568</b>	<b>373,311</b>	<b>\$ 545,349</b>	<b>4.00</b>	<b>\$ 529,825</b>	<b>\$ 529,825</b>	<b>5.00</b>
1121 - Middle/Junior High Programs							
111 - Licensed Salaries		57,792	\$ 27,088	2.17	\$ 13,000	\$ 13,000	0.20
211 - Employer Contrib PERS		7,260	\$ 12,998		\$ 3,300	\$ 3,300	
212 - Employee Contribution Pick-Up		1,653	\$ 509		\$ 800	\$ 800	
220 - Social Sec/Medicare		4,421	\$ 580		\$ 1,000	\$ 1,000	
231 - Worker's Compensation		221	\$ 313		\$ 100	\$ 100	
232 - Unemployment Compensation					\$ 500	\$ 500	
233 - PFMLI			\$ 328		\$ 60	\$ 60	
242 - Group Health Insurance		466	\$ 12,559		\$ 3,000	\$ 3,000	
470 - Computer Software		1,904					
<b>1121 - Middle/Junior High Programs Total</b>		<b>73,716</b>	<b>\$ 54,375</b>	<b>2.17</b>	<b>\$ 21,760</b>	<b>\$ 21,760</b>	<b>0.20</b>
1131 - High School Programs							
111 - Licensed Salaries		15,841	\$ 32,252	0.17	\$ 30,000	\$ 30,000	0.43
211 - Employer Contrib PERS		3,765	\$ 4,780		\$ 7,500	\$ 7,500	
212 - Employee Contribution Pick-Up		897	\$ 1,209		\$ 1,800	\$ 1,800	
220 - Social Sec/Medicare		1,206	\$ 1,541		\$ 2,300	\$ 2,300	
231 - Worker's Compensation		58	\$ 74		\$ 200	\$ 200	
232 - Unemployment Compensation					\$ 1,100	\$ 1,100	
233 - PFMLI			\$ 78		\$ 160	\$ 160	
242 - Group Health Insurance		3,442	\$ 8,842		\$ 6,500	\$ 6,500	
410 - Consumable Supplies and Materials			\$ 4,000		\$ 25,000	\$ 25,000	
640 - Dues and Fees			\$ 500				
<b>1131 - High School Programs Total</b>		<b>25,209</b>	<b>\$ 53,276</b>	<b>0.17</b>	<b>\$ 74,560</b>	<b>\$ 74,560</b>	<b>0.43</b>
1250 - Less Restrictive Programs: Students w/ Disability							
420 - Textbooks/Workbooks							
470 - Computer Software		4,249					
<b>1250 - Less Restrictive Programs: Students w/ Disability Total</b>		<b>4,249</b>					
1000 - INSTRUCTION Total	99,568	476,485	\$ 653,000	6.34	\$ 626,145	\$ 626,145	5.63
2000 - SUPPORT SERVICES							
2113 - Social Work Services							
111 - Licensed Salaries					\$ 42,100	\$ 42,100	1.00
112 - Classified Salaries		28,230	\$ 33,230	0.75			
211 - Employer Contrib PERS		6,696	\$ 7,396		\$ 10,600	\$ 10,600	
212 - Employee Contribution Pick-Up		1,694	\$ 2,600		\$ 2,600	\$ 2,600	
220 - Social Sec/Medicare		2,160	\$ 2,160		\$ 3,300	\$ 3,300	
231 - Worker's Compensation		107	\$ 108		\$ 230	\$ 230	
232 - Unemployment Compensation					\$ 1,500	\$ 1,500	
233 - PFMLI			\$ 113		\$ 200	\$ 200	
242 - Group Health Insurance		7,721	\$ 9,265		\$ 15,000	\$ 15,000	

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
389 - Other Non-instructional Professional and Technical		55					
410 - Consumable Supplies and Materials			\$ 1,200				
460 - Non-consumable Items			\$ 500				
<b>2113 - Social Work Services Total</b>		<b>46,663</b>	<b>\$ 55,666</b>	<b>0.75</b>	<b>\$ 75,530</b>	<b>\$ 75,530</b>	<b>1.00</b>
2122 - Counseling Services							
111 - Licensed Salaries			\$ 20,000		\$ 21,250	\$ 21,250	0.38
211 - Employer Contrib PERS			\$ 11,489		\$ 5,300	\$ 5,300	
212 - Employee Contribution Pick-Up					\$ 1,300	\$ 1,300	
220 - Social Sec/Medicare					\$ 1,700	\$ 1,700	
231 - Worker's Compensation					\$ 120	\$ 120	
232 - Unemployment Compensation					\$ 750	\$ 750	
233 - PFMLI					\$ 100	\$ 100	
242 - Group Health Insurance					\$ 5,625	\$ 5,625	
<b>2122 - Counseling Services Total</b>			<b>\$ 31,489</b>		<b>\$ 36,145</b>	<b>\$ 36,145</b>	<b>0.38</b>
2240 - Instructional Staff Development							
342 - Travel, Out of District		7,052	\$ 4,000		\$ 15,480	\$ 15,480	
<b>2240 - Instructional Staff Development Total</b>		<b>7,052</b>	<b>\$ 4,000</b>		<b>\$ 15,480</b>	<b>\$ 15,480</b>	
2410 - Office of the Principal Services							
342 - Travel, Out of District		1,408					
<b>2410 - Office of the Principal Services Total</b>		<b>1,408</b>					
2520 - Fiscal Services							
690 - Grant Indirect Charges		2,353	\$ 11,350		\$ 2,204	\$ 2,204	
<b>2520 - Fiscal Services Total</b>		<b>2,353</b>	<b>\$ 11,350</b>		<b>\$ 2,204</b>	<b>\$ 2,204</b>	
2000 - SUPPORT SERVICES Total		57,475	\$ 102,505	0.75	\$ 129,359	\$ 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>\$ 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>\$ 755,504</b>	<b>7.01</b>

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024	FY2023-2024
252	High School Success M98	3299	Other Restricted Grants-In-Aid	\$ 141,900	\$ 116,107	\$ 116,107	\$ 158,913	\$ 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>	<b>\$ 158,913</b>

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals		Actuals		Adopted Budget		Proposed Budget		Approved Budget	
	FY2020-2021		FY2021-2022		FY2022-2023	FY2022-2023 FTE	FY2023-2024		FY2023-2024	FY2023-2024 FTE
252										
High School Success M98										
1000 - INSTRUCTION										
1121										
100 - Salaries							\$	11,800	\$	11,800 0.20
200 - Associated Payroll Costs							\$	8,400	\$	8,400
400 - Supplies and Materials							\$	3,000	\$	3,000
<b>1121 Total</b>							<b>\$</b>	<b>23,200</b>	<b>\$</b>	<b>23,200 0.20</b>
1131										
100 - Salaries	\$	7,770	\$	57,384	\$	51,859 0.80	\$	37,000	\$	37,000 0.60
200 - Associated Payroll Costs	\$	3,687	\$	31,896	\$	30,823	\$	25,150	\$	25,150
300 - Purchased Services							\$	13,363	\$	13,363
400 - Supplies and Materials	\$	57,030	\$	20,320	\$	33,425	\$	29,000	\$	29,000
500 - Capital Outlay	\$	36,194								
<b>1131 Total</b>	<b>\$</b>	<b>104,681</b>	<b>\$</b>	<b>109,600</b>	<b>\$</b>	<b>116,107 0.80</b>	<b>\$</b>	<b>104,513</b>	<b>\$</b>	<b>104,513 0.60</b>
1280										
100 - Salaries			\$	4,159						
200 - Associated Payroll Costs			\$	2,348						
300 - Purchased Services							\$	17,000	\$	17,000
400 - Supplies and Materials										
<b>1280 Total</b>			<b>\$</b>	<b>6,507</b>			<b>\$</b>	<b>17,000</b>	<b>\$</b>	<b>17,000</b>
1000 - INSTRUCTION Total	\$	104,681	\$	116,107	\$	116,107 0.80	\$	144,713	\$	144,713 0.80
2000 - SUPPORT SERVICES										
2113										
100 - Salaries										
200 - Associated Payroll Costs										
<b>2113 Total</b>										
2122										
100 - Salaries							\$	7,750	\$	7,750 0.13
200 - Associated Payroll Costs							\$	5,450	\$	5,450
<b>2122 Total</b>							<b>\$</b>	<b>13,200</b>	<b>\$</b>	<b>13,200 0.13</b>
2520										
600 - Other Objects							\$	1,000	\$	1,000
<b>2520 Total</b>							<b>\$</b>	<b>1,000</b>	<b>\$</b>	<b>1,000</b>
2540										
400 - Supplies and Materials	\$	1,748								
<b>2540 Total</b>	<b>\$</b>	<b>1,748</b>								

## Alsea School District #7J

(Summary by Object)

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



**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
252							
High School Success M98							
1000 - INSTRUCTION							
1121 - Middle/Junior High Programs							
111 - Licensed Salaries					\$ 11,800	\$ 11,800	0.20
211 - Employer Contrib PERS					\$ 3,185	\$ 3,185	
212 - Employee Contribution Pick-Up					\$ 700	\$ 700	
220 - Social Sec/Medicare					\$ 900	\$ 900	
231 - Worker's Compensation					\$ 65	\$ 65	
232 - Unemployment Compensation					\$ 500	\$ 500	
233 - PFMLI					\$ 50	\$ 50	
242 - Group Health Insurance					\$ 3,000	\$ 3,000	
410 - Consumable Supplies and Materials					\$ 3,000	\$ 3,000	
460 - Non-consumable Items							
<b>1121 - Middle/Junior High Programs Total</b>					<b>\$ 23,200</b>	<b>\$ 23,200</b>	<b>0.20</b>
1131 - High School Programs							
111 - Licensed Salaries	7,770	57,384	\$ 51,859	0.80	\$ 37,000	\$ 37,000	0.60
211 - Employer Contrib PERS	603	13,821	\$ 12,301		\$ 9,300	\$ 9,300	
212 - Employee Contribution Pick-Up	136	3,040	\$ 3,111		\$ 2,300	\$ 2,300	
220 - Social Sec/Medicare	154	4,360	\$ 3,939		\$ 2,900	\$ 2,900	
231 - Worker's Compensation	99	215	\$ 193		\$ 200	\$ 200	
232 - Unemployment Compensation					\$ 1,300	\$ 1,300	
233 - PFMLI			\$ 202		\$ 150	\$ 150	
242 - Group Health Insurance	2,695	10,461	\$ 11,075		\$ 9,000	\$ 9,000	
244 - District-Paid TSA							
341 - Travel, Local in District					\$ 13,363	\$ 13,363	
353 - Postage							
410 - Consumable Supplies and Materials	4,639	6,054	\$ 13,425		\$ 29,000	\$ 29,000	
460 - Non-consumable Items	32,206	10,932	\$ 20,000				
470 - Computer Software	239	3,334					
480 - Computer Hardware	19,946						
530 - Improvements Other Than Buildings							
541 - Initial and Additional Equipment Purchase	36,194						
542 - Replacement Equipment Purchase							
<b>1131 - High School Programs Total</b>	<b>104,681</b>	<b>109,600</b>	<b>\$ 116,107</b>	<b>0.80</b>	<b>\$ 104,513</b>	<b>\$ 104,513</b>	<b>0.60</b>
1280 - Alternative Education							
112 - Classified Salaries							
114 - Managerial - Classified		4,159					
211 - Employer Contrib PERS		987					
212 - Employee Contribution Pick-Up		250					
220 - Social Sec/Medicare		304					
231 - Worker's Compensation		16					
232 - Unemployment Compensation							
233 - PFMLI							
242 - Group Health Insurance		792					
371 - Tuition Payments to Other Districts Within State					\$ 17,000	\$ 17,000	
420 - Textbooks/Workbooks							
<b>1280 - Alternative Education Total</b>		<b>6,507</b>			<b>\$ 17,000</b>	<b>\$ 17,000</b>	
1000 - INSTRUCTION Total	104,681	116,107	\$ 116,107	0.80	\$ 144,713	\$ 144,713	0.80
2000 - SUPPORT SERVICES							
2122 - Counseling Services							
111 - Licensed Salaries					\$ 7,750	\$ 7,750	0.13
211 - Employer Contrib PERS					\$ 2,135	\$ 2,135	
212 - Employee Contribution Pick-Up					\$ 500	\$ 500	
220 - Social Sec/Medicare					\$ 600	\$ 600	
231 - Worker's Compensation					\$ 40	\$ 40	
232 - Unemployment Compensation					\$ 270	\$ 270	
233 - PFMLI					\$ 30	\$ 30	
242 - Group Health Insurance					\$ 1,875	\$ 1,875	
<b>2122 - Counseling Services Total</b>					<b>\$ 13,200</b>	<b>\$ 13,200</b>	<b>0.13</b>

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
2520 - Fiscal Services							
690 - Grant Indirect Charges					\$ 1,000	\$ 1,000	
<b>2520 - Fiscal Services Total</b>					<b>\$ 1,000</b>	<b>\$ 1,000</b>	
2540 - Operation and Maintenance of Plant Services							
460 - Non-consumable Items	1,748						
<b>2540 - Operation and Maintenance of Plant Services Total</b>	<b>1,748</b>						
2000 - SUPPORT SERVICES Total	1,748				\$ 14,200	\$ 14,200	0.13
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Building Acquisition, Construction, and Improvem							
530 - Improvements Other Than Buildings	28,855						
<b>4150 - Building Acquisition, Construction, and Improvem Total</b>	<b>28,855</b>						
4000 - FACILITIES ACQUISITION 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>\$ 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>\$ 158,913</b>	<b>0.93</b>

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
253							
Vision Screening							
2000 - SUPPORT SERVICES							
2130 - Health Services							
310 - Instructional, Professional and Technical Service	1,130						
389 - Other Non-instructional Professional and Technical			\$ 500		\$ 500	\$ 500	
<b>2130 - Health Services Total</b>	<b>1,130</b>		<b>\$ 500</b>		<b>\$ 500</b>	<b>\$ 500</b>	
2000 - SUPPORT SERVICES Total	1,130		\$ 500		\$ 500	\$ 500	
<b>Vision Screening Total</b>	<b>1,130</b>		<b>\$ 500</b>		<b>\$ 500</b>	<b>\$ 500</b>	
<b>253 Total</b>	<b>1,130</b>		<b>\$ 500</b>		<b>\$ 500</b>	<b>\$ 500</b>	

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024	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	\$ -	\$ -	\$ -
<b>254 Total</b>				<b>\$ 28,236</b>	<b>\$ 165,088</b>	<b>\$ 144,701</b>	<b>\$ -</b>	<b>\$ -</b>

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	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	
2000 - SUPPORT SERVICES							
2126							

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	FY2023-2024 FTE
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				



**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
254							
Summer Learning Grants							
1000 - INSTRUCTION							
1400 - Summer School Programs							
111 - Licensed Salaries		33,649	\$ 35,255				
112 - Classified Salaries		27,468	\$ 27,468				
113 - Administrators		14,127	\$ 14,127				
114 - Managerial - Classified		8,389	\$ 8,389				
210 - Public Employees Retirement System							
211 - Employer Contrib PERS		12,986	\$ 13,416				
212 - Employee Contribution Pick-Up		3,479	\$ 3,575				
220 - Social Sec/Medicare		6,397	\$ 6,517				
231 - Worker's Compensation		566	\$ 571				
232 - Unemployment Compensation							
233 - PFMLI			\$ 6				
242 - Group Health Insurance							
310 - Instructional, Professional and Technical Service		850	\$ 850				
324 - Rentals	4,400	1,180	\$ 1,180				
342 - Travel, Out of District		725					
360 - Charter School Payments		6,300	\$ 6,300				
410 - Consumable Supplies and Materials	365	12,247	\$ 11,429				
411 - DO NOT USE Workbooks		49	\$ 49				
420 - Textbooks/Workbooks							
460 - Non-consumable Items		4,399	\$ 1,390				
470 - Computer Software	400	9,937	\$ 9,457				
690 - Grant Indirect Charges		1,398	\$ 1,398				
<b>1400 - Summer School Programs      Total</b>	<b>5,165</b>	<b>144,145</b>	<b>\$ 141,378</b>				
1000 - INSTRUCTION Total	5,165	144,145	\$ 141,378				
2000 - SUPPORT SERVICES							
2520 - Fiscal Services							
690 - Grant Indirect Charges		2,298	\$ 3,323				
<b>2520 - Fiscal Services      Total</b>		<b>2,298</b>	<b>\$ 3,323</b>				
2540 - Operation and Maintenance of Plant Services							
112 - Classified Salaries		3,341					
211 - Employer Contrib PERS							
220 - Social Sec/Medicare		256					
231 - Worker's Compensation		91					
232 - Unemployment Compensation							
<b>2540 - Operation and Maintenance of Plant Services      Total</b>		<b>3,687</b>					
2000 - SUPPORT SERVICES Total		5,985	\$ 3,323				

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
3000 - ENTERPRISE AND COMMUNITY SERVICES							
3500 - Custody and Care of Children Services							
112 - Classified Salaries		8,923					
113 - Administrators		2,997					
211 - Employer Contrib PERS		1,133					
212 - Employee Contribution Pick-Up		286					
220 - Social Sec/Medicare		913					
231 - Worker's Compensation		79					
232 - Unemployment Compensation							
324 - Rentals		781					
410 - Consumable Supplies and Materials		4,821					
<b>3500 - Custody and Care of Children Services Total</b>		<b>19,933</b>					
3000 - ENTERPRISE AND COMMUNITY SERVICES Total		19,933					
<b>Summer Learning Grants Total</b>	<b>5,165</b>	<b>170,063</b>	<b>\$ 144,701</b>				
<b>254 Total</b>	<b>5,165</b>	<b>170,063</b>	<b>\$ 144,701</b>				

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
256							
STEM-CTE							
1000 - INSTRUCTION							
1131 - High School Programs							
410 - Consumable Supplies and Materials	1,000						
460 - Non-consumable Items							
<b>1131 - High School Programs Total</b>	<b>1,000</b>						
1000 - INSTRUCTION Total	1,000						
<b>STEM-CTE Total</b>	<b>1,000</b>						
<b>256 Total</b>	<b>1,000</b>						

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
257							
Baseball/Softball Program							
1000 - INSTRUCTION							
1122 - Middle/Junior High School Extra-curricular							
324 - Rentals							
410 - Consumable Supplies and Materials			\$ 2,500				
419 - Athletic Uniforms			\$ 1,000		\$ 3,750	\$ 3,750	
460 - Non-consumable Items			\$ 2,000				
541 - Initial and Additional Equipment Purchase							
<b>1122 - Middle/Junior High School Extra-curricular Total</b>			<b>\$ 5,500</b>		<b>\$ 3,750</b>	<b>\$ 3,750</b>	
1132 - High School Extra-curricular							
324 - Rentals							
410 - Consumable Supplies and Materials		5,451	\$ 2,500				
419 - Athletic Uniforms		162	\$ 1,000				
460 - Non-consumable Items		1,680	\$ 2,000				
541 - Initial and Additional Equipment Purchase							
<b>1132 - High School Extra-curricular Total</b>		<b>7,293</b>	<b>\$ 5,500</b>				
1000 - INSTRUCTION Total		7,293	\$ 11,000		\$ 3,750	\$ 3,750	
<b>Baseball/Softball Program Total</b>		<b>7,293</b>	<b>\$ 11,000</b>		<b>\$ 3,750</b>	<b>\$ 3,750</b>	
<b>257 Total</b>		<b>7,293</b>	<b>\$ 11,000</b>		<b>\$ 3,750</b>	<b>\$ 3,750</b>	



**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	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**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
258							
Emergency Connectivity Fund							
2000 - SUPPORT SERVICES							
2660 - Technology Services							
351 - Telephone		27,385	\$ 15,000				
359 - Other Communication Services							
470 - Computer Software							
480 - Computer Hardware		163,879	\$ 185,000				
<b>2660 - Technology Services 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	Proposed	Approved
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	Budget FY2022-2023	Budget FY2023-2024	Budget FY2023-2024
259	Student Activity Funds	1510	Interest on Investments	\$	-	\$ 50	\$ -	\$ -
		1700	Extra-Curricular Activities	\$	-	\$ -	\$ -	\$ -
		1710	Admissions			\$ -	\$ -	\$ -
		1740	Fees	\$	-	\$ 500	\$ 100	\$ 100
		1760	Club Fund Raising	\$	13,657	\$ 43,250	\$ 40,000	\$ 40,000
		1920	Contributions/Donations	\$	4,235	\$ 2,000	\$ 5,000	\$ 5,000
		1960	Recovery of Prior Years' Expenditure	\$	-	\$ -	\$ -	\$ -
		1990	Miscellaneous	\$	350	\$ 10,000	\$ 9,400	\$ 9,400
		5400	Resources - Beginning Fund Balance	\$	-	\$ 35,000	\$ -	\$ -
		9701	BFB Student Activities	\$	35,944	\$ 22,150	\$ 35,000	\$ 35,000
<b>259 Total</b>				\$	<b>54,185</b>	\$ <b>112,950</b>	\$ <b>89,500</b>	\$ <b>89,500</b>

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
259							
Student Activity Funds							
1000 - INSTRUCTION							
1113 - Elementary Extra-curricular							
340 - Travel		294					
342 - Travel, Out of District		2,541					
343 - Travel, Student Out of District			\$ 550				
410 - Consumable Supplies and Materials		1,010	\$ 25,000		\$ 15,800	\$ 15,800	
411 - DO NOT USE Workbooks							
430 - Library Books			\$ 500				
460 - Non-consumable Items			\$ 500				
470 - Computer Software		11					
480 - Computer Hardware			\$ 500				
640 - Dues and Fees			\$ 100				
<b>1113 - Elementary Extra-curricular Total</b>		<b>3,856</b>	<b>\$ 27,150</b>		<b>\$ 15,800</b>	<b>\$ 15,800</b>	
1122 - Middle/Junior High School Extra-curricular							
340 - Travel							
410 - Consumable Supplies and Materials		69			\$ 1,000	\$ 1,000	
<b>1122 - Middle/Junior High School Extra-curricular Total</b>		<b>69</b>			<b>\$ 1,000</b>	<b>\$ 1,000</b>	
1132 - High School Extra-curricular							
324 - Rentals		600	\$ 4,000				
340 - Travel							
342 - Travel, Out of District		1,688					
343 - Travel, Student Out of District			\$ 26,000				
370 - Tuition		6,000	\$ 3,000		\$ 12,000	\$ 12,000	
374 - Other Tuition			\$ 2,000				
380 - Non-instructional Professional and Technical Servi							
410 - Consumable Supplies and Materials		9,397	\$ 48,000		\$ 60,700	\$ 60,700	
411 - DO NOT USE Workbooks							
430 - Library Books			\$ 500				
460 - Non-consumable Items			\$ 1,500				
480 - Computer Hardware			\$ 500				
640 - Dues and Fees			\$ 300				
<b>1132 - High School Extra-curricular Total</b>		<b>17,686</b>	<b>\$ 85,800</b>		<b>\$ 72,700</b>	<b>\$ 72,700</b>	
1000 - INSTRUCTION Total		21,611	\$ 112,950		\$ 89,500	\$ 89,500	
<b>Student Activity Funds Total</b>		<b>21,611</b>	<b>\$ 112,950</b>		<b>\$ 89,500</b>	<b>\$ 89,500</b>	
<b>259 Total</b>		<b>21,611</b>	<b>\$ 112,950</b>		<b>\$ 89,500</b>	<b>\$ 89,500</b>	

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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



**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
261							
EIS Grant							
1000 - INSTRUCTION							
1131 - High School Programs							
470 - Computer Software	774		\$ 1,000		\$ 2,765	\$ 2,765	
<b>1131 - High School Programs      Total</b>	<b>774</b>		<b>\$ 1,000</b>		<b>\$ 2,765</b>	<b>\$ 2,765</b>	
1000 - INSTRUCTION Total	774		\$ 1,000		\$ 2,765	\$ 2,765	
<b>EIS Grant Total</b>	<b>774</b>		<b>\$ 1,000</b>		<b>\$ 2,765</b>	<b>\$ 2,765</b>	
<b>261 Total</b>	<b>774</b>		<b>\$ 1,000</b>		<b>\$ 2,765</b>	<b>\$ 2,765</b>	

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title		SOURCE	FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024	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>-</b>	<b>\$ 11,000</b>

## Alsea School District #7J

(Summary by Object)

Expenditures	Actuals	Actuals	Adopted Budget		Proposed Budget	Approved Budget	
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023 FTE	FY2023-2024	FY2023-2024	FY2023-2024 FTE
263							
Forest Camp M99							
1000 - INSTRUCTION							
1121							
100 - Salaries					2100	2100	0.03
200 - Associated Payroll Costs					1900	1900	
300 - Purchased Services							
<b>1121 Total</b>					<b>4000</b>	<b>4000</b>	<b>0.03</b>
1122							
100 - Salaries							
200 - Associated Payroll Costs							
300 - Purchased Services					5000	5000	
400 - Supplies and Materials					2000	2000	
<b>1122 Total</b>					<b>7000</b>	<b>7000</b>	
1000 - INSTRUCTION Total					11000	11000	0.03
<b>Forest Camp M99 Total</b>					<b>11000</b>	<b>11000</b>	<b>0.03</b>
<b>263 Total</b>					<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>0.03</b>

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
263							
Forest Camp M99							
1000 - INSTRUCTION							
1121 - Middle/Junior High Programs							
111 - Licensed Salaries					2100	\$ 2,100	0.03
211 - Employer Contrib PERS					500	\$ 500	
212 - Employee Contribution Pick-Up					500	\$ 500	
220 - Social Sec/Medicare					800	\$ 800	
231 - Worker's Compensation					50	\$ 50	
232 - Unemployment Compensation					50	\$ 50	
242 - Group Health Insurance							
374 - Other Tuition							
1121 - Middle/Junior High Programs Total					4000	\$ 4,000	0.03
1122 - Middle/Junior High School Extra-curricular							
374 - Other Tuition					5000	\$ 5,000	
410 - Consumable Supplies and Materials					2000	\$ 2,000	
1122 - Middle/Junior High School Extra-curricular Total					7000	\$ 7,000	
1000 - INSTRUCTION Total					11000	\$ 11,000	0.03
Forest Camp M99 Total					11000	\$ 11,000	0.03
263 Total					\$ 11,000	\$ 11,000	0.03

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
264							
KPI							
1000 - INSTRUCTION							
1140 - Pre-kindergarten Programs							
112 - Classified Salaries			\$ 8,475	0.38	\$ 8,299	\$ 8,299	0.38
122 - Substitutes - Classified							
211 - Employer Contrib PERS			\$ 2,010		\$ 2,010	\$ 2,010	
212 - Employee Contribution Pick-Up			\$ 509		\$ 509	\$ 509	
220 - Social Sec/Medicare			\$ 648		\$ 648	\$ 648	
231 - Worker's Compensation			\$ 34		\$ 34	\$ 34	
232 - Unemployment Compensation							
233 - PFMLI			\$ 34		\$ 34	\$ 34	
242 - Group Health Insurance			\$ 466		\$ 466	\$ 466	
320 - Property Services							
389 - Other Non-instructional Professional and Technical							
410 - Consumable Supplies and Materials							
690 - Grant Indirect Charges							
<b>1140 - Pre-kindergarten Programs Total</b>			<b>\$ 12,176</b>	<b>0.38</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>0.38</b>
1000 - INSTRUCTION Total			\$ 12,176	0.38	\$ 12,000	\$ 12,000	0.38
<b>KPI Total</b>			<b>\$ 12,176</b>	<b>0.38</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>0.38</b>
<b>264 Total</b>			<b>\$ 12,176</b>	<b>0.38</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>0.38</b>

**Alsea School District #7J**

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



## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
265							
Menstrual Dignity Act							
2000 - SUPPORT SERVICES							
2542 - Care and Upkeep of Buildings Services							
410 - Consumable Supplies and Materials					\$ 7,100	\$ 7,100	
2542 - Care and Upkeep of Buildings Services Total					\$ 7,100	\$ 7,100	
2544 - Maintenance							
410 - Consumable Supplies and Materials		309	\$ 3,000				
460 - Non-consumable Items		499					
2544 - Maintenance Total		808	\$ 3,000				
2000 - SUPPORT SERVICES Total		808	\$ 3,000		\$ 7,100	\$ 7,100	
Menstrual Dignity Act Total		808	\$ 3,000		\$ 7,100	\$ 7,100	
265 Total		808	\$ 3,000		\$ 7,100	\$ 7,100	

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
267							
TAP Asbestos Assessment							
2000 - SUPPORT SERVICES							
2540 - Operation and Maintenance of Plant Services							
342 - Travel, Out of District			\$ 5,000		\$ 5,000	\$ 5,000	
389 - Other Non-instructional Professional and Technical			\$ 20,000		\$ 20,000	\$ 20,000	
<b>2540 - Operation and Maintenance of Plant Services Total</b>			<b>\$ 25,000</b>		<b>\$ 25,000</b>	<b>\$ 25,000</b>	
2000 - SUPPORT SERVICES Total			\$ 25,000		\$ 25,000	\$ 25,000	
<b>TAP Asbestos Assessment Total</b>			<b>\$ 25,000</b>		<b>\$ 25,000</b>	<b>\$ 25,000</b>	
<b>267 Total</b>			<b>\$ 25,000</b>		<b>\$ 25,000</b>	<b>\$ 25,000</b>	

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
268							
HB4030 Educator Retention							
2000 - SUPPORT SERVICES							
2122 - Counseling Services							
111 - Licensed Salaries							
211 - Employer Contrib PERS							
212 - Employee Contribution Pick-Up							
220 - Social Sec/Medicare							
231 - Worker's Compensation							
232 - Unemployment Compensation							
233 - PFMLI							
242 - Group Health Insurance							
<b>2122 - Counseling Services Total</b>							
2210 - Improvement of Instruction Services							
130 - Additional Salary			\$ 20,000				
211 - Employer Contrib PERS			\$ 6,000				
212 - Employee Contribution Pick-Up			\$ 1,200				
220 - Social Sec/Medicare			\$ 1,530				
231 - Worker's Compensation			\$ 160				
232 - Unemployment Compensation							
233 - PFMLI							
389 - Other Non-instructional Professional and Technical			\$ 17,360				
<b>2210 - Improvement of Instruction Services Total</b>			<b>\$ 46,250</b>				
2240 - Instructional Staff Development							
342 - Travel, Out of District			\$ 40,000				
640 - Dues and Fees							
<b>2240 - Instructional Staff Development Total</b>			<b>\$ 40,000</b>				
2310 - Board of Education Services							
389 - Other Non-instructional Professional and Technical							
<b>2310 - Board of Education Services Total</b>							
2660 - Technology Services							
470 - Computer Software			\$ 10,000				
480 - Computer Hardware			\$ 27,000				
<b>2660 - Technology Services Total</b>			<b>\$ 37,000</b>				
2000 - SUPPORT SERVICES Total			\$ 123,250				
<b>HB4030 Educator Retention Total</b>			<b>\$ 123,250</b>				
<b>268 Total</b>			<b>\$ 123,250</b>				



**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	Budget	Budget	Budget
						FY2022-2023	FY2023-2024	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>	<b>\$ -</b>

### Alsea School District #7J

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
271							
Dyslexia Grant							
2000 - SUPPORT SERVICES							
2210 - Improvement of Instruction Services							
111 - Licensed Salaries							
121 - Substitutes - Licensed							
211 - Employer Contrib PERS							
212 - Employee Contribution Pick-Up							
220 - Social Sec/Medicare							
231 - Worker's Compensation							
232 - Unemployment Compensation							
312 - Instructional Programs Improvement Services							
342 - Travel, Out of District							
2210 - Improvement of Instruction Services Total							
2000 - SUPPORT SERVICES Total							
Dyslexia Grant Total							
271 Total							

**Alsea School District #7J**

Revenues				Actuals	Actuals	Adopted	Proposed	Approved
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	Budget	Budget	Budget
						FY2022-2023	FY2023-2024	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</b>	<b>Total</b>			<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
272							
TAP Grant							
2000 - SUPPORT SERVICES							
2540 - Operation and Maintenance of Plant Services							
383 - Architect/Engineer Services	25,000						
<b>2540 - Operation and Maintenance of Plant Services Total</b>	<b>25,000</b>						
2000 - SUPPORT SERVICES Total	25,000						
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Building Acquisition, Construction, and Improvem							
383 - Architect/Engineer Services							
<b>4150 - Building Acquisition, Construction, and Improvem 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	Proposed	Approved
Fund	Title	SOURCE		FY 2020-2021	FY 2021-2022	FY2022-2023	FY2023-2024	FY2023-2024
290	Bus Replacement Fund	3199	Other Unrestricted Grants-In-Aid		\$ -	\$ -	\$ -	\$ -
		3299	Other Restricted Grants-In-Aid			\$ 151,648	\$ 35,040	\$ 35,040
		5200	Interfund Transfers		\$ 80,853	\$ 210,000	\$ 259,000	\$ 259,000
		5400	Resources - Beginning Fund Balance		\$ -	\$ 9,724	\$ 500	\$ 500
290 Total					\$ 80,853	\$ 371,372	\$ 294,540	\$ 294,540

## Alsea School District #7J

(Summary by Object)

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



**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
290							
Bus Replacement Fund							
2000 - SUPPORT SERVICES							
2550 - Student Transportation Services							
564 - Bus Acquisition		71,776	\$ 155,795		\$ 45,115	\$ 45,115	
<b>2550 - Student Transportation Services      Total</b>		<b>71,776</b>	<b>\$ 155,795</b>		<b>\$ 45,115</b>	<b>\$ 45,115</b>	
2000 - SUPPORT SERVICES Total		71,776	\$ 155,795		\$ 45,115	\$ 45,115	
5100 - DEBT SERVICE							
5110 - Long-Term Debt Service							
610 - Redemption of Principal			\$ 204,577		\$ 235,795	\$ 235,795	
622 - Bus & Bus Garage Interest			\$ 11,000		\$ 13,630	\$ 13,630	
<b>5110 - Long-Term Debt Service      Total</b>			<b>\$ 215,577</b>		<b>\$ 249,425</b>	<b>\$ 249,425</b>	
5100 - DEBT SERVICE Total			\$ 215,577		\$ 249,425	\$ 249,425	
<b>Bus Replacement Fund Total</b>		<b>71,776</b>	<b>\$ 371,372</b>		<b>\$ 294,540</b>	<b>\$ 294,540</b>	
<b>290 Total</b>		<b>71,776</b>	<b>\$ 371,372</b>		<b>\$ 294,540</b>	<b>\$ 294,540</b>	

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
291							
KV/WLA Summer Transportation							
2000 - SUPPORT SERVICES							
2550 - Student Transportation Services							
112 - Classified Salaries		1,750	\$ 6,000	1.50	\$ 6,000	\$ 6,000	1.50
130 - Additional Salary							
211 - Employer Contrib PERS		415	\$ 1,423		\$ 1,500	\$ 1,500	
212 - Employee Contribution Pick-Up		105	\$ 360		\$ 370	\$ 370	
220 - Social Sec/Medicare		134	\$ 459		\$ 500	\$ 500	
231 - Worker's Compensation		68	\$ 234		\$ 300	\$ 300	
232 - Unemployment Compensation					\$ 50	\$ 50	
233 - PFMLI			\$ 24				
<b>2550 - Student Transportation Services Total</b>		<b>2,472</b>	<b>\$ 8,500</b>	<b>1.50</b>	<b>\$ 8,720</b>	<b>\$ 8,720</b>	<b>1.50</b>
2000 - SUPPORT SERVICES Total		2,472	\$ 8,500	1.50	\$ 8,720	\$ 8,720	1.50
<b>KV/WLA Summer Transportation Total</b>		<b>2,472</b>	<b>\$ 8,500</b>	<b>1.50</b>	<b>\$ 8,720</b>	<b>\$ 8,720</b>	<b>1.50</b>
291 Total		2,472	\$ 8,500	1.50	\$ 8,720	\$ 8,720	1.50

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
299							
Nutrition Services							
3000 - ENTERPRISE AND COMMUNITY SERVICES							
3100 - Food Services							
112 - Classified Salaries		57,970	\$ 52,120	2.00	\$ 57,000	\$ 57,000	2.00
122 - Substitutes - Classified							
141 - COVID-19 INCENTIVE PAY							
211 - Employer Contrib PERS		13,725	\$ 12,363		\$ 15,000	\$ 15,000	
212 - Employee Contribution Pick-Up		3,472	\$ 3,127		\$ 3,500	\$ 3,500	
217 - PERS- Prior year expense							
220 - Social Sec/Medicare		4,435	\$ 3,987		\$ 4,500	\$ 4,500	
231 - Worker's Compensation		1,487	\$ 1,327		\$ 310	\$ 310	
232 - Unemployment Compensation					\$ 1,200	\$ 1,200	
233 - PFMLI			\$ 209		\$ 250	\$ 250	
242 - Group Health Insurance		10,821	\$ 13,061		\$ 26,600	\$ 26,600	
380 - Non-instructional Professional and Technical Servi		662			\$ 2,000	\$ 2,000	
410 - Consumable Supplies and Materials		513			\$ 1,000	\$ 1,000	
413 - Freight for Commodities		(15)					
450 - Food - Food Service Only		172,745	\$ 165,307		\$ 166,000	\$ 166,000	
451 - Federal Commodities		5,880			\$ 5,900	\$ 5,900	
460 - Non-consumable Items		177			\$ 1,000	\$ 1,000	
541 - Initial and Additional Equipment Purchase					\$ 5,000	\$ 5,000	
<b>3100 - Food Services Total</b>		<b>271,871</b>	<b>\$ 251,500</b>	<b>2.00</b>	<b>\$ 289,260</b>	<b>\$ 289,260</b>	<b>2.00</b>
3000 - ENTERPRISE AND COMMUNITY SERVICES Total		271,871	\$ 251,500	2.00	\$ 289,260	\$ 289,260	2.00
<b>Nutrition Services Total</b>		<b>271,871</b>	<b>\$ 251,500</b>	<b>2.00</b>	<b>\$ 289,260</b>	<b>\$ 289,260</b>	<b>2.00</b>
<b>299 Total</b>		<b>271,871</b>	<b>\$ 251,500</b>	<b>2.00</b>	<b>\$ 289,260</b>	<b>\$ 289,260</b>	<b>2.00</b>

# 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.



# Debt Service

Fund 300's

Resources and Expenditures

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
310							
Debt Service - Bond 2021							
5100 - DEBT SERVICE							
5110 - Long-Term Debt Service							
610 - Redemption of Principal		10,000	\$ 25,000		\$ 30,000	\$ 30,000	
621 - Regular Interest		73,850	\$ 62,700		\$ 62,000	\$ 62,000	
<b>5110 - Long-Term Debt Service Total</b>		<b>83,850</b>	<b>\$ 87,700</b>		<b>\$ 92,000</b>	<b>\$ 92,000</b>	
5100 - DEBT SERVICE Total		83,850	\$ 87,700		\$ 92,000	\$ 92,000	
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
820 - Reserved for Next Year			\$ 4,325		\$ 18,000	\$ 18,000	
<b>7000 - Unappropriated Ending Fund Balance Total</b>			<b>\$ 4,325</b>		<b>\$ 18,000</b>	<b>\$ 18,000</b>	
7000 - Unappropriated Ending Fund Balance Total			\$ 4,325		\$ 18,000	\$ 18,000	
<b>Debt Service - Bond 2021 Total</b>		<b>83,850</b>	<b>\$ 92,025</b>		<b>\$ 110,000</b>	<b>\$ 110,000</b>	
<b>310 Total</b>		<b>83,850</b>	<b>\$ 92,025</b>		<b>\$ 110,000</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.

# Capital Project

Fund 400's

Resources and Expenditures

**Alsea School District #7J**

Revenues					Actuals		Actuals		Adopted	Proposed	Approved
Fund	Title	SOURCE			FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	
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	\$ 274,747	\$ 274,747		
400 Total					\$ 178,124	\$ 346,236	\$ 474,747	\$ 274,747	\$ 274,747		



## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
400							
Capital Projects Funds							
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4120 - Site Acquisition and Development Services							
510 - Land Acquisition							
4120 - Site Acquisition and Development Services Total							
4150 - Building Acquisition, Construction, and Improvem							
383 - Architect/Engineer Services							
520 - Buildings Acquisition			\$ 374,747		\$ 274,747	\$ 274,747	
530 - Improvements Other Than Buildings	31,888	71,489	\$ 100,000				
4150 - Building Acquisition, Construction, and Improvem Total	31,888	71,489	\$ 474,747		\$ 274,747	\$ 274,747	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	31,888	71,489	\$ 474,747		\$ 274,747	\$ 274,747	
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
820 - Reserved for Next Year							
7000 - Unappropriated Ending Fund Balance Total							
7000 - Unappropriated Ending Fund Balance Total							
Capital Projects Funds Total	31,888	71,489	\$ 474,747		\$ 274,747	\$ 274,747	
400 Total	31,888	71,489	\$ 474,747		\$ 274,747	\$ 274,747	

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
410							
Bond 2021							
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Building Acquisition, Construction, and Improvem							
324 - Rentals							
380 - Non-instructional Professional and Technical Servi	12,250						
382 - Legal Services							
383 - Architect/Engineer Services	64,965	98,215	\$ 600,000		\$ 550,000	\$ 550,000	
385 - Management Services							
389 - Other Non-instructional Professional and Technical	94,041						
520 - Buildings Acquisition		290,977	\$ 1,182,128		\$ 990,000	\$ 990,000	
640 - Dues and Fees		1,820					
4150 - Building Acquisition, Construction, and Improvem Total	171,256	391,012	\$ 1,782,128		\$ 1,540,000	\$ 1,540,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	171,256	391,012	\$ 1,782,128		\$ 1,540,000	\$ 1,540,000	
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
820 - Reserved for Next Year							
7000 - Unappropriated Ending Fund Balance Total							
7000 - Unappropriated Ending Fund Balance Total							
Bond 2021 Total	171,256	391,012	\$ 1,782,128		\$ 1,540,000	\$ 1,540,000	
410 Total	171,256	391,012	\$ 1,782,128		\$ 1,540,000	\$ 1,540,000	

**Alsea School District #7J**

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

## Alsea School District #7J

(Summary by Object)

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

**Alsea School District #7J**

Expenditures	Actuals FY2020-2021	Actuals FY2021-2022	Adopted Budget FY2022-2023	FY2022-2023 FTE	Proposed Budget FY2023-2024	Approved Budget FY2023-2024	FY2023-2024 FTE
420							
OSCIM							
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Building Acquisition, Construction, and Improvem							
383 - Architect/Engineer Services			\$ 400,000		\$ 400,000	\$ 400,000	
389 - Other Non-instructional Professional and Technical							
520 - Buildings Acquisition			\$ 1,340,000		\$ 1,700,000	\$ 1,700,000	
<b>4150 - Building Acquisition, Construction, and Improvem Total</b>			<b>\$ 1,740,000</b>		<b>\$ 2,100,000</b>	<b>\$ 2,100,000</b>	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			\$ 1,740,000		\$ 2,100,000	\$ 2,100,000	
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
820 - Reserved for Next Year							
<b>7000 - Unappropriated Ending Fund Balance Total</b>							
7000 - Unappropriated Ending Fund Balance Total							
<b>OSCIM Total</b>			<b>\$ 1,740,000</b>		<b>\$ 2,100,000</b>	<b>\$ 2,100,000</b>	
<b>420 Total</b>			<b>\$ 1,740,000</b>		<b>\$ 2,100,000</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/>

\*\*\* Proof of Publication \*\*\*

State of Oregon  
ss )  
County of Linn and Benton

ALSEA SCHOOL DISTRICT 7J

PO BOX B  
ALSEA, OR 97324

ORDER NUMBER 152670

Notice of Budget Committee Meeting

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#152670

PUBLISH: 4/7/2023

I, Monica Hampton, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

Section: Public Notices

Category: 990 Public Notice

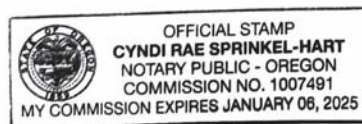
PUBLISHED ON: 04/07/2023

TOTAL AD COST: 239.84

FILED ON: 4/7/2023

Monica Hampton  
Monica Hampton  
Legal Clerk

Cyndi Rae Sprinkel-Hart  
Subscribed and sworn to before me on April 7, 2023  
Cyndi Rae Sprinkel-Hart, Notary



# LOCALiQ

The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

## **PROOF OF PUBLICATION**

Linn Benton Lincoln Esd  
Linn Benton Lincoln Esd  
905 4Th AVE SE

Albany OR 97321-3104

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

04/04/2023

Sworn to and subscribed before on 04/04/2023

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$128.78

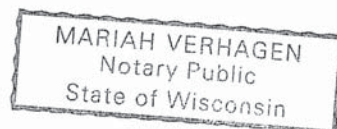
Order No: 8660433

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\*\*\* Proof of Publication \*\*\*

State of Oregon  
ss )  
County of Linn and Benton

ALSEA SCHOOL DISTRICT 7J

PO BOX B  
ALSEA, OR 97324

ORDER NUMBER 153252

I, Monica Hampton, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

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#153252

PUBLISH: 5/4/2023

Section: Public Notices

Category: 990 Public Notice

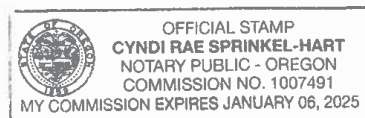
PUBLISHED ON: 05/04/2023

TOTAL AD COST: 239.84

FILED ON: 5/4/2023

Monica Hampton  
Monica Hampton  
Legal Clerk

Cyndi Rae Sprinkel-Hart  
Subscribed and sworn to before me on May 4, 2023  
Cyndi Rae Sprinkel-Hart, Notary



# LOCALiQ

The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

## PROOF OF PUBLICATION

LaRae Sullivan  
LaRae Sullivan  
Alsea School District -7J  
301 S 3Rd ST  
Alsea OR 97324-9643

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

04/19/2023

Sworn to and subscribed before on 04/19/2023

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$64.39

Order No: 8668711

Customer No: 923688

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KAITLYN FELTY  
Notary Public  
State of Wisconsin

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ALSEA SCHOOL DISTRICT 7J  
Budget Committee Meeting  
Thursday, May 19, 2022

APPROVED MINUTES

1. Call to Order, Flag Salute - 1800
2. Roll Call  
**Budget Committee:** Sara Cash, Terry Lunsford, Joni Olsen, Jamie Olsen  
**Budget Committee Absent:** Kenneth Vogler, Kimberly Lanning  
**Board Members:** Linda Montanez, Deb Lindberg, Risteen Follett, Robert Webb, Ryan VanLeuven  
**Board Members Absent:** None  
**Staff:** Sean Gallagher, Nancy Hall, Nathan Roberts, Shirley Koetz, Tim France, Eric Clendenin  
**Patrons:**
3. Election of Officers  
**Nomination of Chair:** Risteen Follett moved to nominate Joni Olsen as Budget Committee Chair, Deb Lindberg seconded, no other nominations were received. Motion passed unanimously approved.
4. **Nomination of Vice Chair:** Risteen Follett moved to nominate Sara Cash as Budget Committee Vice Chair, Terry Lunsberg seconded, no other nominations were received. Motion passed unanimously approved
5. **Approval of Agenda**  
Risteen Follett motioned to approve the agenda as presented, Ryan VanLeuven seconded, all in favor, motion unanimously approved.
6. **Approval of Minutes – May 20, 2021**  
Deb Lindberg motioned to approve the May 27, 2020, minutes, Ryan VanLeuven seconded, motion unanimously approved.
7. **Budget Message –**  
Sean Gallagher read the 2022-2023 Budget Message. Highlights included:
  - A. The proposed budget is approximately \$12.9 million, \$3 million more than the current 2021-2022 budget and is a balanced budget.
  - B. May 2022 adjustment for 2020-2021 is approximately \$800,000 We need to ensure that all dollars spent maximize the value for our students in their education. This amount is heavily inflated for ASD due to the district's failure to accurately estimate Average Daily Membership (ADM) figures for 2020-21, these were grossly underestimated, thus the state kept \$800K of valuable school support funds rather than our district being able to use these dollars until now. We are currently looking into other grant funding streams that are based upon ADM and we are fearful the district will be underfunded based upon low ADM predictions.
  - C. The 2022-23 district budget is starting to reflect cutting back expenditures. The Board of Directors recently voted to refocus programming on two priorities:
    - Brick and Mortar
    - Learn At Home Oregon (LAHO)All related staffing and contracts for the programs which are no longer supported



have been eliminated from the 2022-23 budget. These programs include Alsea Options, Bear Creek Elementary, Greenways, and Corvallis Farm School. All existing contracts with outside organizations are being evaluated, renegotiated to protect the district, and in some cases cancelled (i.e. \$800K contract with Synergistic).

- D. The process of developing the 2022-23 budget was very inclusive to ensure multiple eyes are looking at predicted expenses. From the reaction of included staff, this process has not been used before or at least for a very long time. The value of including multiple staff in the budget process ensures that staff have the resources they need to effectively conduct business and are held accountable for future expenditures. The district will be training staff on an expenditure approval process that includes checks and balances using the Infinite Visions (IV) financial software package. This will help considerably to avoid overspending of budgets for the 2022-23 school year.
- E. The 2022-23 budget does include some staffing improvements such as hiring a K-12 Counselor, moving to a K-12 Principal and K-12 Athletic Director/ Vice Principal, and a Public Information Officer (PIO) on a personal services contract (as needed) to help influence public perception of ASD. There are wonderful accomplishments occurring in ASD, these need to be highlighted. The overall admin restructuring is not an added expense since it simply reshuffles the elementary and secondary principal positions.
- F. The district has re-established a strong working relationship with LBL ESD staff and programs who provide services through the state school fund for all regional districts to utilize. The ESD provides access to programs in technology, special education, specialists, etc... that ASD otherwise would not be able to afford. By working with LBL ESD, it provides less reliance on budgeting for certain items when these services are already provided through the basic school support already being sent from the state to LBL ESD on behalf of ASD.
- G. I want to impress upon the budget committee and board of directors that the district is resetting processes and focusing on proper checks and balances to ensure that valuable district dollars are being budgeted and spent appropriately. Staff are responding well to these efforts; it will simply take some time to accomplish. I am glad we have a balanced budget to present to the district for the 2022-23 school year. I know that next year's budget build will be even better.

8. **Revenue:** This budget is based on funding from the state of \$9.2 billion for K-12 schools of Oregon spread out over 2 years.

- a. The district student enrollment is increasing due to Learn at Home.
- b. Federal Funding is stable.
- c. Bussing continues to be reimbursed at 80%.
- d. General Fund Revenues are **\$12.9 million**.

9. **Expenditures:** As referenced previously, the school budget for the 2021-2022 school year is **\$15,477,164**. This budget allows for the continuation of the running of Alsea School District, while preparing for possible future declines in revenue relative to rising costs. The district will continue to

manage the funds available in a conservative manner while at the same time realizing the changes that are required for educating the future students of Alsea.

- a. The success and growth of the district's online program accounts for a large portion of the funding increase.
- b. The budget reflects the priorities needed to maintain programs in support of teachers and students.
- c. Committee members asked questions about Online Schools, Increase of Licensed and Classified salaries.

**10. Review of Special Revenue Funds**

Special Revenue funds house our grant funds which change from year to year. No questions.

**11. Recommendations**

There was one correction to the budget with an allocation of \$474,747 to be moved from fund 400 Capital Project funds to the bond. No comments or changes requested from patrons. Deb Lindberg motioned to approve. Risteen Follett seconded. All in favor, motion unanimously approved.

**12. Approval of Budgeted Appropriations/Permanent Tax Rate (5.0811) – Terry Lunsford motioned to approve. Deb Lindberg seconded. All in favor, motion unanimously approved.**

**13. Current debt service, We are moving \$90,000 from our current debt services to general obligation bond. Risteen Follett motioned to move \$90,000 from debt service to the general obligation bond; Linda Montanez seconded. All in favor, motion unanimously approved.**

**14. Approval of Proposed Budget**

Risteen Follett, I move that the budget committee of Alsea School District 7J as approved and amended the proposed budget for the 2022-2023 fiscal year in the amount of \$19,519,178, Terry Lunsford seconded. All in favor, motion unanimously approved.

**15. Meeting was adjourned at 2111.**

As recorded by,

Shirley Koetz

Board Chair: \_\_\_\_\_  
Linda Montanez

Clerk:  \_\_\_\_\_  
Sean Gallagher

ALSEA SCHOOL DISTRICT 7J  
Budget Committee Meeting  
Tuesday, April 25, 2023

APPROVED MINUTES

1. Call to Order, Flag Salute - 1805
2. Roll Call  
**Budget Committee:** Kimberly Lanning, Joni Olsen, Jamie Olsen, Sara Cash, Terry Lunsford,  
**Budget Committee Absent:** None  
**Board Members:** Linda Montanez, Deb Lindberg, Risteen Follett, Soren Rounds, Ryan VanLeuven  
**Board Members Absent:** None  
**Staff:** Sean Gallagher, LaRae Sullivan, Lora Nickle  
**Patrons:** Naomi Shadwick (ADHOC)  
**Online attendees:** Samantha Pedder, Holly Olsen, Heather Shunk, Cheryl Doe, Tim France, Eric Clendenin, Bart Rothenberger, Aimee Hart
3. **Approval of Agenda** – Jamie Olsen motioned to approve the agenda as presented. Terry Lunsford seconded. All in favor, motion unanimously approved.
4. **Approval of Minutes** – May 19, 2022  
The approval of the May 19, 2022, minutes were tabled until the May 2, 2023, meeting. Amendments need to be made.
5. Election of Officers  
**Nomination of Chair:** Risteen Follett moved to nominate Joni Olsen as Budget Committee Chair, Deb Lindberg seconded, no other nominations were received. Motion passed unanimously approved.
6. **Nomination of Vice Chair:** Risteen Follett moved to nominate Sara Cash as Budget Committee Vice Chair, Terry Lunsford seconded, no other nominations were received. Motion passed unanimously approved.
7. **Budget Message** –  
Sean Gallagher read the 2023-2024 Budget Message  
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 expenditure 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 expenditure 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 competitiveness 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 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 district's 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 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 had not approved the \$9.9B figure, it could fluctuate either up or down. The state legislature is required to approve a budget by June 30th . Any fluctuations could result in either further cuts, or possible additional money 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 an 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 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.

8. Budget Presentation – presented by LaRae Sullivan

- Enrollment trends using extended ADMw 660.49 for 2023-24
- 9.9 billion State budget with 49/51 split
- 3 million beginning fund balance as resource.
- \$120,000 as planned General Fund Contingency
- FY23.24 - COLA and Step Freeze for All staff, except Certified
- All 163 day classified employees will get 5 paid holidays.
- All Employees will not have PAID lunch breaks (BOLI requirements still apply)
- PERS costs have increased.
- Health insurance remains the same

Other Budget Item –

- School Insurance costs have increased estimated at 20%
- Unemployment has increased – Estimating 80K into budget.
- MOE budgeted in General Fund around 1.4 million.
- LAHO budget in General Fund only: 1,130,000

- 1 New Bus purchase this coming year
- Outsourcing Food Service program
- Athletic Program has been put into Special Revenue Fund for Transparency (Fund 218)

Financial Overview –

- Revenue General fund: 10.5 million
- Expenditures: shown by function and object summary (pg. 24 in proposed budget packet)
- Overview of all fund appropriations with FTE
- General Fund transfers to special revenue funds with history
- Overview of transportation agreements and how they affect Alsea's budget and lease payments
- Overview of Debt service and proposed Bond levy
- Overview of Capital projects balances
- Overview of FTE (pgs. 150 and 151 of the proposed budget packet)

Other items to consider

- Revenue from State can Fluctuate
  - Both in General and Grants Funding
- State has not finalized their Biennium budget
- Enrollments need to increase for FY23.24 for Financial Stability

9. **Recommendations:** The committee had several questions regarding:

- What is the difference between ADMw and ADMr
- Who determines how much moneys are given to each budgeted item
- What about other programs such as athletics. Who makes the budget determination in those areas.
- Why is the district continuing with the LaHO program if it is not the big money maker that it was.
- Is there a way to have a more detailed budget presented to the committee like they have seen in the past that shows a better breakdown of costs?

The recommendation was to recess the budget meeting and continue on May 9, 2023 at 6:00 PM

10. Meeting recessed at - 2110

As recorded by,

Lora Nickle

Board Chair:   
Risteon Follett

Clerk:   
Sean Gallagher

ALSEA SCHOOL DISTRICT 7J  
Budget Committee Meeting  
Tuesday, May 2, 2023

APPROVED MINUTES

1. Call to Order, Flag Salute - 1805
2. Roll Call  
**Budget Committee:** Kimberly Lanning, Joni Olsen, Jamie Olsen, Sara Cash, Terry Lunsford  
**Budget Committee Absent:** None  
**Board Members:** Linda Montanez, Deb Lindberg, Risteen Follett, Soren Rounds, Ryan VanLeuven  
**Board Members Absent:** None  
**Staff:** Sean Gallagher, LaRae Sullivan, Lora Nickle  
**Patrons:** Naomi Shadwick (ADHOC)  
**Online attendees:** Eric Clendenin, Aimee Hart, Cheryl Doe, Heather Shunk, Holly Olsen, Kari VanLeuven, Shirley/Ron Koetz, George/Tracy Foster, Tim France, Cheryl VanLeuven, Bart Rothenberger
3. **Approval of Agenda** – Deb Lindberg motioned to approve the agenda as presented. Jamie Olsen seconded. All in favor, motion unanimously approved.
4. **Approval of Minutes** – May 19, 2022, approved with the correction of Terry Lunsford's name. Jamie Olsen motioned to approve. Deb Lindberg seconded. All in favor, motion unanimously approved. The approval of the April 25, 2023, minutes were tabled until the May 9, 2023, meeting. Amendments need to be made.
5. **Superintendent's Message** – Sean Gallagher  
One of the questions that was posed is what is our education plan? There are a few different ways to answer that. One is to go to the Alsea website, go to District Office drop down menu and select 'Align for Student Success'. This is the new project that ODE facilitating per legislative orders in terms of redoing the entire Student Improvement process. This is to be able to be more 'all inclusive'. It has been submitted to ODE and is currently being reviewed. There were 40 questions that needed to be answered and are required to be posted to our district webpage. That was step one of a five-year process. Summary: focus areas to ensure student success include attendance, state assessments, increased graduation support for all students, 9<sup>th</sup> grade on track data. Increase CTE opportunities with offering Forestry and other programs just to name a few.  
  
Eric Clendenin presented recommendations for how to make the MS/HS next year work with the staffing conditions presented this year. Looking at licensure and repetition of licenses. One core teacher for each core subject, Math, English, Science, Social Studies, CTE, Forestry and the possibilities of starting and AG program. Creating strong courses of study for our student culture needs. An impressive package has been put together by David Crowe for the next four years. The same with the AG program. The closest FFA chapter is Junction City and Lebanon. Philomath, Waldport, and Monroe do not offer the programs that we want to offer. Thus, attracting new students to Alsea. Posting positions to hire seems odd when we are making cuts, but it is within the budget to be able to do so. Our goal is to provide as well rounded of an education experience that we can. We will need to be creative with advertising to let parents know what we have to offer. We are starting to reach out now because it is important for the Budget committee to know that the Learn at Home Oregon enrollment has finally dipped below the building enrollment allowing us to open up and let students who want to attend in person can register.



Deb Lindberg asked what is there a backup plan for an AG teacher if we don't find one. Eric let her know that he already has two applicants.

We won't know for sure about an art program for next year. As the RIF process works its way out, we will have a better idea. Mr. Gallagher said that one of the biggest things he has heard from both the community and the student body is the desire to have Art as an offering. Outside of music at the elementary levels offered by Mary O'Brien we do not have a means to offer music to older students.

Deb Lindberg wants to know if we have a plan to get students back on track to start entering a 4-year college plan? Eric said that students and parents will create their own plans. We can only open the doors to the idea. Our job is to encourage students, prepare them for their future path whatever that may look like. Community college, 4-year university, trade programs or military. We do not want to dictate what their success looks like. Mr. Gallagher says that career counseling needs to be reintroduced and it needs to start around the fifth grade. How do we re-engage students into thinking about their career choices.

**6. Budget clarification: LaRae Sullivan**

- a. Integrated Grants budget is on the Alsea website. There is a link in the presentation that shows the actual budget that was submitted for the integrated grants. There are four grants: there was enough put into the Grants, SIA Grant proposed \$755k, HS success is about \$158k. Your budget documents will show where the appropriate budget items are placed that are covered by grant money.
- b. The 23-24 adopted budget on the website. Comments; question about some end value actuals. These were not on the adopted budget. There were errors that have been corrected / not on this year's budget.
- c. Terry Lunsford commented on the previous budgets. Look at last year's budget, she understands that you are trying to summarize. But she does not feel comfortable voting on something that is not broken out understandably. The budget is done in 'rolled' format. It is missing details such as breakout of PERS, materials, supplies. LaRae said that she can reprint the budget documents with those breakdowns so that it is easier for the committee to see the details.
- d. Larae continued to answer the questions that had been sent to her to answer.  
Larae part of the 22-23 on the old document. Resolution to the adopted budget has been modified with resolutions that have been presented to the board and approved by the School Board.

The recommendation was to recess the budget meeting to allow LaRae to rerun the 2023-24 budget documents to reflect the breakdown of expenditures in each area. The next meeting will be May 9, 2023 at 6:00 PM

**7. Meeting recessed at - 2034**

As recorded by,

Lora Nickle

Board Chair:   
Risteen Follett

Clerk:   
Sean Gallagher





## 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 9th day of May 2023.

Vice Budget Committee Chair

Date

**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)
Districts			(\$65,235,125)
327.008(14)		Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
ESDs			(\$9,219,125)
<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	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	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**

A public meeting of the Alsea School District #7J will be held on June 8th 2023, at 6:55pm at 301 S. 3rd Street, Alsea Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Alsea School District #7J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 301 S. 3rd Street between the hours of 8:00am and 3:30pm or online at <a href="http://alsea.k12.or.us">http://alsea.k12.or.us</a> This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.		
Contact: Sean Gallagher, Acting Superintendent	Telephone number: 541-487-4305	E-mail: <a href="mailto:sean.gallagher@alsea.k12.or.us">sean.gallagher@alsea.k12.or.us</a>

FINANCIAL SUMMARY — RESOURCES			
TOTAL OF ALL FUNDS	Actual Budget Prior Year: 2021-2022	Adopted Budget This Year: 2022-2023	Approved Budget Next Year: 2023-2024
1. Beginning Fund Balance	\$ 4,046,145	\$ 3,940,749	\$ 4,882,152
2. Current Year Property Taxes, other than Local Option Taxes	\$ 571,578	\$ 538,500	\$ 592,800
5. Other Revenue from Local Sources	\$ 165,602	\$ 145,825	\$ 312,525
6. Revenue from Intermediate	\$ 33,263	\$ 34,142	\$ 53,500
6. Revenue from State Sources	\$ 11,586,179	\$ 11,995,687	\$ 10,050,775
7. Revenue from Federal Sources	\$ 377,385	\$ 962,468	\$ 636,222
8. Interfund Transfers	\$ 281,500	\$ 530,000	\$ 546,605
9. All Other Budget Resources	\$ -	\$ 1,745,000	\$ 5,000
10. Total Resources	\$ 17,061,652	\$ 19,892,372	\$ 17,079,579

FINANCIAL SUMMARY — REQUIREMENTS BY OBJECT CLASSIFICATION			
11. Personnel Services	\$ 5,639,659	\$ 6,274,809	\$ 4,504,499
12. Associated Payroll Costs	\$ 2,995,158	\$ 3,470,033	\$ 3,147,309
13. Purchased Services	\$ 2,262,407	\$ 2,124,088	\$ 1,763,913
14. Materials & Services	\$ 2,060,176	\$ 2,028,014	\$ 971,905
15. Capital Outlay	\$ 514,067	\$ 3,536,785	\$ 3,485,914
16. Other Objects (except Debt Service and Interfund Transfers)	\$ 128,751	\$ 139,313	\$ 137,804
17. Debt Service	\$ 225,128	\$ 323,272	\$ 361,525
18. Interfund Transfers	\$ 281,500	\$ 530,000	\$ 546,605
19. Operating Contingency	\$ -	\$ 120,000	\$ 120,000
20. Unappropriated Ending Fund Balance & Reserves	\$ 2,954,805	\$ 1,346,059	\$ 2,040,105
21. Total Requirements	\$ 17,061,652	\$ 19,892,372	\$ 17,079,579

FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Function Full-Time Equivalent Employees (FTE) for Function			
1000 Instruction	\$ 7,136,847	\$ 7,050,878	\$ 5,063,773
FTE	55.68	76.34	42.12
2000 Support Services	\$ 5,696,189	\$ 5,984,673	\$ 4,510,512
FTE	35.2	47.75	35.06
3000 Enterprise & Community Service	\$ 304,683	\$ 307,563	\$ 289,260
FTE	1.5	2	2
4000 Facility Acquisition & Construction	\$ 462,501	\$ 4,229,927	\$ 4,147,799
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	\$ 225,128	\$ 323,272	\$ 361,525
5200 Interfund Transfers*	\$ 281,500	\$ 530,000	\$ 546,605
6000 Operating Contingency	\$ -	\$ 120,000	\$ 120,000
7000 Unappropriated Ending Fund Balance and Reserves	\$ 2,954,805	\$ 1,346,059	\$ 2,040,105
Total Requirements	\$ 17,061,652	\$ 19,892,372	\$ 17,079,579
Total FTE	92.38	126.09	79.18

\*not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

## STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING FROM LAST YEAR

- 1.0 Large reduction in Enrollment from FY21-22 to FY22.23 and forward. This reduces the amount of Revenue from received from Oregon Department of Education.  
2.0 Reduction in Force for FTE causes payroll costs to decline.  
3.0 Bond Project construction is still in progress over a 3 year period starting in 2021-2022

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy .....(Rate Limit: 5.0811 - Per \$1000)	5.0811	5.0811	5.0811
Levy for General Obligation Bonds .....	120,000	82,000	97,000

STATEMENT OF INDEBTEDNESS		
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds .....	\$2,065,000	\$0
Other Bonds .....	\$0	\$0
Other Borrowings .....	\$454,701	\$0
Total .....	\$2,519,701	\$0

# Alsea School District #7J

## RESOLUTION NO. 23-10

### 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:

<u>General Fund</u>		<u>Special Revenue Fund</u>	
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	<b>Total.....</b>	<b>\$ 2,523,229</b>
Contingency.....	\$ 120,000		
<b>Total.....</b>	<b>\$ 8,509,498</b>		
<u>Debt Service Fund</u>		<u>Capital Project Fund</u>	
Debt Service.....	\$ 92,000	Facilities Acquisition .....	\$ 3,914,747
<b>Total.....</b>	<b>\$ 92,000</b>	<b>Total.....</b>	<b>\$ 3,914,747</b>

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

### 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	