

Echo

School District 5R

Approved Budget Summary

**As Approved by the Budget Committee
and
Presented to the Board of Directors for Adoption
June 19, 2023**

Effort, **C**ommitment, **H**onor, **O**wnership

Raymon Smith, Superintendent/Budget Officer

**ECHO SCHOOL DISTRICT 5R
APPROVED BUDGET - MAJOR FUNCTION SUMMARY
2023/2024**

| GENERAL FUND - REQUIREMENTS | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| 1000: INSTRUCTION | 2,066,195 | 2,062,352 | 2,440,820 | 2,955,500 | 2,955,500 | 0 |
| 2000: SUPPORT SERVICES | 1,323,203 | 1,286,234 | 1,617,580 | 1,915,400 | 1,915,400 | 0 |
| 3000: ENTERPRISE & COMMUNITY | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000: FACILITIES IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| 5100: DEBT SERVICE | 58,491 | 58,491 | 36,600 | 101,100 | 101,100 | 0 |
| 5200: TRANSFERS FUND TO FUND | 189,542 | 195,707 | 391,000 | 5,000 | 5,000 | 0 |
| 6000: CONTINGENCIES | 0 | 0 | 350,000 | 375,000 | 375,000 | 0 |
| TOTAL GENERAL FUND APPROPRIATIONS | \$ 3,637,431 | \$ 3,602,784 | \$ 4,836,000 | \$ 5,352,000 | \$ 5,352,000 | \$ - |
| 7000: UNAPPROPRIATED or ENDING FUND BALANCE*** | 1,525,811 | 2,167,702 | 1,322,800 | 1,423,200 | 1,423,200 | 0 |
| TOTAL GENERAL FUND | \$ 5,163,242 | \$ 5,770,486 | \$ 6,158,800 | \$ 6,775,200 | \$ 6,775,200 | \$ - |

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is not appropriated.

| GENERAL FUND - RESOURCES | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|---|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| TOTAL RESOURCES (except property taxes) | 4,555,471 | 5,137,556 | 5,530,800 | 6,125,200 | 6,125,200 | 0 |
| PROPERTY TAXES TO BE RECEIVED | 607,771 | 632,930 | 628,000 | 650,000 | 650,000 | 0 |
| TOTAL RESOURCES - GENERAL FUND | \$ 5,163,242 | \$ 5,770,486 | \$ 6,158,800 | \$ 6,775,200 | \$ 6,775,200 | \$ - |

| SPECIAL REVENUE FUNDS - REQUIREMENTS | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|---|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| 1000: INSTRUCTION | 271,115 | 588,048 | 1,098,815 | 803,665 | 803,665 | 0 |
| 2000: SUPPORT SERVICES | 60,783 | 303,042 | 737,188 | 537,138 | 537,138 | 0 |
| 3000: COMMUNITY SERVICES | 192,103 | 280,336 | 440,000 | 450,000 | 450,000 | 0 |
| 4000: FACILITIES ACQUISITION | 0 | 64,781 | 50,000 | 35,000 | 35,000 | 0 |
| 5200: TRANSFERS FUND TO FUND | 0 | 0 | 0 | 0 | 0 | 0 |
| 7000: UNAPPROPRIATED or ENDING FUND BALANCE | 452,297 | 734,341 | 87,997 | 87,997 | 87,997 | 0 |
| TOTAL SPECIAL REVENUE FUNDS | \$ 976,298 | \$ 1,970,548 | \$ 2,414,000 | \$ 1,913,800 | \$ 1,913,800 | \$ - |

| SPECIAL REVENUE FUNDS - RESOURCES | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| TOTAL RESOURCES (except property taxes) | 976,298 | 1,970,548 | 2,414,000 | 1,913,800 | 1,913,800 | 0 |
| PROPERTY TAXES TO BE RECEIVED | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESOURCES - SPECIAL REVENUE FUNDS | \$ 976,298 | \$ 1,970,548 | \$ 2,414,000 | \$ 1,913,800 | \$ 1,913,800 | \$ - |

**ECHO SCHOOL DISTRICT 5R
APPROVED BUDGET - MAJOR FUNCTION SUMMARY
2023/2024**

| DEBT SERVICE FUND - REQUIREMENTS | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|---|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| 2000: SUPPORT SERVICES | 1,600 | 51,431 | 2,000 | 3,400 | 3,400 | 0 |
| 5000: BOND PAYMENT | 557,242 | 4,000,205 | 767,000 | 790,000 | 790,000 | 0 |
| 6000: CONTINGENCIES | 0 | 0 | 0 | 0 | 0 | 0 |
| 7000: UNAPPROPRIATED or ENDING FUND BALANCE | 521,532 | 516,146 | 486,000 | 486,000 | 486,000 | 0 |
| TOTAL DEBT SERVICE FUND | \$ 1,080,374 | \$ 4,567,782 | \$ 1,255,000 | \$ 1,279,400 | \$ 1,279,400 | \$ - |

| DEBT SERVICE FUND - RESOURCES | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| TOTAL RESOURCES (except property taxes) | 731,790 | 4,214,971 | 885,000 | 899,400 | 899,400 | 0 |
| PROPERTY TAXES TO BE RECEIVED | 348,584 | 352,811 | 370,000 | 380,000 | 380,000 | 0 |
| TOTAL RESOURCES - DEBT SERVICE FUND | \$ 1,080,374 | \$ 4,567,782 | \$ 1,255,000 | \$ 1,279,400 | \$ 1,279,400 | \$ - |

| CAPITAL PROJECTS FUND - REQUIREMENTS | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|---|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| 2000: SUPPORT SERVICES | 0 | 0 | 100,000 | 100,000 | 100,000 | 0 |
| 4000: FACILITIES IMPROVEMENTS | 142,164 | 0 | 875,000 | 375,000 | 375,000 | 0 |
| 5000: TRANSFERS/FUND TO FUND | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000: CONTINGENCIES | 0 | 0 | 0 | 0 | 0 | 0 |
| 7000: UNAPPROPRIATED or ENDING FUND BALANCE | 15,843 | 15,949 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL PROJECTS FUND | \$ 158,007 | \$ 15,949 | \$ 975,000 | \$ 475,000 | \$ 475,000 | \$ - |

| CAPITAL PROJECT FUND - RESOURCES | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|---|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| TOTAL RESOURCES (except property taxes) | 158,007 | 15,949 | 975,000 | 475,000 | 475,000 | 0 |
| PROPERTY TAXES TO BE RECEIVED | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESOURCES - CAPITAL PROJECT FUND | \$ 158,007 | \$ 15,949 | \$ 975,000 | \$ 475,000 | \$ 475,000 | \$ - |

| | | | | | | |
|--|---------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| TOTAL - APPROPRIATIONS | \$ 4,862,438 | \$ 8,890,627 | \$ 8,906,003 | \$ 8,446,203 | \$ 8,446,203 | \$ - |
| TOTAL - UNAPPROPRIATED or ENDING FUND BALANCE | 2,515,483 | 3,434,138 | 1,896,797 | 1,997,197 | 1,997,197 | 0 |
| GRAND TOTAL - REQUIREMENTS | \$ 7,377,921 | \$ 12,324,765 | \$ 10,802,800 | \$ 10,443,400 | \$ 10,443,400 | \$ - |
| GRAND TOTAL - RESOURCES | \$ 7,377,921 | \$ 12,324,765 | \$ 10,802,800 | \$ 10,443,400 | \$ 10,443,400 | \$ - |

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Echo School District 5R Board of Directors will be held on June 19, 2023 at 6:00 pm at 600 Gerone Street, Echo Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Echo School District Budget Committee. A summary of the budget on Form ED-1 is mailed to all residents and presented below. A copy of the budget may be inspected or obtained at 600 Gerone Street, Echo, Oregon between the hours of 9:00 a.m. and 12:00 p.m. This Budget is for an annual budget period. This budget was prepared on a modified cash basis of accounting that is the same as the basis of accounting used during the preceding year. This notice, meeting link and copy of the budget document will be available at: www.echo.k12.or.us

Contact: Raymon Smith, Superintendent Telephone: 541-376-8436 Email: rsmith@echosd5.org

| FINANCIAL SUMMARY - RESOURCES | | | |
|--|------------------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount Last Year 2021-22 | Adopted Budget This Year 2022-23 | Approved Budget Next Year 2023-24 |
| Beginning Fund Balance | \$2,515,484 | \$2,903,900 | \$3,454,900 |
| Current Year Property Taxes, other than Local Option Taxes | 997,372 | 998,000 | 1,030,000 |
| Current Year Local Option Property Taxes | 0 | 0 | 0 |
| Other Revenue from Local Sources | 416,023 | 328,200 | 826,950 |
| Revenue from Intermediate Sources | 11,900 | 76,850 | 79,365 |
| Revenue from State Sources | 4,098,787 | 4,398,300 | 4,588,835 |
| Revenue from Federal Sources | 749,492 | 956,550 | 458,350 |
| Interfund Transfers | 195,707 | 391,000 | 5,000 |
| All Other Budget Resources | 3,340,000 | 750,000 | 0 |
| Total Resources | \$12,324,765 | \$10,802,800 | \$10,443,400 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|--|---------------------|---------------------|---------------------|
| Salaries | \$2,420,730 | \$2,956,800 | \$2,977,600 |
| Other Associated Payroll Costs | 922,654 | 1,096,837 | 1,484,137 |
| Purchased Services | 424,344 | 832,818 | 910,518 |
| Supplies & Materials | 527,878 | 1,033,141 | 904,141 |
| Capital Outlay | 161,903 | 1,291,119 | 736,119 |
| Other Objects (except debt service & interfund transfers) | 3,467,159 | 150,688 | 162,588 |
| Debt Service* | 770,252 | 803,600 | 891,100 |
| Interfund Transfers* | 195,707 | 391,000 | 5,000 |
| Operating Contingency | 0 | 350,000 | 375,000 |
| Unappropriated Ending Fund Balance & Reserves | 3,434,138 | 1,896,797 | 1,997,197 |
| Total Requirements | \$12,324,765 | \$10,802,800 | \$10,443,400 |

| FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION | | | |
|---|--------------------|---------------------|---------------------|
| 1000 Instruction | \$2,650,400 | \$3,539,635 | \$3,759,165 |
| FTE | 30.40 | 33.42 | 33.42 |
| 2000 Support Services | 1,640,707 | 2,456,768 | 2,555,938 |
| FTE | 14.73 | 17.23 | 15.73 |
| 3000 Enterprise & Community Service | 280,336 | 440,000 | 450,000 |
| FTE | 3.70 | 5.90 | 5.90 |
| 4000 Facility Acquisition & Construction | 0 | 925,000 | 410,000 |
| FTE | 0 | 0.00 | 0.00 |
| 5000 Other Uses | 0 | 0 | 0 |
| 5100 Debt Service* | 615,733 | 803,600 | 891,100 |
| 5200 Interfund Transfers* | 195,707 | 391,000 | 5,000 |
| 5300 PERS UAL Lump Sum Payment | 0 | 0 | 0 |
| 6000 Contingency | 0 | 350,000 | 375,000 |
| 7000 Unappropriated Ending Fund Balance | 3,434,138 | 1,896,797 | 1,997,197 |
| Total Requirements | \$8,817,021 | \$10,802,800 | \$10,443,400 |
| Total FTE | 48.83 | 56.55 | 55.05 |

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

| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING |
|---|
| The 2023-2024 budget was created utilizing 49% of an 9.9 billion state budget and level enrollment estimates. All programs and staffing are maintained. State and Federal funds are utilized to enhance student programs, equity and educational opportunities. |

| PROPERTY TAX LEVIES | | | |
|---|------------------------|------------------------|-------------------------|
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
| Permanent Rate Levy (Rate Limit 4.6747 per \$1,000) | 4.6747 | 4.6747 | 4.6747 |
| Local Option Levy | | | |
| Levy For General Obligation Bonds | \$372,000 | \$381,000 | \$389,000 |

| STATEMENT OF INDEBTEDNESS | | | |
|----------------------------------|-----|--------------------------------------|--|
| LONG TERM DEBT | | Estimated Debt Outstanding July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bond | 310 | \$3,996,494 | Bond May 2016 A&B |
| PERS UAL Bonds | 311 | \$4,040,000 | Original final 2028; New final 2040 |
| Other Borrowings | 100 | \$750,000 | Government Capital |
| Other Borrowings | 100 | \$35,303 | SB x2 Final 2024 |
| Total | | \$8,821,797 | \$0 |

RESOLUTION ADOPTING BUDGET, MAKING APPROPRIATIONS, LEVYING TAXES

2023-2024

RESOLUTION No.

R23-08

June 19, 2023

RESOLUTION ADOPTING BUDGET

BE IT RESOLVED that the Board of Directors of Echo School District 5-R hereby adopts the budget for 2023-2024 now on file in the District administrative office in the total sum of **\$ 10,443,400**

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning and for the purposes shown below are hereby appropriated:

July 1, 2023

| General Fund | 100 |
|--|--------------------|
| Instruction | 2,955,500 |
| Support Services | 1,915,400 |
| Enterprise & Community Services | 0 |
| Facilities Acquisitions & Construction | 0 |
| Debt Service | 101,100 |
| Transfers | 5,000 |
| Contingency | 375,000 |
| Total | \$5,352,000 |

| Debt Service | 300 |
|---------------------|------------------|
| Support Services | 3,400 |
| Debt Service | 790,000 |
| Total | \$793,400 |

| Special Funds | 200 |
|--|--------------------|
| Instruction | 803,665 |
| Support Services | 537,138 |
| Enterprise & Community Services | 450,000 |
| Facilities Acquisitions & Construction | 35,000 |
| Total | \$1,825,803 |

| Capital Projects | 400 |
|--|------------------|
| Facilities Acquisitions & Construction | 475,000 |
| Contingency | 0 |
| Total | \$475,000 |

Total APPROPRIATIONS, All Funds \$8,446,203

Total Unappropriated and Reserve Amounts, All Funds 1,997,197

TOTAL ADOPTED BUDGET \$10,443,400

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) In the amount of \$ _____ Or at the rate of **\$ 4.6747** per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ _____ Or at the rate of \$ _____ per \$1000 of assessed value for local option tax; and
- (3) In the amount of **\$ 389,000** 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 General Government Limitation | Excluded from Limitation |
|---|---------------------------------|
| Permanent Rate Tax.....\$ 4.6747 Or \$ ____/\$1000 | |
| Local Option Tax.....\$ _____ Or \$ ____/\$1000 | |
| General Obligation Bond Debt Service..... | \$389,000 |

The above resolution statements were approved and declared adopted on June 19, 2023

Delbert Gehrke, Board Chairperson

Raymon Smith, Superintendent

**ECHO SCHOOL DISTRICT 5R
GENERAL FUND
APPROVED BUDGET**

2023/2024

| AS APPROVED MAY 15, 2023 | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| 1000: INSTRUCTION | 2,066,195 | 2,062,352 | 2,440,820 | 2,955,500 | 2,955,500 | |
| 2000: SUPPORT SERVICES | 1,323,203 | 1,286,234 | 1,617,580 | 1,915,400 | 1,915,400 | |
| 3000: ENTERPRISE & COMMUNITY | 0 | 0 | 0 | 0 | 0 | |
| 4000: FACILITIES ACQUISITION | 0 | 0 | 0 | 0 | 0 | |
| 5100: DEBT SERVICE | 58,491 | 58,491 | 36,600 | 101,100 | 101,100 | |
| 5200: TRANSFERS/FUND TO FUND | 189,542 | 195,707 | 391,000 | 5,000 | 5,000 | |
| 6000: CONTINGENCIES | 0 | 0 | 350,000 | 375,000 | 375,000 | |
| TOTAL GENERAL FUND APPROPRIATIONS | \$ 3,637,431 | \$ 3,602,784 | \$ 4,836,000 | \$ 5,352,000 | \$ 5,352,000 | \$ - |
| 7000: UNAPPROPRIATED or ENDING FUND BALANCE*** | 1,525,811 | 2,167,702 | 1,322,800 | 1,423,200 | 1,423,200 | |
| TOTAL REQUIREMENTS | \$ 5,163,242 | \$ 5,770,486 | \$ 6,158,800 | \$ 6,775,200 | \$ 6,775,200 | \$ - |
| TOTAL RESOURCES (except property taxes) | 4,555,471 | 5,137,556 | 5,530,800 | 6,125,200 | 6,125,200 | |
| PROPERTY TAXES TO BE RECEIVED | 607,771 | 632,930 | 628,000 | 650,000 | 650,000 | |
| TOTAL RESOURCES | \$ 5,163,242 | \$ 5,770,486 | \$ 6,158,800 | \$ 6,775,200 | \$ 6,775,200 | \$ - |

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is not appropriated.

**ECHO SCHOOL DISTRICT 5R
SPECIAL REVENUE FUNDS
APPROVED BUDGET**

2023/2024

| AS APPROVED MAY 15, 2023 | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|---|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| 1000: INSTRUCTION | 271,115 | 588,048 | 1,098,815 | 803,665 | 803,665 | |
| 2000: SUPPORT SERVICES | 60,783 | 303,042 | 737,188 | 537,138 | 537,138 | |
| 3000: ENTERPRISE & COMMUNITY | 192,103 | 280,336 | 440,000 | 450,000 | 450,000 | |
| 4000: FACILITIES ACQUISITION | 0 | 64,781 | 50,000 | 35,000 | 35,000 | |
| 6000: CONTINGENCIES | 0 | 0 | 0 | 0 | 0 | |
| TOTAL SPECIAL REVENUE FUND APPROPRIATIONS | \$ 524,001 | \$ 1,236,207 | \$ 2,326,003 | \$ 1,825,803 | \$ 1,825,803 | \$ - |
| 7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE | 452,297 | 734,341 | 87,997 | 87,997 | 87,997 | |
| TOTAL REQUIREMENTS | \$ 976,298 | \$ 1,970,548 | \$ 2,414,000 | \$ 1,913,800 | \$ 1,913,800 | \$ - |
| TOTAL RESOURCES (except property taxes) | \$ 976,298 | \$ 1,970,548 | \$ 2,414,000 | \$ 1,913,800 | \$ 1,913,800 | \$ - |

| FUNDS INCLUDED: | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| Fund 201: Title I - Expenditure | 71,687 | 60,928 | 55,000 | 52,600 | 52,600 | |
| Fund 205: REAP Title Flex Funds | 17,461 | 15,963 | 15,000 | 16,200 | 16,200 | |
| Fund 206: High Cost Disability Gant | - | - | 10,000 | 10,000 | 10,000 | |
| Fund 208: Federal ESSER Funds (Esser II & Esser III) | - | 369,698 | 600,000 | 100,000 | 100,000 | |
| Fund 209: Federal Summer School Funding | - | 63,009 | 52,000 | 8,000 | 8,000 | |
| Fund 213: Measure 98 | 75,619 | 83,596 | 80,000 | 95,000 | 95,000 | |
| Fund 216: Federal G5 SRSA Grant | 24,655 | 24,502 | 27,000 | 30,000 | 30,000 | |
| Fund 218: ECBP Wind Grant | - | - | 20,000 | 20,000 | 20,000 | |
| Fund 219: SB519 Small High School Grant | 53,374 | 58,073 | 65,000 | 65,000 | 65,000 | |
| Fund 220: IDEA B Funding Via ESD | 16,822 | 15,262 | 30,000 | 30,000 | 30,000 | |
| Fund 225: SB 1149 Energy | 85,868 | 95,010 | 105,000 | 105,000 | 105,000 | |
| Fund 229: Miscellaneous Grant Fund | 11,874 | - | 160,000 | 160,000 | 160,000 | |
| Fund 251: SIA Grant | 60,400 | 304,295 | 285,000 | 292,000 | 292,000 | |
| Fund 255: Transportation Grant Bus Depreciation | 130,737 | 178,066 | 180,000 | 190,000 | 190,000 | |
| Fund 270: ASB funds | 192,732 | 273,513 | 290,000 | 290,000 | 290,000 | |
| Fund 280: Echo Preschool | 76,494 | 176,123 | 190,000 | 200,000 | 200,000 | |
| Fund 290 Cafeteria Enterprise Fund | 158,575 | 252,510 | 250,000 | 250,000 | 250,000 | |
| SPECIAL REVENUE FUNDS | \$ 976,298 | \$ 1,970,548 | \$ 2,414,000 | \$ 1,913,800 | \$ 1,913,800 | \$ - |

**ECHO SCHOOL DISTRICT 5R
DEBT SERVICE FUNDS
APPROVED BUDGET**

2023/2024

| AS APPROVED MAY 15, 2023 | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|---|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| 1000: INSTRUCTION | 0 | 0 | 0 | 0 | 0 | |
| 2000: SUPPORT SERVICES | 1,600 | 51,431 | 2,000 | 3,400 | 3,400 | |
| 3000: ENTERPRISE & COMMUNITY | | | 0 | 0 | 0 | |
| 4000: FACILITIES ACQUISITION | | | 0 | 0 | 0 | |
| 5000: TRANSFERS/FUND TO FUND/DEBT SERVICE | 557,242 | 4,000,205 | 767,000 | 790,000 | 790,000 | |
| 6000: CONTINGENCIES | | | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE FUND APPROPRIATIONS | \$ 558,842 | \$ 4,051,636 | \$ 769,000 | \$ 793,400 | \$ 793,400 | \$ - |
| 7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE | 521,532 | 516,146 | 486,000 | 486,000 | 486,000 | |
| TOTAL REQUIREMENTS | \$ 1,080,374 | \$ 4,567,782 | \$ 1,255,000 | \$ 1,279,400 | \$ 1,279,400 | \$ - |
| TOTAL RESOURCES (except property taxes) | 731,790 | 4,214,971 | 885,000 | 899,400 | 899,400 | |
| PROPERTY TAXES TO BE RECEIVED | 348,584 | 352,811 | 370,000 | 380,000 | 380,000 | |
| TOTAL RESOURCES | \$ 1,080,374 | \$ 4,567,782 | \$ 1,255,000 | \$ 1,279,400 | \$ 1,279,400 | \$ - |
| FUNDS INCLUDED: | | | | | | |
| Fund 310: Building Bond 2012 & 2016 | 601,213 | 602,399 | 582,000 | 592,000 | 592,000 | |
| Fund 311: PERS UAL Debt 2004 | 479,161 | 3,965,383 | 673,000 | 687,400 | 687,400 | |
| DEBT SERVICE FUNDS | \$ 1,080,374 | \$ 4,567,782 | \$ 1,255,000 | \$ 1,279,400 | \$ 1,279,400 | \$ - |

**ECHO SCHOOL DISTRICT 5R
CAPITAL PROJECT FUND
APPROVED BUDGET**

2023/2024

| AS APPROVED MAY 15, 2023 | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
|---|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------|
| 1000: INSTRUCTION | 0 | 0 | 0 | 0 | 0 | |
| 2000: SUPPORT SERVICES | 0 | 0 | 100,000 | 100,000 | 100,000 | |
| 3000: ENTERPRISE & COMMUNITY | 0 | 0 | 0 | 0 | 0 | |
| 4000: FACILITIES ACQUISITION & IMPROVEMENT | 142,164 | 0 | 875,000 | 375,000 | 375,000 | |
| 5000: TRANSFERS/FUND TO FUND | 0 | 0 | 0 | 0 | 0 | |
| 6000: CONTINGENCIES | 0 | 0 | 0 | 0 | 0 | |
| TOTAL CAPITAL PROJECT FUND APPROPRIATIONS | \$ 142,164 | \$ - | \$ 975,000 | \$ 475,000 | \$ 475,000 | \$ - |
| 7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE | 15,843 | 15,949 | 0 | 0 | 0 | 0 |
| TOTAL REQUIREMENTS | \$ 158,007 | \$ 15,949 | \$ 975,000 | \$ 475,000 | \$ 475,000 | \$ - |
| TOTAL RESOURCES (except property taxes) | \$ 158,007 | \$ 15,949 | \$ 975,000 | \$ 475,000 | \$ 475,000 | \$ - |
| FUNDS INCLUDED: | 2020/2021 Actual | 2021/2022 Actual | 2022/2023 Budget | 2023/2024 Proposed | 2023/2024 Approved | 2023/2024 Adopted |
| Fund 400: Capital Project Fund (new name) | 158,007 | 15,949 | 975,000 | 475,000 | 475,000 | 0 |
| CAPITAL PROJECT FUND | \$ 158,007 | \$ 15,949 | \$ 975,000 | \$ 475,000 | \$ 475,000 | \$ - |