

2023-2024 Budget Committee Meeting
Thursday, May 18, 2023 6:15 PM Pacific

District Office Board Room
12950 NW Main Street
Banks, OR 97106

Ron Frame: Present
Corissa Mazurkiewicz: Present
William Moore: Absent
Leslee Sipp: Present
Daniel Streblov: Absent
Present: 3, Absent: 2.

1. Call to Order, Flag Salute, Welcome
2. Election of Chair & Vice Chair
 - A. Nomination of Budget Committee Chair: Kristen Accardi nominated Tom Forest for the position of Budget Committee Chair. Corissa Mazurkiewicz seconded this motion. Motion Passed Unanimously.
 - B. Election of Budget Committee Chair: Ron Frame made a motion to elect Tom Forest for the position of Budget Committee Chair. Corissa Mazurkiewicz seconded this motion. Motion Passed Unanimously.
 - C. Nomination of Budget Committee Vice Chair: Leslee Sipp nominated Kristen Accardi for the position of Budget Committee Vice Chair. Corissa Mazurkiewicz seconded this motion. Motion Passed Unanimously.
 - D. Election of Budget Committee Vice Chair: Tom Forest made a motion to elect Kristen Accardi for the position of Budget Committee Vice Chair. Corissa Mazurkiewicz seconded this motion. Motion Passed Unanimously.
3. Approve Agenda

Tom Forest made a motion to approve the May 18th Budget Committee agenda as presented. Leslee Sipp seconded the motion. Motion passed unanimously.
4. Superintendent's Budget Message

Mr. Sica read the Superintendent's 2023-24 Budget message. The message included the goals of the district in regards to financial planning. Highlights include:

Clarifying questions: Is the statement submitted to ODE? A: No, although we have lobbyists to help lift our message to the State.

ESD Services: We choose services from a list of available services. Historically, we have carried over ESD allocated funds. However, we are now utilizing the reserves. Discussion of ESD services and funding details of these types of services.

If funding is increased, (or decreased) we will hold a supplemental budget hearing, and we will submit a supplemental budget to the state. The new allocations will be discussed and approved by the school board. The goals of the budget will stay the

same.

5. Budget Presentation

Business Manager, Dustin Geddes, shared a review of the goals and strategic plan of the district, budget process and revenue sources. A reminder of the Committee and Board roles and responsibilities were shared. He then shared a presentation on the 2023-34 Proposed Budget. Committee questions were answered.

Shared detail of each portion of the budget proposal.

Discussed details of the existing and potential bonds.

Reviewed the common revenue and expenditure streams of the district.

Shared information and detail of the Debt Service fund.

In conclusion, BSD will continue to move forward and meet the challenges of educating children in these uncertain times. The District is keenly aware of the inherent financial risks associated with the budget, including enrollment trends, additional use of reserves and continued inflation; but firmly believes that we have proposed a budget that delivers on fiscal responsibility, while pushing forward with our vision: to engage, challenge and prepare every student.

Misc. questions and topics of conversation:

- How will the district demonstrate that the funds are allocated to meet our goals? Suggestion for additional pages in the book to indicate this for next year. (Additional column with projected amounts in next year's budget book.)
- EBuses grant changes not reflected as they will not be implemented until the end of this budget year. Is solar power being considered?
- IA funding? Is it being increased as there has been public comment regarding low pay for these positions? Since this is a bargaining task, pay changes happen through the collective bargaining process, not at the Board level.
- Details were shared on specific line item questions.
- Library services
- Coaching salary increases
- Does the district staff support this budget? Are they happy with it? Surveys were completed. Outside of facilities being underfunded, instructional materials are outdated.
- How much freedom do teachers have in selecting textbooks, versus other materials for instruction? A: When the district plans for materials adoptions, teachers can look at all options.
- Enrollment - Interdistrict transfers - online options
- No amendments were requested.

6. Public Comment

No public comment

7. Action Items

Motion #1: Tom Forest made a motion that the Budget Committee of Banks School District approve the budget for the 2023-24 fiscal year in the amount of

\$22,483,810.50. Susan Bair seconded. Passed unanimously.

Motion #2: Tom Forest that the Budget Committee of Banks School District approve property taxes for the 2023-24 fiscal year at the rate of \$5.0152 per \$1,000 of assessed value for the permanent rate tax levy, and in the amount of \$1,410,000 for the general obligation bond levymade by Tom Forest, Wayne Lytle seconded. Passed unanimously.

8. Upcoming items

The 2023-2024 Budget Hearing will be held on June 12th at the Regular Board Meeting at which time the Budget will be approved.

9. Adjourn

Meeting adjourned at 7:54 pm



2023-2024

PROPOSED BUDGET

Banks School District
12950 NW Main Banks, OR 97106

2023-2024
BUDGET COMMITTEE
BANKS SCHOOL DISTRICT
For the Fiscal Year Beginning July 1, 2023

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 Streblov (Vice-Chair)	6/30/23

Appointed Budget Committee Members

Kristen Accardi	6/30/25
Susan Bair	6/30/26
Tom Forest	6/30/25
Emily Kent	6/30/26
Wayne Lytle	6/30/26

Staff

Brian Sica
Dustin Geddes
Jacob Pence
Darla Waite-Larkin
Marjorie Salter

Budget Officer / Superintendent
Business Manager
Banks High School Principal
Middle School Principal / Student Services Director
Elementary Principal

Banks School District #13

Budget Calendar 2023-2024

February 7, 2023	Regular Board Meeting Approve proposed Budget Calendar
March 13, 2023	Regular Board Meeting Appoint Budget Committee Members
April 20, 2023	Budget 101 for Budget Committee
May 5, 2023	Publish First Notice of meeting of the Budget Committee
May 12, 2023	Publish Second Notice of meeting of the Budget Committee
May 18, 2023	First meeting of the Budget Committee
May 25, 2023	Possible additional Budget Committee meeting
June 1, 2023	Possible additional Budget Committee meeting
June 2, 2023	Publication of Notice of Budget Hearing (ORS 294.448)
June 12, 2023	Regular Board meeting Public Hearing on 2023-2024 Budget (ORS 294.460)
July 15, 2023	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 2023-24 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 77 % 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 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 2023-2024**

May 18, 2023

I am pleased to present the budget proposal for the 2023-2024 school year. This budget is designed to support our mission to engage, challenge, and prepare every learner while addressing the evolving needs of our district. I would like to highlight the key areas of this budget and explain the strategic goals behind these initiatives.

Goals

Our strategic plan focuses on ensuring an exceptional learning experience for our students. Our plan identifies five priority areas; Empowering our Students, Enriching our Facilities, Energizing our Team, Engaging our Community, and Aligning our Resources. Each priority area is further defined by measurable outcomes and key leadership actions. The budget I am presenting to you is a framework to ensure that the promises of the strategic plan are delivered to our students, staff, and community. Included are specific investments and pathways to addressing challenges that will be required to provide the Brave Experience that our community deserves.

Investing in People (Energizing our Team)

We firmly believe that investing in our staff is an investment in the future. Therefore, it is our commitment to provide fair compensation and support to all our employees. As part of this budget proposal, we ensure that all staff members will receive an average annual cost-of-living adjustment (COLA) of 4% or better in the coming years. By providing competitive salaries and benefits, we aim to energize our staff and create an environment where they can thrive and meet the needs of our students effectively.

Our staff members are the heart of our educational system, and their dedication and expertise play a pivotal role in shaping the lives of our students. It is essential that they feel valued, motivated, and supported in their roles. By investing in our people, we not only demonstrate our appreciation for their hard work but also empower them to excel in their positions, ultimately benefiting the academic success and well-being of our students.

Historically we have managed to keep class sizes low, which has benefited our students' academic progress. However, we recognize the need to further enhance their education by increasing access to specialists who can provide targeted support and enrichment. Allocating resources to expand the specialist staff will enable us to cater to the diverse needs and interests of our students. This budget begins to make those investments.

Curricular Materials

To facilitate effective teaching and learning, it is crucial to provide our educators with up-to-date curricular materials. These resources not only align with state standards but also promote innovation and engagement in the classroom. By investing in modern and comprehensive curricular materials, we can enhance instructional delivery and ensure that our students receive a well-rounded education. This budget begins to address our gap in modern instructional materials.

NWRESD (Northwest Regional Education Service District)

Collaboration with NWRESD has been instrumental in supporting our district's educational initiatives. They provide valuable services such as professional development, technology support, data analysis, and specialized staff. While we have benefited greatly from their assistance, it is essential to align our budget with the projected needs for these services in the upcoming year. We will carefully evaluate the allocation versus the requested services to ensure optimal resource utilization. This budget begins to shrink the gap between our expenditures and allocations.

Security

The safety and well-being of our students and staff are paramount. We must prioritize investments in security measures to create a secure learning environment. This includes implementing enhanced security systems, conducting safety drills, and providing training to staff on emergency response protocols. By allocating resources to bolster security measures, we can ensure the physical and emotional well-being of everyone in our district.

Facilities and Maintenance

Maintaining our facilities is crucial to providing a conducive learning environment. Routine repairs and upgrades are necessary to ensure the safety, comfort, and functionality of our schools. Allocating funds to address immediate maintenance needs and plan for long-term facility improvements will not only safeguard our students and staff but also extend the lifespan of our infrastructure. This budget allocates a significant addition of resources, however, will do little to address the long term challenges presented by our current high school, district office, and supplemental gymnasium facilities.

Revenue

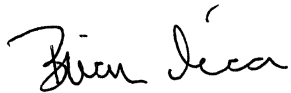
This budget is based on the current proposed Oregon State School Fund (SSF) allocation of 9.9 billion dollars. This amount falls short of meeting the needs of schools throughout our state, including in our district. We urge state authorities to recognize the inadequacy of this funding and increase to 10.3B, which is widely recognized as the amount needed to simply offer the current service level rollup from this year. This additional funding is necessary to further develop the initiatives outlined in our budget proposal and allow for the investments that are needed to ensure that our students receive the education they deserve.

Furthermore, it is important to note that the Elementary and Secondary School Emergency Relief (ESSER) funds, which we have accessed, come with a time constraint. These funds will expire in September of 2024, leaving any annual expense to be moved to other more stable portions of our budget, likely the general fund.

In conclusion, this budget proposal aims to prioritize the needs of our students and educators, enhance the learning environment, and promote their overall well-being. By strategically investing in areas such as specialist staff, curricular materials, NWRESD services, security, and facilities maintenance, we can provide our students with the resources and support they need to thrive academically and personally.

Thank you for your time and consideration. I look forward to discussing this budget proposal further and working collaboratively to achieve our shared goals.

Sincerely,

A handwritten signature in black ink that reads "Brian Sica". The signature is written in a cursive style with a large initial "B".

Brian Sica, Ed.D
Superintendent
Banks School District

BUDGET GUIDING PRINCIPLES

2023-2024

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 nm 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.



Strategic Plan

OUR MISSION

"To engage, challenge and prepare every student."



EMPOWERING Our Students

The Banks School District will empower students by providing:

- Equitable learning that supports their academic growth and achievement
- Enriching and challenging instruction
- Learning experiences connected with their interests, passions, and life skills
- A positive school culture



ENRICHING Our Facilities

The Banks School District Community will maintain and improve all facilities to provide:

- Innovative teaching, learning and working environments that enrich the student experience
- Safe and healthy environments
- Inclusive and accessible spaces
- A resource and source of pride for the community



ENERGIZING Our Team

The Banks School District will empower and support all staff members:

- To create positive and caring learning experiences
- By providing high quality professional development
- By providing the resources to be successful in their role
- To feel welcomed, engaged, and appreciated



ENGAGING Our Community

The Banks School District understands:

- Family support is essential to the school experience
- Ensures relationships through proactive communication
- Community groups' support is vital to the school experience of all students through work-based learning experiences and other collaborative partnerships



ALIGNING Our Resources

All Banks School District resources are:

- Responsibly and transparently maintained and maximized
- Clearly aligned to achieve the strategic plan goals



COMBINED STATEMENT OF RESOURCES AND REQUIREMENTS

For the Ensuing Fiscal Year Beginning July 1, 2023

RESOURCES	GENERAL FUND	SPECIAL REV FUNDS	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL
1000 LOCAL SOURCES	3,847,000.00	805,300.00	1,404,005.00	82,000.00	371,502.00	6,509,807.00
2000 INTERMEDIATE SOURCES	25,000.00	0.00	1,000.00	0.00	0.00	26,000.00
3000 STATE SOURCES	9,170,061.00	1,187,400.50	0.00	0.00	0.00	10,357,461.50
4000 FEDERAL SOURCES	0.00	1,235,842.00	0.00	0.00	0.00	1,235,842.00
5000 OTHER SOURCES	2,500,000.00	908,400.00	227,300.00	694,000.00	25,000.00	4,354,700.00
TOTAL	15,542,061.00	4,136,942.50	1,632,305.00	776,000.00	396,502.00	22,483,810.50

REQUIREMENTS	GENERAL FUND	SPEC PROJ FUNDS	DEBT SERVICES	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL
1000 INSTRUCTION	8,365,988.48	2,595,864.51	0.00	0.00	0.00	10,961,852.99
2000 SUPPORT SERVICES	5,607,973.11	862,077.99	0.00	0.00	0.00	6,470,051.09
3000 ENTERPRISE ACQ & CONSTR	0.00	551,700.00	0.00	0.00	0.00	551,700.00
4000 FACILITIES ACQ & CONSTR	0.00	0.00	0.00	776,000.00	0.00	776,000.00
5100 OTHER USES DEBT SERVICE	0.00	27,300.00	1,432,305.00	0.00	371,502.00	1,831,107.00
5200 OTHER USES TRANSFERS	391,300.00	0.00	0.00	0.00	0.00	391,300.00
6000 CONTINGENCY	50,000.00	0.00	0.00	0.00	0.00	50,000.00
7000 UNAPPR END FUND BALANCE	1,126,799.42	100,000.00	200,000.00	0.00	25,000.00	1,451,799.42
TOTAL	15,542,061.00	4,136,942.50	1,632,305.00	776,000.00	396,502.00	22,483,810.50

PUBLICATION FORMS

NOTICE OF BUDGET COMMITTEE MEETING

A 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, 2023 to June 30, 2024, will be held at 12950 N.W. Main Street, Banks, Oregon. The meeting will take place on the 18th of May, 2023 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 18th of May, 2023 at 12950 N.W. Main Street, Banks, Oregon, between the hours of 7:30 A.M. and 3:30 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 4, 11, 2023

FGNT285729

GENERAL FUND

GENERAL FUND RESOURCES

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
1111 CURRENT YEAR'S TAXES	3,308,357.87	3,425,032.62	3,560,000.00	3,600,000.00	0.00	0.00
1112 PRIOR YEAR'S TAXES	35,176.75	36,448.46	40,000.00	45,000.00	0.00	0.00
1190 INTEREST ON TAXES	0.00	2,031.18	0.00	2,000.00	0.00	0.00
1510 INTEREST	18,379.99	10,504.30	30,000.00	40,000.00	0.00	0.00
1910 RENTALS	1,596.24	13,293.96	10,000.00	10,000.00	0.00	0.00
1920 DONATION	9,726.00	9,755.00	0.00	0.00	0.00	0.00
1990 MISCELLANEOUS	144,619.18	70,203.58	150,000.00	150,000.00	0.00	0.00
2101 COUNTY SCHOOL FUNDS	31,333.78	28,893.01	25,000.00	25,000.00	0.00	0.00
3101 STATE SCHOOL FUND	7,263,787.51	6,695,832.72	7,209,304.00	8,300,061.00	0.00	0.00
3103 COMMON SCHOOL FUND	118,246.88	122,970.47	120,000.00	120,000.00	0.00	0.00
3104 ST MANAGED CNTY TIMBER	1,014,600.35	1,236,014.18	750,000.00	750,000.00	0.00	0.00
3204 DRIVER EDUCATION	0.00	129,943.18	0.00	0.00	0.00	0.00
5100 LEASE PROCEEDS	0.00	19,736.17	0.00	0.00	0.00	0.00
5400 BEGINNING FUND BALANCE	2,186,101.75	3,258,817.87	2,300,000.00	2,500,000.00	0.00	0.00
TOTAL GENERAL FUND RESOURCES	14,131,926.30	15,059,476.70	14,194,304.00	15,542,061.00	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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 NWRES D credits
Additional staff provided through Special Revenue Funds

PROPOSED 2023-2024

100 Salaries	1,528,681
200 Employee Benefits	982,157
300 Purchased Services	89,000
400 Supplies & Materials	87,000
500 Capital Outlay	0
600 Other Objects	500
TOTAL	2,687,338

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	1,299,751	1,366,697	1,462,042
200	857,586	876,545	948,769
300	41,142	44,340	82,000
400	33,364	45,338	51,500
500	0	0	0
600	428	631	500
Total	2,232,271	2,333,551	2,544,811

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 1111 ELEMENTARY							
111 LICENSED SALARIES	1,281,518.26	1,329,746.16	1,424,121.28	20.00	1,486,819.90	0.00	0.00
112 CLASSIFIED SALARIES	6,601.73	21,968.32	24,460.88	0.99	25,622.40	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	0.00	1,566.72	0.00		3,000.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	231.88	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	363.92	1,740.77	1,955.26		1,500.00	0.00	0.00
190 INSURANCE WAIVER	11,267.28	11,443.08	11,504.76		11,738.57	0.00	0.00
211 PERS TIER 1,2	59,523.71	49,241.31	46,540.20		46,874.08	0.00	0.00
212 PERS PICK-UP	69,669.26	78,083.53	87,722.53		91,450.85	0.00	0.00
213 PERS UAL	148,620.32	142,526.54	159,508.80		166,288.13	0.00	0.00
214 PERS BOND	78,890.86	59,899.34	77,353.79		77,411.92	0.00	0.00
216 PERS OPSRP	61,535.41	70,523.25	82,644.59		93,284.54	0.00	0.00
220 SOCIAL SECURITY	98,148.48	104,075.12	111,846.23		116,599.84	0.00	0.00
231 WORKER'S COMPENSATION	5,529.97	9,083.21	8,187.44		8,535.41	0.00	0.00
232 UNEMPLOYMENT INSURANCE	1,283.08	2,208.66	10,234.30		10,669.27	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	334,384.70	360,903.87	364,731.22		371,043.01	0.00	0.00
310 INSTRUCTIONAL SERVICES	28,467.50	32,692.98	63,000.00		70,000.00	0.00	0.00
320 PROPERTY SERVICES	11,141.91	10,063.80	16,000.00		16,000.00	0.00	0.00
340 TRAVEL	0.00	1,000.00	500.00		500.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	1,532.98	582.98	2,500.00		2,500.00	0.00	0.00
410 SUPPLIES AND MATERIALS	17,825.88	25,756.68	30,000.00		31,000.00	0.00	0.00
420 TEXTBOOKS	0.00	0.00	500.00		35,000.00	0.00	0.00
460 NON CONSUMABLES	1,656.79	4,813.90	5,000.00		5,000.00	0.00	0.00
470 COMPUTER SOFTWARE	7,196.12	7,306.83	8,000.00		8,000.00	0.00	0.00
480 COMPUTER HARDWARE	6,684.89	7,460.62	8,000.00		8,000.00	0.00	0.00
640 DUES AND FEES	427.62	631.33	500.00		500.00	0.00	0.00
1111 ELEMENTARY	2,232,270.67	2,333,550.88	2,544,811.27	20.99	2,687,337.92	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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

PROPOSED 2023-2024

100 Salaries	929,788
200 Employee Benefits	534,815
300 Purchased Services	70,500
400 Supplies & Materials	59,500
500 Capital Outlay	0
600 Other Objects	500
TOTAL	1,595,103

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	692,915	795,655	855,376
200	446,997	464,839	510,811
300	24,216	56,254	45,500
400	19,935	34,081	39,500
500	0	0	0
600	0	0	0
Total	1,184,064	1,350,829	1,451,186

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 1121 MIDDLE SCHOOL PROGRAM							
111 LICENSED SALARIES	671,223.44	759,616.52	822,803.91	11.50	894,125.07	0.00	0.00
112 CLASSIFIED SALARIES	3,687.39	9,948.65	11,410.29	0.41	10,417.54	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	50.00	1,874.10	0.00		2,000.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	42.40	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	261.45	2,332.58	0.00		2,000.00	0.00	0.00
190 INSURANCE WAIVER	17,692.92	21,840.72	21,161.72		21,245.64	0.00	0.00
211 PERS TIER 1,2	21,903.16	18,706.66	19,435.86		20,683.69	0.00	0.00
212 PERS PICK-UP	41,572.41	47,569.48	51,322.56		55,547.29	0.00	0.00
213 PERS UAL	87,983.75	86,497.02	93,321.51		101,003.50	0.00	0.00
214 PERS BOND	42,270.15	35,472.60	45,256.27		47,020.04	0.00	0.00
216 PERS OPSRP	44,043.17	49,508.60	53,951.16		62,484.53	0.00	0.00
220 SOCIAL SECURITY	52,320.83	60,147.60	65,436.26		70,822.80	0.00	0.00
231 WORKER'S COMPENSATION	3,587.73	4,370.20	4,790.11		5,184.41	0.00	0.00
232 UNEMPLOYMENT INSURANCE	683.92	1,294.47	5,987.63		6,480.52	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	152,632.06	161,272.46	171,309.18		165,588.42	0.00	0.00
310 INSTRUCTIONAL SERVICES	14,883.83	46,769.51	30,000.00		55,000.00	0.00	0.00
320 PROPERTY SERVICES	8,667.95	8,129.87	12,500.00		12,500.00	0.00	0.00
340 TRAVEL	0.00	0.00	500.00		500.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	664.65	1,354.33	2,500.00		2,500.00	0.00	0.00
410 SUPPLIES AND MATERIALS	12,055.25	15,885.99	20,000.00		21,000.00	0.00	0.00
420 TEXTBOOKS	0.00	0.00	500.00		20,000.00	0.00	0.00
460 NON CONSUMABLES	1,710.58	2,084.24	2,500.00		2,500.00	0.00	0.00
470 COMPUTER SOFTWARE	0.00	604.14	8,000.00		8,000.00	0.00	0.00
480 COMPUTER HARDWARE	5,847.40	15,000.00	8,000.00		8,000.00	0.00	0.00
640 DUES AND FEES	321.69	506.52	500.00		500.00	0.00	0.00
1121 MIDDLE SCHOOL PROGRAM	1,184,063.73	1,350,828.66	1,451,186.46	11.91	1,595,103.45	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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 NWRES D credits
Additional staff provided through Special Revenue Funds

PROPOSED 2023-2024

100 Salaries	1,135,347
200 Employee Benefits	693,029
300 Purchased Services	90,500
400 Supplies & Materials	96,000
500 Capital Outlay	0
600 Other Objects	7,500
TOTAL	2,022,376

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	1,056,075	1,045,329	1,092,583
200	644,572	600,990	680,262
300	54,198	64,867	85,000
400	51,087	82,596	69,000
500	0	0	0
600	662	3,018	7,500
Total	1,806,593	1,796,800	1,934,345

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 1131 HIGH SCHOOL PROGRAMS							
111 LICENSED SALARIES	1,013,124.42	1,001,277.19	1,060,503.08	15.00	1,094,099.33	0.00	0.00
112 CLASSIFIED SALARIES	5,009.06	11,755.81	13,849.08	0.47	14,502.20	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	112.50	3,168.78	0.00		2,500.00	0.00	0.00
130 ADDITIONAL SALARIES	3,881.21	3,360.52	0.00		3,000.00	0.00	0.00
190 INSURANCE WAIVER	33,947.81	25,766.34	18,231.31		21,245.64	0.00	0.00
211 PERS TIER 1,2	50,388.60	43,379.29	45,232.04		45,855.45	0.00	0.00
212 PERS PICK-UP	62,238.43	60,131.09	65,555.01		67,790.83	0.00	0.00
213 PERS UAL	132,124.15	109,338.28	119,200.86		123,266.33	0.00	0.00
214 PERS BOND	63,287.50	44,868.59	57,806.45		57,384.03	0.00	0.00
216 PERS OPSRP	55,080.49	48,456.19	54,249.55		60,843.36	0.00	0.00
220 SOCIAL SECURITY	79,711.22	79,083.84	83,582.64		86,433.31	0.00	0.00
231 WORKER'S COMPENSATION	5,460.47	5,745.65	6,118.47		6,327.14	0.00	0.00
232 UNEMPLOYMENT INSURANCE	1,041.90	1,661.22	7,648.08		7,908.93	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	195,238.91	208,325.83	240,868.55		237,219.13	0.00	0.00
310 INSTRUCTIONAL SERVICES	44,647.19	54,761.16	59,500.00		65,000.00	0.00	0.00
320 PROPERTY SERVICES	6,137.11	5,162.30	10,000.00		10,000.00	0.00	0.00
340 TRAVEL	187.11	749.27	3,500.00		3,500.00	0.00	0.00
370 TUITION	2,633.00	2,858.25	10,000.00		10,000.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	593.19	1,335.70	2,000.00		2,000.00	0.00	0.00
410 SUPPLIES AND MATERIALS	37,220.13	56,487.09	45,000.00		47,000.00	0.00	0.00
420 TEXTBOOKS	7,736.83	4,939.50	5,000.00		30,000.00	0.00	0.00
460 NON CONSUMABLES	0.00	6,376.68	3,000.00		3,000.00	0.00	0.00
470 COMPUTER SOFTWARE	0.00	799.80	8,000.00		8,000.00	0.00	0.00
480 COMPUTER HARDWARE	6,130.07	13,993.00	8,000.00		8,000.00	0.00	0.00
640 DUES AND FEES	661.72	3,018.22	7,500.00		7,500.00	0.00	0.00
1131 HIGH SCHOOL PROGRAMS	1,806,593.02	1,796,799.59	1,934,345.12	15.47	2,022,375.68	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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, 7.03 FTE Instructional Assistants

3. Funding Source

State School Fund
Related services provided through NWRES D credits

PROPOSED 2023-2024

100 Salaries	426,833
200 Employee Benefits	326,718
300 Purchased Services	337,500
400 Supplies & Materials	5,000
500 Capital Outlay	0
600 Other Objects	0
TOTAL	1,096,051

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	178,930	249,707	375,751
200	154,304	194,593	299,848
300	243,298	265,699	330,500
400	2,591	2,091	5,000
500	0	0	0
600	0	0	0
Total	579,123	712,091	1,011,098

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 1220 RESTRICTIVE PROGRAMS							
111 LICENSED SALARIES	106,054.00	107,222.56	188,449.54	3.00	199,823.86	0.00	0.00
112 CLASSIFIED SALARIES	67,147.49	128,274.73	172,773.19	7.03	208,233.14	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	0.00	3,027.78	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	206.18	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	868.03	2,686.21	0.00		4,522.50	0.00	0.00
190 INSURANCE WAIVER	4,860.54	8,289.76	14,527.86		14,253.10	0.00	0.00
211 PERS TIER 1,2	0.00	4.76	0.00		3,293.99	0.00	0.00
212 PERS PICK-UP	9,986.21	13,355.79	22,545.04		25,609.96	0.00	0.00
213 PERS UAL	21,118.81	24,285.10	40,994.39		46,567.44	0.00	0.00
214 PERS BOND	10,153.80	9,964.65	19,880.23		21,678.48	0.00	0.00
216 PERS OPSRP	13,848.45	17,670.60	29,834.60		33,476.13	0.00	0.00
220 SOCIAL SECURITY	13,443.47	18,767.66	28,744.92		32,652.69	0.00	0.00
231 WORKER'S COMPENSATION	949.81	1,409.03	2,104.20		2,390.26	0.00	0.00
232 UNEMPLOYMENT INSURANCE	175.80	383.70	2,630.25		2,987.83	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	84,627.94	108,752.03	153,114.00		158,061.17	0.00	0.00
310 INSTRUCTIONAL SERVICES	4,593.24	22,061.64	18,000.00		20,000.00	0.00	0.00
319 OTHER INSTRUCTIONAL SERVICES	16,517.76	16,145.42	17,500.00		17,500.00	0.00	0.00
340 TRAVEL	0.00	750.00	2,500.00		2,500.00	0.00	0.00
370 TUITION	218,538.00	222,908.00	290,000.00		295,000.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	3,649.04	3,834.20	2,500.00		2,500.00	0.00	0.00
410 SUPPLIES AND MATERIALS	2,591.03	2,091.06	5,000.00		5,000.00	0.00	0.00
460 NON CONSUMABLES	0.00	3,101.10	0.00		0.00	0.00	0.00
1220 RESTRICTIVE PROGRAMS	579,123.42	715,191.96	1,011,098.22	10.03	1,096,050.55	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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, 6.5 FTE Instructional Assistants

3. Funding Source

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

PROPOSED 2023-2024

100 Salaries	458,385
200 Employee Benefits	348,757
300 Purchased Services	24,000
400 Supplies & Materials	7,500
500 Capital Outlay	0
600 Other Objects	0
TOTAL	838,641

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	379,404	415,259	415,358
200	292,924	310,001	326,878
300	3,535	16,217	22,000
400	406	3,302	7,500
500	0	8,135	0
600	0	0	0
Total	676,268	752,915	771,736

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 1250 PROGRAMS FOR STUDENTS WITH DISABILITIES							
111 LICENSED SALARIES	182,535.27	225,671.40	205,909.92	3.00	249,783.46	0.00	0.00
112 CLASSIFIED SALARIES	177,731.05	169,139.59	193,935.06	6.50	187,672.62	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	0.00	1,716.32	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	200.03	60.43	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	1,666.26	583.68	0.00		6,030.00	0.00	0.00
190 INSURANCE WAIVER	17,271.27	18,088.06	15,513.04		14,898.46	0.00	0.00
211 PERS TIER 1,2	28,855.99	21,592.04	22,174.85		20,921.96	0.00	0.00
212 PERS PICK-UP	22,917.45	24,295.49	24,921.48		27,503.07	0.00	0.00
213 PERS UAL	49,158.72	44,177.12	45,315.56		50,009.75	0.00	0.00
214 PERS BOND	23,302.07	18,255.04	21,975.76		23,280.98	0.00	0.00
216 PERS OPSRP	14,182.36	16,635.79	17,045.65		22,950.96	0.00	0.00
220 SOCIAL SECURITY	28,636.50	31,315.73	31,774.89		35,066.42	0.00	0.00
231 WORKER'S COMPENSATION	2,040.94	2,338.05	2,326.00		2,566.95	0.00	0.00
232 UNEMPLOYMENT INSURANCE	375.92	596.50	2,907.51		3,208.69	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	123,453.64	150,795.23	158,436.74		163,247.96	0.00	0.00
310 INSTRUCTIONAL SERVICES	1,119.79	13,050.18	18,000.00		20,000.00	0.00	0.00
320 PROPERTY SERVICES	2,415.31	2,878.34	3,500.00		3,500.00	0.00	0.00
340 TRAVEL	0.00	288.52	500.00		500.00	0.00	0.00
410 SUPPLIES AND MATERIALS	326.74	1,811.12	5,000.00		5,000.00	0.00	0.00
470 COMPUTER SOFTWARE	79.00	1,491.00	2,500.00		2,500.00	0.00	0.00
540 DEPRECIABLE EQUIPMENT	0.00	8,134.89	0.00		0.00	0.00	0.00
1250 PROGRAMS FOR STUDENTS WITH DISABILITIES	676,268.31	752,914.52	771,736.46	9.50	838,641.28	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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.

PROPOSED 2023-2024

100 Salaries	72,259
200 Employee Benefits	51,021
300 Purchased Services	2,600
400 Supplies & Materials	600
500 Capital Outlay	0
600 Other Objects	0
TOTAL	126,480

2. Personnel Data

1.0 FTE Teacher

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	58,302	62,663	67,469
200	46,684	45,389	48,599
300	358	864	2,600
400	0	228	600
500	0	0	0
600	0	0	0
Total	105,343	109,143	119,268

3. Funding Source

State School Fund

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	POPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 1291 ENGLISH SECOND LANGUAGE PROGRAMS							
111 LICENSED SALARIES	58,302.00	62,600.00	67,468.87	1.00	72,258.88	0.00	0.00
130 ADDITIONAL SALARIES	0.00	62.50	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	7,802.72	6,924.20	7,455.31		8,136.35	0.00	0.00
212 PERS PICK-UP	3,498.12	3,759.75	4,048.13		4,335.53	0.00	0.00
213 PERS UAL	7,405.32	6,836.46	7,360.85		7,883.44	0.00	0.00
214 PERS BOND	3,556.84	2,801.61	3,569.65		3,669.97	0.00	0.00
220 SOCIAL SECURITY	4,400.76	4,762.40	5,161.37		5,527.80	0.00	0.00
231 WORKER'S COMPENSATION	303.70	345.38	377.83		404.65	0.00	0.00
232 UNEMPLOYMENT INSURANCE	57.48	103.70	472.28		505.81	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	19,658.64	19,855.20	20,154.02		20,557.15	0.00	0.00
310 INSTRUCTIONAL SERVICES	357.81	863.80	2,500.00		2,500.00	0.00	0.00
340 TRAVEL	0.00	0.00	100.00		100.00	0.00	0.00
410 SUPPLIES AND MATERIALS	0.00	228.42	600.00		600.00	0.00	0.00
1291 ENGLISH SECOND LANGUAGE	105,343.39	109,143.42	119,268.31	1.00	126,479.58	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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

2.05 FTE Counselors

3. Funding Source

State School Fund
Additional staff provided through Special Revenue Funds

PROPOSED 2023-2024

100 Salaries	137,234
200 Employee Benefits	96,101
300 Purchased Services	500
400 Supplies & Materials	1,500
500 Capital Outlay	0
600 Other Objects	500
TOTAL	235,835

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	66,200	70,813	76,549
200	47,150	46,738	50,047
300	0	0	500
400	0	0	1,500
500	0	0	0
600	0	0	500
Total	113,350	117,551	129,096

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2120 COUNSELING SERVICE							
111 LICENSED SALARIES	64,849.00	69,368.00	76,548.94	2.05	137,233.61	0.00	0.00
130 ADDITIONAL SALARIES	1,351.04	1,445.12	0.00		0.00	0.00	0.00
212 PERS PICK-UP	3,971.96	4,255.63	4,592.94		8,234.02	0.00	0.00
213 PERS UAL	8,413.34	7,738.13	8,351.49		14,972.19	0.00	0.00
214 PERS BOND	4,038.70	3,172.98	4,050.05		6,969.98	0.00	0.00
216 PERS OPSRP	5,511.06	5,631.66	6,077.99		11,555.07	0.00	0.00
220 SOCIAL SECURITY	5,032.53	5,394.57	5,855.99		10,498.37	0.00	0.00
231 WORKER'S COMPENSATION	344.86	391.51	428.67		768.51	0.00	0.00
232 UNEMPLOYMENT INSURANCE	65.79	116.50	535.84		960.64	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	19,772.13	20,037.12	20,154.02		42,142.16	0.00	0.00
340 TRAVEL	0.00	0.00	500.00		500.00	0.00	0.00
410 SUPPLIES AND MATERIALS	0.00	0.00	1,500.00		1,500.00	0.00	0.00
640 DUES AND FEES	0.00	0.00	500.00		500.00	0.00	0.00
2120 COUNSELING SERVICE	113,350.41	117,551.22	129,095.93	2.05	235,834.55	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

FUND: 100

FUNCTION: 2130

PROGRAM: Health Services

1. Program Description

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

PROPOSED 2023-2024

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

2. Personnel Data

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	0	56,206	59,952
200	0	21,181	23,412
300	1,747	81	0
400	956	268	2,500
500	0	0	0
600	0	0	0
Total	2,703	77,736	85,864

3. Funding Source

State School Fund
Related services provided through NWRESA credits

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2130 HEALTH SERVICES							
111 LICENSED SALARIES	0.00	50,162.00	53,905.82		0.00	0.00	0.00
190 INSURANCE WAIVER	0.00	6,044.06	6,046.21		0.00	0.00	0.00
212 PERS PICK-UP	0.00	3,372.33	3,597.12		0.00	0.00	0.00
213 PERS UAL	0.00	6,132.08	6,540.77		0.00	0.00	0.00
214 PERS BOND	0.00	2,512.95	3,171.95		0.00	0.00	0.00
216 PERS OPSRP	0.00	4,462.76	4,760.19		0.00	0.00	0.00
220 SOCIAL SECURITY	0.00	4,299.81	4,586.33		0.00	0.00	0.00
231 WORKER'S COMPENSATION	0.00	307.28	335.73		0.00	0.00	0.00
232 UNEMPLOYMENT INSURANCE	0.00	93.63	419.66		0.00	0.00	0.00
340 TRAVEL	0.00	80.50	0.00		0.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	1,746.83	0.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	955.82	268.12	2,500.00		2,500.00	0.00	0.00
2130 HEALTH SERVICES	2,702.65	77,735.52	85,863.78		2,500.00	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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

PROPOSED 2023-2024

100 Salaries	95,568
200 Employee Benefits	37,576
300 Purchased Services	1,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	134,145

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	0	82,839	88,240
200	0	31,216	34,458
300	140,457	0	1,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	140,457	114,055	123,698

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2150 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES							
111 LICENSED SALARIES	0.00	76,484.00	82,193.59	1.00	87,893.75	0.00	0.00
130 ADDITIONAL SALARIES	0.00	398.32	0.00		1,507.50	0.00	0.00
190 INSURANCE WAIVER	0.00	5,956.56	6,046.21		6,167.15	0.00	0.00
212 PERS PICK-UP	0.00	4,970.30	5,294.39		5,734.10	0.00	0.00
213 PERS UAL	0.00	9,037.70	9,626.95		10,426.51	0.00	0.00
214 PERS BOND	0.00	3,704.09	4,668.60		4,853.84	0.00	0.00
216 PERS OPSRP	0.00	6,577.39	7,006.24		8,046.86	0.00	0.00
220 SOCIAL SECURITY	0.00	6,337.19	6,750.34		7,310.98	0.00	0.00
231 WORKER'S COMPENSATION	0.00	451.93	494.14		535.18	0.00	0.00
232 UNEMPLOYMENT INSURANCE	0.00	137.80	617.68		668.98	0.00	0.00
310 INSTRUCTIONAL SERVICES	140,457.00	0.00	1,000.00		1,000.00	0.00	0.00
2150 SPEECH PATHOLOGY AND AUDIOLOGY	140,457.00	114,055.28	123,698.14	1.00	134,144.85	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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

1.5 FTE Administrator, 1 FTE Secretary

3. Funding Source

State School Fund

PROPOSED 2023-2024

100 Salaries	221,085
200 Employee Benefits	142,370
300 Purchased Services	7,500
400 Supplies & Materials	4,500
500 Capital Outlay	0
600 Other Objects	1,000
TOTAL	376,454

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	142,707	140,173	150,836
200	84,046	94,794	91,998
300	427	2,859	4,500
400	2,393	1,399	4,500
500	0	0	0
600	544	854	750
Total	230,118	240,080	252,583

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2190 SRV DIR-STUDENT SUPPORT SERVICES							
112 CLASSIFIED SALARIES	38,454.00	33,865.85	40,965.89	1.00	44,427.80	0.00	0.00
113 ADMINISTRATORS SALARIES	98,360.68	104,247.67	109,869.65	1.50	176,656.83	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	708.75	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	0.00	354.88	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	5,892.77	996.04	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	7,571.72	6,389.99	6,735.42		14,196.33	0.00	0.00
212 PERS PICK-UP	8,574.35	8,410.32	9,050.13		13,265.08	0.00	0.00
213 PERS UAL	18,584.11	15,293.02	16,456.16		24,120.33	0.00	0.00
214 PERS BOND	8,718.56	6,435.94	7,980.41		11,228.71	0.00	0.00
216 PERS OPSRP	7,394.92	6,538.19	7,136.59		7,999.60	0.00	0.00
220 SOCIAL SECURITY	10,786.63	10,653.36	11,538.92		16,912.97	0.00	0.00
231 WORKER'S COMPENSATION	748.10	768.59	844.68		1,238.07	0.00	0.00
232 UNEMPLOYMENT INSURANCE	140.82	143.12	1,055.85		1,547.59	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	21,527.27	40,161.90	31,199.69		51,861.09	0.00	0.00
318 PROFESSIONAL AND IMPROVEMENT	0.00	0.00	2,500.00		2,500.00	0.00	0.00
340 TRAVEL	427.00	2,859.12	2,000.00		5,000.00	0.00	0.00
410 SUPPLIES AND MATERIALS	2,392.90	1,399.04	4,500.00		4,500.00	0.00	0.00
640 DUES AND FEES	544.19	854.03	750.00		1,000.00	0.00	0.00
2190 SRV DIR-STUDENT SUPPORT SERVICES	230,118.02	240,079.81	252,583.39	2.50	376,454.39	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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

PROPOSED 2023-2024

100 Salaries	16,269
200 Employee Benefits	6,397
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	22,665

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	13,870	15,039	18,973
200	8,796	8,369	7,331
300	0	0	0
400	0	0	0
500	0	0	0
600	0	0	0
Total	22,666	23,408	26,304

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2210 IMPROVEMENT OF INSTRUCTION SERVICES							
113 ADMINISTRATORS SALARIES	13,869.57	15,038.88	17,085.00	0.10	16,268.75	0.00	0.00
211 PERS TIER 1,2	1,923.57	1,661.86	0.00		1,369.83	0.00	0.00
212 PERS PICK-UP	833.33	902.28	1,025.10		976.13	0.00	0.00
213 PERS UAL	1,813.85	1,640.66	1,863.98		1,774.92	0.00	0.00
214 PERS BOND	847.25	691.32	903.93		826.28	0.00	0.00
220 SOCIAL SECURITY	1,004.75	1,042.05	1,307.00		1,244.56	0.00	0.00
231 WORKER'S COMPENSATION	71.03	80.94	95.68		91.11	0.00	0.00
232 UNEMPLOYMENT INSURANCE	13.51	14.65	119.60		113.88	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	2,288.78	2,334.89	2,015.40		0.00	0.00	0.00
2210 IMPROVEMENT OF INSTRUCTION SERVICES	22,665.64	23,407.53	26,303.58	0.10	22,665.46	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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

PROPOSED 2023-2024

100 Salaries	49,714
200 Employee Benefits	29,826
300 Purchased Services	3,250
400 Supplies & Materials	8,000
500 Capital Outlay	0
600 Other Objects	0
TOTAL	90,790

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	26,907	55,657	60,568
200	25,892	31,602	33,729
300	0	1,140	3,250
400	1,010	961	7,500
500	0	0	0
600	0	0	0
Total	53,810	89,360	105,048

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2220 EDUCATIONAL MEDIA							
112 CLASSIFIED SALARIES	24,611.47	46,755.54	51,499.11	1.63	49,713.99	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	329.81	175.56	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	0.00	286.98	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	1,965.88	8,438.46	9,069.31		0.00	0.00	0.00
211 PERS TIER 1,2	0.00	26.43	0.00		0.00	0.00	0.00
212 PERS PICK-UP	1,614.49	3,179.25	3,634.10		2,982.84	0.00	0.00
213 PERS UAL	3,439.70	5,780.94	6,608.01		5,423.80	0.00	0.00
214 PERS BOND	1,641.58	2,382.87	3,204.56		2,524.93	0.00	0.00
216 PERS OPSRP	2,244.29	4,188.25	4,809.14		4,185.92	0.00	0.00
220 SOCIAL SECURITY	2,052.83	4,257.58	4,633.48		3,803.12	0.00	0.00
231 WORKER'S COMPENSATION	145.38	316.50	339.18		278.40	0.00	0.00
232 UNEMPLOYMENT INSURANCE	26.83	83.59	423.98		348.00	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	14,727.35	11,386.93	10,077.01		10,278.58	0.00	0.00
310 INSTRUCTIONAL SERVICES	0.00	1,139.81	3,250.00		3,250.00	0.00	0.00
410 SUPPLIES AND MATERIALS	0.00	0.00	1,000.00		1,000.00	0.00	0.00
430 LIBRARY BOOKS	1,010.06	961.42	3,000.00		3,500.00	0.00	0.00
470 COMPUTER SOFTWARE	0.00	0.00	3,500.00		3,500.00	0.00	0.00
2220 EDUCATIONAL MEDIA	53,809.67	89,360.11	105,047.88	1.63	90,789.58	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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

PROPOSED 2023-2024

100 Salaries	0
200 Employee Benefits	10,000
300 Purchased Services	17,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	27,000

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	0	0	0
200	3,634	8,782	10,000
300	0	0	15,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	3,634	8,782	25,000

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT							
240 CONTRACTUAL EMPL BENEFITS	3,634.00	8,782.00	10,000.00		10,000.00	0.00	0.00
310 INSTRUCTIONAL SERVICES	0.00	0.00	10,000.00		10,000.00	0.00	0.00
340 TRAVEL	0.00	0.00	2,500.00		4,500.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	0.00	0.00	2,500.00		2,500.00	0.00	0.00
2240 INSTRUCTIONAL STAFF DEVELOPMENT	3,634.00	8,782.00	25,000.00		27,000.00	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

FUND: 100

FUNCTION: 2310

PROGRAM: Board of Education

1. Program Description

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

PROPOSED 2023-2024

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	69,500
400 Supplies & Materials	1,500
500 Capital Outlay	0
600 Other Objects	4,000
TOTAL	75,000

2. Personnel Data

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	0	0	0
200	0	0	0
300	33,078	72,230	65,500
400	315	877	1,200
500	0	0	0
600	2,828	3,092	4,000
Total	36,221	76,199	70,700

3. Funding Source

State School Fund

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2310 BOARD OF EDUCATION							
340 TRAVEL	80.00	710.00	4,000.00		3,000.00	0.00	0.00
350 COMMUNICATION	621.78	470.00	500.00		1,000.00	0.00	0.00
381 AUDIT SERVICES	25,178.00	31,987.00	32,000.00		37,000.00	0.00	0.00
382 LEGAL SERVICES	4,829.19	27,034.28	25,000.00		25,000.00	0.00	0.00
388 ELECTION SERVICES	1,761.84	0.00	500.00		500.00	0.00	0.00
389 OTHER NON INSTRUCTIONAL SERVICES	607.50	12,028.42	3,500.00		3,000.00	0.00	0.00
410 SUPPLIES AND MATERIALS	314.94	877.18	1,200.00		1,500.00	0.00	0.00
640 DUES AND FEES	2,827.50	3,092.00	4,000.00		4,000.00	0.00	0.00
2310 BOARD OF EDUCATION	36,220.75	76,198.88	70,700.00		75,000.00	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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.

PROPOSED 2023-2024

100 Salaries	225,893
200 Employee Benefits	117,235
300 Purchased Services	5,500
400 Supplies & Materials	10,000
500 Capital Outlay	0
600 Other Objects	1,500
TOTAL	360,127

2. Personnel Data

.8 FTE Superintendent, 1.0 FTE Administrative Assistant

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	220,989	237,637	216,075
200	146,503	135,357	125,188
300	1,718	1,315	5,500
400	4,850	5,213	4,000
500	0	0	0
600	2,265	1,611	1,500
Total	376,326	381,132	352,263

3. Funding Source

State School Fund

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2321 OFFICE OF SUPERINTENDENT							
112 CLASSIFIED SALARIES	79,153.36	89,240.49	70,350.00	1.00	74,199.15	0.00	0.00
113 ADMINISTRATORS SALARIES	119,956.38	129,311.72	145,725.00	0.80	139,798.02	0.00	0.00
130 ADDITIONAL SALARIES	2,000.00	2,671.31	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	19,879.57	16,413.06	0.00		11,895.38	0.00	0.00
211 PERS TIER 1,2	30,545.75	25,782.80	16,102.61		0.00	0.00	0.00
212 PERS PICK-UP	13,256.98	10,855.82	12,964.50		13,553.55	0.00	0.00
213 PERS UAL	28,813.26	25,926.21	23,573.78		24,644.88	0.00	0.00
214 PERS BOND	13,479.74	10,923.54	11,432.11		11,472.90	0.00	0.00
216 PERS OPSRP	0.00	341.99	5,585.78		19,020.15	0.00	0.00
220 SOCIAL SECURITY	16,192.50	17,037.25	16,529.74		17,280.78	0.00	0.00
231 WORKER'S COMPENSATION	1,138.28	1,289.96	1,210.02		1,265.00	0.00	0.00
232 UNEMPLOYMENT INSURANCE	215.02	231.82	1,512.53		1,581.25	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	42,861.41	42,967.35	36,277.24		28,416.41	0.00	0.00
320 PROPERTY SERVICES	474.84	83.39	0.00		0.00	0.00	0.00
340 TRAVEL	690.00	1,231.40	5,000.00		5,000.00	0.00	0.00
350 COMMUNICATION	553.09	0.00	500.00		500.00	0.00	0.00
410 SUPPLIES AND MATERIALS	3,596.78	5,213.37	4,000.00		10,000.00	0.00	0.00
480 COMPUTER HARDWARE	1,253.56	0.00	0.00		0.00	0.00	0.00
640 DUES & FEES	2,265.40	1,611.00	1,500.00		1,500.00	0.00	0.00
2321 OFFICE OF SUPERINTENDENT	376,325.92	381,132.48	352,263.31	1.80	360,127.47	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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

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

3. Funding Source

State School Fund

PROPOSED 2023-2024

100 Salaries	720,095
200 Employee Benefits	471,595
300 Purchased Services	10,250
400 Supplies & Materials	1,250
500 Capital Outlay	0
600 Other Objects	3,700
TOTAL	1,206,890

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	537,716	604,071	636,717
200	381,084	404,222	420,739
300	2,646	1,588	10,250
400	0	0	1,250
500	0	0	0
600	3,087	2,630	3,500
Total	924,531	1,012,511	1,072,456

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2410 OFFICE OF PRINCIPALS							
112 CLASSIFIED SALARIES	139,048.64	176,333.02	189,566.98	4.81	201,409.26	0.00	0.00
113 ADMINISTRATORS SALARIES	388,237.78	417,783.01	440,312.83	4.50	511,911.93	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	0.00	122.06	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	375.00	80.06	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	522.33	2,480.43	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	9,531.99	7,272.48	6,837.38		6,773.80	0.00	0.00
211 PERS TIER 1,2	59,300.13	50,242.71	52,797.50		48,643.17	0.00	0.00
212 PERS PICK-UP	31,865.06	35,835.31	38,203.03		43,205.70	0.00	0.00
213 PERS UAL	69,048.44	65,160.05	69,465.85		78,562.36	0.00	0.00
214 PERS BOND	32,533.78	27,318.91	33,687.46		36,573.04	0.00	0.00
216 PERS OPSRP	8,498.83	11,320.01	12,617.59		24,257.62	0.00	0.00
220 SOCIAL SECURITY	41,036.88	45,694.67	48,708.87		55,087.27	0.00	0.00
231 WORKER'S COMPENSATION	2,847.64	3,334.86	3,565.62		4,032.53	0.00	0.00
232 UNEMPLOYMENT INSURANCE	536.57	679.28	4,457.02		5,040.66	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	135,416.25	164,636.30	157,235.86		176,192.53	0.00	0.00
310 INSTRUCTIONAL SERVICES	1,645.65	1,588.08	3,250.00		3,250.00	0.00	0.00
318 PROFESSIONAL AND IMPROVEMENT	0.00	0.00	2,500.00		2,500.00	0.00	0.00
340 TRAVEL	1,000.00	0.00	4,500.00		4,500.00	0.00	0.00
410 SUPPLIES AND MATERIALS	0.00	0.00	1,250.00		1,250.00	0.00	0.00
640 DUES AND FEES	3,086.50	2,630.00	3,500.00		3,700.00	0.00	0.00
2410 OFFICE OF PRINCIPALS	924,531.47	1,012,511.24	1,072,455.99	9.31	1,206,889.87	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

FUND: 100

FUNCTION: 2510

PROGRAM: Direction of Business Support

1. Program Description

Activities of directing and managing the business support services.

PROPOSED 2023-2024

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	49,750
400 Supplies & Materials	2,000
500 Capital Outlay	0
600 Other Objects	142,500
TOTAL	194,250

2. Personnel Data

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	0	0	0
200	0	0	0
300	48,314	36,118	48,750
400	337	1,186	2,000
500	0	11,601	0
600	99,185	116,337	130,000
Total	147,835	165,242	180,750

3. Funding Source

State School Fund

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2510 DIRECTION OF BUSINESS SUPPORT							
320 PROPERTY SERVICES	4,040.09	4,721.73	5,500.00		6,500.00	0.00	0.00
340 TRAVEL	0.00	0.00	250.00		250.00	0.00	0.00
350 COMMUNICATION	35,464.03	24,868.69	32,000.00		32,000.00	0.00	0.00
353 POSTAGE	8,809.83	6,527.29	11,000.00		11,000.00	0.00	0.00
410 SUPPLIES AND MATERIALS	336.70	1,186.00	2,000.00		2,000.00	0.00	0.00
540 DEPRECIABLE EQUIPMENT	0.00	11,601.28	0.00		0.00	0.00	0.00
640 DUES AND FEES	856.50	863.54	1,500.00		1,500.00	0.00	0.00
652 FIDELITY BOND PREMIUM	525.00	525.00	1,000.00		1,000.00	0.00	0.00
653 INSURANCE PREMIUMS	97,803.10	114,948.60	127,500.00		140,000.00	0.00	0.00
2510 DIRECTION OF BUSINESS SUPPORT	147,835.25	165,242.13	180,750.00		194,250.00	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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, .81 FTE Assistant

3. Funding Source

State School Fund
Related services provided through NWRES D credits

PROPOSED 2023-2024

100 Salaries	138,042
200 Employee Benefits	94,988
300 Purchased Services	14,000
400 Supplies & Materials	3,000
500 Capital Outlay	0
600 Other Objects	5,000
TOTAL	255,030

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	122,315	144,378	118,570
200	75,887	79,651	67,113
300	7,339	7,667	14,000
400	3,851	900	2,000
500	0	0	0
600	9,743	5,824	3,000
Total	219,135	238,420	204,683

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2520 FISCAL SERVICES							
112 CLASSIFIED SALARIES	12,934.19	17,535.70	21,105.33	0.81	37,235.25	0.00	0.00
113 ADMINISTRATORS SALARIES	97,436.80	110,376.57	97,464.90	1.00	100,806.53	0.00	0.00
130 ADDITIONAL SALARIES	2,000.00	0.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	9,943.78	16,466.20	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	1,791.38	1,937.64	2,332.14		0.00	0.00	0.00
212 PERS PICK-UP	7,338.93	8,662.69	7,114.21		8,282.51	0.00	0.00
213 PERS UAL	15,931.38	15,751.72	12,936.01		15,060.36	0.00	0.00
214 PERS BOND	7,462.12	6,636.70	6,273.33		7,011.03	0.00	0.00
216 PERS OPSRP	9,178.75	10,071.36	7,738.71		11,623.12	0.00	0.00
220 SOCIAL SECURITY	9,315.59	11,006.81	9,070.62		10,560.20	0.00	0.00
231 WORKER'S COMPENSATION	637.58	792.71	663.99		773.03	0.00	0.00
232 UNEMPLOYMENT INSURANCE	121.74	143.88	829.99		966.29	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	24,109.92	24,647.37	20,154.02		40,711.22	0.00	0.00
340 TRAVEL	0.00	300.00	2,000.00		2,000.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	7,338.80	7,367.45	12,000.00		12,000.00	0.00	0.00
410 SUPPLIES AND MATERIALS	2,597.72	899.84	2,000.00		2,000.00	0.00	0.00
460 NON CONSUMABLES	0.00	0.00	0.00		1,000.00	0.00	0.00
480 COMPUTER HARDWARE	1,253.56	0.00	0.00		0.00	0.00	0.00
600 OTHER OBJECTS	0.00	798.91	0.00		0.00	0.00	0.00
640 DUES AND FEES	9,742.63	5,024.74	3,000.00		5,000.00	0.00	0.00
2520 FISCAL SERVICES	219,134.87	238,420.29	204,683.25	1.81	255,029.54	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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, .63 FTE Security Staff

3. Funding Source

State School Fund

PROPOSED 2023-2024

100 Salaries	143,745
200 Employee Benefits	111,976
300 Purchased Services	1,210,100
400 Supplies & Materials	116,500
500 Capital Outlay	0
600 Other Objects	1,500
TOTAL	1,583,821

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	107,126	115,843	122,392
200	89,197	85,621	87,773
300	780,808	938,312	1,023,500
400	47,565	59,702	105,000
500	6,500	0	0
600	456	3,112	1,500
Total	1,031,653	1,202,590	1,340,166

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2540 OPERATION & MAINTENANCE OF PLANT							
112 CLASSIFIED SALARIES	104,959.68	115,057.95	121,623.81	2.63	137,698.65	0.00	0.00
190 INSURANCE WAIVER	2,166.50	784.94	768.62		6,046.22	0.00	0.00
211 PERS TIER 1,2	8,446.78	7,515.72	7,931.01		8,523.93	0.00	0.00
212 PERS PICK-UP	6,427.62	6,950.60	7,343.55		8,624.69	0.00	0.00
213 PERS UAL	13,990.71	12,638.48	13,353.01		15,682.57	0.00	0.00
214 PERS BOND	6,535.48	5,325.01	6,475.54		7,300.69	0.00	0.00
216 PERS OPSRP	3,875.65	3,797.47	4,019.11		5,729.30	0.00	0.00
220 SOCIAL SECURITY	8,195.19	8,862.05	9,363.02		10,996.48	0.00	0.00
231 WORKER'S COMPENSATION	4,456.58	3,209.73	685.40		804.97	0.00	0.00
232 UNEMPLOYMENT INSURANCE	107.16	115.84	856.76		1,006.21	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	37,161.81	37,206.49	37,745.97		53,307.51	0.00	0.00
321 CLEANING SERVICES	282,884.28	295,748.70	315,000.00		326,000.00	0.00	0.00
322 REPAIRS AND MAINTENANCE	132,500.26	164,933.82	190,000.00		300,000.00	0.00	0.00
324 RENTALS	0.00	0.00	500.00		1,000.00	0.00	0.00
325 ELECTRICITY	138,093.98	162,314.98	190,000.00		200,000.00	0.00	0.00
326 HEAT	67,212.42	101,544.97	95,000.00		100,000.00	0.00	0.00
327 WATER AND SEWER	96,034.74	103,965.04	100,000.00		105,000.00	0.00	0.00
328 GARBAGE	27,400.01	37,970.30	55,000.00		40,000.00	0.00	0.00
329 DISTRICT VEHICLES	762.18	3,161.72	2,000.00		7,000.00	0.00	0.00
340 TRAVEL	185.00	494.00	500.00		500.00	0.00	0.00
350 COMMUNICATION	369.81	414.40	500.00		600.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	35,365.17	67,763.74	75,000.00		130,000.00	0.00	0.00
410 SUPPLIES AND MATERIALS	2,134.47	368.19	2,500.00		2,500.00	0.00	0.00
416 CUSTODIAL SUPPLIES	7,669.90	18,815.53	22,500.00		24,000.00	0.00	0.00
417 MAINTENANCE SUPPLIES	37,372.08	40,518.22	80,000.00		90,000.00	0.00	0.00
460 NON CONSUMABLES	388.91	0.00	0.00		0.00	0.00	0.00
540 DEPRECIABLE EQUIPMENT	6,500.00	0.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	456.30	3,111.70	1,500.00		1,500.00	0.00	0.00
2540 OPERATION AND MAINTENANCE OF PLANT	1,031,652.67	1,202,589.59	1,340,165.80	2.63	1,583,821.22	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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

PROPOSED 2023-2024

100 Salaries	16,269
200 Employee Benefits	6,397
300 Purchased Services	746,196
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	768,862

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	13,870	15,039	17,085
200	8,796	8,369	9,219
300	460,708	692,790	735,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	483,374	716,198	761,304

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2550 TRANSPORTATION							
113 ADMINISTRATORS SALARIES	13,869.58	15,038.99	17,085.00	0.10	16,268.75	0.00	0.00
211 PERS TIER 1,2	1,923.57	1,661.76	1,887.89		0.00	0.00	0.00
212 PERS PICK-UP	833.32	902.39	1,025.10		976.13	0.00	0.00
213 PERS UAL	1,813.84	1,640.76	1,863.97		1,774.92	0.00	0.00
214 PERS BOND	847.35	691.32	903.94		826.28	0.00	0.00
216 PERS OPSRP	0.00	0.00	0.00		1,369.83	0.00	0.00
220 SOCIAL SECURITY	1,004.68	1,041.98	1,307.00		1,244.56	0.00	0.00
231 WORKER'S COMPENSATION	71.12	80.92	95.68		91.11	0.00	0.00
232 UNEMPLOYMENT INSURANCE	13.51	14.65	119.60		113.88	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	2,288.84	2,334.77	2,015.40		0.00	0.00	0.00
331 REIMBURSABLE STUDENT TRANSPORT	460,670.23	692,790.20	735,000.00		746,196.47	0.00	0.00
332 NON-REIMBURSABLE STUDENT TRANSPORT	37.71	0.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	0.00	59.00	0.00		0.00	0.00	0.00
2550 TRANSPORTATION	483,373.75	716,256.74	761,303.58	0.10	768,861.93	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

FUND: 100

FUNCTION: 2660

PROGRAM: Technology Services

1. Program Description

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

PROPOSED 2023-2024

100 Salaries	165,531
200 Employee Benefits	46,323
300 Purchased Services	11,250
400 Supplies & Materials	51,000
500 Capital Outlay	0
600 Other Objects	500
TOTAL	274,604

2. Personnel Data

1 FTE Director of Technology, 1 FTE Technology Assistant

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	90,437	49,615	63,315
200	61,450	35,393	44,879
300	18,845	6,655	3,250
400	54,967	32,279	46,000
500	0	0	0
600	159	240	500
Total	225,858	124,183	157,944

3. Funding Source

State School Fund
Related services provided through NWRESD credits

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 2660 TECHNOLOGY SERVICES							
113 ADMINISTRATORS SALARIES	81,935.84	49,615.38	63,315.00	2.00	165,531.03	0.00	0.00
130 ADDITIONAL SALARIES	635.38	0.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	7,866.00	0.00	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	0.00	111.36	0.00		0.00	0.00	0.00
212 PERS PICK-UP	5,426.27	2,976.90	5,027.21		5,517.71	0.00	0.00
213 PERS UAL	11,811.11	5,413.00	3,798.90		3,931.86	0.00	0.00
214 PERS BOND	5,517.36	2,280.72	6,907.67		7,149.43	0.00	0.00
216 PERS OPSRP	7,596.70	3,939.49	3,349.87		3,328.27	0.00	0.00
220 SOCIAL SECURITY	6,881.34	3,784.30	4,843.60		5,013.12	0.00	0.00
231 WORKER'S COMPENSATION	470.32	277.66	354.56		366.97	0.00	0.00
232 UNEMPLOYMENT INSURANCE	89.94	49.50	443.21		458.72	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	23,656.57	16,560.55	20,154.02		20,557.15	0.00	0.00
320 PROPERTY SERVICES	0.00	0.00	2,250.00		2,250.00	0.00	0.00
340 TRAVEL	250.00	0.00	500.00		500.00	0.00	0.00
350 COMMUNICATION	345.27	570.77	500.00		500.00	0.00	0.00
380 NON INSTRUCTIONAL SERVICES	18,250.00	6,084.00	0.00		8,000.00	0.00	0.00
410 SUPPLIES AND MATERIALS	2,322.21	1,401.10	3,500.00		4,000.00	0.00	0.00
460 NON CONSUMABLES	0.00	329.00	2,500.00		5,000.00	0.00	0.00
470 COMPUTER SOFTWARE	17,358.94	8,138.10	10,000.00		10,000.00	0.00	0.00
480 COMPUTER HARDWARE	35,286.16	22,410.93	30,000.00		32,000.00	0.00	0.00
640 DUES AND FEES	159.00	240.03	500.00		500.00	0.00	0.00
2660 TECHNOLOGY SERVICES	225,858.41	124,182.79	157,944.04	2.00	274,604.26	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

FUND: 100

FUNCTION: 5200

PROGRAM: Transfer of Funds

1. Program Description

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

PROPOSED 2023-2024

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
700 Transfers	391,300
TOTAL	391,300

2. Personnel Data

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	0	0	0
200	0	0	0
300	0	0	0
400	0	0	0
500	0	0	0
700	277,775	324,105	381,300
Total	277,775	324,105	381,300

3. Funding Source

State School Fund

4. Budgetary Notes

\$360,000 transfer to athletics and activities, \$4,000 transfer to food service and \$27,300 transfer to debt service fund

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 5200 TRANSFER OF FUNDS							
710 INTER FUND TRANSFER	277,775.41	324,104.98	381,300.00		391,300.00	0.00	0.00
5200 TRANSFER OF FUNDS	277,775.41	324,104.98	381,300.00		391,300.00	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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.

PROPOSED 2023-2024

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

2. Personnel Data

Historical Data	2020-2021	2021-2022	2022-2023 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

3. Funding Source

State School Fund

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 6110 CONTINGENCY							
810 CONTINGENCY	0.00	0.00	50,000.00		50,000.00	0.00	0.00
6110 CONTINGENCY	0.00	0.00	50,000.00		50,000.00	0.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

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

PROPOSED 2023-2024

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
800 Other Uses	1,126,799
TOTAL	1,126,799

Historical Data	2020-2021	2021-2022	2022-2023 Budget
100	0	0	0
200	0	0	0
300	0	0	0
400	0	0	0
500	0	0	0
800	3,258,818	3,089,437	1,042,699
Total	3,258,818	3,089,437	1,042,699

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
FUNCTION 7000 UNAPPROPRIATED ENDING FUND BALANCE							
820 UNAPR ENDING FUND BALANCE	3,258,817.87	3,089,437.08	1,042,699.49		1,126,799.42	0.00	0.00
7000 UNAPR END FUND BALANCE	3,258,817.87	3,089,437.08	1,042,699.49		1,126,799.42	0.00	0.00

100 GENERAL FUND TOTAL	14,131,926.30	15,059,476.70	14,194,304.00	93.82	15,542,061.00	0.00	0.00
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SPECIAL REVENUE FUNDS

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
3299 Restricted Revenue From the State	23,200.00	0.00	35,000.00		35,000.00	0.00	0.00
FUND 202 OUTDOOR SCHOOL	23,200.00	0.00	35,000.00		35,000.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	0.00	0.00	2,000.00		2,000.00	0.00	0.00
200 Benefits	0.00	0.00	1,200.00		750.00	0.00	0.00
300 Services	23,200.00	0.00	31,800.00		32,250.00	0.00	0.00
FUND 202 OUTDOOR SCHOOL	23,200.00	0.00	35,000.00		35,000.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	15,663.58	2,558.27	0.00		22,312.00	0.00	0.00
FUND 206 TITLE II-A	15,663.58	2,558.27	0.00		22,312.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1121							
600 Dues and Fees	299.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 2240							
300 Services	10,574.04	0.00	0.00		18,000.00	0.00	0.00
400 Supplies	3,031.04	0.00	0.00		1,812.00	0.00	0.00
FUNCTION 2490							
300 Services	0.00	1,711.27	0.00		0.00	0.00	0.00
FUNCTION 3300							
300 Services	1,759.50	847.00	0.00		2,500.00	0.00	0.00
FUND 206 TITLE II-A	15,663.58	2,558.27	0.00		22,312.00	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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	79,662.23	90,524.13	64,198.00		118,530.00	0.00	0.00
FUND 210 TITLE 1 PART A	79,662.23	90,524.13	64,198.00		118,530.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1272							
100 Salaries	45,194.68	60,270.98	39,933.73	1.09	57,533.70	0.00	0.00
200 Benefits	19,869.24	25,425.52	16,433.75		44,461.38	0.00	0.00
300 Services	532.71	229.63	0.00		1,000.00	0.00	0.00
400 Supplies	8,718.60	0.00	3,830.52		7,534.92	0.00	0.00
FUNCTION 3300							
300 Services	5,347.00	3,193.18	4,000.00		8,000.00	0.00	0.00
400 Supplies	0.00	1,404.82	0.00		0.00	0.00	0.00
FUND 210 TITLE 1 PART A	79,662.23	90,524.13	64,198.00	1.09	118,530.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	199,889.39	191,961.97	231,074.00		254,500.00	0.00	0.00
FUND 217 IDEA	199,889.39	191,961.97	231,074.00		254,500.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1220							
100 Salaries	3,731.95	0.00	0.00		0.00	0.00	0.00
200 Benefits	1,537.01	0.00	0.00		0.00	0.00	0.00
FUNCTION 1250							
100 Salaries	103,916.61	104,845.37	132,769.82	3.44	136,030.02	0.00	0.00
200 Benefits	90,601.43	85,285.55	97,780.21		118,296.21	0.00	0.00
300 Services	102.39	1,234.00	0.00		0.00	0.00	0.00
400 Supplies	0.00	0.00	523.97		173.77	0.00	0.00
FUNCTION 1270							
300 Services	0.00	597.05	0.00		0.00	0.00	0.00
FUND 217 IDEA	199,889.39	191,961.97	231,074.00	3.44	254,500.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
3199 Restricted Revenue from the State	392,387.93	210,335.89	428,000.00		294,017.85	0.00	0.00
FUND 219 HIGH SCHOOL SUCCESS GRANT	392,387.93	210,335.89	428,000.00		294,017.85	0.00	0.00
REQUIREMENTS:							
FUNCTION 1131							
100 Salaries	62,794.00	67,401.50	125,673.94	2.00	130,213.26	0.00	0.00
200 Benefits	45,986.12	46,521.28	89,384.73		92,312.75	0.00	0.00
300 Services	71,979.75	3,127.47	5,000.00		0.00	0.00	0.00
400 Supplies	93,177.01	7,494.11	56,681.80		0.00	0.00	0.00
600 Dues and Fees	2,135.00	2,936.28	2,500.00		0.00	0.00	0.00
FUNCTION 1121							
100 Salaries	17,762.62	0.00	0.00		0.00	0.00	0.00
200 Benefits	14,802.42	0.00	0.00		0.00	0.00	0.00
FUNCTION 2120							
100 Salaries	40,360.00	52,281.09	78,049.53	0.80	38,826.82	0.00	0.00
200 Benefits	36,611.59	30,574.16	60,710.00		31,712.01	0.00	0.00
FUNCTION 2410							
100 Salaries	6,779.42	0.00	10,000.00		953.01	0.00	0.00
FUND 219 HIGH SCHOOL SUCCESS GRANT	392,387.93	210,335.89	428,000.00	2.80	294,017.85	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	12,625.38	10,000.00	10,000.00		10,000.00	0.00	0.00
FUND 220 TITLE IVA	12,625.38	10,000.00	10,000.00		10,000.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
300 Services	0.00	0.00	2,500.00		2,500.00	0.00	0.00
400 Supplies	11,135.38	8,911.00	2,500.00		2,500.00	0.00	0.00
FUNCTION 2240							
300 Services	0.00	0.00	3,800.00		3,800.00	0.00	0.00
FUNCTION 3300							
300 Services	1,490.00	1,089.00	1,200.00		1,200.00	0.00	0.00
FUND 220 TITLE IVA	12,625.38	10,000.00	10,000.00		10,000.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	109,052.29	0.00	0.00		0.00	0.00	0.00
FUND 221 WASHINGTON COUNTY CWLSC	109,052.29	0.00	0.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 11XX 400 Supplies	44,371.21	0.00	0.00		0.00	0.00	0.00
FUNCTION 2130 300 Services	7,662.22	0.00	0.00		0.00	0.00	0.00
FUNCTION 2550 300 Services	134.57	0.00	0.00		0.00	0.00	0.00
FUNCTION 3500 300 Services	56,884.29	0.00	0.00		0.00	0.00	0.00
FUND 221 WASHINGTON COUNTY CWLSC	109,052.29	0.00	0.00		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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
3299 Restricted Revenue from the State Government Through the State	14,642.00	0.00	20,000.00		20,000.00	0.00	0.00
FUND 222 SECONDARY CAREER PATHWAYS	14,642.00	0.00	20,000.00		20,000.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 11XX 400 Supplies	14,642.00	0.00	20,000.00		20,000.00	0.00	0.00
FUND 222 SECONDARY CAREER PATHWAYS	14,642.00	0.00	20,000.00		20,000.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	35,378.87	35,458.22	45,000.00		41,000.00	0.00	0.00
FUND 223 ESSA	35,378.87	35,458.22	45,000.00		41,000.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	24,915.37	24,634.42	26,516.08	0.81	28,358.67	0.00	0.00
200 Benefits	10,463.50	9,705.23	10,354.74		11,150.32	0.00	0.00
300 Services	0.00	108.57	0.00		0.00	0.00	0.00
400 Supplies	0.00	10.00	8,129.18		1,491.01	0.00	0.00
FUND 223 ESSA	35,378.87	34,458.22	45,000.00	0.81	41,000.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	146,930.94	211,260.22	656,000.00		553,500.00	0.00	0.00
FUND 226 ESSER	146,930.94	211,260.22	656,000.00		553,500.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	0.00	31,100.00	36,984.96		0.00	0.00	0.00
200 Benefits	0.00	12,169.39	17,123.60		0.00	0.00	0.00
300 Services	21,400.00	12,479.91	150,000.00		0.00	0.00	0.00
400 Supplies	115,892.04	45,108.03	301,891.44		155,000.00	0.00	0.00
FUNCTION 12XX							
100 Salaries	0.00	34,923.08	0.00	0.81	30,495.95	0.00	0.00
200 Benefits	0.00	13,792.83	0.00		11,990.67	0.00	0.00
FUNCTION 14XX							
400 Supplies	0.00	4,683.09	0.00		0.00	0.00	0.00
FUNCTION 2XXX							
100 Salaries	0.00	27,160.24	0.00		0.00	0.00	0.00
200 Benefits	0.00	14,034.09	0.00		56,013.38	0.00	0.00
300 Services	0.00	15,809.56	150,000.00		300,000.00	0.00	0.00
400 Supplies	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 3300							
300 Services	9,638.90	0.00	0.00		0.00	0.00	0.00
FUND 226 ESSER	146,930.94	211,260.22	656,000.00	0.81	553,500.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
1710 Athletic Gate Receipts	0.00	19,858.95	25,000.00		25,000.00	0.00	0.00
1740 Athletic Participation Fees	15,120.00	43,328.60	36,000.00		36,000.00	0.00	0.00
1990 Miscellaneous Revenue	2,024.24	10,153.84	6,000.00		20,000.00	0.00	0.00
5210 Interfund Transfer	245,469.25	294,016.75	350,000.00		360,000.00	0.00	0.00
FUND 232 ATHLETICS AND ACTIVITIES	262,613.49	367,358.14	417,000.00		441,000.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1122							
133 Advisors Salaries	1,816.00	1,880.00	5,865.78		5,865.77	0.00	0.00
212 PERS Pickup	108.96	112.80	351.95		351.95	0.00	0.00
213 PERS UAL	230.62	205.08	639.96		639.96	0.00	0.00
214 PERS Bond	114.96	84.07	310.35		297.92	0.00	0.00
216 PERS OPSRP	151.14	149.28	465.74		493.90	0.00	0.00
220 Social Security	138.84	143.76	448.73		448.73	0.00	0.00
231 Workers Compensation	9.46	10.35	32.85		32.85	0.00	0.00
232 Unemployment Insurance	1.80	3.16	41.06		41.06	0.00	0.00
FUNCTION 1132							
121 Licensed Substitutes	75.00	346.50	0.00		0.00	0.00	0.00
130 Other Salaries	2,518.15	10,939.28	3,910.52		3,910.52	0.00	0.00
132 Coaches Salaries	35,272.40	49,688.70	42,145.28		76,102.97	0.00	0.00

FUND 232 ATHLETICS AND ACTIVITIES continued

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REQUIREMENTS: continued							
133 Advisors Salaries	12,602.98	22,253.58	33,673.90		39,629.14	0.00	0.00
136 Extra Duty Pay	0.00	112.80	0.00		0.00	0.00	0.00
211 PERS Tier 1,2	1,009.36	1,569.84	1,908.50		1,418.82	0.00	0.00
212 PERS Pickup	3,028.10	4,813.83	4,547.93		6,938.56	0.00	0.00
213 PERS UAL	6,549.42	8,753.28	8,269.66		12,616.61	0.00	0.00
214 PERS Bond	3,195.09	3,592.95	4,010.37		5,873.40	0.00	0.00
216 PERS OPSRP	3,615.06	5,242.55	4,647.06		8,676.14	0.00	0.00
220 Social Security	3,846.83	6,350.31	5,798.61		8,846.66	0.00	0.00
231 Workers Compensation	265.95	467.79	424.47		647.60	0.00	0.00
232 Unemployment Insurance	50.35	133.00	530.59		809.50	0.00	0.00
240 Contractual Employee Benefits	950.34	376.08	0.00		0.00	0.00	0.00
310 Contracted Coaches	118,120.41	116,484.82	140,076.45		105,651.79	0.00	0.00
310 Professional/Technical Services	17,230.67	30,370.87	40,000.00		42,000.00	0.00	0.00
321 Cleaning Services	124.20	474.11	250.00		1,000.00	0.00	0.00
322 Repairs	0.00	743.82	1,500.00		1,000.00	0.00	0.00
324 Rentals	625.68	0.00	0.00		0.00	0.00	0.00
332 Non Reimburse Student Transportation	26,720.40	44,452.38	50,000.00		52,000.00	0.00	0.00
342 Travel out of District	9,101.04	17,381.60	12,000.00		14,000.00	0.00	0.00
389 Other Professional Services	0.00	0.00	500.00		500.00	0.00	0.00
410 Supplies	6,797.96	14,074.08	15,000.00		17,000.00	0.00	0.00
415 Field Supplies	573.22	4,597.78	5,000.00		5,000.00	0.00	0.00
419 Uniforms	0.00	6,047.98	8,000.00		8,000.00	0.00	0.00
460 Non Consumables	1,685.00	568.43	1,200.00		2,000.00	0.00	0.00
490 Awards	244.00	533.63	500.00		500.00	0.00	0.00
640 Dues and Fees	5,840.10	14,399.65	24,950.24		18,706.15	0.00	0.00
FUND 232 ATHLETICS AND ACTIVITIES	262,613.49	367,358.14	417,000.00		441,000.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
2199 OTHER INTERMEDIATE SOURCES	14,684.92	14,921.86	0.00		0.00	0.00	0.00
FUND 245 WASHINGTON COUNTY EARLY LEARNING	14,684.92	14,921.86	0.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	0.00	3,514.65	0.00		0.00	0.00	0.00
200 Benefits	0.00	1,287.20	0.00		0.00	0.00	0.00
300 Services	0.00	4,099.98	0.00		0.00	0.00	0.00
400 Supplies	14,006.92	6,020.03	0.00		0.00	0.00	0.00
FUNCTION 2240							
300 Services	678.00	0.00	0.00		0.00	0.00	0.00
FUND 245 WASHINGTON COUNTY EARLY LEARNING	14,684.92	14,921.86	0.00		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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
1990 Other Revenue	22,918.72	26,501.09	27,300.00		27,300.00	0.00	0.00
5400 Beginning Fund Balance	0.00	0.00	0.00		0.00	0.00	0.00
FUND 249 SB 1149	22,918.72	26,501.09	27,300.00		27,300.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 5110							
600 Debt Service	22,918.72	26,501.09	27,300.00		27,300.00	0.00	0.00
FUND 249 SB 1149	22,918.72	26,501.09	27,300.00		27,300.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
3199 Restricted Revenue from the State	269,618.84	764,247.04	847,715.33		763,382.65	0.00	0.00
FUND 251 STUDENT INVESTMENT ACCOUNT	269,618.84	764,247.04	847,715.33		763,382.65	0.00	0.00
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	17,762.59	35,288.72	51,664.97	1.63	61,390.70	0.00	0.00
200 Benefits	14,907.63	4,329.04	20,175.59		24,138.16	0.00	0.00
300 Services	0.00	538.59	0.00		0.00	0.00	0.00
400 Supplies	0.00	0.00	35,263.75		0.00	0.00	0.00
FUNCTION 1121							
100 Salaries	0.00	127,307.80	133,982.86	2.00	141,827.86	0.00	0.00
200 Benefits	0.00	77,347.83	92,629.43		96,879.48	0.00	0.00
400 Supplies	28,388.65	38,168.74	35,263.75		0.00	0.00	0.00
FUNCTION 1131							
100 Salaries	28,231.92	86,320.46	93,185.58	1.50	102,404.81	0.00	0.00
200 Benefits	21,001.28	54,207.87	65,950.04		70,780.87	0.00	0.00
300 Services	0.00	4,999.00	0.00		0.00	0.00	0.00
400 Supplies	38,375.90	93,586.63	35,263.73		0.00	0.00	0.00

FUND 251 STUDENT INVESTMENT ACCOUNT continued

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REQUIREMENTS: continued							
FUNCTION 2120							
100 Salaries	0.00	72,088.16	78,049.53	1.15	65,709.31	0.00	0.00
200 Benefits	0.00	50,380.06	60,710.00		49,476.91	0.00	0.00
FUNCTION 2410							
100 Salaries	67,163.00	71,660.00	90,198.75	1.00	93,258.98	0.00	0.00
200 Benefits	47,587.87	48,024.14	55,377.36		57,225.57	0.00	0.00
FUNCTION 2540							
300 Services	6,200.00	0.00	0.00		290.00	0.00	0.00
FUND 251 STUDENT INVESTMENT ACCOUNT	269,618.84	764,247.04	847,715.34	7.28	763,382.65	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
3299 Restricted Revenue from the State	6,413.79	61,477.95	100,000.00		0.00	0.00	0.00
5200 Interfund Transfer	2,137.93	27,248.22	0.00		0.00	0.00	0.00
FUND 252 SUMMER LEARNING GRANT	8,551.72	88,726.17	100,000.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
400 Supplies	6,653.46	0.00	0.00		0.00	0.00	0.00
FUNCTION 14XX							
100 Salaries	0.00	37,861.06	50,000.00		0.00	0.00	0.00
200 Benefits	0.00	15,436.43	25,000.00		0.00	0.00	0.00
300 Services	0.00	7,329.45	10,000.00		0.00	0.00	0.00
400 Supplies	0.00	28,099.23	15,000.00		0.00	0.00	0.00
FUNCTION 2550							
300 Services	1,898.26	0.00	0.00		0.00	0.00	0.00
FUND 252 SUMMER LEARNING GRANT	8,551.72	88,726.17	100,000.00		0.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
3299 Restricted Revenue from the State	0.00	0.00	127,286.00		0.00	0.00	0.00
FUND 254 EDUCATOR RETENTION/RECRUITMENT	0.00	0.00	127,286.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1XXX							
100 Salaries	0.00	0.00	45,000.00		0.00	0.00	0.00
200 Benefits	0.00	0.00	20,000.00		0.00	0.00	0.00
300 Services	0.00	0.00	24,000.00		0.00	0.00	0.00
400 Supplies	0.00	0.00	10,000.00		0.00	0.00	0.00
FUNCTION 2XXX							
100 Salaries	0.00	0.00	15,000.00		0.00	0.00	0.00
200 Benefits	0.00	0.00	6,000.00		0.00	0.00	0.00
300 Services	0.00	0.00	5,000.00		0.00	0.00	0.00
400 Supplies	0.00	0.00	2,286.00		0.00	0.00	0.00
FUND 254 EDUCATOR RETENTION/RECRUITMENT	0.00	0.00	127,286.00		0.00	0.00	0.00

FUND 270 STUDENT BODY FUNDS

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

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
1510 Interest	1,003.87	721.54	2,500.00		2,500.00	0.00	0.00
1740 Fees	1,575.00	2,790.00	10,500.00		10,500.00	0.00	0.00
1750 Concessions	(5,158.70)	0.00	12,000.00		12,000.00	0.00	0.00
1760 Fundraising	6,938.30	66,611.40	85,000.00		85,000.00	0.00	0.00
1920 Contributions from Private Sources	4,395.99	13,835.98	40,000.00		40,000.00	0.00	0.00
1990 Miscellaneous	24,151.82	96,285.89	250,000.00		250,000.00	0.00	0.00
5400 Beginning Fund Balance	216,917.02	169,806.71	200,000.00		200,000.00	0.00	0.00
FUND 270 STUDENT BODY FUNDS	249,823.30	350,051.52	600,000.00		600,000.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1113							
300 Services	0.00	0.00	50,000.00		50,000.00	0.00	0.00
400 Supplies	2,729.15	12,219.33	25,000.00		25,000.00	0.00	0.00
640 Dues and Fees	0.00	0.00	5,000.00		5,000.00	0.00	0.00
FUNCTION 1122							
300 Services	0.00	0.00	50,000.00		50,000.00	0.00	0.00
400 Supplies	4,262.85	9,484.44	25,000.00		25,000.00	0.00	0.00
640 Dues and Fees	0.00	0.00	5,000.00		5,000.00	0.00	0.00
FUNCTION 1132							
300 Services	7,544.16	15,380.03	110,000.00		110,000.00	0.00	0.00
400 Supplies	61,301.94	120,194.54	255,000.00		255,000.00	0.00	0.00
640 Dues and Fees	4,178.49	16,324.00	50,000.00		50,000.00	0.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	169,806.71	176,449.18	25,000.00		25,000.00	0.00	0.00
FUND 270 STUDENT BODY FUNDS	249,823.30	350,051.52	600,000.00		600,000.00	0.00	0.00

FUND 271-279 FUNDRAISED AND SMALL GRANT FUNDS

Miscellaneous funds through private donations and small grants

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
1510 Interest	68.66	49.35	4,500.00		3,500.00	0.00	0.00
1920 Contributions From Private Sources	14,786.26	7,179.23	95,000.00		124,500.00	0.00	0.00
1990 Miscellaneous	0.00	2,805.35	70,000.00		69,000.00	0.00	0.00
2199 Other Intermediate Sources	0.00	2,250.00	0.00		0.00	0.00	0.00
3299 Restricted Revenue from the State	0.00	4,822.59	0.00		70,000.00	0.00	0.00
5400 Beginning Fund Balance	14,322.64	16,044.84	10,500.00		29,400.00	0.00	0.00
FUND 271-279 FUNDRAISED & SMALL GRANT	29,177.56	33,151.36	180,000.00		296,400.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	3,626.25	3,182.50	0.00		0.00	0.00	0.00
200 Benefits	1,672.26	1,351.09	0.00		0.00	0.00	0.00
300 Services	0.00	2,130.06	55,000.00		55,000.00	0.00	0.00
400 Supplies	7,649.60	17,373.02	110,500.00		110,500.00	0.00	0.00
540 Equipment	0.00	0.00	0.00		16,400.00	0.00	0.00
640 Dues and Fees	0.00	527.00	14,500.00		14,500.00	0.00	0.00
FUNCTION 2240							
300 Services	0.00	0.00	0.00		30,000.00	0.00	0.00
FUNCTION 2540							
300 Services	0.00	0.00	0.00		70,000.00	0.00	0.00
FUNCTION 2550							
300 Services	184.78	208.07	0.00		0.00	0.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	16,044.67	8,379.62	0.00		0.00	0.00	0.00
FUND 271-279 FUNDRAISED & SMALL GRANT	29,177.56	33,151.36	180,000.00		296,400.00	0.00	0.00

FUND 280 FOOD SERVICE

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

ACCOUNT NUMBER / TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
1610 Food Sales	6,869.05	743.80	105,000.00		100,000.00	0.00	0.00
3199 Restricted Revenue from the State	0.00	399.20	0.00		0.00	0.00	0.00
3299 Restricted Revenue from the State	45.16	2,878.75	5,000.00		5,000.00	0.00	0.00
4500 Restricted Federal Revenue Through State	53,521.79	81,197.64	56,000.00		56,000.00	0.00	0.00
4505 School Nutrition Revenue	120,194.92	330,555.37	150,000.00		150,000.00	0.00	0.00
4900 Commodity Revenue	18,085.28	24,416.67	30,000.00		30,000.00	0.00	0.00
5200 Interfund Transfer	2,868.23	2,868.23	4,000.00		4,000.00	0.00	0.00
5400 Beginning Fund Balance	106,123.36	149,666.20	75,000.00		275,000.00	0.00	0.00
FUND 280 FOOD SERVICE	307,707.79	592,725.86	425,000.00		620,000.00	0.00	0.00

REQUIREMENTS:

FUNCTION 2540

300 Purchased Services	0.00	560.17	5,000.00		5,000.00	0.00	0.00
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FUNCTION 3100

300 Purchased Services	154,762.15	296,765.31	320,000.00		320,000.00	0.00	0.00
322 Repairs and Maintenance	0.00	3,362.14	10,000.00		10,000.00	0.00	0.00
390 Miscellaneous	1,189.44	2,486.86	5,000.00		5,000.00	0.00	0.00
400 Supplies	2,090.00	2,090.00	5,000.00		5,000.00	0.00	0.00
540 Equipment	0.00	0.00	5,000.00		200,000.00	0.00	0.00

FUNCTION 7000

820 Reserved for Next Year	149,666.20	287,461.38	75,000.00		75,000.00	0.00	0.00
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FUND 280 FOOD SERVICE	307,707.79	592,725.86	425,000.00		620,000.00	0.00	0.00
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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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
5400 Beginning Fund Balance	40,000.00	40,000.00	40,000.00		40,000.00	0.00	0.00
FUND 290 PREVENTATIVE MAINTENANCE FUND	40,000.00	40,000.00	40,000.00		40,000.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 2540							
300 Services	0.00	0.00	20,000.00		20,000.00	0.00	0.00
400 Supplies	0.00	0.00	20,000.00		20,000.00	0.00	0.00
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	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
1111 Current Year's Taxes	1,233,349.91	1,270,184.59	1,341,000.00		1,381,000.00	0.00	0.00
1112 Prior Year's Taxes	14,144.27	15,295.88	14,000.00		11,905.00	0.00	0.00
1114 Payments in Lieu of Property Taxes	0.00	0.00	0.00		100.00	0.00	0.00
1190 Interest on Taxes	0.00	610.89	0.00		1,000.00	0.00	0.00
1510 Interest	7,577.75	5,790.64	10,000.00		10,000.00	0.00	0.00
2199 Other Intermediate Sources	0.00	0.00	0.00		1,000.00	0.00	0.00
5200 Interfund Transfers	27,300.00	27,300.00	27,300.00		27,300.00	0.00	0.00
5400 Beginning Fund Balance	189,222.58	221,399.29	200,000.00		200,000.00	0.00	0.00
FUND 300 DEBT SERVICE	1,471,594.51	1,540,581.29	1,592,300.00		1,632,305.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 51XX							
610 Principal	1,172,129.88	1,302,703.27	1,046,441.75		1,035,321.28	0.00	0.00
620 Interest	78,065.34	42,992.10	345,858.25		396,983.72	0.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	221,399.29	194,885.92	200,000.00		200,000.00	0.00	0.00
FUND 300 DEBT SERVICE	1,471,594.51	1,540,581.29	1,592,300.00		1,632,305.00	0.00	0.00

**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	\$1,140,000.00	\$996,337.00	\$143,663.00	12/15/2018
2019				6/15/2019
2020	\$1,175,000.00	\$988,328.00	\$186,672.00	12/15/2019
2020				6/15/2020
2021				12/15/2020
2021				6/15/2021
2022				12/15/2021
2022				6/15/2022
2023	\$1,365,000.00	\$1,022,931.00	\$342,069.00	12/15/2022
2023				6/15/2023
2024	\$1,405,000.00	\$1,010,982.00	\$394,018.00	12/15/2023
2024				6/15/2024
2025	\$1,450,000.00	\$999,456.00	\$450,544.00	12/15/2024
2025				6/15/2025
2026	\$1,495,000.00	\$984,786.00	\$510,214.00	12/15/2025
2026				6/15/2026
2027	\$1,535,000.00	\$969,675.00	\$565,325.00	12/15/2026
2027				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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
1510 Interest	703.54	505.67	1,500.00		2,000.00	0.00	0.00
5400 Beginning Fund Balance	88,333.64	89,037.18	90,000.00		92,000.00	0.00	0.00
FUND 400 CAPITAL PROJECTS	89,037.18	89,542.85	91,500.00		94,000.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 41XX							
300 Services	0.00	0.00	5,000.00		5,000.00	0.00	0.00
400 Supplies	0.00	0.00	5,000.00		5,000.00	0.00	0.00
500 Capital Outlay	0.00	0.00	81,500.00		84,000.00	0.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	89,037.18	89,542.85	0.00		0.00	0.00	0.00
FUND 400 CAPITAL PROJECTS	89,037.18	89,542.85	91,500.00		94,000.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
1130 Tax Revenue	55,231.51	38,385.44	80,000.00		80,000.00	0.00	0.00
5400 Beginning Fund Balance	476,872.31	532,103.82	565,000.00		602,000.00	0.00	0.00
FUND 402 CAPITAL PROJECTS	532,103.82	570,489.26	645,000.00		682,000.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 41XX							
500 Capital Outlay	0.00	0.00	645,000.00		682,000.00	0.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	532,103.82	570,489.26	0.00		0.00	0.00	0.00
FUND 402 CAPITAL PROJECTS	532,103.82	570,489.26	645,000.00		682,000.00	0.00	0.00

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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
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 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	FTE	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
REVENUES:							
1510 Interest	0.00	1,342.29	0.00		1,000.00	0.00	0.00
1970 Service Provided Other Funds	317,521.31	290,398.61	361,106.00		370,502.00	0.00	0.00
5400 Beginning Fund Balance	82,565.06	82,565.06	25,000.00		25,000.00	0.00	0.00
FUND 600 INTERNAL SERVICE FUND	400,086.37	374,305.96	386,106.00		396,502.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 51XX							
600 Principal and Interest	317,521.31	349,305.96	361,106.00		371,502.00	0.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	82,565.06	25,000.00	25,000.00		25,000.00	0.00	0.00
FUND 600 INTERNAL SERVICE FUND	400,086.37	374,305.96	386,106.00		396,502.00	0.00	0.00

Bonds 101: Presentation to Banks School District No. 13

Carol Samuels
Managing Director
Piper Sandler

Brendan Watkins
Vice President
Piper Sandler

Calculating the Bond Levy Rate

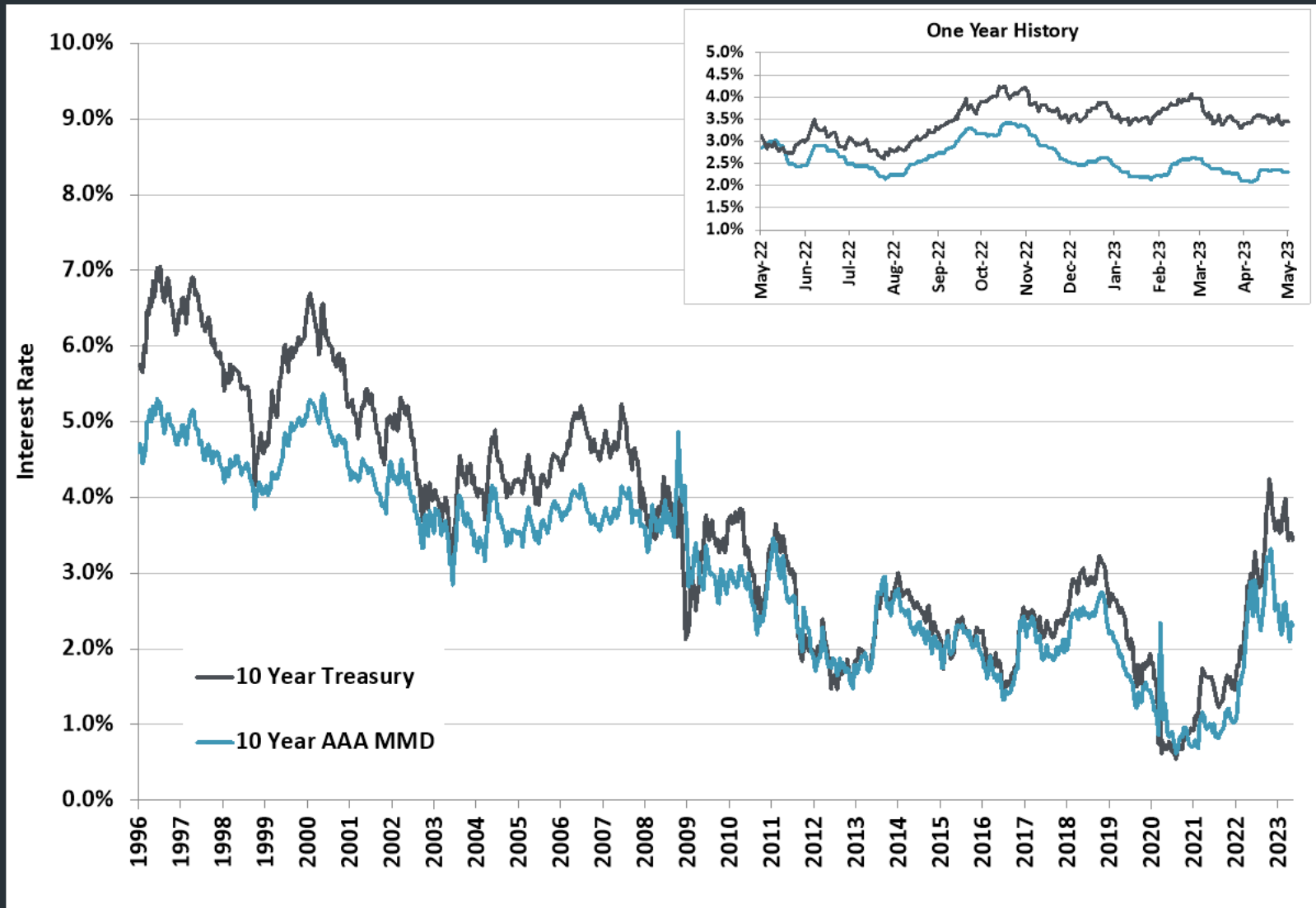
- Debt service is payable from a dedicated property tax levy in addition to operating levy.
- Levy rate is calculated annually by the County Assessor:

$$\frac{\$950,000 + 50,000}{(\$500 \text{ million}/1,000)} = \$2.00$$

- Municipalities **CANNOT** guarantee a rate; actual rate paid will depend on AV in future.

Historical Interest Rates

10 Year Tax-Exempt (AAA MMD) vs. 10 Year Treasury Rates



Historical Valuation Trends

Banks School District No. 13

Fiscal Year	M5 Real Market Value	% RMV Growth	Total Assessed Value	Urban Renewal Excess	Net Assessed Value	% Total AV Growth
2023	\$ 1,401,586,711	18.47%	\$ 747,429,676	\$ 8,457,333	\$ 738,972,343	4.24%
2022	1,183,047,403	7.24%	717,047,025	6,781,086	710,265,939	3.91%
2021	1,103,130,051	7.15%	690,049,005	5,457,297	684,591,708	6.31%
2020	1,029,552,498	5.41%	649,061,714	4,792,881	644,268,833	4.32%
2019	976,736,875	8.08%	622,183,489	2,672,942	619,510,547	3.79%
2018	903,692,528	6.80%	599,487,434	-	599,487,434	2.66%
2017	846,116,009	9.87%	583,976,110	-	583,976,110	4.05%
2016	770,076,242	6.52%	561,250,695	-	561,250,695	5.03%
2015	722,907,606	10.07%	534,389,497	-	534,389,497	4.18%
2014	656,741,951	3.52%	512,944,831	-	512,944,831	3.15%
2013	634,441,160	-4.99%	497,270,944	-	497,270,944	3.35%
2012	667,763,465	-3.17%	481,142,697	-	481,142,697	3.38%
2011	689,659,328	-6.75%	465,389,617	-	465,389,617	2.54%
2010	739,548,201	-4.89%	453,845,848	-	453,845,848	2.39%
2009	777,579,347	4.58%	443,245,258	-	443,245,258	4.09%
2008	743,527,411	12.61%	425,826,435	-	425,826,435	4.36%
2007	660,256,952	18.07%	408,052,082	-	408,052,082	4.14%
2006	559,191,675	6.53%	391,827,237	-	391,827,237	4.21%
2005	524,929,133	4.92%	376,014,448	-	376,014,448	4.46%
2004	500,309,964	5.31%	359,977,162	-	359,977,162	2.56%
2003	475,076,257	---	350,981,014	-	350,981,014	---

The District's M5 RMV for FY 2023 is \$1.4 billion ORS 328.245 establishes the limit on bonded indebtedness for K-12 school districts at 7.95% of M5 RMV. **As of FY 2023, the District's limit on bonded indebtedness is \$111.4 million.**

Detailed Levy Rate History – Additional Homes

Assumes 200 new homes at \$257,275 Initial AV per new home over next six years. Organic year-over-year AV growth of 3.00% per new home thereafter.

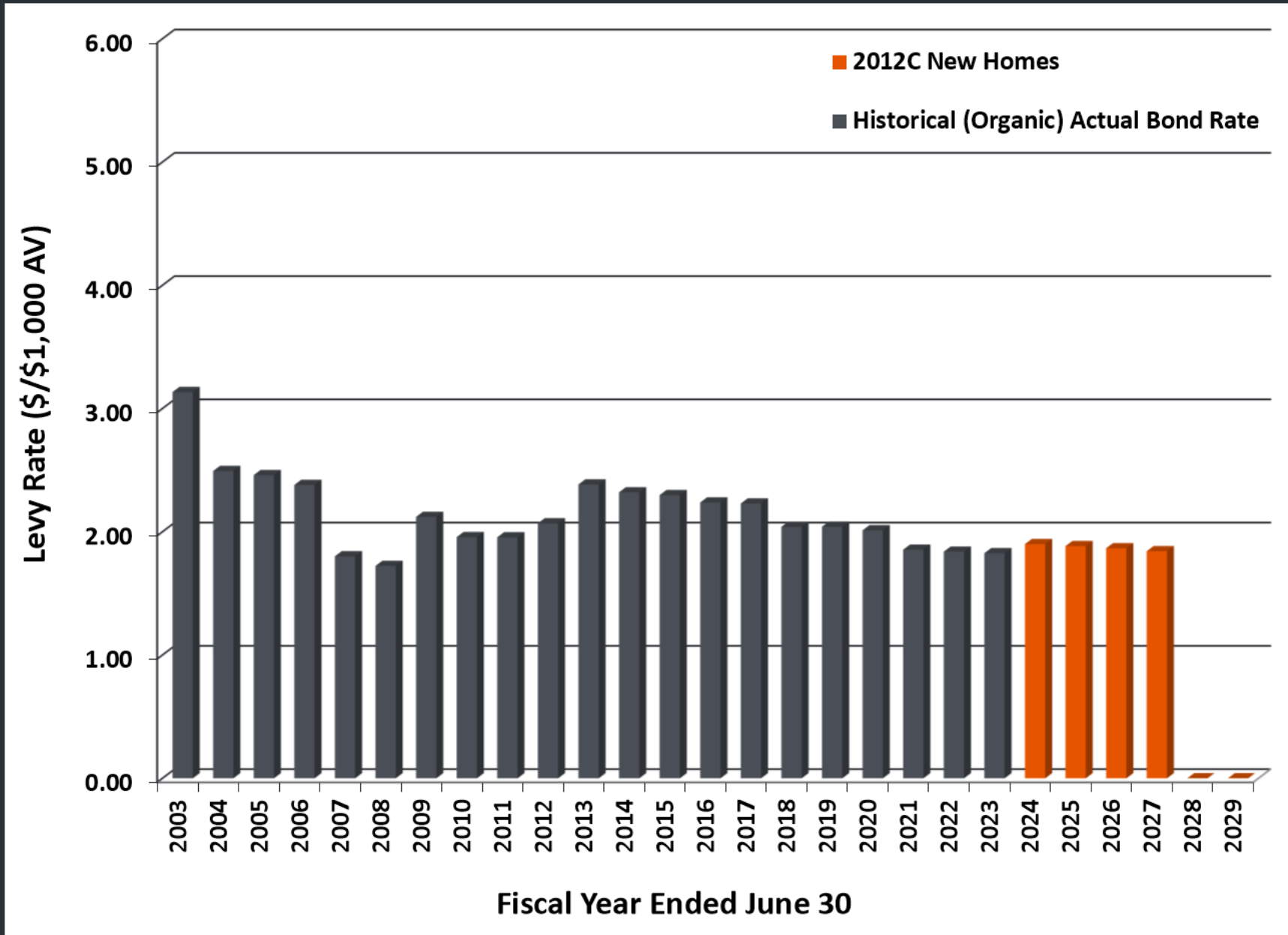
Fiscal Year ⁽¹⁾	Outstanding General Obligation Bonds						New Homes					
	Debt Service						Additional New Homes AV	Total Assessed Value	% Total AV Growth	Actual Bond Rate	Taxes Collected ⁽²⁾	Projected Bond Rate
	Prior Bonds	2009 Bonds	2012A Bonds (Taxable)	2012B Bonds	2012C New Homes	Total						
2003	\$ 826,651	\$ -	\$ -	\$ -	\$ -	\$ 826,651		\$ 350,981,014	---	3.1340		
2004	851,125	-	-	-	-	851,125		359,977,162	2.56%	2.4933		
2005	876,991	-	-	-	-	876,991		376,014,448	4.46%	2.4600		
2006	905,403	-	-	-	-	905,403		391,827,237	4.21%	2.3801		
2007	931,238	-	-	-	-	931,238		408,052,082	4.14%	1.8012		
2008	1,050,110	-	-	-	-	1,050,110		425,826,435	4.36%	1.7231		
2009	947,714	141,868	-	-	-	1,089,582		443,245,258	4.09%	2.1207		
2010	269,100	640,813	-	-	-	909,913		453,845,848	2.39%	1.9566		
2011	304,325	569,313	-	-	-	873,638		465,389,617	2.54%	1.9553		
2012	432,638	529,313	-	-	-	961,950		481,142,697	3.38%	2.0689		
2013	-	1,030,063	12,142	86,136	-	1,128,341		497,270,944	3.35%	2.3841		
2014	-	1,065,263	14,523	78,700	-	1,158,485		512,944,831	3.15%	2.3203		
2015	-	1,102,038	14,523	78,700	-	1,195,260		534,389,497	4.18%	2.2977		
2016	-	1,129,400	14,523	78,700	-	1,222,623		561,250,695	5.03%	2.2378		
2017	-	1,174,200	14,523	78,700	-	1,267,423		583,976,110	4.05%	2.2294		
2018	-	-	799,523	368,700	-	1,168,223		599,487,434	2.66%	2.0405		
2019	-	-	-	72,900	1,140,000	1,212,900		622,183,489	3.79%	2.0412		
2020	-	-	-	72,900	1,175,000	1,247,900		649,061,714	4.32%	2.0121		
2021	-	-	-	1,222,900	-	1,222,900		690,049,005	6.31%	1.8547		
2022	-	-	-	1,318,400	-	1,318,400		717,047,025	3.91%	1.8386 ⁽³⁾		
Latest	2023	-	-	-	-	1,365,000	1,365,000	747,429,676	4.24%	1.8262⁽³⁾		
	2024	-	-	-	-	1,405,000	1,405,000	8,490,075	778,342,641	4.14%	95.0%	1.90
	2025	-	-	-	-	1,450,000	1,450,000	8,490,075	810,182,996	4.09%	95.0%	1.88
	2026	-	-	-	-	1,495,000	1,495,000	8,747,350	843,235,835	4.08%	95.0%	1.87
	2027	-	-	-	-	1,535,000	1,535,000	8,490,075	877,022,985	4.01%	95.0%	1.84
	2028	-	-	-	-	-	-	8,490,075	911,823,750	3.97%	95.0%	-
	2029	-	-	-	-	-	-	8,747,350	947,925,813	3.96%	95.0%	-

(1) Fiscal years ended June 30.

(2) Assumes collection year delinquencies will be offset by back tax collections.

(3) Delinquencies are not grossed up in 2022 and 2023.

Actual and Projected Levy Rates – Additional Homes



Summary of Structuring Scenarios

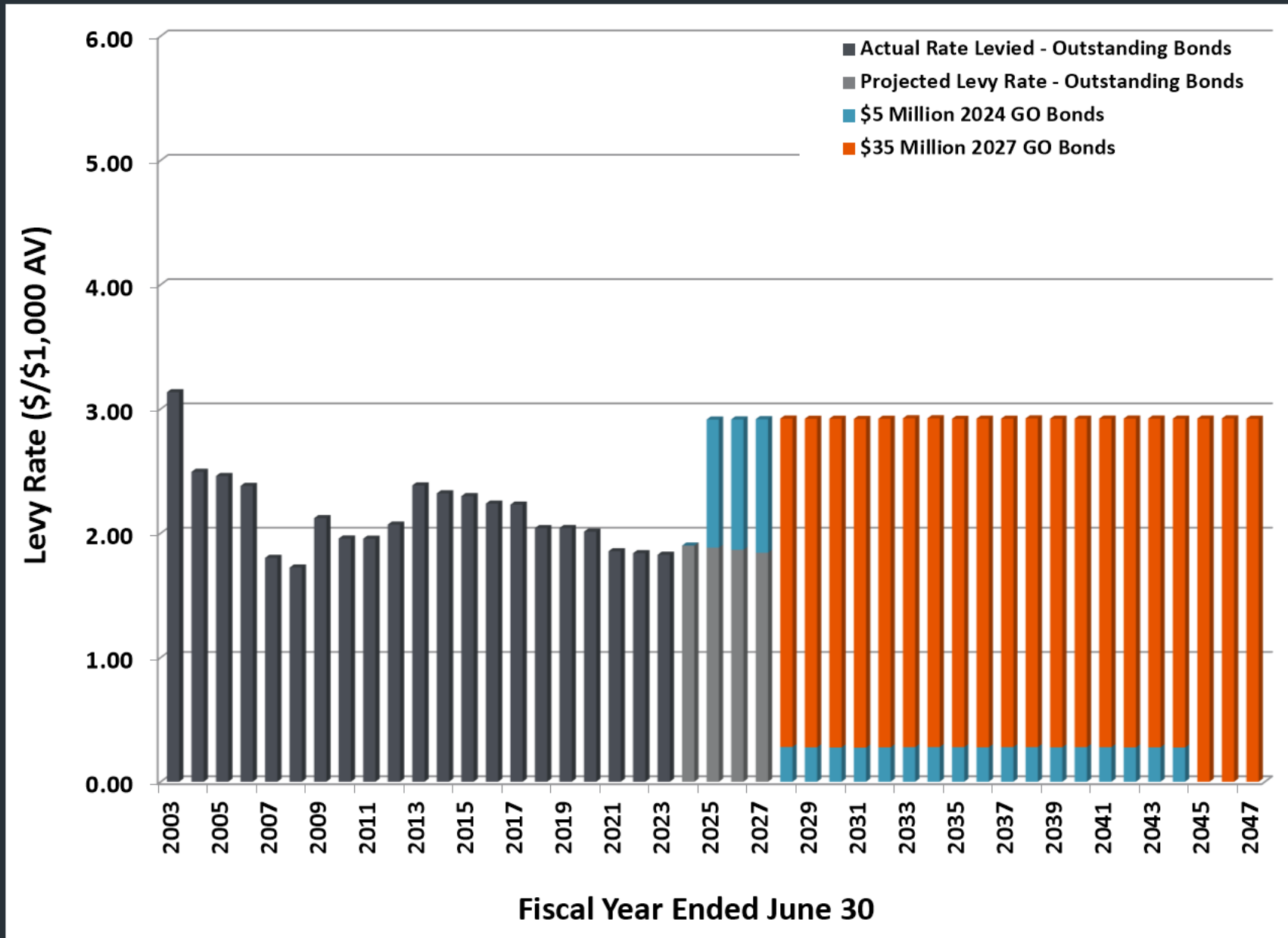
Structure	Two Issuances			One Issuance \$40 Million Par		
	Series 2024; \$5 Million Par	Series 2027; \$35 Million Par	Combined			
Par Amount						
Current Interest Bonds	\$ 5,000,000	\$ 33,700,000	\$ 38,700,000	\$ 24,305,000		
Deferred Interest Bonds	-	1,298,276	1,298,276	15,690,520		
Total Par Amount	\$ 5,000,000	\$ 34,998,276	\$ 39,998,276	\$ 39,995,520		
% Current Interest Bonds	100%	96%	97%	61%		
% Deferred Interest Bonds	0%	4%	3%	39%		
Dated Date	3/15/2024	3/15/2027	n.a.	3/15/2024		
Final Maturity	6/15/2044	6/15/2047	n.a.	6/15/2044		
Amortization Period	20.25 Years	20.25 Years	n.a.	20.25 Years		
Projected Average Levy Rates*						
	Prior Debt	New Bonds	New Bonds	Total Combined	New Bonds	Combined
2023.....	\$ 1.83	\$ -	\$ -	\$ 1.83	\$ -	\$ 1.83
2024.....	1.90	-	-	1.90	-	1.90
2025.....	1.88	1.06	-	2.94	1.76	3.64
2026-2027.....	1.85	1.08	-	2.94	1.79	3.64
2028-2044.....	-	0.26	2.68	2.95	3.64	3.64
2045-2047.....	-	-	2.95	2.95	-	-
Interest Estimates						
Cushion over Current Interest Rates	+1.5%	+2%	n.a.	+1.5%		
True Interest Cost (TIC)**	5.15%	5.75%	5.69%	5.41%		
Total Interest	\$2,550,688	\$29,213,468	\$31,764,157	\$33,558,704		
Total Interest as % of Par	51%	83%	79%	84%		

* Projected average levy rates are based on a variety of assumptions regarding AV growth, tax collections & interest rates. Debt service will be fixed when bonds are sold but levy rates are preliminary until the assessor certifies values each year.

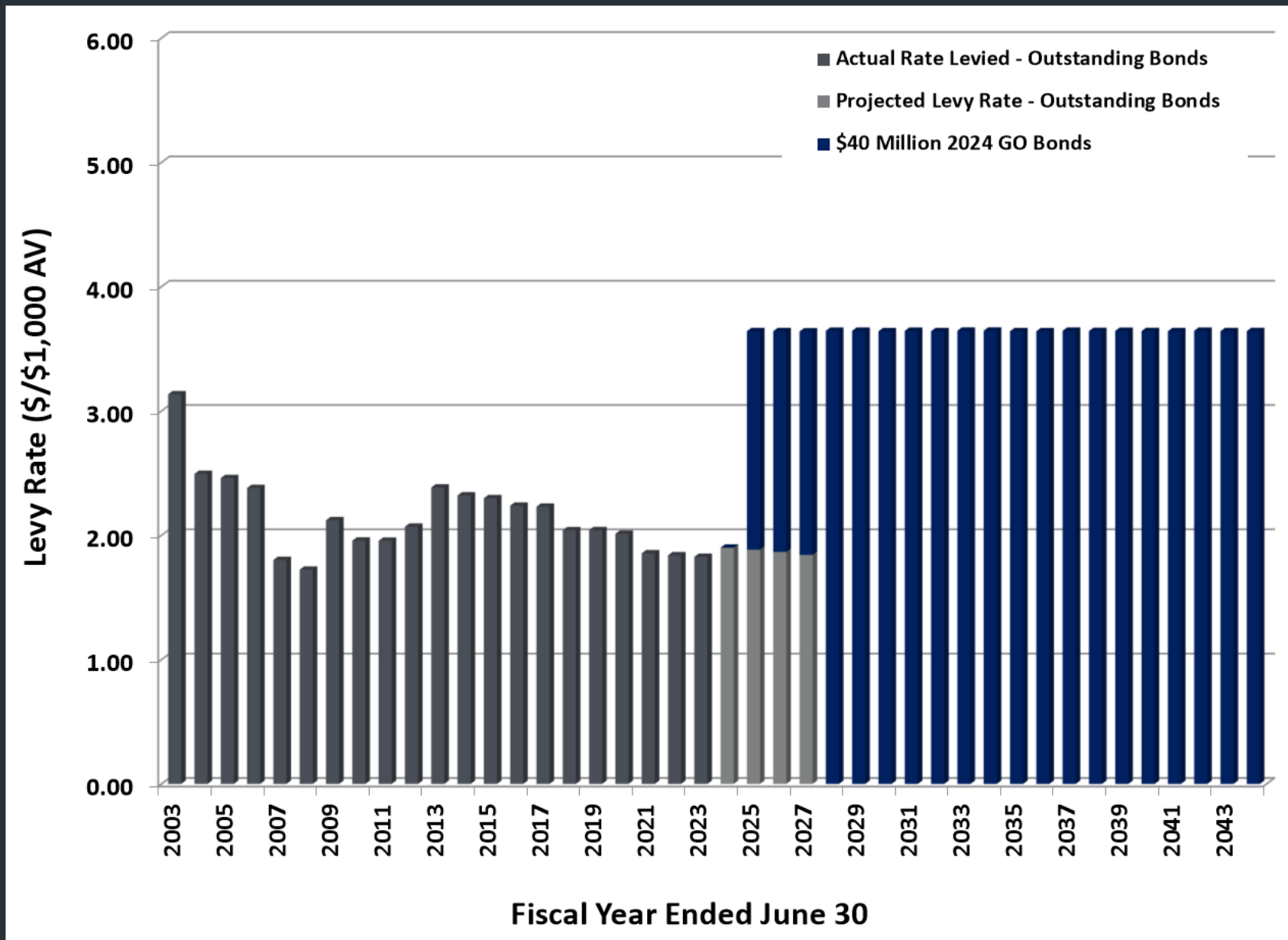
** True interest cost is the blended, overall interest rate for the issue. Includes the interest rate cushion.

Note: Deferred interest bonds are a tool used by issuers to manage the amount of annual debt service due and the resulting levy rate. Interest is compounded and not paid until maturity; the interest amount is calculated every 6 months and added to the outstanding balance. Since the compounded interest is not paid to the investor in the period it is accrued, the levy rate is lower than it otherwise would be with all current interest bonds. The bonds typically come at higher interest rates since investors do not receive any money until the maturity date and compounding further increases the total interest cost. We try to minimize the use as much as possible while keeping projections within an issuer's parameters. The exact amount of deferred interest bonds will not be determined until bonds are sold.

GO Bonds, Series 2024 & 2027 – Two Issuances



GO Bonds, Series 2024 – One Issuance



School District Levy Rates in Neighboring Districts

District	Extended ADMw (5-19-22)	Assessed Value (Net of Urban Renewal)	2023 Levy Rates			
			Permanent Rate	Local Option Rate	Bond Rate	Total District Rate
Portland SD 1J	53,021.59	62,493,603,208	5.2781	1.9900	2.3000	9.5681
West Linn-Wilsonville SD 3J	10,295.35	9,143,071,869	4.8684	1.5000	2.9277	9.2961
Lake Oswego SD 7J	7,684.94	9,387,189,901	4.4707	1.6400	2.8618	8.9725
Gladstone SD 115	1,997.74	1,009,456,951	4.8650	-	4.0367	8.9017
North Clackamas SD 12	20,124.93	16,544,969,767	4.8701	1.6300	2.2432	8.7433
Sherwood SD 88J	5,489.06	4,375,567,923	4.8123	-	3.4377	8.2500
Beaverton SD 48J	46,236.35	35,569,080,017	4.6930	1.2500	2.2479	8.1909
Tigard-Tualatin SD 23J	13,976.92	13,275,306,816	4.9892	1.0000	1.7478	7.7370
Riverdale SD 51J	669.33	806,284,830	3.8149	1.3700	2.4321	7.6170
Gresham-Barlow SD 10J	13,373.57	7,755,379,001	4.5268	-	2.8202	7.3470
Hillsboro SD 1J	23,543.45	18,823,034,779	4.9749	-	1.9920	6.9669
Banks SD 13	1,185.90	738,972,343	5.0152	-	1.8262	6.8414
Canby SD 86	5,064.64	4,012,504,169	4.5765	-	1.8985	6.4750
Oregon Trail SD 46	5,043.41	4,124,582,245	4.6397	-	1.7577	6.3974
Oregon City SD 62	8,683.08	6,651,623,444	4.9629	-	1.2166	6.1795
Reynolds SD 7	13,406.99	7,266,864,871	4.4626	-	1.5433	6.0059
David Douglas SD 40	10,524.79	3,806,799,495	4.6394	-	1.3515	5.9909
Centennial SD 28J	7,000.78	3,342,650,275	4.7448	-	0.9373	5.6821
Parkrose SD 3	3,480.25	4,742,136,987	4.8906	-	0.7041	5.5947
Corbett SD 39	1,222.83	464,472,280	4.5941	-	0.8618	5.4559
Colton SD 53	650.55	463,503,814	4.9801	-	0.3908	5.3709
Estacada SD 108	3,484.57	2,092,257,030	4.1476	-	1.1747	5.3223
Molalla River SD 35	2,903.67	2,243,875,208	4.7001	-	-	4.7001

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