

2022-2023

Adopted Budget

Banks School District
12950 NW Main Banks, OR 97106

2022-2023
BUDGET COMMITTEE
BANKS SCHOOL DISTRICT
For the Fiscal Year Beginning July 1, 2022

Board of Directors

Ron Frame (Chair)	6/30/25
Corissa Mazurkiewicz	6/30/25
Will Moore	6/30/23
Leslee Sipp	6/30/25
Dan Streblow (Vice-Chair)	6/30/23

Appointed Budget Committee Members

Tom Forest	6/30/25
Kristen Accardi	6/30/25

Staff

Jeff Leo
Joni Spencer
Jacob Pence
Darla Waite-Larkin
Marjorie Salter
Hung Wasson

Budget Officer/Superintendent
Business Manager
BHS Principal
Middle School Principal/ Student Services Director
Elementary Principal
Technology Director

Banks School District 13

Budget Calendar 2022-2023

February 14, 2022	Regular Board Meeting Approve proposed Budget Calendar
March 14, 2022	Regular Board Meeting Appoint Budget Committee Members
May 12, 2022	Publish First Notice of meeting of the Budget Committee (ORS.294.401)
May 19, 2022	Publish Second Notice of meeting of the Budget Committee
May 23, 2022	First Meeting of the Budget Committee
May 26, 2022	Possible additional Budget Committee Meeting
June 6, 2022	Possible additional Budget Committee Meeting
June 9, 2022	Publication of Notice of Budget Hearing (ORS 294.448)
June 13, 2022	Regular Board Meeting Public Hearing on 2022-2023 Budget (ORS 294.430) Enact resolutions adopting the Budget, making appropriations and declaring the tax levy
July 15, 2022	Deadline to certify tax levy to the County Assessor

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MESSAGE AND OVERVIEW

Budget Overview

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Banks School District appropriates its expenditure budget at the major function level. The function areas, as defined by ODE, are Instruction (1000), Support Services (2000), Enterprise and Community Services (3000), Facilities Acquisition and Construction (4000), Other Uses, which are mainly transfers and debt service (5000), Contingency (6000), and Unappropriated Ending Fund Balance (7000).

BUDGET FORMAT

The budget document is organized in two sections:

- Superintendent Budget Message and Related Information
- Fund Statements

The Budget Message is a narrative overview of the 2022-23 budget. Related information includes the budget committee members and general information about the District's funds.

The Fund Statements contain required information for all of the District's funds.

General Fund (100)

The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which include program descriptions, budgeted positions and programs and services analysis.

Revenue comes from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund formula, which make up 76 % of all General Fund revenue.

Special Revenue Funds (200's)

These funds account for resources that are limited to a particular purpose, either by external sources, such as the federal government, or locally, by the governing body. Included in these funds are federal, state and private grants; the District's food service program, athletics, extracurricular, and student body funds.

Debt Service Fund (300)

Accounts for the District's dedicated property tax revenue and payment of principal and interest on long-term obligations, including General Obligation (GO) bonds and the State of Oregon Department of Energy loan. GO bonds allow the District to finance capital projects such as the construction of new schools and major remodeling projects. Voters must approve the sale of these bonds. The State of Oregon Department of Energy loan was part of the Department of Energy's "Cool Schools Program" and financed energy efficiency projects throughout the District.

Capital Project Funds (400's)

Accounts for dedicated contract revenue and expenditures for District facilities.

Internal Service Fund (600)

This fund is an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses this fund to account for the Pension Obligation bonds that were sold to provide funds for the advance funding of the unfunded actuarial liability for the Oregon Public Employees Retirement System.

THE BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

Preparation of the budget involves many steps and months of work by District staff. Once the proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee, which then reviews the proposed budget and

receives public comment. The Budget Committee recommends revision to the budget, if needed, and approves a budget for adoption by the School Board.

The first budget committee meeting is generally held in May. Notice of the meeting is published twice in the newspaper; the first publication no more than 30 days prior, and the second not less than five days prior to the date of the budget meeting.

Once a document is given to the Budget Committee, citizens may obtain a copy at the District Office, 12950 NW Main Street, Banks, OR 97106 between 7:30 am and 3:00 pm or on the District's website at www.banks.k12.or.us.

HOW THE BUDGET IS ADOPTED

After the Budget Committee approves the budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June Board meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline of the Banks School District for the 2022-23 fiscal year.

SUPPLEMENTAL BUDGETS

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.



Banks School District Superintendent's Budget Message 2022-2023

May 23, 2022

It has been a challenging, but successful school year for students, staff, parents and community. We have been able to welcome back students for the full school year and make good progress on student learning. Our highest priority is still the health and safety of our students and staff. We continue to be aware of the academic, social and emotional challenges that our students face, and remain committed to providing the opportunity for a quality education for our students.

The 2022-2023 budget is based on a State School Fund appropriation of \$9.3 billion for the 2021-23 biennium. The budget also includes substantial one-time funds from both federal and state government, full funding for the Student Success Act, and full funding for the Student Investment Account (SIA). This additional funding will allow us to maintain the instructional and support framework of our district, maintain our lower class sizes, and provide for additional support to students for the upcoming year.

In the 2020-2021 school year, the district lost 79 students. We anticipated recovering a portion of those students in the following school year. However, with additional COVID challenges our enrollment actually continued to decline and for the 2021-22 school year we have lost another 39 students. We are also continuing the trend of our graduating senior class being substantially larger than our incoming kindergarten class. These trends are not unique to our district, but are being felt by the surrounding districts as well. For the 2022-2023 budget, we are projecting a small increase in enrollment anticipating additional students coming from increased housing in the community, strong inter district transfers and expected continued easing of the pandemic.

One major addition to the 2022-23 budget is the addition of a Life Skills classroom at the high school. The need for this additional FTE is due to the increased number of students in our Structured Learning Program at the elementary school, the Life Skills Program for grades 6th-12th, and the Transition Program post high school. We have outgrown our current 6th-12th grade site at the middle school and will need to expand into the high school with a new classroom.

The district is committed to meet the challenges of educating our children in these uncertain times. We will continue to be good stewards of our financial resources and look for ways to innovate and improve. The disruptions and uncertainty caused by the pandemic had a significant impact on our students, staff and families. Everyone has stepped up to meet the challenges of the past two years and we thank you for all your hard work. We anticipate the 2022-23 school year to represent a more complete return to normalcy and hope to see a stabilization of our enrollment, attendance and learning environment.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'J Leo', written over a horizontal line.

Jeff Leo
Superintendent

BUDGET GUIDING PRINCIPLES

2021-2023

These guiding principles are intended to assist in long-range planning during the next year's budgeting period. District resources are limited so it is imperative that it follows a careful course toward achieving future financial stability. As additional funds may become available, these guiding principles are intended to provide the framework for future appropriations. It is understood that the underlying assumptions upon which these principles were developed are subject to change.

FINANCE

- Maintain a fund balance of at least 5% of the district's budget.
- Maintain sufficient contingency funds in order to address emergency needs as they arise, and for property purchases when appropriate.
- Develop a Preventative Maintenance Fund to assure timely repairs to buildings and grounds.
- Maintain currency funds for future capital access purchases.

BUILDINGS AND GROUNDS

- Develop a maintenance schedule to provide for upkeep of existing facilities.
- Improve visual appearance and condition of the District.
- Maintain a safe learning and work environment for staff and students.
- Develop a maintenance budget that will allow for new projects.

PERSONNEL

- Recruit new teachers by attending job fairs and through other proactive measures.
- Provide competitive benefits and salaries to maintain/sustain a high quality work force.
- Provide professional development opportunities for all staff.
- Provide the administrative personnel necessary to run the district and meet the requirements of the state.

STUDENT ACHIEVEMENT

- Maintain class sizes and student teacher ratios to best enhance student learning.
- Provide programs that optimize student learning based on latest research.
- Offer remediation and alternative options for all students.
- Increase extra-curricular opportunities for students.
- Develop an updated curriculum that integrates technology into student learning beginning at the elementary level.
- Provide a broad offering of classes for students at all levels to meet the variety of student interests.
- Provide on-line learning opportunities for students as appropriate.

TECHNOLOGY

- Invest in the district technology infrastructure in order to keep current with the technology needs of staff and students in 21st century schools.
- Maintain the budget necessary to keep our equipment on a 5-year replacement cycle.
- Employ personnel needed to plan and implement our technology plan for the future.

COMBINED STATEMENT OF RESOURCES AND REQUIREMENTS

For the Ensuing Fiscal Year Beginning July 1, 2022

RESOURCES	GENERAL FUND	SPEC PROJ FUNDS	DEBT SERVICES	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL
1000 LOCAL SOURCES	3,790,000.00	768,800.00	1,365,000.00	81,500.00	361,106.00	6,366,406.00
2000 INTERMEDIATE SOURCES	25,000.00	0.00	0.00	0.00	0.00	25,000.00
3000 STATE SOURCES	8,079,304.00	1,563,001.33	0.00	0.00	0.00	9,642,305.33
4000 FEDERAL SOURCES	0.00	1,242,272.00	0.00	0.00	0.00	1,242,272.00
5000 OTHER SOURCES	2,300,000.00	679,500.00	227,300.00	655,000.00	25,000.00	3,886,800.00
TOTAL	14,194,304.00	4,253,573.33	1,592,300.00	736,500.00	386,106.00	21,162,783.33
REQUIREMENTS	GENERAL FUND	SPEC PROJ FUNDS	DEBT SERVICES	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL
1000 INSTRUCTION	7,832,445.85	3,265,892.16	0.00	0.00	0.00	11,098,338.01
2000 SUPPORT SERVICES	4,887,858.67	510,181.17	0.00	0.00	0.00	5,398,039.84
3000 ENTERPRISE ACQ & CONSTR	0.00	350,200.00	0.00	0.00	0.00	350,200.00
4000 FACILITIES ACQ & CONSTR	0.00	0.00	0.00	736,500.00	0.00	736,500.00
5100 OTHER USES DEBT SERVICE	0.00	27,300.00	1,392,300.00	0.00	361,106.00	1,780,706.00
5200 OTHER USES TRANSFERS	381,300.00	0.00	0.00	0.00	0.00	381,300.00
6000 CONTINGENCY	50,000.00	0.00	0.00	0.00	0.00	50,000.00
7000 UNAPPR END FUND BALANCE	1,042,699.48	100,000.00	200,000.00	0.00	25,000.00	1,367,699.48
TOTAL	14,194,304.00	4,253,573.33	1,592,300.00	736,500.00	386,106.00	21,162,783.33

PUBLICATION FORMS

Pamplin

6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington,
Clackamas, SS I, Charlotte Allsop, being
the first duly sworn, depose and say that
I am the Accounting Manager of the **News
Times**, a newspaper of general circulation,
serving Forest Grove in the aforesaid county
and state, as defined by ORS 193.010 and
193.020, that

**Banks School District
NOTICE OF BUDGET COMMITTEE MEET-
ING**
Ad#: 241917

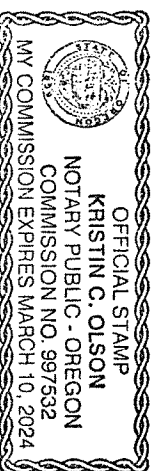
A copy of which is hereto annexed, was
published in the entire issue of said
newspaper(s) for 2 week(s) in the
following issue(s):
05/12/2022, 05/19/2022

Charlotte Allsop
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
05/19/2022.

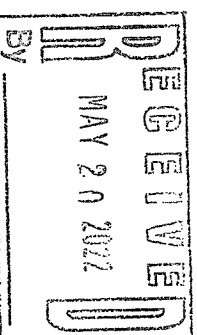
Kristin C. Olson
NOTARY PUBLIC FOR OREGON

Acct #: 106017
Attn: **Mario Mosser**
BANKS SCHOOL DISTRICT/LEGALSI
12950 NW MAIN STREET
BANKS, OR 97106



Public meeting of the Budget Committee of the Banks School District No 13, Washington County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 will be held at 12950 NW Main Street, Banks, Oregon. The meeting will take place on the 23rd of May, 2022 at 6:00 P.M. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 23rd, 2022 at 12950 NW Main Street, Banks, Oregon, between the hours of 7:30 A.M. and 3:00 P.M. This is a public meeting where deliberation of the Budget Committee will take place. Any person may participate in the meeting and discuss the proposed programs with the Budget Committee.
Publish May 12 & 19, 2022

NT241917





6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **News Times**, a newspaper of general circulation, serving Forest Grove in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Banks School District
Notice of Budget Hearing on June 13,
2022 at 6:00 p.m. Form ORED-1
Ad#: 244961

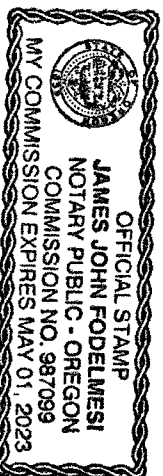
A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):

Charlotte Allsop
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
06/09/2022.

NOTARY PUBLIC FOR OREGON

Acct #: 106017
Attn: **Marlo Mosser**
BANKS SCHOOL DISTRICT/LEGALSI
12950 NW MAIN STREET
BANKS, OR 97106

FORM
OR-ED-

NOTICE OF BUDGET HEARING

A public meeting of the Board School District will be held on June 13, 2022 at 8:00 pm at Shady's Chopin. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by two Bakers School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or examined at the Baker's School District Office between the hours of 9:00 a.m. and 3:00 p.m., or online at www.bakers12.org. This budget is for an annual budget period on this budgeting cycle. The same as the preceding year.

Contact: Jon Spencer

Telephone 503-324-8591 Email jones@bears.k12.or.us

[illegible]

FINANCIAL STATEMENT - REQUIREMENTS BY OBJECT CLASSIFICATION		
Statement	2014	2015
Other Materials/ Payroll Costs	\$5,448,037	\$6,494,434
Supplies & Services	3,703,809	4,955,068
Capital Outlay	2,412,018	3,510,563
Other Objects (except debt service & interfund transfer)	4,644,800	3,796,679
Debt Service	131,131	444,763
Operating Contingency	1,695,555	1,722,006
Operating Contingency	177,775	175,000
Unappropriated Ending Fund Balance & Reserve	4,555,453	5,167,789
Operating Contingency	1,931,526	2,142,700
Unappropriated Ending Fund Balance & Reserve	520,065,519	521,146,789
Total Requirements	\$18,749,130	\$21,456,738

FINANCIAL SUMMARY REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION				
1000 Instruction				511,094.327
PTC	57,957.731			
1100 Support Services		74	81.37	
PTC		4,140.335	1,343.180	5,798.000
2000 Academic & Community Service		42	21.88	
PTC	133,184.31			166,450.00
4000 Facility Acquisition & Construction				716.500
PTC		691.600		
5000 Plant & Equipment				
5100 Plant Services		1,629.455	1,723.185	
5100 Infrared Treatment		27.775		
6000 Contingency				50.000
7000 Unexpended Funding and Balance	4,558.453		3,971.748	
Total Requirements	\$24,879,310		\$20,885,573	\$11,474,785.73
				100.0
				507.422

PROPERTY TAX (LIVALS)		
	Rate or Amount Imposed	Rate or Amount Approved
Penetration Rate Levy	5.0152	5.0152
Local Option Levy	51.114-000	51.165-000
Levy for General Obligation Bonds	31.779-873	

STATEMENT OF MODIFICATIONS		
(LONG TERM DEBT)	Estimated Debt Outstanding	Estimated debt authorized, but not recorded on July 1
General Obligation bonds	\$1,400,000	
General bonds	\$1,400,000	
Other borrowing	32,218,157	
Total	\$1,400,000	

Publish: June 9, 2022

NT244961

FORM

OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Banks School District will be held on June 13, 2022 at 6:00 pm at Banks, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Banks School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Banks School District office between the hours of 8:00 a.m. and 3:00 p.m., or online at www.banks.k12.or.us. 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: Joni Spencer

Telephone: 503-324-8591

Email: jonis@banks.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-2021	Adopted Budget This Year 2021-2022	Approved Budget Next Year 2022-2023
Beginning Fund Balance			
Current Year Property Taxes, other than Local Option Taxes	\$3,400,469	\$3,960,500	\$3,505,500
Current Year Local Option Property Taxes	4,591,021	4,715,900	4,955,000
Other Revenue from Local Sources			
Revenue from Intermediate Sources	665,077	1,393,606	1,411,406
Revenue from State Sources	46,019	110,000	25,000
Revenue from Federal Sources	9,102,944	9,310,790	9,642,305
Interfund Transfers	791,005	1,019,777	1,242,272
All Other Budget Resources	277,775	375,000	381,300
Total Resources	\$18,874,310	\$20,885,573	\$21,162,783

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$5,482,037	\$6,644,574	\$6,992,457
Other Associated Payroll Costs	3,703,809	4,456,606	4,491,860
Purchased Services	2,417,918	3,610,861	3,759,676
Supplies & Materials	689,031	1,125,987	1,351,884
Capital Outlay	6,500	684,000	731,500
Other Objects (except debt service & interfund transfers)	132,132	242,763	255,700
Debt Service*	1,605,655	1,772,306	1,780,706
Interfund Transfers*	277,775	375,000	381,300
Operating Contingency		50,000	50,000
Unappropriated Ending Fund Balance & Reserves	4,559,453	1,973,476	1,367,700
Total Requirements	\$18,874,310	\$20,885,573	\$21,162,783

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$7,957,731	\$10,465,611	\$11,098,337
FTE	74	83.72	81.84
2000 Support Services	4,240,535	5,243,180	5,398,040
FTE	22	21.08	25.58
3000 Enterprise & Community Service	233,161	364,500	350,200
FTE			
4000 Facility Acquisition & Construction		691,500	736,500
FTE			
5000 Other Uses			
5100 Debt Service*	1,605,655	1,772,306	1,780,706
5200 Interfund Transfers*	277,775	375,000	381,300
6000 Contingency		50,000	50,000
7000 Unappropriated Ending Fund Balance	4,559,453	1,973,476	1,367,700
Total Requirements	\$18,874,310	\$20,885,573	\$21,162,783
Total FTE	96	104.8	107.42

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 5.0152 per \$1,000)	5.0152	5.0152	5.0152
Local Option Levy			
Levy For General Obligation Bonds	\$1,279,853	\$1,318,400	\$1,365,000

LONG TERM DEBT		STATEMENT OF INDEBTEDNESS	
	Estimated Debt Outstanding on July 1		Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$4,987,830		
Other Bonds	\$1,800,000		
Other Borrowings	\$238,257		
Total	\$7,026,087		

RESOLUTION 2122-001
BANKS SCHOOL DISTRICT
RESOLUTION TO ADOPT THE 2022-2023 BUDGET

BE IT RESOLVED, that the Board of Directors of the Banks School District hereby adopts the budget for the fiscal year 2022-23 in the total amount of \$21,162,783.33. This budget is now on file at the District Business Office.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2022, and for the purpose shown below are hereby appropriated:

General Fund (100)		Debt Service Fund (300)	
Instruction	\$7,832,445.85	Debt Service	\$1,392,300.00
Support Services	4,887,858.67		
Transfers	381,300.00	Capital Projects Fund (400)	
Contingency	<u>50,000.00</u>	Facilities Acq/Construction ..	\$736,500.00
Total	\$13,151,604.52		
Special Revenue Fund (200)		Internal Service Fund (600)	
Instruction	\$3,265,892.16	Debt Service	\$361,106.00
Support Services	510,181.17		
Enterprise & Community	350,200.00		
Debt Service	<u>27,300.00</u>		
Total	\$4,153,573.33		

Total Appropriations, All Funds	\$19,795,083.85
Total Unappropriated and Reserve, All Funds	1,367,699.48
TOTAL ADOPTED BUDGET	<u>\$21,162,783.33</u>

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for the tax year 2022-23 upon the assessed value of all taxable property within the district:

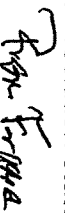
- (1) At the rate per \$1,000 of assessed value of \$5.0152 for permanent rate tax;
- (2) In the amount of \$1,365,000 for debt service for general obligation bonds

RESOLUTION CATEGORIZING THE TAX

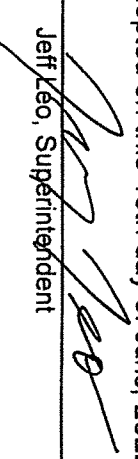
BE IT RESOLVED, that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax	\$5.0152/\$1,000
General Obligation Debt Service	\$1,365,000

The above resolution statements were approved and declared adopted on this 13th day of June, 2022.



Ron Frame, Board Chair



Jeff Leo, Superintendent

GENERAL FUND

GENERAL FUND RESOURCES

1

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
1111 CURRENT YEAR'S TAXES	3,110,254.58	3,308,357.87	3,372,500.00	3,560,000.00	3,560,000.00	3,560,000.00
1112 PRIOR YEAR'S TAXES	25,910.61	35,176.75	35,000.00	40,000.00	40,000.00	40,000.00
1510 INTEREST	35,844.92	18,379.99	35,000.00	30,000.00	30,000.00	30,000.00
1910 RENTALS	8,862.98	1,597.24	5,000.00	10,000.00	10,000.00	10,000.00
1920 DONATION	0.00	9,726.00	0.00	0.00	0.00	0.00
1990 MISCELLANEOUS	163,163.29	144,619.18	150,000.00	150,000.00	150,000.00	150,000.00
2101 COUNTY SCHOOL FUNDS	36,608.47	31,333.78	25,000.00	25,000.00	25,000.00	25,000.00
3101 STATE SCHOOL FUND	6,951,696.48	7,263,787.51	7,132,665.00	7,209,304.00	7,209,304.00	7,209,304.00
3103 COMMON SCHOOL FUND	118,053.11	118,246.88	120,000.00	120,000.00	120,000.00	120,000.00
3104 ST MANAGED CNTY TIMBER	834,258.56	1,014,600.35	750,000.00	750,000.00	750,000.00	750,000.00
5400 BEGINNING FUND BALANCE	2,304,974.92	2,186,101.75	2,800,000.00	2,300,000.00	2,300,000.00	2,300,000.00
TOTAL GENERAL FUND RESOURCES	13,589,627.92	14,131,927.30	14,425,165.00	14,194,304.00	14,194,304.00	14,194,304.00

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

2

FUND: 100

FUNCTION: 1111

PROGRAM: Elementary Programs

1. Program Description

Learning experiences concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics achieved during the primary school years.

2. Personnel Data

20 FTE Teachers, .99 FTE Instructional Assistants

3. Funding Source

State School Fund
Related services provided through NWRESA credits
Additional staff provided through Special Revenue Funds

ADOPTED 2022-2023

100 Salaries	1,462,042
200 Employee Benefits	948,769
300 Purchased Services	82,000
400 Supplies & Materials	51,500
500 Capital Outlay	0
600 Other Objects	500
TOTAL	2,544,811

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	1,290,670	1,299,751	1,463,931
200	910,955	857,586	953,147
300	38,338	41,142	81,500
400	44,400	33,364	48,500
500	0	0	0
600	251	428	500
Total	2,284,613	2,232,271	2,547,578

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 1111 ELEMENTARY							
111 LICENSED SALARIES	1,252,722.94	1,281,518.26	1,426,552.16	20.00	1,424,121.28	1,424,121.28	1,424,121.28
112 CLASSIFIED SALARIES	20,476.22	6,601.73	22,131.07	0.99	24,460.88	24,460.88	24,460.88
121 SUBSTITUTE CERTIFIED SALARIES	1,127.52	0.00	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	49.88	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	748.98	363.92	3,698.17		1,955.26	1,955.26	1,955.26
190 INSURANCE WAIVER	15,544.56	11,267.28	11,550.01		11,504.76	11,504.76	11,504.76
211 PERS TIER 1,2	63,255.10	59,523.71	42,220.66		46,540.20	46,540.20	46,540.20
212 PERS PICK-UP	78,478.89	69,669.26	87,835.89		87,722.53	87,722.53	87,722.53
213 PERS UAL	170,340.60	148,620.32	191,189.44		159,508.80	159,508.80	159,508.80
214 PERS BOND	75,331.11	78,890.86	78,891.22		77,353.79	77,353.79	77,353.79
216 PERS OPSRP	76,311.86	61,535.41	57,294.48		82,644.59	82,644.59	82,644.59
220 SOCIAL SECURITY	97,245.05	98,148.48	111,990.75		111,846.23	111,846.23	111,846.23
231 WORKER'S COMPENSATION	9,171.19	5,529.97	9,222.77		8,187.44	8,187.44	8,187.44
232 UNEMPLOYMENT INSURANCE	1,271.34	1,283.08	9,959.93		10,234.30	10,234.30	10,234.30
240 CONTRACTUAL EMPL BENEFITS	339,549.52	334,384.70	364,541.39		364,731.22	364,731.22	364,731.22
310 INSTRUCTIONAL SERVICES	25,891.11	28,467.50	63,000.00		63,000.00	63,000.00	63,000.00
320 PROPERTY SERVICES	11,685.22	11,141.91	15,500.00		16,000.00	16,000.00	16,000.00
340 TRAVEL	0.00	0.00	500.00		500.00	500.00	500.00
370 TUITION	0.00	0.00	0.00		0.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	761.75	1,532.98	2,500.00		2,500.00	2,500.00	2,500.00
410 SUPPLIES AND MATERIALS	23,660.06	17,825.88	28,000.00		30,000.00	30,000.00	30,000.00
420 TEXTBOOKS	6,763.30	0.00	500.00		500.00	500.00	500.00
460 NON CONSUMABLES	2,885.70	1,656.79	5,000.00		5,000.00	5,000.00	5,000.00
470 COMPUTER SOFTWARE	3,393.49	7,196.12	7,500.00		8,000.00	8,000.00	8,000.00
480 COMPUTER HARDWARE	7,697.16	6,684.89	7,500.00		8,000.00	8,000.00	8,000.00
640 DUES AND FEES	250.68	427.62	500.00		500.00	500.00	500.00
1111 ELEMENTARY	2,284,613.23	2,232,270.67	2,547,577.94	20.99	2,544,811.27	2,544,811.27	2,544,811.27

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

4

FUND: 100

FUNCTION: 1121

PROGRAM: Middle School Programs

1. Program Description

Learning experiences concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics achieved during the middle school years.

2. Personnel Data

11.5 FTE Teachers, .41 FTE Instructional Assistant

3. Funding Source

State School Fund
Related services provided through NWRES D credits
Additional staff provided through Special Revenue Funds

ADOPTED 2022-2023

100 Salaries	855,376
200 Employee Benefits	510,811
300 Purchased Services	45,500
400 Supplies & Materials	39,000
500 Capital Outlay	0
600 Other Objects	500
TOTAL	1,451,186

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	659,972	692,915	810,616
200	433,210	446,997	494,500
300	42,297	24,216	42,000
400	23,221	19,935	37,000
500	0	0	0
600	0	0	0
Total	1,158,700	1,184,064	1,384,116

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 1121 MIDDLE SCHOOL PROGRAM							
111 LICENSED SALARIES	628,090.95	671,223.44	779,366.20	11.50	822,803.91	822,803.91	822,803.91
112 CLASSIFIED SALARIES	8,720.46	3,687.39	10,090.54	0.41	11,410.29	11,410.29	11,410.29
121 SUBSTITUTE CERTIFIED SALARIES	300.00	50.00	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	903.14	261.45	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	21,957.36	17,692.92	21,159.68		21,161.72	21,161.72	21,161.72
211 PERS TIER 1,2	25,963.27	21,903.16	15,142.97		19,435.86	19,435.86	19,435.86
212 PERS PICK-UP	40,676.53	41,572.41	48,636.98		51,322.56	51,322.56	51,322.56
213 PERS UAL	88,538.74	87,983.75	105,866.50		93,321.51	93,321.51	93,321.51
214 PERS BOND	39,086.59	42,270.15	43,684.09		45,256.27	45,256.27	45,256.27
216 PERS OPSRP	41,200.25	44,043.17	37,083.25		53,951.17	53,951.17	53,951.17
220 SOCIAL SECURITY	49,927.79	52,320.83	62,012.16		65,436.26	65,436.26	65,436.26
231 WORKER'S COMPENSATION	4,694.34	3,587.73	5,106.88		4,790.11	4,790.11	4,790.11
232 UNEMPLOYMENT INSURANCE	652.83	683.92	5,674.31		5,987.63	5,987.63	5,987.63
240 CONTRACTUAL EMPL BENEFITS	142,469.64	152,632.06	171,292.61		171,309.18	171,309.18	171,309.18
310 INSTRUCTIONAL SERVICES	33,186.32	14,883.83	27,500.00		30,000.00	30,000.00	30,000.00
320 PROPERTY SERVICES	8,960.31	8,667.95	12,000.00		12,500.00	12,500.00	12,500.00
340 TRAVEL	0.00	0.00	500.00		500.00	500.00	500.00
380 NON INSTRUCTIONAL SERVICES	150.00	664.65	2,000.00		2,500.00	2,500.00	2,500.00
410 SUPPLIES AND MATERIALS	10,346.31	12,055.25	19,000.00		20,000.00	20,000.00	20,000.00
420 TEXTBOOKS	0.00	0.00	500.00		500.00	500.00	500.00
460 NON CONSUMABLES	0.00	1,710.58	2,000.00		2,500.00	2,500.00	2,500.00
470 COMPUTER SOFTWARE	5,060.00	0.00	7,500.00		8,000.00	8,000.00	8,000.00
480 COMPUTER HARDWARE	7,579.82	5,847.40	7,500.00		8,000.00	8,000.00	8,000.00
640 DUES AND FEES	234.95	321.69	500.00		500.00	500.00	500.00
1121 MIDDLE SCHOOL PROGRAM	1,158,699.60	1,184,063.73	1,384,116.18	11.91	1,451,186.46	1,451,186.46	1,451,186.46

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

6

FUND: 100

FUNCTION: 1131

PROGRAM: High School Programs

1. Program Description

Learning experiences concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics needed by all students as they achieve the requirements of graduation.

2. Personnel Data

15 FTE Teachers, .47 FTE Instructional Assistant

3. Funding Source

State School Fund
Related services provided through NWRESD credits
Additional staff provided through Special Revenue Funds

ADOPTED 2022-2023

100 Salaries	1,092,583
200 Employee Benefits	680,262
300 Purchased Services	85,000
400 Supplies & Materials	69,000
500 Capital Outlay	0
600 Other Objects	7,500
TOTAL	1,934,345

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	1,018,877	1,056,075	1,097,503
200	658,972	644,572	636,381
300	44,638	54,198	89,000
400	47,940	51,087	60,000
500	0	0	0
600	1,577	662	2,500
Total	1,772,004	1,806,593	1,885,384

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 1131 HIGH SCHOOL PROGRAMS							
111 LICENSED SALARIES	959,888.34	1,013,124.42	1,051,205.64	15.00	1,060,503.08	1,060,503.08	1,060,503.08
112 CLASSIFIED SALARIES	12,022.69	5,009.06	13,046.39	0.47	13,849.08	13,849.08	13,849.08
121 SUBSTITUTE CERTIFIED SALARIES	575.84	112.50	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	6,887.94	3,881.21	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	39,502.68	33,947.81	33,250.92		18,231.31	18,231.31	18,231.31
211 PERS TIER 1,2	55,764.25	50,388.60	35,746.32		45,232.04	45,232.04	45,232.04
212 PERS PICK-UP	62,867.58	62,238.43	65,850.18		65,555.01	65,555.01	65,555.01
213 PERS UAL	136,841.30	132,124.15	143,333.89		119,200.86	119,200.86	119,200.86
214 PERS BOND	60,410.25	63,287.50	59,144.40		57,806.46	57,806.46	57,806.46
216 PERS OPSRP	54,193.53	55,080.49	40,290.23		54,249.55	54,249.55	54,249.55
220 SOCIAL SECURITY	77,343.39	79,711.22	83,958.98		83,582.64	83,582.64	83,582.64
231 WORKER'S COMPENSATION	7,272.01	5,460.47	6,914.27		6,118.47	6,118.47	6,118.47
232 UNEMPLOYMENT INSURANCE	1,011.16	1,041.90	7,682.52		7,648.08	7,648.08	7,648.08
240 CONTRACTUAL EMPL BENEFITS	203,268.15	195,238.91	193,459.89		240,868.55	240,868.55	240,868.55
310 INSTRUCTIONAL SERVICES	28,810.69	44,647.19	57,500.00		59,500.00	59,500.00	59,500.00
320 PROPERTY SERVICES	9,471.20	6,137.11	11,500.00		10,000.00	10,000.00	10,000.00
340 TRAVEL	2,161.49	187.11	3,500.00		3,500.00	3,500.00	3,500.00
370 TUITION	3,820.64	2,633.00	15,000.00		10,000.00	10,000.00	10,000.00
380 NON INSTRUCTIONAL SERVICES	374.25	593.19	1,500.00		2,000.00	2,000.00	2,000.00
410 SUPPLIES AND MATERIALS	38,008.32	37,220.13	42,000.00		45,000.00	45,000.00	45,000.00
420 TEXTBOOKS	0.00	7,736.83	500.00		5,000.00	5,000.00	5,000.00
460 NON CONSUMABLES	2,709.00	0.00	2,500.00		3,000.00	3,000.00	3,000.00
470 COMPUTER SOFTWARE	0.00	0.00	7,500.00		8,000.00	8,000.00	8,000.00
480 COMPUTER HARDWARE	7,222.32	6,130.07	7,500.00		8,000.00	8,000.00	8,000.00
640 DUES AND FEES	1,576.95	661.72	2,500.00		7,500.00	7,500.00	7,500.00
1131 HIGH SCHOOL PROGRAMS	1,772,003.97	1,806,593.02	1,885,383.62	15.47	1,934,345.12	1,934,345.12	1,934,345.12

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

8

FUND: 100

FUNCTION: 1220

PROGRAM: Restrictive Programs

1. Program Description

Programming to provide specially designed instruction to students with educational handicaps in more restrictive settings (greater than 1/2 time removal from general education placement).

2. Personnel Data

3 FTE Teachers, 6.5 FTE Instructional Assistants

3. Funding Source

State School Fund
Related services provided through NWRES D credits

ADOPTED 2022-2023

100 Salaries	375,751
200 Employee Benefits	299,848
300 Purchased Services	330,500
400 Supplies & Materials	5,000
500 Capital Outlay	0
600 Other Objects	0
TOTAL	1,011,098

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	209,895	178,930	242,119
200	191,944	154,304	236,021
300	226,603	243,298	345,000
400	4,622	2,591	4,500
500	0	0	0
600	0	0	0
Total	633,064	579,123	827,640

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 1220 RESTRICTIVE PROGRAMS							
111 LICENSED SALARIES	96,741.60	106,054.00	114,724.02	3.00	188,449.54	188,449.54	188,449.54
112 CLASSIFIED SALARIES	103,637.24	67,147.49	127,394.59	6.50	172,773.19	172,773.19	172,773.19
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	2,703.55	868.03	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	6,812.40	4,860.54	0.00		14,527.86	14,527.86	14,527.86
211 PERS TIER 1,2	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	11,760.75	9,986.21	14,527.12		22,545.04	22,545.04	22,545.04
213 PERS UAL	26,026.78	21,118.81	31,620.69		40,994.39	40,994.39	40,994.39
214 PERS BOND	11,489.94	10,153.80	13,047.76		19,880.23	19,880.23	19,880.23
216 PERS OPSRP	16,464.91	13,848.45	14,018.67		29,834.60	29,834.60	29,834.60
220 SOCIAL SECURITY	15,759.18	13,443.47	18,522.07		28,744.92	28,744.92	28,744.92
231 WORKER'S COMPENSATION	1,555.08	949.81	1,525.35		2,104.20	2,104.20	2,104.20
232 UNEMPLOYMENT INSURANCE	206.02	175.80	1,694.83		2,630.25	2,630.25	2,630.25
240 CONTRACTUAL EMPL BENEFITS	108,681.00	84,627.94	141,064.50		153,114.00	153,114.00	153,114.00
310 INSTRUCTIONAL SERVICES	14,739.67	4,593.24	17,500.00		18,000.00	18,000.00	18,000.00
319 OTHER INSTRUCTIONAL SERVICES	16,182.37	16,517.76	22,500.00		17,500.00	17,500.00	17,500.00
340 TRAVEL	1,126.10	0.00	2,500.00		2,500.00	2,500.00	2,500.00
370 TUITION	192,872.00	218,538.00	300,000.00		290,000.00	290,000.00	290,000.00
380 NON INSTRUCTIONAL SERVICES	1,683.34	3,649.04	2,500.00		2,500.00	2,500.00	2,500.00
410 SUPPLIES AND MATERIALS	4,621.92	2,591.03	4,500.00		5,000.00	5,000.00	5,000.00
1220 RESTRICTIVE PROGRAMS	633,063.85	579,123.42	827,639.60	9.50	1,011,098.22	1,011,098.22	1,011,098.22

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

10

FUND: 100

FUNCTION: 1250

PROGRAM: Programs For Students With Disabilities

1. Program Description

Programming to provide specially designed instruction to students with educational handicaps in less restrictive settings. Students spend more than 1/2 time in general education placements.

2. Personnel Data

3 FTE Teachers, 6.91 FTE Instructional Assistants

3. Funding Source

State School Fund
Related services provided through NWRES D credits
Additional staff provided through Special Revenue Funds

ADOPTED 2022-2023

100 Salaries	415,358
200 Employee Benefits	326,878
300 Purchased Services	22,000
400 Supplies & Materials	7,500
500 Capital Outlay	0
600 Other Objects	0
TOTAL	771,736

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	389,427	379,404	435,751
200	331,647	292,924	350,404
300	16,657	3,535	21,500
400	3,019	406	7,000
500	0	0	0
600	0	0	0
Total	740,750	676,268	814,654

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 1250 PROGRAMS FOR STUDENTS WITH DISABILITIES							
111 LICENSED SALARIES	144,062.00	182,535.27	196,672.13	3.00	205,909.92	205,909.92	205,909.92
112 CLASSIFIED SALARIES	227,431.54	177,731.05	227,359.09	6.91	193,935.06	193,935.06	193,935.06
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	405.28	200.03	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	1,968.09	1,666.26	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	15,560.36	17,271.27	11,719.48		15,513.04	15,513.04	15,513.04
211 PERS TIER 1,2	20,167.80	28,855.99	19,960.26		22,174.85	22,174.85	22,174.85
212 PERS PICK-UP	23,046.66	22,917.45	26,145.04		24,921.48	24,921.48	24,921.48
213 PERS UAL	50,164.79	49,158.72	56,909.04		45,315.56	45,315.56	45,315.56
214 PERS BOND	22,145.75	23,302.07	23,482.59		21,975.78	21,975.78	21,975.78
216 PERS OPSRP	20,033.34	14,182.36	12,244.58		17,045.65	17,045.65	17,045.65
220 SOCIAL SECURITY	29,245.50	28,636.50	33,334.93		31,774.89	31,774.89	31,774.89
231 WORKER'S COMPENSATION	2,869.20	2,040.94	2,745.23		2,326.00	2,326.00	2,326.00
232 UNEMPLOYMENT INSURANCE	382.41	375.92	3,050.25		2,907.51	2,907.51	2,907.51
240 CONTRACTUAL EMPL BENEFITS	163,591.81	123,453.64	172,531.83		158,436.74	158,436.74	158,436.74
310 INSTRUCTIONAL SERVICES	13,922.11	1,119.79	17,500.00		18,000.00	18,000.00	18,000.00
320 PROPERTY SERVICES	2,734.94	2,415.31	4,000.00		3,500.00	3,500.00	3,500.00
340 TRAVEL	0.00	0.00	0.00		500.00	500.00	500.00
370 TUITION	0.00	0.00	0.00		0.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	0.00	0.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	1,763.82	326.74	4,500.00		5,000.00	5,000.00	5,000.00
470 COMPUTER SOFTWARE	1,255.00	79.00	2,500.00		2,500.00	2,500.00	2,500.00
1250 PROGRAMS FOR STUDENTS WITH DISABILITIES	740,750.40	676,268.31	814,654.45	9.91	771,736.46	771,736.46	771,736.46

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

12

FUND: 100

FUNCTION: 1291

PROGRAM: English Second Language Learners

1. Program Description

Program to provide English language development instruction to students whose primary language is other than English.

2. Personnel Data

1.0 FTE Teacher

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	67,469
200 Employee Benefits	48,599
300 Purchased Services	2,600
400 Supplies & Materials	600
500 Capital Outlay	0
600 Other Objects	0
TOTAL	119,268

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	53,344	58,302	62,913
200	45,047	46,684	46,782
300	724	358	2,350
400	314	0	500
500	0	0	0
600	0	0	0
Total	99,429	105,343	112,545

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	POPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 1291 ENGLISH SECOND LANGUAGE PROGRAMS							
111 LICENSED SALARIES	53,307.80	58,302.00	62,912.90	1.00	67,468.87	67,468.87	67,468.87
112 CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	35.83	0.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	0.00	0.00	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	7,586.60	7,802.72	5,599.25		7,455.31	7,455.31	7,455.31
212 PERS PICK-UP	3,286.62	3,498.12	3,774.77		4,048.13	4,048.13	4,048.13
213 PERS UAL	7,153.82	7,405.32	8,216.43		7,360.85	7,360.85	7,360.85
214 PERS BOND	3,158.19	3,556.84	3,390.37		3,569.65	3,569.65	3,569.65
216 PERS OPSRP	0.00	0.00	0.00		0.00	0.00	0.00
220 SOCIAL SECURITY	3,964.59	4,400.76	4,812.84		5,161.37	5,161.37	5,161.37
231 WORKER'S COMPENSATION	381.80	303.70	396.35		377.83	377.83	377.83
232 UNEMPLOYMENT INSURANCE	51.78	57.48	440.39		472.28	472.28	472.28
240 CONTRACTUAL EMPL BENEFITS	19,464.00	19,658.64	20,152.07		20,154.02	20,154.02	20,154.02
310 INSTRUCTIONAL SERVICES	724.09	357.81	2,250.00		2,500.00	2,500.00	2,500.00
340 TRAVEL	0.00	0.00	100.00		100.00	100.00	100.00
410 SUPPLIES AND MATERIALS	314.09	0.00	500.00		600.00	600.00	600.00
420 TEXTBOOKS	0.00	0.00	0.00		0.00	0.00	0.00
1291 ENGLISH SECOND LANGUAGE	99,429.21	105,343.39	112,545.38	1.00	119,268.31	119,268.31	119,268.31

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

14

FUND: 100

FUNCTION: 2120

PROGRAM: Counseling Service

1. Program Description

Activities of counseling students and parents, assisting students in personal and social development, assessing abilities of students, assisting students in making educational and career plans, and providing referral assistance.

2. Personnel Data

1.0 FTE Counselor

3. Funding Source

State School Fund
Additional staff provided through Special Revenue Funds

ADOPTED 2022-2023

100 Salaries	76,549
200 Employee Benefits	50,047
300 Purchased Services	500
400 Supplies & Materials	1,500
500 Capital Outlay	0
600 Other Objects	500
TOTAL	129,096

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	61,121	66,200	71,726
200	45,542	47,150	48,282
300	50	0	1,000
400	0	0	1,500
500	0	0	0
600	0	0	500
Total	106,713	113,350	123,008

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2120 COUNSELING SERVICE							
111 LICENSED SALARIES	59,521.00	64,849.00	71,725.65	1.00	76,548.94	76,548.94	76,548.94
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	1,600.00	1,351.04	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	0.00	0.00	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	3,772.30	3,971.96	4,303.54		4,592.94	4,592.94	4,592.94
213 PERS UAL	8,210.91	8,413.34	9,367.37		8,351.49	8,351.49	8,351.49
214 PERS BOND	3,624.85	4,038.70	3,865.29		4,050.05	4,050.05	4,050.05
216 PERS OPSRP	5,281.19	5,511.06	4,152.92		6,077.99	6,077.99	6,077.99
220 SOCIAL SECURITY	4,665.64	5,032.53	5,487.01		5,855.99	5,855.99	5,855.99
231 WORKER'S COMPENSATION	441.19	344.86	451.87		428.67	428.67	428.67
232 UNEMPLOYMENT INSURANCE	60.95	65.79	502.08		535.84	535.84	535.84
240 CONTRACTUAL EMPL BENEFITS	19,485.05	19,772.13	20,152.07		20,154.02	20,154.02	20,154.02
340 TRAVEL	50.00	0.00	1,000.00		500.00	500.00	500.00
410 SUPPLIES AND MATERIALS	0.00	0.00	1,500.00		1,500.00	1,500.00	1,500.00
640 DUES AND FEES	0.00	0.00	500.00		500.00	500.00	500.00
2120 COUNSELING SERVICE	106,713.08	113,350.41	123,007.80	1.00	129,095.94	129,095.94	129,095.94

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

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FUND: 100

FUNCTION: 2130

PROGRAM: Health Services

1. Program Description

Programming that provides students with appropriate medical, dental, and nursing services

2. Personnel Data

.7 FTE Nurse

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	59,952
200 Employee Benefits	23,412
300 Purchased Services	0
400 Supplies & Materials	2,500
500 Capital Outlay	0
600 Other Objects	0
TOTAL	85,864

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	0	0	48,801
200	0	0	39,291
300	0	1,747	0
400	321	956	2,500
500	0	0	0
600	0	0	0
Total	321	2,703	90,592

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2130 HEALTH SERVICES							
111 LICENSED SALARIES	0.00	0.00	48,800.95	0.70	53,905.82	53,905.82	53,905.82
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	0.00	0.00	0.00		6,046.21	6,046.21	6,046.21
211 PERS TIER 1,2	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	0.00	0.00	2,928.06		3,597.12	3,597.12	3,597.12
213 PERS UAL	0.00	0.00	6,373.40		6,540.77	6,540.77	6,540.77
214 PERS BOND	0.00	0.00	2,629.88		3,171.94	3,171.94	3,171.94
216 PERS OPSRP	0.00	0.00	2,825.58		4,760.19	4,760.19	4,760.19
220 SOCIAL SECURITY	0.00	0.00	3,733.27		4,586.33	4,586.33	4,586.33
231 WORKER'S COMPENSATION	0.00	0.00	307.45		335.73	335.73	335.73
232 UNEMPLOYMENT INSURANCE	0.00	0.00	341.61		419.66	419.66	419.66
240 CONTRACTUAL EMPL BENEFITS	0.00	0.00	20,152.07		0.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	0.00	1,746.83	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	321.20	955.82	2,500.00		2,500.00	2,500.00	2,500.00
2130 HEALTH SERVICES	321.20	2,702.65	90,592.27	0.70	85,863.78	85,863.78	85,863.78

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

18

FUND: 100

FUNCTION: 2150

PROGRAM: Speech Pathology and Audiology Services

1. Program Description

Specifically designed instruction for the remediation of speech, language, fluency, voice and hearing disorders. Includes diagnostic evaluation and consulting services.

2. Personnel Data

1.0 FTE Speech Pathologist

3. Funding Source

State School Fund
Related services provided through NWRESA credits

ADOPTED 2022-2023

100 Salaries	88,240
200 Employee Benefits	34,458
300 Purchased Services	1,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	123,698

Historical Data	2019- 2020	2020- 2021	2021-2022 Budget
100	0	0	76,867
200	0	0	52,689
300	112,366	140,457	1,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	112,366	140,457	130,556

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2150 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES							
111 LICENSED SALARIES	0.00	0.00	76,866.85	1.00	82,193.59	82,193.59	82,193.59
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	0.00	0.00	0.00		6,046.21	6,046.21	6,046.21
211 PERS TIER 1,2	0.00	0.00	6,841.15		0.00	0.00	0.00
212 PERS PICK-UP	0.00	0.00	4,612.01		5,294.39	5,294.39	5,294.39
213 PERS UAL	0.00	0.00	10,038.81		9,626.96	9,626.96	9,626.96
214 PERS BOND	0.00	0.00	4,142.35		4,668.60	4,668.60	4,668.60
216 PERS OPSRP	0.00	0.00	0.00		7,006.24	7,006.24	7,006.24
220 SOCIAL SECURITY	0.00	0.00	5,880.31		6,750.34	6,750.34	6,750.34
231 WORKER'S COMPENSATION	0.00	0.00	484.26		494.14	494.14	494.14
232 UNEMPLOYMENT INSURANCE	0.00	0.00	538.07		617.68	617.68	617.68
240 CONTRACTUAL EMPL BENEFITS	0.00	0.00	20,152.07		0.00	0.00	0.00
310 INSTRUCTIONAL SERVICES	112,365.90	140,457.00	1,000.00		1,000.00	1,000.00	1,000.00
2150 SPEECH PATHOLOGY AND AUDIOLOGY	112,365.90	140,457.00	130,555.89	1.00	123,698.14	123,698.14	123,698.14

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

20

FUND: 100

FUNCTION: 2190

PROGRAM: Service Direction, Student Support Services

1. Program Description

Direction and management of student support services (Special Education, ESL, Title IA, TAG, McKinney-Vento, Title X and Section 504).

2. Personnel Data

1 FTE Administrator, 1 FTE Secretary

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	150,836
200 Employee Benefits	91,998
300 Purchased Services	4,500
400 Supplies & Materials	4,500
500 Capital Outlay	0
600 Other Objects	750
TOTAL	252,583

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	143,771	142,707	150,229
200	104,210	84,046	82,798
300	552	427	4,500
400	2,330	2,393	4,250
500	0	0	0
600	830	544	650
Total	251,694	230,118	242,427

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2190 SRV DIR-STUDENT SUPPORT SERVICES							
112 CLASSIFIED SALARIES	36,309.20	38,454.00	40,385.35	1.00	40,965.89	40,965.89	40,965.89
113 ADMINISTRATORS SALARIES	105,753.40	98,360.68	103,797.88	1.00	109,869.65	109,869.65	109,869.65
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	1,708.45	5,892.77	6,045.62		0.00	0.00	0.00
211 PERS TIER 1,2	15,070.25	7,571.72	5,124.35		6,735.42	6,735.42	6,735.42
212 PERS PICK-UP	8,820.66	8,574.35	9,013.73		9,050.13	9,050.13	9,050.13
213 PERS UAL	19,199.57	18,584.11	19,619.89		16,456.16	16,456.16	16,456.16
214 PERS BOND	8,475.90	8,718.56	8,095.83		7,980.41	7,980.41	7,980.41
216 PERS OPSRP	3,208.81	7,394.92	5,364.55		7,136.59	7,136.59	7,136.59
220 SOCIAL SECURITY	10,845.34	10,786.63	11,492.51		11,538.92	11,538.92	11,538.92
231 WORKER'S COMPENSATION	1,021.31	748.10	946.44		844.68	844.68	844.68
232 UNEMPLOYMENT INSURANCE	141.78	140.82	1,051.60		1,055.85	1,055.85	1,055.85
240 CONTRACTUAL EMPL BENEFITS	37,426.81	21,527.27	22,089.20		31,199.69	31,199.69	31,199.69
318 PROFESSIONAL AND IMPROVEMENT	225.00	0.00	2,500.00		2,500.00	2,500.00	2,500.00
340 TRAVEL	327.00	427.00	2,000.00		2,000.00	2,000.00	2,000.00
390 OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	2,330.36	2,392.90	4,250.00		4,500.00	4,500.00	4,500.00
640 DUES AND FEES	829.93	544.19	650.00		750.00	750.00	750.00
2190 SRV DIR-STUDENT SUPPORT	251,693.77	230,118.02	242,426.95	2.00	252,583.39	252,583.39	252,583.39

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

22

FUND: 100

FUNCTION: 2210

PROGRAM: Improvement of Instruction Services

1. Program Description

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experience for students.

2. Personnel Data

.10 FTE Administrator

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	18,973
200 Employee Benefits	7,331
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	26,304

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	13,127	13,870	16,459
200	8,562	8,796	7,455
300	0	0	0
400	0	0	0
500	0	0	0
600	0	0	0
Total	21,689	22,666	23,914

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2210 IMPROVEMENT OF INSTRUCTION SERVICES							
113 ADMINISTRATORS SALARIES	13,127.16	13,869.57	15,114.15	0.10	17,085.00	17,085.00	17,085.00
190 INSURANCE WAIVER	0.00	0.00	1,345.16		1,887.89	1,887.89	1,887.89
211 PERS TIER 1,2	1,853.87	1,923.57	0.00		0.00	0.00	0.00
212 PERS PICK-UP	803.15	833.33	906.85		1,025.10	1,025.10	1,025.10
213 PERS UAL	1,774.62	1,813.85	1,973.91		1,863.97	1,863.97	1,863.97
214 PERS BOND	771.68	847.25	814.50		903.93	903.93	903.93
216 PERS OPSRP	0.00	0.00	0.00		0.00	0.00	0.00
220 SOCIAL SECURITY	971.95	1,004.75	1,156.23		1,307.00	1,307.00	1,307.00
231 WORKER'S COMPENSATION	91.95	71.03	95.22		95.68	95.68	95.68
232 UNEMPLOYMENT INSURANCE	12.87	13.51	105.80		119.60	119.60	119.60
240 CONTRACTUAL EMPL BENEFITS	2,282.17	2,288.78	2,402.63		2,015.40	2,015.40	2,015.40
2210 IMPROVEMENT OF INSTRUCTION SERVICES	21,689.42	22,665.64	23,914.46	0.10	26,303.58	26,303.58	26,303.58

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

24

FUND: 100

FUNCTION: 2220

PROGRAM: Educational Media Services

1. Program Description

Activities related to the library/media center such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials to students and staff. Assisting students in the use of media center materials and equipment.

2. Personnel Data

1.63 FTE Media Aides

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	60,568
200 Employee Benefits	33,729
300 Purchased Services	3,250
400 Supplies & Materials	7,500
500 Capital Outlay	0
600 Other Objects	0
TOTAL	105,048

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	47,808	26,907	52,951
200	41,724	25,892	40,919
300	1,013	0	3,000
400	4,332	1,010	7,500
500	0	0	0
600	0	0	0
Total	94,878	53,810	104,370

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2220 EDUCATIONAL MEDIA							
111 LICENSED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
112 CLASSIFIED SALARIES	41,239.47	24,611.47	46,905.78	1.63	51,499.11	51,499.11	51,499.11
122 SUBSTITUTE CLASSIFIED SALARIES	54.61	329.81	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	6,514.35	1,965.88	6,045.62		9,069.31	9,069.31	9,069.31
211 PERS TIER 1,2	64.46	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	2,936.46	1,614.49	3,177.08		3,634.10	3,634.10	3,634.10
213 PERS UAL	6,391.71	3,439.70	6,915.45		6,608.01	6,608.01	6,608.01
214 PERS BOND	2,821.72	1,641.58	2,853.55		3,204.56	3,204.56	3,204.56
216 PERS OPSRP	4,071.94	2,244.29	3,065.89		4,809.13	4,809.13	4,809.13
220 SOCIAL SECURITY	3,587.80	2,052.83	4,050.78		4,633.48	4,633.48	4,633.48
231 WORKER'S COMPENSATION	358.64	145.38	333.59		339.18	339.18	339.18
232 UNEMPLOYMENT INSURANCE	46.96	26.83	370.66		423.98	423.98	423.98
240 CONTRACTUAL EMPL BENEFITS	21,444.76	14,727.35	20,152.07		10,077.01	10,077.01	10,077.01
310 INSTRUCTIONAL SERVICES	975.33	0.00	3,000.00		3,250.00	3,250.00	3,250.00
340 TRAVEL	37.50	0.00	0.00		0.00	0.00	0.00
390 OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	0.00	0.00	1,000.00		1,000.00	1,000.00	1,000.00
430 LIBRARY BOOKS	1,204.90	1,010.06	3,000.00		3,000.00	3,000.00	3,000.00
470 COMPUTER SOFTWARE	3,127.50	0.00	3,500.00		3,500.00	3,500.00	3,500.00
480 COMPUTER HARDWARE	0.00	0.00	0.00		0.00	0.00	0.00
2220 EDUCATIONAL MEDIA	94,878.11	53,809.67	104,370.49	1.63	105,047.88	105,047.88	105,047.88

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

26

FUND: 100

FUNCTION: 2240

PROGRAM: Instructional Staff Development

1. Program Description

Activities specifically designed for instructional staff to improve teacher performance.

2. Personnel Data

3. Funding Source

State School Fund

Additional funding provided through Special Revenue Funds

ADOPTED 2022-2023

100 Salaries	0
200 Employee Benefits	10,000
300 Purchased Services	15,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	25,000

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	0	0	0
200	10,066	3,634	10,000
300	1,537	0	15,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	11,603	3,634	25,000

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT							
111 LICENSED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
112 CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	0.00	0.00	0.00		0.00	0.00	0.00
213 PERS UAL	0.00	0.00	0.00		0.00	0.00	0.00
214 PERS BOND	0.00	0.00	0.00		0.00	0.00	0.00
216 PERS OPSRP	0.00	0.00	0.00		0.00	0.00	0.00
220 SOCIAL SECURITY	0.00	0.00	0.00		0.00	0.00	0.00
231 WORKER'S COMPENSATION	0.00	0.00	0.00		0.00	0.00	0.00
232 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00		0.00	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	10,066.00	3,634.00	10,000.00		10,000.00	10,000.00	10,000.00
310 INSTRUCTIONAL SERVICES	724.05	0.00	10,000.00		10,000.00	10,000.00	10,000.00
340 TRAVEL	812.68	0.00	2,500.00		2,500.00	2,500.00	2,500.00
380 NON INSTRUCTIONAL SERVICES	0.00	0.00	2,500.00		2,500.00	2,500.00	2,500.00
470 COMPUTER SOFTWARE	0.00	0.00	0.00		0.00	0.00	0.00
2240 INSTRUCTIONAL STAFF DEVELOPMENT	11,602.73	3,634.00	25,000.00		25,000.00	25,000.00	25,000.00

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

28

FUND: 100

FUNCTION: 2310

PROGRAM: Board of Education

1. Program Description

Activities of the elected Board members for educational planning and policymaking.

2. Personnel Data

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	65,500
400 Supplies & Materials	1,200
500 Capital Outlay	0
600 Other Objects	4,000
TOTAL	70,700

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	0	0	0
200	0	0	0
300	31,928	33,078	60,000
400	2,586	315	1,000
500	0	0	0
600	2,998	2,828	4,000
Total	37,511	36,221	65,000

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2310 BOARD OF EDUCATION							
340 TRAVEL	465.00	80.00	4,000.00		4,000.00	4,000.00	4,000.00
350 COMMUNICATION	497.93	621.78	500.00		500.00	500.00	500.00
381 AUDIT SERVICES	24,400.00	25,178.00	27,000.00		32,000.00	32,000.00	32,000.00
382 LEGAL SERVICES	3,870.00	4,829.19	25,000.00		25,000.00	25,000.00	25,000.00
388 ELECTION SERVICES	0.00	1,761.84	0.00		500.00	500.00	500.00
389 OTHER NON INSTRUCTIONAL SERVICES	2,695.41	607.50	3,500.00		3,500.00	3,500.00	3,500.00
410 SUPPLIES AND MATERIALS	2,585.65	314.94	1,000.00		1,200.00	1,200.00	1,200.00
640 DUES AND FEES	2,997.50	2,827.50	4,000.00		4,000.00	4,000.00	4,000.00
2310 BOARD OF EDUCATION	37,511.49	36,220.75	65,000.00		70,700.00	70,700.00	70,700.00

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

30

FUND: 100

FUNCTION: 2321

PROGRAM: Office of Superintendent

1. Program Description

Activities performed by the superintendent in the general direction and management of all affairs of the district.

2. Personnel Data

.8 FTE Superintendent, 1.0 FTE Administrative Assistant

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	216,075
200 Employee Benefits	125,188
300 Purchased Services	5,500
400 Supplies & Materials	4,000
500 Capital Outlay	0
600 Other Objects	1,500
TOTAL	352,263

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	203,461	220,989	214,516
200	138,187	146,503	134,050
300	4,439	1,718	3,000
400	2,322	4,850	4,000
500	0	0	0
600	1,783	2,265	1,200
Total	350,191	376,326	356,767

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2321 OFFICE OF SUPERINTENDENT							
112 CLASSIFIED SALARIES	76,422.40	79,153.36	84,558.23	1.00	70,350.00	70,350.00	70,350.00
113 ADMINISTRATORS SALARIES	114,017.76	119,956.38	129,958.23	0.80	145,725.00	145,725.00	145,725.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	0.00	2,000.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	13,020.80	19,879.57	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	28,668.26	30,545.75	19,091.96		16,102.61	16,102.61	16,102.61
212 PERS PICK-UP	12,419.46	13,256.98	12,870.99		12,964.50	12,964.50	12,964.50
213 PERS UAL	27,033.11	28,813.26	28,015.85		23,573.78	23,573.78	23,573.78
214 PERS BOND	11,183.44	13,479.74	11,560.28		11,432.11	11,432.11	11,432.11
216 PERS OPSRP	0.00	0.00	0.00		5,585.79	5,585.79	5,585.79
220 SOCIAL SECURITY	14,996.03	16,192.50	16,410.51		16,529.74	16,529.74	16,529.74
231 WORKER'S COMPENSATION	1,431.19	1,138.28	1,351.45		1,210.02	1,210.02	1,210.02
232 UNEMPLOYMENT INSURANCE	197.39	215.02	1,501.62		1,512.53	1,512.53	1,512.53
240 CONTRACTUAL EMPL BENEFITS	42,258.56	42,861.41	43,247.40		36,277.24	36,277.24	36,277.24
320 PROPERTY SERVICES	0.00	474.84	0.00		0.00	0.00	0.00
340 TRAVEL	4,438.69	690.00	3,000.00		5,000.00	5,000.00	5,000.00
350 COMMUNICATION	0.00	553.09	0.00		500.00	500.00	500.00
410 SUPPLIES AND MATERIALS	2,321.55	3,596.78	4,000.00		4,000.00	4,000.00	4,000.00
480 COMPUTER HARDWARE	0.00	1,253.56	0.00		0.00	0.00	0.00
640 DUES & FEES	1,782.50	2,265.40	1,200.00		1,500.00	1,500.00	1,500.00
2321 OFFICE OF SUPERINTENDENT	350,191.14	376,325.92	356,766.53	1.80	352,263.31	352,263.31	352,263.31

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

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FUND: 100

FUNCTION: 2410

PROGRAM: Office of Principals

1. Program Description

Activities concerned with directing and managing the operation of a school.

2. Personnel Data

2.5 FTE Principals, 1 FTE Assistant Principals, .5 FTE Athletic Director,
4.81 FTE Secretaries

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	636,717
200 Employee Benefits	420,739
300 Purchased Services	10,250
400 Supplies & Materials	1,250
500 Capital Outlay	0
600 Other Objects	3,500
TOTAL	1,072,456

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	636,406	537,716	607,372
200	466,469	381,084	420,670
300	11,607	2,646	10,000
400	5	0	1,000
500	0	0	0
600	3,225	3,087	3,000
Total	1,117,712	924,531	1,042,042

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2410 OFFICE OF PRINCIPALS							
112 CLASSIFIED SALARIES	168,688.71	139,048.64	184,598.69	4.81	189,566.98	189,566.98	189,566.98
113 ADMINISTRATORS SALARIES	458,586.60	388,237.78	415,978.44	4.00	440,312.83	440,312.83	440,312.83
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	412.50	375.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	397.80	522.33	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	8,320.42	9,531.99	6,794.47		6,837.38	6,837.38	6,837.38
211 PERS TIER 1,2	65,081.74	59,300.13	40,233.06		52,797.50	52,797.50	52,797.50
212 PERS PICK-UP	39,029.95	31,865.06	36,442.30		38,203.03	38,203.03	38,203.03
213 PERS UAL	84,954.77	69,048.44	79,322.73		69,465.85	69,465.85	69,465.85
214 PERS BOND	37,504.19	32,533.78	32,731.24		33,687.46	33,687.46	33,687.46
216 PERS OPSRP	15,169.73	8,498.83	8,992.72		12,617.59	12,617.59	12,617.59
220 SOCIAL SECURITY	48,644.47	41,036.88	46,463.93		48,708.87	48,708.87	48,708.87
231 WORKER'S COMPENSATION	4,605.25	2,847.64	3,826.44		3,565.62	3,565.62	3,565.62
232 UNEMPLOYMENT INSURANCE	635.90	536.57	4,251.60		4,457.02	4,457.02	4,457.02
240 CONTRACTUAL EMPL BENEFITS	170,842.82	135,416.25	168,406.07		157,235.86	157,235.86	157,235.86
310 INSTRUCTIONAL SERVICES	9,562.35	1,645.65	3,000.00		3,250.00	3,250.00	3,250.00
318 PROFESSIONAL AND IMPROVEMENT	50.00	0.00	2,500.00		2,500.00	2,500.00	2,500.00
340 TRAVEL	1,994.58	1,000.00	4,500.00		4,500.00	4,500.00	4,500.00
350 COMMUNICATION	0.00	0.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	5.00	0.00	1,000.00		1,250.00	1,250.00	1,250.00
640 DUES AND FEES	3,225.00	3,086.50	3,000.00		3,500.00	3,500.00	3,500.00
2410 OFFICE OF PRINCIPALS	1,117,711.78	924,531.47	1,042,041.69	8.81	1,072,455.99	1,072,455.99	1,072,455.99

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

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FUND: 100

FUNCTION: 2510

PROGRAM: Direction of Business Support

1. Program Description

Activities of directing and managing the business support services.

2. Personnel Data

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	48,750
400 Supplies & Materials	2,000
500 Capital Outlay	0
600 Other Objects	130,000
TOTAL	180,750

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	0	0	0
200	0	0	0
300	35,001	48,314	53,250
400	582	337	2,000
500	0	0	0
600	86,689	99,185	124,150
Total	122,271	147,835	179,400

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2019-20	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2510 DIRECTION OF BUSINESS SUPPORT							
320 PROPERTY SERVICES	4,058.30	4,040.09	5,000.00		5,500.00	5,500.00	5,500.00
340 TRAVEL	154.71	0.00	250.00		250.00	250.00	250.00
350 COMMUNICATION	23,667.07	35,464.03	33,000.00		32,000.00	32,000.00	32,000.00
353 POSTAGE	7,121.05	8,809.83	15,000.00		11,000.00	11,000.00	11,000.00
410 SUPPLIES AND MATERIALS	581.67	336.70	2,000.00		2,000.00	2,000.00	2,000.00
640 DUES AND FEES	768.41	856.50	1,500.00		1,500.00	1,500.00	1,500.00
652 FIDELITY BOND PREMIUM	350.00	525.00	1,650.00		1,000.00	1,000.00	1,000.00
653 INSURANCE PREMIUMS	85,570.10	97,803.10	121,000.00		127,500.00	127,500.00	127,500.00
2510 DIRECTION OF BUSINESS SUPPORT	122,271.31	147,835.25	179,400.00		180,750.00	180,750.00	180,750.00

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

36

FUND: 100

FUNCTION: 2520

PROGRAM: Fiscal Services

1. Program Description

Activities concerned with the fiscal operation of the district including budgeting, financial accounting, payroll and internal auditing.

2. Personnel Data

1 FTE Business Manager, .44 FTE Assistant

3. Funding Source

State School Fund
Related services provided through NWRESA credits

ADOPTED 2022-2023

100 Salaries	118,570
200 Employee Benefits	67,113
300 Purchased Services	14,000
400 Supplies & Materials	2,000
500 Capital Outlay	0
600 Other Objects	3,000
TOTAL	204,683

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	116,537	122,315	124,172
200	72,902	75,887	73,350
300	8,675	7,339	17,000
400	1,351	3,851	3,500
500	0	0	0
600	9,478	9,743	6,500
Total	208,944	219,135	224,522

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2520 FISCAL SERVICES							
112 CLASSIFIED SALARIES	13,304.20	12,934.19	20,100.00	0.44	21,105.33	21,105.33	21,105.33
113 ADMINISTRATORS SALARIES	94,085.00	97,436.80	104,071.91	1.00	97,464.90	97,464.90	97,464.90
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	309.40	2,000.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	8,838.11	9,943.78	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	1,928.30	1,791.38	1,788.90		2,332.14	2,332.14	2,332.14
212 PERS PICK-UP	7,119.20	7,338.93	7,450.31		7,114.21	7,114.21	7,114.21
213 PERS UAL	15,495.91	15,931.38	16,216.85		12,936.01	12,936.01	12,936.01
214 PERS BOND	6,331.30	7,462.12	6,691.62		6,273.32	6,273.32	6,273.32
216 PERS OPSRP	8,797.27	9,178.75	6,025.76		7,738.71	7,738.71	7,738.71
220 SOCIAL SECURITY	8,869.19	9,315.59	9,499.15		9,070.62	9,070.62	9,070.62
231 WORKER'S COMPENSATION	833.45	637.58	782.28		663.99	663.99	663.99
232 UNEMPLOYMENT INSURANCE	115.88	121.74	869.20		829.99	829.99	829.99
240 CONTRACTUAL EMPL BENEFITS	23,411.41	24,109.92	24,026.33		20,154.02	20,154.02	20,154.02
340 TRAVEL	1,276.30	0.00	3,500.00		2,000.00	2,000.00	2,000.00
380 NON INSTRUCTIONAL SERVICES	7,398.75	7,338.80	13,500.00		12,000.00	12,000.00	12,000.00
410 SUPPLIES AND MATERIALS	1,351.43	2,597.72	2,000.00		2,000.00	2,000.00	2,000.00
470 COMPUTER SOFTWARE	0.00	0.00	1,500.00		0.00	0.00	0.00
480 COMPUTER HARDWARE	0.00	1,253.56	0.00		0.00	0.00	0.00
640 DUES AND FEES	9,478.43	9,742.63	6,500.00		3,000.00	3,000.00	3,000.00
2520 FISCAL SERVICES	208,943.53	219,134.87	224,522.33	1.44	204,683.25	204,683.25	204,683.25

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

38

FUND: 100

FUNCTION: 2540

PROGRAM: Operation and Maintenance of Plant

1. Program Description

Activities concerned with keeping the physical plant, grounds, buildings and equipment in effective working condition.

2. Personnel Data

2 FTE Maintenance Staff

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	122,392
200 Employee Benefits	87,773
300 Purchased Services	1,023,500
400 Supplies & Materials	105,000
500 Capital Outlay	0
600 Other Objects	1,500
TOTAL	1,340,166

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	103,175	107,126	118,088
200	89,292	89,197	86,425
300	817,032	780,808	978,800
400	51,210	47,565	97,500
500	0	6,500	0
600	3,136	456	1,500
Total	1,063,844	1,031,653	1,282,313

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2540 OPERATION & MAINTENANCE OF PLANT							
112 CLASSIFIED SALARIES	101,274.00	104,959.68	117,373.97	2.00	121,623.81	121,623.81	121,623.81
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	1,388.00	0.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	512.58	2,166.50	714.12		768.62	768.62	768.62
211 PERS TIER 1,2	8,479.79	8,446.78	6,261.15		7,931.01	7,931.01	7,931.01
212 PERS PICK-UP	6,309.60	6,427.62	7,085.29		7,343.55	7,343.55	7,343.55
213 PERS UAL	13,734.00	13,990.71	15,422.30		13,353.01	13,353.01	13,353.01
214 PERS BOND	6,063.04	6,535.48	6,363.76		6,475.54	6,475.54	6,475.54
216 PERS OPSRP	3,690.50	3,875.65	2,764.04		4,019.11	4,019.11	4,019.11
220 SOCIAL SECURITY	7,892.83	8,195.19	9,033.74		9,363.02	9,363.02	9,363.02
231 WORKER'S COMPENSATION	5,656.48	4,456.58	743.95		685.40	685.40	685.40
232 UNEMPLOYMENT INSURANCE	103.20	107.16	826.62		856.75	856.75	856.75
240 CONTRACTUAL EMPL BENEFITS	37,362.33	37,161.81	37,923.74		37,745.97	37,745.97	37,745.97
321 CLEANING SERVICES	271,671.86	282,884.28	300,000.00		315,000.00	315,000.00	315,000.00
322 REPAIRS AND MAINTENANCE	127,007.88	132,500.26	180,000.00		190,000.00	190,000.00	190,000.00
324 RENTALS	0.00	0.00	300.00		500.00	500.00	500.00
325 ELECTRICITY	173,943.10	138,093.98	190,000.00		190,000.00	190,000.00	190,000.00
326 HEAT	68,105.83	67,212.42	95,000.00		95,000.00	95,000.00	95,000.00
327 WATER AND SEWER	101,352.88	96,034.74	95,000.00		100,000.00	100,000.00	100,000.00
328 GARBAGE	26,700.66	27,400.01	50,000.00		55,000.00	55,000.00	55,000.00
329 DISTRICT VEHICLES	4,568.95	762.18	2,000.00		2,000.00	2,000.00	2,000.00
340 TRAVEL	83.20	185.00	500.00		500.00	500.00	500.00
350 COMMUNICATION	339.80	369.81	1,000.00		500.00	500.00	500.00
380 NON INSTRUCTIONAL SERVICES	43,257.57	35,365.17	65,000.00		75,000.00	75,000.00	75,000.00
410 SUPPLIES AND MATERIALS	1,079.90	2,134.47	2,500.00		2,500.00	2,500.00	2,500.00
416 CUSTODIAL SUPPLIES	12,269.55	7,669.90	20,000.00		22,500.00	22,500.00	22,500.00
417 MAINTENANCE SUPPLIES	33,103.57	37,372.08	75,000.00		80,000.00	80,000.00	80,000.00
460 NON CONSUMABLES	4,757.46	388.91	0.00		0.00	0.00	0.00
540 DEPRECIABLE EQUIPMENT	0.00	6,500.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	3,135.86	456.30	1,500.00		1,500.00	1,500.00	1,500.00
2540 OPERATION AND MAINTENANCE OF PLANT	1,063,844.42	1,031,652.67	1,282,312.67	2.00	1,340,165.80	1,340,165.80	1,340,165.80

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

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FUND: 100

FUNCTION: 2550

PROGRAM: Student Transportation

1. Program Description

Transportation of students between home and school, and trips to school activities.

2. Personnel Data

.10 FTE Administrator

3. Funding Source

State School Fund 70% reimbursement for approved transportation costs

ADOPTED 2022-2023

100 Salaries	17,085
200 Employee Benefits	9,219
300 Purchased Services	735,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	761,304

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	13,127	13,870	15,114
200	8,535	8,796	8,800
300	559,426	460,708	750,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	581,089	483,374	773,914

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2550 TRANSPORTATION							
113 ADMINISTRATORS SALARIES	13,127.28	13,869.58	15,114.15	0.10	17,085.00	17,085.00	17,085.00
190 INSURANCE WAIVER	0.00	0.00	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	1,853.76	1,923.57	1,345.16		1,887.89	1,887.89	1,887.89
212 PERS PICK-UP	803.04	833.32	906.85		1,025.10	1,025.10	1,025.10
213 PERS UAL	1,748.04	1,813.84	1,973.91		1,863.97	1,863.97	1,863.97
214 PERS BOND	771.68	847.35	814.50		903.93	903.93	903.93
216 PERS OPSRP	0.00	0.00	0.00		0.00	0.00	0.00
220 SOCIAL SECURITY	971.94	1,004.68	1,156.23		1,307.00	1,307.00	1,307.00
231 WORKER'S COMPENSATION	91.76	71.12	95.22		95.68	95.68	95.68
232 UNEMPLOYMENT INSURANCE	12.85	13.51	105.80		119.60	119.60	119.60
240 CONTRACTUAL EMPL BENEFITS	2,282.09	2,288.84	2,402.63		2,015.40	2,015.40	2,015.40
331 REIMBURSABLE STUDENT TRANSPORT	558,762.66	460,670.23	750,000.00		735,000.00	735,000.00	735,000.00
332 NON-REIMBURSABLE STUDENT TRANSPORT	663.48	37.71	0.00		0.00	0.00	0.00
640 DUES AND FEES	236.00	0.00	0.00		0.00	0.00	0.00
2550 TRANSPORTATION	581,324.58	483,373.75	773,914.46	0.10	761,303.58	761,303.58	761,303.58

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

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FUND: 100

FUNCTION: 2660

PROGRAM: Technology Services

1. Program Description

Technology services including computing and data processing services such as networking.

2. Personnel Data

1 FTE Technology Assistant

3. Funding Source

State School Fund

Related services provided through NWRESL credits

ADOPTED 2022-2023

100 Salaries	63,315
200 Employee Benefits	44,879
300 Purchased Services	3,250
400 Supplies & Materials	46,000
500 Capital Outlay	0
600 Other Objects	500
TOTAL	157,944

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	79,128	90,437	39,638
200	56,878	61,450	27,559
300	27,805	18,845	3,500
400	175,738	54,967	39,750
500	0	0	0
600	0	159	500
Total	339,549	225,858	110,946

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 2660 TECHNOLOGY SERVICES							
113 ADMINISTRATORS SALARIES	79,128.20	81,935.84	39,637.70	1.00	63,315.00	63,315.00	63,315.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	0.00	635.38	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	0.00	7,866.00	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	4,838.41	5,426.27	2,295.02		5,027.21	5,027.21	5,027.21
213 PERS UAL	10,531.69	11,811.11	2,378.26		3,798.90	3,798.90	3,798.90
214 PERS BOND	4,649.31	5,517.36	5,176.68		6,907.67	6,907.67	6,907.67
216 PERS OPSRP	6,773.87	7,596.70	2,136.07		3,349.87	3,349.87	3,349.87
220 SOCIAL SECURITY	6,031.45	6,881.34	3,032.28		4,843.60	4,843.60	4,843.60
231 WORKER'S COMPENSATION	563.44	470.32	249.72		354.56	354.56	354.56
232 UNEMPLOYMENT INSURANCE	78.85	89.94	277.46		443.21	443.21	443.21
240 CONTRACTUAL EMPL BENEFITS	23,411.41	23,656.57	12,013.17		20,154.02	20,154.02	20,154.02
320 PROPERTY SERVICES	0.00	0.00	2,000.00		2,250.00	2,250.00	2,250.00
340 TRAVEL	0.00	250.00	1,000.00		500.00	500.00	500.00
350 COMMUNICATION	339.83	345.27	500.00		500.00	500.00	500.00
380 NON INSTRUCTIONAL SERVICES	27,465.00	18,250.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	1,613.08	2,322.21	3,000.00		3,500.00	3,500.00	3,500.00
460 NON CONSUMABLES	0.00	0.00	2,000.00		2,500.00	2,500.00	2,500.00
470 COMPUTER SOFTWARE	27,012.89	17,358.94	7,250.00		10,000.00	10,000.00	10,000.00
480 COMPUTER HARDWARE	147,112.02	35,286.16	27,500.00		30,000.00	30,000.00	30,000.00
640 DUES AND FEES	0.00	159.00	500.00		500.00	500.00	500.00
2660 TECHNOLOGY SERVICES	339,549.45	225,858.41	110,946.38	1.00	157,944.04	157,944.04	157,944.04

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

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FUND: 100

FUNCTION: 5200

PROGRAM: Transfer of Funds

1. Program Description

Transfer of money from the general fund to another fund without recourse.

2. Personnel Data

3. Funding Source

State School Fund

4. Budgetary Notes

\$350,000 transfer to athletics and activities, \$4,000 transfer to food service and \$27,300 transfer to debt service fund

ADOPTED 2022-2023

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
700 Transfers	381,300
TOTAL	381,300

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	0	0	0
200	0	0	0
300	0	0	0
400	0	0	0
500	0	0	0
700	294,353	277,775	375,000
Total	294,353	277,775	375,000

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 5200 TRANSFER OF FUNDS							
710 INTER FUND TRANSFER	294,353.00	277,775.41	375,000.00		381,300.00	381,300.00	381,300.00
5200 TRANSFER OF FUNDS	294,353.00	277,775.41	375,000.00		381,300.00	381,300.00	381,300.00

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

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FUND: 100

FUNCTION: 6110

PROGRAM: Contingency

1. Program Description

Expenditures which cannot be foreseen and planned in the budget process because of an unusual or extraordinary event.

2. Personnel Data

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
800 Other Uses	50,000
TOTAL	50,000

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	0	0	0
200	0	0	0
300	0	0	0
400	0	0	0
500	0	0	0
800	0	0	50,000
Total	0	0	50,000

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 6110 CONTINGENCY							
810 CONTINGENCY	0.00	0.00	50,000.00		50,000.00	50,000.00	50,000.00
6110 CONTINGENCY	0.00	0.00	50,000.00		50,000.00	50,000.00	50,000.00

BANKS SCHOOL DISTRICT PROGRAM BUDGET INFORMATION

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FUND: 100

FUNCTION: 7000

PROGRAM: Unappropriated Ending Fund Balance

1. Program Description

An estimate of funds needed to maintain operation from July 1 until the time that new revenues become available to meet cash flow requirements.

2. Personnel Data

3. Funding Source

State School Fund

ADOPTED 2022-2023

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
800 Other Uses	1,042,699
TOTAL	1,042,699

Historical Data	2019-2020	2020-2021	2021-2022 Budget
100	0	0	0
200	0	0	0
300	0	0	0
400	0	0	0
500	0	0	0
800	2,186,103	3,258,819	1,653,476
Total	2,186,103	3,258,819	1,653,476

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
FUNCTION 7000 UNAPPROPRIATED ENDING FUND BALANCE							
820 UNAPR ENDING FUND BALANCE	2,186,102.75	3,258,818.87	1,653,475.92		1,042,699.49	1,042,699.49	1,042,699.49
7000 UNAPR END FUND BALANCE	2,186,102.75	3,258,818.87	1,653,475.92		1,042,699.49	1,042,699.49	1,042,699.49

100 GENERAL FUND TOTAL	13,589,627.92	14,131,927.30	14,425,165.00	90.34	14,194,304.00	14,194,304.00	14,194,304.00
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SPECIAL PROJECTS FUND

FUND 202 MEASURE 99 OUTDOOR SCHOOL EDUCATION FUND

Measure 99 authorizes funds from the Oregon state lottery to provide all fifth or sixth grade student access to a week of Outdoor School.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
3299 Restricted Revenue From the State	13,986.00	23,200.00	35,000.00		35,000.00	35,000.00	35,000.00
FUND 202 OUTDOOR SCHOOL	13,986.00	23,200.00	35,000.00		35,000.00	35,000.00	35,000.00
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	0.00	0.00	2,000.00		2,000.00	2,000.00	2,000.00
200 Benefits	0.00	0.00	1,200.00		750.00	750.00	750.00
300 Services	13,986.00	23,200.00	31,800.00		32,250.00	32,250.00	32,250.00
FUND 202 OUTDOOR SCHOOL	13,986.00	23,200.00	35,000.00		35,000.00	35,000.00	35,000.00

FUND 206 TITLE II-A SUPPORTING EFFECTIVE INSTRUCTION

Title II, A funding is intended to support teachers, principals, and other school leaders in their work to improve the overall quality of instruction and ensure equity of educational opportunity for all students.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	20,856.09	15,663.58	30,000.00		0.00	0.00	0.00
FUND 206 TITLE II-A	20,856.09	15,663.58	30,000.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1121							
600 Dues and Fees	0.00	299.00	0.00		0.00	0.00	0.00
FUNCTION 2240							
100 Salaries	893.69	0.00	1,500.00		0.00	0.00	0.00
200 Benefits	400.08	0.00	1,000.00		0.00	0.00	0.00
300 Services	14,639.60	10,574.04	19,000.00		0.00	0.00	0.00
400 Supplies	0.00	3,031.04	500.00		0.00	0.00	0.00
600 Dues and Fees	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 2490							
300 Services	3,390.44	0.00	5,000.00		0.00	0.00	0.00
FUNCTION 3300							
300 Services	580.00	1,759.50	1,500.00		0.00	0.00	0.00
400 Supplies	952.28	0.00	1,500.00		0.00	0.00	0.00
FUND 206 TITLE II-A	20,856.09	15,663.58	30,000.00		0.00	0.00	0.00

FUND 210 TITLE I PART A IMPROVING BASIC PROGRAMS

Title 1, Part A of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA), provides financial assistance to local educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Funds are allocated through a statutory formula that are based primarily on census poverty estimates.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	80,199.90	79,662.23	93,000.00		64,198.00	64,198.00	64,198.00
FUND 210 TITLE 1 PART A	80,199.90	79,662.23	93,000.00		64,198.00	64,198.00	64,198.00
REQUIREMENTS:							
FUNCTION 1272							
100 Salaries	51,754.70	45,194.68	62,199.17	0.89	39,933.73	39,933.73	39,933.73
200 Benefits	23,325.69	19,869.24	24,800.83		16,433.75	16,433.75	16,433.75
300 Services	986.28	532.71	0.00		0.00	0.00	0.00
400 Supplies	820.23	8,718.60	0.00		3,830.52	3,830.52	3,830.52
FUNCTION 2240							
300 Services	2,038.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 3300							
300 Services	1,275.00	5,347.00	6,000.00		4,000.00	4,000.00	4,000.00
FUND 210 TITLE 1 PART A	80,199.90	79,662.23	93,000.00	0.89	64,198.00	64,198.00	64,198.00

FUND 217 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

The Individuals with Disabilities Education Act (IDEA) is a law that makes available a free appropriate public education to eligible children with disabilities.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	170,904.83	199,889.39	190,000.00		231,074.00	231,074.00	231,074.00
FUND 217 IDEA	170,904.83	199,889.39	190,000.00		231,074.00	231,074.00	231,074.00
REQUIREMENTS:							
FUNCTION 1250							
100 Salaries	93,712.24	103,916.61	104,255.64	3.44	132,769.82	132,769.82	132,769.82
200 Benefits	59,829.83	90,601.43	85,292.19		97,780.21	97,780.21	97,780.21
300 Services	2,798.11	102.39	0.00		0.00	0.00	0.00
400 Supplies	645.51	0.00	452.17		523.97	523.97	523.97
FUNCTION 1220							
100 Salaries	0.00	3,731.95	0.00		0.00	0.00	0.00
200 Benefits	0.00	1,537.01	0.00		0.00	0.00	0.00
FUNCTION 1270							
100 Salaries	9,339.63	0.00	0.00		0.00	0.00	0.00
200 Benefits	4,028.68	0.00	0.00		0.00	0.00	0.00
300 Services	375.03	0.00	0.00		0.00	0.00	0.00
400 Supplies	175.80	0.00	0.00		0.00	0.00	0.00
FUND 217 IDEA	170,904.83	199,889.39	190,000.00	3.44	231,074.00	231,074.00	231,074.00

FUND 219 HIGH SCHOOL SUCCESS GRANT

The High School Success Grant is intended to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career. Funding specifically provides expanded programs in three areas (1) Dropout Prevention, (2) Career and Technical Education and (3) College Level Education Opportunities

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
3299 Restricted Revenue from the State	216,487.41	392,387.93	323,125.00		428,000.00	428,000.00	428,000.00
FUND 219 HIGH SCHOOL SUCCESS GRANT	216,487.41	392,387.93	323,125.00		428,000.00	428,000.00	428,000.00
REQUIREMENTS:							
FUNCTION 1131							
100 Salaries	57,606.50	62,794.00	100,274.33	2.00	125,673.94	125,673.94	125,673.94
200 Benefits	44,426.97	45,986.12	67,348.23		89,384.73	89,384.73	89,384.73
300 Services	1,237.72	71,979.75	2,500.00		5,000.00	5,000.00	5,000.00
400 Supplies	61,011.38	93,177.01	4,349.88		56,681.80	56,681.80	56,681.80
600 Dues and Fees	2,135.00	2,135.00	0.00		2,500.00	2,500.00	2,500.00
FUNCTION 1121							
100 Salaries	19,019.65	17,762.62	0.00		0.00	0.00	0.00
200 Benefits	10,975.39	14,802.42	0.00		0.00	0.00	0.00
FUNCTION 2120							
100 Salaries	7,089.28	40,360.00	85,063.43	1.50	78,049.53	78,049.53	78,049.53
200 Benefits	2,985.52	36,611.59	63,589.13		60,710.00	60,710.00	60,710.00
FUNCTION 2410							
100 Salaries	10,000.00	6,779.42	0.00		10,000.00	10,000.00	10,000.00
200 Benefits	0.00	0.00	0.00		0.00	0.00	0.00
FUND 219 HIGH SCHOOL SUCCESS GRANT	216,487.41	392,387.93	323,125.00	3.50	428,000.00	428,000.00	428,000.00

FUND 220 TITLE IVA STUDENT SUPPORT AND ACADEMIC ENRICHMENT

The Student Support and Academic Enrichment (SSAE) program is intended to improve students' academic achievement by providing all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to increase the digital literacy of all students.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	8,381.13	12,625.38	10,000.00		10,000.00	10,000.00	10,000.00
FUND 220 TITLE IVA	8,381.13	12,625.38	10,000.00		10,000.00	10,000.00	10,000.00
REQUIREMENTS:							
FUNCTION 11XX							
300 Services	0.00	0.00	5,000.00		2,500.00	2,500.00	2,500.00
400 Supplies	1,006.51	11,135.38	0.00		2,500.00	2,500.00	2,500.00
FUNCTION 2240							
100 Salaries	5,000.00	0.00	5,000.00		0.00	0.00	0.00
200 Benefits	2,294.62	0.00	0.00		0.00	0.00	0.00
300 Services	80.00	0.00	0.00		3,800.00	3,800.00	3,800.00
FUNCTION 3300							
300 Services	0.00	1,490.00	0.00		1,200.00	1,200.00	1,200.00
FUND 220 TITLE IVA	8,381.13	12,625.38	10,000.00		10,000.00	10,000.00	10,000.00

FUND 221 WASHINGTON COUNTY COMMUNITY WIDE LEARNING SUPPORT AND CHILDCARE GRANT

On Sept. 8, 2020 the Washington County Board of Commissioners authorized funding to administer a program of the Community-Wide Learning Support and Childcare grant. This grant is designed to help provide childcare supports for families in our community that have been impacted by COVID-19 and distance learning.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	0.00	109,052.29	50,000.00		0.00	0.00	0.00
FUND 221 WASHINGTON COUNTY CWLSC	0.00	109,052.29	50,000.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
400 Supplies	0.00	44,371.21	0.00		0.00	0.00	0.00
FUNCTION 2130							
300 Services	0.00	7,662.22	0.00		0.00	0.00	0.00
FUNCTION 2550							
300 Services	0.00	134.57	0.00		0.00	0.00	0.00
FUNCTION 3500							
300 Services	0.00	56,884.29	50,000.00		0.00	0.00	0.00
FUND 221 WASHINGTON COUNTY CWLSC	0.00	109,052.29	50,000.00		0.00	0.00	0.00

FUND 222 SECONDARY CAREER PATHWAYS

The Secondary Career Pathway Funding was established through HB 3072 to provide a sustained funding source for Career and Technical Education (CTE). It is intended that the funds allocated through this program will incentivize intensive CTE programs of study that lead to high wage and high demand occupations.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2021-22	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
3299 Restricted Revenue from the State Government Through the State	7,225.63	14,642.00	20,000.00		20,000.00	20,000.00	20,000.00
FUND 222 SECONDARY CAREER PATHWAYS	7,225.63	14,642.00	20,000.00		20,000.00	20,000.00	20,000.00
REQUIREMENTS:							
FUNCTION 11XX							
400 Supplies	6,995.63	14,642.00	20,000.00		20,000.00	20,000.00	20,000.00
600 Dues and Fees	230.00	0.00	0.00		0.00	0.00	0.00
FUND 222 SECONDARY CAREER PATHWAYS	7,225.63	14,642.00	20,000.00		20,000.00	20,000.00	20,000.00

FUND 223 EVERY STUDENT SUCCESS ACT (ESSA)

The Every Student Success Act (ESSA) supports all students equitably and builds systems that eliminate barriers to student success.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	11,871.13	35,378.87	45,000.00		45,000.00	45,000.00	45,000.00
FUND 223 ESSA	11,871.13	35,378.87	45,000.00		45,000.00	45,000.00	45,000.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	9,835.60	24,915.37	24,888.02	0.81	26,516.08	26,516.08	26,516.08
200 Benefits	1,055.87	10,463.50	9,760.84		10,354.74	10,354.74	10,354.74
300 Services	168.75	0.00	10,351.14		0.00	0.00	0.00
400 Supplies	810.91	0.00	0.00		8,129.18	8,129.18	8,129.18
FUND 223 ESSA	11,871.13	35,378.87	45,000.00	0.81	45,000.00	45,000.00	45,000.00

FUND 226 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

There have been three major rounds of federal funding to relieve the economic, technology, health and safety, and learning losses in education due to COVID-19. The Coronavirus Aid, Relief, and Economic Security Act (CARES 3/27/20) was made available as two grants; one for general response efforts (ESSER 1) and the second to support comprehensive distance learning (GEER/CDL). The Consolidated Appropriations Act (CAA/CRRSAA 12/27/20) brought additional funding for COVID relief (ESSER 2). The American Rescue Plan Act of 2021 is considered the third round of funding (ESSER 3), and will expire September 30, 2024.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	0.00	146,930.94	466,277.00		656,000.00	656,000.00	656,000.00
FUND 226 ESSER	0.00	146,930.94	466,277.00		656,000.00	656,000.00	656,000.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	0.00	0.00	25,000.00	0.81	36,984.96	36,984.96	36,984.96
200 Benefits	0.00	0.00	25,000.00		17,123.61	17,123.61	17,123.61
300 Services	0.00	21,400.00	150,000.00		300,000.00	300,000.00	300,000.00
400 Supplies	0.00	115,892.04	266,277.00		301,891.44	301,891.44	301,891.44
FUNCTION 3300							
300 Services	0.00	9,638.90	0.00		0.00	0.00	0.00
FUND 226 ESSER	0.00	146,930.94	466,277.00	0.81	656,000.00	656,000.00	656,000.00

FUND 232 ATHLETICS AND ACTIVITIES

A fund accounting for the revenues and requirements of the district's athletics and activity programs.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
1710 Athletic Gate Receipts	22,222.00	0.00	25,000.00		25,000.00	25,000.00	25,000.00
1740 Athletic Participation Fees	28,193.45	15,120.00	36,000.00		36,000.00	36,000.00	36,000.00
1990 Miscellaneous Revenue	12,581.92	2,024.24	5,000.00		6,000.00	6,000.00	6,000.00
5210 Interfund Transfer	291,484.77	245,469.25	343,700.00		350,000.00	350,000.00	350,000.00
FUND 232 ATHLETICS AND ACTIVITIES	354,482.14	262,613.49	409,700.00		417,000.00	417,000.00	417,000.00

REQUIREMENTS:

FUNCTION 1122							
133 Advisors Salaries	4,392.00	1,816.00	5,667.50		5,865.78	5,865.78	5,865.78
211 PERS Tier 1,2	122.65	0.00	0.00		0.00	0.00	0.00
212 PERS Pickup	263.56	108.96	340.05		351.95	351.95	351.95
213 PERS UAL	573.65	230.62	740.18		639.96	639.96	639.96
214 PERS Bond	277.99	114.96	305.42		310.35	310.35	310.35
216 PERS OPSRP	294.58	151.14	328.15		465.74	465.74	465.74
220 Social Security	321.66	138.84	433.56		448.73	448.73	448.73
231 Workers Compensation	30.69	9.46	35.71		32.85	32.85	32.85
232 Unemployment Insurance	4.12	1.80	39.67		41.06	41.06	41.06
240 Contractual Employee Benefits	133.19	0.00	0.00		0.00	0.00	0.00
300 Services	93.96	0.00	0.00		0.00	0.00	0.00
FUNCTION 1132							
121 Licensed Substitutes	302.50	75.00	0.00		0.00	0.00	0.00
130 Other Salaries	6,006.84	2,518.15	5,025.00		3,910.52	3,910.52	3,910.52
132 Coaches Salaries	126,739.00	35,272.40	44,458.37		42,145.28	42,145.28	42,145.28

FUND 232 ATHLETICS AND ACTIVITIES continued

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REQUIREMENTS: continued							
133 Advisors Salaries	26,074.50	12,602.98	29,701.89		33,673.90	33,673.90	33,673.90
136 Extra Duty Pay	0.00	0.00	0.00		0.00	0.00	0.00
211 PERS Tier 1,2	2,711.24	1,009.36	1,419.81		1,908.50	1,908.50	1,908.50
212 PERS Pickup	6,624.78	3,028.10	4,751.12		4,547.93	4,547.93	4,547.93
213 PERS UAL	14,420.28	6,549.42	10,341.59		8,269.66	8,269.66	8,269.66
214 PERS Bond	6,989.82	3,195.09	4,267.29		4,010.37	4,010.37	4,010.37
216 PERS OPSRP	7,630.53	3,615.06	3,661.15		4,647.08	4,647.08	4,647.08
220 Social Security	12,017.86	3,846.83	6,057.67		5,798.61	5,798.61	5,798.61
231 Workers Compensation	1,160.43	265.95	498.87		424.47	424.47	424.47
232 Unemployment Insurance	156.81	50.35	554.30		530.59	530.59	530.59
240 Contractual Employee Benefits	2,574.74	950.34	0.00		0.00	0.00	0.00
310 Contracted Coaches	0.00	118,120.41	140,860.09		140,076.45	140,076.45	140,076.45
310 Professional/Technical Services	28,027.59	17,230.67	37,500.00		40,000.00	40,000.00	40,000.00
321 Cleaning Services	152.96	124.20	250.00		250.00	250.00	250.00
322 Repairs	11,297.84	0.00	1,200.00		1,500.00	1,500.00	1,500.00
324 Rentals	1,581.10	625.68	0.00		0.00	0.00	0.00
332 Non Reimburse Student Transportation	38,903.38	26,720.40	50,000.00		50,000.00	50,000.00	50,000.00
342 Travel out of District	5,441.33	9,101.04	10,500.00		12,000.00	12,000.00	12,000.00
389 Other Professional Services	210.32	0.00	500.00		500.00	500.00	500.00
410 Supplies	8,033.91	6,797.96	14,000.00		15,000.00	15,000.00	15,000.00
415 Field Supplies	2,423.01	573.22	4,500.00		5,000.00	5,000.00	5,000.00
419 Uniforms	6,137.58	0.00	7,500.00		8,000.00	8,000.00	8,000.00
460 Non Consumables	22,543.18	1,685.00	1,000.00		1,200.00	1,200.00	1,200.00
490 Awards	464.00	244.00	500.00		500.00	500.00	500.00
640 Dues and Fees	9,348.56	5,840.10	22,762.61		24,950.24	24,950.24	24,950.24
FUND 232 ATHLETICS AND ACTIVITIES	354,482.14	262,613.49	409,700.00		417,000.00	417,000.00	417,000.00

FUND 245 WASHINGTON COUNTY EARLY LEARNING GRANT

This is a grant from Washington County to assist in developing and implementing a coordinated, culturally responsive, and effective early learning system to ensure all children ages birth through six and their families are stable, healthy, and prepared for educational success.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
2199 OTHER INTERMEDIATE SOURCES	5,776.81	14,684.92	35,000.00		0.00	0.00	0.00
FUND 245 WASHINGTON COUNTY EARLY LEARNING	5,776.81	14,684.92	35,000.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	2,310.81	0.00	14,000.00		0.00	0.00	0.00
200 Benefits	1,065.15	0.00	5,000.00		0.00	0.00	0.00
300 Services	1,855.25	0.00	1,000.00		0.00	0.00	0.00
400 Supplies	545.60	14,006.92	15,000.00		0.00	0.00	0.00
FUNCTION 2240							
300 Services	0.00	678.00	0.00		0.00	0.00	0.00
FUND 245 WASHINGTON COUNTY EARLY LEARNING	5,776.81	14,684.92	35,000.00		0.00	0.00	0.00

FUND 249 SB 1149

The Oregon Legislature passed Senate Bill 1149 which introduces competition into the retail electricity market of Oregon's two largest utilities, Portland General Electric and PacifiCorp. The bill went into effect on March 1, 2002. It provides that PGE and PacifiCorp must collect a public-purpose charge from consumers within their service areas that is equal to 3 percent of the total revenues from electricity services. Ten percent of these public purpose funds must go towards energy efficiency efforts in the public schools within their service areas. The administration of the school public purpose funds is being facilitated by the Oregon Department of Energy in cooperation with the Education Service Districts and individual school districts.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
1990 Other Revenue	21,449.66	22,918.72	27,300.00		27,300.00	27,300.00	27,300.00
5400 Beginning Fund Balance	3,749.50	0.00	0.00		0.00	0.00	0.00
FUND 249 SB 1149	25,199.16	22,918.72	27,300.00		27,300.00	27,300.00	27,300.00
REQUIREMENTS:							
FUNCTION 5110							
600 Indirect	25,199.16	22,918.72	27,300.00		27,300.00	27,300.00	27,300.00
FUND 249 SB 1149	25,199.16	22,918.72	27,300.00		27,300.00	27,300.00	27,300.00

FUND 251 STUDENT INVESTMENT ACCOUNT

The Student Success Act was passed in May, 2019 and included \$200 million to enhance the State School Fund, with the remaining funds primarily divided among three key accounts; the Student Investment Account, an Early Learning Account and a Statewide Education Initiatives Account. This fund represents the money distributed through the Student Investment Account designed to meet students' mental or behavioral health needs and increase academic achievement for underserved students within the district.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
3199 Restricted Revenue from the State	0.00	269,618.84	720,000.00		847,715.33	847,715.33	847,715.33
FUND 251 STUDENT INVESTMENT ACCOUNT	0.00	269,618.84	720,000.00		847,715.33	847,715.33	847,715.33
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	0.00	17,762.59	38,998.21	1.63	51,664.97	51,664.97	51,664.97
200 Benefits	0.00	14,907.63	55,598.85		20,175.59	20,175.59	20,175.59
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
400 Supplies	0.00	0.00	4,000.00		35,263.75	35,263.75	35,263.75
FUNCTION 1121							
100 Salaries	0.00	0.00	126,340.53	2.00	133,982.86	133,982.86	133,982.86
200 Benefits	0.00	0.00	92,803.61		92,629.43	92,629.43	92,629.43
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
400 Supplies	0.00	28,388.65	3,000.00		35,263.75	35,263.75	35,263.75
FUNCTION 1131							
100 Salaries	0.00	28,231.92	86,459.35	1.50	93,185.58	93,185.58	93,185.58
200 Benefits	0.00	21,001.28	64,136.60		65,950.04	65,950.04	65,950.04
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
400 Supplies	0.00	38,375.90	3,407.56		35,263.73	35,263.73	35,263.73

FUND 251 STUDENT INVESTMENT ACCOUNT continued

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REQUIREMENTS: continued							
FUNCTION 2120							
100 Salaries	0.00	0.00	67,958.79	1.50	78,049.53	78,049.53	78,049.53
200 Benefits	0.00	0.00	56,880.86		60,710.00	60,710.00	60,710.00
FUNCTION 2410							
100 Salaries	0.00	67,163.00	72,018.60	1.00	90,198.75	90,198.75	90,198.75
200 Benefits	0.00	47,587.87	48,397.04		55,377.36	55,377.36	55,377.36
FUNCTION 2540							
300 Services	0.00	6,200.00	0.00		0.00	0.00	0.00
FUND 251 STUDENT INVESTMENT ACCOUNT	0.00	269,618.84	720,000.00	7.63	847,715.33	847,715.33	847,715.33

FUND 252 SUMMER LEARNING GRANT

House Bill 5042A authorizes the Oregon Department of Education to make available funding to school districts for academic summer support to high school students to acquire academic credits needed to stay on track for graduation; services for K-8 students for enrichment activities, academic learning and readiness support, and social and emotional mental health services; and to provide wraparound child care services for K-5 students that participate in summer academic and enrichment programs supported through this grant.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
3299 Restricted Revenue from the State	0.00	6,413.79	200,000.00		100,000.00	100,000.00	100,000.00
5200 Interfund Transfer	0.00	2,137.93	0.00		0.00	0.00	0.00
FUND 252 SUMMER LEARNING GRANT	0.00	8,551.72	200,000.00		100,000.00	100,000.00	100,000.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	0.00	0.00	95,000.00		0.00	0.00	0.00
200 Benefits	0.00	0.00	72,500.00		0.00	0.00	0.00
300 Services	0.00	0.00	15,000.00		0.00	0.00	0.00
400 Supplies	0.00	6,653.46	14,000.00		0.00	0.00	0.00
FUNCTION 14XX							
100 Salaries	0.00	0.00	0.00		50,000.00	50,000.00	50,000.00
200 Benefits	0.00	0.00	0.00		25,000.00	25,000.00	25,000.00
300 Services	0.00	0.00	0.00		10,000.00	10,000.00	10,000.00
400 Supplies	0.00	0.00	0.00		15,000.00	15,000.00	15,000.00
FUNCTION 2550							
300 Services	0.00	1,898.26	2,500.00		0.00	0.00	0.00
FUNCTION 3300							
300 Services	0.00	0.00	1,000.00		0.00	0.00	0.00
FUND 252 SUMMER LEARNING GRANT	0.00	8,551.72	200,000.00		100,000.00	100,000.00	100,000.00

FUND 254 EDUCATOR STAFF RETENTION AND RECRUITMENT GRANT

HB 4030 provides \$78 million in grants to support retention and recruitment of K-12 educators and other support personnel. The intent of the funds is to identify strategies to address high need specialties and workplace shortages for both classified and certified staff; to build on existing efforts to address root causes of workforce attrition; and to diversify the workforce.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
3299 Restricted Revenue from the State	0.00	0.00	0.00		127,286.00	127,286.00	127,286.00
FUND 254 EDUCATOR RETENTION/RECRUITMENT	0.00	0.00	0.00		127,286.00	127,286.00	127,286.00
REQUIREMENTS:							
FUNCTION 1XXX							
100 Salaries	0.00	0.00	0.00		45,000.00	45,000.00	45,000.00
200 Benefits	0.00	0.00	0.00		20,000.00	20,000.00	20,000.00
300 Services	0.00	0.00	0.00		24,000.00	24,000.00	24,000.00
400 Supplies	0.00	0.00	0.00		10,000.00	10,000.00	10,000.00
FUNCTION 2XXX							
100 Salaries	0.00	0.00	0.00		15,000.00	15,000.00	15,000.00
200 Benefits	0.00	0.00	0.00		6,000.00	6,000.00	6,000.00
300 Services	0.00	0.00	0.00		5,000.00	5,000.00	5,000.00
400 Supplies	0.00	0.00	0.00		2,286.00	2,286.00	2,286.00
FUND 254 EDUCATOR RETENTION/RECRUITMENT	0.00	0.00	0.00		127,286.00	127,286.00	127,286.00

FUND 270 STUDENT BODY FUNDS

This fund accounts for the revenues and requirements of the districts' student body funds.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
1510 Interest	2,718.74	1,003.87	2,500.00		2,500.00	2,500.00	2,500.00
1740 Fees	1,920.25	1,575.00	10,500.00		10,500.00	10,500.00	10,500.00
1750 Concessions	9,440.23	-5,158.70	12,000.00		12,000.00	12,000.00	12,000.00
1760 Fundraising	78,637.77	6,938.30	85,000.00		85,000.00	85,000.00	85,000.00
1920 Contributions from Private Sources	55,751.72	4,395.99	40,000.00		40,000.00	40,000.00	40,000.00
1990 Miscellaneous	69,283.53	24,151.82	250,000.00		250,000.00	250,000.00	250,000.00
5400 Beginning Fund Balance	162,159.83	216,917.02	200,000.00		200,000.00	200,000.00	200,000.00
FUND 252 SUMMER LEARNING GRANT	379,912.07	249,823.30	600,000.00		600,000.00	600,000.00	600,000.00
REQUIREMENTS:							
FUNCTION 1113							
300 Services	0.00	0.00	50,000.00		50,000.00	50,000.00	50,000.00
400 Supplies	8,461.14	2,729.15	25,000.00		25,000.00	25,000.00	25,000.00
640 Dues and Fees	0.00	0.00	5,000.00		5,000.00	5,000.00	5,000.00
FUNCTION 1122							
300 Services	0.00	0.00	50,000.00		50,000.00	50,000.00	50,000.00
400 Supplies	10,314.21	4,262.85	25,000.00		25,000.00	25,000.00	25,000.00
640 Dues and Fees	0.00	0.00	5,000.00		5,000.00	5,000.00	5,000.00
FUNCTION 1132							
300 Services	6,677.00	7,544.16	110,000.00		110,000.00	110,000.00	110,000.00
400 Supplies	127,691.88	61,301.94	255,000.00		255,000.00	255,000.00	255,000.00
640 Dues and Fees	9,850.82	4,178.49	50,000.00		50,000.00	50,000.00	50,000.00
FUNCTION 7000							
820 Reserved for Next Year	216,917.02	169,806.71	25,000.00		25,000.00	25,000.00	25,000.00
FUND 251 STUDENT INVESTMENT ACCOUNT	379,912.07	249,823.30	600,000.00		600,000.00	600,000.00	600,000.00

FUND 271-279 FUND RAISED FUNDS

Miscellaneous funds through private donations

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
1510 Interest	185.97	68.66	4,500.00		4,500.00	4,500.00	4,500.00
1920 Contributions From Private Sources	13,200.00	14,786.26	95,000.00		95,000.00	95,000.00	95,000.00
1990 Miscellaneous	3,066.24	0.00	70,000.00		70,000.00	70,000.00	70,000.00
5400 Beginning Fund Balance	21,828.08	14,322.64	10,500.00		10,500.00	10,500.00	10,500.00
FUND 271-279 FUND RAISED FUNDS	38,280.29	29,177.56	180,000.00		180,000.00	180,000.00	180,000.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	1,778.00	3,626.25	0.00		0.00	0.00	0.00
200 Benefits	829.86	1,672.26	0.00		0.00	0.00	0.00
300 Services	589.25	0.00	55,000.00		55,000.00	55,000.00	55,000.00
400 Supplies	19,031.72	7,649.60	110,500.00		110,500.00	110,500.00	110,500.00
640 Dues and Fees	1,500.00	0.00	14,500.00		14,500.00	14,500.00	14,500.00
FUNCTIN 2550							
300 Services	232.70	184.78	0.00		0.00	0.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	14,318.76	16,044.67	0.00		0.00	0.00	0.00
FUND 271-279 FUND RAISED FUNDS	38,280.29	29,177.56	180,000.00		180,000.00	180,000.00	180,000.00

FUND 280 FOOD SERVICE

A fund accounting for the revenues and requirements of the district's food service program.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
1610 Food Sales	82,083.50	6,869.05	100,000.00		105,000.00	105,000.00	105,000.00
3199 Restricted Revenue from the State	0.00	0.00	10,000.00		0.00	0.00	0.00
3299 Restricted Revenue from the State	2,705.59	45.16	0.00		5,000.00	5,000.00	5,000.00
4500 Restricted Federal Revenue Through State	33,133.52	53,521.79	0.00		56,000.00	56,000.00	56,000.00
4505 School Nutrition Revenue	104,821.16	120,194.92	158,000.00		150,000.00	150,000.00	150,000.00
4900 Commodity Revenue	15,205.73	18,085.28	27,500.00		30,000.00	30,000.00	30,000.00
5200 Interfund Transfer	2,868.23	2,868.23	4,000.00		4,000.00	4,000.00	4,000.00
5400 Beginning Fund Balance	85,684.04	106,123.36	75,000.00		75,000.00	75,000.00	75,000.00
FUND 280 FOOD SERVICE	326,501.77	307,707.79	374,500.00		425,000.00	425,000.00	425,000.00

REQUIREMENTS:

FUNCTION 2540

300 Purchased Services	1,024.96	0.00	0.00		5,000.00	5,000.00	5,000.00
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FUNCTION 3100

300 Purchased Services	211,989.33	154,762.15	285,000.00		320,000.00	320,000.00	320,000.00
322 Repairs and Maintenance	3,727.09	0.00	10,000.00		10,000.00	10,000.00	10,000.00
390 Miscellaneous	1,482.46	1,189.44	3,000.00		5,000.00	5,000.00	5,000.00
400 Supplies	2,154.57	2,090.00	4,000.00		5,000.00	5,000.00	5,000.00
540 Equipment	0.00	0.00	2,500.00		5,000.00	5,000.00	5,000.00

FUNCTION 7000

820 Reserved for Next Year	106,123.36	149,666.20	70,000.00		75,000.00	75,000.00	75,000.00
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FUND 280 FOOD SERVICE	326,501.77	307,707.79	374,500.00		425,000.00	425,000.00	425,000.00
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FUND 290 PREVENTATIVE MAINTENANCE FUND

A fund accounting for the financial resources used for preventative maintenance related expenditures.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
5400 Beginning Fund Balance	40,000.00	40,000.00	40,000.00		40,000.00	40,000.00	40,000.00
FUND 290 PREVENTATIVE MAINTENANCE FUND	40,000.00	40,000.00	40,000.00		40,000.00	40,000.00	40,000.00

REQUIREMENTS:

FUNCTION 2540							
300 Services	0.00	0.00	20,000.00		20,000.00	20,000.00	20,000.00
400 Supplies	0.00	0.00	20,000.00		20,000.00	20,000.00	20,000.00
FUNCTION 7000							
820 Reserved for Next Year	40,000.00	40,000.00	0.00		0.00	0.00	0.00
FUND 290 PREVENTATIVE MAINTENANCE FUND	40,000.00	40,000.00	40,000.00		40,000.00	40,000.00	40,000.00

OTHER FUNDS

FUND 300 DEBT SERVICE

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

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
1111 Current Year's Taxes	1,256,333.95	1,233,349.91	1,296,400.00		1,341,000.00	1,341,000.00	1,341,000.00
1112 Prior Year's Taxes	10,752.18	14,144.27	12,000.00		14,000.00	14,000.00	14,000.00
1510 Interest	19,553.58	7,577.75	10,000.00		10,000.00	10,000.00	10,000.00
5200 Interfund Transfers	0.00	27,300.00	27,300.00		27,300.00	27,300.00	27,300.00
5400 Beginning Fund Balance	177,782.87	189,222.58	200,000.00		200,000.00	200,000.00	200,000.00
FUND 300 DEBT SERVICE	1,464,422.58	1,471,594.51	1,545,700.00		1,592,300.00	1,592,300.00	1,592,300.00
REQUIREMENTS:							
FUNCTION 51XX							
610 Principal	1,196,809.55	1,172,129.88	1,302,703.27		1,046,441.75	1,046,441.75	1,046,441.75
620 Interest	78,390.45	78,065.34	42,996.73		345,858.25	345,858.25	345,858.25
FUNCTION 7000							
820 Reserved for Next Year	189,222.58	221,399.29	200,000.00		200,000.00	200,000.00	200,000.00
FUND 300 DEBT SERVICE	1,464,422.58	1,471,594.51	1,545,700.00		1,592,300.00	1,592,300.00	1,592,300.00

**General Obligation Bonds
Bond Series 2012C**

Fiscal Year Ended June 30,	Total	Principal	Interest	Payment Date
2013				12/15/2012
2013				6/15/2013
2014				12/15/2013
2014				6/15/2014
2015				12/15/2014
2015				6/15/2015
2016				12/15/2015
2016				6/15/2016
2017				12/15/2016
2017				6/15/2017
2018				12/15/2017
2018				6/15/2018
2019				12/15/2018
2019	\$1,140,000.00	\$996,337.00	\$143,663.00	6/15/2019
2020				12/15/2019
2020	\$1,175,000.00	\$988,328.00	\$186,672.00	6/15/2020
2021				12/15/2020
2021				6/15/2021
2022				12/15/2021
2022				6/15/2022
2023				12/15/2022
2023	\$1,365,000.00	\$1,022,931.00	\$342,069.00	6/15/2023
2024				12/15/2023
2024	\$1,405,000.00	\$1,010,982.00	\$394,018.00	6/15/2024
2025				12/15/2024
2025	\$1,450,000.00	\$999,456.00	\$450,544.00	6/15/2025
2026				12/15/2025
2026	\$1,495,000.00	\$984,786.00	\$510,214.00	6/15/2026
2027				12/15/2026
2027	\$1,535,000.00	\$969,675.00	\$565,325.00	6/15/2027
TOTAL	\$9,565,000.00	\$6,972,495.00	\$2,592,505.00	

**State of Oregon, Department of Energy
Cool School Loan**

Fiscal Year Ended June 30,	Total	Principal	Interest	Payment Date
2012	\$13,650.00	\$8,760.36	\$4,889.64	\$4,550 Mthly
2013	\$54,600.00	\$33,154.79	\$21,445.21	\$4,550 Mthly
2014	\$54,600.00	\$34,333.98	\$20,266.02	\$4,550 Mthly
2015	\$54,600.00	\$35,555.15	\$19,044.85	\$4,550 Mthly
2016	\$54,600.00	\$36,771.33	\$17,828.67	\$4,550 Mthly
2017	\$54,600.00	\$38,127.59	\$16,472.41	\$4,550 Mthly
2018	\$54,600.00	\$39,483.66	\$15,116.34	\$4,550 Mthly
2019	\$54,600.00	\$40,887.98	\$13,712.02	\$4,550 Mthly
2020	\$54,600.00	\$42,309.20	\$12,290.80	\$4,550 Mthly
2021	\$54,600.00	\$43,847.04	\$10,752.96	\$4,550 Mthly
2022	\$54,600.00	\$45,406.53	\$9,193.47	\$4,550 Mthly
2023	\$54,600.00	\$47,021.51	\$7,578.49	\$4,550 Mthly
2024	\$54,600.00	\$48,678.57	\$5,921.43	\$4,550 Mthly
2025	\$54,600.00	\$50,425.26	\$4,174.74	\$4,550 Mthly
2026	\$54,600.00	\$52,218.75	\$2,381.25	\$4,550 Mthly
2027	\$40,127.75	\$39,556.30	\$571.45	\$4,550 Mthly
TOTAL	\$818,177.75	\$636,538.00	\$181,639.75	

FUND 400 CAPITAL PROJECTS

A fund accounting for the financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).
The fund was originally created from the sales of the Buxton School.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
1510 Interest	1,905.37	703.54	1,500.00		1,500.00	1,500.00	1,500.00
5400 Beginning Fund Balance	86,428.27	88,333.64	90,000.00		90,000.00	90,000.00	90,000.00
FUND 400 CAPITAL PROJECTS	88,333.64	89,037.18	91,500.00		91,500.00	91,500.00	91,500.00
REQUIREMENTS:							
FUNCTION 41XX							
300 Services	0.00	0.00	5,000.00		5,000.00	5,000.00	5,000.00
400 Supplies	0.00	0.00	5,000.00		5,000.00	5,000.00	5,000.00
500 Capital Outlay	0.00	0.00	81,500.00		81,500.00	81,500.00	81,500.00
FUNCTION 7000							
820 Reserved for Next Year	88,333.64	89,037.18	0.00		0.00	0.00	0.00
FUND 400 CAPITAL PROJECTS	88,333.64	89,037.18	91,500.00		91,500.00	91,500.00	91,500.00

FUND 402 CONSTRUCTION EXCISE TAX

A fund accounting for the financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).
The funds are collected by the Construction Excise Tax.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
1130 Tax Revenue	71,803.10	55,231.51	80,000.00		80,000.00	80,000.00	80,000.00
5400 Beginning Fund Balance	405,069.21	476,872.31	520,000.00		565,000.00	565,000.00	565,000.00
FUND 402 CAPITAL PROJECTS	476,872.31	532,103.82	600,000.00		645,000.00	645,000.00	645,000.00
REQUIREMENTS:							
FUNCTION 41XX							
500 Capital Outlay	0.00	0.00	600,000.00		645,000.00	645,000.00	645,000.00
FUNCTION 7000							
820 Reserved for Next Year	476,872.31	532,103.82	0.00		0.00	0.00	0.00
FUND 402 CAPITAL PROJECTS	476,872.31	532,103.82	600,000.00		645,000.00	645,000.00	645,000.00

FUND 405 MIDDLE SCHOOL/HIGH SCHOOL ADDITION AND RENOVATION

A fund accounting for the financial resources used to acquire and construct the new Middle School addition and the High School renovation.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
5400 Beginning Fund Balance	10.31	10.31	0.00		0.00	0.00	0.00
FUND 405 MS/HS ADDITION AND RENOVATION	10.31	10.31	0.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 7000							
820 Reserved for Next Year	10.31	10.31	0.00		0.00	0.00	0.00
FUND 405 MS/HS ADDITION AND RENOVATION	10.31	10.31	0.00		0.00	0.00	0.00

FUND 600 INTERNAL SERVICE

A fund accounting for the operation of district functions that provide services to other district functions.

ACCOUNT NUMBER / TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	FTE	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
REVENUES:							
1970 Service Provided Other Funds	317,521.31	332,540.94	349,306.00		361,106.00	361,106.00	361,106.00
5400 Beginning Fund Balance	82,565.06	82,565.06	25,000.00		25,000.00	25,000.00	25,000.00
FUND 600 INTERNAL SERVICE FUND	400,086.37	415,106.00	374,306.00		386,106.00	386,106.00	386,106.00
REQUIREMENTS:							
FUNCTION 51XX							
600 Principal and Interest	317,521.31	332,540.94	349,306.00		361,106.00	361,106.00	361,106.00
FUNCTION 7000							
820 Reserved for Next Year	82,565.06	82,565.06	25,000.00		25,000.00	25,000.00	25,000.00
FUND 600 INTERNAL SERVICE FUND	400,086.37	415,106.00	374,306.00		386,106.00	386,106.00	386,106.00