



2025-2026 PROPOSED BUDGET

**Santiam Canyon School District
150 SW Evergreen St
Mill City, OR 97360**



Santiam Canyon School District 129J

Post Office Box 197
150 SW Evergreen St.
Mill City, Oregon 97360
Office (503) 897-2321

Todd Miller, Superintendent
Yvonne Hanna, Business Manager
Nichole Cooper, AP & Payroll
Lisa Follis, District Secretary

	Page Number
INTRODUCTION	
Budget Message	1-2
Budget Committee	3
Budget Calendar	4
GENERAL FUND	5
General Fund Revenues	7
General Fund Revenues Graph	8
General Fund Expenditures by Function	9-32
1111: Primary, K-5	9
1121: Middle/Junior High Programs	10
1122: Middle/Junior High School Extra-Curricular	11
1131: High School Programs	12
1132: High School Extra-Curricular	13
1140: Pre-Kindergarten Programs	13
1210: Programs for the Talented and Gifted	14
1220: Restrictive Programs for Students with Disabilities	14
1223: Youth Transition Program (History)	15
1250: Less Restrictive Programs for Students with Disabilities	16
1271: Remediation	16
1283: District Alternative Programs	17
1288: Charter Schools	17
1291: English Language Learner	17
2112: Attendance Services (History)	18
2120: Guidance Services	18
2139: Other Health Services	19
2143: Psychological Counseling Services	19
2150: Speech Pathology and Audiology Services	19

2190: Service Direction, Student Support Services	20
2222: Library/Media Center	20
2230: Assessment and Testing	21
2240: Instructional Staff Development	21
2310: Board of Education Services	22
2321: Office of the Superintendent Services	22
2410: Office of the Principal Services	23
2520: Fiscal Services	24
2542: Care and Upkeep of the Buildings Services	25
2543: Care and Upkeep of Grounds Services	26
2544: Maintenance (History)	26
2550: Student Transportation Services	27
2574: Printing, Publishing and Duplicating Services	27
2649: Other Staff Services – First Aid	28
2669: Other Technology Services	28
3100: Food Services	29
4150: Building Acquisition, Construction, Improvement (History)	29
5200: Transfer of Funds	29
6110: Operating Contingency	30
7000: Unappropriated Ending Fund Balance	30
General Fund Expense by Function Summary	31
General Fund Expense by Object Summary	32
SPECIAL REVENUE FUNDS	33
Fund 201: Food Service	35
Fund 202: Dept of Human Services	36
Fund 204: Federal REAP	37
Fund 205: IDEA Part B, Section 611	38
Fund 207: Federal School Improvement TSI & CSI	39
Fund 209: SPDG EBISS (History)	40
Fund 210: IDEA Part B, Section 619	41
Fund 211: Title I-A & II-A	42
Fund 214: ARP HCY-1 (History)	43
Fund 215: EE/CCSS Implementation Grant (History)	44
Fund 216: High School Success	45-46
Fund 217: Interim/Formative Assessments	47

Fund 218: Career Pathways Program Grant	48
Fund 219: Student Activity Fund, Elementary	49
Fund 220: ESSA Partnerships (History)	50
Fund 221: Title IV – Student Support & Academic Enrichment	51
Fund 223: CTE Revitalization Grant (History)	52
Fund 227: Scholarship Fund for Student Scholarships	53
Fund 230: Aspire HECC	54
Fund 233: Measure 99 – Outdoor School	55
Fund 235: Unemployment	56
Fund 237: IDEA Equipment Grant (History)	57
Fund 239: Student Activity Fund, Jr/Sr High	58
Fund 240: Santiam YST	59
Fund 241: SB1149	60
Fund 242: Doris Wipper Grant (History)	61
Fund 243: Early Indicator Grant	62
Fund 245: Summer Learning Program (History)	63
Fund 248: EL Transformation	64
Fund 249: Early Childhood Center Grant	65
Fund 250: Staff Retention & Recruitment Grant (History)	66
Fund 251: SIA-Student Investment Act	67-70
Fund 252: Early Literacy Success	71
Fund 253: Nike Grant for AVID	72
Fund 254: Garden Club - OCF	73
Fund 255: ESSER Funds (History)	74
Fund 257: 2020 Wildfire Impacted SD Grant	75-78
Fund 260: Grant Pool Fund	79
Fund 261: Niemeyer Foundation (History)	80
Fund 290: PERS Reserve	81
DEBT SERVICE FUNDS	83
Fund 302: PERS UAL Bond – Feb 2004	85
Fund 303: GO Bond 2019	86
CAPITAL PROJECTS FUNDS	87
Fund 402: Facilities Fund	89

BUDGET RECAP	91
Total Budget Revenues and Expenditures	92-93
APPENDIX	95
Notice of Budget Committee Meeting	97



Santiam Canyon School District 129J

Post Office Box 197
150 SW Evergreen St.
Mill City, Oregon 97360
Office (503) 897-2321

Todd Miller, Superintendent
Yvonne Hanna, Business Manager
Nichole Cooper, AP & Payroll
Lisa Follis, District Secretary

Dear Santiam Canyon Community,

I am pleased to present the proposed budget for Santiam Canyon School District. This year has been a uniquely challenging budget to produce, given the many uncertainties that still exist. The creation of a budget is dependent upon a lot of inputs, and many of these inputs are still up in the air. State funding and grants are being finalized by the Oregon legislature. Federal funding and grants are still unknown with all the changes occurring at the Federal level. And locally, classified and certified contract bargaining is still in process, creating cost unknowns for the bulk of our local expenses. All these uncertainties will slowly come into view, and minor adjustments may need to be made, but even with this said, we are on solid financial footing. We have saved when we can, we have taken care of large infrastructure projects when we could, and our fiscal management has been forward thinking and ready for challenges that could lie ahead. For the Santiam Canyon, we should be thankful for this stability. With the increase in revenue and expenditures balancing each other out within the general fund, programs and services remain steady. Pending significant changes to revenue or expenditures will need to be adjusted for to continue to balance the budget.

The State School Fund (SSF) is still being addressed by the Oregon legislature, but it is coming in higher this biennium. We are thankful for this bump in funding, yet it does not carry quite the impact we would hope for, since our anticipated increase is nearly offset by the rising cost of PERS alone, the Oregon employee retirement system. The increases in PERS are direct costs to our school district. We are seeing a significant increase in our SSF payments next year due to the substantial increases in the Oregon Charter Academy's (ORCA) enrollment increases. This SSF increase becomes a pass through and goes to ORCA. The enrollment at Santiam Canyon is holding steady this year, still not back to pre-wildfire levels.

State grants continue to remain a large fund for us, with rather steady grant allocations in the Student Investment Account (SIA) and High School Success (HSS). While the funds remain stable this biennium, just know that they do not hold the same amount of impact when staffing costs and purchase prices rise. The dollar does not go as far, but we are addressing this in the budget. The Early Literacy Grant is seeing a substantial increase from the prior year, which is great timing due to the substantial decrease in the Federal Title 1 Grant funding. Both grants serve similar purposes, so they can help to offset each other, but with that they are still down.

One large grant that we are watching closely in the Oregon legislature is the Wildfire Enrollment Stability bill, which has funded our district, and several others, at pre-wildfire enrollment levels. It is being re-evaluated to see if it will continue or conclude at the end of this school year. The grant has been as large as \$1,000,000 to us to make up for loss of enrollment. There is a chance it could be extended, but even if

extended, it would only be for one more year. With an impending end to this large grant, we have been diligently saving funds to ensure that the ending does not result in a significant reduction of services for students in the near future.

Our district is poised for improvement and growth next year. I hold highly optimistic for our programs, our student growth and our financial diligence as a district. We have an amazing group of educators and support staff who deeply care for our students and our community. As always, we will continue to keep students at the center of our decisions and stay centered around our maxims of:

-Stand Together

-Find Your Path

-Never Give Up

Serving the Santiam Canyon has been one of the greatest experiences of my life.

Sincerely,

Todd Miller



Santiam Canyon School District 129J

Post Office Box 197
150 SW Evergreen St.
Mill City, Oregon 97360
Office (503) 897-2321

Todd Miller, Superintendent
Yvonne Hanna, Business Manager
Nichole Cooper, AP & Payroll
Lisa Follis, District Secretary

2025/2026 Budget Committee

Elected School Board Members

Angie Fencil	Term Expires 6/30/2025
Lynda Harrington	Term Expires 6/30/2025
Elizabeth Reeser	Term Expires 6/30/2027
Mary Richards	Term Expires 6/30/2027
Josh Childress	Term Expires 6/30/2027

Appointed Budget Committee Members

Richard Moore	Term Expires 6/30/2025
Curtis Hansen	Term Expires 6/30/2028
Theresa Kirsch	Term Expires 6/30/2026
Gary Swanson	Term Expires 6/30/2028
Michele Tesdal	Term Expires 06/30/2027



Santiam Canyon School District 129J

Post Office Box 197
150 SW Evergreen St.
Mill City, Oregon 97360
Office (503) 897-2321

Todd Miller, Superintendent
Yvonne Hanna, Business Manager
Nichole Cooper, AP & Payroll
Lisa Follis, District Secretary

2025-2026 BUDGET CALENDAR

January 08, 2025	Approval of 2025-2026 Budget Calendar Review Open Budget Committee Vacancies
February 28, 2025	Staff Budget Requests Due
March 12, 2025	Board fills by appointment all Budget Committee Vacancies Review Budget Assumptions with the Board
April 18, 2025	Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (5-30 days prior to meeting) (*Publish on website) (Publish both meeting date, 5-14-25 & 5-21-25)
May 07, 2025	Early Release of Budget Document (7 days prior to Budget Meeting)
May 14, 2025	Budget Committee Meeting – 1 st Meeting, 5:30pm
May 21, 2025	Budget Committee Meeting – 2 nd Meeting, 5:30pm (If Needed) Budget Approval
May 30, 2025	Publish Budget Summary (ORS 294.421 (2)) (5-30 days prior to Budget Hearing)
June 11, 2025	Public Hearing on Budget – 5:30pm Adopt Budget, Levy Taxes, Make Appropriations (No later than June 30, 2025)
Prior to July 15 th , 2025	Submit Notice of Property Taxes to County Assessor

General Fund

The main fund for the District is the General Fund. The General Fund accounts for all financial resources of the district except those required to be accounted for in another fund. With a total of \$50,512,447, the General Fund makes up 80.4% of the total budget for Fiscal Year 2025-2026.

This Page Intentionally Blank

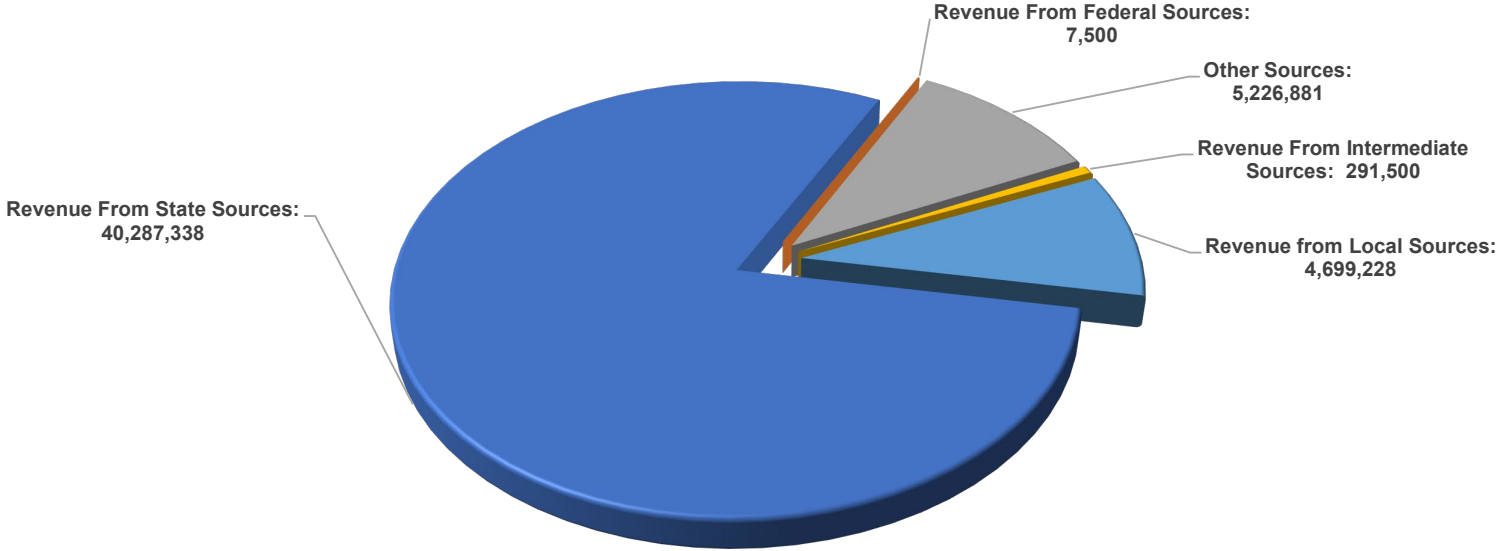
General Fund: Revenues

Total: \$50,512,447

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund: Revenues	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
2,167,888	2,413,510	2,442,678	1111 - Current Year's Taxes	2,583,621		
(1,331)	29,942	30,417	1112 - Prior Year's Taxes	29,286		
16,304	10,545	12,523	1114 - Payments In Lieu of Property Taxes	13,370		
6,393	5,767	10,112	1190 - Penalties and Interest On Taxes	13,567		
296,511	471,556	300,000	1510 - Interest On Investments	450,000		
11,139	10,625	10,000	1710 - Admissions	10,000		
5,388	-	5,000	1910 - Rentals	1,000		
16,000	24,000	25,000	1920 - Contributions and Donations From Private Sources	18,000		
1,053,869	1,273,801	1,314,999	1943 - Services Provided Charter Schools	1,535,496		
119,776	72,101	40,000	1990 - Miscellaneous	38,388		
6,221	8,765	6,500	1991 - Miscellaneous - Erate	6,500		
161	-	2,500	2101 - County School Funds	2,500		
196,540	313,649	200,000	2102 - Education Service District Apportionment	288,000		
217	209	-	2199 - Other Intermediate Sources	500		
409	459	500	2800 - Revenue In Lieu of Taxes	500		
26,481,853	34,792,961	34,313,011	3101 - State School Fund - General Support	39,521,666		
134,572	131,747	415,262	3103 - Common School Fund	465,672		
332,080	461,659	300,000	3104 - State Managed County Timber	300,000		
-	-	30,000	3203 - Special Education Programs	-		
-	665	-	4201 - Foster Care Transportation	5,000		
22,403	-	-	4526 - 84.126A YTP	-		
5,092	-	-	4703 - Carl Perkins Grant	2,500		
48,713	43,503	-	4801 - Federal Forest Fees	-		
3,074,232	2,009,514	5,100,000	5400 - Resources - Beginning Fund Balance	5,226,881		
33,994,430	42,074,977	44,558,502	Total:	50,512,447		

General Fund Revenue Graph

Total: \$50,512,447



2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Revenue Graph		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
3,698,158	4,320,610	4,197,229	1000 - Revenue from Local Sources		4,699,228		
197,328	314,317	203,000	2000 - Revenue From Intermediate Sources		291,500		
26,948,504	35,386,367	35,058,273	3000 - Revenue From State Sources		40,287,338		
76,208	44,168	-	4000 - Revenue From Federal Sources		7,500		
3,074,232	2,009,514	5,100,000	5000 - Other Sources		5,226,881		
33,994,430	42,074,977	44,558,502	Total:		50,512,447		

General Fund Expenditures

Total: \$50,512,447

1111 - Primary, K-5

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Primary, K-5		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
672,364	728,174	736,910	13.00	111 - Licensed Salaries	831,137	13.00		
121,792	118,259	182,517	8.28	112 - Classified Salaries	177,213	7.50		
40,893	29,639	20,000		121 - Substitutes - Licensed	25,000			
10,540	15,466	9,000		122 - Substitutes - Classified	9,000			
-	26,080	-		144 - Appreciation Stipend	-			
375	-	-		159 - Mentor Teacher	-			
5,147	4,220	5,901		168 - Personal Days Payout	10,570			
-	-	4,500		170 - Licensed Longevity	-			
-	-	1,125		171 - Classified Longevity	-			
95,314	109,690	119,358		211 - PERS Employer Contribution	204,426			
48,395	48,092	55,857		212 - PERS Employer Pick-Up	61,135			
113,026	59,300	76,794		213 - PERS UAL Contribution	84,235			
1,058	79	-		218 - Prior Year PERS Expenditure	-			
59,443	66,347	73,436		220 - SS/Medicare	80,547			
2,333	8,960	5,207		231 - Worker's Compensation	5,439			
-	3,202	3,840		235 - Oregon PFML TAX	4,209			
-	-	23,998		239 - Unemployment	10,531			
183,442	152,010	285,648		240 - Contractual Employee Benefits	289,800			
-	1,981	-		242 - Employer Paid HSA	-			
-	-	200		311 - Instruction Services	200			
2,057	299	2,000		319 - Other Instructional, Professional & Technical Service	2,000			
-	-	1,000		343 - Travel, Student Out of District	1,000			
9,310	19,527	22,000		410 - Consumable Supplies and Materials	25,000			
3,434	2,167	5,000		414 - Awards	5,000			
-	5,032	10,000		420 - Textbooks	15,000			
-	206	500		440 - Periodicals	500			
3,419	3,902	12,000		460 - Non-Consumable Items	12,000			
1,372,344	1,402,633	1,656,791	21.28	Total 1111:	1,853,942	20.50		

1121 - Middle/Junior High Programs

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Middle/Junior High Programs		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
400,800	429,325	469,463	7.90	111 - Licensed Salaries	486,432	7.65	
6,795	17,481	5,000		121 - Substitutes - Licensed	5,000		
-	-	500		122 - Substitutes - Classified	500		
-	8,169	-		144 - Appreciation Stipend	-		
1,622	1,431	1,612		168 - Personal Days Payout	3,348		
-	-	2,498		170 - Licensed Longevity	-		
43,050	53,736	58,416		211 - PERS Employer Contribution	94,482		
23,230	24,832	28,415		212 - PERS Employer Pick-Up	29,388		
54,203	28,890	38,327		213 - PERS UAL Contribution	39,622		
29,417	32,483	36,651		220 - SS/Medicare	37,890		
2,106	3,261	1,614		231 - Worker's Compensation	2,799		
-	1,399	1,916		235 - Oregon PFML TAX	1,985		
-	-	11,978		239 - Unemployment	4,952		
80,472	79,376	104,340		240 - Contractual Employee Benefits	105,631		
729	955	-		242 - Employer Paid HSA	-		
106	164	200		342 - Travel, Out of District	200		
14,240	8,215	17,100		410 - Consumable Supplies and Materials	17,200		
4,240	4,259	6,000		414 - Awards	6,000		
587	5,829	10,500		420 - Textbooks	11,000		
5,152	3,011	12,250		460 - Non-Consumable Items	12,250		
-	-	150		640 - Dues and Fees	150		
666,750	702,816	806,930	7.90	Total 1121:	858,829	7.65	

1122 - Middle/Junior High School Extra-Curricular

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student- financed and managed activities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Middle/Junior High School Extra-Curricular	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
34,291	25,283	38,000	150 - Coaching/Athletics	38,000		
560	270	1,600	152 - Game Duty/Chaperone	1,600		
-	-	3,000	153 - Athletic Director Stipend	3,000		
2,286	2,098	4,433	211 - PERS Employer Contribution	7,810		
1,252	1,031	4,311	212 - PERS Employer Pick-Up	2,557		
2,922	1,586	5,748	213 - PERS UAL Contribution	3,408		
2,609	1,896	5,495	220 - SS/Medicare	3,257		
192	148	945	231 - Worker's Compensation	615		
-	99	288	235 - Oregon PFML TAX	172		
-	-	1,798	239 - Unemployment	428		
-	59	2,500	322 - Repairs and Maintenance Services	2,500		
37	-	1,000	342 - Travel, Out of District	1,000		
-	7,008	11,000	389 - Contract Services	14,000		
3,930	3,767	4,500	410 - Consumable Supplies and Materials	5,000		
80	-	500	414 - Awards	500		
6,024	9,396	15,000	418 - Uniforms	15,000		
2,604	4,747	3,000	460 - Non-Consumable Items	3,000		
1,179	-	-	640 - Dues and Fees	100		
57,965	57,388	103,118	Total 1122:	101,947		

1131 - High School Programs

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	High School Programs		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
618,665	604,165	640,901 10.71	111 - Licensed Salaries		713,779 11.52		
8,454	1,920	14,954 0.60	112 - Classified Salaries		10,479 0.50		
54,982	43,300	38,000	121 - Substitutes - Licensed		40,000		
173	1,420	500	122 - Substitutes - Classified		1,000		
897	833	-	130 - Loss of Prep		-		
-	13,432	-	144 - Appreciation Stipend		-		
4,204	3,999	4,037	168 - Personal Days Payout		7,163		
-	-	3,503	170 - Licensed Longevity		-		
-	-	1,500	171 - Classified Longevity		-		
67,949	73,946	79,364	211 - PERS Employer Contribution		143,694		
38,160	37,035	39,890	212 - PERS Employer Pick-Up		43,884		
89,039	42,297	56,271	213 - PERS UAL Contribution		61,794		
48,987	47,513	53,806	220 - SS/Medicare		59,091		
1,485	3,564	2,946	231 - Worker's Compensation		5,139		
-	2,031	2,812	235 - Oregon PFML TAX		3,090		
-	-	17,585	239 - Unemployment		7,727		
128,222	119,175	149,555	240 - Contractual Employee Benefits		165,872		
7,117	7,109	-	242 - Employer Paid HSA		-		
-	-	10,000	311 - Instruction Services		10,000		
-	-	500	319 - Other Instructional, Professional & Technical Service		500		
4,597	4,930	5,000	322 - Repairs and Maintenance Services		5,000		
2,704	436	4,000	342 - Travel, Out of District		4,000		
21,065	29,691	35,500	410 - Consumable Supplies and Materials		35,500		
1,679	9,491	8,000	414 - Awards		8,000		
4,773	18,671	32,000	420 - Textbooks		30,000		
245	-	500	440 - Periodicals		500		
11,654	27,651	44,000	460 - Non-Consumable Items		42,000		
120	954	1,000	470 - Computer Software		2,500		
-	707	1,000	480 - Computer Hardware		1,000		
817	942	4,000	640 - Dues and Fees		4,000		
1,115,989	1,095,211	1,251,124 11.31	Total 1131:		1,405,712 12.02		

1132 - High School Extra-Curricular

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	High School Extra-Curricular	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
26,225	40,736	38,898 1.63	112 - Classified Salaries	51,397 2.00		
-	2,400	-	144 - Appreciation Stipend	-		
85,781	88,979	83,947	150 - Coaching/Athletics	91,750		
8,307	8,307	8,307	151 - Club Advisor/Activities	13,847		
5,691	7,479	6,000	152 - Game Duty/Chaperone	6,000		
11,269	11,269	11,269	153 - Athletic Director Stipend	12,169		
111	269	111	168 - Personal Days Payout	269		
10,973	15,886	15,294	211 - PERS Employer Contribution	32,690		
6,116	7,986	8,917	212 - PERS Employer Pick-Up	10,529		
15,689	9,572	11,888	213 - PERS UAL Contribution	14,040		
9,618	10,568	11,367	220 - SS/Medicare	13,424		
783	1,402	2,683	231 - Worker's Compensation	2,937		
-	526	595	235 - Oregon PFML TAX	704		
-	-	3,715	239 - Unemployment	1,753		
16,105	19,320	21,450	240 - Contractual Employee Benefits	27,600		
206	135	2,500	322 - Repairs and Maintenance Services	2,500		
-	135	-	324 - Rentals	-		
24,973	12,907	17,200	342 - Travel, Out of District	17,200		
18,272	31,736	42,000	389 - Contract Services	42,000		
12,992	8,761	16,000	410 - Consumable Supplies and Materials	16,000		
487	1,464	800	414 - Awards	800		
9,632	15,307	16,000	418 - Uniforms	16,000		
2,456	5,686	9,500	460 - Non-Consumable Items	9,500		
7,170	8,128	10,500	640 - Dues and Fees	12,500		
272,854	308,957	338,941 1.63	Total 1132:	395,609 2.00		

1140 - Pre-Kindergarten Programs

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Pre-Kindergarten Programs	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
190	-	-	111 - Licensed Salaries	-		
796	-	-	112 - Classified Salaries	-		
102	-	-	211 - PERS Employer Contribution	-		
59	-	-	212 - PERS Employer Pick-Up	-		
138	-	-	213 - PERS UAL Contribution	-		
75	-	-	220 - SS/Medicare	-		
5	-	-	231 - Worker's Compensation	-		
-	-	20,000	390 - Other General Professional and Technological Services	20,000		
-	-	5,000	410 - Consumable Supplies and Materials	5,000		
-	-	5,000	420 - Textbooks	5,000		
-	-	5,000	460 - Non-Consumable Items	5,000		
1,366	-	35,000	Total 1140:	35,000		

1210 - Programs for the Talented and Gifted

Special learning experiences for students identified as gifted or talented.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Programs for the Talented and Gifted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
1,950	1,950	-	111 - Licensed Salaries	2,000		
-	-	1,950	160 - Stipend/Workshop	-		
201	226	56	211 - PERS Employer Contribution	364		
117	117	117	212 - PERS Employer Pick-Up	120		
273	137	156	213 - PERS UAL Contribution	160		
135	124	149	220 - SS/Medicare	153		
10	10	18	231 - Worker's Compensation	19		
-	7	8	235 - Oregon PFML TAX	8		
-	-	49	239 - Unemployment	20		
-	-	2,000	311 - Instruction Services	2,000		
-	-	700	389 - Contract Services	700		
-	-	85	410 - Consumable Supplies and Materials	85		
690	563	600	470 - Computer Software	600		
-	-	500	640 - Dues and Fees	500		
3,376	3,133	6,388	Total 1210:	6,729		

1220 - Restrictive Programs for Students with Disabilities

Special learning experiences for students identified with disabilities who spend 1/2 or more of their time in a restricted setting.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Restrictive Programs for Students with Disabilities	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
57,676	39,670	60,051 1.42	111 - Licensed Salaries	55,284 1.09		
169,256	140,874	236,654 10.18	112 - Classified Salaries	261,007 10.50		
6,215	5,228	4,000	121 - Substitutes - Licensed	6,000		
960	1	1,000	122 - Substitutes - Classified	1,000		
-	11,940	-	144 - Appreciation Stipend	-		
379	1,415	328	168 - Personal Days Payout	1,243		
-	-	4,380	171 - Classified Longevity	-		
24,057	20,772	35,077	211 - PERS Employer Contribution	59,034		
13,881	10,423	18,085	212 - PERS Employer Pick-Up	19,052		
32,388	12,509	24,515	213 - PERS UAL Contribution	25,962		
16,875	13,910	23,441	220 - SS/Medicare	24,827		
1,248	1,067	7,050	231 - Worker's Compensation	9,555		
-	726	1,225	235 - Oregon PFML TAX	1,301		
-	-	7,662	239 - Unemployment	3,246		
58,876	72,561	153,912	240 - Contractual Employee Benefits	160,667		
-	438	-	242 - Employer Paid HSA	-		
-	-	-	311 - Instruction Services	120,000		
-	217	1,000	410 - Consumable Supplies and Materials	500		
-	-	-	420 - Textbooks	50		
-	-	1,000	460 - Non-Consumable Items	1,650		
381,811	331,752	579,380 11.60	Total 1220:	750,378 11.59		

1223 - Youth Transition Program (History)

Special learning experiences for students in Community Transition Programs.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Youth Transition Program (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
6,177	-	-	112 - Classified Salaries	-		
-	-	10,000	122 - Substitutes - Classified	-		
-	-	285	211 - PERS Employer Contribution	-		
-	-	800	213 - PERS UAL Contribution	-		
419	-	765	220 - SS/Medicare	-		
33	-	93	231 - Worker's Compensation	-		
-	-	40	235 - Oregon PFML TAX	-		
-	-	250	239 - Unemployment	-		
2,533	1,218	-	240 - Contractual Employee Benefits	-		
502	-	-	342 - Travel, Out of District	-		
13,474	3,999	-	390 - Other General Professional and Technological Services	-		
2,746	-	-	480 - Computer Hardware	-		
25,883	5,217	12,233	Total 1223:	-		

1250 - Less Restrictive Pgm for Students with Disabilities

Special learning experiences for students with disabilities outside of the regular classroom.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		Less Restrictive Pgm for Students with Disabilities	2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$	FTE
139,269	129,584	145,839	2.50	111 - Licensed Salaries	189,441	3.00		
11,545	19,906	20,395	0.94	112 - Classified Salaries	47,130	1.94		
22,224	4,039	27,500		121 - Substitutes - Licensed	15,000			
3,406	4,125	4,500		122 - Substitutes - Classified	5,000			
-	4,300	-		144 - Appreciation Stipend	-			
742	999	4,242		168 - Personal Days Payout	1,612			
17,225	18,287	20,452		211 - PERS Employer Contribution	46,963			
8,757	9,419	10,229		212 - PERS Employer Pick-Up	14,291			
20,444	11,274	16,197		213 - PERS UAL Contribution	20,655			
12,650	11,779	15,488		220 - SS/Medicare	19,751			
913	869	1,343		231 - Worker's Compensation	974			
-	616	810		235 - Oregon PFML TAX	1,033			
-	-	5,064		239 - Unemployment	2,581			
35,153	28,834	46,200		240 - Contractual Employee Benefits	69,000			
-	-	10,000		313 - Student Services	10,000			
-	-	50		324 - Rentals	50			
52	918	4,760		342 - Travel, Out of District	4,760			
-	-	50		353 - Postage	50			
-	29,699	30,000		374 - Other Tuition	35,000			
-	388	500		389 - Contract Services	500			
3,188	4,198	12,500		410 - Consumable Supplies and Materials	13,000			
1,842	6,600	4,000		420 - Textbooks	4,000			
8,252	4,345	9,500		460 - Non-Consumable Items	9,500			
1,800	567	8,000		470 - Computer Software	16,000			
-	-	1,500		480 - Computer Hardware	1,500			
645	645	1,800		640 - Dues and Fees	2,200			
288,107	291,393	400,919	3.44	Total 1250:	529,991	4.94		

1271 - Remediation

Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Remediation	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
12,354	13,916	14,480 0.67	112 - Classified Salaries	10,499 0.44		
-	1,055	-	144 - Appreciation Stipend	-		
1,275	1,735	1,678	211 - PERS Employer Contribution	1,910		
741	898	869	212 - PERS Employer Pick-Up	630		
1,730	1,068	1,158	213 - PERS UAL Contribution	840		
945	1,145	1,108	220 - SS/Medicare	803		
67	80	48	231 - Worker's Compensation	35		
-	60	58	235 - Oregon PFML TAX	42		
-	-	362	239 - Unemployment	105		
1,726	2,216	9,372	240 - Contractual Employee Benefits	6,440		
18,837	22,173	29,133 0.67	Total 1271:	21,304 0.44		

1283 - District Alternative Programs

Alternative learning experiences provided by the school district.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	District Alternative Programs	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
6,174	6,174	-	111 - Licensed Salaries	-		
829	891	-	211 - PERS Employer Contribution	-		
370	370	-	212 - PERS Employer Pick-Up	-		
864	432	-	213 - PERS UAL Contribution	-		
415	413	-	220 - SS/Medicare	-		
31	33	-	231 - Worker's Compensation	-		
-	22	-	235 - Oregon PFML TAX	-		
20,385	7,562	18,000	374 - Other Tuition	26,000		
182	-	2,800	420 - Textbooks	2,800		
-	-	2,000	470 - Computer Software	2,000		
29,251	15,897	22,800	Total 1283:	30,800		

1288 - Charter Schools

Expenditures related to an Oregon public charter school.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Charter Schools	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
193,787	256,835	-	311 - Instruction Services	-		
23,787,289	28,528,569	31,951,262	360 - Charter School Payments	36,325,251		
23,981,075	28,785,404	31,951,262	Total 1288:	36,325,251		

1291 - English Language Learners

Instructional activities for ELL students used in acquisition of the English language.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	English Language Learners	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
5,046	5,644	5,914 0.27	112 - Classified Salaries	11,999 0.50		
-	145	-	144 - Appreciation Stipend	-		
521	671	685	211 - PERS Employer Contribution	2,183		
303	347	355	212 - PERS Employer Pick-Up	720		
706	390	473	213 - PERS UAL Contribution	960		
386	443	452	220 - SS/Medicare	918		
27	32	20	231 - Worker's Compensation	40		
-	23	24	235 - Oregon PFML TAX	48		
-	-	148	239 - Unemployment	120		
705	899	3,828	240 - Contractual Employee Benefits	7,360		
-	-	600	342 - Travel, Out of District	600		
-	-	1,000	410 - Consumable Supplies and Materials	1,000		
7,694	8,595	13,499 0.27	Total 1291:	25,948 0.50		

2112 - Attendance Services (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Attendance Services (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
17,467	12,744	17,389 0.56	112 - Classified Salaries		-		
2,346	1,839	2,509	211 - PERS Employer Contribution		-		
1,048	765	1,043	212 - PERS Employer Pick-Up		-		
2,445	1,117	1,391	213 - PERS UAL Contribution		-		
1,050	796	1,330	220 - SS/Medicare		-		
92	72	57	231 - Worker's Compensation		-		
-	42	70	235 - Oregon PFML TAX		-		
-	-	435	239 - Unemployment		-		
7,682	4,912	7,920	240 - Contractual Employee Benefits		-		
32,131	22,286	32,144 0.56	Total 2112:		-		

2120 - Guidance Services

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Guidance Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
144,560	148,917	140,890 2.00	111 - Licensed Salaries		152,161 2.00		
-	-	3,500	131 - Licensed Salary-Extra Duty		3,500		
-	2,400	-	144 - Appreciation Stipend		-		
423	224	423	168 - Personal Days Payout		224		
-	-	1,500	170 - Licensed Longevity		-		
14,919	18,411	16,652	211 - PERS Employer Contribution		28,356		
8,674	9,953	8,779	212 - PERS Employer Pick-Up		9,353		
20,238	10,735	11,705	213 - PERS UAL Contribution		12,471		
10,389	10,449	11,194	220 - SS/Medicare		11,925		
(1,367)	807	504	231 - Worker's Compensation		536		
-	546	585	235 - Oregon PFML TAX		623		
-	-	3,659	239 - Unemployment		1,559		
23,025	25,208	26,400	240 - Contractual Employee Benefits		27,600		
-	-	500	313 - Student Services		500		
-	-	270	342 - Travel, Out of District		270		
299	476	1,657	410 - Consumable Supplies and Materials		1,657		
129	129	2,000	640 - Dues and Fees		2,000		
221,288	228,256	230,218 2.00	Total 2120:		252,735 2.00		

2139 - Other Health Services

Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Other Health Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
901	584	2,500	410 - Consumable Supplies and Materials	2,500		
140	-	600	640 - Dues and Fees	600		
1,040	584	3,100	Total 2139:	3,100		

2143 - Psychological Counseling Services

Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Psychological Counseling Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
200	-	-	389 - Contract Services	-		
-	175	1,500	410 - Consumable Supplies and Materials	1,500		
200	175	1,500	Total 2143:	1,500		

2150 - Speech Pathology and Audiology Services

Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Speech Pathology and Audiology Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	26,036	311 - Instruction Services	36,000		
-	-	100	342 - Travel, Out of District	100		
-	-	700	410 - Consumable Supplies and Materials	700		
-	-	26,836	Total 2150:	36,800		

2190 - Service Direction, Student Support Services

Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		Service Direction, Student Support Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$ FTE
23,347	7,503	-		112 - Classified Salaries	15,186	0.50	
37,053	70,296	66,608	0.55	113 - Administrators	106,152	0.80	
-	2,400	-		144 - Appreciation Stipend	-		
90	-	-		168 - Personal Days Payout	-		
6,971	9,455	7,720		211 - PERS Employer Contribution	22,071		
2,223	4,290	3,996		212 - PERS Employer Pick-Up	7,280		
5,187	6,604	5,329		213 - PERS UAL Contribution	9,707		
4,342	6,016	5,096		220 - SS/Medicare	9,283		
310	407	220		231 - Worker's Compensation	941		
-	278	266		235 - Oregon PFML TAX	486		
-	-	1,665		239 - Unemployment	1,214		
15,949	4,125	12,210		240 - Contractual Employee Benefits	25,140		
1,147	-	-		242 - Employer Paid HSA	-		
-	-	2,000		342 - Travel, Out of District	2,000		
-	-	1,000		390 - Other General Professional and Technological Services	1,000		
-	-	1,000		410 - Consumable Supplies and Materials	1,000		
96,619	111,373	107,110	0.55	Total 2190:	201,460	1.30	

2222 - Library/Media Center

Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials; and instruction of students in the use of media center materials and equipment.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		Library/Media Center	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$ FTE
53,223	47,986	47,852	1.92	112 - Classified Salaries	51,358	1.92	
2,031	731	800		122 - Substitutes - Classified	1,000		
-	2,360	-		144 - Appreciation Stipend	-		
-	-	2,880		171 - Classified Longevity	-		
5,638	6,398	6,653		211 - PERS Employer Contribution	10,374		
2,828	2,936	3,044		212 - PERS Employer Pick-Up	3,082		
6,615	3,358	4,123		213 - PERS UAL Contribution	4,189		
3,105	2,783	3,942		220 - SS/Medicare	4,005		
293	275	1,040		231 - Worker's Compensation	1,055		
-	145	206		235 - Oregon PFML TAX	209		
-	-	1,289		239 - Unemployment	523		
25,091	24,193	25,344		240 - Contractual Employee Benefits	26,496		
-	-	350		322 - Repairs and Maintenance Services	350		
467	640	1,500		410 - Consumable Supplies and Materials	1,500		
1,327	847	2,750		430 - Library Books	2,750		
-	-	1,100		440 - Periodicals	1,100		
337	-	800		460 - Non-Consumable Items	800		
2,354	-	2,400		470 - Computer Software	2,400		
103,309	92,652	106,073	1.92	Total 2222:	111,191	1.92	

2230 - Assessment and Testing

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Assessment and Testing	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	100	342 - Travel, Out of District	100		
-	-	1,000	410 - Consumable Supplies and Materials	1,000		
-	-	8,000	470 - Computer Software	8,000		
-	-	9,100	Total 2230:	9,100		

2240 - Instructional Staff Development

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Instructional Staff Development	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
4,242	-	4,000	121 - Substitutes - Licensed	4,000		
538	-	114	211 - PERS Employer Contribution	728		
255	-	-	212 - PERS Employer Pick-Up	-		
594	-	320	213 - PERS UAL Contribution	320		
325	-	306	220 - SS/Medicare	306		
22	-	37	231 - Worker's Compensation	37		
-	-	16	235 - Oregon PFML TAX	16		
-	-	100	239 - Unemployment	40		
3,648	33,000	40,000	246 - Tuition Reimbursement	46,000		
5,558	-	-	290 - Tuition Reimbursement	-		
440	116	-	291 - District Staff Development	-		
78	72	4,000	311 - Instruction Services	4,000		
529	316	8,000	342 - Travel, Out of District	8,000		
-	47	-	410 - Consumable Supplies and Materials	-		
1,561	2,997	-	640 - Dues and Fees	-		
17,788	36,548	56,893	Total 2240:	63,447		

2310 - Board of Education Services

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Board of Education Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	1,000	318 - Professional & Improvement Costs for Non-Instruction	1,000		
-	-	1,500	342 - Travel, Out of District	1,500		
4,132	4,398	5,000	354 - Advertising	5,500		
331	3,170	9,500	359 - Other Communication Services	9,500		
-	47,450	24,000	381 - Audit Services	28,000		
3,401	6,367	40,000	382 - Legal Services	40,000		
1,978	-	2,000	388 - Election Services	2,000		
1,269	927	1,500	391 - Criminal History Checks	1,500		
-	87	1,000	410 - Consumable Supplies and Materials	1,000		
6,804	9,370	8,500	640 - Dues and Fees	8,500		
777	760	3,000	658 - Property Taxes	3,000		
18,691	72,529	97,000	Total 2310:	101,500		

2321 - Office of the Superintendent Services

Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Office of the Superintendent Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
39,629	40,638	41,949 1.00	112 - Classified Salaries	46,564 1.00		
159,258	167,221	173,074 1.00	113 - Administrators	189,629 1.00		
26,684	28,019	28,999 0.50	118 - Confidential Other	33,891 0.50		
1,188	-	1,000	122 - Substitutes - Classified	1,000		
-	3,000	-	144 - Appreciation Stipend	-		
6,432	4,261	6,432	165 - Vacation Payoff	5,000		
-	-	-	168 - Personal Days Payout	125		
30,048	33,897	34,979	211 - PERS Employer Contribution	57,489		
13,920	14,588	15,027	212 - PERS Employer Pick-Up	16,512		
32,647	21,775	20,116	213 - PERS UAL Contribution	22,096		
15,714	16,767	16,428	220 - SS/Medicare	17,221		
1,148	1,256	835	231 - Worker's Compensation	922		
-	779	1,006	235 - Oregon PFML TAX	1,105		
-	-	6,287	239 - Unemployment	2,762		
44,767	45,545	46,500	240 - Contractual Employee Benefits	48,000		
1,023	960	1,500	324 - Rentals	1,500		
2,278	2,055	2,800	342 - Travel, Out of District	2,800		
4,145	3,930	5,000	353 - Postage	5,000		
4,196	195	3,000	359 - Other Communication Services	3,000		
6,690	4,494	6,000	410 - Consumable Supplies and Materials	6,000		
5,563	9,367	6,000	413 - Employee Relations	6,000		
270	294	300	440 - Periodicals	300		
170	-	10,000	460 - Non-Consumable Items	10,000		
-	30	500	470 - Computer Software	500		
3,655	4,601	9,000	640 - Dues and Fees	9,000		
399,426	403,672	436,732 2.50	Total 2321:	486,416 2.50		

2410 - Office of the Principal Services

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staff for these activities are included.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Office of the Principal Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
137,132	141,321	124,997 4.00	112 - Classified Salaries		154,486 4.00		
195,056	177,383	187,334 1.73	113 - Administrators		186,154 2.00		
6,062	4,599	4,000	122 - Substitutes - Classified		4,000		
-	250	250	140 - Cell Phone Stipend		-		
-	6,000	-	144 - Appreciation Stipend		-		
-	1,393	-	152 - Game Duty/Chaperone		-		
1,669	1,575	2,669	168 - Personal Days Payout		1,617		
-	-	3,000	171 - Classified Longevity		-		
35,753	38,585	37,909	211 - PERS Employer Contribution		63,987		
19,922	19,505	19,095	212 - PERS Employer Pick-Up		20,536		
35,807	21,325	25,779	213 - PERS UAL Contribution		27,700		
25,627	25,981	24,653	220 - SS/Medicare		26,490		
(361)	1,816	2,229	231 - Worker's Compensation		2,291		
-	1,178	1,288	235 - Oregon PFML TAX		1,384		
-	-	8,054	239 - Unemployment		3,463		
60,886	54,776	91,125	240 - Contractual Employee Benefits		95,100		
202	400	2,400	342 - Travel, Out of District		2,400		
-	418	-	353 - Postage		-		
2,849	3,249	4,000	410 - Consumable Supplies and Materials		4,500		
2,619	3,009	3,600	413 - Employee Relations		3,600		
1,775	439	4,500	460 - Non-Consumable Items		4,500		
3,135	3,231	5,000	640 - Dues and Fees		5,000		
528,132	506,434	551,882 5.73	Total 2410:		607,208 6.00		

2520 - Fiscal Services

Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Fiscal Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
110,039	115,541	119,584	1.50	118 - Confidential Other	133,141	1.50		
-	-	4,000		122 - Substitutes - Classified	18,000			
-	1,800	-		144 - Appreciation Stipend	-			
-	231	-		168 - Personal Days Payout	356			
14,778	16,966	17,370		211 - PERS Employer Contribution	31,802			
6,602	7,054	7,175		212 - PERS Employer Pick-Up	8,010			
15,405	10,931	9,887		213 - PERS UAL Contribution	12,119			
8,069	8,594	9,454		220 - SS/Medicare	11,589			
562	621	432		231 - Worker's Compensation	607			
-	375	494		235 - Oregon PFML TAX	606			
-	-	3,090		239 - Unemployment	1,515			
32,334	32,766	33,300		240 - Contractual Employee Benefits	34,200			
245	1,473	2,000		342 - Travel, Out of District	2,000			
-	6,737	6,500		389 - Contract Services	8,000			
1,089	451	600		410 - Consumable Supplies and Materials	1,000			
24	-	1,000		460 - Non-Consumable Items	1,000			
-	-	100		470 - Computer Software	100			
12,729	5,343	7,000		640 - Dues and Fees	10,000			
201,878	208,883	221,986	1.50	Total 2520:	274,045	1.50		

2542 - Care and Upkeep of Buildings Services

Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating, lighting, and ventilating systems; rental and lease of buildings.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		Care and Upkeep of Buildings Services	2025/26 Proposed		2025/26 Approved		2025/26 Adopted
\$	\$	\$ FTE			\$ FTE		\$ FTE		\$ FTE
193,895	214,246	213,742	5.00	112 - Classified Salaries	233,111	5.00			
763	327	10,000		122 - Substitutes - Classified	10,000				
-	6,000	-		144 - Appreciation Stipend	-				
3,770	3,900	4,664		165 - Vacation Payoff	2,389				
151	260	151		168 - Personal Days Payout	644				
-	-	4,500		171 - Classified Longevity	-				
17,394	24,100	26,137		211 - PERS Employer Contribution	44,775				
9,996	11,232	13,384		212 - PERS Employer Pick-Up	14,170				
23,596	18,018	18,645		213 - PERS UAL Contribution	19,691				
13,829	15,524	17,828		220 - SS/Medicare	18,830				
5,507	8,681	6,489		231 - Worker's Compensation	6,887				
-	690	931		235 - Oregon PFML TAX	985				
-	-	5,828		239 - Unemployment	2,461				
47,794	54,938	66,000		240 - Contractual Employee Benefits	69,000				
6,610	1,998	10,100		319 - Other Instructional, Professional & Technical Service	15,100				
87,102	75,154	280,000		322 - Repairs and Maintenance Services	310,000				
3,555	2,631	2,000		324 - Rentals	3,180				
111,913	128,725	156,085		325 - Electricity	149,882				
56,457	49,839	72,544		326 - Fuel	66,985				
23,693	24,641	45,075		327 - Water and Sewage	35,505				
35,734	31,674	39,949		328 - Garbage	39,949				
-	-	100		342 - Travel, Out of District	100				
8,709	8,683	12,500		351 - Telephone	18,500				
44,450	52,113	75,000		410 - Consumable Supplies and Materials	79,000				
492	4,973	54,000		460 - Non-Consumable Items	69,000				
-	4,762	-		530 - Improvements Other Than Buildings	-				
-	-	66,000		541 - Initial and Additional Equipment Purchase	51,000				
-	9,493	11,100		542 - Replacement Equipment Purchase	14,100				
600	-	750		640 - Dues and Fees	750				
79,786	210,139	245,000		653 - Property Insurance Premiums	257,000				
775,796	962,741	1,458,502	5.00	Total 2542:	1,532,994	5.00			

2543 - Care and Upkeep of Grounds Services

Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Care and Upkeep of Grounds Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
23,022	23,606	24,554 0.50	112 - Classified Salaries	26,519 0.50		
-	250	-	144 - Appreciation Stipend	-		
-	-	-	168 - Personal Days Payout	50		
2,376	2,765	2,846	211 - PERS Employer Contribution	4,833		
1,381	1,431	1,473	212 - PERS Employer Pick-Up	1,594		
3,223	2,193	1,964	213 - PERS UAL Contribution	2,126		
1,733	1,754	1,878	220 - SS/Medicare	2,033		
891	952	955	231 - Worker's Compensation	1,034		
-	76	98	235 - Oregon PFML TAX	106		
-	-	614	239 - Unemployment	266		
6,234	6,300	6,600	240 - Contractual Employee Benefits	6,900		
14,885	2,002	10,000	322 - Repairs and Maintenance Services	10,000		
31,216	49,744	53,000	390 - Other General Professional and Technological Services	83,000		
1,468	4,804	12,000	410 - Consumable Supplies and Materials	12,000		
6,350	5,830	12,000	460 - Non-Consumable Items	12,000		
-	-	33,000	542 - Replacement Equipment Purchase	33,000		
190	195	600	640 - Dues and Fees	600		
92,971	101,901	161,582 0.50	Total 2543:	196,061 0.50		

2544 - Maintenance (History)

Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Maintenance (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
300	-	-	112 - Classified Salaries	-		
-	-	8,000	124 - Temporary - Classified	-		
31	-	228	211 - PERS Employer Contribution	-		
18	-	-	212 - PERS Employer Pick-Up	-		
42	-	640	213 - PERS UAL Contribution	-		
22	-	612	220 - SS/Medicare	-		
12	-	74	231 - Worker's Compensation	-		
-	-	32	235 - Oregon PFML TAX	-		
-	-	200	239 - Unemployment	-		
425	-	9,786	Total 2544:	-		

2550 - Student Transportation Services

Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		Student Transportation Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$ FTE
-	3,206	3,294	0.08	111 - Licensed Salaries	3,796	0.08	
23,022	44,806	47,547	1.50	112 - Classified Salaries	56,964	1.57	
-	1,490	-		144 - Appreciation Stipend	-		
610	4,800	-		151 - Club Advisor/Activities	-		
-	59	-		168 - Personal Days Payout	109		
-	-	240		171 - Classified Longevity	-		
2,376	5,414	5,921		211 - PERS Employer Contribution	11,072		
1,381	2,803	3,066		212 - PERS Employer Pick-Up	3,651		
3,223	3,701	4,087		213 - PERS UAL Contribution	4,869		
1,780	3,876	3,909		220 - SS/Medicare	4,656		
1,333	3,268	1,869		231 - Worker's Compensation	2,369		
-	187	203		235 - Oregon PFML TAX	242		
-	-	1,275		239 - Unemployment	609		
6,234	18,237	20,856		240 - Contractual Employee Benefits	22,908		
-	38	-		242 - Employer Paid HSA	-		
12,416	9,855	16,000		322 - Repairs and Maintenance Services	18,000		
312,090	274,107	382,500		331 - Reimbursable Student Transportation	382,500		
34,831	27,787	27,000		332 - Non-Reimbursable Student Transportation	30,000		
1,836	1,361	4,000		410 - Consumable Supplies and Materials	4,000		
-	-	260,000		541 - Initial and Additional Equipment Purchase	260,000		
-	125	100		640 - Dues and Fees	100		
401,131	405,121	781,867	1.58	Total 2550:	805,845	1.65	

2574 - Printing, Publishing, and Duplicating Services

Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		Printing, Publishing, and Duplicating Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$ FTE
-	-	750		322 - Repairs and Maintenance Services	750		
4,258	39,225	43,000		324 - Rentals	45,000		
(33)	(111)	2,500		355 - Printing and Binding	2,500		
4,225	39,113	46,250		Total 2574:	48,250		

2649 - Other Staff Services-First Aid

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Other Staff Services-First Aid	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
3,058	4,798	5,000	390 - Other General Professional and Technological Services	5,000		
-	-	200	410 - Consumable Supplies and Materials	200		
3,058	4,798	5,200	Total 2649:	5,200		

2669 - Other Technology Services

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Other Technology Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
3,861	1,491	-	112 - Classified Salaries	-		
86,554	90,882	94,063 1.00	118 - Confidential Other	105,024 1.00		
-	1,200	-	144 - Appreciation Stipend	-		
666	1,049	666	168 - Personal Days Payout	1,500		
8,932	10,672	10,979	211 - PERS Employer Contribution	19,377		
5,193	5,525	5,684	212 - PERS Employer Pick-Up	6,391		
12,118	8,580	7,578	213 - PERS UAL Contribution	8,522		
6,832	7,203	7,247	220 - SS/Medicare	8,149		
466	500	313	231 - Worker's Compensation	352		
-	312	379	235 - Oregon PFML TAX	426		
-	-	2,368	239 - Unemployment	1,065		
21,736	21,934	22,200	240 - Contractual Employee Benefits	22,800		
-	-	2,000	319 - Other Instructional, Professional & Technical Service	2,000		
-	-	1,000	322 - Repairs and Maintenance Services	1,000		
450	1,495	2,000	342 - Travel, Out of District	2,000		
14,597	8,541	-	351 - Telephone	-		
13,051	12,382	4,500	359 - Other Communication Services	17,400		
-	-	200	390 - Other General Professional and Technological Services	200		
8,267	9	4,000	410 - Consumable Supplies and Materials	4,000		
500	-	-	460 - Non-Consumable Items	-		
(1,083)	69,619	31,000	470 - Computer Software	40,000		
299	49,745	86,001	480 - Computer Hardware	90,001		
150	150	500	640 - Dues and Fees	500		
182,589	291,289	282,678 1.00	Total 2669:	330,707 1.00		

3100 - Food Services

Activities concerned with providing food to students and staff in school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		Food Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	-	22,810 1.00		112 - Classified Salaries	24,482 1.00		
-	-	216		168 - Personal Days Payout	-		
-	-	1,500		171 - Classified Longevity	-		
-	-	3,539		211 - PERS Employer Contribution	5,232		
-	-	1,472		212 - PERS Employer Pick-Up	1,469		
-	-	1,962		213 - PERS UAL Contribution	1,959		
-	-	1,876		220 - SS/Medicare	1,873		
-	-	954		231 - Worker's Compensation	952		
-	-	98		235 - Oregon PFML TAX	98		
-	-	613		239 - Unemployment	245		
-	541	13,200		240 - Contractual Employee Benefits	13,800		
1,700	-	5,000		410 - Consumable Supplies and Materials	5,000		
1,700	541	53,240 1.00		Total 3100:	55,110 1.00		

4150 - Building Acquisition, Construction, Improvement

Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		Building Acquisition, Construction, Improvement	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	-	5,000		541 - Initial and Additional Equipment Purchase	-		

5200 - Transfer of Funds

These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		Transfer of Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
17,619	-	5,000		710 - Fund Modifications	5,000		
39,596	43,935	50,000		713 - Food Service	50,000		
20,000	20,000	10,000		714 - Unemployment	10,000		
-	-	-		715 - PERS Reserve	350,000		
600,000	380,000	750,000		718 - Facilities	750,000		
2,000	2,000	2,000		719 - SB1149	2,000		
679,215	445,935	817,000		Total 5200:	1,167,000		

6110 - Operating Contingency

Budgeted amount to be transferred by school board resolution to the proper expenditure code.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Operating Contingency	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	1,299,305	810 - Planned Reserve	1,281,338		

7000 - Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Unappropriated Ending Fund Balance	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	550,000	820 - Reserved for Next Year	600,000		

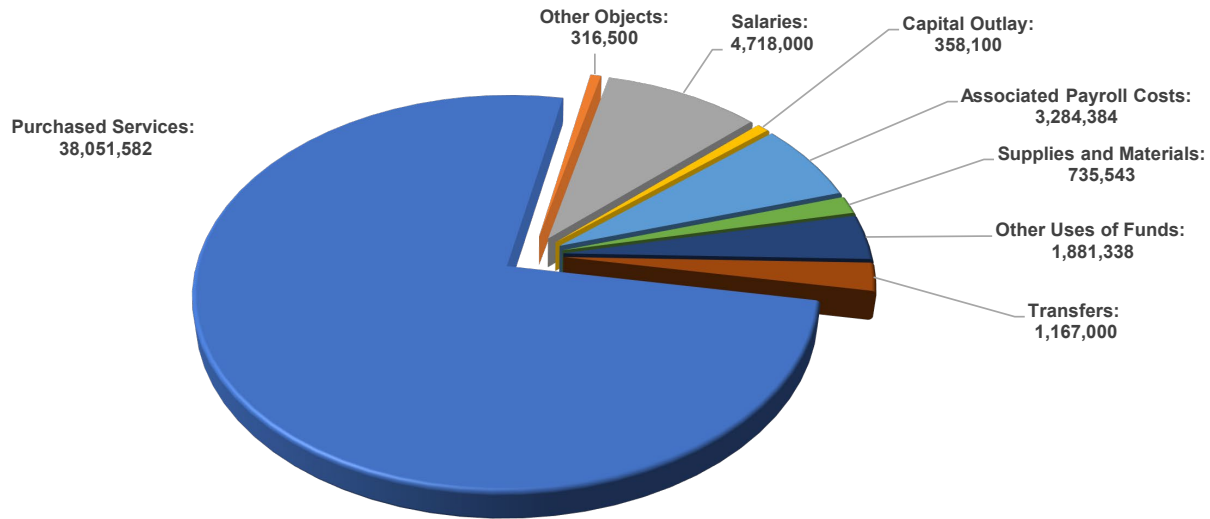
General Fund Expense Summary

Total: \$50,512,447

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expense Summary		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
1,372,344	1,402,633	1,656,791 21.28	1111 - Primary, K-5		1,853,942 20.50		
666,750	702,816	806,930 7.90	1121 - Middle/Junior High Programs		858,829 7.65		
57,965	57,388	103,118	1122 - Middle/Junior High School Extra-Curricular		101,947		
1,115,989	1,095,211	1,251,124 11.31	1131 - High School Programs		1,405,712 12.02		
272,854	308,957	338,941 1.63	1132 - High School Extra-Curricular		395,609 2.00		
1,366	-	35,000	1140 - Pre-Kindergarten Programs		35,000		
3,376	3,133	6,388	1210 - Programs for the Talented and Gifted		6,729		
381,811	331,752	579,380 11.60	1220 - Restrictive Programs for Students with Disabilities		750,378 11.59		
25,883	5,217	12,233	1223 - Youth Transition Program (History)		-		
288,107	291,393	400,919 3.44	1250 - Less Restrictive Pgm for Students with Disabilities		529,991 4.94		
18,837	22,173	29,133 0.67	1271 - Remediation		21,304 0.44		
29,251	15,897	22,800	1283 - District Alternative Programs		30,800		
23,981,075	28,785,404	31,951,262	1288 - Charter Schools		36,325,251		
7,694	8,595	13,499 0.27	1291 - English Language Learners		25,948 0.50		
32,131	22,286	32,144 0.56	2112 - Attendance Services (History)		-		
221,288	228,256	230,218 2.00	2120 - Guidance Services		252,735 2.00		
1,040	584	3,100	2139 - Other Health Services		3,100		
200	175	1,500	2143 - Psychological Counseling Services		1,500		
-	-	26,836	2150 - Speech Pathology and Audiology Services		36,800		
96,619	111,373	107,110 0.55	2190 - Service Direction, Student Support Services		201,460 1.30		
103,309	92,652	106,073 1.92	2222 - Library/Media Center		111,191 1.92		
-	-	9,100	2230 - Assessment and Testing		9,100		
17,788	36,548	56,893	2240 - Instructional Staff Development		63,447		
18,691	72,529	97,000	2310 - Board of Education Services		101,500		
399,426	403,672	436,732 2.50	2321 - Office of the Superintendent Services		486,416 2.50		
528,132	506,434	551,882 5.73	2410 - Office of the Principal Services		607,208 6.00		
201,878	208,883	221,986 1.50	2520 - Fiscal Services		274,045 1.50		
775,796	962,741	1,458,502 5.00	2542 - Care and Upkeep of Buildings Services		1,532,994 5.00		
92,971	101,901	161,582 0.50	2543 - Care and Upkeep of Grounds Services		196,061 0.50		
425	-	9,786	2544 - Maintenance (History)		-		
401,131	405,121	781,867 1.58	2550 - Student Transportation Services		805,845 1.65		
4,225	39,113	46,250	2574 - Printing, Publishing, and Duplicating Services		48,250		
3,058	4,798	5,200	2649 - Other Staff Services-First Aid		5,200		
182,589	291,289	282,678 1.00	2669 - Other Technology Services		330,707 1.00		
1,700	541	53,240 1.00	3100 - Food Services		55,110 1.00		
-	-	5,000	4150 - Building Acquisition, Construction, Improvement		-		
679,215	445,935	817,000	5200 - Transfer of Funds		1,167,000		
-	-	1,299,305	6110 - Operating Contingency		1,281,338		
-	-	550,000	7000 - Unappropriated Ending Fund Balance		600,000		
31,984,915	36,965,400	44,558,502 81.93	Total:		50,512,447 84.00		

General Fund Expense by Object

Total: \$50,512,447



2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expense by Object		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
3,866,496	4,009,634	4,293,863 81.93	100 - Salaries		4,718,000 84.00		
2,224,866	2,113,428	2,782,010	200 - Associated Payroll Costs		3,284,384		
24,867,036	29,717,818	33,454,881	300 - Purchased Services		38,051,582		
227,836	417,575	687,343	400 - Supplies and Materials		735,543		
-	14,255	375,100	500 - Capital Outlay		358,100		
119,466	246,755	299,000	600 - Other Objects		316,500		
679,215	445,935	817,000	700 - Transfers		1,167,000		
-	-	1,849,305	800 - Other Uses of Funds		1,881,338		
31,984,915	36,965,400	44,558,502 81.93	Total:		50,512,447 84.00		

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

This Page Intentionally Blank

Special Revenue Funds

Total: \$7,052,498

201 - Food Service

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Food Service		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Revenues				
			<u>000 - ALL FUNCTIONS</u>				
(76)	-	-	1612 - Lunch		-		
857	428	1,000	1990 - Miscellaneous		1,000		
22,492	23,401	30,000	3105 - State Breakfast Reimb		30,000		
29,804	38,334	45,000	3107 - State Lunch Reimb		45,000		
743	45	100	3109 - State Summer Food Service		100		
-	5,418	3,000	3299 - Other Restricted Grants-In-Aid		5,500		
14,440	9,342	-	4500 - Restricted Revenue From the Federal Government		15,000		
154,695	148,064	178,439	4505 - National School Lunch Reimbursement - Lunch		168,000		
3,876	6,137	15,000	4523 - SFSP - Fed School Lunch SMR Reimb		10,000		
94,308	93,909	115,000	4531 - NLSR - Breakfast		110,000		
-	653	1,000	4534 - NSLR - Special Programs Admin		1,000		
19,515	12,031	22,000	4910 - Commodities Donated By USDA		20,000		
39,596	43,935	50,000	5200 - Interfund Transfers		50,000		
17,939	1,700	5,000	5400 - Resources - Beginning Fund Balance		5,000		
398,189	383,395	465,539	Total 000:		460,600		
398,189	383,395	465,539	Total Revenues:		460,600		
			Expenditures				
			<u>3100 - FOOD SERVICES</u>				
73,664	60,180	73,917	3.00	112 - Classified Salaries	76,226	3.00	
3,189	17,893	-		122 - Substitutes - Classified	-		
-	4,800	-		144 - Appreciation Stipend	-		
218	219	-		168 - Personal Days Payout	409		
-	-	4,500		171 - Classified Longevity	-		
8,504	11,313	9,779		211 - PERS Employer Contribution	13,948		
4,441	4,614	4,706		212 - PERS Employer Pick-Up	4,598		
10,363	6,218	6,274		213 - PERS UAL Contribution	6,131		
5,616	7,544	5,999		220 - SS/Medicare	5,863		
2,832	3,567	2,640		231 - Worker's Compensation	2,559		
-	384	313		235 - Oregon PFML TAX	306		
-	-	1,961		239 - Unemployment	767		
19,725	18,016	39,600		240 - Contractual Employee Benefits	41,400		
6,761	3,844	4,500		322 - Repairs and Maintenance Services	10,000		
259	465	150		342 - Travel, Out of District	250		
13,793	15,215	35,000		410 - Consumable Supplies and Materials	30,500		
149	12,485	15,200		415 - Federal Commodity	12,937		
219,432	195,143	228,000		450 - Food - Food Service Only	221,904		
19,515	12,031	22,000		451 - Federal Commodities	20,000		
819	3,264	3,000		460 - Non-Consumable Items	3,500		
-	-	-		470 - Computer Software	3,686		
7,208	6,200	8,000		640 - Dues and Fees	5,616		
396,489	383,395	465,539	3.00	Total 3100:	460,600	3.00	
396,489	383,395	465,539	3.00	Total Expenditures:	460,600	3.00	

202 - Dept of Human Services

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Dept of Human Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Revenues				
			<u>000 - ALL FUNCTIONS</u>				
-	38,522	23,152	1990 - Miscellaneous		4,000		
48,791	-	-	5400 - Resources - Beginning Fund Balance		2,500		
48,791	38,522	23,152	Total 000:		6,500		
48,791	38,522	23,152	Total Revenues:		6,500		
			Expenditures				
			<u>2134 - NURSE SERVICES</u>				
-	-	16,965 0.40	111 - Licensed Salaries		-		
-	1,200	-	144 - Appreciation Stipend		-		
20,574	850	-	167 - School Nurse		3,500		
2,188	704	1,966	211 - PERS Employer Contribution		637		
1,272	365	1,018	212 - PERS Employer Pick-Up		210		
2,969	781	1,357	213 - PERS UAL Contribution		280		
1,622	465	1,298	220 - SS/Medicare		268		
114	27	56	231 - Worker's Compensation		33		
-	24	68	235 - Oregon PFML TAX		14		
-	-	424	239 - Unemployment		35		
938	154	-	240 - Contractual Employee Benefits		-		
29,678	4,569	23,152 0.40	Total 2134:		4,977		
			<u>2139 - OTHER HEALTH SERVICES</u>				
1,331	359	-	122 - Substitutes - Classified		-		
11,505	23,140	-	167 - School Nurse		-		
1,325	2,723	-	211 - PERS Employer Contribution		-		
706	1,410	-	212 - PERS Employer Pick-Up		-		
1,797	2,307	-	213 - PERS UAL Contribution		-		
982	1,798	-	220 - SS/Medicare		-		
67	126	-	231 - Worker's Compensation		-		
-	73	-	235 - Oregon PFML TAX		-		
-	80	-	342 - Travel, Out of District		-		
1,400	1,140	-	410 - Consumable Supplies and Materials		1,523		
-	107	-	460 - Non-Consumable Items		-		
-	690	-	640 - Dues and Fees		-		
19,113	33,953	-	Total 2139:		1,523		
48,791	38,522	23,152 0.40	Total Expenditures:		6,500		

204 - Federal REAP

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Federal REAP	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
29,569	37,988	18,630	4500 - Restricted Revenue From the Federal Government	25,424		
29,569	37,988	18,630	Total Revenues:	25,424		
			Expenditures			
			<u>2669 - OTHER TECHNOLOGY SERVICES</u>			
29,569	37,988	18,630	480 - Computer Hardware	25,424		
29,569	37,988	18,630	Total Expenditures:	25,424		

205 - IDEA Part B, Section 611

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	IDEA Part B, Section 611		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Revenues				
			<u>000 - ALL FUNCTIONS</u>				
589,993	879,918	601,509	4500 - Restricted Revenue From the Federal Government		599,449		
-	-	50,000	4502 - Block Grant		-		
589,993	879,918	651,509	Total 000:		599,449		
589,993	879,918	651,509	Total Revenues:		599,449		
			Expenditures				
			<u>1220 - RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</u>				
-	25,430	26,280 0.50	111 - Licensed Salaries		34,209 0.50		
-	71,558	-	112 - Classified Salaries		23,071 0.86		
-	2,090	-	144 - Appreciation Stipend		-		
-	148	-	168 - Personal Days Payout		148		
-	10,261	3,046	211 - PERS Employer Contribution		10,447		
-	5,312	1,577	212 - PERS Employer Pick-Up		3,446		
-	5,231	2,102	213 - PERS UAL Contribution		4,595		
-	6,540	2,010	220 - SS/Medicare		4,393		
-	622	87	231 - Worker's Compensation		2,234		
-	342	105	235 - Oregon PFML TAX		230		
-	-	657	239 - Unemployment		574		
-	43,354	6,600	240 - Contractual Employee Benefits		19,596		
-	170,886	42,464 0.50	Total 1220:		102,943 1.36		
			<u>1250 - LESS RESTRICTIVE PGM FOR STUDENTS WITH DISABILITIES</u>				
-	25,430	-	111 - Licensed Salaries		-		
46,438	37,465	42,211 1.94	112 - Classified Salaries		24,648 1.00		
-	6,258	-	121 - Substitutes - Licensed		-		
-	2,650	-	144 - Appreciation Stipend		-		
302	118	302	168 - Personal Days Payout		150		
3,644	8,322	4,928	211 - PERS Employer Contribution		4,511		
2,119	4,308	2,551	212 - PERS Employer Pick-Up		1,488		
4,944	4,630	3,401	213 - PERS UAL Contribution		1,984		
3,177	4,534	3,253	220 - SS/Medicare		1,897		
251	382	141	231 - Worker's Compensation		82		
-	237	170	235 - Oregon PFML TAX		99		
-	-	1,063	239 - Unemployment		248		
19,784	32,628	26,400	240 - Contractual Employee Benefits		13,800		
437,101	506,771	447,625	310 - Instructional, Professional & Technical Service		383,821		
517,760	633,732	532,045 1.94	Total 1250:		432,728 1.00		
			<u>2150 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</u>				
72,233	75,300	77,000	311 - Instruction Services		63,778		
589,993	879,918	651,509 2.44	Total Expenditures:		599,449 2.36		

207 - Federal School Improvement TSI & CSI

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Federal School Improvement TSI & CSI		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Revenues				
			<u>000 - ALL FUNCTIONS</u>				
-	-	169,133	4500 - Restricted Revenue From the Federal Government		151,344		
-	-	169,133	Total Revenues:		151,344		
			Expenditures				
			<u>1131 - HIGH SCHOOL PROGRAMS</u>				
-	-	-	112 - Classified Salaries		10,479	0.50	
-	-	-	211 - PERS Employer Contribution		1,906		
-	-	-	212 - PERS Employer Pick-Up		629		
-	-	-	213 - PERS UAL Contribution		838		
-	-	-	220 - SS/Medicare		802		
-	-	-	231 - Worker's Compensation		35		
-	-	-	235 - Oregon PFML TAX		42		
-	-	-	239 - Unemployment		105		
-	-	-	240 - Contractual Employee Benefits		6,900		
-	-	-	Total 1131:		21,736	0.50	
			<u>1220 - RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</u>				
-	-	22,171	0.50	111 - Licensed Salaries	17,104	0.25	
-	-	15,542	0.78	112 - Classified Salaries	-		
-	-	302		168 - Personal Days Payout	-		
-	-	4,406		211 - PERS Employer Contribution	3,111		
-	-	2,281		212 - PERS Employer Pick-Up	1,026		
-	-	3,042		213 - PERS UAL Contribution	1,368		
-	-	2,908		220 - SS/Medicare	1,308		
-	-	125		231 - Worker's Compensation	56		
-	-	152		235 - Oregon PFML TAX	68		
-	-	950		239 - Unemployment	171		
-	-	16,830		240 - Contractual Employee Benefits	3,450		
-	-	424		410 - Consumable Supplies and Materials	1,946		
-	-	69,133	1.28	Total 1220:	29,608	0.25	
				<u>1288 - CHARTER SCHOOLS</u>			
-	-	100,000		390 - Other General Professional and Technological Services	100,000		
-	-	169,133	1.28	Total Expenditures:	151,344	0.75	

209 - SPDG EBISS (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SPDG EBISS (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
1,323	-	-	3299 - Other Restricted Grants-In-Aid	-		
1,323	-	-	Total Revenues:	-		
			Expenditures			
			<u>2139 - OTHER HEALTH SERVICES</u>			
1,323	-	-	410 - Consumable Supplies and Materials	-		
1,323	-	-	Total Expenditures:	-		

210 - IDEA Part B, Section 619

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	IDEA Part B, Section 619	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
14,870	-	1,000	4500 - Restricted Revenue From the Federal Government	1,893		
14,870	-	1,000	Total Revenues:	1,893		
			Expenditures			
			<u>1250 - LESS RESTRICTIVE PGM FOR STUDENTS WITH DISABILITIES</u>			
3,317	-	-	112 - Classified Salaries	-		
11,553	-	-	310 - Instructional, Professional & Technical Service	-		
-	-	500	360 - Charter School Payments	700		
-	-	500	389 - Contract Services	1,193		
14,870	-	1,000	Total 1250:	1,893		
14,870	-	1,000	Total Expenditures:	1,893		

211 - Title I-A & II-A

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title I-A & II-A		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Revenues				
				000 - ALL FUNCTIONS				
94,018	86,627	200,000		4300 - Restricted Revenue Direct From the Federal Government	50,000			
31,097	84,214	241,570		4508 - Title I-A	150,000			
27,366	30,647	30,647		4509 - Title Iia - Quality Teachers	29,726			
152,481	201,488	472,217		Total 000:	229,726			
152,481	201,488	472,217		Total Revenues:	229,726			
				Expenditures				
				1272 - TITLE I-A				
67,143	68,643	67,143	1.00	111 - Licensed Salaries	72,514	1.00		
21,253	51,759	23,993	1.13	112 - Classified Salaries	44,712	1.81		
911	-	-		122 - Substitutes - Classified	-			
-	-	30,000		123 - Temporary - Licensed	-			
-	-	40,000		124 - Temporary - Classified	-			
-	2,640	-		144 - Appreciation Stipend	-			
318	492	318		168 - Personal Days Payout	892			
-	-	1,500		170 - Licensed Longevity	-			
-	-	375		171 - Classified Longevity	-			
11,211	16,264	14,761		211 - PERS Employer Contribution	23,796			
5,304	7,391	5,600		212 - PERS Employer Pick-Up	7,086			
12,375	6,535	13,066		213 - PERS UAL Contribution	9,449			
6,077	8,085	12,494		220 - SS/Medicare	9,036			
462	696	1,070		231 - Worker's Compensation	909			
-	423	654		235 - Oregon PFML TAX	473			
-	-	4,083		239 - Unemployment	1,181			
27,429	38,561	29,040		240 - Contractual Employee Benefits	41,400			
-	-	135,796		311 - Instruction Services	-			
-	-	5,000		410 - Consumable Supplies and Materials	3,976			
-	-	2,000		414 - Awards	-			
-	-	-		420 - Textbooks	12,802			
152,481	201,488	386,893	2.13	Total 1272:	228,226	2.81		
				1400 - SUMMER SCHOOL PROGRAMS				
-	-	50,000		112 - Classified Salaries	-			
-	-	1,425		211 - PERS Employer Contribution	-			
-	-	3,000		212 - PERS Employer Pick-Up	-			
-	-	4,000		213 - PERS UAL Contribution	-			
-	-	3,825		220 - SS/Medicare	-			
-	-	465		231 - Worker's Compensation	-			
-	-	200		235 - Oregon PFML TAX	-			
-	-	1,250		239 - Unemployment	-			
-	-	19,159		410 - Consumable Supplies and Materials	-			
-	-	83,324		Total 1400:	-			
				3300 - COMMUNITY SERVICES				
-	-	2,000		410 - Consumable Supplies and Materials	1,500			
152,481	201,488	472,217	2.13	Total Expenditures:	229,726	2.81		

214 - ARP HCY-1 (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	ARP HCY-1 (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
8,224	-	-	4500 - Restricted Revenue From the Federal Government	-		
(2,572)	-	-	5400 - Resources - Beginning Fund Balance	-		
5,652	-	-	Total 000:	-		
5,652	-	-	Total Revenues:	-		
			Expenditures			
			<u>2550 - STUDENT TRANSPORTATION SERVICES</u>			
5,652	-	-	331 - Reimbursable Student Transportation	-		
5,652	-	-	Total Expenditures:	-		

215 - EE/CCSS Implementation Grant (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	EE/CCSS Implementation Grant (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
-	7,923	-	4500 - Restricted Revenue From the Federal Government	-		
-	7,923	-	Total Revenues:	-		
			Expenditures			
			<u>2222 - LIBRARY/MEDIA CENTER</u>			
-	3,923	-	430 - Library Books	-		
-	4,000	-	460 - Non-Consumable Items	-		
-	7,923	-	Total 2222:	-		
-	7,923	-	Total Expenditures:	-		

216 - High School Success

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	High School Success		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Revenues				
			<u>000 - ALL FUNCTIONS</u>				
194,789	155,769	162,168	3299 - Other Restricted Grants-In-Aid		167,027		
(660)	-	-	5400 - Resources - Beginning Fund Balance		-		
194,129	155,769	162,168	Total 000:		167,027		
194,129	155,769	162,168	Total Revenues:		167,027		
			Expenditures				
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>				
8,871	9,980	9,362 0.17	111 - Licensed Salaries		10,389 0.17		
-	119	-	144 - Appreciation Stipend		-		
21	-	21	168 - Personal Days Payout		110		
915	1,386	1,087	211 - PERS Employer Contribution		1,910		
532	606	563	212 - PERS Employer Pick-Up		630		
1,242	882	751	213 - PERS UAL Contribution		840		
680	773	718	220 - SS/Medicare		803		
46	54	31	231 - Worker's Compensation		35		
-	40	38	235 - Oregon PFML TAX		42		
-	-	235	239 - Unemployment		105		
956	912	2,243	240 - Contractual Employee Benefits		2,345		
1,255	-	-	414 - Awards		-		
14,518	14,752	15,049 0.17	Total 1121:		17,209 0.17		
			<u>1131 - HIGH SCHOOL PROGRAMS</u>				
56,282	40,895	45,727 0.83	111 - Licensed Salaries		50,743 0.83		
32,919	36,909	28,716 1.37	112 - Classified Salaries		20,957 1.00		
-	2,343	-	122 - Substitutes - Classified		-		
-	2,281	-	144 - Appreciation Stipend		-		
-	-	3,432	151 - Club Advisor/Activities		-		
2,500	2,500	-	160 - Stipend/Workshop		-		
201	59	201	168 - Personal Days Payout		596		
-	-	1,500	171 - Classified Longevity		-		
9,449	8,834	9,529	211 - PERS Employer Contribution		13,151		
4,499	2,881	4,775	212 - PERS Employer Pick-Up		4,338		
10,497	3,773	6,366	213 - PERS UAL Contribution		5,784		
6,852	6,396	6,087	220 - SS/Medicare		5,531		
488	465	498	231 - Worker's Compensation		239		
-	334	318	235 - Oregon PFML TAX		289		
-	-	1,990	239 - Unemployment		724		
18,495	19,464	29,182	240 - Contractual Employee Benefits		25,255		
3	-	-	242 - Employer Paid HSA		-		
734	-	-	342 - Travel, Out of District		-		
16,570	9,940	8,798	410 - Consumable Supplies and Materials		12,463		
3,264	377	-	414 - Awards		-		
9,558	666	-	460 - Non-Consumable Items		1,000		
1,715	-	-	640 - Dues and Fees		-		
174,026	138,116	147,119 2.20	Total 1131:		141,070 1.83		

Continued on Next Page...

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	High School Success	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<u>1132 - HIGH SCHOOL EXTRA-CURRICULAR</u>			
3,432	2,001	-	151 - Club Advisor/Activities	3,707		
354	398	-	211 - PERS Employer Contribution	674		
206	206	-	212 - PERS Employer Pick-Up	222		
480	-	-	213 - PERS UAL Contribution	297		
263	263	-	220 - SS/Medicare	284		
18	20	-	231 - Worker's Compensation	12		
-	14	-	235 - Oregon PFML TAX	15		
-	-	-	239 - Unemployment	37		
4,753	2,901	-	Total 1132:	5,248		
			<u>1299 - OTHER PROGRAMS</u>			
720	-	-	640 - Dues and Fees	3,500		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
113	-	-	342 - Travel, Out of District	-		
194,129	155,769	162,168 2.37	Total Expenditures:	167,027 2.00		

217 - Interim/Formative Assessments

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Interim/Formative Assessments	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
-	4,500	-	3299 - Other Restricted Grants-In-Aid	-		
-	-	-	5400 - Resources - Beginning Fund Balance	4,385		
-	4,500	-	Total 000:	4,385		
-	4,500	-	Total Revenues:	4,385		
			Expenditures			
			<u>1111 - PRIMARY, K-5</u>			
-	89	-	410 - Consumable Supplies and Materials	4,385		
-	89	-	Total Expenditures:	4,385		

218 - Career Pathways Program Grant

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Career Pathways Program Grant	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
40,515	11,605	39,918	3299 - Other Restricted Grants-In-Aid	44,283		
(2,130)	-	-	5400 - Resources - Beginning Fund Balance	-		
38,385	11,605	39,918	Total 000:	44,283		
38,385	11,605	39,918	Total Revenues:	44,283		
			Expenditures			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
1,993	-	17,418	410 - Consumable Supplies and Materials	17,918		
1	5,017	2,500	460 - Non-Consumable Items	6,365		
1,994	5,017	19,918	Total 1131:	24,283		
			<u>1288 - CHARTER SCHOOLS</u>			
36,391	6,588	20,000	360 - Charter School Payments	20,000		
38,385	11,605	39,918	Total Expenditures:	44,283		

219 - Student Activity Fund, Elementary

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Student Activity Fund, Elementary	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
-	-	8,300	1760 - Club Fund Raising	3,500		
-	-	21,274	1920 - Contributions and Donations From Private Sources	-		
8,994	10,556	9,913	1990 - Miscellaneous	12,500		
(8,589)	-	-	5400 - Resources - Beginning Fund Balance	-		
60,344	51,883	38,535	9701 - Beginning Fund Balance SBA	56,072		
60,749	62,439	78,022	Total 000:	72,072		
60,749	62,439	78,022	Total Revenues:	72,072		
			Expenditures			
			<u>1113 - ELEMENTARY EXTRA-CURRICULAR</u>			
7,996	11,276	78,022	410 - Consumable Supplies and Materials	72,072		
870	-	-	460 - Non-Consumable Items	-		
8,866	11,276	78,022	Total 1113:	72,072		
8,866	11,276	78,022	Total Expenditures:	72,072		

220 - ESSA Partnerships (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	ESSA Partnerships (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
276	-	-	1960 - Recovery of Prior Years' Expenditure	-		
104,275	17,531	-	4500 - Restricted Revenue From the Federal Government	-		
-	(17,531)	-	5400 - Resources - Beginning Fund Balance	-		
104,551	-	-	Total 000:	-		
104,551	-	-	Total Revenues:	-		
			Expenditures			
			<u>1111 - PRIMARY, K-5</u>			
70	(660)	-	420 - Textbooks	-		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
43,114	-	-	420 - Textbooks	-		
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
3,456	-	-	420 - Textbooks	-		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
59,335	660	-	310 - Instructional, Professional & Technical Service	-		
4,750	-	-	311 - Instruction Services	-		
2,624	-	-	413 - Employee Relations	-		
8,733	-	-	420 - Textbooks	-		
75,442	660	-	Total 2240:	-		
122,082	-	-	Total Expenditures:	-		

221 - Title IV - Student Support & Academic Enrichment

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title IV - Student Support & Academic Enrichment	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
21,079	10,723	10,723	4500 - Restricted Revenue From the Federal Government	18,510		
21,079	10,723	10,723	Total Revenues:	18,510		
			Expenditures			
			<u>2669 - OTHER TECHNOLOGY SERVICES</u>			
21,079	10,723	10,723	480 - Computer Hardware	18,510		
21,079	10,723	10,723	Total Expenditures:	18,510		

223 - CTE Revitalization Grant (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	CTE Revitalization Grant (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
125,000	-	-	3299 - Other Restricted Grants-In-Aid	-		
(1,043)	-	-	5400 - Resources - Beginning Fund Balance	-		
123,958	-	-	Total 000:	-		
123,958	-	-	Total Revenues:	-		
			Expenditures			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
23	-	-	342 - Travel, Out of District	-		
161	-	-	460 - Non-Consumable Items	-		
184	-	-	Total 1131:	-		
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
5,064	-	-	324 - Rentals	-		
1,969	-	-	390 - Other General Professional and Technological Serv.	-		
(1,201)	-	-	460 - Non-Consumable Items	-		
411	-	-	640 - Dues and Fees	-		
3,744	-	-	653 - Property Insurance Premiums	-		
9,987	-	-	Total 2542:	-		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT</u>			
445	-	-	322 - Repairs and Maintenance Services	-		
2,279	-	-	383 - Architect/Engineer Services	-		
3,138	-	-	390 - Other General Professional and Technological Serv.	-		
83	-	-	410 - Consumable Supplies and Materials	-		
199	-	-	460 - Non-Consumable Items	-		
56,510	-	-	520 - Buildings Acquisition	-		
51,132	-	-	541 - Initial and Additional Equipment Purchase	-		
113,786	-	-	Total 4150:	-		
123,958	-	-	Total Expenditures:	-		

227 - Scholarship Fund for Student Scholarships

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Scholarship Fund for Student Scholarships	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
9,240	23,541	10,000	1510 - Interest On Investments	20,000		
90,652	68,735	70,000	1920 - Contributions and Donations From Private Sources	70,000		
6,960	3,913	-	1990 - Miscellaneous	-		
405,081	485,847	500,763	5400 - Resources - Beginning Fund Balance	569,124		
511,933	582,036	580,763	Total 000:	659,124		
511,933	582,036	580,763	Total Revenues:	659,124		
			Expenditures			
			<u>2520 - FISCAL SERVICES</u>			
0	0	-	640 - Dues and Fees	-		
			<u>3300 - COMMUNITY SERVICES</u>			
26,086	52,912	100,000	374 - Other Tuition	200,000		
			<u>7000 - UNAPPROPRIATED ENDING FUND BALANCE</u>			
-	-	480,763	820 - Reserved for Next Year	459,124		
26,086	52,912	580,763	Total Expenditures:	659,124		

230 - Aspire - HECC

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Aspire - HECC	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	Revenues			
-	-	-	<u>000 - ALL FUNCTIONS</u>			
			3299 - Other Restricted Grants-In-Aid	2,500		
			Total Revenues:	2,500		
			Expenditures			
			<u>2120 - GUIDANCE SERVICES</u>			
-	-	-	410 - Consumable Supplies and Materials	2,250		
-	-	-	460 - Non-Consumable Items	250		
-	-	-	Total 2120:	2,500		
-	-	-	Total Expenditures:	2,500		

233 - Measure 99 - Outdoor School

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Measure 99 - Outdoor School	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
-	38,033	20,000	3299 - Other Restricted Grants-In-Aid	20,000		
15,471	-	-	5200 - Interfund Transfers	-		
(15,471)	(17,190)	-	5400 - Resources - Beginning Fund Balance	-		
-	20,843	20,000	Total 000:	20,000		
-	20,843	20,000	Total Revenues:	20,000		
			Expenditures			
			<u>1111 - PRIMARY, K-5</u>			
2,350	1,950	1,950	151 - Club Advisor/Activities	2,538		
232	254	254	211 - PERS Employer Contribution	492		
117	117	118	212 - PERS Employer Pick-Up	153		
273	273	156	213 - PERS UAL Contribution	203		
164	139	150	220 - SS/Medicare	195		
13	11	29	231 - Worker's Compensation	31		
-	7	8	235 - Oregon PFML TAX	10		
-	-	48	239 - Unemployment	26		
-	-	14,787	319 - Other Instructional, Professional & Technical Service	-		
3,149	2,751	17,500	Total 1111:	3,648		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
11,220	14,000	-	319 - Other Instructional, Professional & Technical Service	13,852		
-	134	-	342 - Travel, Out of District	-		
450	435	-	410 - Consumable Supplies and Materials	-		
11,670	14,569	-	Total 1121:	13,852		
			<u>2550 - STUDENT TRANSPORTATION SERVICES</u>			
2,372	3,523	2,500	332 - Non-Reimbursable Student Transportation	2,500		
17,190	20,843	20,000	Total Expenditures:	20,000		

235 - Unemployment

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Unemployment	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
-	-	131,281	1970 - Services Provided Other Funds	56,753		
20,000	20,000	10,000	5200 - Interfund Transfers	10,000		
9,668	29,668	5,000	5400 - Resources - Beginning Fund Balance	20,000		
29,668	49,668	146,281	Total 000:	86,753		
29,668	49,668	146,281	Total Revenues:	86,753		
			Expenditures			
			<u>2529 - OTHER FISCAL SERVICES</u>			
-	20,041	146,281	232 - Unemployment Compensation	86,753		
-	20,041	146,281	Total Expenditures:	86,753		

237 - IDEA Equipment Grant (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	IDEA Equipment Grant (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
21,007	1,680	-	4519 - IDEA Equipment Grant	-		
-	(1,680)	-	5400 - Resources - Beginning Fund Balance	-		
21,007	-	-	Total 000:	-		
21,007	-	-	Total Revenues:	-		
			Expenditures			
			<u>1220 - RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</u>			
940	-	-	410 - Consumable Supplies and Materials	-		
			<u>1250 - LESS RESTRICTIVE PGM FOR STUDENTS WITH DISABILITIES</u>			
21,007	-	-	310 - Instructional, Professional & Technical Service	-		
740	-	-	420 - Textbooks	-		
21,747	-	-	Total 1250:	-		
22,687	-	-	Total Expenditures:	-		

239 - Student Activity Fund, Jr/Sr High

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Student Activity Fund, Jr/Sr High	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
-	-	500	1510 - Interest On Investments	500		
-	-	2,000	1710 - Admissions	-		
120,352	62,249	94,926	1740 - Fees	47,450		
33,243	22,677	13,000	1750 - Concessions	19,034		
11,958	10,440	22,261	1760 - Club Fund Raising	11,250		
1,290	1,079	600	1910 - Rentals	1,000		
7,682	6,980	10,100	1920 - Contributions and Donations From Private Sources	3,900		
-	53	-	1960 - Recovery of Prior Years' Expenditure	-		
3,953	6,292	17,900	1990 - Miscellaneous	2,475		
306,315	298,789	285,786	9701 - Beginning Fund Balance SBA	331,319		
484,792	408,560	447,073	Total 000:	416,928		
484,792	408,560	447,073	Total Revenues:	416,928		
			Expenditures			
			<u>1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRA-CURRICULAR</u>			
600	605	33,704	410 - Consumable Supplies and Materials	35,089		
			<u>1132 - HIGH SCHOOL EXTRA-CURRICULAR</u>			
-	-	600	322 - Repairs and Maintenance Services	250		
-	2,092	2,000	374 - Other Tuition	13,008		
184,925	90,655	393,269	410 - Consumable Supplies and Materials	348,737		
473	-	17,500	460 - Non-Consumable Items	19,844		
5	211	-	640 - Dues and Fees	-		
185,403	92,958	413,369	Total 1132:	381,839		
186,003	93,564	447,073	Total Expenditures:	416,928		

240 - Santiam YST

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Santiam YST	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
2,499	120	2,000	1920 - Contributions and Donations From Private Sources	1,000		
6,064	6,721	6,000	5400 - Resources - Beginning Fund Balance	4,971		
8,563	6,841	8,000	Total 000:	5,971		
8,563	6,841	8,000	Total Revenues:	5,971		
			Expenditures			
			<u>2139 - OTHER HEALTH SERVICES</u>			
1,218	200	5,300	410 - Consumable Supplies and Materials	4,000		
448	-	2,200	460 - Non-Consumable Items	1,471		
1,666	200	7,500	Total 2139:	5,471		
			<u>2550 - STUDENT TRANSPORTATION SERVICES</u>			
176	-	500	410 - Consumable Supplies and Materials	500		
1,842	200	8,000	Total Expenditures:	5,971		

241 - SB1149

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SB1149	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
14,789	18,976	16,000	3299 - Other Restricted Grants-In-Aid	17,125		
2,000	2,000	2,000	5200 - Interfund Transfers	2,000		
7,829	8,165	6,275	5400 - Resources - Beginning Fund Balance	15,362		
24,617	29,142	24,275	Total 000:	34,487		
24,617	29,142	24,275	Total Revenues:	34,487		
			Expenditures			
			<u>5110 - DEBT SERVICE</u>			
14,060	14,520	20,083	610 - Redemption of Principal	30,487		
2,392	1,932	4,192	621 - Regular Interest	4,000		
16,452	16,452	24,275	Total 5110:	34,487		
16,452	16,452	24,275	Total Expenditures:	34,487		

242 - Doris Wipper Grant (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Doris Wipper Grant (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
100,230	-	-	5400 - Resources - Beginning Fund Balance	-		
100,230	-	-	Total Revenues:	-		
			Expenditures			
			<u>4120 - SITE ACQUISITION AND DEVELOPMENT SERVICES</u>			
100,230	-	-	530 - Improvements Other Than Buildings	-		
100,230	-	-	Total Expenditures:	-		

243 - Early Indicator Grant

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Early Indicator Grant	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
1,566	-	1,700	Revenues			
			<u>000 - ALL FUNCTIONS</u>			
			3299 - Other Restricted Grants-In-Aid	1,674		
1,566	-	1,700	Total Revenues:	1,674		
			Expenditures			
			<u>1111 - PRIMARY, K-5</u>			
1,566	-	1,700	470 - Computer Software	1,674		
1,566	-	1,700	Total Expenditures:	1,674		

245 - Summer Learning Program (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Summer Learning Program (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
30,341	-	-	3299 - Other Restricted Grants-In-Aid	-		
(7,873)	-	-	5400 - Resources - Beginning Fund Balance	-		
22,469	-	-	Total 000:	-		
22,469	-	-	Total Revenues:	-		
			Expenditures			
			<u>1410 - ELEMENTARY</u>			
403	-	-	410 - Consumable Supplies and Materials	-		
			<u>1420 - MIDDLE/JUNIOR HIGH, SUMMER SCHOOL (HISTORY)</u>			
12,101	-	-	311 - Instruction Services	-		
2,067	-	-	410 - Consumable Supplies and Materials	-		
14,169	-	-	Total 1420:	-		
			<u>1430 - HIGH SCHOOL</u>			
2,832	-	-	111 - Licensed Salaries	-		
292	-	-	211 - PERS Employer Contribution	-		
170	-	-	212 - PERS Employer Pick-Up	-		
396	-	-	213 - PERS UAL Contribution	-		
217	-	-	220 - SS/Medicare	-		
15	-	-	231 - Worker's Compensation	-		
914	-	-	410 - Consumable Supplies and Materials	-		
4,836	-	-	Total 1430:	-		
			<u>2550 - STUDENT TRANSPORTATION SERVICES</u>			
3,061	-	-	331 - Reimbursable Student Transportation	-		
22,469	-	-	Total Expenditures:	-		

248 - EI Transformation

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	EI Transformation		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Revenues				
			<u>000 - ALL FUNCTIONS</u>				
249,408	261,482	250,000	3299 - Other Restricted Grants-In-Aid		250,000		
(9,651)	-	-	5400 - Resources - Beginning Fund Balance		-		
239,757	261,482	250,000	Total 000:		250,000		
239,757	261,482	250,000	Total Revenues:		250,000		
			Expenditures				
			<u>1288 - CHARTER SCHOOLS</u>				
209,543	215,000	-	310 - Instructional, Professional & Technical Service		-		
			<u>1291 - ENGLISH LANGUAGE LEARNERS</u>				
-	-	206,147	360 - Charter School Payments		214,458		
			<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>				
19,425	33,361	27,682	113 - Administrators		21,079	0.25	
-	1,200	-	144 - Appreciation Stipend		-		
2,005	2,867	3,208	211 - PERS Employer Contribution		3,834		
1,166	1,484	1,661	212 - PERS Employer Pick-Up		1,265		
1,090	-	2,215	213 - PERS UAL Contribution		1,686		
1,438	1,871	2,118	220 - SS/Medicare		1,613		
99	129	91	231 - Worker's Compensation		70		
-	82	111	235 - Oregon PFML TAX		84		
-	-	692	239 - Unemployment		211		
4,713	5,489	6,075	240 - Contractual Employee Benefits		5,700		
278	-	-	242 - Employer Paid HSA		-		
30,214	46,482	43,853	Total 2190:		35,542	0.25	
239,757	261,482	250,000	Total Expenditures:		250,000	0.25	

249 - Early Childhood Center Grant

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Early Childhood Center Grant	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
130,000	163,000	175,000	1920 - Contributions and Donations From Private Sources	175,000		
24,848	16,461	75,000	5400 - Resources - Beginning Fund Balance	32,100		
154,848	179,461	250,000	Total 000:	207,100		
154,848	179,461	250,000	Total Revenues:	207,100		
			Expenditures			
			<u>1140 - PRE-KINDERGARTEN PROGRAMS</u>			
138,170	127,829	217,345	389 - Contract Services	200,000		
217	-	-	410 - Consumable Supplies and Materials	250		
-	-	-	460 - Non-Consumable Items	1,000		
138,386	127,829	217,345	Total 1140:	201,250		
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
-	3,885	10,000	322 - Repairs and Maintenance Services	250		
-	-	-	325 - Electricity	1,200		
-	1,578	-	326 - Fuel	1,600		
-	-	-	327 - Water and Sewage	1,800		
-	-	-	328 - Garbage	1,000		
-	-	5,000	390 - Other General Professional and Technological Services	-		
-	-	7,000	410 - Consumable Supplies and Materials	-		
-	-	2,000	460 - Non-Consumable Items	-		
-	5,464	24,000	Total 2542:	5,850		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT</u>			
-	-	8,655	541 - Initial and Additional Equipment Purchase	-		
138,386	133,293	250,000	Total Expenditures:	207,100		

250 - Staff Retention & Recruitment Grant (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Staff Retention & Recruitment Grant (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
384,025	-	-	3299 - Other Restricted Grants-In-Aid	-		
(66,040)	-	-	5400 - Resources - Beginning Fund Balance	-		
317,986	-	-	Total 000:	-		
317,986	-	-	Total Revenues:	-		
			Expenditures			
			<u>1288 - CHARTER SCHOOLS</u>			
266,244	-	-	360 - Charter School Payments	-		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
51,742	-	-	290 - Tuition Reimbursement	-		
317,986	-	-	Total Expenditures:	-		

251 - SIA-Student Investment Act

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA-Student Investment Act		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Revenues				
			<u>000 - ALL FUNCTIONS</u>				
982,038	999,909	992,387	3299 - Other Restricted Grants-In-Aid		1,000,365		
982,038	999,909	992,387	Total Revenues:		1,000,365		
			Expenditures				
			<u>1111 - PRIMARY, K-5</u>				
107,357	120,989	124,210	2.00	111 - Licensed Salaries	137,836	2.00	
61,838	38,739	43,760	1.88	112 - Classified Salaries	23,071	0.86	
-	5,500	-		144 - Appreciation Stipend	-		
4,403	3,419	-		160 - Stipend/Workshop	2,400		
638	96	155		168 - Personal Days Payout	96		
-	-	1,500		171 - Classified Longevity	-		
14,254	22,059	23,186		211 - PERS Employer Contribution	31,907		
6,318	6,253	10,178		212 - PERS Employer Pick-Up	9,804		
14,742	7,164	13,570		213 - PERS UAL Contribution	13,073		
12,348	12,109	12,976		220 - SS/Medicare	12,500		
916	894	559		231 - Worker's Compensation	1,360		
-	633	679		235 - Oregon PFML TAX	653		
-	-	4,240		239 - Unemployment	1,635		
40,416	33,976	52,800		240 - Contractual Employee Benefits	40,296		
6,104	699	-		410 - Consumable Supplies and Materials	-		
1,703	13,795	4,000		460 - Non-Consumable Items	6,000		
271,037	266,325	291,813	3.88	Total 1111:	280,631	2.86	
			<u>1113 - ELEMENTARY EXTRA-CURRICULAR</u>				
1,100	4,742	2,000		154 - Licensed Extra Duty	5,000		
1,628	1,611	2,000		155 - Classified Extra Duty	1,000		
266	717	114		211 - PERS Employer Contribution	1,092		
146	304	240		212 - PERS Employer Pick-Up	360		
340	116	320		213 - PERS UAL Contribution	480		
183	445	306		220 - SS/Medicare	459		
15	36	37		231 - Worker's Compensation	56		
-	23	16		235 - Oregon PFML TAX	24		
-	-	100		239 - Unemployment	60		
3,679	7,994	5,133		Total 1113:	8,531		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>				
33,674	34,347	33,572	0.50	111 - Licensed Salaries	11,502	0.17	
-	600	-		144 - Appreciation Stipend	-		
-	-	750		170 - Licensed Longevity	-		
4,522	5,043	4,953		211 - PERS Employer Contribution	2,092		
2,020	2,097	2,059		212 - PERS Employer Pick-Up	690		
4,714	2,455	2,746		213 - PERS UAL Contribution	920		
2,253	2,576	2,626		220 - SS/Medicare	880		
171	184	113		231 - Worker's Compensation	38		
-	135	137		235 - Oregon PFML TAX	46		
-	-	858		239 - Unemployment	115		
6,234	3,113	6,600		240 - Contractual Employee Benefits	2,345		
-	3,245	-		410 - Consumable Supplies and Materials	3,889		
53,589	53,795	54,414	0.50	Total 1121:	22,517	0.17	

Continued on Next Page...

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA-Student Investment Act		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			<u>1131 - HIGH SCHOOL PROGRAMS</u>				
67,933	97,762	94,564 1.50	111 - Licensed Salaries		92,437 1.33		
12,905	11,589	-	133 - Classified Salary - Extra Duty		-		
-	2,500	-	144 - Appreciation Stipend		-		
-	336	-	168 - Personal Days Payout		336		
-	-	750	170 - Licensed Longevity		-		
8,372	13,001	12,022	211 - PERS Employer Contribution		18,028		
4,085	6,016	5,719	212 - PERS Employer Pick-Up		5,566		
9,532	7,374	7,625	213 - PERS UAL Contribution		7,422		
5,862	8,447	7,292	220 - SS/Medicare		7,097		
422	593	314	231 - Worker's Compensation		307		
-	442	381	235 - Oregon PFML TAX		371		
-	-	2,383	239 - Unemployment		928		
7,753	8,403	19,800	240 - Contractual Employee Benefits		18,355		
8,400	-	1,600	310 - Instructional, Professional & Technical Service		10,000		
600	122	-	342 - Travel, Out of District		1,000		
21,182	4,242	-	410 - Consumable Supplies and Materials		6,100		
388	-	-	418 - Uniforms		-		
5,136	500	-	420 - Textbooks		-		
38,321	7,042	33,766	460 - Non-Consumable Items		3,500		
-	574	-	640 - Dues and Fees		-		
190,891	168,941	186,216 1.50	Total 1131:		171,447 1.33		
			<u>1132 - HIGH SCHOOL EXTRA-CURRICULAR</u>				
900	338	-	155 - Classified Extra Duty		-		
93	39	-	211 - PERS Employer Contribution		-		
54	20	-	212 - PERS Employer Pick-Up		-		
126	22	-	213 - PERS UAL Contribution		-		
69	26	-	220 - SS/Medicare		-		
6	2	-	231 - Worker's Compensation		-		
-	1	-	235 - Oregon PFML TAX		-		
2,150	730	5,000	410 - Consumable Supplies and Materials		250		
2,636	-	3,871	418 - Uniforms		-		
-	17	-	470 - Computer Software		-		
6,034	1,195	8,871	Total 1132:		250		
			<u>1250 - LESS RESTRICTIVE PGM FOR STUDENTS WITH DISABILITIES</u>				
44,609	46,608	46,814 1.00	111 - Licensed Salaries		53,805 1.00		
-	-	-	112 - Classified Salaries		20,179 0.94		
-	1,200	-	144 - Appreciation Stipend		-		
-	224	-	168 - Personal Days Payout		224		
4,576	5,541	5,426	211 - PERS Employer Contribution		13,499		
2,661	2,869	2,809	212 - PERS Employer Pick-Up		4,453		
6,208	3,434	3,745	213 - PERS UAL Contribution		5,936		
3,409	3,674	3,581	220 - SS/Medicare		5,677		
231	256	154	231 - Worker's Compensation		245		
-	192	187	235 - Oregon PFML TAX		297		
-	-	1,170	239 - Unemployment		742		
3,395	3,396	13,200	240 - Contractual Employee Benefits		27,600		
65,089	67,394	77,086 1.00	Total 1250:		132,657 1.94		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA-Student Investment Act		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			<u>2112 - ATTENDANCE SERVICES (HISTORY)</u>				
10,966	8,621	11,592	0.38	112 - Classified Salaries	-		
-	700	-		144 - Appreciation Stipend	-		
1,473	1,345	1,673		211 - PERS Employer Contribution	-		
658	559	696		212 - PERS Employer Pick-Up	-		
1,535	902	927		213 - PERS UAL Contribution	-		
661	580	887		220 - SS/Medicare	-		
58	49	38		231 - Worker's Compensation	-		
-	30	46		235 - Oregon PFML TAX	-		
-	-	290		239 - Unemployment	-		
4,786	3,484	5,280		240 - Contractual Employee Benefits	-		
20,135	16,269	21,429	0.38	Total 2112:	-		
				<u>2120 - GUIDANCE SERVICES</u>			
65,674	66,989	69,852	1.00	111 - Licensed Salaries	77,515	1.00	
-	1,200	-		144 - Appreciation Stipend	-		
6,778	7,903	8,096		211 - PERS Employer Contribution	14,100		
3,940	4,091	4,191		212 - PERS Employer Pick-Up	4,651		
9,194	4,674	5,588		213 - PERS UAL Contribution	6,201		
4,195	4,299	5,344		220 - SS/Medicare	5,930		
333	359	231		231 - Worker's Compensation	256		
-	225	279		235 - Oregon PFML TAX	310		
-	-	1,746		239 - Unemployment	775		
12,468	12,600	13,200		240 - Contractual Employee Benefits	13,800		
102,583	102,341	108,527	1.00	Total 2120:	123,538	1.00	
				<u>2139 - OTHER HEALTH SERVICES</u>			
-	2,624	-		460 - Non-Consumable Items	4,000		
				<u>2143 - PSYCHOLOGICAL COUNSELING SERVICES</u>			
74,450	57,057	58,626	1.00	111 - Licensed Salaries	65,057	1.00	
-	1,200	-		144 - Appreciation Stipend	-		
-	336	-		168 - Personal Days Payout	336		
7,683	6,791	6,795		211 - PERS Employer Contribution	11,895		
4,467	3,516	3,518		212 - PERS Employer Pick-Up	3,924		
10,423	4,092	4,690		213 - PERS UAL Contribution	5,231		
5,695	4,482	4,485		220 - SS/Medicare	5,003		
378	310	193		231 - Worker's Compensation	1,739		
-	234	235		235 - Oregon PFML TAX	262		
-	-	1,466		239 - Unemployment	654		
5,907	-	13,200		240 - Contractual Employee Benefits	13,800		
765	1,451	-		410 - Consumable Supplies and Materials	1,000		
109,768	79,470	93,208	1.00	Total 2143:	108,901	1.00	
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
-	25,850	-		310 - Instructional, Professional & Technical Service	3,381		

Continued on Next Page...

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA-Student Investment Act		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
98,090	96,800	89,010 1.00	<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>		84,315 1.00		
-	1,200	-	113 - Administrators		-		
1,479	1,658	1,479	144 - Appreciation Stipend		1,658		
10,123	11,358	10,487	168 - Personal Days Payout		15,639		
5,885	5,880	5,430	211 - PERS Employer Contribution		5,158		
13,733	9,032	7,239	212 - PERS Employer Pick-Up		6,878		
7,564	7,583	6,922	213 - PERS UAL Contribution		6,577		
501	521	299	220 - SS/Medicare		283		
-	339	362	231 - Worker's Compensation		344		
-	-	2,262	235 - Oregon PFML TAX		860		
21,859	1,034	22,200	239 - Unemployment		22,800		
159,233	135,406	145,690 1.00	240 - Contractual Employee Benefits		144,512 1.00		
982,038	927,606	992,387 10.25	Total 2410:		1,000,365 9.30		
			Total Expenditures:				

252 - Early Literacy Success

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Early Literacy Success		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Revenues				
			<u>000 - ALL FUNCTIONS</u>				
-	44,871	50,000	3299 - Other Restricted Grants-In-Aid		129,240		
-	44,871	50,000	Total Revenues:		129,240		
			Expenditures				
			<u>1111 - PRIMARY, K-5</u>				
-	25,606	19,320 0.94	112 - Classified Salaries		41,485 1.88		
-	500	-	144 - Appreciation Stipend		-		
-	2,214	2,239	211 - PERS Employer Contribution		7,547		
-	1,146	1,159	212 - PERS Employer Pick-Up		2,489		
-	1,297	1,546	213 - PERS UAL Contribution		3,318		
-	1,331	1,478	220 - SS/Medicare		3,174		
-	108	485	231 - Worker's Compensation		1,041		
-	70	77	235 - Oregon PFML TAX		166		
-	-	483	239 - Unemployment		415		
-	12,600	13,200	240 - Contractual Employee Benefits		27,600		
-	-	-	291 - District Staff Development		5,000		
-	-	10,013	410 - Consumable Supplies and Materials		34,505		
-	-	-	420 - Textbooks		2,500		
-	44,871	50,000 0.94	Total 1111:		129,240 1.88		
-	44,871	50,000 0.94	Total Expenditures:		129,240 1.88		

253 - Nike Grant for AVID

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Nike Grant for AVID	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
6,000	4,000	4,000	1920 - Contributions and Donations From Private Sources	-		
9,359	11,041	10,000	5400 - Resources - Beginning Fund Balance	10,692		
15,359	15,041	14,000	Total 000:	10,692		
15,359	15,041	14,000	Total Revenues:	10,692		
			Expenditures			
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
119	-	-	290 - Tuition Reimbursement	-		
-	-	10,641	342 - Travel, Out of District	7,333		
-	-	2,000	410 - Consumable Supplies and Materials	2,000		
4,199	4,349	1,359	640 - Dues and Fees	1,359		
4,318	4,349	14,000	Total 2240:	10,692		
4,318	4,349	14,000	Total Expenditures:	10,692		

254 - Garden Club - OCF

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Garden Club - OCF	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
-	-	-	5400 - Resources - Beginning Fund Balance	7,000		
-	-	-	Total Revenues:	7,000		
			Expenditures			
			<u>1113 - ELEMENTARY EXTRA-CURRICULAR</u>			
-	-	-	410 - Consumable Supplies and Materials	7,000		
-	-	-	Total Expenditures:	7,000		

255 - ESSER Funds (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	ESSER Funds (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
1,162,295	-	-	4500 - Restricted Revenue From the Federal Government	-		
(11,531)	-	-	5400 - Resources - Beginning Fund Balance	-		
1,150,764	-	-	Total 000:	-		
1,150,764	-	-	Total Revenues:	-		
			Expenditures			
			<u>1283 - DISTRICT ALTERNATIVE PROGRAMS</u>			
44,762	-	-	111 - Licensed Salaries	-		
6,012	-	-	211 - PERS Employer Contribution	-		
2,686	-	-	212 - PERS Employer Pick-Up	-		
6,267	-	-	213 - PERS UAL Contribution	-		
3,005	-	-	220 - SS/Medicare	-		
228	-	-	231 - Worker's Compensation	-		
8,312	-	-	240 - Contractual Employee Benefits	-		
71,271	-	-	Total 1283:	-		
			<u>1410 - ELEMENTARY</u>			
67	-	-	410 - Consumable Supplies and Materials	-		
			<u>1420 - MIDDLE/JUNIOR HIGH, SUMMER SCHOOL (HISTORY)</u>			
5,327	-	-	311 - Instruction Services	-		
689	-	-	410 - Consumable Supplies and Materials	-		
6,016	-	-	Total 1420:	-		
			<u>1430 - HIGH SCHOOL</u>			
944	-	-	111 - Licensed Salaries	-		
97	-	-	211 - PERS Employer Contribution	-		
57	-	-	212 - PERS Employer Pick-Up	-		
132	-	-	213 - PERS UAL Contribution	-		
72	-	-	220 - SS/Medicare	-		
5	-	-	231 - Worker's Compensation	-		
305	-	-	410 - Consumable Supplies and Materials	-		
1,612	-	-	Total 1430:	-		
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
7,831	-	-	383 - Architect/Engineer Services	-		
31,739	-	-	640 - Dues and Fees	-		
39,570	-	-	Total 2542:	-		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT</u>			
1,032,228	-	-	520 - Buildings Acquisition	-		
1,150,764	-	-	Total Expenditures:	-		

257 - 2020 Wildfire Impacted SD Grant

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2020 Wildfire Impacted SD Grant	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
872,469	833,064	-	3199 - Other Unrestricted Grants-In-Aid	-		
-	-	400,000	3299 - Other Restricted Grants-In-Aid	603,584		
(9,959)	-	220,000	5400 - Resources - Beginning Fund Balance	742,076		
862,510	833,064	620,000	Total 000:	1,345,660		
862,510	833,064	620,000	Total Revenues:	1,345,660		
			Expenditures			
			<u>1111 - PRIMARY, K-5</u>			
16,934	49,458	30,000	420 - Textbooks	50,000		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
-	85	-	144 - Appreciation Stipend	-		
-	110	-	168 - Personal Days Payout	-		
-	10	-	211 - PERS Employer Contribution	-		
-	5	-	212 - PERS Employer Pick-Up	-		
-	15	-	220 - SS/Medicare	-		
-	1	-	231 - Worker's Compensation	-		
-	1	-	235 - Oregon PFML TAX	-		
26,984	-	30,000	420 - Textbooks	50,000		
26,984	226	30,000	Total 1121:	50,000		
			<u>1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRA-CURRICULAR</u>			
7,345	-	-	389 - Contract Services	30,000		
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	8,147	-	111 - Licensed Salaries	-		
-	415	-	144 - Appreciation Stipend	-		
-	537	-	168 - Personal Days Payout	-		
-	-	-	169 - Additional Salary	10,000		
-	626	-	211 - PERS Employer Contribution	1,819		
-	328	-	212 - PERS Employer Pick-Up	600		
-	81	-	213 - PERS UAL Contribution	800		
-	694	-	220 - SS/Medicare	765		
-	46	-	231 - Worker's Compensation	93		
-	24	-	235 - Oregon PFML TAX	40		
-	-	-	239 - Unemployment	100		
-	487	-	240 - Contractual Employee Benefits	-		
-	607	-	322 - Repairs and Maintenance Services	-		
1,016	-	-	410 - Consumable Supplies and Materials	10,000		
33,678	-	20,000	420 - Textbooks	50,000		
13,146	-	-	460 - Non-Consumable Items	-		
47,840	11,991	20,000	Total 1131:	74,217		

Continued on Next Page...

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2020 Wildfire Impacted SD Grant		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			<u>1132 - HIGH SCHOOL EXTRA-CURRICULAR</u>				
9,895	-	-	112 - Classified Salaries		-		
-	1,431	-	151 - Club Advisor/Activities		-		
724	-	-	211 - PERS Employer Contribution		-		
421	-	-	212 - PERS Employer Pick-Up		-		
982	-	-	213 - PERS UAL Contribution		-		
424	-	-	220 - SS/Medicare		-		
37	-	-	231 - Worker's Compensation		-		
4,156	-	-	240 - Contractual Employee Benefits		-		
-	6,197	10,000	410 - Consumable Supplies and Materials		25,000		
3,740	-	10,000	460 - Non-Consumable Items		25,000		
-	4,000	-	640 - Dues and Fees		-		
20,379	11,628	20,000	Total 1132:		50,000		
			<u>1223 - YOUTH TRANSITION PROGRAM (HISTORY)</u>				
-	7,555	-	310 - Instructional, Professional & Technical Service		10,000		
-	3,999	-	470 - Computer Software		-		
-	11,554	-	Total 1223:		10,000		
			<u>1250 - LESS RESTRICTIVE PGM FOR STUDENTS WITH DISABILITIES</u>				
-	3,432	-	111 - Licensed Salaries		-		
-	1,843	-	112 - Classified Salaries		-		
-	-	-	169 - Additional Salary		10,000		
-	571	-	211 - PERS Employer Contribution		1,819		
-	296	-	212 - PERS Employer Pick-Up		600		
-	690	-	213 - PERS UAL Contribution		800		
-	397	-	220 - SS/Medicare		765		
-	29	-	231 - Worker's Compensation		93		
-	1	-	235 - Oregon PFML TAX		40		
-	-	-	239 - Unemployment		100		
-	18,611	-	374 - Other Tuition		20,000		
-	25,870	-	Total 1250:		34,217		
			<u>1283 - DISTRICT ALTERNATIVE PROGRAMS</u>				
22,381	68,643	67,143	1.00	111 - Licensed Salaries	72,514	1.00	
-	1,200	-		144 - Appreciation Stipend	-		
-	-	1,500		170 - Licensed Longevity	-		
3,006	10,078	9,905		211 - PERS Employer Contribution	15,496		
1,343	4,191	4,119		212 - PERS Employer Pick-Up	4,351		
3,133	4,903	5,491		213 - PERS UAL Contribution	5,801		
1,503	4,672	5,251		220 - SS/Medicare	5,547		
113	368	227		231 - Worker's Compensation	239		
-	244	275		235 - Oregon PFML TAX	290		
-	-	1,716		239 - Unemployment	725		
4,156	12,600	13,200		240 - Contractual Employee Benefits	13,800		
-	-	20,000		310 - Instructional, Professional & Technical Service	20,000		
35,634	106,899	128,827	1.00	Total 1283:	138,763	1.00	
				<u>1299 - OTHER PROGRAMS</u>			
-	3,926	-		640 - Dues and Fees	10,000		
				<u>1400 - SUMMER SCHOOL PROGRAMS</u>			
-	-	50,000		311 - Instruction Services	50,000		
				<u>1420 - MIDDLE/JUNIOR HIGH, SUMMER SCHOOL (HISTORY)</u>			
3,879	-	-		311 - Instruction Services	-		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2020 Wildfire Impacted SD Grant	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<u>2134 - NURSE SERVICES</u>			
21,839	4,025	-	167 - School Nurse	5,000		
2,188	-	-	211 - PERS Employer Contribution	910		
1,272	-	-	212 - PERS Employer Pick-Up	300		
2,969	-	-	213 - PERS UAL Contribution	400		
1,622	-	-	220 - SS/Medicare	383		
114	-	-	231 - Worker's Compensation	47		
-	-	-	235 - Oregon PFML TAX	20		
-	-	-	239 - Unemployment	50		
938	-	-	240 - Contractual Employee Benefits	-		
30,943	4,025	-	Total 2134:	7,110		
			<u>2139 - OTHER HEALTH SERVICES</u>			
-	-	-	410 - Consumable Supplies and Materials	30,000		
			<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>			
4,000	5,000	-	111 - Licensed Salaries	5,000		
12,000	-	-	113 - Administrators	-		
1,745	579	-	211 - PERS Employer Contribution	910		
960	300	-	212 - PERS Employer Pick-Up	300		
1,820	350	-	213 - PERS UAL Contribution	400		
1,210	365	-	220 - SS/Medicare	383		
81	27	-	231 - Worker's Compensation	47		
-	19	-	235 - Oregon PFML TAX	20		
-	-	-	239 - Unemployment	50		
21,816	6,641	-	Total 2190:	7,110		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
-	37,981	-	246 - Tuition Reimbursement	-		
-	2,000	12,792	291 - District Staff Development	35,000		
-	25,000	-	310 - Instructional, Professional & Technical Service	-		
-	64,981	12,792	Total 2240:	35,000		
			<u>2310 - BOARD OF EDUCATION SERVICES</u>			
27,500	-	-	381 - Audit Services	-		
			<u>2520 - FISCAL SERVICES</u>			
41,265	48,000	60,000	389 - Contract Services	75,000		
8,487	6,048	10,000	470 - Computer Software	20,000		
49,752	54,048	70,000	Total 2520:	95,000		
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
21,420	91,241	178,079	322 - Repairs and Maintenance Services	357,916		
3,560	-	-	324 - Rentals	-		
-	810	-	328 - Garbage	-		
16,886	-	-	383 - Architect/Engineer Services	-		
4,120	-	-	390 - Other General Professional and Technological Services	-		
541	201	-	410 - Consumable Supplies and Materials	-		
41,677	41,418	-	460 - Non-Consumable Items	-		
6,425	29,361	-	542 - Replacement Equipment Purchase	-		
103,000	-	-	653 - Property Insurance Premiums	-		
197,629	163,031	178,079	Total 2542:	357,916		
			<u>2543 - CARE AND UPKEEP OF GROUNDS SERVICES</u>			
47,497	-	-	390 - Other General Professional and Technological Services	30,000		
4,243	-	-	410 - Consumable Supplies and Materials	-		
51,740	-	-	Total 2543:	30,000		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2020 Wildfire Impacted SD Grant		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	22,096	-	<u>2552 - VEHICLE OPERATION SERVICES</u>				
			541 - Initial and Additional Equipment Purchase		-		
			<u>2574 - PRINTING, PUBLISHING, AND DUPLICATING SERVICES</u>				
32,708	-	-	324 - Rentals		15,000		
			<u>2669 - OTHER TECHNOLOGY SERVICES</u>				
3,980	-	40,000	460 - Non-Consumable Items		100,000		
71,511	-	-	470 - Computer Software		-		
74,518	-	30,000	480 - Computer Hardware		30,000		
150,010	-	70,000	Total 2669:		130,000		
			<u>3100 - FOOD SERVICES</u>				
20,222	21,917	-	112 - Classified Salaries		15,000		
216	324	216	168 - Personal Days Payout		-		
2,087	-	25	211 - PERS Employer Contribution		2,729		
1,213	-	13	212 - PERS Employer Pick-Up		900		
2,831	-	17	213 - PERS UAL Contribution		1,200		
1,142	19	17	220 - SS/Medicare		1,148		
751	12	8	231 - Worker's Compensation		140		
-	1	1	235 - Oregon PFML TAX		60		
-	-	5	239 - Unemployment		150		
11,596	-	-	240 - Contractual Employee Benefits		-		
936	-	-	390 - Other General Professional and Technological Services		-		
8,013	3,083	10,000	470 - Computer Software		20,000		
49,007	25,355	10,302	Total 3100:		41,327		
			<u>4120 - SITE ACQUISITION AND DEVELOPMENT SERVICES</u>				
64,739	-	-	389 - Contract Services		-		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT</u>				
27,670	111,368	-	520 - Buildings Acquisition		100,000		
-	60,029	-	530 - Improvements Other Than Buildings		-		
27,670	171,397	-	Total 4150:		100,000		
862,510	733,126	620,000	Total Expenditures:		1,345,660	1.00	

260 - Grant Pool Fund

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Grant Pool Fund	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
-	-	150,000	1920 - Contributions and Donations From Private Sources	150,000		
-	-	50,000	3199 - Other Unrestricted Grants-In-Aid	38,791		
-	-	150,000	4500 - Restricted Revenue From the Federal Government	150,000		
2,148	-	5,000	5200 - Interfund Transfers	5,000		
(2,148)	-	-	5400 - Resources - Beginning Fund Balance	-		
-	-	355,000	Total 000:	343,791		
-	-	355,000	Total Revenues:	343,791		
			Expenditures			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	-	55,000	410 - Consumable Supplies and Materials	43,791		
			<u>2520 - FISCAL SERVICES</u>			
-	-	100,000	410 - Consumable Supplies and Materials	100,000		
			<u>3300 - COMMUNITY SERVICES</u>			
-	-	50,000	410 - Consumable Supplies and Materials	50,000		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT</u>			
-	-	150,000	520 - Buildings Acquisition	150,000		
-	-	355,000	Total Expenditures:	343,791		

261 - Niemeyer Foundation (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Niemeyer Foundation (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
75,500	-	-	1920 - Contributions and Donations From Private Sources	-		
-	75,239	-	5400 - Resources - Beginning Fund Balance	-		
75,500	75,239	-	Total 000:	-		
75,500	75,239	-	Total Revenues:	-		
			Expenditures			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	3,054	-	410 - Consumable Supplies and Materials	-		
261	19,563	-	460 - Non-Consumable Items	-		
261	22,617	-	Total 1131:	-		
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
-	7,213	-	322 - Repairs and Maintenance Services	-		
-	720	-	460 - Non-Consumable Items	-		
-	7,933	-	Total 2542:	-		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT</u>			
-	16,910	-	520 - Buildings Acquisition	-		
-	20,000	-	530 - Improvements Other Than Buildings	-		
-	36,910	-	Total 4150:	-		
261	67,460	-	Total Expenditures:	-		

290 - PERS Reserve

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	PERS Reserve	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
-	-	-	5200 - Interfund Transfers	350,000		
-	-	-	5400 - Resources - Beginning Fund Balance	400,000		
-	-	-	Total 000:	750,000		
-	-	-	Total Revenues:	750,000		
			Expenditures			
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	-	710 - Fund Modifications	750,000		
-	-	-	Total Expenditures:	750,000		

This Page Intentionally Blank

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and payment of, general long-term debt, principal and interest.

This Page Intentionally Blank

Debt Service Funds

Total: \$2,524,673

302 - PERS UAL BOND - FEB 2004

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	PERS UAL BOND - FEB 2004	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
8,810	14,701	8,000	1510 - Interest On Investments	7,000		
627,673	353,005	425,809	1970 - Services Provided Other Funds	453,970		
951,617	1,094,899	945,285	5400 - Resources - Beginning Fund Balance	800,000		
1,588,100	1,462,605	1,379,094	Total 000:	1,260,970		
1,588,100	1,462,605	1,379,094	Total Revenues:	1,260,970		
			Expenditures			
			<u>2520 - FISCAL SERVICES</u>			
1	1	20	640 - Dues and Fees	20		
			<u>5110 - DEBT SERVICE</u>			
424,100	395,000	440,000	610 - Redemption of Principal	485,000		
69,100	118,576	96,740	621 - Regular Interest	72,417		
493,200	513,576	536,740	Total 5110:	557,417		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	192,649	810 - Planned Reserve	203,533		
			<u>7000 - UNAPPROPRIATED ENDING FUND BALANCE</u>			
-	-	649,685	820 - Reserved for Next Year	500,000		
493,201	513,576	1,379,094	Total Expenditures:	1,260,970		

303 - Go Bond 2019

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Go Bond 2019	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Revenues			
			<u>000 - ALL FUNCTIONS</u>			
980,590	1,025,021	1,060,000	1111 - Current Year's Taxes	1,147,703		
12,581	15,028	10,000	1112 - Prior Year's Taxes	22,000		
3,838	367	4,000	1114 - Payments In Lieu of Property Taxes	4,000		
39,424	(21,526)	-	1990 - Miscellaneous	-		
98	87	-	2199 - Other Intermediate Sources	-		
190	196	-	2800 - Revenue In Lieu of Taxes	-		
120,138	133,410	51,865	5400 - Resources - Beginning Fund Balance	90,000		
1,156,858	1,152,582	1,125,865	Total 000:	1,263,703		
1,156,858	1,152,582	1,125,865	Total Revenues:	1,263,703		
			Expenditures			
			<u>5110 - DEBT SERVICE</u>			
169,998	214,998	255,000	610 - Redemption of Principal	295,000		
853,450	846,650	838,050	621 - Regular Interest	827,850		
-	-	2,815	640 - Dues and Fees	5,000		
1,023,448	1,061,648	1,095,865	Total 5110:	1,127,850		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	30,000	810 - Planned Reserve	135,853		
1,023,448	1,061,648	1,125,865	Total Expenditures:	1,263,703		

Capital Projects Funds

Capital Projects Funds consist of various types of financial resources utilized in the acquiring or constructing of capital facilities.

This Page Intentionally Blank

Capital Projects Funds

Total: \$2,750,000

402 - Facilities Fund

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Facilities Fund	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Revenues			
			000 - ALL FUNCTIONS			
2,440	-	-	3299 - Other Restricted Grants-In-Aid	-		
600,000	380,000	750,000	5200 - Interfund Transfers	750,000		
3,567,850	3,400,744	2,600,000	5400 - Resources - Beginning Fund Balance	2,000,000		
4,170,290	3,780,744	3,350,000	Total 000:	2,750,000		
4,170,290	3,780,744	3,350,000	Total Revenues:	2,750,000		
			Expenditures			
			4150 - BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT			
43,852	6,212	-	383 - Architect/Engineer Services	-		
27,161	5,588	-	385 - Management Services	-		
547,859	-	-	389 - Contract Services	-		
5,350	-	-	390 - Other General Professional and Technological Services	-		
-	100	-	410 - Consumable Supplies and Materials	-		
-	95	-	460 - Non-Consumable Items	-		
-	1,187,036	1,850,000	520 - Buildings Acquisition	1,650,000		
137,621	-	1,250,000	530 - Improvements Other Than Buildings	850,000		
1,200	6,018	-	541 - Initial and Additional Equipment Purchase	-		
6,503	1,000	-	640 - Dues and Fees	-		
769,547	1,206,047	3,100,000	Total 4150:	2,500,000		
			6110 - OPERATING CONTINGENCY			
-	-	250,000	810 - Planned Reserve	250,000		
769,547	1,206,047	3,350,000	Total Expenditures:	2,750,000		

This Page Intentionally Blank

Budget Recap

The budget recap includes a summary of all revenue funds and a summary of all expenditure funds for the Fiscal Year 2025-2026 Budget.

Total 2025-2026 Budgeted Revenues

Total: \$62,839,618

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
33,994,430	42,074,977	44,558,502	100 - General Fund	50,512,447		
398,189	383,395	465,539	201 - Food Service	460,600		
48,791	38,522	23,152	202 - Dept of Human Services	6,500		
29,569	37,988	18,630	204 - Federal REAP	25,424		
589,993	879,918	651,509	205 - IDEA Part B, Section 611	599,449		
-	-	169,133	207 - Federal School Improvement TSI & CSI	151,344		
1,323	-	-	209 - SPDG EBISS (History)	-		
14,870	-	1,000	210 - IDEA Part B, Section 619	1,893		
152,481	201,488	472,217	211 - Title I-A & II-A	229,726		
5,652	-	-	214 - ARP HCY-1 (History)	-		
-	7,923	-	215 - EE/CCSS Implementation Grant (History)	-		
194,129	155,769	162,168	216 - High School Success	167,027		
-	4,500	-	217 - Interim/Formative Assessments	4,385		
38,385	11,605	39,918	218 - Career Pathways Program Grant	44,283		
60,749	62,439	78,022	219 - Student Activity Fund, Elementary	72,072		
104,551	-	-	220 - ESSA Partnerships (History)	-		
21,079	10,723	10,723	221 - Title IV - Student Support & Academic Enrichment	18,510		
123,958	-	-	223 - CTE Revitalization Grant (History)	-		
511,933	582,036	580,763	227 - Scholarship Fund for Student Scholarships	659,124		
-	-	-	230 - Aspire - HECC	2,500		
-	20,843	20,000	233 - Measure 99 - Outdoor School	20,000		
29,668	49,668	146,281	235 - Unemployment	86,753		
21,007	-	-	237 - IDEA Equipment Grant (History)	-		
484,792	408,560	447,073	239 - Student Activity Fund, Jr/Sr High	416,928		
8,563	6,841	8,000	240 - Santiam YST	5,971		
24,617	29,142	24,275	241 - SB1149	34,487		
100,230	-	-	242 - Doris Whipper Grant (History)	-		
1,566	-	1,700	243 - Early Indicators Grant	1,674		
22,469	-	-	245 - Summer Learning Program (History)	-		
239,757	261,482	250,000	248 - EI Transformation	250,000		
154,848	179,461	250,000	249 - Early Childhood Center Grant	207,100		
317,986	-	-	250 - Staff Retention & Recruitment Grant (History)	-		
982,038	999,909	992,387	251 - SIA-Student Investment Act	1,000,365		
-	44,871	50,000	252 - Early Literacy Success	129,240		
15,359	15,041	14,000	253 - Nike Grant for AVID	10,692		
-	-	-	254 - Garden Club - OCF	7,000		
1,150,764	-	-	255 - ESSER Funds (History)	-		
862,510	833,064	620,000	257 - 2020 Wildfire Impacted SD Grant	1,345,660		
-	-	355,000	260 - Grant Pool Fund	343,791		
75,500	75,239	-	261 - Niemeyer Foundation (History)	-		
-	-	-	290 - PERS Reserve	750,000		
1,588,100	1,462,605	1,379,094	302 - PERS UAL BOND - FEB 2004	1,260,970		
1,156,858	1,152,582	1,125,865	303 - Go Bond 2019	1,263,703		
4,170,290	3,780,744	3,350,000	402 - Facilities Fund	2,750,000		
47,697,004	53,771,335	56,264,951	Total:	62,839,618		

Total 2025-2026 Budgeted Expenditures

Total: \$62,839,618

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
31,984,915	36,965,400	44,558,502	81.93	100 - General Fund	50,512,447	84.00	
396,489	383,395	465,539	3.00	201 - Food Service	460,600	3.00	
48,791	38,522	23,152	0.40	202 - Dept of Human Services	6,500		
29,569	37,988	18,630		204 - Federal REAP	25,424		
589,993	879,918	651,509	2.44	205 - IDEA Part B, Section 611	599,449	2.36	
-	-	169,133	1.28	207 - Federal School Improvement TSI & CSI	151,344	0.75	
1,323	-	-		209 - SPDG EBISS (History)	-		
14,870	-	1,000		210 - IDEA Part B, Section 619	1,893		
152,481	201,488	472,217	2.13	211 - Title I-A & II-A	229,726	2.81	
5,652	-	-		214 - ARP HCY-1 (History)	-		
-	7,923	-		215 - EE/CCSS Implementation Grant (History)	-		
194,129	155,769	162,168	2.37	216 - High School Success	167,027	2.00	
-	89	-		217 - Interim/Formative Assessments	4,385		
38,385	11,605	39,918		218 - Career Pathways Program Grant	44,283		
8,866	11,276	78,022		219 - Student Activity Fund, Elementary	72,072		
122,082	-	-		220 - ESSA Partnerships (History)	-		
21,079	10,723	10,723		221 - Title IV - Student Support & Academic Enrichment	18,510		
123,958	-	-		223 - CTE Revitalization Grant (History)	-		
26,086	52,912	580,763		227 - Scholarship Fund for Student Scholarships	659,124		
-	-	-		230 - Aspire - HECC	2,500		
17,190	20,843	20,000		233 - Measure 99 - Outdoor School	20,000		
-	20,041	146,281		235 - Unemployment	86,753		
22,687	-	-		237 - IDEA Equipment Grant (History)	-		
186,003	93,564	447,073		239 - Student Activity Fund, Jr/Sr High	416,928		
1,842	200	8,000		240 - Santiam YST	5,971		
16,452	16,452	24,275		241 - SB1149	34,487		
100,230	-	-		242 - Doris Wipper Grant (History)	-		
1,566	-	1,700		243 - Early Indicators Grant	1,674		
22,469	-	-		245 - Summer Learning Program (History)	-		
239,757	261,482	250,000	0.27	248 - EI Transformation	250,000	0.25	
138,386	133,293	250,000		249 - Early Childhood Center Grant	207,100		
317,986	-	-		250 - Staff Retention & Recruitment Grant (History)	-		
982,038	927,606	992,387	10.25	251 - SIA-Student Investment Act	1,000,365	9.30	
-	44,871	50,000	0.94	252 - Early Literacy Success	129,240	1.88	
4,318	4,349	14,000		253 - Nike Grant for AVID	10,692		
-	-	-		254 - Garden Club - OCF	7,000		
1,150,764	-	-		255 - ESSER Funds (History)	-		
862,510	733,126	620,000	1.00	257 - 2020 Wildfire Impacted SD Grant	1,345,660	1.00	
-	-	355,000		260 - Grant Pool Fund	343,791		
261	67,460	-		261 - Niemeyer Foundation (History)	-		
-	-	-		290 - PERS Reserve	750,000		
493,201	513,576	1,379,094		302 - PERS UAL BOND - FEB 2004	1,260,970		
1,023,448	1,061,648	1,125,865		303 - Go Bond 2019	1,263,703		
769,547	1,206,047	3,350,000		402 - Facilities Fund	2,750,000		
40,109,322	43,861,567	56,264,951	106.00	Total:	62,839,618	107.35	

This Page Intentionally Blank

APPENDIX

Required Public Notices

This Page Intentionally Blank

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Santiam Canyon School District, Linn and Marion Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026 will be held at 450 SW Evergreen St, Mill City, OR. The meeting will take place on May 14, 2025 at 5:30 p.m. If needed, a second meeting may be held on May 21, 2025 at 5:30 p.m.

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may attend the meeting and hear discussion on the proposed programs with the Budget Committee.

Please visit the Santiam Canyon School District website at <http://santiam.k12.or.us/live-streams/> to view updated information regarding virtual attendance.

A copy of the budget document may be obtained on or after May 07, 2025 at Santiam Canyon District Office between the hours of 8:00 a.m. and 4:00 p.m. and will also be available electronically on the website at www.santiam.k12.or.us.

A copy of this notice may also be found at www.santiam.k12.or.us.