

SISTERS SCHOOL DISTRICT #6

a great place to live and learn!



2023-2024 Adopted Budget

525 E. Cascade Avenue • Sisters • Oregon • 97759

Phone 541.549.8521 • Fax 541.549.8951

www.sisters.k12.or.us

SISTERS SCHOOL DISTRICT #6

a great place to live and learn!

2023-2024 ADOPTED BUDGET

David Thorsett
Chair, Board of Education

Curtiss Scholl
Superintendent

Sherry Joseph
Business Manager

525 E. Cascade Avenue • Sisters • Oregon • 97759

Phone 541.549.8521 • Fax 541.549.8951

www.sisters.k12.or.us

TABLE OF CONTENTS

Introduction - Section I

Administration Organization Chart	1-1
Vision, Mission & Goals	1-2
Board of Education	1-4
Budget Committee	1-5
Budget Calendar	1-6
Introduction	1-7

Executive Summary - Section II

Superintendent's Budget Message	2-1
Financial Structure	2-3
Budget Summaries	2-6

General Fund - Section III

General Fund Revenue	3-1
Elementary School	4-1
Middle School	5-1
High School	6-1
Special Services	7-1
District Wide Programs	8-1
Facilities & Maintenance of Plant	9-1
Transportation	10-1

Special Revenue Fund - Section IV

Fund Detail	11, 12
-------------------	--------

Other Funds - Section V

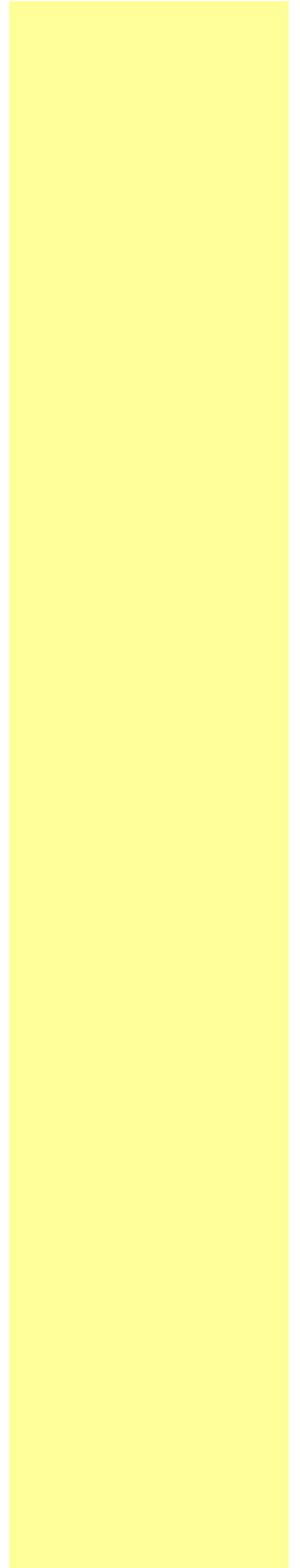
Fund Detail	13
-------------------	----

Budget Notices—Section VI

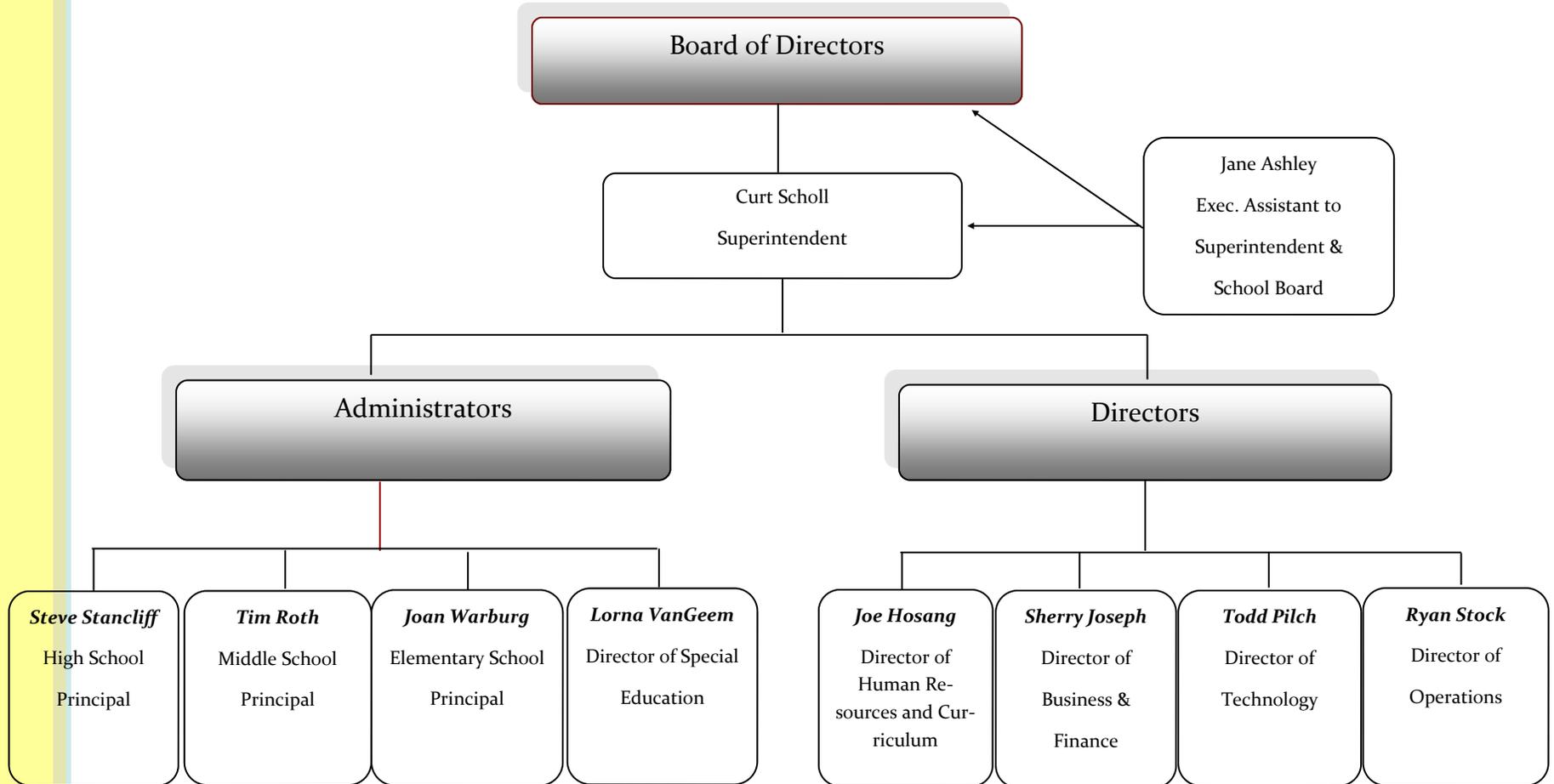
Resolutions & Form ED-50—Section VII

Introduction

Section I



SISTERS SCHOOLS DISTRICT #6 ORGANIZATION CHART



Sisters School District
Vision, Mission and Values
A Community that Values Student Learning

Who We Are

Sisters School District, located at the base of the Three Sisters Mountains in beautiful Central Oregon, is a special place with a culture based on enduring relationships, a highly involved and integrated community and an intentional connection to the outdoors. We strive to ensure all students are known, and taught, as individuals in order to become the best versions of themselves. This is accomplished by our instructional team focusing on those skills that build confidence in our students' intellectual, social and emotional competencies to work collaboratively, think critically, communicate effectively and pursue their individual passions in a place-based and project-based learning environment.

Our strong core curriculum is enhanced by offering a wide range of unique multidisciplinary classes, co-curricular activities and electives which connect students to their schools, develop their sense of place and bring academics to life. Whether it is a core class or one of the unique programs we offer, the passion poured into the students and curriculum is the same. These intentional efforts ensure our students are engaging others with kindness, connection and contributing to their communities as citizens of the world.

What We Believe

The next generation of Outlaws faces an increasingly changing world where the work they do and the problems they solve will require the ability to see the big picture, relate well to others and think creatively. We are committed to educating students to have the confidence and capacity to change the world. We know our students and help them find their strengths and passions. Individual relationships are foundational to everything we do, as is our belief in each student's ability to become a caring, contributing adult. This requires a focus on the whole individual, including their mental and emotional well-being, beginning with self-awareness and compassion. We believe diversity will make us stronger and honor each student's background, race, ethnicity, sexual orientation and religious affiliation. We believe every student has a unique future and can be successful. We believe kids learn best when education is hands-on, real and relevant to their lives and interests. We are fortunate to live in a unique and special community that makes us stronger, and vice versa. We believe TOGETHER we can do anything. After all, WE ARE THE OUTLAWS. Students, educators, and community members have created, adapted or implemented many programs to inspire, prepare and create belonging for all students. A list of programs and partners can be found at ssd6.org/aboutus/.

District Core Values

- **Invest in relationships** that support every student's growth and sense of belonging.
- Create extraordinary learning experiences that **make learning real**.
- **Empower and support students and staff** to become the best version of themselves.
- **Prepare** students to be courageous individuals, effective communicators, critical thinkers and problem solvers in life.

Mission

The Sisters School District mission statement identifies its purpose, indicates why it exists and why it was originally founded. It is intended to clearly communicate what has heart and meaning in the district in one brief sentence. It was created and designed to capture the district's intended culture in a few carefully selected words. It is a brief nine words, so it can be remembered easily and used often. The statement is more about what the district wants to be known for rather than how to carry out the meaning of its individual words.

Vision

The District's vision statement is a concise description of what it wants to achieve during the next five school years (2019-2024). Its purpose is to inspire, energize, motivate and stimulate all facets of Sisters School District. It is intended to serve as a guide for selected current and future actions SSD is highly recommended to take. The statement focuses on the district's most hopeful, successful and ideal future. It is not about what is already in place or what might easily be implemented.

Goal 1: BELONG

Every student is known and connected to adults, peers and resources to develop emotional self-regulation and a foundation of resilience.

Goal 2: PREPARE

Every student is on a purposeful path to graduation and is taking an active role in their academic achievement, goal setting and character development.

Goal 3: INSPIRE

Every student is empowered to discover their passions and strengths through exceptional programs, community partnerships and inclusive practices.

Where We're Headed

- Create a K-12 model that sets and achieves high academic standards, provides strong support for social and emotional needs, and offers a rigorous, relevant curriculum that gives all students meaningful options.
- Strive to create schools that are regional centers of excellence in core academics, the arts and music, place-based education, Science, Technology, Engineering and Math (S.T.E.M.) and interdisciplinary studies. Support decision making with accurate and timely information to ensure that our students are learning and the district as a whole is performing well.

Sisters School District.... A great place to live and learn!

BOARD OF EDUCATION



David Thorsett, Board Chair
Term Expires June 30, 2025



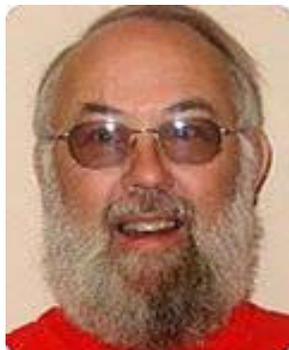
Jenica Cogdill, Vice Chair
Term Expires June 30, 2025



Edie Jones, Board Director
Term Expires June 30, 2025



Asa Sarver, Board Director
Term Expires June 30, 2023



Jeff Smith, Board Director
Term Expires June 30, 2023

BUDGET COMMITTEE



Steve Swisher

Term Expires June 30, 2025



Rob Corrigan

Term Expires June 30, 2025



Don Hedrick

Term Expires June 30, 2025



Kristin Turnquist

Term Expires June 30, 2023



Anthony Georger

Term Expires June 30, 2023



Mark Christie

Term Expires June 30, 2023

Budget Calendar

SISTERS SCHOOL DISTRICT #6 2023-2024 Adopted Budget

Schedule of Events

March

22 Wednesday Publish 1st notice of budget committee meetings

April

5 Wednesday Publish 2nd notice of budget committee meetings

12 Wednesday 1st budget committee meeting, 6:00 p.m.
▶ Elect presiding officer
▶ Budget message and recommended budget presented by the budget officer

May

3 Wednesday 2nd budget committee meeting, 6:00 p.m.
▶ Motion to approve budget and tax levy by fund, rate, and dollars.

17 Wednesday Publish notice of budget hearing

June

7 Wednesday Public hearing on proposed 2023-2024 budget, 6:00p.m.
▶ Board adopts budget and makes appropriations.

July

14 Wednesday File tax certification forms with County Assessors. Distribute 2023-2024 adopted budget document to ODE, County Clerks, ESD and Oregon Dept. of Revenue

Executive Summary

Section II

SUPERINTENDENT'S BUDGET MESSAGE

Who We Are

The Sisters School District is one of the best school districts in the state of Oregon by almost any measure you use. We have high test scores, a strong graduation rate and most of our graduates go on to successful post high school placements in colleges, community colleges, the military or trade schools. What sets our school district apart from the other districts in the state is our small class sizes, which have been a budgeting priority, that are made possible because of the Local Option which originally passed in 2000 and renewed the fourth time in 2018. What makes the Sisters School District unique, not only in Oregon but also in the United States, is our close relationship with our community and the incredible partnerships we have created which allow us to offer special classes most schools could only dream of offering their students.

This includes our place based natural resource programs in the middle school and high school (ECoS & IEE) which gets kids outdoors and teaches them about stewardship and the connections we all have to our environment. Because of our partnership with the Sisters Science Club, our students have opportunities to experience science K-12 and have enhanced science learning. We have a partnership with the Sisters Folk Festival which has helped us keep art and music in all of our schools and fostered learning opportunities such as the Americana program and our Luthier program. We are one of three high schools in the nation that offer a pathway for students to earn their personal private pilots license. We have counseling and mental health services available in all of our schools. We have Chinese language learning in addition to Spanish. Suffice it to say the Sisters School District is a special place and because of our ability to partner with our community and be creative, our student achievement and graduation rates continue to be amongst the highest in the state.

What We Face

A flattening economy and projected modest growth in the number of students enrolled has us concerned about meeting roll-up cost in these uncertain economic times. With the flattening of the economy and our slow, but continued growth, the 2023-2024 budget will have challenges to continue the supports and programming through this upcoming school year. Our current projected enrollment for 2023-2024 is 1140 students. We will be conservative in our estimates as we continue to move into unclear economic times.

In school funding there is only one positive scenario and that is to have growth in student numbers. This is because of increased “roll up” costs that occur with step and column movement of employees and the record inflation our state and nation have realized due to increased stimulus money throughout the pandemic. Flat or declining enrollment means you will have less money in the next budget year due to the roll up costs

previously mentioned. As we continue to move out of the pandemic and we continue to feel the impact on the economy, the district will prioritize continuing the level of service to our students as outlined in the Sisters School District Strategic Plan, but be more conservative as no one can predict the long term impact this pandemic will have on the economy and school funding. Three years ago, the State School Fund was 39% of the state budget. At current 9.9 billion for the State School Fund, it is 32% of the state budget, a concerning trend in these uncertain economic times.

What We Are Doing

In building this budget, I have focused on maintaining our low students to staff ratios and maintaining programs that Sisters School District is noted for. This proposed budget will allow us to keep class sizes at Sisters Elementary at 22 to 1. Sisters Middle School will have class sizes of 24 to 1 and Sisters High School will have class sizes of 26 to 1. These students to staff ratios are very favorable compared to any school district in the state! For a small district, Sisters has strong elective offerings and we have kept signature programs such as place based environmental education (IEE/ECoS), arts and music at all grade levels and other unique programs (Chinese, Flight Science, Culinary Arts, Luthier Program, Building Construction, STEM) that differentiate our district from other district in the state.

Working to maintain our service level through the pandemic has been challenging. However, the Sisters School District is still one of the best districts in the state of Oregon and this proposed budget will continue to allow us to provide an excellent education for our students during the 2023-2024 school year.

Looking Ahead

As we move into our next budget year, it is my opinion that the Sisters School District is in a good position overall to draw new families into our schools. Although, we are still feeling the impact of the Pandemic, this belief is based on the following assumptions:

The district is in a beautiful location and with the passage of our construction bond to build a new elementary school, our facilities rival any in the region. Given the economic recovery and the fact the “Baby Boomers” will begin to retire in large numbers, the Sisters community is an attractive place for retirees to move to. This type of growth will also help to stimulate the local economy through building and service sector jobs. Finally, Central Oregon does have a “life style” advantage over other locations that will come into play as new industries that are based on innovation and modern technology and are “footloose” from shipping and traditional market factors consider locating in Central Oregon.

The Sisters School District has a great history of unique programs and academic achievement. This includes a focus on experiential learning,, IEE, Art and Music programs in all schools, the Americana program, Chinese language program and high test scores relative to the rest of the state of Oregon.

FINANCIAL STRUCTURE

BUDGET PREPARATION

The Sisters School District's (district) budget is prepared in accordance with the accounting system and procedures prescribed for school districts by the State of Oregon, Department of Education which conforms to Generally Accepted Accounting Principles (GAAP) is applicable to governmental units. The Governmental Account Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District's expenditure budget is in compliance with the Program Budgeting and Accounting Manual for School Districts in Oregon adopted by the Oregon Department of Education.

FUND STRUCTURE

All financial activity of the District is segregated into various funds, each which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions and groups its funds into the following types: *Governmental Funds, Proprietary Funds and Fiduciary Funds.*

Resources segregated into a *Governmental Fund* are those used for usual and ordinary governmental services financed by taxed and other local revenue and state and federal aid. Resources segregated into a *Proprietary Fund* are those used to finance activities similar to those funds found in the private sector and are usually financed at least partially from a user charge. Resources segregated into *Fiduciary Funds* are those held by the government as a trustee or agent for some other entity or group.

GOVERNMENT FUNDS

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds account for specific designated revenues received on the basis of projects approved by authorizing agencies or state entitlements, which are not budgeted in the General Fund operations. A majority of the funds for approved projects are received pursuant to federal resources or state contracts. The allowable expenditures of the projects or services are specified in the enabling regulations, and may not be used in many cases to supplement District expenditures which would otherwise have been made.

Capital Projects Funds account for financial resources specifically allocated for the District's construction or purchase of new facilities, purchase of capital equipment, and major repairs or renovations to facilities.

PROPRIETARY FUNDS

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the cost of providing goods and services to students or component districts on continuing basis is recovered primarily through user charges.

FIDUCIARY FUNDS

A *Fiduciary Fund* is an expendable trust fund that accounts for assets held by the District in a trustee capacity. Each trust fund is treated for accounting measurement purposes in a manner similar to either a governmental fund or a proprietary fund. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

BASIS OF BUDGETING

Basis of Budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reports in the financial statements. Basis of budgeting relates to the timing of the measurements made.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets.

SYSTEM OF CLASSIFYING REVENUE AND EXPENDITURES

Revenues of the District are classified by fund and source. Revenues are grouped into five sources: *Local, Intermediate, State, Federal and Other*. Some examples of major revenue sources in each division are: *Local Sources* – property taxes and interest on investments; *Intermediated Sources* – revenue in lieu of taxes; *State Sources* – State School Fund and state timber; *Federal Sources* – grants-in-aid from the federal government; and *Other Sources* – long-term debt financing, interfund transfers and beginning fund balance.

Expenditures are classified by fund, function and object. The function describes the activity being performed for which service or material object is required. Functions include all activities or actions which are performed to accomplish the objectives of an enterprise. The functions of the District are divided into six broad categories: *Instruction, Support Services, Enterprise and Community Service, Facilities Acquisition and Construction, Debt Service, Transfers, and Contingency*.

- *Instruction* expenditures are activities involving the interaction between teachers and students. Included are the activities of paraprofessional and/or education assistants of any type which assist in the instructional process.

- *Support Services* provide administrative, technical, and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for fulfillment of objectives of instruction, community services and enterprise programs, rather than as entities themselves.
- *Enterprise and Community Services* include activities that provide community services to students, staff and other community participants.
- *Facilities Acquisition and Construction* expenditures include the acquisition of land and buildings; the construction of or additions to buildings; initial installation or extension of service systems and other built in equipment; and improvements to sites.
- *Debt Services* is the activity that services the debt of the District including both principle and interest for short and long-term debt services.
- *Transfers* are transactions which withdraw money from one fund and place it in another.
- *Contingencies* are expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. An operating contingency is a budgeted amount to be transferred by the board of directors to the proper expenditure account.

Expenditures are also budgeted and recorded by object code. The object is a classification of the type of service or commodity bought. The District uses the following eight primary object categories:

- 100 Salaries and Wages
- 200 Benefits and Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 900 Other Uses (Contingency and Reserves)

These categories are further divided into sub-objects for more detailed accounting.

2023-24 ADOPTED Budget Sisters School District

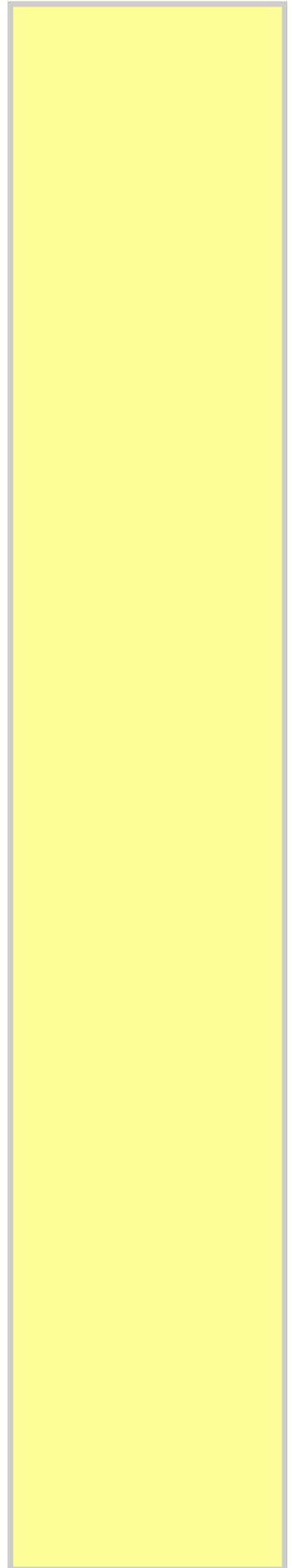
General Fund Budget Summary

		Actual	Actual	Budget	FTE	Proposed	Proposed	Approved	Adopted	FTE	Increase/(Decrease)
		2020-21	2021-22	2022-23	2022-23	2023-24	FTE	2023-24	2023-24	2023-24	From 2022-23 Dollars
REVENUE											
1000	LOCAL SOURCES	10,941,479	11,786,274	11,732,244		12,757,500		12,757,500	12,757,500		1,025,256
2000	INTERMEDIATE SOURCES	22,367	65,473	105,000		25,000		25,000	25,000		(80,000)
3000	STATE SOURCES	2,255,655	2,854,760	3,331,994		3,503,366		3,503,366	3,503,366		171,372
4000	FEDERAL SOURCES	544,641	440,044	386,000		224,000		224,000	224,000		(162,000)
5300	SALE OF PROPERTY	-	400	-		-		-	-		-
5200	TRANSFERS	-	-	100,000		100,000		100,000	100,000		-
5151	PROCEEDS FROM TAN	471,394	-	-		-		-	-		-
5400	BEGINNING FUND BALANCE	2,451,470	2,680,836	2,850,000		3,165,096		3,165,096	3,165,096		315,096
TOTAL REVENUE		16,687,006	17,827,787	18,505,238	-	19,774,962	-	19,774,962	19,774,962	-	1,269,724
EXPENDITURES BY FUNCTION											
1000	INSTRUCTION	7,663,931	7,830,975	9,166,932	79.0240	9,619,008	78.0713	9,619,008	9,619,008	78.0713	452,076
2000	SUPPORT SERVICES	5,719,307	6,460,861	7,662,306	51.9493	7,968,454	51.1300	7,968,454	7,968,454	51.1300	306,148
3000	COMMUNITY SERVICES	69,639	47,331	101,000		60,000		60,000	60,000		(41,000)
5100	DEBT SERVICE - LEASE	-	22,627	-		-		-	-		-
5110	LONG -TERM DEBT RETIREMENT	-	-	35,000		62,500		62,500	62,500		27,500
5120	SHORT-TERM DEBT RETIREMENT(TAN)	500,693	-	-		-		-	-		-
5200	TRANSFER OF FUNDS	52,599	326,714	100,000		425,000		425,000	425,000		325,000
6000	CONTINGENCIES	916,810	300,000	1,440,000		1,640,000		1,640,000	1,640,000		200,000
7000	UNAPPROPRIATED ENDING FUND BALANCE	1,764,026	1,050,000	-		-		-	-		-
TOTAL EXPENDITURES BY FUNCTION		16,687,006	16,038,509	18,505,238	130.9733	19,774,962	129.2013	19,774,962	19,774,962	129.2013	1,269,724
GENERAL FUND EXPENDITURES BY OBJECT											
100	SALARIES	6,706,730	7,574,453	8,487,178	130.9733	8,925,717	129.2013	8,925,717	8,925,717	129.2013	438,539
200	BENEFITS & ASSOCIATED PAYROLL COSTS	4,040,667	4,059,358	5,070,826		5,413,217		5,413,217	5,413,217		342,391
300	PURCHASED SERVICES	1,361,106	1,372,893	1,943,629		1,820,950		1,820,950	1,820,950		(122,679)
400	SUPPLIES AND MATERIALS	1,124,101	1,023,885	1,169,964		1,182,510		1,182,510	1,182,510		12,546
500	CAPITAL OUTLAY	26,602	80,857	-		18,912		18,912	18,912		18,912
600	OTHER OBJECTS	193,671	227,722	258,641		286,156		286,156	286,156		27,515
600	DEBT PRINCIPAL & INTEREST	500,693	22,627	35,000		62,500		62,500	62,500		27,500
700	TRANSFERS	52,599	326,714	100,000		425,000		425,000	425,000		325,000
800	CONTINGENCY/ENDING FUND BALANCE	2,680,836	1,350,000	1,440,000		1,640,000		1,640,000	1,640,000		200,000
TOTAL EXPENDITURES BY OBJECT		16,687,006	16,038,509	18,505,238	130.9733	19,774,962	129.2013	19,774,962	19,774,962	129.2013	1,269,724

2023-24 ADOPTED Budget Sisters School District All Funds Budget Summary

<u>Budget Summary</u>		Actual	Actual	Budget	FTE	Proposed	FTE	Adopted	FTE	Increase/ (Decrease)
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	2023-24	From 2022-23
ALL FUND REVENUE BY SOURCE										
1000	LOCAL SOURCES	15,343,928	16,697,633	16,897,651		18,399,666		18,399,666		1,502,015
2000	INTERMEDIATE SOURCES	30,806	110,196	108,000		69,555		69,555		(38,445)
3000	STATE SOURCES	3,269,742	4,762,271	5,584,406		5,960,172		5,960,172		375,766
4000	FEDERAL SOURCES	1,032,880	1,213,840	1,511,757		1,429,259		1,429,259		(82,498)
5100	BOND PROCEEDS	-	39,541,306	-		-		-		0
5200	TRANSFERS	54,099	400,291	240,000		590,000		590,000		350,000
5300	SALE OF SCHOOL PROPERTY	-	400	-		-		-		0
5451	PROCEEDS FROM TAN	471,394	-	-		-		-		0
5400	BEGINNING FUND BALANCE	5,616,178	4,868,572	43,645,461		41,572,482		41,572,482		(2,072,979)
TOTAL REVENUE BY SOURCE		25,819,026	67,594,509	67,987,275	-	68,021,134	-	68,021,134	-	33,859
ALL EXPENDITURES BY FUNCTION										
1000	INSTRUCTION	9,023,646	10,047,295	12,220,462	95.4250	12,789,043	95.1600	12,789,043	95.1600	568,581
2000	SUPPORT SERVICES	6,168,809	6,994,595	8,720,639	54.2187	9,629,871	54.0900	9,629,871	54.0900	909,232
3000	ENTERPRISE & COMMUNITY SERVICES	457,493	562,629	1,056,355	6.5125	966,232	6.7000	966,232	6.7000	(90,123)
4000	FACILITIES & CONSTRUCTION EXPENDITURES	773,916	2,036,125	39,882,275		37,795,544		37,795,544		(2,086,731)
5100	DEBT SERVICE - LEASES	-	22,627	-		-		-		0
5110	LONG -TERM DEBT	3,971,798	4,033,356	4,427,544		4,635,444		4,635,444		207,900
5120	SHORT-TERM DEBT	500,693	-	-		-		-		0
5200	TRANSFER OF FUNDS	54,099	400,291	240,000		565,000		565,000		325,000
6000	CONTINGENCIES	916,054	1,050,000	1,440,000		1,640,000		1,640,000		200,000
6110	UNAPPROPRIATED ENDING FUND BALANCE	3,952,518	42,447,591	-		-		-		0
TOTAL EXPENDITURES BY FUNCTION		25,819,026	67,594,509	67,987,275	156.1562	68,021,134	155.9500	68,021,134	155.9500	33,859
ALL FUND EXPENDITURES BY OBJECT										
100	SALARIES	7,584,383	8,802,068	10,535,120	156.1562	11,525,920	155.9500	11,525,920	155.9500	990,800
200	BENEFITS & ASSOCIATED PAYROLL COSTS	4,605,968	4,766,728	6,097,167		6,508,179		6,508,179		411,012
300	PURCHASED SERVICES	1,521,319	2,019,593	4,037,556		3,176,397		3,176,397		(861,159)
400	SUPPLIES AND MATERIALS	1,544,197	1,614,006	2,045,154		2,294,950		2,294,950		249,796
500	CAPITAL OUTLAY	865,375	2,096,381	38,769,000		37,242,020		37,242,020		(1,526,980)
600	OTHER OBJECTS	4,775,113	4,397,851	4,823,278		5,068,668		5,068,668		245,390
700	TRANSFERS	54,099	400,291	240,000		565,000		565,000		325,000
800	CONTINGENCY/ENDING FUND BALANCE	4,868,572	43,497,591	1,440,000		1,640,000		1,640,000		200,000
TOTAL EXPENDITURES BY OBJECT		25,819,026	67,594,509	67,987,275	156.1562	68,021,134	155.9500	68,021,134	155.9500	33,859

General Fund
Section III



**2023-24 ADOPTED Budget
Sisters School District
General Fund Revenue**

		ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
1111	CURRENT YEAR TAXES	8,999,989	9,510,303	9,347,244	10,246,000	10,246,000	10,246,000
1112	PRIOR YEAR TAXES	112,894	74,939	250,000	150,000	150,000	150,000
1113	COUNTY TAX SALES FOR BACK TAXES	6,949	-	10,000	5,000	5,000	5,000
1116	OTHER TAX	-	1,025	-	5,000	5,000	5,000
1121	CURRENT YEAR'S LOCAL OPTION TAXES	1,486,787	1,707,732	1,760,000	1,879,000	1,879,000	1,879,000
1122	PRIOR YEAR'S LOCAL OPTION TAXES	18,047	12,328	30,000	18,000	18,000	18,000
1123	COUNTY TAX SALES FOR BACK TAXES	1,184	-	-	-	-	-
1126	OTHER TAX - LOCAL OPTION	-	(273)	-	2,000	2,000	2,000
1190	PENALTIES & INTEREST ON TAXES	1,856	1,711	5,000	5,000	5,000	5,000
1312	TUITION FROM OTHER OREGON DISTRICTS	79,608	76,239	115,000	80,000	80,000	80,000
1510	INTEREST ON INVESTMENTS	56,130	38,258	30,000	75,000	75,000	75,000
1910	RENTALS	64,217	59,508	100,000	100,000	100,000	100,000
1920	CONTRIBUTIONS-DONATIONS	-	20	1,000	500	500	500
1990	MISCELLANEOUS	113,819	126,347	84,000	72,000	72,000	72,000
1993	E-RATE	-	109,800	-	50,000	50,000	50,000
1998	LEASE FINANCING	-	68,736	-	70,000	70,000	70,000
1000	REVENUE FROM LOCAL SOURCES	10,941,480	11,786,672	11,732,244	12,757,500	12,757,500	12,757,500
2101	COUNTY SCHOOL FUNDS	13,468	14,168	25,000	25,000	25,000	25,000
2102	EDUCATION SERVICE DISTRICT	-	44,134	70,000	-	-	-
2800	REVENUE IN LIEU OF TAXES	8,899	7,171	10,000	-	-	-
2000	REVENUE FROM INTERMEDIATE SOURCES	22,367	65,473	105,000	25,000	25,000	25,000
3101	STATE SCHOOL FUND - GENERAL SUPPORT	1,669,989	2,156,609	2,611,017	2,653,366	2,653,366	2,653,366
3103	COMMON SCHOOL FUND	119,053	134,301	122,477	150,000	150,000	150,000
3106	STATE SCHOOL FUND - TRANSPORTATION GRANT	466,613	563,850	598,500	700,000	700,000	700,000
3000	REVENUE FROM STATE SOURCES	2,255,655	2,854,760	3,331,994	3,503,366	3,503,366	3,503,366
4500	FEDERAL REVENUE - COVID RELIEF (FEMA)	16,835	-	-	-	-	-
4500	FEDERAL REVENUE - CARES ACT (ESSER, GEER/CDL)	518,641	428,335	376,000	214,000	214,000	214,000
4801	FEDERAL FOREST FEES	9,165	11,709	10,000	10,000	10,000	10,000
4000	REVENUE FROM FEDERAL SOURCES	544,641	440,044	386,000	224,000	224,000	224,000
5151	TAN PROCEEDS	471,394	-	-	-	-	-
5200	INTERFUND TRANSFERS	-	-	100,000	100,000	100,000	100,000
5400	BEGINNING FUND BALANCE	2,582,570	2,680,836	2,850,000	3,165,096	3,165,096	3,165,096
5000	OTHER SOURCES	3,053,964	2,680,836	2,950,000	3,265,096	3,265,096	3,265,096
TOTAL GENERAL FUND REVENUE		16,818,106	17,827,785	18,505,238	19,774,962	19,774,962	19,774,962

**2023-24 ADOPTED Budget
Sisters School District
General Fund Expenditures**

ELEMENTARY SCHOOL

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	Budget FTE 2022-23	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
1111 PRIMARY K-4									
111 CERTIFIED SALARIES	1,026,302	957,247	1,024,347	15.3000	1,129,519	16.6000			
112 CLASSIFIED SALARIES	20,794	37,334	45,338	1.3750	53,701	1.5000			
121 LICENSED SUBSTITUTES	495	6,600	5,000		5,000				
122 CLASSIFIED SUBSTITUTES	-	29			-				
123 TEMPORARY LICENSED SALARY	-	63,606	75,202	1.5000	49,287	1.0000			
130 ADDITIONAL SALARY	3,311	9,492	4,000		6,700				
160 LEAVE BUYOUT	2,295	1,710	-		2,000				
211 PERS EMPLOYER CONTR	51,878	26,297	26,536		38,230				
212 PERS EMPLOYEE PICK UP	61,231	61,992	70,082		76,888				
213 PERS DEBT SERVICE RATE	143,044	129,871	121,004		139,038				
218 OPSRP EMPLOYER CONTR	45,982	21,313	24,884		58,660				
220 SOCIAL SECURITY ADMINISTRATION	75,955	80,949	89,355		99,067				
231 WC SAIF	4,226	3,060	7,329		8,121				
232 UNEMPLOYMENT COMPENSATION	23,710	-	17,521		19,425				
240 CONTRACTUAL EMPLOYEE BENEFITS	248,294	254,002	341,264		369,266				
311 SUBSTITUTE INSTRUCTIONAL SERVICES	124,971	119,987	100,000		102,000				
324 COPIER RENTALS	10,273	342	11,000		-				
340 TRAVEL	-	-	-		2,500				
410 CONSUMABLE SUPPLIES & MATERIALS	32,856	25,465	31,600		31,490				
418 COPIES	10,770	18,277	12,000		13,000				
419 COPY PAPER	2,206	-	4,000		5,000				
420 TEXTBOOKS	2,610	9,932	10,000		4,000				
440 PERIODICALS	900	1,113	1,200		1,300				
460 NONCONSUMABLE SUPPLIES	136	-	-		2,000				
470 COMPUTER SOFTWARE	27,000	39,109	36,335		45,953				
480 COMPUTER HARDWARE	2,239	29	-		-				
640 DUES & FEES	273	166	-		-				
PRIMARY K-4	1,921,749	1,867,923	2,057,996	18.1750	2,262,145	19.1000	-	-	-
1210 TALENTED & GIFTED									
111 CERTIFIED SALARIES	1,732	3,659	3,768		3,957		3,957	3,957	
212 PERS EMPLOYEE PICK UP	104	220	226		237		237	237	
213 PERS DEBT SERVICE RATE	255	470	471		429		429	429	
218 OPSRP EMPLOYER CONTR	129	121	124		264		264	264	
220 SOCIAL SECURITY ADMINISTRATION	109	270	288		303		303	303	
231 WC SAIF	5	10	23		25		25	25	
232 UNEMPLOYMENT COMPENSATION	-	-	57		59		59	59	
410 CONSUMABLE SUPPLIES & MATERIALS	-	1,131	500		-		-	-	
TALENTED & GIFTED	2,334	5,880	5,458	-	5,274	-	5,274	5,274	-

**2023-24 ADOPTED Budget
Sisters School District
General Fund Expenditures**

ELEMENTARY SCHOOL

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	Budget FTE 2022-23	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2410 SCHOOL PRINCIPAL										
112 CLASSIFIED SALARIES	47,651	57,073	63,715	1.6875	73,317	1.8750	73,317	73,317	73,317	1.8750
113 ADMINISTRATORS	97,000	101,365	107,447	1.0000	113,211	1.0000	113,211	113,211	113,211	1.0000
122 SUBSTITUTES - CLASSIFIED	-	127	500		500		500	500	500	
130 ADDITIONAL SALARY	2,740	6,843	9,222		1,000		1,000	1,000	1,000	
212 PERS EMPLOYEE PICK UP	9,111	10,198	11,225		11,786		11,786	11,786	11,786	
213 PERS DEBT SERVICE RATE	21,657	21,167	23,385		21,312		21,312	21,312	21,312	
218 OPSRP EMPLOYER CONTR	11,297	5,609	6,174		13,102		13,102	13,102	13,102	
220 SOCIAL SECURITY ADMINISTRATION	11,056	12,918	14,311		15,027		15,027	15,027	15,027	
231 WC SAIF	454	492	1,242		1,255		1,255	1,255	1,255	
232 UNEMPLOYMENT COMPENSATION	-	-	2,806		2,946		2,946	2,946	2,946	
240 CONTRACTUAL EMPLOYEE BENEFITS	23,529	29,168	42,240		47,712		47,712	47,712	47,712	
311 SUBSTITUTES - CLASSIFIED	-	1,613	500		500		500	500	500	
340 TRAVEL	-	-	1,000		100		100	100	100	
410 CONSUMABLE SUPPLIES & MATERIALS	1,410	5,079	4,000		4,000		4,000	4,000	4,000	
460 NONCONSUMABLE SUPPLIES	-	3,053	1,000		1,000		1,000	1,000	1,000	
470 SOFTWARE	350	-	-		-		-	-	-	
640 DUES AND FEES	595	595	645		645		645	645	645	
SCHOOL PRINCIPAL	226,850	255,300	289,412	2.6875	307,414	2.8750	307,414	307,414	307,414	2.8750
TOTAL GENERAL FUND - ELEMENTARY	2,176,276	2,197,166	2,450,893	21.7525	2,639,550	22.4750	377,405	377,405	377,405	3.3750

**2023-24 ADOPTED BUDGET
Sisters School District
General Fund Expenditures**

MIDDLE SCHOOL

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
1121 MIDDLE/JUNIOR HIGH PROGRAMS									
111 CERTIFIED SALARIES	1,139,736	1,083,755	1,229,348	19.5000	1,374,649	19.6700	1,374,649	1,374,649	19.6700
112 CLASSIFIED SALARIES	16,060	775	28,333	0.8125	-	-	-	-	-
121 LICENSED SUBSTITUTES	1,680	2,792	5,000		5,000		5,000	5,000	
123 TEMPORARY - LICENSED	94,713	96,132	78,023	1.0000	-		-	-	
130 ADDITIONAL SALARY	5,834	2,985	4,000		5,000		5,000	5,000	
160 LEAVE BUYOUT	1,354	1,330	-		-		-	-	
211 PERS EMPLOYER CONTR	51,416	23,078	27,038		42,035		42,035	42,035	
212 PERS EMPLOYEE PICK UP	70,332	62,654	80,898		83,319		83,319	83,319	
213 PERS DEBT SERVICE RATE	163,987	131,351	141,100		150,668		150,668	150,668	
218 OPSRP EMPLOYER CONTR	61,166	22,579	30,574		63,141		63,141	63,141	
220 SOCIAL SECURITY ADMINISTRATION	94,038	89,137	103,145		106,614		106,614	106,614	
231 WC SAIF	3,686	3,352	8,460		8,742		8,742	8,742	
232 UNEMPLOYMENT COMPENSATION	1,751	-	20,225		20,905		20,905	20,905	
240 CONTRACTUAL EMPLOYEE BENEFITS	297,593	325,442	387,876		346,347		346,347	346,347	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	41,741	84,519	80,000		88,000		88,000	88,000	
324 COPIER RENTALS	8,043	283	9,000		-		-	-	
340 TRAVEL	-	29	855		2,500		2,500	2,500	
410 CONSUMABLE SUPPLIES & MATERIALS	16,037	22,705	36,000		36,000		36,000	36,000	
418 COPIES	3,884	8,637	6,000		8,000		8,000	8,000	
419 COPY PAPER	2,054	-	3,000		3,500		3,500	3,500	
420 TEXTBOOKS	-	-	3,500		4,500		4,500	4,500	
470 COMPUTER SOFTWARE	26,000	26,536	30,450		37,626		37,626	37,626	
640 DUES AND FEES	4,182	4,845	5,000		4,700		4,700	4,700	
MIDDLE/JUNIOR HIGH PROGRAMS	2,105,287	1,992,918	2,317,825	21.3125	2,391,247	19.6700	2,391,247	2,391,247	19.6700
1122 MIDDLE/JUNIOR HIGH EXTRA-CURRICULAR									
111 CERTIFIED SALARIES	37,955	45,193	46,548	0.5000	47,711	0.5000	47,711	47,711	0.5000
121 LICENSED SUBSTITUTES	-	75	-		-		-	-	
130 ADDITIONAL SALARY	16,680	55,412	66,455		63,861		63,861	63,861	
211 PERS EMPLOYER CONTR	1,451	445	4,446		4,933		4,933	4,933	
212 PERS EMPLOYEE PICK UP	2,463	4,226	5,483		5,350		5,350	5,350	
213 PERS DEBT SERVICE RATE	5,626	8,536	6,547		9,675		9,675	9,675	
218 OPSRP EMPLOYER CONTR	2,217	2,292	727		2,488		2,488	2,488	
220 SOCIAL SECURITY ADMINISTRATION	4,162	7,659	8,645		8,673		8,673	8,673	
231 WC SAIF	168	286	706		703		703	703	
232 UNEMPLOYMENT COMPENSATION	1,383	-	1,695		1,701		1,701	1,701	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	8,923	9,372		1,812		1,812	1,812	
310 INSTRUCTIONAL CONTRACTED SERVICES	-	600	3,000		1,000		1,000	1,000	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	2,000		2,500		2,500	2,500	
MIDDLE/JUNIOR HIGH EXTRA-CURRICULAR	72,104	133,647	155,623	0.5000	150,407	0.5000	150,407	150,407	0.5000

**2023-24 ADOPTED BUDGET
Sisters School District
General Fund Expenditures**

MIDDLE SCHOOL

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2410 SCHOOL PRINCIPAL									
111 CERTIFIED SALARIES	-	73,093	78,023	1.0000	81,924	1.0000	81,924	81,924	1.0000
112 CLASSIFIED SALARIES	72,145	75,346	80,018	1.8750	80,764	1.8750	80,764	80,764	1.8750
113 ADMINISTRATORS	103,942	101,365	107,447	1.0000	113,211	1.0000	113,211	113,211	1.0000
122 SUBSTITUTES - CLASSIFIED	57	-	500		500		500	500	
130 ADDITIONAL SALARY	6,034	7,060	8,729		9,750		9,750	9,750	
211 PERS EMPLOYER CONTR	5,855	9,048	9,382		14,498		14,498	14,498	
212 PERS EMPLOYEE PICK UP	10,791	15,176	16,483		16,959		16,959	16,959	
213 PERS DEBT SERVICE RATE	25,669	31,544	34,340		30,667		30,667	30,667	
218 OPSRP EMPLOYER CONTR	10,001	3,689	4,236		8,685		8,685	8,685	
220 SOCIAL SECURITY ADMINISTRATION	13,253	18,707	21,016		21,890		21,890	21,890	
231 WC SAIF	524	707	1,764		1,852		1,852	1,852	
232 UNEMPLOYMENT COMPENSATION	-	-	4,121		4,292		4,292	4,292	
240 CONTRACTUAL EMPLOYEE BENEFITS	51,816	71,301	74,977		78,576		78,576	78,576	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	1,910	2,668	1,500		1,500		1,500	1,500	
312 PROFESSIONAL DEVELOPMENT	180	-	-		-		-	-	
340 TRAVEL	637	443	700		500		500	500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	400	250	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	4,308	448	1,000		1,170		1,170	1,170	
470 SOFTWARE	-	-	-		500		500	500	
640 DUES AND FEES	844	595	900		645		645	645	
SCHOOL PRINCIPAL	308,365	411,440	445,134	3.8750	467,883	3.8750	467,883	467,883	3.8750
TOTAL GENERAL FUND - MIDDLE SCHOOL	2,493,371	2,574,101	2,968,820	26.1875	3,063,806	24.5450	3,063,806	3,063,806	24.5450

2023-24 ADOPTED BUDGET
Sisters School District
General Fund Expenditures

HIGH SCHOOL

	ACTUAL	ACTUAL	BUDGET	BUDGET FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
	2020-21	2021-22	2022-23	2022-23	2023-24	FTE	2023-24	2023-24	FTE
1131 HIGH SCHOOL PROGRAMS									
111 CERTIFIED SALARIES	1,196,338	1,238,111	1,317,017	20.0825	1,408,831	20.3100	1,408,831	1,408,831	20.3100
112 CLASSIFIED SALARIES	26,452	27,375	29,374	0.8125	29,610	0.8125	29,610	29,610	0.8125
121 LICENSED SUBSTITUTES	360	3,525	5,000		-		-	-	
123 TEMPORARY LICENSED	14,971	24,162	20,039	0.2500	23,145	0.3300	23,145	23,145	0.3300
130 ADDITIONAL SALARY	8,233	1,721	5,805		12,000		12,000	12,000	
160 LEAVE BUYOUT	3,040	1,520	-		-		-	-	
211 PERS EMPLOYER CONTR	64,294	26,704	23,434		36,689		36,689	36,689	
212 PERS EMPLOYEE PICK UP	69,863	69,235	83,282		88,547		88,547	88,547	
213 PERS DEBT SERVICE RATE	163,447	145,105	173,504		160,123		160,123	160,123	
218 OPSRP EMPLOYER CONTR	53,164	26,278	33,741		72,703		72,703	72,703	
220 SOCIAL SECURITY ADMINISTRATION	90,960	95,144	106,185		113,280		113,280	113,280	
231 WC SAIF	3,634	3,661	8,707		9,288		9,288	9,288	
232 UNEMPLOYMENT COMPENSATION	-	-	20,821		22,212		22,212	22,212	
240 CONTRACTUAL EMPLOYEE BENEFITS	298,592	327,007	410,244		409,509		409,509	409,509	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	27,625	47,527	85,000		93,000		93,000	93,000	
324 COPIER RENTALS	16,941	283	20,000		-		-	-	
340 TRAVEL	-	23	-		2,500		2,500	2,500	
374 TUITION - HEART OF OREGON	14,284	15,672	-		-		-	-	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	19,426	30,750	20,000		35,000		35,000	35,000	
410 CONSUMABLE SUPPLIES & MATERIALS	23,698	22,878	37,000		37,000		37,000	37,000	
418 COPIES	4,042	8,016	10,000		11,550		11,550	11,550	
419 COPY PAPER	2,891	-	4,000		4,000		4,000	4,000	
420 TEXTBOOKS	-	-	-		5,000		5,000	5,000	
460 NON CONSUMMABLE SUPPLIES	-	2,400	1,080		1,300		1,300	1,300	
470 COMPUTER SOFTWARE	34,765	30,096	35,155		43,322		43,322	43,322	
640 DUES AND FEES	4,902	9,827	10,000		10,000		10,000	10,000	
HIGH SCHOOL PROGRAMS	2,141,924	2,157,020	2,459,387	21.1450	2,628,609	21.4525	2,628,609	2,628,609	21.4525
1132 HIGH SCHOOL EXTRA-CURRICULAR									
111 LICENSED SALARY	36,594	37,905	39,012	0.5000	40,962	0.5000	40,962	40,962	0.5000
130 ADDITIONAL SALARY	175,379	217,914	254,474		262,963		262,963	262,963	
211 PERS EMPLOYER CONTR	11,701	6,847	6,416		11,776		11,776	11,776	
212 PERS EMPLOYEE PICK UP	8,878	9,213	11,356		12,582		12,582	12,582	
213 PERS DEBT SERVICE RATE	20,222	19,155	8,657		22,753		22,753	22,753	
218 OPSRP EMPLOYER CONTR	4,732	2,102	2,942		5,728		5,728	5,728	
220 SOCIAL SECURITY ADMINISTRATION	15,962	19,258	22,452		23,250		23,250	23,250	
231 WC SAIF	634	2,188	2,103		1,941		1,941	1,941	
232 UNEMPLOYMENT COMPENSATION	1,239	-	4,402		4,559		4,559	4,559	
240 CONTRACTUAL EMPLOYEE BENEFITS	9,575	10,101	9,372		9,822		9,822	9,822	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	60	-	-		-		-	-	
340 TRAVEL	749	1,784	7,000		5,000		5,000	5,000	
342 TRAVEL - OUT DISTRICT (STATE COMPS)	1,055	12,543	20,000		25,000		25,000	25,000	
380 NON INSTRUCTIONAL CONTRACTED SVCS	11,678	18,465	20,000		20,000		20,000	20,000	
410 CONSUMABLE SUPPLIES & MATERIALS	56	151	3,000						
460 NON CONSUMMABLE SUPPLIES	170		2,000						
HIGH SCHOOL EXTRA-CURRICULAR	298,683	357,627	413,186	0.5000	446,336	0.5000	446,336	446,336	0.5000

**2023-24 ADOPTED BUDGET
Sisters School District
General Fund Expenditures**

HIGH SCHOOL

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2410 SCHOOL PRINCIPAL									
112 CLASSIFIED SALARIES	70,876	106,670	160,103	3.9094	115,699	2.8125	115,699	115,699	2.8125
113 ADMINISTRATORS	115,142	113,200	119,992	1.0000	126,137	1.0000	126,137	126,137	1.0000
122 SUBSTITUTES - CLASSIFIED	-	31	500		500		500	500	
130 ADDITIONAL SALARY	7,459	9,722	7,283		7,650		7,650	7,650	
211 PERS EMPLOYER CONTR	895	2,289	2,372		3,540		3,540	3,540	
212 PERS EMPLOYEE PICK UP	11,577	13,861	17,921		15,431		15,431	15,431	
213 PERS DEBT SERVICE RATE	27,523	28,858	37,335		27,905		27,905	27,905	
218 OPSRP EMPLOYER CONTR	13,839	6,445	8,635		14,671		14,671	14,671	
220 SOCIAL SECURITY ADMINISTRATION	14,784	17,953	22,849		19,675		19,675	19,675	
231 WC SAIF	574	662	1,914		1,640		1,640	1,640	
232 UNEMPLOYMENT COMPENSATION	-	-	4,480		3,858		3,858	3,858	
240 CONTRACTUAL EMPLOYEE BENEFITS	33,442	42,107	88,987		46,536		46,536	46,536	
311 SUBSTITUTES	-	-	500		-		-	-	
319 INSTRUCTIONAL PROF & TECH SVCS	-	-	-		500		500	500	
340 TRAVEL	841	824	800		1,300		1,300	1,300	
380 NON INSTRUCTIONAL CONTRACTED SVCS	490	2,900	800		3,300		3,300	3,300	
410 CONSUMABLE SUPPLIES & MATERIALS	8,209	2,183	5,800		5,800		5,800	5,800	
640 DUES AND FEES	2,684	611	3,000		645		645	645	
SCHOOL PRINCIPAL	308,334	348,316	483,271	4.9094	394,787	3.8125	394,787	394,787	3.8125
TOTAL GENERAL FUND - HIGH SCHOOL	2,770,412	2,917,847	3,408,127	26.5544	3,485,252	25.7650	3,485,252	3,485,252	25.7650

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

SPECIAL SERVICES

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
1220 LIFE SKILLS - HIGH SCHOOL									
111 CERTIFIED SALARIES	73,188	75,750	78,023	1.0000	81,924	1.0000	81,924	81,924	1.0000
112 CLASSIFIED SALARIES	24,760	34,327	45,768	1.3125	47,431	1.3125	47,431	47,431	1.3125
130 ADDITIONAL SALARY	120	1,360	1,408		1,500		1,500	1,500	
160 LEAVE BUYOUT	380	-	-		-		-	-	
211 PERS EMPLOYER CONTR	3,192	1,786	1,816		2,792		2,792	2,792	
212 PERS EMPLOYEE PICK UP	5,884	6,449	7,512		7,761		7,761	7,761	
213 PERS DEBT SERVICE RATE	13,769	13,466	15,650		14,035		14,035	14,035	
218 OPSRP EMPLOYER CONTR	5,454	2,628	3,197		6,670		6,670	6,670	
220 SOCIAL SECURITY ADMINISTRATION	7,394	8,366	9,578		10,010		10,010	10,010	
231 WC SAIF	291	313	790		820		820	820	
232 UNEMPLOYMENT COMPENSATION	-	627	1,878		1,963		1,963	1,963	
240 CONTRACTUAL EMPLOYEE BENEFITS	32,429	36,567	48,984		51,338		51,338	51,338	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	1,000		1,000		1,000	1,000	
324 COPIER RENTAL	539	43	750		-		-	-	
340 TRAVEL	-	181	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	3,821	188	1,000		1,000		1,000	1,000	
418 COPIES	157	289	-		200		200	200	
LIFE SKILLS - HIGH SCHOOL	171,379	182,342	217,853	2.3125	228,945	2.3125	228,945	228,945	2.3125
1220 LIFE SKILLS - MIDDLE SCHOOL									
121 LICENSED SUBSTITUTES	-	30			-		-	-	
160 LEAVE BUYOUT	-	190			-		-	-	
212 PERS EMPLOYEE PICK UP	-	2			-		-	-	
213 PERS DEBT SERVICE RATE	-	4			-		-	-	
218 OPSRP EMPLOYER CONTR	-	1			-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	17			-		-	-	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	1,000		1,000		1,000	1,000	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	1,000		1,000		1,000	1,000	
LIFE SKILLS - MIDDLE SCHOOL	-	243	2,500	-	2,500	-	2,500	2,500	-
1220 LIFE SKILLS - ELEMENTARY SCHOOL									
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	1,000		1,000		1,000	1,000	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	-	940	1,000		1,000		1,000	1,000	
LIFE SKILLS - ELEMENTARY SCHOOL	-	940	2,500	-	2,500	-	2,500	2,500	-

2023 ADOPTED Budget Sisters School District General Fund Expenditures

SPECIAL SERVICES

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
1250 RESOURCE ROOMS-DISTRICT									
312 PROFESSIONAL DEVELOPMENT	-	-	2,000		2,000		2,000	2,000	
342 TRAVEL - PROFESIONAL DEVELOPMENT	-	350	1,000		1,000		1,000	1,000	
RESOURCE ROOMS-DISTRICT	-	350	3,000	-	3,000	-	3,000	3,000	-
1250 RESOURCE ROOMS-ELEMENTARY									
111 CERTIFIED SALARIES		73,966	76,185	1.0000	131,375	2.0000	131,375	131,375	2.0000
112 CLASSIFIED SALARIES	85,377	97,903	159,100	4.5625	125,728	3.2500	125,728	125,728	3.2500
122 CLASSIFIED SUBSTITUTES	-	854	-		-		-	-	
123 TEMPORARY CERTIFIED	-	27,401	41,154	1.0000	-		-	-	
130 ADDITIONAL SALARY	2,141	8,627	6,042		10,850		10,850	10,850	
211 PERS EMPLOYER CONTR	3,192	6,685	6,700		10,583		10,583	10,583	
212 PERS EMPLOYEE PICK UP	5,524	11,550	16,949		15,717		15,717	15,717	
213 PERS DEBT SERVICE RATE	13,064	24,162	35,310		28,422		28,422	28,422	
218 OPSRP EMPLOYER CONTR	5,007	2,941	5,873		10,049		10,049	10,049	
220 SOCIAL SECURITY ADMINISTRATION	6,682	15,540	21,610		20,498		20,498	20,498	
231 WC SAIF	313	610	1,804		1,714		1,714	1,714	
232 UNEMPLOYMENT COMPENSATION	-	-	4,237		4,019		4,019	4,019	
240 CONTRACTUAL EMPLOYEE BENEFITS	38,237	86,440	142,608		117,792		117,792	117,792	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	11,989	6,863	13,000		7,500		7,500	7,500	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	257	182	1,000		1,000		1,000	1,000	
460 NONCONSUMABLE SUPPLIES	510	-	500		500		500	500	
640 DUES & FEES	25	25	250		250		250	250	
RESOURCE ROOMS-ELEMENTARY	172,318	363,749	532,820	6.5625	486,499	5.2500	486,499	486,499	5.2500
1250 RESOURCE ROOMS - MIDDLE SCHOOL									
111 CERTIFIED SALARIES	34,072	61,092	65,230	1.0000	70,991	1.0000	70,991	70,991	1.0000
112 CLASSIFIED SALARIES	52,651	79,822	67,815	2.0313	143,485	3.6563	143,485	143,485	3.6563
130 ADDITIONAL SALARY	8,162	6,723	3,889		5,700		5,700	5,700	
212 PERS EMPLOYEE PICK UP	4,919	6,942	8,216		13,427		13,427	13,427	
213 PERS DEBT SERVICE RATE	11,582	14,480	17,117		24,280		24,280	24,280	
218 OPSRP EMPLOYER CONTR	6,568	4,102	4,519		14,926		14,926	14,926	
220 SOCIAL SECURITY ADMINISTRATION	7,089	11,214	10,476		17,119		17,119	17,119	
231 WC SAIF	281	421	894		1,426		1,426	1,426	
232 UNEMPLOYMENT COMPENSATION	-	-	2,054		3,357		3,357	3,357	
240 CONTRACTUAL EMPLOYEE BENEFITS	41,153	36,827	46,824		91,914		91,914	91,914	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	5,974	7,250	10,000		7,500		7,500	7,500	
340 TRAVEL	-	37	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	-	191	1,000		1,000		1,000	1,000	
RESOURCE ROOMS - MIDDLE SCHOOL	172,449	229,101	238,534	3.0313	395,623	4.6563	395,623	395,623	4.6563
1250 RESOURCE ROOMS - HIGH SCHOOL									
111 CERTIFIED SALARIES	52,984	56,855	60,710	1.0000	66,083	1.0000	66,083	66,083	1.0000
112 CLASSIFIED SALARIES	100,034	103,360	128,302	3.7500	131,448	3.2500	131,448	131,448	3.2500
130 ADDITIONAL SALARY	6,373	4,820	6,412		8,750		8,750	8,750	
212 PERS EMPLOYEE PICK UP	9,483	9,933	11,926		12,036		12,036	12,036	
213 PERS DEBT SERVICE RATE	22,307	20,742	10,847		21,765		21,765	21,765	
218 OPSRP EMPLOYER CONTR	11,759	5,463	6,559		13,380		13,380	13,380	
220 SOCIAL SECURITY ADMINISTRATION	11,405	12,687	15,206		16,210		16,210	16,210	
231 WC SAIF	494	491	1,283		1,365		1,365	1,365	
232 UNEMPLOYMENT COMPENSATION	1,503	3,453	2,982		3,178		3,178	3,178	
240 CONTRACTUAL EMPLOYEE BENEFITS	72,424	72,326	89,772		64,497		64,497	64,497	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	2,012	1,805	10,000		7,500		7,500	7,500	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	337	434	1,000		1,000		1,000	1,000	
RESOURCE ROOMS - HIGH SCHOOL	291,114	292,367	345,499	4.7500	347,713	4.2500	347,713	347,713	4.2500

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

SPECIAL SERVICES

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
1281 PUBLIC ALTERNATIVE PROGRAMS- HIGH SCHOOL									
374 OTHER TUITION	67,230	46,990	80,000		80,000		80,000	80,000	
380 EXPANDED OPTIONS SERVICES	1,297	6,570	10,000		10,000		10,000	10,000	
410 SUPPLIES	-	-	250		250		250	250	
PUBLIC ALTERNATIVE PROGRAMS	68,526	53,559	90,250	-	90,250	-	90,250	90,250	-
1283 DISTRICT ALTERNATIVE PROGRAMS-HIGH SCHOOL									
111 CERTIFIED SALARIES	13,180	16,977	18,133	0.3452	21,732	0.3800	21,732	21,732	0.3800
130 ADDITIONAL SALARY	1,853	1,640	-		-		-	-	
160 LEAVE BUYOUT	380	-	-		-		-	-	
211 PERS EMPLOYER CONTR	-	64	-		-		-	-	
212 PERS EMPLOYEE PICK UP	902	1,129	1,088		1,304		1,304	1,304	
213 PERS DEBT SERVICE RATE	2,091	2,354	2,267		2,358		2,358	2,358	
218 OPSRP EMPLOYER CONTR	1,118	589	598		1,450		1,450	1,450	
220 SOCIAL SECURITY ADMINISTRATION	1,063	1,391	1,387		1,663		1,663	1,663	
231 WC SAIF	45	54	114		137		137	137	
232 UNEMPLOYMENT COMPENSATION	-	-	272		326		326	326	
240 CONTRACTUAL EMPLOYEE BENEFITS	4,503	5,717	6,470		7,465		7,465	7,465	
310 INSTRUCTIONAL CONTRACTED SERVICES	9,513	-	15,000		14,000		14,000	14,000	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	105	1,828	2,000		2,000		2,000	2,000	
374 OTHER TUITION	8,957	17,610	15,069		14,500		14,500	14,500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	35,708	28,184	45,000		44,500		44,500	44,500	
410 CONSUMABLE SUPPLIES	10,230	8,850	500		500		500	500	
420 TEXTBOOKS	15,291	963	-		-		-	-	
470 SOFTWARE	982	3,210	16,740		3,540		3,540	3,540	
DISTRICT ALTERNATIVE PROGRAMS-HIGH SCHOOL	105,922	90,561	124,639	0.3452	115,474	0.3800	115,474	115,474	0.3800
1291 ENGLISH LANGUAGE LEARNER									
111 CERTIFIED SALARIES	36,594	-	-		-		-	-	
112 CLASSIFIED SALARIES	19,046	-	-		-		-	-	
121 LICENSED SUBSTITUTES	-	45	-		-		-	-	
130 ADDITIONAL SALARY	-	1,257	1,083		1,400		1,400	1,400	
160 LEAVE BUYOUT	190	-	-		-		-	-	
211 PERS EMPLOYER CONTR	464	13	-		-		-	-	
212 PERS EMPLOYEE PICK UP	3,545	15	65		84		84	84	
213 PERS DEBT SERVICE RATE	8,304	31	135		152		152	152	
218 OPSRP EMPLOYER CONTR	4,128	1	36		93		93	93	
220 SOCIAL SECURITY ADMINISTRATION	4,539	99	83		107		107	107	
231 WC SAIF	175	1	7		9		9	9	
232 UNEMPLOYMENT COMPENSATION	-	-	16		21		21	21	
240 CONTRACTUAL EMPLOYEE BENEFITS	12,024	-	-		-		-	-	
311 SUBSTITUTES	217	1,836	1,000		1,000		1,000	1,000	
340 TRAVEL	-	-	200		200		200	200	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	254	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	657	161	-		500		500	500	
420 TEXTBOOKS	-	166	200		200		200	200	
ENGLISH LANGUAGE LEARNER	89,884	3,880	2,825	-	3,766	-	3,766	3,766	-

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

SPECIAL SERVICES

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
1299 TUTORING									
123 TEMPORARY LICENSED	-	-	1,500		-		-	-	
212 PERS EMPLOYEE PICK UP	-	-	90		-		-	-	
213 PERS DEBT SERVICE RATE	-	-	188		-		-	-	
218 OPSRP EMPLOYER CONTR	-	-	50		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	-	-	115		-		-	-	
231 WC SAIF	-	-	9		-		-	-	
232 UNEMPLOYMENT COMPENSATION	-	-	23		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	500		-		-	-	
TUTORING	-	-	2,474	-	-	-	-	-	-
1430 SUMMER SCHOOL-ESY									
130 ADDITIONAL SALARY	562	2,185	5,000		-		-	-	
212 PERS EMPLOYEE PICK UP	34	131	300		-		-	-	
213 PERS DEBT SERVICE RATE	83	262	625		-		-	-	
218 OPSRP EMPLOYER CONTR	42	72	165		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	43	167	383		-		-	-	
231 WC SAIF	2	7	32		-		-	-	
232 UNEMPLOYMENT COMPENSATION	-	-	75		-		-	-	
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	25,000		10,000		10,000	10,000	
410 CONSUMABLE SUPPLIES	-	-	6,000		5,000		5,000	5,000	
SUMMER SCHOOL ESY	765	2,824	37,579	-	15,000	-	15,000	15,000	-
1490 SUMMER PROGRAMS									
130 ADDITIONAL SALARY	1,276		-		-		-	-	
212 PERS EMPLOYEE PICK UP	77		-		-		-	-	
213 PERS DEBT SERVICE RATE	188		-		-		-	-	
218 OPSRP EMPLOYER CONTR	95		-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	98		-		-		-	-	
231 WC SAIF	4		-		-		-	-	
310 INSTRUCTIONAL CONTRACTED SERVICES	-		20,000		8,000		8,000	8,000	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	1,647		-		-		-	-	
410 CONSUMABLE SUPPLIES	-	-	3,000		3,000		3,000	3,000	
SUMMER PROGRAMS	3,384	-	23,000	-	11,000	-	11,000	11,000	-

2023 ADOPTED Budget Sisters School District General Fund Expenditures

SPECIAL SERVICES

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2122 DISTRICT COUNSELING SERVICES									
311 SUBSTITUTES	-	1,032	4,000		4,000		4,000	4,000	
312 STAFF DEVELOPMENT	-	-	2,000		2,000		2,000	2,000	
340 TRAVEL	-	-	1,000		500		500	500	
410 CONSUMABLE SUPPLIES	1,786	1,051	1,000		1,000		1,000	1,000	
470 SOFTWARE	-	2,259	2,500		2,500		2,500	2,500	
DISTRICT COUNSELING SERVICES	1,786	4,342	10,500	-	10,000	-	10,000	10,000	-
2122 COUNSELING SERVICES- ELEMENTARY									
111 CERTIFIED SALARIES	13,626		-		-		-	-	
130 ADDITIONAL SALARY	1,793		-		-		-	-	
160 LEAVE BUYOUT	190	190	-		-		-	-	
212 PERS EMPLOYEE PICK UP	925		-		-		-	-	
213 PERS DEBT SERVICE RATE	2,157		-		-		-	-	
218 OPSRP EMPLOYER CONTR	1,147		-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	1,118	15	-		-		-	-	
231 WC SAIF	45		-		-		-	-	
240 CONTRACTUAL EMPLOYEE BENEFITS	3,363		-		-		-	-	
311 SUBSTITUTES	-	-	-		-		-	-	
COUNSELING SERVICES- ELEMENTARY	24,364	205	-	-	-	-	-	-	-
2122 COUNSELING SERVICES-MIDDLE SCHOOL									
111 CERTIFIED SALARIES	57,323	31,860	54,719	0.7900	52,833	0.7900	52,833	52,833	0.7900
123 TEMPORARY LICENSED	-	13,479	-		-		-	-	
130 ADDITIONAL SALARY	3,536	4,467	3,102		3,234		3,234	3,234	
212 PERS EMPLOYEE PICK UP	3,868	3,135	3,685		3,364		3,364	3,364	
213 PERS DEBT SERVICE RATE	9,029	6,564	7,678		6,083		6,083	6,083	
218 OPSRP EMPLOYER CONTR	4,796	1,724	2,027		3,740		3,740	3,740	
220 SOCIAL SECURITY ADMINISTRATION	4,885	3,982	4,699		4,289		4,289	4,289	
231 WC SAIF	188	147	387		353		353	353	
232 UNEMPLOYMENT COMPENSATION	-	-	921		841		841	841	
240 CONTRACTUAL EMPLOYEE BENEFITS	3,614	7,135	18,408		15,519		15,519	15,519	
COUNSELING SERVICES-MIDDLE SCHOOL	87,240	72,493	95,626	0.7900	90,256	0.7900	90,256	90,256	0.7900
2122 COUNSELING SERVICES-HIGH SCHOOL									
111 CERTIFIED SALARIES	89,316	95,509	102,019	2.0000	61,495	1.0000	61,495	61,495	1.0000
130 ADDITIONAL SALARY	4,701	5,087	6,196		4,293		4,293	4,293	
160 LEAVE BUYOUT	380	190	-		-		-	-	
211 PERS EMPLOYER CONTR	155	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	6,859	6,110	6,709		4,103		4,103	4,103	
213 PERS DEBT SERVICE RATE	13,673	13,094	7,330		7,420		7,420	7,420	
218 OPSRP EMPLOYER CONTR	7,263	3,354	3,690		4,561		4,561	4,561	
220 SOCIAL SECURITY ADMINISTRATION	7,497	7,909	8,554		5,308		5,308	5,308	
231 WC SAIF	293	298	705		436		436	436	
232 UNEMPLOYMENT COMPENSATION	-	-	1,677		1,041		1,041	1,041	
240 CONTRACTUAL EMPLOYEE BENEFITS	20,426	21,389	22,368		3,624		3,624	3,624	
COUNSELING SERVICES-HIGH SCHOOL	150,563	152,939	159,248	2.0000	92,282	1.0000	92,282	92,282	1.0000
2129 SOCIAL EMOTIONAL LEARNING									
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	4,000		3,400		3,400	3,400	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	4,000		3,700		3,700	3,700	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	4,702		4,202		4,202	4,202	
SOCIAL EMOTIONAL LEARNING	-	-	12,702	-	11,302	-	11,302	11,302	-

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

SPECIAL SERVICES

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2134 NURSE SERVICES - ELEMENTARY									
111 CERTIFIED SALARIES	30,638	41,446	44,082	0.8000	46,286	0.8000	46,286	46,286	0.8000
130 ADDITIONAL SALARY	-	510	2,000		1,000		1,000	1,000	
212 PERS EMPLOYEE PICK UP	731	1,257	2,765		2,993		2,993	2,993	
213 PERS DEBT SERVICE RATE	1,583	2,571	5,760		5,413		5,413	5,413	
218 OPSRP EMPLOYER CONTR	906	691	1,521		3,327		3,327	3,327	
220 SOCIAL SECURITY ADMINISTRATION	1,707	3,206	3,525		3,893		3,893	3,893	
231 WC SAIF	91	127	290		320		320	320	
232 UNEMPLOYMENT COMPENSATION	-	-	691		763		763	763	
240 CONTRACTUAL EMPLOYEE BENEFITS	11,823	8,416	18,744		3,624		3,624	3,624	
311 SUBSTITUTES	7,563	2,259	1,000		1,000		1,000	1,000	
340 TRAVEL	35	977	500		500		500	500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	132	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	500		500		500	500	
NURSE SERVICES - ELEMENTARY	55,207	61,459	81,379	0.8000	69,620	0.8000	69,620	69,620	0.8000
2134 NURSE SERVICES - MIDDLE SCHOOL									
111 CERTIFIED SALARIES	25,844	26,749	27,552	0.5000	28,929	0.5000	28,929	28,929	0.5000
190 LEAVE BUYOUT	190	-	-						
212 PERS EMPLOYEE PICK UP	1,551	1,605	1,653		1,736		1,736	1,736	
213 PERS DEBT SERVICE RATE	3,616	3,361	3,444		3,139		3,139	3,139	
218 OPSRP EMPLOYER CONTR	1,923	883	909		1,930		1,930	1,930	
220 SOCIAL SECURITY ADMINISTRATION	1,849	1,929	2,108		2,213		2,213	2,213	
231 WC SAIF	77	77	174		182		182	182	
232 UNEMPLOYMENT COMPENSATION	-	-	413		434		434	434	
240 CONTRACTUAL EMPLOYEE BENEFITS	8,407	8,887	9,372		9,822		9,822	9,822	
311 SUBSTITUTES	-	-	1,000		1,000		1,000	1,000	
340 TRAVEL	-	-	500		250		250	250	
410 CONSUMABLE SUPPLIES & MATERIALS	456	462	500		500		500	500	
NURSE SERVICES - MIDDLE SCHOOL	43,912	43,953	47,625	0.5000	50,135	0.5000	50,135	50,135	0.5000
2134 NURSE SERVICES - HIGH SCHOOL									
111 CERTIFIED SALARIES	25,844	26,749	32,552	0.5000	28,929	0.5000	28,929	28,929	0.5000
130 ADDITIONAL SALARY	-	758	-		7,000		7,000	7,000	
212 PERS EMPLOYEE PICK UP	1,551	1,758	1,953		2,156		2,156	2,156	
213 PERS DEBT SERVICE RATE	3,616	3,454	4,069		3,898		3,898	3,898	
218 OPSRP EMPLOYER CONTR	1,923	863	1,074		2,396		2,396	2,396	
220 SOCIAL SECURITY ADMINISTRATION	1,834	1,984	2,490		2,749		2,749	2,749	
231 WC SAIF	77	79	205		226		226	226	
232 UNEMPLOYMENT COMPENSATION	-	-	488		539		539	539	
240 CONTRACTUAL EMPLOYEE BENEFITS	8,407	8,887	9,372		9,822		9,822	9,822	
311 SUBSTITUTES	-	-	1,000		1,000		1,000	1,000	
340 TRAVEL	-	-	-		250		250	250	
410 CONSUMABLE SUPPLIES & MATERIALS	2,010	677	500		1,000		1,000	1,000	
NURSE SERVICES - HIGH SCHOOL	45,262	45,209	53,704	0.5000	59,965	0.5000	59,965	59,965	0.5000

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

SPECIAL SERVICES

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2140 PSYCHOLOGICAL SERVICES									
111 CERTIFIED SALARIES	29,823	47,154	50,349	0.8000	66,081	0.8000	66,081	66,081	0.8000
130 ADDITIONAL SALARY	-	405			-		-	-	
212 PERS EMPLOYEE PICK UP	1,880	3,125	3,237		3,965		3,965	3,965	
213 PERS DEBT SERVICE RATE	4,350	6,529	6,744		7,170		7,170	7,170	
218 OPSRP EMPLOYER CONTR	2,331	1,718	1,780		4,408		4,408	4,408	
220 SOCIAL SECURITY ADMINISTRATION	2,368	3,331	4,127		5,055		5,055	5,055	
231 WC SAIF	95	135	340		417		417	417	
232 UNEMPLOYMENT COMPENSATION	-	-	809		991		991	991	
240 CONTRACTUAL EMPLOYEE BENEFITS	7,126	14,222	22,344		19,644		19,644	19,644	
311 SUBSTITUTES	-	-	1,500		1,500		1,500	1,500	
340 TRAVEL	-	-	500		500		500	500	
345 REGISTRATIONS	-	58	100		300		300	300	
380 CONTRACTED SERVICES	6,545	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	-	1,188	6,000		-		-	-	
2148 OTHER PSYCHOLOGICAL SERVICES									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	12,794	-	2,000		-		-	-	
PSYCHOLOGICAL SERVICES	67,312	77,865	99,830	0.8000	110,030	0.8000	110,030	110,030	0.8000
2152 SPEECH PATHOLOGY SERVICES									
111 CERTIFIED SALARIES	47,517	50,999	54,467	1.0000	59,297	1.0000	59,297	59,297	1.0000
112 CLASSIFIED SALARIES	-	22,793	26,310	0.8125	27,931	0.8125	27,931	27,931	0.8125
130 ADDITIONAL SALARY	300	207	-		-		-	-	
212 PERS EMPLOYEE PICK UP	1,278	3,683	5,063		5,450		5,450	5,450	
213 PERS DEBT SERVICE RATE	2,769	7,732	10,547		9,855		9,855	9,855	
218 OPSRP EMPLOYER CONTR	1,585	2,026	2,784		6,058		6,058	6,058	
220 SOCIAL SECURITY ADMINISTRATION	3,910	5,860	6,455		6,948		6,948	6,948	
231 WC SAIF	153	227	532		570		570	570	
232 UNEMPLOYMENT COMPENSATION	-	-	1,266		1,362		1,362	1,362	
240 CONTRACTUAL EMPLOYEE BENEFITS	3,314	21,729	22,368		23,268		23,268	23,268	
311 SUBSTITUTES	-	-	1,500		1,500		1,500	1,500	
340 TRAVEL	-	-	500		500		500	500	
410 CONSUMABLE SUPPLIES & MATERIALS	312	845	1,000		1,000		1,000	1,000	
470 SOFTWARE	399	60	500		60		60	60	
SPEECH PATHOLOGY SERVICES	61,537	116,160	133,291	1.8125	143,799	1.8125	143,799	143,799	1.8125

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

SPECIAL SERVICES

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2190 STUDENT SUPPORT SERVICE									
112 CLASSIFIED SALARIES	16,168	35,751	19,181	0.4688	39,235	0.9375	39,235	39,235	0.9375
113 ADMINISTRATORS	64,713	100,667	106,954	1.0000	115,731	1.0000	115,731	115,731	1.0000
190 ADDITIONAL SALARY	-	-	-		500		500	500	
211 PERS EMPR CONTRIBUTION	8,341	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	970	8,181	7,568		9,328		9,328	9,328	
213 PERS DEBT SERVICE RATE	2,302	16,980	15,767		16,868		16,868	16,868	
218 OPSRP EMPLOYER CONTR	1,203	4,502	4,162		10,370		10,370	10,370	
220 SOCIAL SECURITY ADMINISTRATION	5,260	10,326	9,649		11,893		11,893	11,893	
231 WC SAIF	235	386	796		989		989	989	
232 UNEMPLOYMENT COMPENSATION	-	-	1,892		2,332		2,332	2,332	
240 CONTRACTUAL EMPLOYEE BENEFITS	24,521	32,635	28,116		39,288		39,288	39,288	
312 PROFESSIONAL DEVELOPMENT	201	1,247	2,000		2,000		2,000	2,000	
340 TRAVEL	719	884	500		500		500	500	
353 POSTAGE	138	389	750		-		-	-	
354 ADVERTISING	-	63	750		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	750	917	500		500		500	500	
470 COMPUTER SOFTWARE	1,855	2,066	2,000		4,750		4,750	4,750	
640 DUES & FEES	595	595	645		645		645	645	
STUDENT SUPPORT SERVICE	127,970	215,590	201,231	1.4688	254,928	1.9375	254,928	254,928	1.9375
2230 STUDENT INFORMATION SERVICES									
410 CONSUMABLE SUPPLIES	1,210	918	1,000		-		-	-	
470 SOFTWARE	-	-	-		-		-	-	
STUDENT INFORMATION SERVICES	1,210	918	1,000	-	-	-	-	-	-
2680 INTERPRETING SERVICES									
130 ADDITIONAL SALARY	-	-	500		500		500	500	
212 PERS EMPLOYEE PICK UP	-	-	30		30		30	30	
213 PERS DEBT SERVICE RATE	-	-	63		54		54	54	
218 OPSRP EMPLOYER CONTR	-	-	17		33		33	33	
220 SOCIAL SECURITY ADMINISTRATION	-	-	38		38		38	38	
231 WC SAIF	-	-	3		3		3	3	
232 UNEMPLOYMENT COMPENSATION	-	-	8		8		8	8	
INTERPRETING SERVICES	-	-	658	-	666	-	666	666	-
TOTAL GENERAL FUND - SPECIAL SERVICES	1,742,104	2,011,048	2,520,267	25.6728	2,595,253	24.9888	2,595,253	2,595,253	24.9888

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

DISTRICT SERVICES

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2119 ALL STUDENTS BELONG									
111 CERTIFIED SALARIES	-	37,875	39,012	0.5000	40,962	0.5000	40,962	40,962	0.5000
212 PERS EMPLOYEE PICKUP	-	2,272	2,341		2,458		2,458	2,458	
213 PERS DEBT SERVICE RATE	-	4,760	-		4,444		4,444	4,444	
218 OPSRP EMPLOYER CONTRIBUTION	-	1,250	1,287		2,732		2,732	2,732	
220 SOCIAL SECURITY ADMINISTRATION	-	2,592	2,984		3,134		3,134	3,134	
231 WC SAIF	-	105	246		254		254	254	
232 UNEMPLOYEMENT COMPENSATION	-	-	585		614		614	614	
311 SUBSTITUTES	-	8,887	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	-	105	1,000		500		500	500	
ALL STUDENTS BELONG	-	57,846	47,455	0.5000	55,099	0.5000	55,099	55,099	0.5000
2240 INSTRUCTIONAL STAFF DEVELOPMENT									
130 ADDITIONAL SALARY	-	4,798	12,000		12,000		12,000	12,000	
211 PERS EMPLOYER CONTRIBUTION	-	125	-		-		-	-	
212 PERS EMPLOYEE PICKUP	-	260	720		720		720	720	
213 PERS DEBT SERVICE RATE	-	529	1,500		1,302		1,302	1,302	
218 OPSRP EMPLOYER CONTRIBUTION	-	84	396		800		800	800	
220 SOCIAL SECURITY ADMINISTRATION	-	356	918		918		918	918	
231 WC SAIF	-	14	76		74		74	74	
232 UNEMPLOYEMENT COMPENSATION	-	-	180		180		180	180	
311 SUBSTITUTES	-	-	5,000		3,500		3,500	3,500	
312 PROFESSIONAL DEVELOPMENT	30,979	38,846	40,000		30,000		30,000	30,000	
318 NON-INSTRUCTIONAL PROFESSIONAL DEVELOPMENT	-	3,600	5,000		5,000		5,000	5,000	
319 TUITION REIMBURSEMENT	3,930	-	-		10,000		10,000	10,000	
340 TRAVEL	3,838	28,122	10,000		17,000		17,000	17,000	
345 REGISTRATIONS	7,139	9,556	10,000		10,000		10,000	10,000	
410 CONSUMABLE SUPPLIES & MATERIALS	3,617	917	1,000		-		-	-	
INSTRUCTIONAL STAFF DEVELOPMENT	49,503	87,208	86,790	-	91,495	-	91,495	91,495	-

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

DISTRICT SERVICES

	ACTUAL	ACTUAL	BUDGET	BUDGET FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
	2020-21	2021-22	2022-23	FTE	2023-24	FTE	2023-24	2023-24	FTE
2310 BOARD OF EDUCATION SERVICES									
118 CONFIDENTIAL SALARIES	19,000	23,296	24,150	0.5000	24,150	0.5000	24,150	24,150	0.5000
122 SUBSTITUTES	-	403	-		-		-	-	
212 PERS EMPLOYEE PICKUP	1,140	1,383	1,449		1,449		1,449	1,449	
213 PERS DEBT SERVICE RATE	2,712	2,864	3,019		2,620		2,620	2,620	
218 OPSRP EMPLOYER CONTRIBUTION	1,414	761	797		1,611		1,611	1,611	
220 SOCIAL SECURITY ADMINISTRATION	1,431	1,696	1,847		1,847		1,847	1,847	
231 WC SAIF	60	70	152		150		150	150	
232 UNEMPLOYEMENT COMPENSATION	-	-	362		362		362	362	
240 CONTRACTUAL EMPLOYEE BENEFITS	8,407	8,834	9,372		9,822		9,822	9,822	
324 COPIER RENTALS	1,072	70	2,000		-		-	-	
340 TRAVEL	-	-	500		500		500	500	
353 POSTAGE	-	-	250		-		-	-	
354 ADVERTISING	623	523	2,000		2,000		2,000	2,000	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	1,018	3,283	10,000		14,000		14,000	14,000	
381 AUDIT SERVICES	10,000	20,000	22,000		25,000		25,000	25,000	
382 LEGAL SERVICES	800	800	1,500		2,500		2,500	2,500	
388 ELECTION SERVICES	2,983	-	5,000		5,000		5,000	5,000	
410 CONSUMABLE SUPPLIES & MATERIALS	999	1,072	3,000		3,000		3,000	3,000	
418 COPIES	972	1,429	1,500		2,000		2,000	2,000	
419 COPIER PAPER	-	-	-		1,750		1,750	1,750	
640 DUES & FEES	4,649	4,839	10,000		6,000		6,000	6,000	
653 PROPERTY INSURANCE PREMIUMS	150,188	174,163	185,000		218,488		218,488	218,488	
659 OTHER INSURANCE & JUDGEMENTS	-	1,090	3,000		3,000		3,000	3,000	
670 TAXES & LICENSES	71	-	100		100		100	100	
BOARD OF EDUCATION SERVICES	207,537.24	246,574.36	286,999	0.5000	325,350	0.5000	325,350	325,350	0.5000
2320 EXECUTIVE ADMINISTRATIVE SERVICES									
112 CLASSIFIED SALARIES	-	-	7,500	0.2500	-		-	-	
113 ADMINISTRATORS	136,250	142,250	150,785	1.0000	154,613	1.0000	154,613	154,613	1.0000
118 CONFIDENTIAL SALARIES	19,000	22,912	24,150	0.5000	24,150	0.5000	24,150	24,150	0.5000
130 ADDITIONAL SALARY	11,020	16,271	10,800		16,300		16,300	16,300	
170 ANNUITY	15,600	20,400	20,400		20,400		20,400	20,400	
211 PERS EMPLOYER CONTRIBUTION	19,911	10,777	10,358		15,731		15,731	15,731	
212 PERS EMPLOYEE PICKUP	10,408	11,447	12,818		12,598		12,598	12,598	
213 PERS DEBT SERVICE RATE	24,729	23,730	26,704		22,781		22,781	22,781	
218 OPSRP EMPLOYER CONTRIBUTION	1,414	748	1,718		2,971		2,971	2,971	
220 SOCIAL SECURITY ADMINISTRATION	12,574	13,685	16,343		16,483		16,483	16,483	
231 WC SAIF	485	504	1,344		1,353		1,353	1,353	
232 UNEMPLOYEMENT COMPENSATION	-	-	3,205		3,232		3,232	3,232	
240 CONTRACTUAL EMPLOYEE BENEFITS	32,421	33,888	32,802		29,466		29,466	29,466	
324 COPIER RENTALS	1,072	50	1,500		-		-	-	
340 TRAVEL	-	3,279	5,000		5,000		5,000	5,000	
353 POSTAGE	9,717	8,483	12,000		14,500		14,500	14,500	
410 CONSUMABLE SUPPLIES & MATERIALS	1,467	228	4,000		4,000		4,000	4,000	
418 COPIES	972	1,429	1,500		2,000		2,000	2,000	
419 COPIER PAPER	-	-	-		1,750		1,750	1,750	
470 SOFTWARE	7,088	7,215	7,500		4,000		4,000	4,000	
640 DUES & FEES	885	1,175	3,000		2,000		2,000	2,000	
EXECUTIVE ADMINISTRATIVE SERVICES	305,012	318,471	353,426	1.7500	353,328	1.5000	353,328	353,328	1.5000

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

DISTRICT SERVICES

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2323 DESCHUTES COUNTY RELATION									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	50,310	38,418	80,000		80,000		80,000	80,000	
DESCHUTES COUNTY RELATION	50,310	38,418	80,000	-	80,000	-	80,000	80,000	-
2520 FISCAL SERVICES									
112 CLASSIFIED SALARIES	34,403	22,874	59,982	1.3500	-		-	-	
114 MANAGERIAL SALARIES	74,500	78,355	83,056	1.0000	91,728	1.0000	91,728	91,728	1.0000
118 CONFIDENTIAL SALARIES	-	16,779			46,785	0.8500	46,785	46,785	0.8500
211 PERS EMPLOYER CONTRIBUTION	9,603	5,023	5,324		8,723		8,723	8,723	
212 PERS EMPLOYEE PICKUP	1,434	6,814	8,582		8,311		8,311	8,311	
213 PERS DEBT SERVICE RATE	15,546	14,671	17,880		15,029		15,029	15,029	
218 OPSRP EMPLOYER CONTRIBUTION	2,560	1,309	1,979		3,121		3,121	3,121	
220 SOCIAL SECURITY ADMINISTRATION	8,066	8,644	10,942		10,596		10,596	10,596	
231 WC SAIF	(579)	(1,642)	902		869		869	869	
232 UNEMPLOYEMENT COMPENSATION	-	-	2,146		2,078		2,078	2,078	
240 CONTRACTUAL EMPLOYEE BENEFITS	31,930	33,152	44,048		36,341		36,341	36,341	
324 RENTALS	-	107			-		-	-	
340 TRAVEL	353	-	2,000		2,000		2,000	2,000	
353 POSTAGE	-	359	500		500		500	500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	2,561	2,966	3,500		3,200		3,200	3,200	
410 CONSUMABLE SUPPLIES & MATERIALS	1,052	1,151	3,000		3,000		3,000	3,000	
460 NON CONSUMABLE SUPPLIES	-	-	500		500		500	500	
470 SOFTWARE	22,325	28,943	31,200		38,050		38,050	38,050	
480 COMPUTER HARDWARE	270	-	-		-		-	-	
640 DUES & FEES	600	620	800		800		800	800	
644 BANK FEES	2	62	745		-		-	-	
FISCAL SERVICES	204,624	220,186	277,087	2.3500	271,630	1.8500	271,630	271,630	1.8500
2640 HUMAN RESOURCES									
112 CLASSIFIED SALARIES	-	-	7,500	0.2500	-		-	-	
113 ADMINISTRATOR SALARIES	-	113,200	119,992	1.0000	126,137	1.0000	126,137	126,137	1.0000
118 CONFIDENTIAL SALARIES	53,508	55,920	58,716	1.0000	63,588	1.0000	63,588	63,588	1.0000
130 ADDITIONAL SALARIES	-	3,600	3,600		3,600		3,600	3,600	
160 LEAVE BUYBACK	-	-	9,000		9,000		9,000	9,000	
170 ANNUITY	-	3,600	3,600		3,600		3,600	3,600	
212 PERS EMPLOYEE PICKUP	2,277	10,579	12,360		12,572		12,572	12,572	
213 PERS DEBT SERVICE RATE	3,955	21,908	25,751		22,733		22,733	22,733	
218 OPSRP EMPLOYER CONTRIBUTION	2,124	5,819	6,798		14,060		14,060	14,060	
220 SOCIAL SECURITY ADMINISTRATION	4,190	13,221	15,760		16,029		16,029	16,029	
231 WC SAIF	172	492	1,298		1,319		1,319	1,319	
232 UNEMPLOYEMENT COMPENSATION	600	600	3,090		3,143		3,143	3,143	
240 CONTRACTUAL EMPLOYEE BENEFITS	6,208	24,005	27,054		23,268		23,268	23,268	
340 TRAVEL	299	427	2,000		2,000		2,000	2,000	
354 ADVERTISING	1,085	2,974	4,000		4,750		4,750	4,750	
389 FINGERPRINTING	2,006	2,107	15,000		10,000		10,000	10,000	
410 CONSUMABLE SUPPLIES & MATERIALS	2,703	1,774	3,000		3,000		3,000	3,000	
419 HIRING SUPPLIES	-	1,415	5,000		5,000		5,000	5,000	
470 SOFTWARE	7,088	9,931	10,500		7,600		7,600	7,600	
640 DUES & FEES	1,000	2,783	3,000		3,000		3,000	3,000	
HUMAN RESOURCES	87,214	274,353	337,020	2.2500	334,399	2.0000	334,399	334,399	2.0000

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

DISTRICT SERVICES

	ACTUAL	ACTUAL	BUDGET	BUDGET FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
	2020-21	2021-22	2022-23	FTE	2023-24	FTE	2023-24	2023-24	FTE
2645 HEALTH SERVICES									
240 CONTRACTUAL EMPLOYEE BENEFITS	1,440	1,502	1,440		-		-	-	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	1,725	2,113	5,000		4,000		4,000	4,000	
HEALTH SERVICES	3,165	3,615	6,440	-	4,000	-	4,000	4,000	-
2660 TECHNOLOGY SERVICES									
111 CERTIFIED SALARIES	73,188	75,750	78,023	1.0000	81,924	1.0000	81,924	81,924	1.0000
112 CLASSIFIED SALARIES	64,106	66,352	70,429	1.0000	71,760	1.0000	71,760	71,760	1.0000
114 MANAGERIAL SALARIES	80,000	84,000	89,040	1.0000	91,728	1.0000	91,728	91,728	1.0000
130 ADDITIONAL SALARIES	2,640	9,855	2,450		3,600		3,600	3,600	
211 PERS EMPLOYER CONTRIBUTION	19,770	10,654	10,709		16,514		16,514	16,514	
212 PERS EMPLOYEE PICKUP	13,067	13,971	14,397		14,941		14,941	14,941	
213 PERS DEBT SERVICE RATE	30,880	29,013	29,993		27,018		27,018	27,018	
218 OPSRP EMPLOYER CONTRIBUTION	4,792	2,200	2,405		5,027		5,027	5,027	
220 SOCIAL SECURITY ADMINISTRATION	16,064	17,478	18,356		19,049		19,049	19,049	
231 WC SAIF	640	657	1,505		1,567		1,567	1,567	
232 UNEMPLOYEMENT COMPENSATION	-	-	3,599		3,735		3,735	3,735	
240 CONTRACTUAL EMPLOYEE BENEFITS	50,448	53,483	56,232		58,932		58,932	58,932	
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	1,500		1,500		1,500	1,500	
318 PROF & IMPROVE COSTS NON-INSTRUCTIONAL	2,185	3,760	2,500		2,500		2,500	2,500	
322 REPAIRS	16,139	11,975	10,000		10,000		10,000	10,000	
340 TRAVEL	-	-	1,500		1,500		1,500	1,500	
351 TELEPHONE	93,482	42,943	45,000		47,500		47,500	47,500	
353 POSTAGE	21	39	200		200		200	200	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	10,944	35,921	10,000		10,000		10,000	10,000	
410 CONSUMABLE SUPPLIES & MATERIALS	6,821	6,450	6,500		6,500		6,500	6,500	
412 REPAIR PARTS	-	1,295	3,500		3,500		3,500	3,500	
460 NON CONSUMMABLE SUPPLIES	319	1,407	3,057		3,557		3,557	3,557	
461 TELEPHONE SM EQUIPMENT	-	-	500		-		-	-	
470 SOFTWARE	85,944	60,874	84,000		82,297		82,297	82,297	
480 COMPUTER HARDWARE	481,497	349,219	258,000		258,000		258,000	258,000	
480 1 TO 1 COMPUTER HARDWARE	363	-	150,000		124,743		124,743	124,743	
550 DEPRECIABLE TECHNOLOGY	26,602	-	-		-		-	-	
591 COPIER LEASES	-	68,736	-		8,912		8,912	8,912	
640 DUES & FEES	150	150	500		500		500	500	
2661 TECHNOLOGY - OTHER									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	60,000		-		-	-	
TECHNOLOGY SERVICES	1,080,060	946,180	1,013,894	3.0000	957,004	3.0000	957,004	957,004	3.0000
2690 STUDENT INFORMATION REPORTING									
112 CLASSIFIED SALARIES	22,089	22,862	24,472	0.5000	56,672	1.0000	56,672	56,672	1.0000
130 ADDITIONAL SALARIES	1,126	1,452	1,468		-		-	-	
211 PERS EMPLOYER CONTRIBUTION	2,992	1,559	1,569		5,389		5,389	5,389	
212 PERS EMPLOYEE PICKUP	1,393	1,459	1,556		3,400		3,400	3,400	
213 PERS DEBT SERVICE RATE	3,319	3,015	3,243		6,149		6,149	6,149	
218 OPSRP EMPLOYER CONTRIBUTION	-	-	48		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	1,584	1,697	1,984		4,335		4,335	4,335	
231 WC SAIF	68	68	164		352		352	352	
232 UNEMPLOYEMENT COMPENSATION	-	-	389		850		850	850	
240 CONTRACTUAL EMPLOYEE BENEFITS	9,768	9,465	9,360		19,634		19,634	19,634	
340 TRAVEL	-	-	500		500		500	500	
470 SOFTWARE	-	-	7,000		3,500		3,500	3,500	
STUDENT INFORMATION REPORTING	42,338	41,577	51,754	0.5000	100,782	1.0000	100,782	100,782	1.0000

**2023 ADOPTED Budget
Sisters School District
General Fund Expenditures**

DISTRICT SERVICES									
	ACTUAL	ACTUAL	BUDGET	BUDGET FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
	2020-21	2021-22	2022-23	FTE	2023-24	FTE	2023-24	2023-24	FTE
3390 COMMUNITY SERVICES									
389 MAC SURVEY FEES	69,639	47,331	100,000		60,000		60,000	60,000	
410 CONSUMABLE SUPPLIES	-	-	1,000						
COMMUNITY SERVICES	69,639	47,331	101,000	-	60,000	-	60,000	60,000	-
5110 LONG TERM DEBT SERVICE									
610 REDEMPTION OF PRINCIPAL	-	22,370	25,000		57,000		57,000	57,000	
620 INTEREST	-	257	10,000		5,500		5,500	5,500	
622 BUS & GARAGE INTEREST	-	-	-		-		-	-	
LONG TERM DEBT SERVICE	-	22,627.07	35,000	-	62,500	-	62,500	62,500	-
5120 SHORT TERM DEBT RETIREMENT									
610 REDEMPTION OF PRINCIPAL - TAN	495,000		-		-		-	-	
621 INTEREST - TAN	5,693		-		-		-	-	
SHORT TERM DEBT RETIREMENT	500,693	-	-	-	-	-	-	-	-
5200 TRANSFER OF FUNDS									
711 TRANSFER TO NUTRITION SERVICES	52,599	51,714	100,000		125,000		125,000	125,000	
712 OTHER TRANSFERS	-	275,000	-		300,000		300,000	300,000	
TRANSFER OF FUNDS	52,599	326,714	100,000	-	425,000	-	425,000	425,000	-
6000 OPERATING CONTINGENCIES									
810 OPERATING CONTINGENCIES	-	-	1,140,000		1,240,000		1,240,000	1,240,000	
OPERATING CONTINGENCIES	-	-	1,140,000	-	1,240,000	-	1,240,000	1,240,000	-
7000 UNAPPROPRIATED ENDING FUND BLANACE									
820 RESERVED FOR NEXT YEAR	-	-	300,000		400,000		400,000	400,000	
UNAPPROPRIATED ENDING FUND BLANACE	-	-	300,000	-	400,000	-	400,000	400,000	-
TOTAL GENERAL FUND - DISTRICT	2,652,695	2,631,099	4,216,864	10.8500	4,760,586	10.3500	4,760,586	4,760,586	10.3500

**2023-24 ADOPTED Budget
Sisters School District
General Fund Expenditures**

FACILITIES & MAINTENANCE

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2540 FACILITIES										
112 CLASSIFIED SALARIES	263,257	296,187	406,512	8.0000	411,660	8.0000	411,660	411,660	411,660	8.0000
114 MANAGERIAL SALARIES	42,500	44,000	46,640	0.5000	48,825	0.5000	48,825	48,825	48,825	0.5000
122 SUBSTITUTES - CLASSIFIED	14,732	11,800	25,000		25,000		25,000	25,000	25,000	
124 TEMPORARY - CLASSIFIED	5,265	-	-		-		-	-	-	
130 ADDITIONAL SALARY	2,100	1,800	31,800		32,000		32,000	32,000	32,000	
211 PERS - EMPLOYER CONTR	6,595	3,916	3,079		4,776		4,776	4,776	4,776	
212 PERS EMPLOYEE PICKUP	17,766	20,221	31,065		31,301		31,301	31,301	31,301	
213 PERS DEBT SERVICE RATE	42,212	41,873	64,719		56,603		56,603	56,603	56,603	
218 OPSRP EMPLOYER CONTRIBUTION	18,835	9,495	15,501		31,446		31,446	31,446	31,446	
220 SOCIAL SECURITY ADMINISTRATION	24,212	26,316	39,608		39,909		39,909	39,909	39,909	
231 WC SAIF	6,807	6,981	16,003		16,179		16,179	16,179	16,179	
232 UNEMPLOYMENT COMPENSATION	11,880	-	7,766		7,825		7,825	7,825	7,825	
240 CONTRACTUAL EMPLOYEE BENEFITS	103,428	111,346	110,940		161,364		161,364	161,364	161,364	
312 PROFESSIONAL DEVELOPMENT	3,906	280	5,000		5,000		5,000	5,000	5,000	
322 REPAIRS	78,525	70,017	125,000		131,500		131,500	131,500	131,500	
324 RENTALS	890	1,232	-		-		-	-	-	
325 ELECTRICITY	169,081	180,824	200,000		225,000		225,000	225,000	225,000	
326 FUEL	124,791	148,577	250,000		200,000		200,000	200,000	200,000	
327 WATER AND SEWER	55,589	43,954	65,000		60,000		60,000	60,000	60,000	
328 GARBAGE	40,213	54,775	50,000		55,000		55,000	55,000	55,000	
340 TRAVEL	1,625	-	3,000		3,000		3,000	3,000	3,000	
351 TELEPHONE	1,631	1,643	3,500		3,500		3,500	3,500	3,500	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	55,617	41,102	50,000		50,000		50,000	50,000	50,000	
410 CONSUMABLE SUPPLIES & MATERIALS	59,658	87,100	60,000		60,000		60,000	60,000	60,000	
460 NON CONSUMABLE SUPPLIES	4,721	8,520	7,000		7,000		7,000	7,000	7,000	
470 COMPUTER SOFTWARE	11,217	11,632	12,500		15,000		15,000	15,000	15,000	
541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	-	-	-		5,000		5,000	5,000	5,000	
640 DUES & FEES	904	528	1,000		1,000		1,000	1,000	1,000	
FACILITIES	1,167,957	1,224,121	1,630,633	8.5000	1,687,888	8.5000	1,687,888	1,687,888	1,687,888	8.5000
2543 GROUNDS										
112 CLASSIFIED SALARIES	45,901	59,494	78,204	1.5000	86,100	1.5000	86,100	86,100	86,100	1.5000
130 ADDITIONAL SALARY	-	300	300		500		500	500	500	
211 PERS - EMPLOYER CONTR	5,903	2,394	3,342		5,459		5,459	5,459	5,459	
212 PERS EMPLOYEE PICKUP	2,748	3,581	4,710		5,196		5,196	5,196	5,196	
213 PERS DEBT SERVICE RATE	6,540	7,373	9,813		9,396		9,396	9,396	9,396	
218 OPSRP EMPLOYER CONTRIBUTION	3,296	737	870		1,948		1,948	1,948	1,948	
220 SOCIAL SECURITY ADMINISTRATION	977	4,403	6,006		6,625		6,625	6,625	6,625	
231 WC SAIF	16,814	1,170	2,450		2,702		2,702	2,702	2,702	
232 UNEMPLOYMENT COMPENSATION	-	-	1,178		1,299		1,299	1,299	1,299	
240 CONTRACTUAL EMPLOYEE BENEFITS	-	24,492	28,116		29,466		29,466	29,466	29,466	
322 REPAIRS	425	28	-		-		-	-	-	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	4,945	22,999	-		-		-	-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	21,849	9,117	-		-		-	-	-	
460 NON CONSUMABLE SUPPLIES	96	-	-		-		-	-	-	
GROUNDS	109,494	136,088	134,989	1.5000	148,691	1.5000	148,691	148,691	148,691	1.5000

**2023-24 ADOPTED Budget
Sisters School District
General Fund Expenditures**

FACILITIES & MAINTENANCE

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2544 MAINTENANCE									
112 CLASSIFIED SALARIES	110,561	127,659	144,570	2.5000	155,106	2.5000	155,106	155,106	2.5000
212 PERS EMPLOYEE PICKUP	6,633	7,658	8,674		9,306		9,306	9,306	
213 PERS DEBT SERVICE RATE	15,798	15,827	18,071		16,829		16,829	16,829	
218 OPSRP EMPLOYER CONTRIBUTION	8,225	4,212	4,771		10,346		10,346	10,346	
220 SOCIAL SECURITY ADMINISTRATION	8,033	9,305	11,060		11,866		11,866	11,866	
231 WC SAIF	2,338	4,785	4,526		4,840		4,840	4,840	
232 UNEMPLOYMENT COMPENSATION	-	-	2,169		2,327		2,327	2,327	
240 CONTRACTUAL EMPLOYEE BENEFITS	33,629	41,556	46,860		49,110		49,110	49,110	
322 REPAIRS	-	426	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	15,958	16,397	-		-		-	-	
MAINTENANCE	201,174	227,826	240,700	2.5000	259,729	2.5000	259,729	259,729	2.5000
2546 SAFETY									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	17,020	-	-		-		-	-	
410 CONSUMABLE SUPPLIES & MATERIALS	61,830	6,304	-		-		-	-	
470 SOFTWARE	-	338	600		-		-	-	
SAFETY	78,850	6,642	600	-	-	-	-	-	-
TOTAL FACILITIES & MAINTENANCE	1,557,474	1,594,677	2,006,922	12.5000	2,096,309	12.5000	2,096,309	2,096,309	12.5000

**2023-24 ADOPTED Budget
Sisters School District
General Fund Expenditures**

TRANSPORTATION

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET FTE 2022-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
2550 STUDENT TRANSPORTATION SERVICES									
112 CLASSIFIED SALARIES	236,137	311,096	330,367	6.9562	311,562	6.9275	311,562	311,562	6.9275
114 MANAGERIAL SALARIES	42,500	46,961	46,640	0.5000	130,200	1.5000	130,200	130,200	1.5000
118 CONFIDENTIAL SALARIES	-	-	-		8,256	0.1500	8,256	8,256	0.1500
122 SUBSTITUTES - CLASSIFIED	18,867	28,577	25,000		25,000		25,000	25,000	
130 ADDITIONAL SALARY	10,107	9,557	31,740		36,100		36,100	36,100	
211 PERS - EMPLOYER CONTR	11,545	5,579	4,034		13,476		13,476	13,476	
212 PERS EMPLOYEE PICKUP	14,256	20,408	24,993		29,971		29,971	29,971	
213 PERS DEBT SERVICE RATE	33,657	42,484	49,799		54,198		54,198	54,198	
218 OPSRP EMPLOYER CONTRIBUTION	12,245	9,425	11,669		23,867		23,867	23,867	
220 SOCIAL SECURITY ADMINISTRATION	22,796	30,682	33,778		40,126		40,126	40,126	
231 WC SAIF	8,019	10,082	17,346		18,717		18,717	18,717	
232 UNEMPLOYEMENT COMPENSATION	5,814	-	6,328		7,868		7,868	7,868	
240 CONTRACTUAL EMPLOYEE BENEFITS	78,973	57,402	150,947		147,830		147,830	147,830	
241 CONTRACTUAL EMPLOYEE BENEFITS-MEALS	-	37	-		-		-	-	
318 PROF & IMPROVEMENT COSTS NON-INSTRUCTIONAL	676	90	3,000		7,500		7,500	7,500	
322 REPAIRS	-	-	7,500		25,000		25,000	25,000	
323 BUILDING REPAIRS & MAINTENANCE SERVICES	1,193	735	1,000		1,000		1,000	1,000	
324 COPIER RENTAL	776	259	2,500		-		-	-	
325 ELECTRICITY	4,967	5,550	6,500		6,500		6,500	6,500	
327 WATER AND SEWER	1,851	745	5,000		3,000		3,000	3,000	
328 GARBAGE	1,757	1,403	2,000		2,000		2,000	2,000	
331 REIMBURSABLE STUDENT TRANSPORTATION	-	-	1,000		1,000		1,000	1,000	
340 TRAVEL	-	3,325	500		2,000		2,000	2,000	
353 POSTAGE	-	-	55		-		-	-	
354 ADVERTISING	655	-	500		1,000		1,000	1,000	
380 NON INSTRUCTIONAL CONTRACTED SERVICES	11,535	12,510	11,500		11,500		11,500	11,500	
410 CONSUMABLE SUPPLIES & MATERIALS	10,477	8,016	7,500		8,000		8,000	8,000	
411 BUS FUEL	32,220	65,100	65,395		75,000		75,000	75,000	
412 SUPPLIES - TIRES	1,051	5,246	7,500		9,000		9,000	9,000	
413 SUPPLIES - BUS	21,100	30,915	25,000		65,000		65,000	65,000	
418 COPIES	387	691	750		750		750	750	
460 NON CONSUMABLE SUPPLIES	6,852	17,283	5,000		20,000		20,000	20,000	
470 COMPUTER SOFTWARE	2,652	13,644	13,900		7,050		7,050	7,050	
480 COMPUTER HARDWARE	117	-	550		-		-	-	
499 TRANSPORTATION CHARGEBACKS	(296)	(2,657)	-		-		-	-	
541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	-	-	-		5,000		5,000	5,000	
640 DUES & FEES	586	280	5,000		1,500		1,500	1,500	
653 PROPERTY INSURANCE PREMIUMS	20,366	24,773	26,054		32,238		32,238	32,238	
TRANSPORTATION	613,838	760,198	930,344	7.4562	1,131,207	8.5775	1,131,207	1,131,207	8.5775
2558 SPECIAL EDUCATION TRANSPORTATION									
331 REIMBURSABLE STUDENT TRANSPORTATION	-	2,374	3,000		3,000		3,000	3,000	
SPECIAL EDUCATION TRANSPORTATION	-	2,374	3,000	-	3,000	-	3,000	3,000	-
TOTAL STUDENT TRANSPORTATION SERVICES	613,838	762,572	933,344	7.4562	1,134,207	8.5775	1,134,207	1,134,207	8.5775
TOTAL GENERAL FUND EXPENDITURES	14,006,169	14,688,537	18,505,238	130.9734	19,774,962	129.2013	19,774,962	19,774,962	129.2013

Special Revenue Fund

Section IV

**2023-24 ADOPTED Budget
Sisters School District**

Special Revenue Funds Budget Summary

	Actual 2020-21	Actual 2021-22	Budget 2022-23	FTE 2022-23	Proposed 2023-24	Proposed FTE	Approved 2023-24	Adopted 2023-24	FTE	Increase/(Decrease) From 2022-23 Dollars
REVENUE										
1000 LOCAL SOURCES	344,810	511,717	775,563		734,587		734,587	734,587		(40,976)
2000 INTERMEDIATE SOURCES	5,959	42,725	3,000		44,555		44,555	44,555		41,555
3000 STATE SOURCES	1,014,087	1,907,511	2,252,412		2,456,806		2,456,806	2,456,806		204,394
4000 FEDERAL SOURCES	488,239	773,796	1,125,757		1,230,259		1,230,259	1,230,259		104,502
5200 TRANSFERS	54,099	400,291	140,000		465,000		465,000	465,000		325,000
5400 BEGINNING FUND BALANCE	1,026,133	831,817	943,186		1,004,929		1,004,929	1,004,929		61,743
TOTAL REVENUE	2,933,328	4,467,857	5,239,918	-	5,936,136	-	5,936,136	5,936,136	-	696,218
EXPENDITURES BY FUNCTION										
1000 INSTRUCTION	1,359,714	2,216,320	3,053,530	16.4010	3,170,035	17.0887	3,170,035	3,170,035	17.0887	116,505
2000 SUPPORT SERVICES	393,295	533,345	1,058,033	2.2694	1,661,391	2.9600	1,661,391	1,661,391	2.9600	603,358
3000 ENTERPRISE & COMMUNITY SERVICE	347,001	428,450	778,355	6.5125	754,710	6.7000	754,710	754,710	6.7000	(23,645)
5110 DEBT SERVICE	-	-	250,000		250,000		250,000	250,000		-
5200 TRANSFERS	1,500	23,577	100,000		100,000		100,000	100,000		-
7000 UNAPPROPRIATED ENDING FUND BALANCE	831,818	1,266,165	-		-		-	-		-
TOTAL EXPENDITURES BY FUNCTION	2,933,328	4,467,857	5,239,918	25.1829	5,936,136	26.7487	5,936,136	5,936,136	26.7487	696,218
EXPENDITURES BY OBJECT										
100 SALARIES	877,653	1,227,615	1,847,943	25.1829	2,150,203	26.7487	2,150,203	2,150,203	26.7487	302,260
200 BENEFITS & ASSOCIATED PAYROLL COSTS	565,300	707,370	963,180		1,031,800		1,031,800	1,031,800		68,621
300 PURCHASED SERVICES	87,651	263,889	875,213		986,050		986,050	986,050		110,837
400 SUPPLIES AND MATERIALS	415,756	584,592	884,690		1,111,940		1,111,940	1,111,940		227,250
500 CAPITAL OUTLAY	43,198	297,998	178,000		155,000		155,000	155,000		(23,000)
600 OTHER OBJECTS	110,453	96,651	390,893		401,143		401,143	401,143		10,250
700 TRANSFERS	1,500	23,577	100,000		100,000		100,000	100,000		-
800 CONTINGENCY/ENDING FUND BALANCE	831,818	1,266,165	-		-		-	-		-
TOTAL EXPENDITURES BY OBJECT	2,933,328	4,467,857	5,239,918	25.1829	5,936,136	26.7487	5,936,136	5,936,136	26.7487	696,218

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Revenue**

200 SPECIAL REVENUE FUND

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 2022-23	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE 2023-24
Fund 201 CO-CURRICULAR									
1710 ADMISSIONS	639	22,173	25,000		25,000		25,000	25,000	
1740 STUDENT FEES - PAY TO PLAY	619	2,040	-		-		-	-	
1745 OTHER FEES	41,733	71,624	100,000		100,000		100,000	100,000	
1760 CLUB FUND RAISING	27,905	83,863	100,000		100,000		100,000	100,000	
1920 CONTRIBUTIONS-DONATIONS	51,211	85,355	100,000		100,000		100,000	100,000	
1990 MISCELLANEOUS	4,347	19,956	50,000		13,678		13,678	13,678	
3299 STATE RESTRICTED GRANTS-IN-AID	2,400	9,005	-		-		-	-	
5200 INTERFUND TRANSFERS	1,500	2,731	-		-		-	-	
5400 BEGINNING FUND BALANCE	443,215	384,145	200,000		250,000		250,000	250,000	
TOTAL CO-CURRICULAR	573,569	680,893	575,000		588,678		588,678	588,678	
Fund 202 IDEA PART B, SECTION 611 (SPECIAL ED)									
4500 IDEA _ FEDERAL REVENUE	176,279	185,116	201,984		207,823		207,823	207,823	
TOTAL IDEA PART B, SECTION 611 (SPECIAL ED)	176,279	185,116	201,984		207,823		207,823	207,823	
Fund 203 IDEA ENHANCEMENT GRANT									
4500 IDEA ENHANCEMENT GRANT	-	-	2,000		2,000		2,000	2,000	
TOTAL IDEA ENHANCEMENT GRANT	-	-	2,000		2,000		2,000	2,000	
Fund 205 CTE COMPETITIVE GRANTS									
3299 STATE RESTRICTED GRANTS-IN-AID	6,527	552	4,000		4,000		4,000	4,000	
5400 BEGINNING FUND BALANCE	-	-	2,000		2,000		2,000	2,000	
TOTAL IDEA PART B, SECTION 611 (SPECIAL ED)	6,527	552	6,000		6,000		6,000	6,000	
Fund 207 TITLE I									
4500 FEDERAL GRANT	127,412	107,582	128,933		178,747		178,747	178,747	
TOTAL TITLE I	127,412	107,582	128,933		178,747		178,747	178,747	
Fund 208 TITLE XIX FAN									
1920 CONTRIBUTIONS-DONATIONS	-	-	10,000		-		-	-	
1991 MEDICAID-MAC SURVEY	59,242	67,046	90,000		50,000		50,000	50,000	
5200 INTERFUND TRANSFERS	-	50,000	40,000		40,000		40,000	40,000	
5400 BEGINNING FUND BALANCE	(6,354)	(20,279)	(5,260)		9,846		9,846	9,846	
TOTAL TITLE XIX FAN	52,888	96,767	134,740		99,846		99,846	99,846	
Fund 209 TITLE IV									
4500 FEDERAL REVENUE	10,574	10,000	10,000		10,000		10,000	10,000	
TOTAL TITLE IV	10,574	10,000	10,000		10,000		10,000	10,000	
Fund 210 TITLE IIA HIGH QUALITY TEACHERS									
4500 FEDERAL GRANT	26,774	28,368	29,673		33,673		33,673	33,673	
TOTAL TITLE IIA HIGH QUALITY TEACHERS	26,774	28,368	29,673		33,673		33,673	33,673	

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Revenue**

200 SPECIAL REVENUE FUND

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 2022-23	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE 2023-24
Fund 212 TITLE III									
4700 FEDERAL GRANT	2,125	2,831	3,750		4,250		4,250	4,250	
TOTAL TITLE III	2,125	2,831	3,750		4,250		4,250	4,250	
Fund 221 SYSTEMS PERFORMANCE REVIEW & INSTR									
4500 RESTRICTED REVENUE FROM FED GOV'T VIA STATE	-	-	1,600		1,600		1,600	1,600	
TOTAL SYSTEMS PERFORMANCE REVIEW & INST	-	-	1,600		1,600		1,600	1,600	
Fund 226 TECHNOLOGY GRANTS									
5400 BEGINNING FUND BALANCE	8,481	8,481	8,481		8,481		8,481	8,481	
TOTAL TECHNOLOGY GRANTS	8,481	8,481	8,481		8,481		8,481	8,481	
Fund 228 YTP - YOUTH TRANSITION PROGRAM									
3299 STATE RESTRICTED GRANTS-IN-AID	59,934	88,613	104,249		114,186		114,186	114,186	
TOTAL YTP - YOUTH TRANSITION PROGRAM	59,934	88,613	104,249		114,186		114,186	114,186	
Fund 230 MS STUDENT BODY ACCOUNTS									
1745 OTHER FEES	1,870	2,200	6,000		6,000		6,000	6,000	
1760 CLUB FUND RAISING	5,371	1,073	6,000		6,000		6,000	6,000	
1920 CONTRIBUTIONS-DONATIONS	3,860	1,345	2,000		2,000		2,000	2,000	
1990 MISCELLANEOUS	491	427	-		-		-	-	
5400 BEGINNING FUND BALANCE	7,208	10,509	4,000		4,000		4,000	4,000	
TOTAL MS STUDENT BODY ACCOUNTS	18,799	15,554	18,000		18,000		18,000	18,000	
Fund 231 SISTERS SCHOOLS FOUNDATION									
1920 CONTRIBUTIONS-DONATIONS	11,091	35,461	20,000		18,000		18,000	18,000	
5200 TRANSFER FROM OTHER FUND		2,541	-		-		-	-	
5400 BEGINNING FUND BALANCE	31,794	22,987	15,000		20,000		20,000	20,000	
TOTAL SISTERS SCHOOLS FOUNDATION	42,885	60,989	35,000		38,000		38,000	38,000	
Fund 232 HS STUDENT BODY FUND									
1745 OTHER FEES	2,265	7,881	5,000		7,000		7,000	7,000	
1760 CLUB FUND RAISING	20,124	22,268	10,000		15,000		15,000	15,000	
1920 CONTRIBUTIONS-DONATIONS	4,412	1,563	2,000		1,000		1,000	1,000	
5400 BEGINNING FUND BALANCE	21,170	32,574	7,000		22,000		22,000	22,000	
TOTAL HS STUDENT BODY FUND	47,971	64,286	24,000		45,000		45,000	45,000	
Fund 233 MENTAL HEALTH GRANT									
1920 CONTRIBUTIONS-DONATIONS	2,541		-		-		-	-	
5400 BEGINNING FUND BALANCE	-	-	2,541		-		-	-	
TOTAL MENTAL HEALTH GRANT	2,541	-	2,541		-		-	-	
Fund 234 HDESD GRANTS									
2102 EDUCATION SERVICE DISTRICT	-	34,922	-		38,250		38,250	38,250	
5400 BEGINNING FUND BALANCE	2,407	2,407	-		-		-	-	
TOTAL MENTAL HEALTH GRANT	2,407	37,330	-		38,250		38,250	38,250	

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Revenue**

200 SPECIAL REVENUE FUND

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 2022-23	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE 2023-24
Fund 235 CHINESE LEARNING									
1921 OTHER PRIVATE DONATIONS	30,000	-	15,513		-		-	-	
1990 MISCELLANEOUS	-	18,830	-		11,962		11,962	11,962	
5400 BEGINNING FUND BALANCE	11,594	11,492	-		5,000		5,000	5,000	
TOTAL CHINESE LEARNING	41,594	30,322	15,513		16,962		16,962	16,962	
Fund 237 NIKE SCHOOL INNOVATION FUND									
1920 CONTRIBUTIONS-DONATIONS	-	6,500	7,500		2,500		2,500	2,500	
1990 MISCELLANEOUS	-	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	8,170	8,170	-		5,000		5,000	5,000	
TOTAL NIKE SCHOOL INNOVATION FUND	8,170	14,670	7,500		7,500		7,500	7,500	
Fund 238 ES STUDENT BODY ACCOUNTS									
1745 OTHER FEES	-	-	1,000		1,000		1,000	1,000	
1760 CLUB FUND RAISING	-	-	1,000		1,000		1,000	1,000	
1920 CONTRIBUTIONS-DONATIONS	-	1,114	1,000		1,000		1,000	1,000	
5400 BEGINNING FUND BALANCE	8,179	8,179	7,000		7,000		7,000	7,000	
TOTAL ES STUDENT BODY ACCOUNTS	8,179	9,293	10,000		10,000		10,000	10,000	
Fund 239 HDESD TITLE X HOMELESS SUBGRANT									
2102 EDUCATION SERVICE DISTRICT	5,960	6,356	3,000		6,305		6,305	6,305	
5400 BEGINNING FUND BALANCE	-	-	-		-		-	-	
TOTAL HDESD TITLE X HOMELESS SUBGRANT	5,960	6,356	3,000		6,305		6,305	6,305	
Fund 242 AVID SUMMER CONFERENCE									
1920 CONTRIBUTIONS-DONATIONS	-	-	10,000		-		-	-	
1990 MISCELLANEOUS	-	-	5,000		-		-	-	
TOTAL AVID SUMMER CONFERENCE	-	-	15,000		-		-	-	
Fund 245 ROUNDHOUSE GRANTS									
1920 CONTRIBUTIONS-DONATIONS	3,268	-	10,000		15,000		15,000	15,000	
5200 TRANSFER FROM OTHER FUND	-	7,500	-		-		-	-	
5400 BEGINNING FUND BALANCE	43,001	31,310	20,000		15,000		15,000	15,000	
TOTAL ROUNDHOUSE GRANTS	46,269	38,810	30,000		30,000		30,000	30,000	
Fund 247 ROUNDHOUSE FACILITIES ENHANCEMENT									
5400 BEGINNING FUND BALANCE	2,709	2,709	2,709		2,709		2,709	2,709	
TOTAL ROUNDHOUSE FACILITIES ENHANCEMENT	2,709	2,709	2,709		2,709		2,709	2,709	

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Revenue**

200 SPECIAL REVENUE FUND

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 2022-23	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE 2023-24
Fund 250									
1610 DAILY SALES - REIMBURSABLE PROGRAMS	274	250	30,000		60,000		60,000	60,000	
1745 FEES	-	-	100		-		-	-	
1920 DONATIONS	-	41	1,000		500		500	500	
1990 MISCELLANEOUS	128	(83)	1,000		7,500		7,500	7,500	
1996 CATERING	-	-	500		-		-	-	
3102 SSF SCHOOL LUNCH MATCH	-	-	3,000		5,000		5,000	5,000	
3299 STATE RESTRICTED GRANTS-IN-AID	-	-	1,000		1,000		1,000	1,000	
4505 SCHOOL NUTRITION GRANT	145,075	439,923	297,817		342,166		342,166	342,166	
5200 INTERFUND TRANSFERS	52,599	51,714	100,000		125,000		125,000	125,000	
5400 BEGINNING FUND BALANCE	50,939	(23,178)	100,000		-		-	-	
TOTAL NUTRITION SERVICES FUND	249,016	468,667	534,417		541,166		541,166	541,166	
Fund 255 STUDENT INVESTMENT ACCOUNT									
3299 STATE RESTRICTED GRANTS-IN-AID	266,040	764,001	851,406		935,049		935,049	935,049	
TOTAL STUDENT INVESTMENT ACCOUNT	266,040	764,001	851,406		935,049		935,049	935,049	
Fund 257 STATE PRESCHOOL									
3299 STATE RESTRICTED GRANTS-IN-AID	236,000	220,321	221,316		276,452		276,452	276,452	
TOTAL STATE PRESCHOOL	236,000	220,321	221,316		276,452		276,452	276,452	
Fund 259 MISC STATE GRANTS									
3299 STATE GRANTS	1,021	-	48,500		48,500		48,500	48,500	
5400 BEGINNING FUND BALANCE	1,023	2,044	2,000		2,000		2,000	2,000	
TOTAL MISC STATE GRANTS	2,044	2,044	50,500		50,500		50,500	50,500	
Fund 260 SUMMER LEARNING									
3299 STATE RESTRICTED GRANTS	57,177	360,467	170,264		170,264		170,264	170,264	
TOTAL SUMMER LEARNING	57,177	360,467	170,264		170,264		170,264	170,264	
Fund 262 MAYBELLE CLARKE MACDONALD									
1920 CONTRIBUTIONS-DONATIONS	1,020	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	6,802	7,828	7,822		-		-	-	
TOTAL MAYBELLE CLARKE MACDONALD	7,822	7,828	7,822		-		-	-	
Fund 268 ES CO-CURRICULAR/STUDENT FEES									
1745 OTHER FEES	-	54	5,000		5,000		5,000	5,000	
1760 CLUB FUND RAISING	-	6,262	5,000		5,000		5,000	5,000	
1920 CONTRIBUTIONS-DONATIONS	3,130	6,116	-		5,000		5,000	5,000	
5200 TRANSFERS IN	-	1,043	-		-		-	-	
5400 BEGINNING FUND BALANCE	38,798	34,795	30,000		25,000		25,000	25,000	
TOTAL ES CO-CURRICULAR/STUDENT FEES	41,928	48,270	40,000		40,000		40,000	40,000	

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Revenue**

200 SPECIAL REVENUE FUND

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 2022-23	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE 2023-24
Fund 269 MISCELLANEOUS GRANTS									
1920 CONTRIBUTIONS-DONATIONS	-	611	-		-		-	-	
TOTAL MISCELLANEOUS GRANTS	-	611	-		-		-	-	
Fund 286 CHROMEBOOK REPAIRS									
1745 STUDENT FEES	-	14,485	-		25,000		25,000	25,000	
5200 TRANSFERS	-	12,303	-		-		-	-	
5400 BEGINNING FUND BALANCE	-	-	-		15,000		15,000	15,000	
TOTAL CHROMEBOOK REPAIRS	-	26,788	-		40,000		40,000	40,000	
Fund 290 SPECIAL REVENUE POOL									
1920 CONTRIBUTIONS-DONATIONS	-	-	100,000		100,000		100,000	100,000	
3299 REVENUE RECEIVED FROM STATE	-	-	350,000		350,000		350,000	350,000	
4299 FEDERAL REVENUE	-	-	450,000		450,000		450,000	450,000	
TOTAL SPECIAL REVENUE POOL	-	-	900,000		900,000		900,000	900,000	
Fund 291 TEXTBOOK RESERVE									
5200 TRANSFERS	-	-	-		50,000		50,000	50,000	
TOTAL TEXTBOOK RESERVE	-	-	-		50,000		50,000	50,000	
Fund 292 TECHNOLOGY RESERVE									
5200 TRANSFERS	-	-	-		50,000		50,000	50,000	
TOTAL TEXTBOOK RESERVE	-	-	-		50,000		50,000	50,000	
Fund 293 STAFF ACCOUNTS									
1990 MISCELLANEOUS	534	-	500		-		-	-	
5400 BEGINNING FUND BALANCE	184	-	-		-		-	-	
TOTAL STAFF ACCOUNTS	717	-	500		-		-	-	
Fund 294 DEFERRED MAINTENANCE RESERVE									
1910 RENTALS	4,350	9,955	15,000		5,000		5,000	5,000	
5200 TRANSFERS	-	25,000	-		100,000		100,000	100,000	
5400 BEGINNING FUND BALANCE	21,038	25,388	35,000		65,000		65,000	65,000	
TOTAL DEFERRED MAINTENANCE RESERVE	25,388	60,343	50,000		170,000		170,000	170,000	
Fund 295 BUS RESERVE									
3222 SSF TRANSPORTATION	50,894	92,331	85,000		125,000		125,000	125,000	
3299 STATE RESTRICTED GRANTS-IN-AID	-	94,498	110,000		-		-	-	
5400 BEGINNING FUND BALANCE	169,132	120,418	94,893		141,893		141,893	141,893	
TOTAL BUS RESERVE	220,026	307,247	289,893		266,893		266,893	266,893	

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Revenue**

200 SPECIAL REVENUE FUND

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 2022-23	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE 2023-24
Fund 296 STAFFING RESERVE									
5400 INTERFUND TRANSFER	-	-	-		100,000		100,000	100,000	
5400 BEGINNING FUND BALANCE	150,000	150,000	150,000		150,000		150,000	150,000	
TOTAL STAFFING RESERVE	150,000	150,000	150,000		250,000		250,000	250,000	
Fund 297 PERS RESERVE									
5200 INTERFUND TRANSFERS	-	250,000	250,000		250,000		250,000	250,000	
TOTAL BUS RESERVE	-	250,000	250,000		250,000		250,000	250,000	
Fund 298 MEASURE 98 -HIGH SCHOOL SUCCESS									
3290 OTHER STATE RESTRICTED GRANTS	171,456	277,744	-		-		-	-	
3299 REVENUE RECEIVED FROM STATE	162,637	-	303,677		427,355		427,355	427,355	
TOTAL ODE MEASURE 98	334,093	277,744	303,677		427,355		427,355	427,355	
Fund 299 REIMBURSABLE EXPENDITURES									
1920 CONTRIBUTIONS-DONATIONS	2,352	-	4,447		4,447		4,447	4,447	
1990 MISCELLANEOUS REVENUE	62,033	23,248	36,000		41,000		41,000	41,000	
2102 ESD REVENUE	-	1,447	-		-		-	-	
5400 BEGINNING FUND BALANCE	6,644	9,304	10,000		5,000		5,000	5,000	
TOTAL REIMBURSABLE WAGES	71,029	33,999	50,447		50,447		50,447	50,447	-
TOTAL SPECIAL REVENUE FUND REVENUE	2,933,328	4,467,848	5,239,915		5,936,136		5,936,136	5,936,136	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
201 CO-CURRICULAR									
Function	1122 MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR								
	1,980	300	-	-	2,000	-	2,000	2,000	-
	-	19	-	-	-	-	-	-	-
	119	18	-	-	120	-	120	120	-
	257	39	-	-	-	-	-	-	-
	147	-	-	-	66	-	66	66	-
	150	22	-	-	153	-	153	153	-
	6	1	-	-	-	-	-	-	-
	750	-	-	-	-	-	-	-	-
	-	359	-	-	500	-	500	500	-
	1,902	1,121	-	-	500	-	500	500	-
	-	-	5,000	-	-	-	-	-	-
	-	767	5,000	-	5,000	-	5,000	5,000	-
	-	335	-	-	5,000	-	5,000	5,000	-
	3,550	5,250	75,000	-	50,000	-	50,000	50,000	-
	13,101	12,278	25,000	-	50,000	-	50,000	50,000	-
	3,950	100	5,000	-	-	-	-	-	-
	100	-	5,000	-	5,000	-	5,000	5,000	-
Function	1132 HIGH SCHOOL-EXTRACURRICULAR								
	-	120	-	-	-	-	-	-	-
	1,806	1,583	5,000	-	2,000	-	2,000	2,000	-
	-	35	-	-	-	-	-	-	-
	-	62	-	-	120	-	120	120	-
	-	129	-	-	-	-	-	-	-
	-	34	-	-	66	-	66	66	-
	138	129	-	-	153	-	153	153	-
	6	5	-	-	-	-	-	-	-
	26	-	-	-	-	-	-	-	-
	-	276	-	-	5,000	-	5,000	5,000	-
	-	599	-	-	2,000	-	2,000	2,000	-
	635	126	1,000	-	2,000	-	2,000	2,000	-
	580	2,227	10,000	-	5,000	-	5,000	5,000	-
	(4,698)	5,061	25,000	-	25,000	-	25,000	25,000	-
	-	-	10,000	-	10,000	-	10,000	10,000	-
	399	2,800	5,000	-	10,000	-	10,000	10,000	-
	1,900	7,800	10,000	-	15,000	-	15,000	15,000	-
	9,880	35,237	150,000	-	100,000	-	100,000	100,000	-
	137,756	208,401	200,000	-	250,000	-	250,000	250,000	-
	300	8,779	5,000	-	10,000	-	10,000	10,000	-
	-	-	5,000	-	2,000	-	2,000	2,000	-
	4,240	-	15,000	-	5,000	-	5,000	5,000	-
	7,932	17,561	12,000	-	25,000	-	25,000	25,000	-
Function	1280 ALTERNATIVE EDUCATION								
	1,011	802	2,000	-	2,000	-	2,000	2,000	-
Function	5200 TRANSFERS TO OTHER FUNDS								
	1,500	16,077	-	-	-	-	-	-	-
TOTAL CO-CURRICULAR									
	189,423	328,455	575,000	-	588,678	-	588,678	588,678	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
202 PART B, SECTION 611 (SPECIAL ED)									
1220 STUDENTS WITH DISABILITIES									
	73,188	75,750	78,023	1.0000	81,924	1.0000	81,924	81,924	1.0000
	12,384	13,240	14,166	0.4063	44,043	1.2188	44,043	44,043	1.2188
	-	45	-		-		-	-	
	5,134	4,855	5,531		7,558		7,558	7,558	
	11,997	10,140	11,524		13,667		13,667	13,667	
	6,366	2,938	3,042		8,402		8,402	8,402	
	5,996	6,241	7,052		9,636		9,636	9,636	
	251	249	581		790		790	790	
	-	-	1,383		1,890		1,890	1,890	
	24,621	25,220	28,104		29,454		29,454	29,454	
	-	232	-		500		500	500	
	-	66	-		500		500	500	
Function	1227 EXTENDED SCHOOL YEAR PROGRAMS								
	1,080	1,050	2,000		2,000		2,000	2,000	
	65	63	120		120		120	120	
	159	126	250		217		217	217	
	80	35	66		133		133	133	
	82	80	153		153		153	153	
	3	3	13		12		12	12	
	-	-	30		30		30	30	
Function	1250 RESCOURSE ROOMS								
	24,760	23,540	23,731	0.8125	5,000		5,000	5,000	
	3,174	-	-		-		-	-	
	1,478	292	1,424		300		300	300	
	3,496	624	2,966		600		600	600	
	-	160	783		175		175	175	
	1,875	1,767	1,815		383		383	383	
	76	73	150		-		-	-	
	-	-	356		-		-	-	
	14	18,026	18,720		-		-	-	
Function	2190 SERVICE DIRECTION - STUDENT SUPPORT								
	-	233	-		250		250	250	
	-	18	-		20		20	20	
	-	14	-		20		20	20	
	-	8	-		15		15	15	
	-	27	-		30		30	30	
TOTAL IDEA PART B, SECTION 611 (SPECIAL ED)									
	176,279	185,116	201,984	2.2188	207,823	2.2188	207,823	207,823	2.2188
203 IDEA ENHANCEMENT GRANT									
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT								
	-	-	1,500		1,500		1,500	1,500	
	-	-	500		500		500	500	
TOTAL IDEA ENHANCEMENT GRANT									
	-	-	2,000	-	2,000	-	2,000	2,000	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
--	-------------------	-------------------	-------------------	--------------	---------------------	-----------------	---------------------	--------------------	----------------

205 CTE COMPETITIVE GRANT

Function	1131 HIGH SCHOOL INSTRUCTION								
	390 OTHER GENERAL PROF & TECH SERVICES	-	-	500			500	500	
	410 CONSUMABLE SUPPLIES & MATERIALS	5,160	552	4,000			4,000	4,000	
	460 NONCONSUMABLE SUPPLIES	1,367	-	1,500			1,500	1,500	
TOTAL CTE COMPETITIVE GRANT		6,527	552	6,000	-		6,000	6,000	-

207 TITLE I

Function	1272 TITLE I									
	111 CERTIFIED SALARIES	38,319	31,435	35,716	0.6100		66,083	66,083	66,083	1.0000
	112 CLASSIFIED SALARIES	24,760	26,487	28,333	0.8125		29,362	29,362	29,362	0.8125
	130 ADDITIONAL SALARY	2,613	2,720	2,753			3,000	3,000	3,000	
	211 PERS EMPLOYER CONTR	3,528	1,872	1,816			2,792	2,792	2,792	
	212 PERS EMPLOYEE PICK UP	3,942	3,639	4,008			5,757	5,757	5,757	
	213 PERS DEBT SERVICE RATE	9,386	7,557	8,350			10,410	10,410	10,410	
	218 OPSRP EMPLOYER CONTR	2,851	1,037	1,269			4,441	4,441	4,441	
	220 SOCIAL SECURITY ADMINISTRATION	4,826	4,529	5,110			7,531	7,531	7,531	
	231 WC SAIF	196	172	421			630	630	630	
	232 UNEMPLOYMENT COMPENSATION	-	-	1,002			1,477	1,477	1,477	
	240 CONTRACTUAL EMPLOYEE BENEFITS	32,362	28,026	30,154			39,264	39,264	39,264	
	311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	108	3,000			3,000	3,000	3,000	
	340 TRAVEL	-	-	2,500			1,500	1,500	1,500	
	410 CONSUMABLE SUPPLIES & MATERIALS	4,629		3,000			2,000	2,000	2,000	
Function	2110 ATTENDANCE & SOCIAL WORK SERVICES									
	340 TRAVEL	-		500			500	500	500	
	410 CONSUMABLE SUPPLIES & MATERIALS	-		1,000			1,000	1,000	1,000	
TOTAL TITLE I		127,412	107,582	128,933	1.4225		178,747	178,747	178,747	1.8125

208 TITLE XIX FAN

Function	3300 COMMUNITY SERVICES									
	112 CLASSIFIED SALARIES	41,219	52,377	72,384	1.2000		58,122	58,122	58,122	1.2000
	130 ADDITIONAL SALARY	3,296	3,380	4,353			3,000	3,000	3,000	
	211 PERS EMPLOYER CONTR	6,109	3,773	4,871			5,823	5,823	5,823	
	212 PERS EMPLOYEE PICK UP	2,844	3,532	4,820			3,704	3,704	3,704	
	213 PERS DEBT SERVICE RATE	6,758	7,357	10,042			6,697	6,697	6,697	
	218 OPSRP EMPLOYER CONTR	-	-	144			33	33	33	
	220 SOCIAL SECURITY ADMINISTRATION	3,489	4,351	6,146			4,913	4,913	4,913	
	231 WC SAIF	139	165	506			411	411	411	
	232 UNEMPLOYMENT COMPENSATION	-	-	1,205			963	963	963	
	240 CONTRACTUAL EMPLOYEE BENEFITS	9,137	10,380	29,520			15,179	15,179	15,179	
	340 TRAVEL	176	519	500			500	500	500	
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	-			-	-	-	
	410 CONSUMABLE SUPPLIES & MATERIALS	-	-	250			500	500	500	
TOTAL TITLE XIX FAN		73,168	85,834	134,740	1.2000		99,846	99,846	99,846	1.2000

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
209 TITLE IV									
Function 1132 HIGH SCHOOL EXTRA CURRICULAR									
310 INSTRUCTIONL CONTRACTED SERVICES	10,574	10,000	10,000		10,000		10,000	10,000	
TOTAL TITLE IV	10,574	10,000	10,000	-	10,000	-	10,000	10,000	-
210 TITLE IIA HIGH QUALITY TEACHERS									
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT									
130 ADDITIONAL SALARY	750	180	500		500		500	500	
211 PERS EMPLOYER CONTR	-	-	32		32		32	32	
212 PERS EMPLOYEE PICK UP	45	11	30		30		30	30	
213 PERS DEBT SERVICE RATE	98	23	63		63		63	63	
218 OPSRP EMPLOYER CONTR	56	6	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	50	13	38		38		38	38	
231 WC SAIF	2	1	3		3		3	3	
232 UNEMPLOYMENT	-	-	8		8		8	8	
249 TUITION REIMBURSEMENT	-	2,288	-		-		-	-	
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		-		-	-	
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	2,000		2,000		2,000	2,000	
312 PROFESSIONAL DEVELOP SERVICES	24,158	2,996	10,000		5,000		5,000	5,000	
340 TRAVEL	1,615	18,830	15,000		20,000		20,000	20,000	
345 REGISTRATIONS	-	4,021	-		5,000		5,000	5,000	
410 CONSUMABLE SUPPLIES & MATERIALS	-	-	2,000		1,000		1,000	1,000	
Function 2490 OTHER SUPPORT SERVICES									
310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		-		-	-	
TOTAL TITLE IIA HIGH QUALITY TEACHERS	26,774	28,368	29,673	-	33,673	-	33,673	33,673	-
212 TITLE III									
Function 1291 ENGLISH SECOND LANGUAGE									
410 CONSUMABLE SUPPLIES & MATERIALS	548	-	2,500		500		500	500	
480 COMPUTER HARDWARE	1,272	-	1,000		-		-	-	
Function 2680 INTERPRETING SERVICES									
130 ADDITIONAL WAGES	188	-	-		-		-	-	
212 PERS EMPLOYEE PICK UP	22	-	-		-		-	-	
213 PERS DEBT SERVICE RATE	53	-	-		-		-	-	
218 OPSRP EMPLOYER CONTR	27	-	-		-		-	-	
220 SOCIAL SECURITY ADMINISTRATION	14	-	-		-		-	-	
231 WC SAIF	1	-	-		-		-	-	
Function 3330 COMMUNITY SERVICES									
380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	2,296	-		3,000		3,000	3,000	
410 CONSUMABLE SUPPLIES & MATERIALS	-	535	250		750		750	750	
TOTAL TITLE III	2,125	2,831	3,750	-	4,250	-	4,250	4,250	-
221 SYSTEMS PERFORMANCE REVIEW & INSTR (SPED)									
Function 2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
311 SUBSTITUTE INSTRUCTIONAL SERVICES	-	-	1,200		1,200		1,200	1,200	
340 TRAVEL	-	-	400		400		400	400	
TOTAL SPR&I (SPED)	-	-	1,600	-	1,600	-	1,600	1,600	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

		ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	PROPOSED	APPROVED	ADOPTED	ADOPTED
		2020-21	2021-22	2022-23	22-23	2023-24	FTE	2023-24	2023-24	FTE
226 TECHNOLOGY GRANTS										
Function	2660 TECHNOLOGY SERVICES									
	480 COMPUTER HARDWARE	-	-	8,481		8,481		8,481	8,481	
TOTAL TECHNOLOGY GRANTS		-	-	8,481	-	8,481	-	8,481	8,481	-
228 YOUTH TRANSITION PROGRAM ALTERNATIVE EDUCATION										
Function	1229 LIFESKILLS									
	130 ADDITIONAL SALARY	-	17,994	20,000		30,000		30,000	30,000	
	212 PERS EMPLOYEE PICK UP	-	382	1,200		1,800		1,800	1,800	
	213 PERS DEBT SERVICE RATE	-	763	2,500		3,600		3,600	3,600	
	218 OPSRP EMPLOYER CONTR	-	210	660		1,000		1,000	1,000	
	220 SOCIAL SECURITY ADMINISTRATION	-	1,376	1,530		2,295		2,295	2,295	
	231 WC SAIF	-	59	126		100		100	100	
	232 UNEMPLOYMENT COMPENSATION	-	-	300		-		-	-	
	380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	913	-		1,200		1,200	1,200	
	410 CONSUMABLE SUPPLIES & MATERIALS	-	677	-		1,000		1,000	1,000	
Function	1280 ALTERNATIVE EDUCATION									
	124 TEMPORARY CLASSIFIED SALARIES	32,032	32,698	34,973	1.0000	35,672	1.0000	35,672	35,672	1.0000
	130 ADDITIONAL SALARY	400	2,336	2,666		-		-	-	
	212 PERS EMPLOYEE PICK UP	1,946	1,962	2,234		2,140		2,140	2,140	
	213 PERS DEBT SERVICE RATE	4,619	4,062	4,655		3,870		3,870	3,870	
	218 OPSRP EMPLOYER CONTR	2,413	1,079	1,229		2,379		2,379	2,379	
	220 SOCIAL SECURITY ADMINISTRATION	2,481	2,680	2,879		2,729		2,729	2,729	
	231 WC SAIF	102	100	237		221		221	221	
	232 UNEMPLOYMENT COMPENSATION	-	-	565		535		535	535	
	240 CONTRACTUAL EMPLOYEE BENEFITS	15,372	16,373	18,744		19,644		19,644	19,644	
	340 TRAVEL	-	1,268	1,250		1,500		1,500	1,500	
	351 TELEPHONE	150	-	500		500		500	500	
	380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	395	5,000		1,000		1,000	1,000	
	389 OTHER CONTRACTED SERVICES	-	-	1,000		1,000		1,000	1,000	
	410 CONSUMABLE SUPPLIES & MATERIALS	419	2,098	2,000		2,000		2,000	2,000	
TOTAL YTP - YOUTH TRANSITION PROGRAM		59,934	87,425	104,249	1.0000	114,186	1.0000	114,186	114,186	1.0000
230 MS STUDENT BODY ACCOUNTS										
Function	1122 MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR									
	380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	-	3,000		3,000		3,000	3,000	
	410 CONSUMABLE SUPPLIES & MATERIALS	8,290	3,181	15,000		15,000		15,000	15,000	
TOTAL MS STUDENT BODY ACCOUNTS		8,290	3,181	18,000	-	18,000	-	18,000	18,000	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
231 SISTERS SCHOOLS FOUNDATION									
Function	1111 ELEMENTARY SCHOOL								
	410 CONSUMABLE SUPPLIES & MATERIALS	3,156	7,413	10,000	10,000		10,000	10,000	
Function	1112 ELEMENTARY SCHOOL-EXTRA CURRICULAR								
	340 TRAVEL	-	3,441	-	-	-	-	-	-
	380 NON-INSTRUCTIONAL CONTRACTED SERVICES		14						
	410 CONSUMABLE SUPPLIES & MATERIALS	2,248	6,502	-	-	-	-	-	-
Function	1122 MIDDLESCHOOL-EXTRACURRICULAR								
	410 CONSUMABLE SUPPLIES & MATERIALS	-	-	15,000	15,000		15,000	15,000	
Function	1131 HIGH SCHOOL INSTRUCTION								
	410 CONSUMABLE SUPPLIES & MATERIALS	8,490	2,115	-	-	-	-	-	-
Function	1132 HIGH SCHOOL-EXTRACURRICULAR								
	340 TRAVEL	-	2,427	-	-	-	-	-	-
	410 CONSUMABLE SUPPLIES & MATERIALS	3,802	11,573	10,000	10,000		10,000	10,000	
	460 NON CONSUMABLE SUPPLIES	-	2,100	-	-	-	-	-	-
	640 DUES & FEES		390	-	-	-	-	-	-
Function	1280 ALTERNATIVE EDUCATION								
	410 CONSUMABLE SUPPLIES & MATERIALS	-	1,400	-	1,500		1,500	1,500	
Function	1291 ENGLISH SECOND LANGUAGE								
	130 ADDITIONAL WAGES	-	840	-	-	-	-	-	-
	212 PERS EMPLOYEE PICK UP	-	50	-	-	-	-	-	-
	213 PERS DEBT SERVICE RATE	-	108	-	-	-	-	-	-
	218 OPSRP EMPLOYER CONTR	-	28	-	-	-	-	-	-
	220 SOCIAL SECURITY ADMINISTRATION	-	64	-	-	-	-	-	-
	231 WC SAIF	-	3	-	-	-	-	-	-
Function	2122 COUNSELING-ELEMENTARY SCHOOL								
	410 CONSUMABLE SUPPLIES & MATERIALS	498	1,127	-	1,500		1,500	1,500	
Function	2410 OFFICE OF THE PRINCIPAL-HIGH SCHOOL								
	380 CONSUMABLE SUPPLIES & MATERIALS	1,310	-	-	-		-	-	
Function	2540 OPERATION & MAINTENANCE								
	323 BUILDING REPAIRS & MAINT SERVICE	394	-	-	-		-	-	
TOTAL SISTERS SCHOOLS FOUNDATION		19,898	39,596	35,000	-	38,000	-	38,000	38,000
232 HS STUDENT BODY FUND									
Function	1132 HIGH SCHOOL-EXTRACURRICULAR								
	311 SUBSTITUTES	-	5,545	-	-	-	-	-	-
	340 TRAVEL	-	-	3,000	3,000		3,000	3,000	
	380 NON-INSTRUCTIONAL CONTRACTED SERVICES	4,481	24,448	1,000	30,000		30,000	30,000	
	410 CONSUMABLE SUPPLIES & MATERIALS	10,916	9,628	20,000	10,000		10,000	10,000	
	460 NON CONSUMABLE SUPPLIES & MATERIALS	-	500	-	1,000		1,000	1,000	
	640 DUES AND FEES	-	663	-	1,000		1,000	1,000	
TOTAL HS STUDENT BODY FUND		15,397	40,784	24,000	-	45,000	-	45,000	45,000
233 MENTAL HEALTH GRANT									
Function	2240 PROFESSIONAL DEVELOPMENT								
	340 TRAVEL	-	-	2,541	-		-	-	
TOTAL MENTAL HEALTH GRANT		-	-	2,541	-	-	-	-	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE		
234 HDESD GRANTS											
Function	1111 PRIMARY										
	130	ADDITIONAL WAGES	-	1,920	-	2,500	2,500	2,500			
	211	PERS EMPLOYER CONTR	-	62	-	100	100	100			
	212	PERS EMPLOYEE PICK UP	-	115	-	150	150	150			
	213	PERS DEBT SERVICE RATE	-	247	-	300	300	300			
	218	OPSRP EMPLOYER CONTR	-	32	-	75	75	75			
	220	SOCIAL SECURITY ADMINISTRATION	-	145	-	125	125	125			
	231	WC SAIF	-	6	-	-	-	-			
	410	NON CONSUMABLE SUPPLIES	-	-	-	15,000	15,000	15,000			
	420	TEXTBOOKS	-	16,072	-	-	-	-			
Function	1299 OTHER PROGRAMS										
	480	COMPUTER HARDWARE	-	18,260	-	20,000	20,000	20,000			
	TOTAL HDESD GRANTS		-	36,858	-	38,250	-	38,250	38,250	-	
235 CHINESE LEARNING											
Function	1131 HIGH SCHOOL PROGRAMS										
	111	CERTIFIED SALARIES	15,918	7,688	9,123	0.1675	6,375	0.1000	6,375	6,375	0.1000
	130	ADDITIONAL SALRIES	270	-	-	-	-	-	-	-	
	212	PERS EMPLOYEE PICK UP	979	461	547	382	382	382	382		
	213	PERS DEBT SERVICE RATE	2,285	971	1,140	692	692	692	692		
	218	OPSRP EMPLOYER CONTR	1,214	254	301	425	425	425	425		
	220	SOCIAL SECURITY ADMINISTRATION	1,072	465	698	488	488	488	488		
	231	WC SAIF	49	22	57	40	40	40	40		
	232	UNEMPLOYMENT	-	-	137	96	96	96	96		
	240	CONTRACTED EMPLOYEE BENEFITS	7,042	2,680	3,510	1,964	1,964	1,964	1,964		
	340	TRAVEL	31	-	-	2,500	2,500	2,500	2,500		
	410	CONSUMABLE SUPPLIES & MATERIALS	243	-	-	3,000	3,000	3,000	3,000		
	640	DUES & FEES	1,000	-	-	1,000	1,000	1,000	1,000		
	TOTAL CHINESE LEARNING		30,102	12,542	15,513	0.1675	16,962	0.1000	16,962	16,962	0.1000
237 NIKE SCHOOL INNOVATION FUND											
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT										
	340	TRAVEL	-	8,126	7,500	7,500	7,500	7,500	7,500		
	TOTAL NIKE INNOVATION FUND		-	8,126	7,500	-	7,500	-	7,500	7,500	-
238 ES STUDENT BODY ACCOUNTS											
Function	1113 ELEMENTARY EXTRA CURRICULAR										
	410	CONSUMABLE SUPPLIES & MATERIALS	-	1,753	10,000	10,000	10,000	10,000	10,000		
	TOTAL ES STUDENT BODY ACCOUNTS		-	1,753	10,000	-	10,000	-	10,000	10,000	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
239 HDESD TITLE X HOMELESS SUBGRANT									
Function	2119 OTHER ATTENDANCE & SOCIAL WORK SERVICES								
	112 CLASSIFIED SALARIES	3,597	3,792	-	4,000	-	4,000	4,000	-
	211 PERS EMPLOYER CONTR	464	243	-	250	-	250	250	-
	212 PERS EMPLOYEE PICK UP	216	227	-	240	-	240	240	-
	213 PERS DEBT SERVICE RATE	497	487	-	500	-	500	500	-
	220 SOCIAL SECURITY ADMINISTRATION	249	267	-	275	-	275	275	-
	231 WC SAIF	11	11	-	20	-	20	20	-
	232 UNEMPLOYMENT	-	-	-	20	-	20	20	-
	240 CONTRACTUAL EMPLOYEE BENEFITS	803	1,125	-	-	-	-	-	-
	310 INSTRUCTIONAL CONTRACTED SERVICES	-	-	3,000	-	-	-	-	-
	340 TRAVEL	122	203	-	1,000	-	1,000	1,000	-
	TOTAL HDESD TITLE X SUBGRANT	5,959	6,356	3,000	-	6,305	-	6,305	-
242 AVID SUMMER CONFERENCE									
Function	2240 STAFF DEVELOPMENT								
	340 TRAVEL	-	-	10,000	-	-	-	-	-
	410 CONSUMABLE SUPPLIES	-	-	1,000	-	-	-	-	-
	640 DUES & FEES	-	-	4,000	-	-	-	-	-
	TOTAL AVID SUMMER CONFERENCE	-	-	15,000	-	-	-	-	-
245 ROUNDHOUSE GRANTS									
Function	1111 ELEMENTARY INSTRUCTION								
	130 ADDITIONAL SALARIES	3,240	660	-	-	-	-	-	-
	211 PERS EMPLOYR CONTRIBUTION	62	33	-	-	-	-	-	-
	212 PERS EMPLOYEE PICK UP	194	40	-	-	-	-	-	-
	213 PERS DEBT SERVICE RATE	435	80	-	-	-	-	-	-
	218 OPSRP EMPLOYER CONTR	205	5	-	-	-	-	-	-
	220 SOCIAL SECURITY ADMINISTRATION	246	50	-	-	-	-	-	-
	231 WC SAIF	10	2	-	-	-	-	-	-
	410 CONSUMABLE SUPPLIES	4,016	10,118	10,000	10,000	-	10,000	10,000	-
	460 NON-CONSUMABLE SUPPLIES	1,490	-	-	-	-	-	-	-
	470 SOFTWARE	1,799	-	-	-	-	-	-	-
Function	1121 MIDDLE SCHOOL INSTRUCTION								
	410 CONSUMABLE SUPPLIES	-	-	10,000	10,000	-	10,000	10,000	-
Function	1132 HIGH SCHOOL EXTRA CURRICULAR								
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	-	-	-	-	-	-
	410 CONSUMABLE SUPPLIES	94	2,610	10,000	10,000	-	10,000	10,000	-
Function	2222 MEDIA SERVICES								
	112 CLASSIFIED	-	951	-	-	-	-	-	-
	212 PERS EMPLOYEE PICK UP	-	57	-	-	-	-	-	-
	213 PERS DEBT SERVICE RATE	-	114	-	-	-	-	-	-
	220 OPSRP EMPLOYER CONTR	-	31	-	-	-	-	-	-
	220 SOCIAL SECURITY ADMINISTRATION	-	73	-	-	-	-	-	-
Function	2240 PROFESSIONAL DEVELOPMENT								
	312 PROFESSIONAL DEVELOPMENT	3,168	1,204	-	-	-	-	-	-
Function	5200 TRANSFERS								
	710 TRANSFERS	-	7,500	-	-	-	-	-	-
	TOTAL ROUNDHOUSE GRANTS	14,960	23,528	30,000	-	30,000	-	30,000	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE	
247 ROUNDHOUSE FACILITIES ENHANCEMENT										
Function	2540 OPERATIONS MAINTENANCE									
	410 CONSUMABLE SUPPLIES									
	-	-	2,709		2,709		2,709	2,709		
TOTAL ROUNDHOUSE FACILITIES ENHANCEMENT										
	-	-	2,709	-	2,709	-	2,709	2,709	-	
250 NUTRITION SERVICES FUND										
Function	3120 FOOD PREPARATION & DISPENSING SERVICES									
	112 CLASSIFIED SALARIES	100,696	116,565	211,412	5.3125	200,600	5.5000	200,600	200,600	5.5000
	122 SUBSTITUTES - CLASSIFIED	4,701	5,730	10,000		7,000		7,000	7,000	
	130 ADDITIONAL SALARY	5,250	4,787	16,015		16,470		16,470	16,470	
	211 PERS EMPLOYER CONTR	6,152	3,563	4,774		13,186		13,186	13,186	
	212 PERS EMPLOYEE PICK UP	4,411	6,853	14,848		13,340		13,340	13,340	
	213 PERS DEBT SERVICE RATE	10,451	14,236	30,934		24,123		24,123	24,123	
	218 OPSRP EMPLOYER CONTR	1,918	1,935	5,084		3,218		3,218	3,218	
	220 SOCIAL SECURITY ADMINISTRATION	8,602	10,138	18,932		10,623		10,623	10,623	
	231 WC SAIF	2,342	2,417	6,922		7,080		7,080	7,080	
	232 UNEMPLOYMENT COMPENSATION	216	243	3,712		3,511		3,511	3,511	
	240 CONTRACTUAL EMPLOYEE BENEFITS	21,984	34,220	79,284		85,518		85,518	85,518	
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	851	1,682	1,500		2,000		2,000	2,000	
	415 SUPPLIES - FOOD	76,363	109,149	95,000		120,000		120,000	120,000	
	416 SUPPLIES CAFETERIA NONFOOD	11,966	18,364	20,000		20,000		20,000	20,000	
	450 FOOD - COMMODITY PURCHASES	-	-	5,000		5,000		5,000	5,000	
	460 NON CONSUMABLE SUPPLIES	4,352	1,255	2,000		1,500		1,500	1,500	
	470 COMPUTER SOFTWARE	10,473	5,577	6,000		6,000		6,000	6,000	
	640 DUES & FEES	1,465	1,117	3,000		2,000		2,000	2,000	
TOTAL NUTRITION SERVICES										
		272,193	337,830	534,417	5.3125	541,166	5.5000	541,166	541,166	5.5000
255 STUDENT INVESTMENT ACCOUNT										
Function	1111 ELEMENTARY INSTRUCTION									
	111 CERTIFIED SALARIES	85,240	302,614	318,285	5.0000	374,916	5.4000	374,916	374,916	5.4000
	123 TEMPORARY LICENSED	18,499	-	4,768		-		-	-	
	211 PERS EMPLOYER CONTR	2,385	4,860	-		7,428		7,428	7,428	
	212 PERS EMPLOYEE PICK UP	6,224	18,373	19,313		22,711		22,711	22,711	
	213 PERS DEBT SERVICE RATE	14,489	38,484	40,236		41,069		41,069	41,069	
	218 OPSRP EMPLOYER CONTR	6,342	7,603	8,167		20,037		20,037	20,037	
	220 SOCIAL SECURITY ADMINISTRATION	7,898	22,954	24,624		28,956		28,956	28,956	
	231 WC SAIF	315	863	2,022		2,379		2,379	2,379	
	232 UNEMPLOYMENT	-	-	4,828		5,678		5,678	5,678	
	240 CONTRACTUAL EMPLOYEE BENEFITS	35,479	73,717	97,320		90,058		90,058	90,058	
Function	1250 RESOURCE ROOMS									
	112 CLASSIFIED SALARIES	-	24,977	28,333	0.8125	29,362	0.8125	29,362	29,362	0.8125
	124 TEMPORARY CLASSIFIED	-	1,560	-		-		-	-	
	130 ADDITIONAL SALARY	-	230	-		-		-	-	
	212 PERS EMPLOYEE PICK UP	-	1,606	1,700		1,762		1,762	1,762	
	213 PERS DEBT SERVICE RATE	-	3,356	3,542		3,186		3,186	3,186	
	218 OPSRP EMPLOYER CONTR	-	883	935		1,958		1,958	1,958	
	220 SOCIAL SECURITY ADMINISTRATION	-	1,993	2,167		2,246		2,246	2,246	
	231 WC SAIF	-	82	179		182		182	182	
	232 UNEMPLOYMENT	-	-	425		440		440	440	
	240 CONTRACTUAL EMPLOYEE BENEFITS	-	18,013	18,720		19,620		19,620	19,620	

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE	
255 STUDENT INVESTMENT ACCOUNT continued										
Function	1291 ELL									
	111 CERTIFIED SALARIES	-	54,538	68,418	1.0000	78,107	1.0000	78,107	78,107	1.0000
	112 CLASSIFIED SALARIES	-	20,375	21,795	0.6250	22,586	0.6250	22,586	22,586	0.6250
	211 PERS EMPLOYER CONTR	-	3,496	4,386	-	-	-	-	-	-
	212 PERS EMPLOYEE PICK UP	-	1,389	5,629	-	6,042	-	6,042	6,042	-
	213 PERS DEBT SERVICE RATE	-	2,898	11,727	-	10,925	-	10,925	10,925	-
	218 OPSRP EMPLOYER CONTR	-	764	838	-	6,716	-	6,716	6,716	-
	220 SOCIAL SECURITY ADMINISTRATION	-	5,784	7,177	-	7,915	-	7,915	7,915	-
	231 WC SAIF	-	221	585	-	650	-	650	650	-
	232 UNEMPLOYMENT	-	-	1,407	-	1,552	-	1,552	1,552	-
	240 CONTRACTUAL EMPLOYEE BENEFITS	-	17,595	36,744	-	22,413	-	22,413	22,413	-
Function	2122 COUNSELING									
	111 CERTIFIED SALARIES	54,503	70,515	72,630	1.0000	76,262	1.0000	76,262	76,262	1.0000
	130 ADDITIONAL SALARY	-	1,856	2,098	-	1,911	-	1,911	1,911	-
	211 PERS EMPLOYER CONTR	-	-	134	-	182	-	182	182	-
	212 PERS EMPLOYEE PICK UP	3,270	4,342	4,484	-	4,690	-	4,690	4,690	-
	213 PERS DEBT SERVICE RATE	7,626	9,095	9,341	-	8,482	-	8,482	8,482	-
	218 OPSRP EMPLOYER CONTR	4,055	2,388	2,397	-	5,087	-	5,087	5,087	-
	220 SOCIAL SECURITY ADMINISTRATION	3,900	5,189	5,717	-	5,980	-	5,980	5,980	-
	231 WC SAIF	158	202	472	-	493	-	493	493	-
	232 UNEMPLOYMENT	-	-	1,121	-	1,173	-	1,173	1,173	-
	240 CONTRACTUAL EMPLOYEE BENEFITS	13,451	17,774	18,744	-	19,644	-	19,644	19,644	-
Function	2240 PROFESSIONAL DEVELOPMENT									
	130 ADDITIONAL SALARY	-	22	-	-	-	-	-	-	-
	211 PERS EMPLOYER CONTR	-	-	-	-	-	-	-	-	-
	212 PERS EMPLOYEE PICK UP	-	1	-	-	-	-	-	-	-
	213 PERS DEBT SERVICE RATE	-	2	-	-	-	-	-	-	-
	218 OPSRP EMPLOYER CONTR	-	1	-	-	-	-	-	-	-
	220 SOCIAL SECURITY ADMINISTRATION	-	1	-	-	-	-	-	-	-
	231 WC SAIF	-	0	-	-	-	-	-	-	-
	340 TRAVEL	-	7,136	-	-	-	-	-	-	-
	345 REGISTRATIONS	-	14,000	-	-	-	-	-	-	-
Function	2310 SCHOOL BOARD									
	381 AUDIT SERVICES	-	2,250	-	-	2,250	-	2,250	2,250	-
TOTAL STUDENT INVESTMENT ACCOUNT										
		263,835	764,001	851,406	8.4375	935,049	8.8375	935,049	935,049	8.8375
257 STATE PRESCHOOL GRANT										
Function	1140 PRE-KINDERGARTEN PROGRAMS									
	111 CERTIFIED SALARIES	45,770	34,842	37,194	0.5000	78,107	1.0000	78,107	78,107	1.0000
	112 CLASSIFIED SALARIES	64,317	70,096	74,482	2.0000	59,166	1.5000	59,166	59,166	1.5000
	121 LICENSED SUBSTITUTES	540	-	-	-	-	-	-	-	-
	130 ADDITIONAL SALARY	3	4,977	2,000	-	-	-	-	-	-
	211 PERS EMPLOYER CONTR	70	-	-	-	-	-	-	-	-
	212 PERS EMPLOYEE PICK UP	5,256	6,318	6,821	-	8,236	-	8,236	8,236	-
	213 PERS DEBT SERVICE RATE	12,426	12,770	14,210	-	14,894	-	14,894	14,894	-
	218 OPSRP EMPLOYER CONTR	6,477	3,029	3,751	-	9,156	-	9,156	9,156	-
	220 SOCIAL SECURITY ADMINISTRATION	7,665	7,474	8,696	-	10,501	-	10,501	10,501	-
	231 WC SAIF	333	310	717	-	860	-	860	860	-
	232 UNEMPLOYMENT	-	-	1,705	-	2,059	-	2,059	2,059	-
	240 CONTRACTUAL EMPLOYEE BENEFITS	43,358	44,916	49,740	-	58,932	-	58,932	58,932	-
	311 SUBSTITUTES	1,952	3,950	2,000	-	4,000	-	4,000	4,000	-
	340 TRAVEL	3,081	-	-	-	-	-	-	-	-
	410 CONSUMABLE SUPPLIES	16,341	12,968	5,000	-	10,000	-	10,000	10,000	-
	460 NON CONSUMABLE SUPPLIES	17,056	9,797	10,000	-	10,000	-	10,000	10,000	-
	480 COMPUTEER HARDWARE	10,004	4,814	-	-	-	-	-	-	-
	640 DUES & FEES	348	160	-	-	250	-	250	250	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

		ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
257 STATE PRESCHOOL GRANT- continued										
Function	2240 PROFESSIONAL DEVELOPMENT									
	130 ADDITIONAL SALARY	750	-	-		1,000		1,000	1,000	
	212 PERS EMPLOYEE PICK UP	45	-	-		60		60	60	
	213 PERS DEBT SERVICE RATE	98	-	-		120		120	120	
	218 OPSRP EMPLOYER CONTR	56	-	-		33		33	33	
	220 SOCIAL SECURITY ADMINISTRATION	53	-	-		77		77	77	
	231 WC SAIF	2	-	-		-		-	-	
	311 SUBSTITUTES	-	-	2,000		2,000		2,000	2,000	
	312 PROFESSIONAL DEVELOPMENT	-	3,190	-		3,000		3,000	3,000	
	340 TRAVEL	-	-	3,000		3,000		3,000	3,000	
Function	3300 COMMUNITY SERVICES									
	410 CONSUMABLE SUPPLIES	-	711	-		1,000		1,000	1,000	
TOTAL STATE PRESCHOOLGRANT		236,000	220,321	221,316	2.5000	276,452	2.5000	276,452	276,452	2.5000
259 MISC STATE GRANTS										
Function	1121 MIDDLE SCHOOL - INSTRUCTION									
	340 TRAVEL	-	-	5,000		5,000		5,000	5,000	
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	20,000		20,000		20,000	20,000	
	410 CONSUMABLE SUPPLIES	-	-	2,500		2,500		2,500	2,500	
Function	1132 HIGH SCHOOL - CO-CURRICULAR									
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	20,000		20,000		20,000	20,000	
	410 CONSUMABLE SUPPLIES	-	-	3,000		3,000		3,000	3,000	
Function	2122 COUNSELING									
	410 CONSUMABLE SUPPLIES	-	-	-		-		-	-	
Function	2132 MEDICAL SERVICES									
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		-		-	-	
TOTAL MISC STATE GRANTS		-	-	50,500	-	50,500	-	50,500	50,500	-
260 SUMMER LEARNING										
Function	1280 ALTERNATIVE EDUATION									
	410 CONSUMABLE SUPPLIES	-	518	-		-		-	-	
	420 TEXTBOOKS	-	2,766	-		-		-	-	
Function	1410 SUMMER LEARNING - ELEMENTARY									
	130 ADDITIONAL SALARY	3,510	4,041	13,000		13,000		13,000	13,000	
	211 PERS EMPLOYER CONTR	62	14	-		-		-	-	
	212 PERS PICKUP	211	199	780		780		780	780	
	213 PERS UAL	456	412	1,625		1,625		1,625	1,625	
	218 OPSRP EMPLOYER CONTR	225	102	429		429		429	429	
	220 SOCIAL SECURITY ADMINISTRATION	267	305	995		995		995	995	
	231 WC SAIF	11	12	82		82		82	82	
	232 UNEMPLOYMENT	-	-	195		195		195	195	
	311 SUBSTITUTES	-	32,921	-		-		-	-	
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	10,650	-		-		-	-	
	410 CONSUMABLE SUPPLIES	10,561	34,927	20,000		20,000		20,000	20,000	
	420 TEXTBOOKS	-	5,776	-		-		-	-	
	460 NON CONSUMABLE SUPPLIES	4,094	1,245	15,000		15,000		15,000	15,000	
	541 EQUIPMENT	-	79,515	-		-		-	-	

2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE	
260 SUMMER LEARNING-continued										
Function	1420 SUMMER LEARNING - MIDDLE SCHOOL									
	130 ADDITIONAL SALARY	-	15,250	23,000	23,000		23,000	23,000		
	211 PERS EMPLOYER CONTR	-	82	-	-		-	-		
	212 PERS PICKUP	-	859	1,380	1,380		1,380	1,380		
	213 PERS UAL	-	1,718	2,875	2,875		2,875	2,875		
	218 OPSRP EMPLOYER CONTR	-	430	759	759		759	759		
	220 SOCIAL SECURITY ADMINISTRATION	-	1,148	1,760	1,760		1,760	1,760		
	231 WC SAIF	-	42	145	145		145	145		
	232 UNEMPLOYMENT	-	-	345	345		345	345		
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	6,200	(600)	15,000	15,000		15,000	15,000		
	410 CONSUMABLE SUPPLIES	-	3,253	-	-		-	-		
	460 NON CONSUMABLE SUPPLIES	3,954	21,430	15,000	15,000		15,000	15,000		
Function	1430 SUMMER LEARNING - HIGH SCHOOL									
	130 ADDITIONAL SALARY	-	255	13,000	13,000		13,000	13,000		
	212 PERS PICKUP	-	15	780	780		780	780		
	213 PERS UAL	-	33	1,625	1,625		1,625	1,625		
	218 OPSRP EMPLOYER CONTR	-	8	429	429		429	429		
	220 SOCIAL SECURITY ADMINISTRATION	-	20	995	995		995	995		
	231 WC SAIF	-	1	82	82		82	82		
	232 UNEMPLOYMENT	-	-	195	195		195	195		
	410 CONSUMABLE SUPPLIES	3,917	-	10,000	10,000		10,000	10,000		
	420 TEXTBOOKS	3,872	-	5,000	5,000		5,000	5,000		
	541 EQUIPMENT	18,198	123,985	5,000	5,000		5,000	5,000		
Function	2134 NURSING SERVICES									
	130 ADDITIONAL SALARY	-	7,200	9,000	9,000		9,000	9,000		
	212 PERS PICKUP	-	432	540	540		540	540		
	213 PERS UAL	-	864	1,125	1,125		1,125	1,125		
	218 OPSRP EMPLOYER CONTR	-	238	297	297		297	297		
	220 SOCIAL SECURITY ADMINISTRATION	-	545	689	689		689	689		
	231 WC SAIF	-	21	57	57		57	57		
	232 UNEMPLOYMENT	-	-	135	135		135	135		
Function	2240 PROFESSIONAL DEVELOPMENT									
	130 ADDITIONAL SALARY	-	6,646	-	-		-	-		
	211 PERS EMPLOYER CONTR	-	130	-	-		-	-		
	212 PERS PICKUP	-	384	-	-		-	-		
	213 PERS UAL	-	769	-	-		-	-		
	218 OPSRP EMPLOYER CONTR	-	145	-	-		-	-		
	220 SOCIAL SECURITY ADMINISTRATION	-	496	-	-		-	-		
	231 WC SAIF	-	18	-	-		-	-		
Function	3120 FOOD PREPARATION & DISPENSING SERVICES									
	130 ADDITIONAL SALARY	-	-	3,000	3,000		3,000	3,000		
	212 PERS PICKUP	-	-	180	180		180	180		
	213 PERS UAL	-	-	375	375		375	375		
	218 OPSRP EMPLOYER CONTR	-	-	99	99		99	99		
	220 SOCIAL SECURITY ADMINISTRATION	-	-	230	230		230	230		
	231 WC SAIF	-	-	19	19		19	19		
	232 UNEMPLOYMENT	-	-	45	45		45	45		
	340 TRAVEL	-	90	-	-		-	-		
	415 SUPPLIES - FOOD	1,640	1,156	5,000	5,000		5,000	5,000		
TOTAL SUMMER LEARNING										
		57,177	360,467	170,264	-	170,264	-	170,264	170,264	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
262 MAYBELLE CLARKE MACDONALD									
Function	2122 COUNSELING SERVICES								
	310 INSTRUCTIONAL CONTRACTED SERVICES								
	-	-	7,822		-		-	-	
	-	-	7,822	-	-	-	-	-	-
268 ES CO-CURRICULAR/STUDENT FEES									
Function	1113 ELEMENTARY- CO-CURRICULAR								
	380 NON INSTRUCTIONAL CONTRACTED SERVICES								
	-	-	15,000		15,000		15,000	15,000	
	7,133	10,673	25,000		25,000		25,000	25,000	
	7,133	10,673	40,000	-	40,000	-	40,000	40,000	-
269 MISCELLANEOUS GRANTS									
Function	1113 ELEMENTARY- CO-CURRICULAR								
	410 CONSUMABLE SUPPLIES & MATERIALS								
	-	593	-		-		-	-	
	-	593	-	-	-	-	-	-	-
286 CHROMEBOOK REPAIRS									
Function	2660 TECHNOLOGY								
	380 NON INSTRUCTIONAL CONTRACTED SERVICES								
	-	29,044	-		40,000		40,000	40,000	
	-	29,044	-	-	40,000	-	40,000	40,000	-
290 SPECIAL REVENUE POOL									
Function	1999 INSTRUCTION								
	199 SALARIES								
	-	-	150,000		150,000		150,000	150,000	
	-	-	75,000		75,000		75,000	75,000	
	-	-	75,000		75,000		75,000	75,000	
Function	2999 SUPPORT SERVICES								
	199 SALARIES								
	-	-	200,000		200,000		200,000	200,000	
	-	-	150,000		150,000		150,000	150,000	
	-	-	150,000		150,000		150,000	150,000	
Function	3999 COMMUNITY SERVICES								
	399 NON INSTRUCTIONAL CONTRACTED SERVICES								
	-	-	100,000		100,000		100,000	100,000	
	-	-	900,000	-	900,000	-	900,000	900,000	-
291 TEXTBOOK RESERVE									
Function	1111 INSTRUCTION - K-5								
	420 TEXTBOOKS								
	-	-	-		20,000		20,000	20,000	
Function	1121 INSTRUCTION - MIDDLE SCHOOL								
	420 TEXTBOOKS								
	-	-	-		15,000		15,000	15,000	
Function	1131 INSTRUCTION - HIGH SCHOOL								
	420 TEXTBOOKS								
	-	-	-		15,000		15,000	15,000	
	-	-	-	-	50,000	-	50,000	50,000	-
292 TECHNOLOGY RESERVE									
Function	2660 TECHNOLOGY								
	480 COMPUTER HARDWARE								
	-	-	-		50,000		50,000	50,000	
	-	-	-	-	50,000	-	50,000	50,000	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

		ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
293 STAFF ACCOUNTS										
Function	2410 OFFICE OF THE PRINCIPAL									
	410 CONSUMMABLE SUPPLIES	1,201		500		-		-	-	
TOTAL STAFF ACCOUNTS		1,201	-	500	-	-	-	-	-	-
294 DEFERRED MAINTENANCE RESERVE										
Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES									
	322 REPAIRS & MAINTENANCE SERVICES	-	-	25,000		85,000		85,000	85,000	
	380 NON-INSTRUCTIONAL CONTRACTED SERVICES	-	-	25,000		85,000		85,000	85,000	
TOTAL MAINTENANCE RESERVE		-	-	50,000	-	170,000	-	170,000	170,000	-
295 BUS RESERVE										
Function	2550 TRANSPORTATION									
	541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	-	94,498	173,000		150,000		150,000	150,000	
	610 REDEMPTION OF PRINCIPAL	89,229	71,809	100,835		103,993		103,993	103,993	
	622 BUS AND GARAGE INTEREST	10,379	4,853	16,058		12,900		12,900	12,900	
TOTAL BUS RESERVE		99,608	171,159	289,893	-	266,893	-	266,893	266,893	-
296 STAFFING RESERVE										
Function	2640									
	111 CERTIFIED SALARIES	-	-	50,000		150,000		150,000	150,000	
Function	5200 TRANSFERS									
	TRANSFER TO GENERAL FUND	-	-	100,000		100,000		100,000	100,000	
TOTAL STAFFING RESERVE		-	-	150,000	-	250,000	-	250,000	250,000	-
297 PERS RESERVE										
	5110 DEBT SERVICE									
	610 REDEMPTION OF PRINCIPAL	-	-	250,000		250,000		250,000	250,000	
TOTAL PERS RESERVE		-	-	250,000	-	250,000	-	250,000	250,000	-
298 MEASURE 98										
Function	1131 HIGH SCHOOL INSTRUCTION									
	111 CERTIFIED SALARIES	19,815	70,515	72,630	1.0000	76,262	1.0000	76,262	76,262	1.0000
	212 PERS EMPLOYEE PICK UP	1,247	4,231	4,358		4,576		4,576	4,576	
	213 PERS DEBT SERVICE RATE	2,910	8,861	9,079		8,274		8,274	8,274	
	218 OPSRP	1,546	2,327	2,397		5,087		5,087	5,087	
	220 SOCIAL SECURITY ADMINISTRATION	1,564	5,303	5,556		5,834		5,834	5,834	
	231 WC SAIF	61	197	458		481		481	481	
	232 UNEMPLOYMENT COMPENSATION	-	-	1,089		1,144		1,144	1,144	
	240 CONTRACTUAL EMPLOYEE BENEFITS	5,128	17,774	18,744		19,644		19,644	19,644	
Function	1283 ALTERNATIVE EDUCATION									
	111 CERTIFIED SALARIES	100,767	32,204	34,396	0.6548	35,458	0.6200	35,458	35,458	0.6200
	212 PERS EMPLOYEE PICK UP	6,046	1,932	2,064		2,127		2,127	2,127	
	213 PERS DEBT SERVICE RATE	14,118	4,047	4,300		3,847		3,847	3,847	
	218 OPSRP	7,497	1,063	1,135		2,365		2,365	2,365	
	220 SOCIAL SECURITY ADMINISTRATION	7,600	2,369	2,631		2,713		2,713	2,713	
	231 WC SAIF	296	91	217		224		224	224	
	232 UNEMPLOYMENT COMPENSATION	-	-	516		532		532	532	
	240 CONTRACTUAL EMPLOYEE BENEFITS	33,586	10,844	12,274		12,179		12,179	12,179	

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE	
298 MEASURE 98- CONTINUED										
Function	2122 COUNSELING									
	111 CERTIFIED SALARIES	-	8,469	13,217	0.2100	95,968	1.2100	95,968	95,968	1.2100
	123 TEMPORARY LICENSED	-	3,583	-	-	-	-	-	-	-
	211 PERS EMPLOYER CONTR	-	-	-	-	7,791	7,791	7,791	7,791	-
	212 PERS EMPLOYEE PICK UP	-	723	793	-	5,758	5,758	5,758	5,758	-
	213 PERS DEBT SERVICE RATE	-	1,514	1,652	-	10,413	10,413	10,413	10,413	-
	218 OPSRP	-	398	436	-	937	937	937	937	-
	220 SOCIAL SECURITY ADMINISTRATION	-	919	1,011	-	7,342	7,342	7,342	7,342	-
	231 WC SAIF	-	34	83	-	597	597	597	597	-
	232 UNEMPLOYMENT COMPENSATION	-	-	198	-	1,440	1,440	1,440	1,440	-
	240 CONTRACTUAL EMPLOYEE BENEFITS	-	1,246	3,936	-	23,769	23,769	23,769	23,769	-
	470 SOFTWARE	2,119	-	-	-	-	-	-	-	-
Function	2410 OFFICE OF THE PRINCIPAL									
	111 CERTIFIED SALARIES	-	52,886	54,473	0.7500	57,197	0.7500	57,197	57,197	0.7500
	112 CLASSIFIED SALARIES	11,566	11,970	12,844	0.3094	-	-	-	-	-
	113 ADMIN SALARIES	71,117	-	-	-	-	-	-	-	-
	211 PERS EMPLOYER CONTR	9,167	3,390	3,492	-	5,439	5,439	5,439	5,439	-
	212 PERS EMPLOYEE PICK UP	4,961	3,891	4,039	-	3,432	3,432	3,432	3,432	-
	213 PERS DEBT SERVICE RATE	11,783	8,138	8,415	-	6,206	6,206	6,206	6,206	-
	218 OPSRP	861	395	424	-	-	-	-	-	-
	220 SOCIAL SECURITY ADMINISTRATION	6,026	4,899	5,150	-	4,376	4,376	4,376	4,376	-
	231 WC SAIF	241	182	419	-	355	355	355	355	-
	232 UNEMPLOYMENT COMPENSATION	-	-	1,010	-	858	858	858	858	-
	240 CONTRACTUAL EMPLOYEE BENEFITS	14,073	13,335	20,244	-	14,733	14,733	14,733	14,733	-
	TOTAL MEASURE 98	334,093	277,730	303,677	2.9242	427,355	3.5800	427,355	427,355	3.5800
299 REIMBURSABLE EXPENDITURES										
Function	1111 ELEMENTARY SCHOOL INSTRUCTION									
	130 ADDITIONAL HOURS	5,035	(2,160)	-	-	-	-	-	-	-
	211 PERS EMPLOYER CONTR	343	(217)	-	-	-	-	-	-	-
	212 PERS EMPLOYER CONTR	302	(130)	-	-	-	-	-	-	-
	213 PERS EMPLOYEE PICK UP	671	(281)	-	-	-	-	-	-	-
	218 PERS DEBT SERVICE RATE	176	(36)	-	-	-	-	-	-	-
	220 SOCIAL SECURITY ADMINISTRATION	379	(165)	-	-	-	-	-	-	-
	231 WC SAIF	15	(7)	-	-	-	-	-	-	-
	311 SUBSTITUTES	1,013	-	3,000	-	3,000	3,000	3,000	3,000	-
	410 SUPPLIES	7,038	860	5,000	-	5,000	5,000	5,000	5,000	-
	460 NONCONSUMMABLE SUPPLIES	-	-	-	-	-	-	-	-	-
Function	1121 MIDDLE SCHOOL INSTRUCTION									
	130 ADDITIONAL HOURS	3,680	184	-	-	-	-	-	-	-
	211 PERS EMPLOYER CONTR	12	-	-	-	-	-	-	-	-
	212 PERS EMPLOYEE PICK UP	221	11	-	-	-	-	-	-	-
	213 PERS DEBT SERVICE RATE	524	24	-	-	-	-	-	-	-
	218 OPSRP	267	6	-	-	-	-	-	-	-
	220 SOCIAL SECURITY ADMINISTRATION	280	14	-	-	-	-	-	-	-
	231 WC SAIF	11	0	-	-	-	-	-	-	-
	311 SUBSTITUTES	-	-	5,000	-	5,000	5,000	5,000	5,000	-
	410 CONSUMABLE SUPPLIES & MATERIALS	4,094	(621)	5,000	-	5,000	5,000	5,000	5,000	-

**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
299 REIMBURSABLE EXPENDITURES continued									
Function	1122 MIDDLE SCHOOL EXTRA CURRICULAR								
		93	-		-		-	-	
		5	-		-		-	-	
		13	-		-		-	-	
		7	-		-		-	-	
		7	-		-		-	-	
Function	1131 HIGH SCHOOL INSTRUCTION								
	-	474	3,000		3,000		3,000	3,000	
	-	8	-		-		-	-	
	-	27	180		180		180	180	
	-	56	375		375		375	375	
	-	11	99		99		99	99	
	-	34	230		230		230	230	
	-	1	19		19		19	19	
	-	-	45		45		45	45	
	-	-	3,000		3,000		3,000	3,000	
	-	4,612	-		-		-	-	
	2,227	3,672	5,000		5,000		5,000	5,000	
Function	1250 RESOURCE ROOM								
	-	-	500		500		500	500	
Function	1283 ALTERNATIVE EDUCATION								
	2,838	-	-		-		-	-	
Function	2190 ELL								
	151	-	-		-		-	-	
Function	2122 COUNSELING								
	-	975	-		-		-	-	
	-	59	-		-		-	-	
	-	125	-		-		-	-	
	-	32	-		-		-	-	
	-	73	-		-		-	-	
	-	3	-		-		-	-	
	-	180	-		-		-	-	
	-	452	-		-		-	-	
Function	2190 ENGLISH SECOND LANGUAGE								
	-	51	-		-		-	-	
Function	2240 PROFESSIONAL DEVELOPMENT								
	-	120	-		-		-	-	
	-	8	-		-		-	-	
	-	7	-		-		-	-	
	-	14	-		-		-	-	
	-	9	-		-		-	-	
	-	-	-		-		-	-	
	(1,097)	1,451	5,000		5,000		5,000	5,000	
	-	332	-		-		-	-	
Function	2310 SCHOOL BOARD								
	-	4,388	-		-		-	-	
	762	2,920	-		-		-	-	
Function	2320 EXECUTIVE ADMINISTRATION SERVICES								
	-	-	5,000		5,000		5,000	5,000	
	500	174	-		-		-	-	
Function	2410 OFFICE OF THE PRINCIPAL								
	720	2,757	5,000		5,000		5,000	5,000	

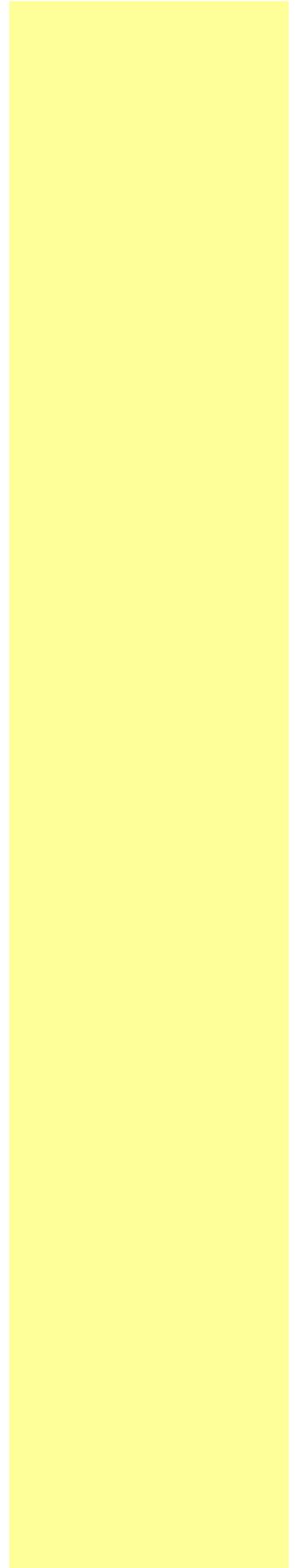
**2023-24 ADOPTED Budget
Sisters School District
Special Revenue Fund Expenditures**

200 FUNDS

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 22-23	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
299 REIMBURSABLE EXPENDITURES-Continued									
Function 2540 OPERATION AND MAINTENANCE									
322 REPAIRS & MAINTENANCE	5,956	-	5,000		5,000		5,000	5,000	
Function 2550 TRANSPORTATION									
410 CONSUMABLE SUPPLIES & MATERIALS	-	481	-		-		-	-	
Function 2660 TECHNOLOGY									
550 DEPRECIABLE TECHNOLOGY	25,000	-	-		-		-	-	
TOTAL REIMBURSABLE WAGES	61,241	20,989	50,447	-	50,447	-	50,447	50,447	-
TOTAL SPECIAL REVENUE FUND EXPENDITURES	2,099,304	3,201,692	5,239,915	25.1830	5,936,136	26.7487	5,936,138	5,936,138	26.7487

Other Funds

Section V



**2023-24 ADOPTED Budget
Sisters School District**

Debt Service Funds Budget Summary

	Actual 2020-21	Actual 2021--22	Budget 2022-23	FTE 2021-22	Proposed 2023-24	Proposed FTE	Approved 2023-24	Adopted 2023-24	FTE	Increase/(Decrease) From 2022-23 Dollars
REVENUE										
1000 LOCAL SOURCES	3,961,220	4,073,945	4,121,844		4,205,579		4,205,579	4,205,579		83,735
2000 INTERMEDIATE SOURCES	2,479	1,998	-		-		-	-		
5400 BEGINNING FUND BALANCE	225,774	217,675	20,700		117,365		117,365	117,365		96,665
TOTAL REVENUE	4,189,473	4,293,617	4,142,544	-	4,322,944	-	4,322,944	4,322,944	-	180,400
EXPENDITURES BY FUNCTION										
5100 DEBT SERVICE PAYMENTS	3,971,798	4,033,356	4,142,544		4,322,944		4,322,944	4,322,944		180,400
7000 UNAPPROPRIATED ENDING FUND BALANCE	217,675	260,261	-		-		-	-		-
TOTAL EXPENDITURES BY FUNCTION	4,189,473	4,293,617	4,142,544	-	4,322,944	-	4,322,944	4,322,944	-	180,400
EXPENDITURES BY OBJECT										
300 PURCHASED SERVICES	2,100	1,600	4,100		4,100		4,100	4,100		-
600 DEBT SERVICE PAYMENTS	3,969,698	4,031,756	4,138,444		4,318,844		4,318,844	4,318,844		180,400
800 CONTINGENCY/ENDING FUND BALANCE	217,675	260,261	-		-		-	-		-
TOTAL EXPENDITURES BY OBJECT	4,189,473	4,293,617	4,142,544	-	4,322,944	-	4,322,944	4,322,944	-	180,400

Other Funds Detail

- 303 PENSION BOND DEBT SERVICE – PERS UAL**
The Pension Bond Debt Service pays the debt service on the PERS unfunded actuarial liability. Revenue for the fund is from District funded payroll deductions.
- 304 DEBT SERVICE FUND – GENERAL OBLIGATION BONDS 2016**
This Debt Service Fund pays the debt service on the General Obligation Bonds issued in 2016, used for various District Wide projects pertaining to Deferred Maintenance, Safety and Improvements. Revenue for this fund comes from assessed taxes.
- 305 DEBT SERVICE FUND— GENERAL OBLIGATION BONDS 2021**
This Debt Service Fund pays the debt service on the General Obligation Bonds issued in 2021, used to construct, renovate and improve facilities. Revenue for this fund comes from assessed taxes
- 403 CAPITAL IMPROVEMENT PROJECTS 2016**
This fund pays for the District Wide projects funded by the 2016 General Obligation Bonds, as well as payment in full of a prior Full Faith & Credit Obligation. These projects include upgrades to security, several deferred maintenance projects, athletic facilities and building remodels.
- 404 ELEMENTARY SCHOOL PROJECT 2021**
This fund will pay for the new construction of Sisters Elementary School and other bond projects as outlined in the bond measure.
- 445 LUNDGREN MILL FUND**
The Lundgren Mill Fund is a Capital Improvement Fund designated for capital improvements by a Sisters School Board resolution.
- 702 FAN (FAMILY ACCESS NETWORK) EMERGENCY FUND**
The FAN Emergency Fund is a Trust and Agency Fund where the funds have a specified use as designated by the donor. Revenue for the fund is from designated private donations to be held in a trust.
- 706 FAN (FAMILY ACCESS NETWORK) DONATED FUNDS**
The FAN Donated Fund is a Trust and Agency Fund which can be used for the operation of the FAN program along with client needs. Revenue for the fund is from private donations Designated for general use in the program and is held in trust.

2023-24 ADOPTED Budget
Sisters School District
Debt Service Fund Revenue

300 DEBT SERVICE FUND

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 2021-22	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE 2023-24
301 DEBT SERVICE FUND									
5400 BEGINNING FUND BALANCE	85	85	-	-	-	-	-	-	-
TOTAL DEBT SERVICE FUND	85	85	-	-	-	-	-	-	-
302 DEBT SERVICE FUND 2001									
1111 CURRENT YEAR TAXES	2,086,500	6,379	-	-	-	-	-	-	-
1112 PRIOR YEAR TAXES	27,957	16,742	-	-	-	-	-	-	-
1113 COUNTY TAX SALES FOR BACK TAXES	1,686	-	-	-	-	-	-	-	-
1116 OTHER TAX	-	980	-	-	-	-	-	-	-
1190 PENALTIES & INTEREST ON TAXES	370	6	-	-	-	-	-	-	-
2800 REVENUE IN LIEU OF TAXES	1,772	1,428	-	-	-	-	-	-	-
5400 BEGINNING FUND BALANCE	145,542	126,758	-	-	-	-	-	-	-
TOTAL DEBT SERVICE FUND 2001	2,263,828	152,292	-	-	-	-	-	-	-
303 PENSION BOND DEBT SERVICE									
1510 INTEREST ON INVESTMENTS	8,361	-	8,000	-	-	-	-	-	-
1970 REVENUES PROVIDED OTHER FUNDS	983,246	1,011,387	1,033,744	-	1,004,379	-	1,004,379	1,004,379	-
5400 BEGINNING FUND BALANCE	12,743	22,606	5,000	-	42,365	-	42,365	42,365	-
TOTAL PENSION BOND DEBT SERVICE	1,004,350	1,033,994	1,046,744	-	1,046,744	-	1,046,744	1,046,744	-
304 DEBT SERVICE FUND 2016									
1111 CURRENT YEAR TAXES	841,552	837,572	875,000	-	887,100	-	887,100	887,100	-
1112 PRIOR YEAR TAXES	10,711	7,058	15,000	-	8,000	-	8,000	8,000	-
1113 COUNTY TAX SALES FOR BACK TAXES	689	-	-	-	-	-	-	-	-
1116 OTHER TAX	-	103	-	-	-	-	-	-	-
1190 PENALTIES & INTEREST ON TAXES	148	99	2,000	-	2,000	-	2,000	2,000	-
2800 REVENUE IN LIEU OF TAXES	707	570	-	-	-	-	-	-	-
5400 BEGINNING FUND BALANCE	67,403	68,226	5,700	-	25,000	-	25,000	25,000	-
TOTAL DEBT SERVICE FUND 2016	921,210	913,628	897,700	-	922,100	-	922,100	922,100	-
305 DEBT SERVICE FUND 2021									
1111 CURRENT YEAR TAXES	-	2,194,112	2,175,000	-	2,286,100	-	2,286,100	2,286,100	-
1112 PRIOR YEAR TAXES	-	-	11,100	-	16,000	-	16,000	16,000	-
1113 COUNTY TAX SALES FOR BACK TAXES	-	39	-	-	-	-	-	-	-
1116 OTHER TAX	-	(744)	-	-	-	-	-	-	-
1190 PENALTIES & INTEREST ON TAXES	-	212	2,000	-	2,000	-	2,000	2,000	-
5400 BEGINNING FUND BALANCE	-	-	10,000	-	50,000	-	50,000	50,000	-
TOTAL DEBT SERVICE FUND 2021	-	2,193,618	2,198,100	-	2,354,100	-	2,354,100	2,354,100	-
TOTAL DEBT SERVICE FUND REVENUE	4,189,473	4,293,617	4,142,544	-	4,322,944	-	4,322,944	4,322,944	-

**2023-24 ADOPTED Budget
Sisters School District
Debt Service Fund Expenditures**

300 DEBT SERVICE FUND

		ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	ADOPTED FTE
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	2023-24	2023-24
302	DEBT SERVICE FUND 2001									
Function	5110 LONG-TERM DEBT SERVICE									
	380 FISCAL AGENT CONTRACTED SERVICES	500		-		-		-		-
	610 REDEMPTION OF PRINCIPAL	2,030,000		-		-		-		-
	621 INTEREST ON BONDS	106,569		-		-		-		-
	710 TRANSFER FUNDS	-	85	-		-		-		-
	TOTAL DEBT SERVICE FUND 2001	2,137,069	-	-	-	-	-	-	-	-
303	PENSION BOND DEBT SERVICE									
Function	5110 LONG-TERM DEBT SERVICE									
	380 FISCAL AGENT CONTRACTED SERVICES	1,600	1,600	1,600		1,600		1,600		1,600
	610 REDEMPTION OF PRINCIPAL	244,472	242,024	232,859		810,000		810,000		810,000
	621 INTEREST ON BONDS	735,672	783,120	812,285		235,144		235,144		235,144
	TOTAL PENSION BOND DEBT SERVICE	981,744	1,026,744	1,046,744	-	1,046,744	-	1,046,744	1,046,744	-
304	DEBT SERVICE FUND 2016									
Function	5110 LONG-TERM DEBT SERVICE									
	380 FISCAL AGENT CONTRACTED SERVICES	-	-	500		500		500		500
	610 REDEMPTION OF PRINCIPAL	549,996	595,000	640,000		690,000		690,000		690,000
	621 INTEREST ON BONDS	302,989	280,989	257,200		231,600		231,600		231,600
	TOTAL DEBT SERVICE FUND 2016	852,984	875,989	897,700	-	922,100	-	922,100	922,100	-
305	DEBT SERVICE FUND 2021									
Function	5110 LONG-TERM DEBT SERVICE									
	380 FISCAL AGENT CONTRACTED SERVICES	-	-	2,000		2,000		2,000		2,000
	610 REDEMPTION OF PRINCIPAL	-	1,195,000	980,000		1,185,000		1,185,000		1,185,000
	621 INTEREST ON BONDS	-	935,623	1,216,100		1,167,100		1,167,100		1,167,100
	710 TRANSFER FUNDS	-	(85)	-		-		-		-
	TOTAL DEBT SERVICE FUND 2021	-	2,130,623	2,198,100	-	2,354,100	-	2,354,100	2,354,100	-
TOTAL DEBT SERVICE FUND EXPENDITURES		3,971,798	4,033,356	4,142,544	-	4,322,944	-	4,322,944	4,322,944	-

2023-24 ADOPTED Budget Sisters School District

Capital Projects Funds Budget Summary

	Actual 2020-21	Actual 2021-22	Budget 2022-23	FTE 2022-23	Proposed 2023-24	Proposed FTE	Approved 2023-24	Adopted 2023-24	Adopted FTE	Increase/(Decrease) From 2022-23 Dollars
REVENUE										
1000 LOCAL SOURCES	8,626	8,626	172,000		622,000		622,000	622,000		450,000
5100 BOND PROCEEDS	-	-	-		-		-	-		-
5400 BEGINNING FUND BALANCE	1,847,421	1,847,421	39,710,575		37,173,570		37,173,570	37,173,570		(2,537,005)
TOTAL REVENUE	1,856,047	1,856,047	39,882,575	-	37,795,570	-	37,795,570	37,795,570	-	(2,087,005)
EXPENDITURES BY FUNCTION										
2000 SUPPORT SERVICES	56,207	56,207	300		25		25	25		(275)
4000 FACILITIES ACQUISITION & CONSTRUCTION	773,916	773,916	39,882,275		37,795,545		37,795,545	37,795,545		(2,086,730)
6000 PLANNED RESERVE	-	-	-		-		-	-		-
7000 UNAPPROPRIATED ENDING FUND BALANCE	1,025,924	1,025,924	-		-		-	-		-
TOTAL EXPENDITURES BY FUNCTION	1,856,047	1,856,047	39,882,575	-	37,795,570	-	37,795,570	37,795,570	-	(2,087,005)
EXPENDITURES BY OBJECT										
100 SALARIES	-	-	200,000		450,000		450,000	450,000		250,000
200 ASSOCIATED PAYROLL COSTS	-	-	63,161		63,161		63,161	63,161		-
300 PURCHASED SERVICES	29,610	29,610	1,028,114		214,275		214,275	214,275		(813,839)
400 SUPPLIES & MATERIALS	4,340	4,340	-		-		-	-		-
500 CAPITAL OUTLAY	798,575	798,575	38,591,000		37,068,109		37,068,109	37,068,109		(1,522,891)
600 OTHER OBJECTS	599	599	300		25		25	25		(275)
800 CONTINGENCY/ENDING FUND BALANCE	1,025,924	1,025,924	-		-		-	-		-
TOTAL EXPENDITURES BY OBJECT	1,859,047	1,859,047	39,882,575	-	37,795,570	-	37,795,570	37,795,570	-	(2,087,005)

**2023-24 ADOPTED Budget
Sisters School District
Capital Projects Fund Revenue**

400 CAPITAL PROJECTS FUND

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 2022-23	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE 2023-24
403 CAPITAL IMPROVEMENTS PROJECT 2016									
1510 INTEREST ON INVESTMENTS	8,626	2,611	2,000		2,000		2,000	2,000	
1990 MISCELLANEOUS	-	-	-		-		-	-	
5400 BEGINNING FUND BALANCE	1,633,146	811,649	98,000		62,000		62,000	62,000	
TOTAL CAPITAL IMPROVEMENTS PROJECT 2016	1,641,772	814,260	100,000		64,000		64,000	64,000	
404 ELEMENTARY SCHOOL PROJECT 2021									
1510 INTEREST ON INVESTMENTS	-	158,065	150,000		600,000		600,000	600,000	
1990 MISCELLANEOUS	-	-	20,000		20,000		20,000	20,000	
5110 BOND PROCEEDS	-	33,800,000	-		-		-	-	
5120 BOND PREMIUM	-	5,741,306	-		-		-	-	
5400 BEGINNING FUND BALANCE	-	-	39,371,300		36,897,295		36,897,295	36,897,295	
TOTAL CAPITAL IMPROVEMENTS PROJECT 2016	-	39,699,372	39,541,300	-	37,517,295	-	37,517,295	37,517,295	-
445 LUNDGREN MILL FUNDS									
5400 BEGINNING FUND BALANCE	214,275	214,275	241,275		214,275		214,275	214,275	
TOTAL LUNDGREN MILLS FUNDS	214,275	214,275	241,275		214,275		214,275	214,275	
TOTAL CAPITAL PROJECTS FUND	1,856,047	40,727,907	39,882,575	-	37,795,570	-	37,795,570	37,795,570	-

2023-24 ADOPTED Budget
Sisters School District
Capital Projects Fund Expenditures

400 CAPITAL PROJECTS FUND

		ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	ADOPTED FTE
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	2023-24	2023-24
403	CAPITAL IMPROVEMENTS PROJECT 2016									
Function	2540 FISCAL SERVICES									
	644 BANK FEES	-	(318)	-		-		-		-
Function	2540 FACILITIES/MAINTENANCE									
	322 REPAIRS & MAINTENANCE	4,021	-	-		-		-		-
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	11,350	675	-		-		-		-
	540 EQUIPMENT	40,836	-	-		-		-		-
Function	4110 SERVICE AREA DIRECTION									
	342 TRAVEL OUT OF DISTRICT		224	-		-		-		-
	389 NON INSTRUCTIONAL CONTRACTED SERVICES	6,514	-	-		-		-		-
	480 COMUPUTER HARDWARE	-	2,636	-		-		-		-
Function	4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENT									
	460 NON CONSUMABLE SUPPLIES	4,340	-	-		-		-		-
	520 BUILDING ACQUISITION & MAJOR STRUCTURAL ALTERATIONS	4,068	185,357	-		-		-		-
	530 IMPROVEMENTS OTHER THAN BUILDINGS	19,200	168,599	50,000		64,000		64,000		64,000
	540 EQUIPMENT		5,076	50,000		-		-		-
	562 BUS GARAGE/TRANSPORTATION CENTER	648,121	-	-		-		-		-
	640 DUES & FEES	599	-	-		-		-		-
Function	4180 OTHER CAPITAL ITEMS									
	460 NON CONSUMABLE SUPPLIES	-	2,830	-		-		-		-
	530 IMPROVEMENTS OTHER THAN BUILDINGS	-	9,350	-		-		-		-
	541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	72,066	91,476	-		-		-		-
	542 REPLACEMENT EQUIPMENT PURCHASE	5,815	-	-		-		-		-
	562 BUS GARAGE/TRANSPORTATION CENTER	5,469	-	-		-		-		-
Function	4190 OTHER FACILITIES CONSTRUCTION SERVICES									
	322 REPAIRS & MAINTENANCE	-	9,300	-		-		-		-
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	7,500	-	-		-		-		-
Function	7000 UNAPPROPRIATED ENDING FUND BALANCE									
	TOTAL CAPITAL IMPROVEMENTS PROJECT 2016	830,123	474,981	100,000	-	64,000	-	64,000	64,000	-
404	ELEMENTARY SCHOOL PROJECT 2021									
Function	2520 FISCAL SERVICES									
	644 BANK FEES	-	30	300.00		25.00		25.00		25.00
Function	4110 SERVICE AREA DIRECTION									
	112 CLASSIFIED SALARIES	-	-	200,000		200,000		200,000		200,000
	212 PERS EMPLOYEE PICKUP	-	-	12,000		12,000		12,000		12,000
	213 PERS DEBT SERVICE	-	-	25,000		25,000		25,000		25,000
	218 OPSRP EMPLOYER CONTR	-	-	6,600		6,600		6,600		6,600
	220 SOCIAL SECURITY ADMINISTRATION	-	-	15,300		15,300		15,300		15,300
	231 WC SAIF	-	-	1,261		1,261		1,261		1,261
	232 UNEMPLOYMENT	-	-	3,000		3,000		3,000		3,000
	342 TRAVEL OUT OF DISTRICT	-	-	2,000		-		-		-
	354 ADVERTISING	-	215	5,000		-		-		-
	382 LEGAL SERVICES	-	46,000	-		-		-		-
	389 NON INSTRUCTIONAL CONTRACTED SERVICES	-	41,000	229,839		-		-		-
	390 OTHER GENERAL PROF & TECHNICAL SERVICES	-	189,350	-		-		-		-
	410 CONSUMABLE SUPPLIES & MATERIALS	-	18	-		-		-		-
	640 DUES AND FEES	-	19,382	-		-		-		-
Function	4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENT									
	130 ADDITIONAL SALARIES	-	-	-		250,000		250,000		250,000
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	7,867	-		-		-		-
	383 ARCHITECT/ENGINEER SERVICES	-	1,209,136	-		-		-		-
	389 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	250,000		-		-		-
	520 BUILDING ACQUISITION & MAJOR STRUCTURAL ALTERATIONS	-	48,533	30,000,000		30,828,592		30,828,592		30,828,592
	530 IMPROVEMENTS OTHER THAN BUILDINGS	-	-	5,491,000		4,205,921		4,205,921		4,205,921
	540 EQUIPMENT	-	-	3,000,000		1,969,595		1,969,595		1,969,595
Function	4180 OTHER CAPITAL CONSTRUCTION									
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	-		-		-		-
Function	4190 OTHER FACILITIES CONSTRUCTION SERVICES									
	380 NON INSTRUCTIONAL CONTRACTED SERVICES	-	-	300,000		-		-		-
	TOTAL CAPITAL IMPROVEMENTS PROJECT 2021	-	1,561,532	39,541,300	-	37,517,294	-	37,517,294	37,517,294	-

2023-24 ADOPTED Budget
Sisters School District
Capital Projects Fund Expenditures

400 CAPITAL PROJECTS FUND

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	FTE 2022-23	PROPOSED 2023-24	FTE 2023-24	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE 2023-24
445 LUNDGREN MILL FUNDS									
4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENT	-	-	241,275		214,275		214,275	214,275	
380 NON INSTRUCTIONAL CONTRACTED SERVICES									
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE									
TOTAL LUNDGREN MILL FUNDS	-	-	241,275	-	214,275	-	214,275	214,275	-
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	830,123	2,036,513	39,882,575	-	37,795,570	-	37,795,570	37,795,570	-

**2023-24 PROPOSED Budget
Sisters School District
Trust Agency Fund Revenue**

700 TRUST AGENCY FUND

		ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	ADOPTED
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	2023-24	FTE
										2023-24
702	FAN DESIGNATED FUNDS									
1920	CONTRIBUTIONS-DONATIONS	58,504	92,242	30,000		40,000		40,000	40,000	
5400	BEGINNING FUND BALANCE	48,236	33,711	46,000		44,772		44,772	44,772	
	TOTAL FAN EMERGENCY FUND	106,740	125,953	76,000	-	84,772	-	84,772	84,772	-
706	FAN NON DESIGNATED FUNDS									
1920	CONTRIBUTIONS-DONATIONS	29,289	72,779	65,000		40,000		40,000	40,000	
1990	MISCELLANEOUS	-	-	1,000		-		-	-	
5400	BEGINNING FUND BALANCE	17,143	78,608	75,000		66,750		66,750	66,750	
	TOTAL FAN DONATED ITEMS	46,432	151,388	141,000	-	106,750	-	106,750	106,750	-
TOTAL TRUST AGENCY FUND		153,172	277,341	217,000	-	191,522	-	191,522	191,522	-

**2023-24 ADOPTED Budget
Sisters School District
Trust Agency Fund Expenditures**

700 TRUST AGENCY FUND

			ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	ADOPTED	
			2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	2023-24	FTE	
											2023-24	
702	FAN DESIGNATED FUNDS											
Function	3300	COMMUNITY SERVICES										
	340	TRAVEL	-	-	1,000	-	1,000	-	1,000	-	1,000	-
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	12,722	44,695	75,000	-	83,772	-	83,772	-	83,772	-
Function	5200	TRANSFER TO OTHER FUNDS										
	710	INTERFUND TRANSFERS	-	37,844	-	-	-	-	-	-	-	-
TOTAL FAN DESIGNATED ITEMS			12,722	82,539	76,000	-	84,772	-	84,772	-	84,772	-
706	FAN NON DESIGNATED FUNDS											
Function	3300	COMMUNITY SERVICES										
	340	TRAVEL	-	-	1,000	-	1,000	-	1,000	-	1,000	-
	380	NON INSTRUCTIONAL CONTRACTED SERVICES	28,131	42,108	99,500	-	65,250	-	65,250	-	65,250	-
	410	CONSUMABLE SUPPLIES & MATERIALS	-	45	500	-	500	-	500	-	500	-
Function	5200	TRANSFERS										
	710	INTERFUND TRANSFERS	-	12,156	40,000	-	40,000	-	40,000	-	40,000	-
TOTAL FAN NON DESIGNATED ITEMS			28,131	54,309	141,000	-	106,750	-	106,750	-	106,750	-
TOTAL TRUST AGENCY FUND			40,853	136,848	217,000	-	191,522	-	191,522	-	191,522	-

Budget Notices

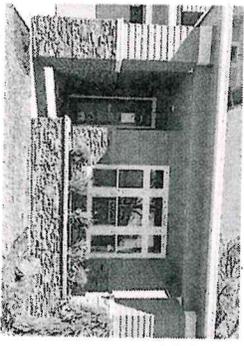
Section VI

CLASSIFIEDS



Sisters Fence Company

Pat Burke
LOCALLY OWNED CRAFTSMAN BUILT
 CCB: 288388 • 541-588-2062
 www.sistersfencecompany.com



Lara's Construction LLC.
 CCB#223701
 Offering masonry work, fireplaces, interior & exterior stone/brick-work, build barbecues, and all types of masonry. Give us a call for a free estimate **541-350-3218**



J.P. Pierce
 GENERAL CONTRACTING LLC

Custom Homes • Additions Residential Building Projects
Serving Sisters area since 1976
Strictly Quality
 CCB #16891 • CCB #159020
541-280-9764
 John Pierce
 jpierce@bendroadband.com



B.W. Pierce
 GENERAL CONTRACTING LLC

Free On-site Visit & Estimate
 Tewalhandsonsexcavation@gmail.com
541-549-1472 • CCB #76888
Drainfield
 • Minor & Major Septic Repair
 • All Septic Needs/Design & Install
General Excavation
 • Site Preparation
 • Rock & Stump Removal
 • Pond & Driveway Construction Preparation
 • Building Demolition
Trucking
 • Deliverer Ton Soil Sand Gravel



Tewal Handson Excavation
 AND BRICK

603 Excavation & Trucking
BANR Enterprises, LLC
 Earthwork, Utilities, Grading, Hardscape, Rock Walls
Residential & Commercial
 CCB #165122 • **541-549-6977**
 www.BANR.net

ROBINSON & OWEN Heavy Construction, Inc.
All your excavation needs
 *General excavation
 *Site Preparation
 *Sub-Divisions
 *Road Building
 *Sewer and Water Systems
 *Underground Utilities
 *Grading
 *Sand-Gravel-Rock
 Licensed • Bonded • Insured
 CCB #124327
541-549-1848

Keeping Sisters Country Beautiful Since 2006
 candenursey@gmail.com
 541-549-2345



All Landscaping Services
Mowing, Thatching, Hauling and SNOW REMOVAL
 Call Abel Ortega, 541-815-6740

- All You Need Maintenance -
 Pine needle removal, hauling, mowing, moss removal, edging, raking, weeding, pruning, roofs, gutters, pressure washing.
 Lic/Bonded/Ins. CCB# 218169
Austin • 541-419-5122

J&E Landscaping Maintenance LLC
 Clean-ups, raking, hauling debris, gutters.
 Edgar Cortez **541-610-8982**
 jandelspeing15@gmail.com

Sisters Liquor Store
 is looking for a team-oriented person who can lift 45 lbs., is available for weekends, and who wants to work either part- or full-time.
 110 W Cascade Ave.

Part Time Sales Associate
 We are looking for a person who is friendly, outgoing, and reliable; someone who enjoys working with the public in a team environment. Workdays are Saturday, Sunday, and Monday. Applications available at the Stitchin' Post, 311 W. Cascade in Sisters or by email
 diane.j@stitchinpost.com.
 Questions? Contact
 diane.j@stitchinpost.com.

Full Service Excavation
Free On-site Visit & Estimate
 Tewalhandsonsexcavation@gmail.com
541-549-1472 • CCB #76888
Drainfield
 • Minor & Major Septic Repair
 • All Septic Needs/Design & Install
General Excavation
 • Site Preparation
 • Rock & Stump Removal
 • Pond & Driveway Construction Preparation
 • Building Demolition
Trucking
 • Deliverer Ton Soil Sand Gravel

701 Domestic Services
BLAKE & SON - Commercial, Home & Rentals Cleaning WINDOW CLEANING!
 Lic. & Bonded • **541-549-0897**

Hiring personal care assistant/ CNA/ Home health aid.
 Individuals who are compassionate and are service oriented to care for others. Assist with activities of daily living, including bathing, dressing, toileting, running errands.
 Benefits: Working hour discount, flexible schedule. Time schedule is 5 hours per day & \$30 per hour.
 Contact:
 andyctrangegrading@gmail.com.

999 Public Notice
NOTICE OF BUDGET COMMITTEE MEETING
 A public meeting of the Budget Committee of the Sisters School District #6, Deschutes County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 will be held at Sisters School District Office, 525 E. Cascade Ave., Sisters, Oregon. The meeting will take place on the 12th day of April, 2023 at 6:00 p.m. and an additional meeting will be held on the 3rd day of May, 2022 at 6:00 p.m. The purpose of the meeting(s) is to receive the budget message, review the proposed budget for FY 23-24 and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained at the meeting on April 12th or at the Sisters School District Office, 525 E. Cascade Ave., Sisters, Oregon between the hours of 8:00 a.m. and 4:00 p.m. on or after April 13th.

801 Glasses & Training
Wheel & Handbuilding Classes
 Tumalo School of Pottery & Craft offers ongoing pottery. Sign

I & I Crystal Cleaning, LLC
 Specializing in Commercial, Residential & Vacation Rentals.
 Licensed, Bonded & Insured.
 541-977-1051

PUBLIC NOTICE OF SPECIAL MEETING
 Sisters-Camp Sherman Fire District Board of Directors Workshop, March 27, 2023, 11 a.m. to 1 p.m., 301 South Elm Street, Sisters, Oregon 97759
 Small Training Room
 1. Open the special meeting
 2. Fire Chief Job Description
 a. Review, edit, take input and adopt



GLASSIFIEDS

JT's CONSTRUCTION SERVICES, LLC.

Local resident of Sisters, servicing all of Central Oregon. Services provided: Building planning & permits, project management/ project supervision, budgeting/ estimating, subcontractor management, bank subcontractor invoicing. Both commercial & residential construction with over 50 years experience in the construction industry. Contact: jtdconst1@gmail.com
541-310-3133



Dyer

Construction & Renovation
Custom Residential Projects
All Phases • CCB #148365
541-420-8448

Earthwood Timberframes

- Design & shop fabrication
 - Recycled fir and pine beams
 - Mantels and accent timbers
 - Sawmill/woodshop services
- www.earthwoodhomes.com



Pat Burke
LOCALLY OWNED CRAFTSMAN BUILT

602 Plumbing & Electric

Ridgeline Electric, LLC
Serving all of Central Oregon
• Residential • Commercial
• Industrial • Service
541-588-3088 • CCB #234821

NORTHERN LIGHTS

Electrical Installations LLC
Residential & Light Commercial • Service
No job too small.
503-509-9353
CCB# 235868

SWEENEY

PLUMBING, INC.
"Quality and Reliability"
Repairs • Remodeling
• New Construction
• Water Heaters
541-549-4349

Residential and Commercial
Licensed • Bonded • Insured
CCB #87587

603 Excavation & Trucking

BANR Enterprises, LLC
Earthwork, Utilities, Grading, Hardscape, Rock Walls
Residential & Commercial
CCB #165122 • 541-549-6977
www.BANR.net

Full Service Excavation



Free On-site Visit & Estimate
Tewaltandsonsexcavation@gmail.com
541-549-1472 • CCB #76888

Drainfield
• Minor & Major Septic Repair

EMPIRE PAINTING

Interior and Exterior Painting and Staining
CCB#180042

541-613-1530 • Geoff Houk

METOLIUS PAINTING LLC

Meticulous, Affordable
Interior & Exterior
541-280-7040 • CCB# 238067

606 Landscaping & Yard Maintenance



Custom Landscaping

Complete landscape construction, fencing, irrigation installation & design, pavers/outdoor kitchens, debris cleanups, fertility & water conservation management, excavation.
CCB #188594 • LCB #9264
www.vohhslandscaping.com
541-515-8462



Keeping Sisters Country Beautiful Since 2006
candnurseries@gmail.com
541-549-2345

- All You Need Maintenance -

Pine needle removal, hauling, mowing, moss removal, edging, raking, weeding, pruning, roofs, gutters, pressure washing.
Lic/Bonded/Ins. CCB# 218169
Austin • 541-419-5122
J&E Landscaping Maintenance LLC Clean-ups, raking, hauling

Wanted: Active senior female friend for hike, swim, kayak, snowshoe, ski, and road trips. I am a Christian woman.
541-719-0050

999 Public Notice

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Sisters School District #6, Deschutes County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 will be held at Sisters School District Office, 525 E. Cascade Ave., Sisters, Oregon. The meeting will take place on the 12th day of April, 2023 at 6:00 p.m. and an additional meeting will be held on the 3rd day of May, 2023 at 6:00 p.m. The purpose of the meeting(s) is to receive the budget message, review the proposed budget for FY 23-24 and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained at the meeting on April 12th or at the Sisters School District Office, 525 E. Cascade Ave., Sisters, Oregon between the hours of 8:00 a.m. and 4:00 p.m. on or after April 13th.

NOTICE OF PUBLIC HEARING

Notice is hereby given that the City of Sisters Planning Commission will conduct a public hearing at Sisters City Hall, 520 E. Cascade Avenue, Sisters, on **April 20, 2023 at 5:30 PM** regarding the application listed below. The hearing will be held according to SDC Chapter 4.1 and the rules of procedure adopted by the City Council and available at City Hall. Prior to the public hearing, written comments may be provided to Sisters City Hall at 520 E. Cascade Avenue, Sisters (mailing address PO Box 39, Sisters, OR 97759) or emailed to swoodford@ci.sisters.or.us. Comments should be directed toward the criteria that apply to this request and **must reference the file number**. For additional information, please contact Scott Woodford, Community Development Director at (541) 323-5211 or swoodford@ci.sisters.or.us. The staff report and recommendation to the hearings body will be available

NOTICE OF PUBLIC HEARING

Notice is hereby given that the City of Sisters Planning Commission will conduct a public hearing at Sisters City Hall, 520 E. Cascade Avenue, the Sisters Wastewater Master Plan.
APPLICABLE CRITERIA:
Chapter 4.1 – Types of Applications and Review Procedures; Chapter 4.7 – Land Use District Map and Text Amendments; Oregon Statewide Land Use Goals; and City of Sisters Urban Area Comprehensive Plan.

14 Wednesday, May 17, 2023 *The Nugget Newspaper*, Sisters, Oregon
 Rose and Jack were 2-0, but when in an unconvincing Ryan was
 battled back with a 6-0, 6-2, down and came back from
 victory over Jaclyn Albert 4-5 and won 7-6.



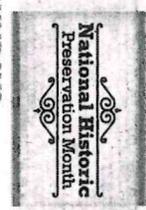
WE'RE HIRING!
 Weekends off • Small-shop camaraderie
 Non-toxic work environment • Picturesque outdoor work sites

THE GARDEN ANGEL LANDSCAPING LGB#9583
 APPLY TODAY • 541-549-2882 • thegardenangel@gmail.com

Three Sisters Historical Society

GUIDED HISTORIC WALKING TOURS

DOWNTOWN SISTERS LANDMARKS
WEDNESDAYS AND SUNDAYS
AT 10 AM THROUGHOUT THE MONTH OF MAY.



Join a museum docent for a walking tour!
 (About an hour on a walk less than a mile.) Accessible and family friendly. Please make a reservation at museum@threeistershistoricalsociety.org or call 541-549-1403.

CEMETERY TOURS
MAY 21 & 31 - 1 TO 3 PM

Camp Polk Cemetery walking tour led by one of Sisters' most iconic early historic figures "Martha Cobb" (aka TSHS President, Jan Hodgers). Tours are free but please call Jan to make a reservation at 541-788-0274.

*In conjunction with the Deschutes Land Trust and will include Camp Polk Meadow.



FOR MEMBERSHIP INFO visit
 www.threesistershistoricalsociety.org

FOR VOLUNTEER INFO call 541-549-1403 or email
 volunteers@threeistershistoricalsociety.org

Open Fridays & Saturdays 10 a.m. to 4 p.m.
151 N. Spruce St., Sisters

SISTERS SCHOOL DISTRICT NOTICE OF BUDGET HEARING

A public meeting of the Sisters School District #6 Board of Directors will be held at Sisters School District Office, 525 E Cascade Ave, Sisters, Oregon June 7, 2023 at 6:00 pm. The purpose of this meeting is to adopt the budget for the fiscal year beginning July 1, 2023 as approved by the Sisters School District Budget Committee. This budget was prepared on a basis of accounting the same as the preceding year. A summary of the budget is presented below.

A link to the electronic copy of the budget document will also be posted to the School Board Budget Information section on the District website.
 Contact: Sherry Joseph, Business Manager Telephone: 541-549-8521 Email: sherry.joseph@sdsd6.org

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance	\$4,869,572	43,646,461	\$41,572,482
Current Year Property Taxes, other than Local Option Taxes	12,648,507	13,683,344	13,603,200
Current Year Local Option Property Taxes	1,719,786	1,790,000	1,899,000
Other Revenue from Local Sources	2,323,339	2,424,307	2,887,466
Revenue from Intermediate Sources	110,196	109,000	69,555
Revenue from State Sources	4,762,271	5,584,406	5,960,172
Revenue from Federal Sources	1,213,840	1,511,757	1,454,259
Interfund Transfers	400,291	240,000	565,000
All Other Budget Resources	39,541,706	0	0
Total Resources	\$67,994,508	\$67,987,275	\$68,021,134

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION		
	10,047,295	\$12,220,462	\$12,789,043
Salaries	\$8,802,068	\$10,535,120	\$11,525,920
Other Associated Payroll Costs	4,766,728	6,097,167	6,508,179
Purchased Services	4,037,593	3,176,397	3,176,397
Supplies & Materials	1,614,006	2,045,154	2,294,950
Capital Outlay	2,096,381	38,769,000	37,242,020
Other Outlets (except debt service & Interfund transfers)	266,807	399,834	457,324
Debt Service*	4,131,044	4,423,444	4,631,344
Interfund Transfers*	400,291	240,000	565,000
Operating Contingency	1,060,000	1,440,000	1,340,000
Unappropriated Ending Fund Balance & Reserves	42,447,591	0	300,000
Total Requirements	\$67,994,508	\$67,987,275	\$68,021,134

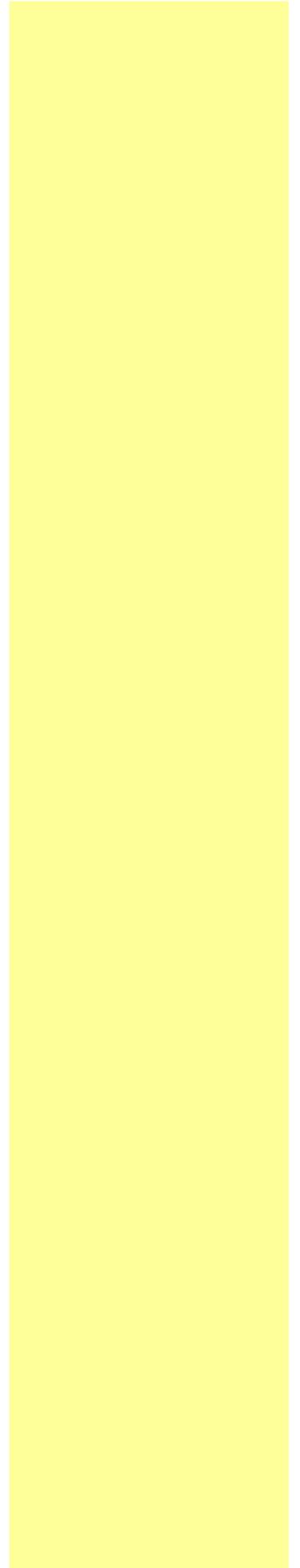
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION	PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
1000 Instruction	10.047295	12.220462	12.789043
FTE	90.92	95.425	95.16
2000 Support Services	6.994595	8.720639	9.629870
FTE	50.66	54.219	54.09
3000 Enterprise & Community Service	562.629	1,056.355	966.232
FTE	4.45	6.513	6.70
4000 Facility Acquisition & Construction	2,936.125	39,882.275	37,795.545
FTE	0	0	0
5000 Other Uses	4,055.983	4,427.544	4,635.444
5100 Debt Service*	400.291	240.000	565.000
5200 Interfund Transfers*	1,050.000	1,440.000	1,340.000
6000 Contingency	42,447.591	0	300.000
7000 Unappropriated Ending Fund Balance	\$67,994,508	\$67,987,275	\$68,021,134
Total Requirements	146,003	156,156	155,95

Sisters' portion of the 2023-24 Department of Education's State School Fund (SSF) revenue formula is estimated at \$13,720,219. This estimate is based on a \$9.9 billion statewide 2023-25 biennial budget (split 49/51 between years) and is calculated by multiplying projected ADMV of 1,317.57, by a per ADMV rate of \$10,413. This revenue is received through current property tax collections, Department of Education Central Purpose and Transportation Grants, County and Common School Funds.

LONG TERM DEBT	STATEMENT OF INDEBTEDNESS		
	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	Estimated Debt Outstanding on July 1
General Obligation Bonds	\$50,748,800	4,0997	4,0997
Other Bonds	4,841,816	0.75	0.75
Other Borrowings	464,515	3,202,500	3,331,860
Total	\$56,055,131		

Resolution

Section VII



Sisters School District No. 6
Resolution # 22-23-01

RESOLUTION ADOPTING THE 23-24 BUDGET

BE IT RESOLVED that the Board of Directors of the Sisters School District hereby adopts the budget for the fiscal year 2023-2024 in the total amount of \$68,021,134. This budget is now on file at the Sisters School District Administrative Office, 525 E Cascade Avenue, Sisters Oregon.

RESOLUTION MAKING APPROPRIATIONS

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

General Fund		Special Revenue Fund	
Instruction	\$ 9,619,008	Instruction	\$ 3,170,035
Support Services	7,968,454	Support Services	1,661,391
Community Services	60,000	Community Services	754,710
Transfers	425,000	Transfers	100,000
Debt Service	62,500	Debt Service	250,000
Contingency	<u>1,640,000</u>		
Total	<u>\$19,774,962</u>	Total	<u>\$5,936,136</u>
Debt Service Fund		Capital Projects Fund	
Bond Debt Service	\$ 3,276,200	Support Services	\$ 25
PERS UAL Debt Service	<u>1,046,744</u>	Facilities Acquisition & Construction	<u>37,795,545</u>
Total	<u>\$4,322,944</u>	Total	<u>\$37,795,570</u>
Trust & Agency Fund		Total Appropriations, All Funds	<u>\$68,021,134</u>
Community Services	\$ 151,522		
Transfers	<u>40,000</u>		
Total	<u>\$ 191,522</u>		
		TOTAL ADOPTED BUDGET	<u>\$68,021,134</u>

RESOLUTION IMPOSING THE TAX

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

- 1) At the rate of \$4.0997 per \$1,000 of assessed value for permanent rate tax:
- 2) At the rate of \$0.75 per \$1,000 of assessed value for local option tax:
- 3) In the amount of \$3,331,860 for debt service on general obligation bonds:

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax \$4.0997/\$1000
 Local Option Tax \$.07500/\$1000

Excluded from Limitation

General Obligation Bond Debt Service \$3,331,860

The above resolution statements were approved and declared adopted on this 7th day of June, 2023.

 David Thorsett, Board Chairman

 Curtiss Scholl, Superintendent

Date 6/7/2023

Date 6/7/23