

Lebanon Community School District

2024-2025 PROPOSED BUDGET



Lebanon Community School District #9
485 S. 5th Street
Lebanon, OR 97355
(541) 451-8511
www.lebanon.k12.or.us

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Lebanon Community School District Proposed Budget

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Superintendent, Jennifer Meckley
 Director of Financial Services, Steven Prososki
2024-2025 Budget Committee

SCHOOL BOARD MEMBERS	Term Expires	APPOINTED COMMUNITY MEMBERS	Term Expires
<u>Melissa Baurer</u> <u>Zone #1</u>	<u>06/30/27</u>	<u>William Barish, Budget</u> <u>Committee Vice Chair</u>	<u>06/30/24</u>
<u>Tom Oliver, School Board Chair</u> <u>Zone #2</u>	<u>06/30/25</u>	Kelly Tucci	<u>06/30/26</u>
Aubree Molina <u>Zone #3</u>	<u>06/30/25</u>	Jeff King, Budget Committee Chair	<u>06/30/27</u>
<u>Clyde Rood</u> <u>Zone #4</u>	<u>06/30/27</u>	Anthony Morelos	<u>06/30/26</u>
<u>Nichole Piland, Vice Chair</u> <u>Zone #5</u>	<u>06/30/25</u>	<u>Roger Maurer</u>	<u>06/30/26</u>

Budget committee members are appointed to three-year terms by the school board. At the end of a budget committee member term, the incumbent member can be reappointed at the discretion of the governing body.

Role of the Budget Committee

Budget Committee Members

The budget committee is a local government's fiscal planning advisory committee. The governing body of each local government must establish a budget committee (ORS 294.414, renumbered from 294.336). The budget committee is composed of the governing body and an equal number of electors appointed by the governing body.

Duties of the Budget Committee

The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about and comment on the budget.

The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax or the rate per \$1,000 of assessed value for each levy that will be certified to the assessor.

Once the budget committee has approved the budget, it has completed all of the duties required of it by Local Budget Law.

Budget Committee Meetings

The budget committee elects a presiding officer from among the members at the first meeting [ORS 294.414(9), renumbered from 294.336(9)]. The budget committee also hears the budget message at its first meeting. One of the committee's most important duties is to hear and consider any testimony presented by the public about the budget. The budget committee reviews and, if a majority of the committee feels it is necessary, revise the proposed budget submitted by the budget officer.

Committee members may not discuss or deliberate on the budget outside of a public meeting. The committee may ask questions of the executive officer or other staff and request additional information. The committee is entitled to receive any information it needs to make decisions about the budget (ORS 294.428, renumbered from 294.406). Any budget committee action requires the affirmative vote of a majority of the total budget committee membership [OAR 150-294.336-(B), implementing ORS 294.414].

Approving the taxes

The budget committee sets and approves the amount or rate of property taxes to be imposed.



2024-2025 BUDGET CALENDAR	
December 07, 2023	<i>Regular Board Meeting</i> Review/Approve Budget Calendar
March 07, 2024	<i>Special Board/Budget Meeting</i> Budget Committee Training, and Set Budget Parameters
January 01 – May 16, 2024	<i>Preparation of Proposed Budget</i> Budget Officer
April 29, 2024	<i>Post public notice of Budget Committee meeting online</i> (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 08, 2024	<i>Post public notice of Budget Committee meeting online</i> (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 16, 2024	<i>Budget Committee Meeting #1:</i> Continued budget discussion
May 23, 2024	<i>Budget Committee Meeting #2</i> Target date for approval of the budget
May 24, 2024	<i>Post Notice of Budget Hearing, Financial Summary and Fund Summaries</i> (not more than 30 days nor less than 5 days prior to the hearing).
June 06, 2024	Public Budget Hearing & Special Board Meeting on the budget as approved by Budget Committee
	<i>Adopt the final budget and make appropriations (after Budget Hearing).</i> The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing

Lebanon Community School District #9

Schools



Cascades Elementary School
163 South 7th Street
Kindergarten through Fifth Grade



Riverview School
1011 Mountain River Drive
Kindergarten through Fifth Grade



Green Acres Elementary School
700 South 10th Street
Kindergarten through Fifth Grade



Seven Oak Middle School
550 Cascade Drive
Sixth through Eighth Grade



Hamilton Creek School
32135 Berlin Rd.
Kindergarten through Eighth Grade



Ralston Academy
485 South 5th Street
Ninth through Twelfth Grade



Lacombe School
34110 East Lacombe Road
Kindergarten through Eighth Grade



Lebanon High School
1700 South 5th Street
Ninth through Twelfth Grade



Pioneer School
500 N. 5th Street
Kindergarten through Fifth Grade

Lebanon Community School District #9 Lebanon, OR

2024-25 Administrators, Directors and Supervisors

Direct Leadership

Superintendent	Jennifer Meckley, Superintendent
Chief Operations Officer	William Lewis, Chief Operations Officer
Financial Services.....	Steven Prososki, Director of Finance
Facilities and Safety.....	Art Boykin, Safety Coordinator
Human Resources	Kim Grousbeck, Director of Employee Relations
Maintenance and Custodial	Bryan Eilers, Director of Facilities
Nutrition	Angie Gorman, Director of Nutrition
Transportation.....	Maggi Estes, Director of Transportation

Teaching and Learning

Alternative Education	Brandon Weist, Director of Alternative Education
Communications.....	Michelle Steinhebel, Director of Communications
Special Education	Steve Woodcock, Director of Special Education
School Improvement.....	Bill Whitman, School Improvement Administrator

School Leadership

Cascades Elementary.....	Ryan Christner, Principal
Green Acres School.....	Amanda Plummer, Principal
Hamilton Creek School	Emily Canfield, Principal
Lacomb School	Tim Geoghegan, Principal
Pioneer School	Tonya Cairo, Principal
Riverview School	Joe Vore, Principal
Seven Oak Middle School.....	Michael Hillman, Principal
Seven Oak Middle School.....	Ryan King, Assistant Principal
Lebanon High School.....	Craig Swanson, Principal
Lebanon High School.....	Kraig Hoene, Associate Principal
Lebanon High School.....	Chrissy Shanks, Associate Principal
Lebanon High School.....	Chad Angel, Associate Principal





May 16, 2024

Dear Lebanon Community School District Stakeholders:

Last year, I opened this budget document with a message about a “welcome return to pre-pandemic routines.” The struggles of students and the operational obstacles for schools in meeting their post-pandemic needs has been well documented. However, I’m pleased to say that, regardless of those challenges and of tough financial headwinds, our systems are strong, our staff and community are dedicated to our students, and as a result, last June’s graduation rate of 88.8% was an all-time high for LCSD.

The success of so many of our students makes us proud. But I worry about the sustainability of much needed systems, support, and educational infrastructure at a time when our woefully inadequate State School Fund does not even allow for maintaining current service levels—all while the needs of the students we serve have grown exponentially. Additionally, myriad unfunded mandates—new legislation that profoundly impacts school districts’ bottom line but for which we receive no new revenue (e.g., Senate Bill 489, Oregon’s unemployment benefits law,)—are becoming more common.

I am involved in a superintendent workgroup that advocates for legislation supporting K-12 funding; I am LCSD’s voice at that table. But here in our schools, we are now in the second year of the 2023-2025 biennium, wherein the state capped our special education funding far below what we must spend, and we navigate the daily mental and behavioral health crises of many students for which we, and our community partners, are under resourced.

Despite these challenges, LCSD has been very strategic—in braiding funds from multiple grants, reducing costs overall, and carefully planning for salary increases due to contract negotiations—to soften a fiscal cliff that many other districts are facing. The thoughtful reductions we made last year, and in preparation for the upcoming year, have kept our budget in the black, ensuring that students and classroom instruction are impacted as minimally as possible.

We consistently seek creative ways to build revenue, including through Medicaid Administrative Claiming (MAC) for health-related activities and social services we provide for our students. We are continually improving our practices and seeking greater efficiency to minimize costs (e.g., reducing extra duty or overtime), and we look for the best return on investment opportunities in order to maximize returns that benefit our students.

Our budget proposal for 2024-2025 adheres to Board policies and is built upon the following assumptions and projections:

- Enrollment of 4,030 including charter (a decrease of 35 from Oct 1, 2023)
- 2024-25 state and local funding for LCSD of \$51,436,142 based on \$10.2 billion with a 49/51 split
- 2023-24 ending fund balance estimated at \$7,000,000, thanks to careful, years-long planning to ensure that employee contracts are covered and a fiscal cliff is avoided



- New and necessary contract settlements with higher wages for employee groups
- Student Success Act in the amount of \$4,024,647, which includes \$270,613 allocated for Sand Ridge (funds academic achievement, especially for focal groups, social-emotional learning, and mental health)
- High School Success Act of approximately \$1,124,810 (funds CTE courses, dropout prevention, etc.)
- Early Literacy Grant in the amount of \$283,114
- Continued funding from the federal COPS safety grant (we receive \$500,000 with a \$167,000 district match)
- \$2 million to replace part of the roof at Lacombe (a savings program in place for four years)
- Budgeting more for unemployment—to add to fund \$160K from general fund to unemployment fund
- Increase in 3% to support the Sand Ridge Charter School budget

All of LCSD's five Focus Areas are woven throughout our budget; however, this year's document most clearly illustrates the fourth one, Financial Integrity. You will find a proposed budget document that is roughly 20 pages longer than previous ones. It is important that we be transparent about each of the special revenue funds, and this document includes descriptions of those. The result is a budget that is straightforward, easily navigable, and a demonstration of the responsible stewardship of public dollars.

I thank our School Board and Budget Committee for their dedication to fiscal responsibility and their time in preparing and reviewing the proposed 2024-2025 budget. Thank you to our families for entrusting us with your kids and sharing our community. And I thank the staff at Lebanon Community Schools for the work they do and the myriad ways they positively impact the lives of students. We have continued challenges ahead, but I am optimistic about maintaining our momentum. We will continue to focus on students, as they are the reasons we pursue excellence every day.

Respectfully,

Jennifer Meckley Superintendent

Lebanon Community School District #9 Lebanon, OR

The Budget at A Glance

Local Budget Law

Oregon's Local Budget Law is set forth in ORS 294.305 to 294.565 and sets the standard procedures for preparing, presenting, and using budgets. Citizen involvement is encouraged before the budget is formally adopted.

A budget is a financial plan for one fiscal year. It shows estimates of revenues and costs of items or services that the District wants to purchase in the coming year.

The budget authorizes the District to spend money and limits how much it can spend. The budget also justifies the levy of property taxes. The District must plan a balanced budget where resources equal expenditures. The District can't plan to purchase more items or services than it has money to pay for them.

The Budget Process

The budget process is broken down into four phases.

Phase 1: the budget officer puts together a proposed budget. This takes months of time and involves both building and central office staff. The format of the proposed budget is designed by the Department of Revenue and includes a budget message prepared annually by the Superintendent. Once the proposed budget is given to the Budget Committee, citizens may obtain a copy by calling (541) 451- 8458. The Budget Committee is made up of all the current Board Members and an equal number of appointed electors. The Budget Committee's duties are: to receive the budget document; to hear the budget message; to hear and consider public comment; to discuss and revise the budget as needed; to approve the budget; and to approve the property taxes.

Phase 2: is when the Budget Committee approves the budget. The first Budget Committee meeting usually takes place in April or May. The Budget Committee reviews the proposed budget, listens to comments from citizens, and then approves the budget.

Phase 3: includes adopting the budget and certifying property taxes to the county assessor. This phase includes a special hearing of the School Board. Notice of the hearing and a summary of the budget are published in the local newspaper five to thirty days in advance of the hearing.

Phase 4: occurs when the District is operating under the adopted budget. Any changes to the adopted budget must be made before additional money is spent, or money is spent for a different purpose than described in the adopted budget. The School Board may adopt a supplemental budget at a regular meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

Budget Funds

1. General Fund

The General Fund keeps track of expenditures needed to run the daily operations of the District. Property tax money raised through the permanent rate limit and State School Fund payments go into this fund.

2. Special Revenue Fund

These funds account for money that must be used for a specific purpose. They include Federal, State, and Local grants, as well as Food Service and School Activity Funds.

Most federal grants are received as part of the Elementary and Secondary Education Act (Title I through V). The allocations for these are not published until after the fiscal year starts so we budget slight increases in each grant entitlement in order to have authority to spend what we receive.

State and Local grant funds include some “placeholders” for additional grants that may be received during the year. This gives us the authority to spend the funds if any new grants are approved.

The Food Service fund accounts for the resources and expenditures of the District’s meal programs. Revenue sources include sales of meals, and subsidies under the National School Lunch Act.

School Activity Funds account for the District’s individual school activity programs. The major sources of revenue are student participation fees, and fund-raising activities.

3. Debt Service Fund

This fund records the repayment of general obligation bonds and general long-term debt, principal and interest.

The District has appropriated for the 2005 Bond Refunding and the 2011 Bond Refunding.

The Debt Service Fund also includes principal and interest payments on full faith and credit obligations through QSCB (Qualified School Construction Bond) funding that was established in 2011.

4. Capital Project Fund

This fund records the revenues and expenditures used to build or acquire facilities such as land or buildings. Once the building is built or the land acquired, the fund is closed. Revenues usually come from the sale of general obligation bonds.

In 2007, the Oregon State Legislature passed a law (SB1036) that will help Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development. This tax will require developers to share the cost of growth with school districts.

5. Enterprise Fund

This fund accounts for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges.

The District has appropriated for the 2005 basis are financed or recovered primarily through user charges.

6. Internal Service Fund

This fund accounts for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursement basis.

Budgeting and Accounting

The budget is developed to reflect Generally Accepted Accounting Principles (GAAP). As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. Available is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, grant revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due. Resources include a good faith estimate of beginning cash carried forward from the previous fiscal year.

Assumptions for Budget Preparation

General Fund

Revenue and Resource Estimates the General Fund budget is heavily dependent upon funding from the state. Historically, the largest source of revenue for public schools in Oregon has been local property taxes. In 1995, Measure 5 changed that dramatically by lowering the amount of property taxes schools could raise. In 1997, Measure 50 further limited local property taxes to schools. Measure 5 required the state legislature to offset lost property tax revenue with money from the state general fund, which is composed primarily of state income taxes. As a result, Oregon schools are increasingly supported by state, not local, dollars.

As part of the Linn-Benton-Lincoln ESD Local Service Plan, the District receives resolution funds every year to be used on services provided by the ESD.

Expenditures and Commitments Salaries, health insurance and other benefit increases will be budgeted for in accordance with contractual agreements.

Budget increases will be estimated for basic items expected to increase such as; utilities, leases, property and liability insurance, etc. The District continues to “pick-up” the negotiated 6% employee contribution to PERS.

Contingency and Ending Fund Balance Contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The budgeted amount is transferred by school board resolution to the proper expenditure code.

Unappropriated Ending Fund Balance is an estimate of funds needed to maintain operations from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available.

Other Funds

Revenue and Resource Estimates Federal Title programs include: Title I-A Improving Basic Programs; II-A Improving Teacher Quality; and X Education for Homeless. Other Federal programs include IDEA (Individuals with Disabilities in Education Act). The amounts for these grants are not announced until the fall so they are assumed to be funded at current level. If these grants are not funded, or are funded for less, expenditures will not be made.

Student Activity Funds account for funds collected by the student body at each school. These include; student fees, sports fees, concession sales, donations, and miscellaneous. The student organization at each school determines how the funds are to be used. The main criteria are that they are used for the benefit of the students.

Debt Service Funds levy taxes to pay back outstanding bonds for the District.

Program Budgeting and Accounting Manual Overview

The budget is prepared following the “Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon” published by the Oregon Department of Education.

The Manual is designed as a resource tool and the use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education. Additional codes are available at the option of the district for more extensive use of account descriptions. The 2023 Manual was developed based on the following goals:

- To provide consistent classification of expenditures to allow valid spending comparisons among schools and district. The system complies with Generally Accepted Accounting Principles (GAAP)
- The system can be used to plan and manage the resources of the district
- The manual is a working handbook to which revisions will be made.

A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to its users. Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the district’s financial condition and to make valid comparisons among districts. Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

Governmental accounting systems are organized and operated on a fund basis. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district. The majority of the District's funds are in the Governmental Funds group. These include: 100 General Fund; 200 Special Revenue Funds; 300 Debt Service Funds; and 400 Capital Projects Funds.

There are three basic types of financial activity within funds: (1) revenues and other sources of funds, (2) expenditures and other uses of funds, and (3) transactions affecting the balance sheet (assets and liabilities) of the District.

Revenues are classified by Fund and Source. Sources are further classified by major source: 1000 Local sources; 2000 Intermediate Sources; 3000 State Sources; 4000 Federal Sources, and: 5000 Other Sources.

Expenditures are classified by Fund, Function, Object, Operational Unit, Area of Responsibility, and Sub-Area.

Function describes the activity for which a service or material object is acquired. The major functions of a district are: 1000 Instruction; 2000 Support Services; 3000 Enterprise and Community Services; 4000 Facilities Acquisition and Construction; 5000 Other Uses; 6000 Contingency, and; 7000 Unappropriated Ending Fund Balance.

The Object is the service or commodity bought. Objects are divided into: 100 Salaries; 200 Benefits; 300 Purchased Services; 400 Supplies and Materials; 500 Capital Outlay; 600 Other Objects; 700 Transfer, and; 800 Other Uses.

The Operational Unit is used to identify schools or non-school cost centers such as central programs or departments. These codes are defined by the District but are required for state reporting.

The Area of Responsibility provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs.

The Sub-Area is used by the District to classify expenditures for particular purposes at our discretion. This is most often used to identify the fiscal year for Federal Grants.

An example of an account code would be:

100.1131.0410.616.120.110

Fund **100** is the General Fund

Function **1131** is High School Programs

Object **0410** is Supplies

Center(Operational Unit) **616** is Lebanon High School

Area **120** is Science

Sub-Area **110** is School Budget

This structure allows for detailed reporting of expenditures in order to present a clear picture of the District's financial condition. The chart of accounts is adopted by the Oregon Department of Education, is approved by the Department of Revenue, and classifies revenues and

expenditures for compliance with Oregon Budget Law. The District is in the process of aligning account codes to the PBAM (Program Budgeting and Accounting Manual, for School Districts and Education Service Districts in Oregon).

School Formula Finance

K-12 School Districts: Oregon has 197 school districts serving approximately 500,000 students in K-12. These districts operate with relative autonomy within guidelines specified by both the Legislature and the Oregon Department of Education. The federal government also mandates certain programs.

Local Revenue: School districts receive general operating revenue from various sources with property taxes being the primary local source. Local revenues are included as an offset to the state school fund formula. Other offset sources include the Common School Fund, Federal Forest Fees, and County School fund.

State Support: The State School Fund (SSF) provides about 67% of school formula operating revenue. This revenue is mostly from state income taxes and lottery revenue. The state's share of education funding increased from about 30% before Measure 5 (1990) to about 70% after Measure 50 (1997). State revenue replaced reduced local revenue because of these two property tax limitations.

Along with increased state aid, the school fund distribution method for state support changed dramatically.

Equalization Formula: In 1991 the Legislature adopted the SSF formula and phased in its implementation. The SSF equalization formula allocates an amount to each school district based primarily on number of students. The state grant is this formula amount reduced by local revenues. The formula equalizes revenues per student by removing past differentials caused by widely varying local tax rates and property wealth per student.

To recognize that some students need more school services, the formula assigns weights to certain students. For example, special education students count as 2.0 students to recognize their need for special programs. There are additional weights for: ESL .50; students in pregnant/parenting programs 1.0; students in poverty .25; and students in foster care or neglected/delinquent .25. There is a limit to the total weight per student. The grant per weighted students is also adjusted for: teacher experience; 70% of transportation costs; costs over \$30,000 per high cost disability student; and up to 8% for classroom construction costs with a limit per biennium.

Frequently Asked Questions:

Why can't we eliminate or reduce funds spent on Special Education?

We, like all other public schools in the nation, serve the needs of many kinds of students. Special Education is a required service by both federal and state law and cannot be eliminated. The Individuals with Disabilities Education Act (IDEA) grant program requires school districts, as a condition of receiving these federal funds, to meet "maintenance of effort" (MOE). This means that the total state and local general fund expenditures of a school district for education of children with disabilities for any year must be at least equal to the amount spent in the most recent preceding fiscal year. If we do not meet MOE, we must return general funds in the amount equal to the shortfall to ODE.

Why do we need a contingency fund and what is it used for?

The Operating Contingency fund is a specific amount of money that is budgeted and set aside to provide for unforeseen costs of an unusual or extraordinary nature that could not be planned for when the budget was developed. Examples would include a major equipment failure (like a school's boiler) or a significant increase in fuel prices resulting from some external event. These funds are under the direct control of the school board and cannot be used without their approval.

What is an Ending Fund Balance and how is it used?

An ending fund balance is money left at the end of the school year. In the budget, it is an estimate of funds needed to maintain operations of the 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 expenditures can be made from the unappropriated ending fund balance. An ending fund balance is important for the following reasons:

1. Over 90% of our General Fund revenue is through the State School Fund and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.
2. As a "rule of thumb", OSBA recommends boards maintain a minimum ending fund balance of 5%-8% of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Association (GFOA) recommends, at a minimum and for any size district, that governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than 5%-15% of its general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The more unpredictable your revenues and expenditures are, the more likely you will need to maintain a larger ending fund balance. Ending fund balance is not a sustainable source of revenue for a district, thus it is generally designed to address one-time expenditures. Once you draw those reserves down to cover lost revenue or to pay for ongoing expenditures, they are gone.
3. Funds left at the end of a school year can be rolled forward into the next school year as a revenue source. This is the carryover money, which in a time of unstable school funding has helped to stabilize programs and services - preventing a roller coaster ride of cuts and add backs.

STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion Budget with a 49/51 split as of 3/25/2024

Linn County, Lebanon Community SD 9 - 2101

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$13,196,010.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$562,351.50
County School Fund	=	\$160,000.00
State Managed Timber	=	\$150,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$14,068,361.50

2024-2025 Experience Adjustment

District Average Teacher Experience	=	11.35
State Average Teacher Experience	=	11.85
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.50

2024-2025 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,254,527.00
Transportation per ADMr Rank		15%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,578,168.90		

2024-2025 Extended ADMw

2024-2025 ADMw 4,746.24

2023-2024 ADMw 4,702.81

Extended ADMw 4,746.24

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.5 by \$25 then add \$4500 to the result = \$4,487.50
Then multiply \$4,487.50 by the Extended ADMw 4746.235 and then by the funding ratio 2.340889528924 = \$49,857,973.01

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$49,857,973.01 to the Transportation Grant \$1,578,168.90 = \$51,436,141.91

2024-2025 State School Fund Grant

Subtract the Local Revenue \$14,068,361.50 from the Total Formula Revenue \$51,436,141.91 = **\$37,367,780.41**

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,505

Total Formula Revenue per Extended ADMw = \$10,837

Charter Schools Rate(ORS 338.155) = \$10,505

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Linn County, Lebanon Community SD 9

District ID: 2101

2024-2025 Extended ADMw

Lebanon Community SD 9: District total extended ADMw for funding calculations

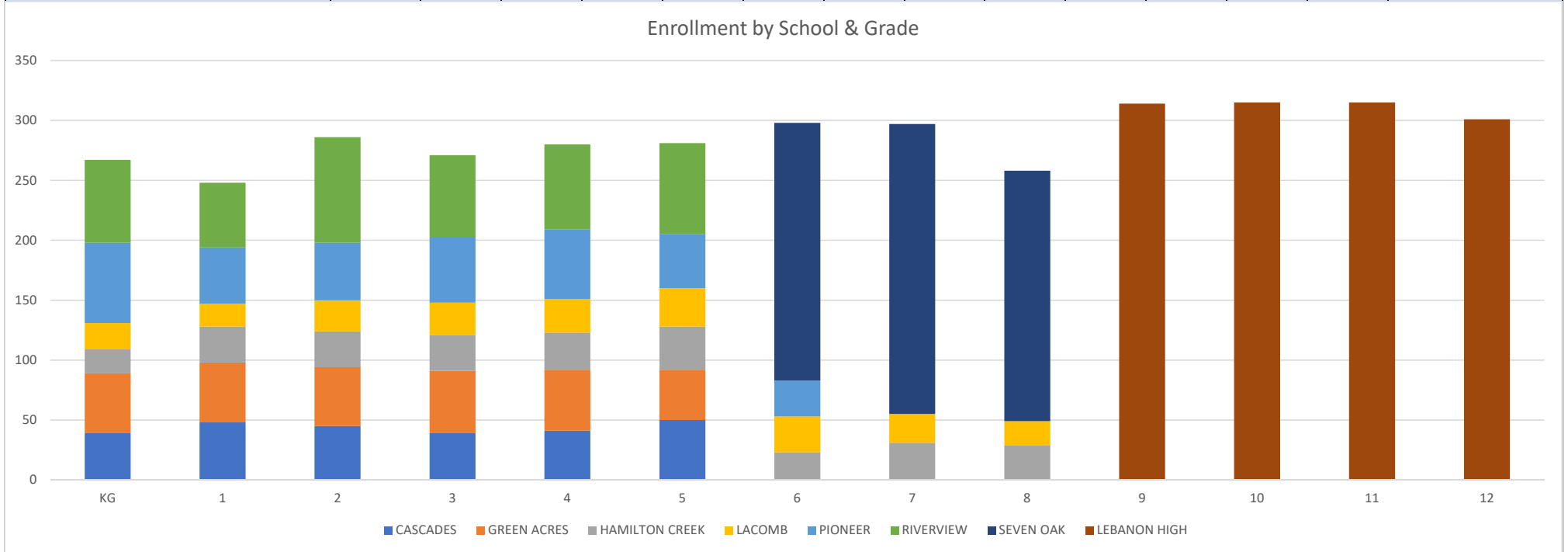
	2024-2025		2023-2024	
ADMr:	4,030.00 X 1.00 =	4,030.00	3,670.56 X 1.00 =	3,670.56
Students in ESL programs:	135.00 X 0.50 =	67.50	115.32 X 0.50 =	57.66
Students in Pregnant and Parenting Programs:	2.00 X 1.00 =	2.00	0.00 X 1.00 =	0.00
730 IEP Students capped at 11% of District ADMr:	443.30 X 1.00 =	443.30	440.09 X 1.00 =	440.09
Students on IEP Above 11% of ADMr:	58.50 X 1.00 =	58.50	58.50 X 1.00 =	58.50
Students in Poverty:	554.46 X 0.25 =	138.62	504.54 X 0.25 =	126.14
Students in Foster Care and Neglected/Delinquent:	15.00 X 0.25 =	3.75	15.00 X 0.25 =	3.75
Remote Elementary School Correction:	2.57 X 1.00 =	2.57	2.57 X 1.00 =	2.57
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2024-2025 ADMw	4,746.24	2023-2024 ADMw	4,359.26
Lebanon Community SD 9 Extended ADMw				4,746.24

Sand Ridge Charter School: Charter ADMw for information only

	2024-2025		2023-2024	
ADMr:	0.00 X 1.00 =	0.00	330.24 X 1.00 =	330.24
Students in ESL programs:	0.00 X 0.50 =	0.00	3.65 X 0.50 =	1.83
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	45.91 X 0.25 =	11.48
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2024-2025 ADMw	0.00	2023-2024 ADMw	343.54

Lebanon Community SD 9 Extended ADMw 4,746.24

10/2/2023	LCSD Enrollment													
	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total by School
CASCADES	39	48	45	39	41	50								262
GREEN ACRES	50	50	49	52	51	42								294
HAMILTON CREEK	20	30	30	30	31	36	23	31	29					260
LACOMB	22	19	26	27	28	32	30	24	20					228
PIONEER	67	47	48	55	58	45	30							350
RIVERVIEW	69	54	88	68	71	76								426
SEVEN OAK							215	242	209					666
LEBANON HIGH										314	315	315	301	1245
Total by Grade	267	248	286	271	280	281	298	297	258	314	315	315	301	3731
SAND RIDGE CHARTER	39	44	42	42	44	33	36	31	23					334
Grand Total	306	292	328	313	324	314	334	328	281	314	315	315	301	4065



General Fund

The main fund for the District is the General Fund. With an estimated amount of \$60,252,790, the General Fund makes up 66.% of the total budget for Fiscal Year 2024/25.

General Fund: Revenues

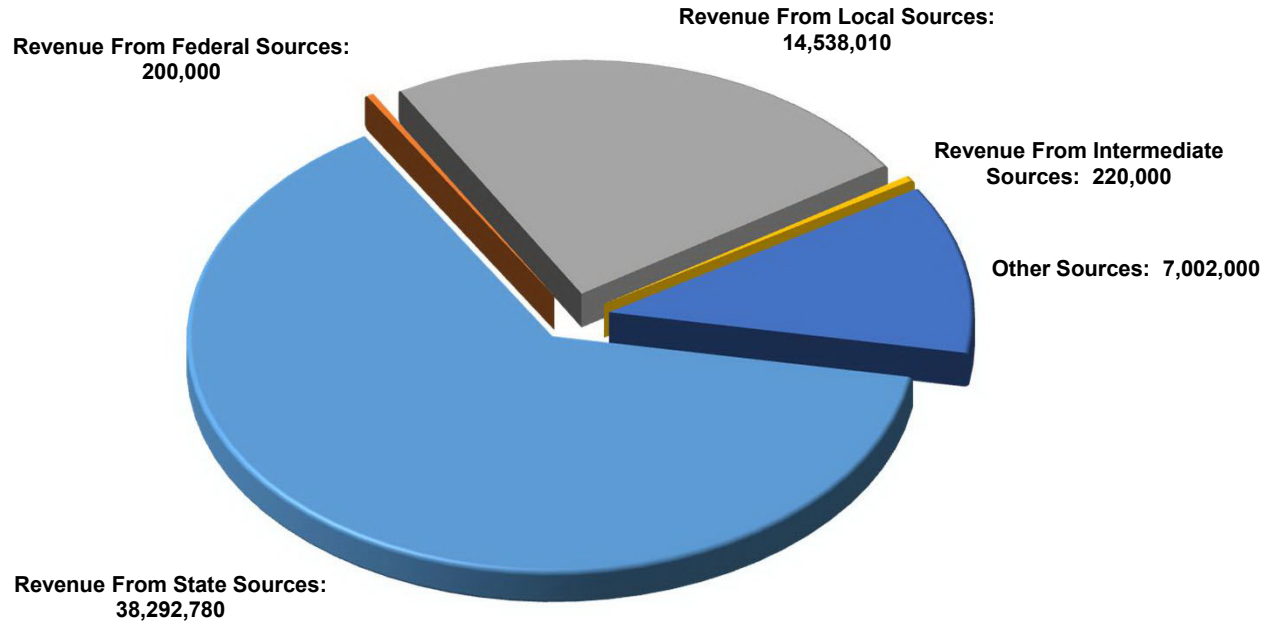
Lebanon Community School District

Total: \$60,252,790

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Revenue	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
11,609,115	11,835,354	12,501,240	1000 - Revenue From Local Sources			
194,835	235,879	210,000	1111 - Current Year's Taxes	12,956,010		
72	596	10,000	1112 - Prior Year's Taxes	240,000		
221	7,058	2,500	1190 - Penalties and Interest On Taxes	1,000		
145,395	604,566	500,000	1411 - Transportation Fees From Individuals	10,000		
90	2,178	1,000	1510 - Interest On Investments	675,000		
17	6,500	-	1910 - Rentals	1,000		
375,974	42,803	110,000	1960 - Recovery of Prior Years' Expenditure	-		
155,952	238,669	150,000	1980 - Fees Charged to Grants	325,000		
67,597	96,178	70,000	1990 - Miscellaneous	230,000		
42,855	-	-	1991 - Student Transportation - Reimbursed	100,000		
			1994 - E-Rate Reimbursement	-		
12,592,124	13,069,782	13,554,740	Total 1000:	14,538,010		
			2000 - Revenue From Intermediate Sources			
24,871	27,380	25,000	2101 - County School Funds	20,000		
2,100	1,250	-	2200 - Restricted Revenue	-		
171,813	195,000	210,000	2210 - TMR Reimbursement	200,000		
198,784	223,630	235,000	Total 2000:	220,000		
			3000 - Revenue From State Sources			
32,259,214	33,301,010	35,951,402	3101 - State School Fund - General Support	37,367,780		
437,986	773,780	450,000	3103 - Common School Fund	500,000		
175,413	332,920	140,000	3104 - State Managed County Timber	150,000		
685,883	337,670	-	3199 - Other Unrestricted Grants-In-Aid	275,000		
33,558,497	34,745,381	36,541,402	Total 3000:	38,292,780		
			4000 - Revenue From Federal Sources			
75,249	77,546	65,000	4300 - Restricted Revenue Direct From the Federal Governm	70,000		
161,883	160,193	115,000	4801 - Federal Forest Fees	130,000		
237,132	237,738	180,000	Total 4000:	200,000		
			5000 - Other Sources			
750	3,600	2,000	5300 - Sale of or Compensation for Loss of Fixed Assets	2,000		
6,205,654	6,108,409	5,400,000	5400 - Resources - Beginning Fund Balance	7,000,000		
6,206,404	6,112,009	5,402,000	Total 5000:	7,002,000		
52,792,941	54,388,540	55,913,142	Total:	60,252,790		

General Fund Revenue Graph

Lebanon Community School District
Total: \$60,252,790



2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Revenue	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
12,592,124	13,069,782	13,554,740	1000 - Revenue From Local Sources	14,538,010		
198,784	223,630	235,000	2000 - Revenue From Intermediate Sources	220,000		
33,558,497	34,745,381	36,541,402	3000 - Revenue From State Sources	38,292,780		
237,132	237,738	180,000	4000 - Revenue From Federal Sources	200,000		
6,206,404	6,112,009	5,402,000	5000 - Other Sources	7,002,000		
52,792,941	54,388,540	55,913,142	Total:	60,252,790		

General Fund Expense Summary

Lebanon Community School District

Total: \$60,252,790

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense Summary	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
9,265,399	104.60	9,465,496	104.06	9,314,417	86.81	1000 - Instruction	10,579,554	101.20		
3,502		11,700		5,587		1111 - Elementary, K-5 or K-6	5,616			
3,745,785	43.00	3,705,849	40.68	3,646,280	34.00	1113 - Elementary Extra-Curricular	4,177,671	39.18		
45,291		46,731		48,398		1121 - Middle/Junior High Programs	39,021			
5,032,949	48.31	5,309,253	50.71	5,759,580	47.71	1122 - Middle/Junior High School Extra-Curricular	6,197,708	48.00		
84,984		81,529		86,009		1131 - High School Programs	86,066			
37,318		61,020		50,000		1132 - High School Extra-Curricular	236,870	2.82		
49,326		50,828		81,406		1140 - Pre-Kindergarten Programs	94,195			
2,116,176	37.54	2,459,209	46.73	2,922,832	46.66	1210 - Programs for the Talented and Gifted	3,144,309	48.61		
-		8,000		-		1220 - Restrictive Programs for Students With Disabilities	-			
2,985,423	49.62	3,061,161	53.99	3,832,009	54.61	1225 - Out of District Programs	3,735,302	50.31		
337		34,012	0.91	43,831	0.91	1250 - Less Restrictive Programs for Students W/ Disabilities	45,337	0.91		
809,142	11.95	1,078,224	14.77	856,549	6.40	1272 - Title I	905,140	7.07		
63		-		10,000		1280 - Alternative Education	10,000			
2,632,901		2,463,360		2,655,000		1281 - Public Alternative Programs	2,900,000			
352,247	4.22	360,651	5.13	306,600	2.40	1288 - Charter Schools	495,964	3.33		
24,163		24,559		26,317		1291 - English Second Language Programs	26,317			
-		-		25,000		1300 - Adult/Continuing Education Programs	26,191			
27,185,006	299.24	28,221,582	316.98	29,669,816	279.51	1400 - Summer School Programs	32,705,261	301.43		
						Total 1000:				
						2000 - Support Services				
210,873	2.15	223,763	2.15	151,778	0.35	2110 - Attendance and Social Work Services	103,850	1.35		
190,816	2.47	196,633	2.47	213,052	2.47	2114 - Student Accounting Services	269,325	3.00		
473,119	11.61	431,424	14.02	669,963	10.30	2115 - Student Safety	527,042	8.18		
1,048,059	10.50	1,005,369	11.00	17,660		2120 - Guidance Services	1,280,507	11.75		
11,030	0.25	-		-		2126 - Placement Services	-			
226,305	2.00	231,646	2.00	234,125	2.00	2130 - Health Services	343,129	3.00		
143,531	2.82	144,757	2.82	167,142	2.81	2135 - Health Room	126,242	1.91		
-		-		250		2140 - Psychological Services	250			
-		258		-		2144 - Psychotherapy Services	-			
532,801	4.80	467,548	4.80	548,273	4.80	2150 - Speech Pathology and Audiology Services	683,130	4.90		
378,575	4.00	538,551	5.00	588,363	5.00	2190 - Service Direction, Student Support Services	476,332	4.00		
443,293	1.50	442,465	1.50	565,688	1.50	2210 - Improvement of Instruction Services	513,007	1.50		
376,956	7.78	404,839	7.87	445,064	7.38	2220 - Educational Media Services	475,366	7.37		
14,611		50,426		70,300		2230 - Assessment and Testing	65,000			
87,122		122,382		98,043		2240 - Instructional Staff Development	101,469			
60,594		71,754		125,000		2310 - Board of Education Services	133,000			
823,907	2.00	758,431	1.00	745,706	3.00	2321 - Office of the Superintendent Services	790,144	3.00		
3,481,588	36.17	3,392,620	33.50	3,788,791	33.50	2410 - Office of the Principal Services	3,970,133	33.50		
782,209	3.00	857,885	3.00	823,612	6.00	2520 - Fiscal Services	967,643	6.75		
313,527		334,224		400,000		2540 - Operation and Maintenance of Plant Services	440,000			
2,543,343	22.61	2,748,319	22.47	2,836,244	22.34	2542 - Care and Upkeep of Buildings Services	3,182,957	22.47		
181,364		178,796		167,457		2543 - Care and Upkeep of Grounds Services	-			
1,361,392	7.50	1,448,667	7.50	1,300,676	7.50	2544 - Maintenance	1,648,952	9.50		
7,550		8,324		5,297		2548 - Land Lab	61,931	0.50		
1,984,287	13.62	2,044,372	20.91	2,312,202	20.26	2550 - Student Transportation Services	2,204,733	19.27		
23,753	0.38	23,422	0.38	16,925	0.25	2573 - Warehousing and Distributing Services	27,130	0.38		

Continued on Next Page...

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense Summary	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
88,743	0.50	225,736	1.00	231,611	1.00	2630 - Information Services	238,991	1.00		
537		-		-		2632 - Internal Information Services	-			
43,560		50,067		40,437		2640 - Staff Services	730,995	4.00		
521,081	1.00	552,164	1.00	605,149	4.00	2642 - Recruitment and Placement Services	-			
8,823		8,070		8,589		2645 - Staff Wellness	-			
695,088	3.00	725,930	3.00	857,112	3.00	2660 - Technology Services	899,550	3.00		
4,113		5,374		6,286		2680 - Interpretation & Translation Services	6,316			
160,357		24,587		-		2700 - Supplemental Retirement Program	500			
17,222,904	139.66	17,718,803	147.39	18,040,795	137.45	Total 2000:	20,267,624	150.33		
						3000 - Enterprise and Community Services.				
5,459		9,239		40,587	0.66	3100 - Food Services	16,727			
166		-		-		3300 - Community Services	-			
5,625		9,239		40,587	0.66	Total 3000:	16,727			
						5000 - Other Uses				
2,270,997		2,291,332		2,184,000		5200 - Transfers of Funds	2,280,000			
2,270,997		2,291,332		2,184,000		Total 5000:	2,280,000			
						6000 - Contingencies				
-		-		100,000		6110 - Operating Contingency	1,983,178			
-		-		100,000		Total 6000:	1,983,178			
						7000 - Unappropriated Ending Fund Balance				
-		-		5,877,944		7000 - Unappropriated Ending Fund Balance	3,000,000			
-		-		5,877,944		Total 7000:	3,000,000			
46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	Total:	60,252,790	451.76		

General Fund Expenditures by Function

Lebanon Community School District

Total: \$60,252,790

1111 - Elementary, K-5 or K-6

Total: \$10,579,554

1111 - Elementary, K-5 or K-6: 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. (Effective 7/1/11)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
5,159,942	90.62	5,261,056	87.60	5,401,336	83.60	111 - Licensed Salaries	5,512,658	80.60		
305,548	13.98	406,703	16.46	86,366	3.21	112 - Classified Salaries	612,869	20.60		
-		1,155		-		124 - Temporary - Classified (At-Will Contract)	-			
7,157		-		-		127 - Student Helper Salaries	-			
17,897		19,296		9,516		131 - Extra Duty - Licensed	9,517			
15,134		1,090		295		132 - Comp Time	1,839			
1,083		2,631		1,061		133 - Extra Duty - Classified	1,060			
150		-		-		137 - Student Teacher	-			
3,000		375		-		151 - Stipend - Club Advisor/Activities	-			
-		-		-		161 - Stipend - Retention/Hon. Separation	67,500			
1,612,842		1,692,738		1,730,539		210 - PERS	1,964,093			
402,211		418,130		420,641		220 - Social Security Administration	474,721			
19,465		18,048		34,448		231 - Worker's Compensation	26,979			
-		-		21,994		235 - Oregon Paid Leave	24,827			
1,147,664		1,183,236		1,214,423		242 - Licensed Insurance	1,245,511			
164,782		197,185		51,978		243 - Classified Insurance	291,654			
250		4,083		-		247 - TSA	-			
147		-		500		311 - Instruction Services	-			
9,666		10,501		11,450		322 - Repairs and Maintenance Services	9,250			
14,398		14,472		22,000		324 - Rentals	16,725			
422		7		1,300		340 - Travel	300			
1,612		1,197		1,900		355 - Printing and Binding	1,250			
10,842		24,330		14,000		395 - Classified Subs	21,000			
167,258		149,432		175,000		399 - Licensed Subs	150,000			
61,687		59,830		113,570		410 - Consumable Supplies & Materials	144,651			
11		-		400		440 - Periodicals	-			
-		-		950		460 - Non-Consumable Items	-			
88,150		-		-		470 - Computer Software	2,400			
54,080		-		750		480 - Computer Hardware	750			
9,265,399	104.60	9,465,496	104.06	9,314,417	86.81	Total 1111:	10,579,554	101.20		

1113 - Elementary Extra-Curricular

Total: \$5,616

1113 - Elementary 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.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
2,500	8,500	4,000	151 - Stipend - Club Advisor/Activities	4,000		
743	2,526	1,241	210 - PERS	1,264		
191	650	306	220 - Social Security Administration	307		
8	23	24	231 - Worker's Compensation	29		
-	-	16	235 - Oregon Paid Leave	16		
60	-	-	410 - Consumable Supplies & Materials	-		
3,502	11,700	5,587	Total 1113:	5,616		

1121 - Middle/Junior High Programs

Total: \$4,177,671

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. Area of responsibility codes are required with this function.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
2,068,159	2,066,223	2,119,318	111 - Licensed Salaries	2,250,741		
151,807	120,678	100	112 - Classified Salaries	129,274		
10,081	-	-	123 - Temporary-Licensed (At-Will Contract)	-		
2,302	10,932	8,026	131 - Extra Duty - Licensed	8,027		
7,920	2,307	75	132 - Comp Time	4,105		
1,120	1,171	1,011	133 - Extra Duty - Classified	1,011		
75	-	-	137 - Student Teacher	-		
2,000	-	-	155 - Stipend - Licensed	-		
630,174	643,568	669,161	210 - PERS	752,273		
165,728	162,701	162,833	220 - Social Security Administration	183,081		
7,667	6,672	12,771	231 - Worker's Compensation	8,666		
-	-	8,514	235 - Oregon Paid Leave	9,576		
506,692	544,738	483,166	242 - Licensed Insurance	534,677		
76,103	51,212	-	243 - Classified Insurance	60,678		
-	914	-	247 - TSA	-		
-	284	1,000	311 - Instruction Services	2,500		
7,283	6,082	5,300	322 - Repairs and Maintenance Services	8,050		
9,414	9,537	29,500	324 - Rentals	29,000		
78	-	-	340 - Travel	1,500		
4,058	3,109	4,500	395 - Classified Subs	4,500		
59,144	51,730	70,954	399 - Licensed Subs	60,954		
32,647	22,972	67,500	410 - Consumable Supplies & Materials	120,008		
3,254	17	550	460 - Non-Consumable Items	5,550		
79	1,000	2,000	470 - Computer Software	3,500		
3,745,785	3,705,849	3,646,280	Total 1121:	4,177,671		

1122 - Middle/Junior High School Extra-Curricular

Total: \$39,021

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.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
7,000	7,000	7,000	150 - Stipend - Coaching/Athletics	-		
21,498	22,304	21,804	151 - Stipend - Club Advisor/Activities	21,804		
6,000	6,000	6,000	155 - Stipend - Licensed	6,000		
8,132	8,727	10,583	210 - PERS	8,778		
2,542	2,592	2,663	220 - Social Security Administration	2,128		
119	108	209	231 - Worker's Compensation	200		
-	-	139	235 - Oregon Paid Leave	111		
45,291	46,731	48,398	Total 1122:	39,021		



Artwork by 1st grader at Pioneer

1131 - High School Programs

Total: \$6,197,708

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. Area of responsibility codes are required with this function.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
2,945,579	48.31	3,103,353	50.71	3,311,984	47.71	111 - Licensed Salaries	3,434,198	48.00		
4,254		1,170		-		112 - Classified Salaries	-			
22,756		-		-		123 - Temporary-Licensed (At-Will Contract)	8,632			
-		1,728		1,701		127 - Student Helper Salaries	-			
9,920		13,517		11,406		131 - Extra Duty - Licensed	11,406			
19,597		10,840		-		132 - Comp Time	11,333			
-		-		-		145 - Stipend - Admin Travel	1,400			
-		600		-		151 - Stipend - Club Advisor/Activities	-			
22,500		27,500		27,500		155 - Stipend - Licensed	27,500			
-		-		-		161 - Stipend - Retention/Hon. Separation	145,000			
903,804		946,277		1,066,265		210 - PERS	1,161,084			
225,737		235,806		256,473		220 - Social Security Administration	278,419			
4,702		9,395		20,116		231 - Worker's Compensation	16,717			
-		-		13,410		235 - Oregon Paid Leave	14,562			
612,068		658,883		682,118		242 - Licensed Insurance	741,747			
1,938		-		-		243 - Classified Insurance	-			
-		3,662		-		247 - TSA	-			
8,927		14,347		11,350		322 - Repairs and Maintenance Services	20,104			
16,118		21,113		14,000		324 - Rentals	16,000			
1,432		1,463		2,200		340 - Travel	1,750			
-		-		3,500		355 - Printing and Binding	-			
15,294		17,863		-		374 - Other Tuition	1,000			
-		657		2,000		395 - Classified Subs	500			
119,092		162,142		145,000		399 - Licensed Subs	145,000			
1,310		-		-		406 - Gas, Oil, Lube, Propane	-			
75,223		56,199		177,956		410 - Consumable Supplies & Materials	143,206			
1,514		-		-		413 - Vehicle Repair Parts	-			
2,406		7,459		4,800		420 - Textbooks	5,800			
-		-		2,000		460 - Non-Consumable Items	2,000			
7,530		11,260		1,500		470 - Computer Software	5,000			
-		-		450		480 - Computer Hardware	450			
8,725		-		-		520 - Buildings Acquisition	-			
2,522		4,018		3,850		640 - Dues and Fees	4,900			
5,032,949	48.31	5,309,253	50.71	5,759,580	47.71	Total 1131:	6,197,708	48.00		

1132 - High School Extra-Curricular

Total: \$86,066

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.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
61,547	59,013	61,323	151 - Stipend - Club Advisor/Activities	61,323		
18,679	17,937	19,382	210 - PERS	19,359		
4,549	4,402	4,691	220 - Social Security Administration	4,693		
209	178	368	231 - Worker's Compensation	445		
-	-	245	235 - Oregon Paid Leave	246		
84,984	81,529	86,009	Total 1132:	86,066		

1140 - Pre-Kindergarten Programs

Total: \$236,870

1140 - Pre-Kindergarten Programs: Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	-	111 - Licensed Salaries	57,876 1.00		
-	-	-	112 - Classified Salaries	46,155 1.82		
-	-	-	210 - PERS	32,282		
-	-	-	220 - Social Security Administration	7,959		
-	-	-	231 - Worker's Compensation	374		
-	-	-	235 - Oregon Paid Leave	417		
-	-	-	242 - Licensed Insurance	15,453		
-	-	-	243 - Classified Insurance	26,354		
37,318	61,020	50,000	311 - Instruction Services	50,000		
37,318	61,020	50,000	Total 1140:	236,870 2.82		

1210 - Programs for the Talented and Gifted

Total: \$94,195

1210 - Programs for the Talented and Gifted: Special learning experiences for students identified as gifted or talented.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
50	-	-	131 - Extra Duty - Licensed	-		
5,000	5,000	16,000	151 - Stipend - Club Advisor/Activities	15,000		
18,500	18,049	33,000	155 - Stipend - Licensed	37,150		
7,073	6,980	8,135	210 - PERS	16,467		
1,762	1,736	1,978	220 - Social Security Administration	3,988		
76	65	190	231 - Worker's Compensation	378		
-	-	103	235 - Oregon Paid Leave	212		
1,536	1,338	-	312 - Instructional Programs Improvement Services	-		
-	750	1,000	340 - Travel	1,000		
1,659	499	3,000	399 - Licensed Subs	2,000		
2,112	4,027	4,000	410 - Consumable Supplies & Materials	4,000		
2,263	-	2,000	430 - Library Books	2,000		
8,530	11,606	11,000	470 - Computer Software	11,000		
765	779	1,000	640 - Dues and Fees	1,000		
49,326	50,828	81,406	Total 1210:	94,195		



Artwork by 4th Grader at Pioneer

1220 - Restrictive Programs for Students With Disabilities

Total: \$3,144,309

1220 - Restrictive Programs for Students With Disabilities: Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
304,963	4.50	335,236	5.50	382,862	6.50	111 - Licensed Salaries	406,887	6.50		
826,426	33.04	955,121	41.23	1,118,874	40.16	112 - Classified Salaries	1,234,703	42.11		
3,971		2,577		2,010		131 - Extra Duty - Licensed	3,000			
4,023		1,345		-		132 - Comp Time	1,225			
5,776		9,229		23,525		133 - Extra Duty - Classified	22,000			
10,400		12,000		12,000		155 - Stipend - Licensed	12,000			
3,000		3,000		1,500		156 - Stipend - Classified	1,500			
(47)		-		-		200 - Benefits	-			
315,324		354,719		478,953		210 - PERS	527,333			
82,835		94,709		116,722		220 - Social Security Administration	128,617			
4,253		4,481		9,447		231 - Worker's Compensation	17,088			
-		-		6,103		235 - Oregon Paid Leave	6,733			
74,445		89,090		92,370		242 - Licensed Insurance	100,445			
457,027		505,455		611,466		243 - Classified Insurance	609,778			
-		1,185		-		247 - TSA	-			
286		153		500		340 - Travel	500			
-		17,474		5,000		389 - Other Non-Instructional Professional and Technical	5,000			
10,914		28,145		25,000		395 - Classified Subs	35,000			
9,519		38,220		25,000		399 - Licensed Subs	15,000			
3,045		5,456		5,000		410 - Consumable Supplies & Materials	5,000			
-		-		2,500		460 - Non-Consumable Items	2,500			
15		1,614		2,000		470 - Computer Software	8,000			
-		-		2,000		480 - Computer Hardware	2,000			
2,116,176	37.54	2,459,209	46.73	2,922,832	46.66	Total 1220:	3,144,309	48.61		

1225 - Out of District Programs

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
-		8,000		-		319 - Other Instructional, Professional & Tech Services	-			

1250 - Less Restrictive Programs for Students With Disabilities

Total: \$3,735,302

1250 - Less Restrictive Programs for Students With Disabilities: Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
649,140	12.00	630,020	12.35	838,497	13.00	111 - Licensed Salaries	898,961	12.63		
875,133	37.62	922,466	41.64	1,099,054	41.61	112 - Classified Salaries	1,027,245	37.68		
19,091		8,435		2,987		131 - Extra Duty - Licensed	10,000			
11,039		5,563		-		132 - Comp Time	6,127			
2,832		2,426		1,799		133 - Extra Duty - Classified	2,500			
25,500		26,000		26,000		155 - Stipend - Licensed	26,000			
350		1,575		1,050		156 - Stipend - Classified	1,050			
(117)		-		-		200 - Benefits	-			
445,889		443,933		617,630		210 - PERS	621,593			
114,718		115,767		150,658		220 - Social Security Administration	150,855			
5,670		5,389		12,689		231 - Worker's Compensation	8,129			
-		-		7,878		235 - Oregon Paid Leave	7,888			
159,329		166,908		184,740		242 - Licensed Insurance	195,095			
450,283		459,872		641,027		243 - Classified Insurance	532,359			
-		1,343		-		247 - TSA	-			
98,452		2,740		5,000		311 - Instruction Services	2,500			
302		451		500		340 - Travel	500			
48		-		-		351 - Telephone	-			
15,640		165,153		125,000		389 - Other Non-Instructional Professional and Technical	125,000			
16,509		45,077		50,000		395 - Classified Subs	45,000			
50,190		43,253		50,000		399 - Licensed Subs	45,000			
7,892		9,250		10,000		410 - Consumable Supplies & Materials	7,000			
37,532		4,941		5,000		470 - Computer Software	20,000			
-		600		2,500		480 - Computer Hardware	2,500			
2,985,423	49.62	3,061,161	53.99	3,832,009	54.61	Total 1250:	3,735,302	50.31		

1272 - Title I

Total: \$45,337

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
250		17,551	0.91	21,206	0.91	112 - Classified Salaries	23,064	0.91		
67		1,571		6,580		210 - PERS	7,157			
19		1,306		1,622		220 - Social Security Administration	1,764			
1		57		127		231 - Worker's Compensation	83			
-		-		85		235 - Oregon Paid Leave	92			
-		13,453		14,211		243 - Classified Insurance	13,177			
-		74		-		247 - TSA	-			
337		34,012	0.91	43,831	0.91	Total 1272:	45,337	0.91		

1280 - Alternative Education

Total: \$905,140

1280 - Alternative Education: Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
280,906	5.00	338,674	6.00	371,956	6.00	111 - Licensed Salaries	335,879	4.85		
148,291	6.55	205,230	8.37	50		112 - Classified Salaries	50,891	1.82		
46,614	0.40	50,637	0.40	52,146	0.40	113 - Administrators	54,052	0.40		
-		1,950		-		124 - Temporary - Classified (At-Will Contract)	1,248			
716		3,847		1,676		131 - Extra Duty - Licensed	1,676			
950		-		-		132 - Comp Time	-			
298		33		-		133 - Extra Duty - Classified	-			
-		-		-		145 - Stipend - Admin Travel	1,200			
2,000		4,000		4,000		155 - Stipend - Licensed	4,000			
6,000		7,500		-		156 - Stipend - Classified	-			
129,350		179,251		133,398		210 - PERS	141,564			
35,903		45,290		32,882		220 - Social Security Administration	34,342			
1,686		1,899		2,593		231 - Worker's Compensation	1,637			
-		-		1,719		235 - Oregon Paid Leave	1,797			
1,609		3,718		5,864		241 - Administrator Insurance	6,545			
63,942		73,712		85,265		242 - Licensed Insurance	74,932			
71,195		91,943		-		243 - Classified Insurance	26,354			
-		44,578		120,000		311 - Instruction Services	120,000			
-		-		10,000		324 - Rentals	10,000			
1,426		1,717		150		340 - Travel	450			
255		211		-		353 - Postage	-			
146		9		-		355 - Printing and Binding	1,000			
904		625		3,000		395 - Classified Subs	1,000			
3,036		7,478		9,000		399 - Licensed Subs	9,000			
12,140		14,757		21,750		410 - Consumable Supplies & Materials	25,473			
339		416		750		420 - Textbooks	250			
300		-		-		460 - Non-Consumable Items	-			
58		-		250		470 - Computer Software	1,250			
-		495		-		480 - Computer Hardware	-			
1,078		256		100		640 - Dues and Fees	600			
809,142	11.95	1,078,224	14.77	856,549	6.40	Total 1280:	905,140	7.07		

1281 - Public Alternative Programs

Total: \$10,000

1281 - Public Alternative Programs: Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
63		-		10,000		374 - Other Tuition	10,000			

1288 - Charter Schools

Total: \$2,900,000

1288 - Charter Schools: Expenditures related to an Oregon public charter school.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
2,632,901		2,463,360		2,655,000		360 - Charter School Payments	2,900,000		

1291 - English Second Language Programs

Total: \$495,964

1291 - English Second Language Programs: Instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable. (For additional guidance, see Appendix E.)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
152,215	2.40	146,305	2.40	174,392	2.40	111 - Licensed Salaries	248,740	3.33	
45,835	1.82	60,545	2.73	-		112 - Classified Salaries	-		
103		100		100		131 - Extra Duty - Licensed	100		
257		987		336		133 - Extra Duty - Classified	1,250		
-		75		-		151 - Stipend - Club Advisor/Activities	-		
5,000		5,000		20,000		155 - Stipend - Licensed	20,500		
57,141		56,956		55,795		210 - PERS	84,083		
14,825		15,705		13,757		220 - Social Security Administration	20,699		
697		650		1,079		231 - Worker's Compensation	1,053		
-		-		719		235 - Oregon Paid Leave	1,081		
33,691		32,443		28,422		242 - Licensed Insurance	51,458		
30,622		30,941		-		243 - Classified Insurance	-		
-		299		-		247 - TSA	-		
1,084		1,296		1,500		340 - Travel	1,500		
1,276		2,474		2,500		351 - Telephone	2,500		
-		6		-		353 - Postage	-		
-		-		-		389 - Other Non-Instructional Professional and Technical	28,000		
108		1,313		2,000		395 - Classified Subs	2,000		
8,758		1,246		2,000		399 - Licensed Subs	2,000		
17		3,752		2,000		410 - Consumable Supplies & Materials	4,500		
617		559		2,000		420 - Textbooks	4,500		
-		-		-		470 - Computer Software	22,000		
352,247	4.22	360,651	5.13	306,600	2.40	Total 1291:	495,964	3.33	

1300 - Adult/Continuing Education Programs

Total: \$26,317

1300 - Adult/Continuing Education Programs: Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to: foster the development of fundamental tools of learning; prepare students for a post-secondary career; prepare students for post-secondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interest; or enrich the aesthetic qualities of life.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
24,163	24,559	26,317	312 - Instructional Programs Improvement Services	26,317		

1400 - Summer School Programs

Total: \$26,191

1400 - Summer School Programs: Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year. Use function 1271 for Summer School remedial classes designed to improve student performance to meet state standards. Do not use this number for Extended School Year (ESY) programs. Alternative programs that run through the summer are alternative programs, not summer school.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	-	124 - Temporary - Classified (At-Will Contract)	918		
-	-	-	131 - Extra Duty - Licensed	17,750		
-	-	-	210 - PERS	5,889		
-	-	-	220 - Social Security Administration	1,428		
-	-	-	231 - Worker's Compensation	131		
-	-	-	235 - Oregon Paid Leave	75		
-	-	25,000	692 - Grant Matching	-		
-	-	25,000	Total 1400:	26,191		

2110 - Attendance and Social Work Services

Total: \$103,850

2110 - Attendance and Social Work Services: Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
57,343	2.15	65,592	2.15	11,592	0.35	112 - Classified Salaries	51,279	1.35		
-		-		-		124 - Temporary - Classified (At-Will Contract)	715			
81		755		-		132 - Comp Time	-			
-		1,185		1,185		133 - Extra Duty - Classified	1,185			
16,206		20,120		3,965		210 - PERS	17,630			
4,119		4,901		977		220 - Social Security Administration	4,069			
214		341		77		231 - Worker's Compensation	197			
-		-		51		235 - Oregon Paid Leave	213			
24,743		26,437		10,374		243 - Classified Insurance	19,562			
201		662		500		340 - Travel	500			
180		-		500		351 - Telephone	500			
98,960		103,104		114,557		389 - Other Non-Instructional Professional and Technical	-			
5,961		666		7,500		410 - Consumable Supplies & Materials	7,500			
2,866		-		-		413 - Vehicle Repair Parts	-			
-		-		500		640 - Dues and Fees	500			
210,873	2.15	223,763	2.15	151,778	0.35	Total 2110:	103,850	1.35		

2114 - Student Accounting Services

Total: \$269,325

2114 - Student Accounting Services: Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
110,095	2.47	112,627	2.47	124,277	2.47	112 - Classified Salaries	156,732	3.00		
-		2,036		2,036		124 - Temporary - Classified (At-Will Contract)	-			
905		-		-		132 - Comp Time	-			
369		-		-		133 - Extra Duty - Classified	2,000			
34,517		35,825		40,886		210 - PERS	51,083			
8,129		8,418		9,663		220 - Social Security Administration	12,143			
394		363		1,252		231 - Worker's Compensation	1,601			
-		-		505		235 - Oregon Paid Leave	634			
30,332		31,997		28,432		243 - Classified Insurance	43,632			
-		225		-		247 - TSA	-			
5,053		3,680		5,000		353 - Postage	-			
1,022		-		500		355 - Printing and Binding	1,000			
-		1,184		-		395 - Classified Subs	-			
-		277		500		410 - Consumable Supplies & Materials	500			
190,816	2.47	196,633	2.47	213,052	2.47	Total 2114:	269,325	3.00		

2115 - Student Safety

Total: \$527,042

2115 - Student Safety: Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 2546 function code.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$	
269,087	11.61	268,131	14.02	254,066	10.30	112 - Classified Salaries	218,484	8.18				
319		-		-		127 - Student Helper Salaries	-					
1,700		76		-		132 - Comp Time	-					
2,825		3,643		2,135		133 - Extra Duty - Classified	2,135					
52,149		61,369		79,908		210 - PERS	68,845					
19,879		20,336		19,599		220 - Social Security Administration	16,879					
6,765		5,379		8,493		231 - Worker's Compensation	5,568					
-		-		1,025		235 - Oregon Paid Leave	883					
110,525		57,270		127,736		243 - Classified Insurance	37,248					
-		367		-		247 - TSA	-					
9,871		13,857		10,000		395 - Classified Subs	10,000					
-		997		-		399 - Licensed Subs	-					
-		-		167,000		692 - Grant Matching	167,000					
473,119	11.61	431,424	14.02	669,963	10.30	Total 2115:	527,042	8.18				

2120 - Guidance Services

Total: \$1,280,507

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. Use this function for School to Work services, e.g. job placement, referral, career counseling.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$	
648,851	10.50	627,524	11.00	1,968		111 - Licensed Salaries	774,730	11.75				
2,053		972		538		131 - Extra Duty - Licensed	538					
825		1,276		-		132 - Comp Time	613					
-		2,000		-		151 - Stipend - Club Advisor/Activities	-					
5,000		3,500		3,500		155 - Stipend - Licensed	3,500					
-		900		1,500		156 - Stipend - Classified	1,500					
197,437		177,597		2,335		210 - PERS	244,760					
48,574		47,058		574		220 - Social Security Administration	59,737					
2,212		1,899		45		231 - Worker's Compensation	2,833					
-		-		30		235 - Oregon Paid Leave	3,123					
142,155		137,204		-		242 - Licensed Insurance	181,573					
-		-		720		243 - Classified Insurance	-					
-		600		-		247 - TSA	-					
-		-		500		340 - Travel	1,500					
240		4,016		5,000		389 - Other Non-Instructional Professional and Technical	5,000					
662		824		950		410 - Consumable Supplies & Materials	1,100					
50		-		-		640 - Dues and Fees	-					
1,048,059	10.50	1,005,369	11.00	17,660		Total 2120:	1,280,507	11.75				

2126 - Placement Services

2126 - Placement Services: Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
6,104	0.25	-		-		112 - Classified Salaries	-			
1,191		-		-		210 - PERS	-			
463		-		-		220 - Social Security Administration	-			
24		-		-		231 - Worker's Compensation	-			
3,197		-		-		243 - Classified Insurance	-			
49		-		-		340 - Travel	-			
11,030	0.25	-		-		Total 2126:	-			

2130 - Health Services

Total: \$343,129

2130 - 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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
56,941	2.00	120,895	2.00	136,149	2.00	111 - Licensed Salaries	199,387	3.00		
-		-		-		123 - Temporary-Licensed (At-Will Contract)	2,122			
-		738		738		131 - Extra Duty - Licensed	738			
141		-		-		132 - Comp Time	-			
-		2,000		-		151 - Stipend - Club Advisor/Activities	-			
8,350		37,722		42,476		210 - PERS	62,762			
4,476		9,609		10,472		220 - Social Security Administration	15,472			
203		378		821		231 - Worker's Compensation	731			
-		-		548		235 - Oregon Paid Leave	808			
17,863		32,172		28,422		242 - Licensed Insurance	46,359			
-		250		-		313 - Student Services	-			
728		1,210		1,000		340 - Travel	1,000			
573		387		500		351 - Telephone	500			
135,985		20,909		5,000		389 - Other Non-Instructional Professional and Technical	5,000			
430		4,921		7,000		410 - Consumable Supplies & Materials	7,250			
615		455		1,000		640 - Dues and Fees	1,000			
226,305	2.00	231,646	2.00	234,125	2.00	Total 2130:	343,129	3.00		

2135 - Health Room

Total: \$126,242

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$
74,311	2.82	75,713	2.82	88,191	2.81	112 - Classified Salaries	69,686	1.91			
-		116		78		131 - Extra Duty - Licensed	78				
254		224		-		132 - Comp Time	-				
120		324		247		133 - Extra Duty - Classified	247				
23,006		23,392		28,337		210 - PERS	22,622				
5,249		4,930		6,771		220 - Social Security Administration	5,356				
272		249		531		231 - Worker's Compensation	253				
-		-		354		235 - Oregon Paid Leave	279				
40,188		39,584		42,632		243 - Classified Insurance	27,721				
-		225		-		247 - TSA	-				
132		-		-		395 - Classified Subs	-				
143,531	2.82	144,757	2.82	167,142	2.81	Total 2135:	126,242	1.91			

2140 - Psychological Services

Total: \$250

2140 - Psychological Services: Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$
-		-		250		410 - Consumable Supplies & Materials	250				

2144 - Psychotherapy Services

2144 - Psychotherapy Services: Activities which provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$
-		258		-		340 - Travel	-				

2150 - Speech Pathology and Audiology Services

Total: \$683,130

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
270,174	4.80	272,118	4.80	313,271	4.80	111 - Licensed Salaries	363,315	4.90		
3,864		2,113		75		131 - Extra Duty - Licensed	2,250			
600		30		-		132 - Comp Time	613			
18,000		17,900		18,000		155 - Stipend - Licensed	18,000			
(1,767)		-		-		200 - Benefits	-			
88,130		86,897		102,817		210 - PERS	121,846			
22,042		21,766		25,348		220 - Social Security Administration	29,389			
1,004		869		1,982		231 - Worker's Compensation	1,460			
-		-		1,325		235 - Oregon Paid Leave	1,537			
56,240		58,778		70,454		242 - Licensed Insurance	75,720			
-		225		-		247 - TSA	-			
68,688		3,000		5,000		311 - Instruction Services	50,000			
315		420		500		322 - Repairs and Maintenance Services	500			
1,027		659		500		340 - Travel	2,000			
520		110		-		389 - Other Non-Instructional Professional and Technical	-			
1,041		58		2,500		410 - Consumable Supplies & Materials	2,500			
-		-		2,000		460 - Non-Consumable Items	2,000			
243		1,350		1,500		470 - Computer Software	7,500			
-		-		2,000		480 - Computer Hardware	2,000			
2,681		1,255		1,000		640 - Dues and Fees	2,500			
532,801	4.80	467,548	4.80	548,273	4.80	Total 2150:	683,130	4.90		

2190 - Service Direction, Student Support Services

Total: \$476,332

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
(2,257)		77,472	1.00	82,361	1.00	111 - Licensed Salaries	-			
115,212	3.25	119,698	3.25	130,902	3.25	112 - Classified Salaries	141,545	3.25		
96,632	0.75	98,565	0.75	105,464	0.75	113 - Administrators	109,701	0.75		
5,631		-		-		131 - Extra Duty - Licensed	-			
397		855		-		132 - Comp Time	613			
500		162		-		133 - Extra Duty - Classified	-			
4,500		4,500		4,500		145 - Stipend - Admin Travel	4,500			
-		2,000		2,000		155 - Stipend - Licensed	2,000			
(1,458)		-		-		200 - Benefits	-			
71,466		92,753		106,133		210 - PERS	85,696			
15,759		22,154		24,880		220 - Social Security Administration	19,764			
767		920		1,951		231 - Worker's Compensation	939			
-		-		1,278		235 - Oregon Paid Leave	1,034			
11,734		12,353		10,996		241 - Administrator Insurance	12,272			
-		16,091		14,211		242 - Licensed Insurance	-			
39,291		35,184		46,587		243 - Classified Insurance	47,268			
-		225		-		247 - TSA	-			
4,819		5,703		5,000		322 - Repairs and Maintenance Services	5,000			
1,950		1,950		2,500		324 - Rentals	2,500			
1,237		6,847		7,500		340 - Travel	2,500			
112		14		50		353 - Postage	-			
-		-		50		355 - Printing and Binding	-			
50		22,298		25,000		382 - Legal Services	25,000			
6,918		6,296		5,000		410 - Consumable Supplies & Materials	6,500			
-		2,613		2,000		460 - Non-Consumable Items	2,000			
5,315		8,365		10,000		470 - Computer Software	7,500			
-		1,497		-		480 - Computer Hardware	-			
-		36		-		640 - Dues and Fees	-			
378,575	4.00	538,551	5.00	588,363	5.00	Total 2190:	476,332	4.00		

2210 - Improvement of Instruction Services

Total: \$513,007

2210 - Improvement of Instruction Services: Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
24,419	0.50	24,910	0.50	27,551	0.50	112 - Classified Salaries	29,690	0.50		
128,843	1.00	136,455	1.00	185,619	1.00	113 - Administrators	146,268	1.00		
7,907		7,719		4,863		131 - Extra Duty - Licensed	6,500			
-		100		-		132 - Comp Time	-			
1,433		2,550		700		133 - Extra Duty - Classified	1,000			
12,000		12,000		9,000		154 - Stipend - Admin	9,000			
16,833		23,250		19,500		155 - Stipend - Licensed	19,500			
62,284		67,071		80,292		210 - PERS	70,963			
14,453		15,586		18,569		220 - Social Security Administration	16,215			
636		607		1,462		231 - Worker's Compensation	895			
-		-		940		235 - Oregon Paid Leave	848			
9,036		9,454		14,661		241 - Administrator Insurance	16,362			
-		41		-		242 - Licensed Insurance	-			
7,555		8,008		7,105		243 - Classified Insurance	7,272			
-		16		-		247 - TSA	-			
50,050		-		-		319 - Other Instructional, Professional & Tech Services	-			
62,020		30,072		1,000		340 - Travel	1,000			
61		478		500		353 - Postage	-			
22,497		12,351		15,000		355 - Printing and Binding	1,000			
-		-		1,431		395 - Classified Subs	-			
-		2,617		7,394		399 - Licensed Subs	7,394			
4,920		30,396		19,100		410 - Consumable Supplies & Materials	39,100			
5,448		22,649		100,000		420 - Textbooks	100,000			
10,708		12,935		15,000		440 - Periodicals	15,000			
845		22,251		35,000		470 - Computer Software	25,000			
750		-		-		480 - Computer Hardware	-			
595		950		1,000		640 - Dues and Fees	-			
443,293	1.50	442,465	1.50	565,688	1.50	Total 2210:	513,007	1.50		

2220 - Educational Media Services

Total: \$475,366

2220 - Educational Media Services: Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
184,581	7.78	201,019	7.87	208,060	7.38	112 - Classified Salaries	221,540		
591		-		-		132 - Comp Time	-		
2,255		3,119		1,763		133 - Extra Duty - Classified	2,000		
51,625		61,031		65,831		210 - PERS	70,219		
13,561		14,641		16,051		220 - Social Security Administration	17,100		
701		676		2,241		231 - Worker's Compensation	811		
-		-		839		235 - Oregon Paid Leave	894		
85,815		95,103		99,486		243 - Classified Insurance	106,783		
-		422		-		247 - TSA	-		
208		130		100		322 - Repairs and Maintenance Services	100		
749		749		601		324 - Rentals	750		
1,032		1,995		5,000		395 - Classified Subs	2,200		
4,551		4,160		5,550		410 - Consumable Supplies & Materials	5,819		
10,358		6,497		9,625		430 - Library Books	18,550		
300		-		-		460 - Non-Consumable Items	-		
16,587		15,281		28,300		470 - Computer Software	26,000		
784		15		500		480 - Computer Hardware	900		
3,258		-		1,116		640 - Dues and Fees	1,700		
376,956	7.78	404,839	7.87	445,064	7.38	Total 2220:	475,366		

2230 - Assessment and Testing

Total: \$65,000

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
13,673		-		15,000		319 - Other Instructional, Professional & Tech Services	15,000		
938		-		2,500		324 - Rentals	-		
-		-		250		389 - Other Non-Instructional Professional and Technical	-		
-		1,371		-		399 - Licensed Subs	-		
-		38,133		50,000		470 - Computer Software	50,000		
-		10,923		2,550		640 - Dues and Fees	-		
14,611		50,426		70,300		Total 2230:	65,000		

2240 - Instructional Staff Development

Total: \$101,469

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. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	6,438	11,063	131 - Extra Duty - Licensed	8,525		
(186)	13,965	21,251	133 - Extra Duty - Classified	20,237		
-	5,549	5,597	210 - PERS	9,081		
-	1,496	1,361	220 - Social Security Administration	2,200		
(0)	78	165	231 - Worker's Compensation	208		
-	-	71	235 - Oregon Paid Leave	115		
-	26	-	242 - Licensed Insurance	-		
-	155	33	243 - Classified Insurance	-		
-	2	-	247 - TSA	-		
-	-	-	248 - Staff Tuition Reimbursement	25,000		
600	-	500	312 - Instructional Programs Improvement Services	500		
17,139	25,327	14,360	340 - Travel	13,660		
43,961	48,220	22,500	348 - Staff Tuition	-		
-	465	-	355 - Printing and Binding	-		
-	1,093	1,000	410 - Consumable Supplies & Materials	1,000		
25,608	19,568	20,143	640 - Dues and Fees	20,943		
87,122	122,382	98,043	Total 2240:	101,469		

2310 - Board of Education Services

Total: \$133,000

2310 - Board of Education Services: Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	3,000	340 - Travel	5,000		
10	-	1,000	353 - Postage	-		
1,837	1,739	1,000	354 - Advertising	2,000		
-	-	500	355 - Printing and Binding	500		
25,650	-	45,000	381 - Audit Services	50,000		
33,047	48,041	50,000	382 - Legal Services	50,000		
-	13,504	-	388 - Election Services	15,000		
-	-	15,000	389 - Other Non-Instructional Professional and Technical	-		
50	1,217	2,000	410 - Consumable Supplies & Materials	3,000		
-	7,253	7,500	640 - Dues and Fees	7,500		
60,594	71,754	125,000	Total 2310:	133,000		

2321 - Office of the Superintendent Services

Total: \$790,144

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. Activities of the deputy, associate and/or assistant superintendents should be recorded here.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
276,425	2.00	337,288	1.00	325,280	2.00	113 - Administrators	338,344	2.00		
58,913		57,892		63,184	1.00	119 - Salaries Confidential-General	68,377	1.00		
798		996		611		132 - Comp Time	735			
566		312		583		133 - Extra Duty - Classified	300			
69,739		10,524		10,524		135 - Vacation Payoff	28,802			
11,400		14,400		13,200		145 - Stipend - Admin Travel	13,200			
140,515		145,273		137,874		210 - PERS	149,706			
30,476		30,117		31,547		220 - Social Security Administration	33,086			
1,427		1,229		2,474		231 - Worker's Compensation	1,727			
-		-		1,412		235 - Oregon Paid Leave	1,731			
23,421		25,212		34,557		241 - Administrator Insurance	32,724			
15,337		16,182		14,461		244 - Confidential Employee Insurance	16,362			
45,600		67,703		57,000		247 - TSA	57,000			
207		14		250		322 - Repairs and Maintenance Services	100			
499		749		1,000		324 - Rentals	750			
6,378		9,238		6,000		340 - Travel	6,500			
79		-		75		351 - Telephone	-			
10,073		819		1,000		353 - Postage	-			
8,296		-		1,000		354 - Advertising	1,000			
7,189		8,108		1,500		355 - Printing and Binding	1,500			
90,773		1,248		1,000		389 - Other Non-Instructional Professional and Technical	1,500			
5,984		14,378		21,500		410 - Consumable Supplies & Materials	10,000			
10		-		100		440 - Periodicals	-			
300		-		1,200		460 - Non-Consumable Items	1,200			
6,108		1,530		200		470 - Computer Software	2,500			
-		-		1,175		480 - Computer Hardware	3,000			
13,394		15,220		17,000		640 - Dues and Fees	20,000			
823,907	2.00	758,431	1.00	745,706	3.00	Total 2321:	790,144	3.00		

2410 - Office of the Principal Services

Total: \$3,970,133

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 staffs for these activities are included.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
3,239		-		-		111 - Licensed Salaries	-			
713,719	22.67	723,847	21.50	787,578	21.50	112 - Classified Salaries	844,308	21.50		
1,380,506	13.50	1,304,533	12.00	1,402,243	12.00	113 - Administrators	1,472,857	12.00		
-		3,121		2,131		124 - Temporary - Classified (At-Will Contract)	-			
81		500		-		131 - Extra Duty - Licensed	-			
10,020		3,886		252		132 - Comp Time	3,983			
6,534		5,256		2,761		133 - Extra Duty - Classified	2,760			
150		-		-		137 - Student Teacher	-			
8,250		8,250		8,250		145 - Stipend - Admin Travel	8,250			
2,000		1,167		2,000		155 - Stipend - Licensed	2,000			
624,793		621,525		709,124		210 - PERS	751,336			
158,376		152,849		168,699		220 - Social Security Administration	178,564			
7,327		6,200		13,229		231 - Worker's Compensation	9,075			
-		-		8,799		235 - Oregon Paid Leave	9,335			
156,184		156,766		161,269		241 - Administrator Insurance	196,344			
-		0		14,211		242 - Licensed Insurance	-			
243,739		257,604		291,332		243 - Classified Insurance	312,696			
-		1,577		-		247 - TSA	-			
5,800		-		-		312 - Instructional Programs Improvement Services	-			
8,254		17,053		6,400		322 - Repairs and Maintenance Services	13,600			
11,024		12,950		13,200		324 - Rentals	13,275			
8,730		5,088		8,400		340 - Travel	10,100			
10,077		11,908		10,750		353 - Postage	11,750			
636		606		2,900		355 - Printing and Binding	2,800			
1,000		1,000		2,650		389 - Other Non-Instructional Professional and Technical	1,000			
979		-		5,900		395 - Classified Subs	1,650			
-		-		1,000		399 - Licensed Subs	-			
54,343		62,746		145,666		410 - Consumable Supplies & Materials	102,060			
3,361		-		-		420 - Textbooks	2,000			
2,137		10,096		9,300		460 - Non-Consumable Items	9,000			
158		725		4,664		470 - Computer Software	3,490			
21,940		2,111		4,500		480 - Computer Hardware	4,500			
30,493		15,173		-		542 - Replacement Equipment Purchase	-			
7,735		6,083		1,584		640 - Dues and Fees	3,400			
3,481,588	36.17	3,392,620	33.50	3,788,791	33.50	Total 2410:	3,970,133	33.50		

2520 - Fiscal Services

Total: \$967,643

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.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
95,354	2.00	96,236	2.00	104,901	2.00	112 - Classified Salaries	110,026	1.75		
115,959	1.00	122,810	1.00	126,557	1.00	113 - Administrators	132,480	1.00		
212,154		266,467		204,560	3.00	119 - Salaries Confidential-General	250,991	4.00		
9,968		27,541		15,786		132 - Comp Time	21,443			
-		2,791		-		133 - Extra Duty - Classified	-			
19,695		-		8,720		135 - Vacation Payoff	12,558			
155,232		157,413		148,787		210 - PERS	168,395			
33,978		38,873		35,230		220 - Social Security Administration	40,354			
1,516		1,552		2,763		231 - Worker's Compensation	2,023			
-		-		1,842		235 - Oregon Paid Leave	2,111			
16,939		16,419		14,661		241 - Administrator Insurance	16,362			
-		1,750		-		242 - Licensed Insurance	-			
28,407		25,230		28,422		243 - Classified Insurance	25,452			
30,319		42,306		43,382		244 - Confidential Employee Insurance	65,448			
-		1,050		-		247 - TSA	-			
-		125		-		312 - Instructional Programs Improvement Services	-			
1,097		1,225		2,000		322 - Repairs and Maintenance Services	2,000			
4,167		3,705		5,000		324 - Rentals	5,000			
11,847		10,007		10,000		340 - Travel	10,000			
3,726		7,850		7,500		353 - Postage	17,000			
-		-		1,000		354 - Advertising	-			
-		12		500		355 - Printing and Binding	-			
12,311		5,874		25,000		389 - Other Non-Instructional Professional and Technical	10,000			
381		-		-		396 - Criminal History Checks	-			
8,552		10,242		10,000		410 - Consumable Supplies & Materials	10,000			
-		-		500		440 - Periodicals	-			
7,753		-		4,000		460 - Non-Consumable Items	2,000			
7,371		5,106		10,000		470 - Computer Software	7,500			
-		7,486		2,500		480 - Computer Hardware	5,000			
4,604		4,938		9,000		640 - Dues and Fees	50,000			
878		878		1,000		670 - Taxes and Licenses	1,500			
782,209	3.00	857,885	3.00	823,612	6.00	Total 2520:	967,643	6.75		

2540 - Operation and Maintenance of Plant Services

Total: \$440,000

2540 - Operation and Maintenance of Plant Services: Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
15		-		-		640 - Dues and Fees	-			
313,512		334,224		400,000		650 - Insurance & Judgments	440,000			
313,527		334,224		400,000		Total 2540:	440,000			

2542 - Care and Upkeep of Buildings Services

Total: \$3,182,957

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; and rental and lease of buildings.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
751,385	21.61	791,714	21.47	847,695	21.34	112 - Classified Salaries	915,293	21.47		
53,857	1.00	57,039	1.00	59,955	1.00	114 - Managerial-Classified	79,894	1.00		
-		108		-		124 - Temporary - Classified (At-Will Contract)	-			
7,533		13,433		1,078		132 - Comp Time	15,000			
6,621		23,633		6,498		133 - Extra Duty - Classified	6,500			
12,192		-		-		135 - Vacation Payoff	-			
-		13,241		11,019		153 - Summer Labor	11,019			
221,100		251,039		288,181		210 - PERS	321,356			
60,986		66,727		70,858		220 - Social Security Administration	78,621			
20,187		18,157		35,458		231 - Worker's Compensation	28,111			
-		-		3,705		235 - Oregon Paid Leave	4,113			
6,412		6,245		14,661		241 - Administrator Insurance	16,362			
254,407		231,052		286,137		243 - Classified Insurance	298,152			
-		460		-		247 - TSA	-			
18,268		2,196		2,500		322 - Repairs and Maintenance Services	2,500			
182		1,356		2,500		324 - Rentals	2,500			
421,499		451,766		415,000		325 - Electricity	505,974			
214,933		310,560		290,000		326 - Fuel	347,826			
144,415		153,113		150,000		327 - Water and Sewage	171,485			
109,282		119,867		110,000		328 - Garbage	134,251			
38,379		39,875		40,000		351 - Telephone	42,000			
-		400		500		391 - Physical Exams, Drivers	500			
16,401		8,721		17,500		395 - Classified Subs	17,500			
148,327		161,380		145,000		410 - Consumable Supplies & Materials	145,000			
6,137		10,014		10,000		460 - Non-Consumable Items	10,000			
3,349		3,882		5,500		470 - Computer Software	5,500			
-		-		10,000		541 - Initial and Additional Equipment Purchase	10,000			
17,336		9,818		10,000		542 - Replacement Equipment Purchase	10,000			
9,995		2,523		2,500		640 - Dues and Fees	3,500			
161		-		-		650 - Insurance & Judgments	-			
2,543,343	22.61	2,748,319	22.47	2,836,244	22.34	Total 2542:	3,182,957	22.47		

2543 - Care and Upkeep of Grounds Services

2543 - Care and Upkeep of Grounds Services: Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
18,894		17,837		8,918		124 - Temporary - Classified (At-Will Contract)	-			
4,482		4,231		2,767		210 - PERS	-			
1,445		1,365		682		220 - Social Security Administration	-			
466		364		54		231 - Worker's Compensation	-			
-		-		36		235 - Oregon Paid Leave	-			
155,000		155,000		155,000		389 - Other Non-Instructional Professional and Technical	-			
1,077		-		-		410 - Consumable Supplies & Materials	-			
181,364		178,796		167,457		Total 2543:	-			



Artwork by 2nd Grader at Riverview

2544 - Maintenance

Total: \$1,648,952

2544 - Maintenance: Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
304,804	6.50	336,131	6.50	359,282	6.50	112 - Classified Salaries	488,572	8.50		
74,457	1.00	80,474	1.00	82,888	1.00	114 - Managerial-Classified	103,601	1.00		
7,736		3,611		-		132 - Comp Time	5,000			
4,568		-		-		135 - Vacation Payoff	5,000			
2,000		2,000		2,000		154 - Stipend - Admin	2,000			
2,500		2,500		-		156 - Stipend - Classified	-			
111,549		125,309		140,278		210 - PERS	190,112			
29,394		31,697		33,979		220 - Social Security Administration	46,217			
8,451		7,555		13,234		231 - Worker's Compensation	15,647			
-		-		1,777		235 - Oregon Paid Leave	2,417			
15,390		16,254		14,661		241 - Administrator Insurance	16,362			
66,082		72,773		92,578		243 - Classified Insurance	123,624			
-		115		-		247 - TSA	-			
188,627		338,685		240,000		322 - Repairs and Maintenance Services	340,000			
1,433		-		2,500		323 - Radio Service	2,500			
10,116		7,808		7,500		324 - Rentals	7,500			
-		14,360		15,000		329 - Other Property Services	-			
2,625		1,946		2,500		340 - Travel	2,500			
13,656		18,094		12,500		351 - Telephone	12,500			
7		1		250		353 - Postage	-			
-		-		250		355 - Printing and Binding	-			
18,712		21,013		20,000		389 - Other Non-Instructional Professional and Technical	20,000			
34,889		37,000		35,000		406 - Gas, Oil, Lube, Propane	40,000			
201,771		218,108		155,000		410 - Consumable Supplies & Materials	155,000			
1,144		33		1,500		413 - Vehicle Repair Parts	1,500			
31,686		32,231		22,000		460 - Non-Consumable Items	22,000			
18,126		12,692		15,000		470 - Computer Software	15,000			
149		-		-		480 - Computer Hardware	-			
25,064		1,250		-		520 - Buildings Acquisition	-			
28,615		-		-		530 - Improvements Other Than Buildings	-			
10,804		-		-		540 - Depreciable Equipment	-			
52,399		-		10,000		541 - Initial and Additional Equipment Purchase	10,000			
85,082		57,016		10,000		542 - Replacement Equipment Purchase	10,000			
2,913		2,058		2,000		640 - Dues and Fees	2,000			
6,643		7,954		9,000		650 - Insurance & Judgments	9,900			
1,361,392	7.50	1,448,667	7.50	1,300,676	7.50	Total 2544:	1,648,952	9.50		

2548 - Land Lab
Total: \$61,931

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	-	112 - Classified Salaries	21,805 0.50		
7,005	7,958	4,875	127 - Student Helper Salaries	15,347		
-	-	-	210 - PERS	13,249		
220	103	373	220 - Social Security Administration	3,213		
173	164	29	231 - Worker's Compensation	878		
-	-	20	235 - Oregon Paid Leave	167		
-	-	-	243 - Classified Insurance	7,272		
45	-	-	413 - Vehicle Repair Parts	-		
106	99	-	670 - Taxes and Licenses	-		
7,550	8,324	5,297	Total 2548:	61,931 0.50		



Land Lab

2550 - Student Transportation Services

Total: \$2,204,733

2550 - Student Transportation Services: Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
430,370	12.62	513,057	19.91	697,244	19.26	112 - Classified Salaries	665,860	18.27		
70,376	1.00	78,525	1.00	82,411	1.00	114 - Managerial-Classified	83,120	1.00		
-		1,338		449		124 - Temporary - Classified (At-Will Contract)	-			
9,312		4,842		-		132 - Comp Time	7,500			
143,867		201,105		130,055		133 - Extra Duty - Classified	160,003			
3,435		-		-		135 - Vacation Payoff	-			
790		1,164		1,158		142 - Taxable Meal Reimbursement	1,158			
5,000		5,000		5,000		156 - Stipend - Classified	5,000			
182,523		216,215		277,957		210 - PERS	292,937			
48,970		60,325		67,421		220 - Social Security Administration	70,583			
18,809		19,088		30,640		231 - Worker's Compensation	29,458			
-		-		3,525		235 - Oregon Paid Leave	3,692			
15,377		20,363		14,661		241 - Administrator Insurance	16,362			
193,905		223,497		357,524		243 - Classified Insurance	249,080			
-		748		-		247 - TSA	-			
31,438		57,556		42,000		322 - Repairs and Maintenance Services	60,000			
979		17,033		15,000		323 - Radio Service	15,000			
2,219		2,219		2,500		324 - Rentals	2,500			
8,420		-		-		330 - Student Transportation Services	-			
293,710		205,888		167,158		331 - Reimbursable Student Transportation	133,480			
-		106		-		332 - Non-Reimbursable Student Transportation	200			
6,644		10,170		7,500		340 - Travel	7,500			
167		175		250		353 - Postage	-			
115		175		250		355 - Printing and Binding	200			
445		-		500		389 - Other Non-Instructional Professional and Technical	-			
2,575		4,502		4,000		391 - Physical Exams, Drivers	4,000			
595		1,000		1,500		392 - Drug Test	1,500			
192,320		203,481		200,000		406 - Gas, Oil, Lube, Propane	200,000			
10,260		4,570		9,900		410 - Consumable Supplies & Materials	6,000			
46,230		88,702		75,000		413 - Vehicle Repair Parts	65,000			
20,214		21,446		25,000		414 - Bus Garage Operation	35,000			
1,499		-		2,000		460 - Non-Consumable Items	-			
5,200		3,650		5,000		470 - Computer Software	25,000			
1,350		1,650		2,500		480 - Computer Hardware	2,500			
77,210		-		-		542 - Replacement Equipment Purchase	-			
119,628		-		-		564 - Bus and Capital Bus Improvements	-			
1,085		31,040		30,000		640 - Dues and Fees	2,000			
39,153		45,641		54,000		650 - Insurance & Judgments	60,000			
100		100		100		652 - Fidelity Bond Premiums	100			
1,984,287	13.62	2,044,372	20.91	2,312,202	20.26	Total 2550:	2,204,733	19.27		

2573 - Warehousing and Distributing Services

Total: \$27,130

2573 - Warehousing and Distributing Services: The operation of the system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$
12,457	0.38	13,221	0.38	9,360	0.25	112 - Classified Salaries	15,637	0.38			
121		-		-		132 - Comp Time	-				
934		325		171		133 - Extra Duty - Classified	171				
3,740		4,026		3,228		210 - PERS	4,906				
1,015		1,036		729		220 - Social Security Administration	1,210				
480		415		391		231 - Worker's Compensation	689				
-		-		38		235 - Oregon Paid Leave	63				
2,140		1,656		7		243 - Classified Insurance	1,454				
2,865		2,744		3,000		406 - Gas, Oil, Lube, Propane	3,000				
23,753	0.38	23,422	0.38	16,925	0.25	Total 2573:	27,130	0.38			

2630 - Information Services

Total: \$238,991

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$
56,162	0.50	122,100	1.00	130,262	1.00	113 - Administrators	129,059	1.00			
2,750		-		-		145 - Stipend - Admin Travel	5,500				
-		1,750		-		151 - Stipend - Club Advisor/Activities	-				
17,509		36,808		40,420		210 - PERS	41,754				
4,327		9,152		9,965		220 - Social Security Administration	10,294				
194		359		782		231 - Worker's Compensation	484				
-		-		521		235 - Oregon Paid Leave	538				
7,801		16,411		14,661		241 - Administrator Insurance	16,362				
-		-		-		340 - Travel	1,500				
-		-		-		355 - Printing and Binding	1,500				
-		21,342		12,500		389 - Other Non-Instructional Professional and Technical	-				
-		-		2,500		410 - Consumable Supplies & Materials	2,500				
-		17,813		20,000		470 - Computer Software	29,500				
88,743	0.50	225,736	1.00	231,611	1.00	Total 2630:	238,991	1.00			

2632 - Internal Information Services

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$
202		-		-		355 - Printing and Binding	-				
335		-		-		410 - Consumable Supplies & Materials	-				
537		-		-		Total 2632:	-				

2640 - Staff Services

Total: \$730,995

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	-	114 - Managerial-Classified	143,399 1.00		
-	-	-	119 - Salaries Confidential-General	203,897 3.00		
-	-	-	132 - Comp Time	613		
-	-	-	133 - Extra Duty - Classified	500		
-	-	-	135 - Vacation Payoff	8,641		
2,225	6,500	5,750	151 - Stipend - Club Advisor/Activities	5,750		
23,700	29,700	23,200	156 - Stipend - Classified	23,200		
9,035	10,933	8,983	210 - PERS	127,943		
2,250	2,769	2,215	220 - Social Security Administration	29,529		
150	164	174	231 - Worker's Compensation	1,530		
-	-	116	235 - Oregon Paid Leave	1,545		
-	-	-	241 - Administrator Insurance	16,362		
-	-	-	244 - Confidential Employee Insurance	49,086		
-	-	-	248 - Staff Tuition Reimbursement	30,000		
-	-	-	340 - Travel	7,500		
-	-	-	351 - Telephone	250		
-	-	-	354 - Advertising	750		
6,200	-	-	389 - Other Non-Instructional Professional and Technical	-		
-	-	-	391 - Physical Exams, Drivers	4,000		
-	-	-	395 - Classified Subs	500		
-	-	-	396 - Criminal History Checks	3,000		
-	-	-	398 - Fingerprinting	2,000		
-	-	-	410 - Consumable Supplies & Materials	10,000		
-	-	-	470 - Computer Software	52,000		
-	-	-	480 - Computer Hardware	1,000		
-	-	-	640 - Dues and Fees	8,000		
43,560	50,067	40,437	Total 2640:	730,995 4.00		

2642 - Recruitment and Placement Services (History)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
37,050		-		-		112 - Classified Salaries	-		
111,458	1.00	113,687	1.00	124,076	1.00	114 - Managerial-Classified	-		
132,162		186,930		198,023	3.00	119 - Salaries Confidential-General	-		
-		622		500		132 - Comp Time	-		
111		1,306		0		133 - Extra Duty - Classified	-		
-		-		6,000		135 - Vacation Payoff	-		
985		-		-		136 - Mentor/Buddy	-		
90,657		97,424		109,095		210 - PERS	-		
20,403		22,025		24,641		220 - Social Security Administration	-		
964		919		1,933		231 - Worker's Compensation	-		
-		-		1,288		235 - Oregon Paid Leave	-		
15,529		16,400		14,661		241 - Administrator Insurance	-		
11,383		-		-		243 - Classified Insurance	-		
33,289		48,543		43,382		244 - Confidential Employee Insurance	-		
-		450		-		247 - TSA	-		
10,879		5,095		6,000		340 - Travel	-		
401		265		250		351 - Telephone	-		
409		344		500		353 - Postage	-		
-		-		500		354 - Advertising	-		
-		34		-		355 - Printing and Binding	-		
-		-		2,000		389 - Other Non-Instructional Professional and Technical	-		
-		-		500		394 - Sub Calling Services	-		
-		290		-		395 - Classified Subs	-		
896		2,557		3,000		396 - Criminal History Checks	-		
512		1,743		3,000		398 - Fingerprinting	-		
-		1,133		5,000		399 - Licensed Subs	-		
7,300		7,704		5,550		410 - Consumable Supplies & Materials	-		
-		-		250		440 - Periodicals	-		
36,279		37,005		45,000		470 - Computer Software	-		
-		-		2,000		480 - Computer Hardware	-		
10,412		7,689		8,000		640 - Dues and Fees	-		
521,081	1.00	552,164	1.00	605,149	4.00	Total 2642:	-		

2645 - Staff Wellness (History)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
917		1,306		766		124 - Temporary - Classified (At-Will Contract)	-		
347		-		302		133 - Extra Duty - Classified	-		
107		-		245		210 - PERS	-		
93		100		66		220 - Social Security Administration	-		
5		4		5		231 - Worker's Compensation	-		
-		-		3		235 - Oregon Paid Leave	-		
-		1		-		243 - Classified Insurance	-		
4,316		2,121		4,000		391 - Physical Exams, Drivers	-		
3,039		4,538		3,200		410 - Consumable Supplies & Materials	-		
8,823		8,070		8,589		Total 2645:	-		

2660 - Technology Services

Total: \$899,550

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$	
92,630	1.00	46,124	1.00	49,339	1.00	112 - Classified Salaries	52,912	1.00				
109,063	2.00	207,926	2.00	208,476	2.00	114 - Managerial-Classified	215,576	2.00				
2,389		3,011		5,022		127 - Student Helper Salaries	1,316					
15,325		-		-		132 - Comp Time	18,380					
26,919		1,603		21,049		133 - Extra Duty - Classified	23,500					
450		450		450		143 - Stipend - Cell Phone	450					
-		2,119		2,119		153 - Summer Labor	2,119					
3,835		-		-		156 - Stipend - Classified	-					
69,219		71,762		80,161		210 - PERS	97,900					
18,695		19,490		20,307		220 - Social Security Administration	24,073					
860		784		1,593		231 - Worker's Compensation	1,297					
-		-		1,062		235 - Oregon Paid Leave	1,259					
18,288		32,650		29,322		241 - Administrator Insurance	32,724					
16,841		7,997		14,211		243 - Classified Insurance	14,544					
12,372		19,884		7,500		316 - Data Processing Services	4,000					
3,617		-		5,000		318 - Professional and Improvement Costs for Non-Instruc	5,000					
165		3,108		1,000		319 - Other Instructional, Professional & Tech Services	1,000					
1,158		5,449		5,000		322 - Repairs and Maintenance Services	3,000					
-		355		-		324 - Rentals	2,500					
2,191		44		2,750		340 - Travel	2,500					
9,532		6,299		7,500		351 - Telephone	-					
30		-		250		353 - Postage	-					
48,924		38,521		56,000		386 - Data Processing Services	46,000					
29,307		23,572		25,000		389 - Other Non-Instructional Professional and Technical	25,000					
72		1,466		1,000		406 - Gas, Oil, Lube, Propane	1,500					
72,001		34,366		60,000		410 - Consumable Supplies & Materials	60,000					
16,120		15,530		15,000		460 - Non-Consumable Items	15,000					
118,542		91,910		155,000		470 - Computer Software	150,000					
6,245		83,710		75,000		480 - Computer Hardware	90,000					
300		7,800		8,000		640 - Dues and Fees	8,000					
695,088	3.00	725,930	3.00	857,112	3.00	Total 2660:	899,550	3.00				

2680 - Interpretation & Translation Services

Total: \$6,316

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$	
3,000		4,000		4,500		156 - Stipend - Classified	4,500					
892		1,070		1,396		210 - PERS	1,421					
211		291		344		220 - Social Security Administration	344					
11		13		27		231 - Worker's Compensation	33					
-		-		18		235 - Oregon Paid Leave	18					
4,113		5,374		6,286		Total 2680:	6,316					

2700 - Supplemental Retirement Program

Total: \$500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
120,000	-	-	116 - Stipend - Supplemental Retirement	-		
9,180	-	-	220 - Social Security Administration	-		
31,177	24,587	-	245 - Retiree Insurance	500		
160,357	24,587	-	Total 2700:	500		

3100 - Food Services

Total: \$16,727

3100 - Food Services: Activities concerned with providing food to students and staff in a 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.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	15,766 0.66	112 - Classified Salaries	-		
5,289	9,072	3,500	127 - Student Helper Salaries	10,837		
-	-	4,892	210 - PERS	4,579		
45	-	1,474	220 - Social Security Administration	1,089		
125	168	667	231 - Worker's Compensation	165		
-	-	77	235 - Oregon Paid Leave	57		
-	-	14,211	243 - Classified Insurance	-		
5,459	9,239	40,587 0.66	Total 3100:	16,727		

3300 - Community Services (History)

3300 - Community Services: Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
166	-	-	311 - Instruction Services	-		

5200 - Transfers of Funds

Total: \$2,280,000

5200 - Transfers 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.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
250,000	450,000	200,000	707 - Transfer to Vocational House Fund	-		
100,000	100,000	100,000	710 - Transfer to Technology Fund	100,000		
35,000	35,000	60,000	711 - Transfer to Classroom Furniture Fund	60,000		
350,000	550,000	350,000	712 - Transfer to Textbook Fund	350,000		
300,000	50,000	200,000	713 - Transfer to Capital Project Fund	450,000		
475,000	475,000	475,000	715 - Transfer to Athletic Fund	600,000		
225,000	225,000	225,000	716 - Transfer to Bus Replacement	225,000		
-	-	-	717 - Transfer to Unemployment Fund	160,000		
300,000	154,000	154,000	718 - Trans to PERS Reserve Fund	60,000		
15,997	225,000	200,000	719 - Transfer to Food Services Fund	200,000		
220,000	20,000	20,000	720 - Transits	-		
-	7,332	200,000	730 - Transfer to Debt Service	75,000		
2,270,997	2,291,332	2,184,000	Total 5200:	2,280,000		

6110 - Operating Contingency

Total: \$1,983,178

6110 - Operating Contingency: Budgeted amount to be transferred by school board resolution to the proper expenditure code.

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	100,000	810 - Planned Reserve	1,983,178		

7000 - Unappropriated Ending Fund Balance

Total: \$3,000,000

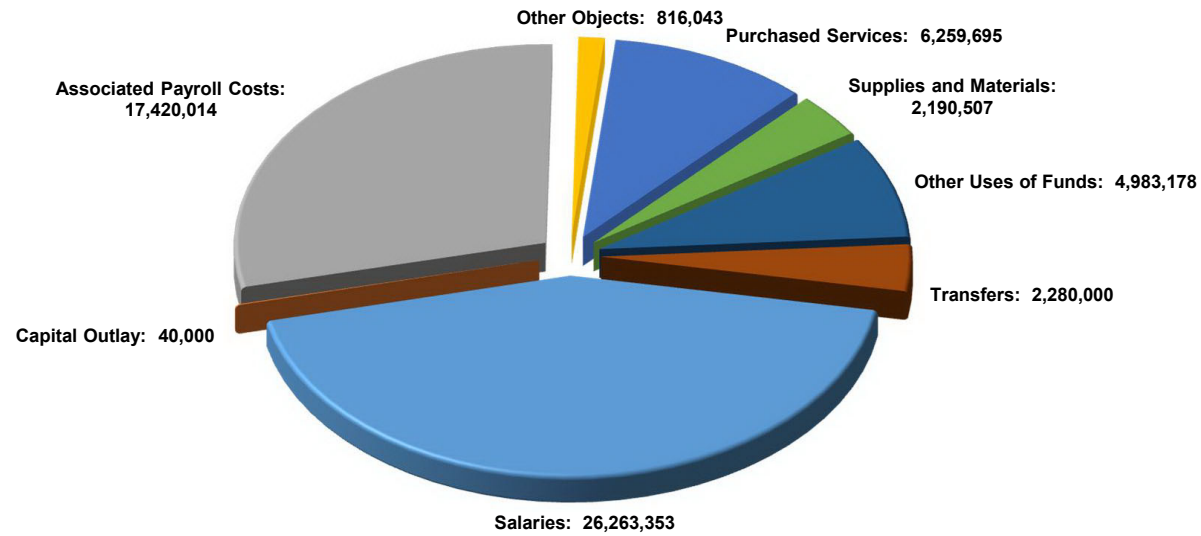
2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenditures by Function	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	5,877,944	820 - Reserved for Next Year	3,000,000		

46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	Total Functions Total:	60,252,790	451.76		
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General Fund Expense Summary by Object

Lebanon Community School District

Total: \$60,252,790



2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense Summary by Object	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
22,132,862	438.90	23,147,059	464.37	23,247,263	417.62	100 - Salaries	26,263,353	451.76		
13,788,497		14,598,520		15,553,189		200 - Associated Payroll Costs	17,420,014			
6,002,507		6,001,303		6,073,148		300 - Purchased Services	6,259,695			
1,586,136		1,607,747		2,063,656		400 - Supplies and Materials	2,190,507			
455,355		83,257		40,000		500 - Capital Outlay	40,000			
448,178		511,738		773,943		600 - Other Objects	816,043			
2,270,997		2,291,332		2,184,000		700 - Transfers	2,280,000			
-		-		5,977,944		800 - Other Uses of Funds	4,983,178			
46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	Total:	60,252,790	451.76		

General Fund Expense by Object

Lebanon Community School District

Total: \$60,252,790

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense by Object	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
12,537,851	217.13	12,978,877	219.86	13,134,095	201.01	0100 - Salaries				
5,636,466	196.62	6,077,483	221.36	6,041,456	185.45	111 - Licensed Salaries	14,483,372	211.56		
2,101,141	19.15	2,172,388	17.15	2,327,571	18.15	112 - Classified Salaries	7,127,570	208.05		
419,211	6.00	537,651	6.00	557,806	6.00	113 - Administrators	2,382,761	18.15		
120,000		-		-		114 - Managerial-Classified	625,590	6.00		
403,230		511,288		465,767	7.00	116 - Stipend - Supplemental Retirement	-			
32,837		-		-		119 - Salaries Confidential-General	523,265	8.00		
19,811		28,850		14,300		123 - Temporary-Licensed (At-Will Contract)	10,754			
22,159		21,768		15,098		124 - Temporary - Classified (At-Will Contract)	2,881			
73,587		77,298		53,074		127 - Student Helper Salaries	27,500			
124,970		79,392		18,597		131 - Extra Duty - Licensed	80,105			
204,581		277,759		216,434		132 - Comp Time	99,122			
109,629		10,524		25,244		133 - Extra Duty - Classified	250,359			
985		-		-		135 - Vacation Payoff	55,001			
375		-		-		136 - Mentor/Buddy	-			
790		1,164		1,158		137 - Student Teacher	-			
450		450		450		142 - Taxable Meal Reimbursement	1,158			
26,900		27,150		25,950		143 - Stipend - Cell Phone	450			
7,000		7,000		7,000		145 - Stipend - Admin Travel	34,050			
95,770		108,118		108,877		150 - Stipend - Coaching/Athletics	-			
-		15,360		13,138		151 - Stipend - Club Advisor/Activities	107,877			
14,000		14,000		11,000		153 - Summer Labor	13,138			
133,734		146,366		173,500		154 - Stipend - Admin	11,000			
47,385		54,175		36,750		155 - Stipend - Licensed	178,150			
-		-		-		156 - Stipend - Classified	36,750			
22,132,862	438.90	23,147,059	464.37	23,247,263	417.62	161 - Stipend - Retention/Hon. Separation	212,500			
						Total 0100:	26,263,353	451.76		
(3,388)		-		-		0200 - Associated Payroll Costs				
6,366,931		6,767,538		7,309,631		200 - Benefits	-			
1,627,789		1,706,608		1,768,022		210 - PERS	8,334,320			
118,888		115,860		216,535		220 - Social Security Administration	2,008,502			
-		-		92,132		231 - Worker's Compensation	188,522			
297,719		332,246		344,633		235 - Oregon Paid Leave	105,047			
2,814,088		2,995,072		2,897,802		241 - Administrator Insurance	395,143			
2,410,500		2,463,609		2,766,210		242 - Licensed Insurance	3,262,970			
78,945		107,030		101,226		243 - Classified Insurance	2,882,114			
31,177		24,587		-		244 - Confidential Employee Insurance	130,896			
45,850		85,969		57,000		245 - Retiree Insurance	500			
-		-		-		247 - TSA	57,000			
13,788,497		14,598,520		15,553,189		248 - Staff Tuition Reimbursement	55,000			
						Total 0200:	17,420,014			

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense by Object	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
						0300 - Purchased Services				
204,772		111,622		181,500		311 - Instruction Services	225,000			
32,099		26,022		26,817		312 - Instructional Programs Improvement Services	26,817			
-		250		-		313 - Student Services	-			
12,372		19,884		7,500		316 - Data Processing Services	4,000			
3,617		-		5,000		318 - Professional and Improvement Costs for Non-Instruc	5,000			
63,888		11,108		16,000		319 - Other Instructional, Professional & Tech Services	16,000			
280,268		459,363		331,850		322 - Repairs and Maintenance Services	464,204			
2,412		17,033		17,500		323 - Radio Service	17,500			
71,774		76,963		112,801		324 - Rentals	109,000			
421,499		451,766		415,000		325 - Electricity	505,974			
214,933		310,560		290,000		326 - Fuel	347,826			
144,415		153,113		150,000		327 - Water and Sewage	171,485			
109,282		119,867		110,000		328 - Garbage	134,251			
-		14,360		15,000		329 - Other Property Services	-			
8,420		-		-		330 - Student Transportation Services	-			
293,710		205,888		167,158		331 - Reimbursable Student Transportation	133,480			
-		106		-		332 - Non-Reimbursable Student Transportation	200			
136,727		112,463		78,660		340 - Travel	82,760			
43,961		48,220		22,500		348 - Staff Tuition	-			
64,124		67,394		63,825		351 - Telephone	58,250			
29,980		25,485		27,050		353 - Postage	28,750			
10,133		1,739		3,500		354 - Advertising	3,750			
33,419		22,956		26,850		355 - Printing and Binding	10,750			
2,632,901		2,463,360		2,655,000		360 - Charter School Payments	2,900,000			
15,357		17,863		10,000		374 - Other Tuition	11,000			
25,650		-		45,000		381 - Audit Services	50,000			
33,097		70,339		75,000		382 - Legal Services	75,000			
48,924		38,521		56,000		386 - Data Processing Services	46,000			
-		13,504		-		388 - Election Services	15,000			
565,092		539,814		513,457		389 - Other Non-Instructional Professional and Technical	225,500			
6,891		7,023		8,500		391 - Physical Exams, Drivers	8,500			
595		1,000		1,500		392 - Drug Test	1,500			
-		-		500		394 - Sub Calling Services	-			
71,750		129,302		140,331		395 - Classified Subs	140,850			
1,278		2,557		3,000		396 - Criminal History Checks	3,000			
512		1,743		3,000		398 - Fingerprinting	2,000			
418,658		460,117		493,349		399 - Licensed Subs	436,348			
6,002,507		6,001,303		6,073,148		Total 0300:	6,259,695			
						0400 - Supplies and Materials				
231,456		244,690		239,000		406 - Gas, Oil, Lube, Propane	244,500			
732,344		744,182		1,011,442		410 - Consumable Supplies & Materials	1,028,917			
51,798		88,735		76,500		413 - Vehicle Repair Parts	66,500			
20,214		21,446		25,000		414 - Bus Garage Operation	35,000			
12,172		31,084		107,550		420 - Textbooks	112,550			
12,621		6,497		11,625		430 - Library Books	20,550			
10,729		12,935		16,250		440 - Periodicals	15,000			
69,487		70,502		73,500		460 - Non-Consumable Items	73,250			
360,017		290,113		406,914		470 - Computer Software	479,640			
85,298		97,563		95,875		480 - Computer Hardware	114,600			
1,586,136		1,607,747		2,063,656		Total 0400:	2,190,507			

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense by Object	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
						0500 - Capital Outlay				
33,788		1,250		-		520 - Buildings Acquisition	-			
28,615		-		-		530 - Improvements Other Than Buildings	-			
10,804		-		-		540 - Depreciable Equipment	-			
52,399		-		20,000		541 - Initial and Additional Equipment Purchase	20,000			
210,121		82,007		20,000		542 - Replacement Equipment Purchase	20,000			
119,628		-		-		564 - Bus and Capital Bus Improvements	-			
455,355		83,257		40,000		Total 0500:	40,000			
						0600 - Other Objects				
87,624		122,842		117,843		640 - Dues and Fees	137,543			
359,469		387,819		463,000		650 - Insurance & Judgments	509,900			
100		100		100		652 - Fidelity Bond Premiums	100			
985		977		1,000		670 - Taxes and Licenses	1,500			
-		-		192,000		692 - Grant Matching	167,000			
448,178		511,738		773,943		Total 0600:	816,043			
						0700 - Transfers				
250,000		450,000		200,000		707 - Transfer to Vocational House Fund	-			
100,000		100,000		100,000		710 - Transfer to Technology Fund	100,000			
35,000		35,000		60,000		711 - Transfer to Classroom Furniture Fund	60,000			
350,000		550,000		350,000		712 - Transfer to Textbook Fund	350,000			
300,000		50,000		200,000		713 - Transfer to Capital Project Fund	450,000			
475,000		475,000		475,000		715 - Transfer to Athletic Fund	600,000			
225,000		225,000		225,000		716 - Transfer to Bus Replacement	225,000			
-		-		-		717 - Transfer to Unemployment Fund	160,000			
300,000		154,000		154,000		718 - Trans to PERS Reserve Fund	60,000			
15,997		225,000		200,000		719 - Transfer to Food Services Fund	200,000			
220,000		20,000		20,000		720 - Transits	-			
-		7,332		200,000		730 - Transfer to Debt Service	75,000			
2,270,997		2,291,332		2,184,000		Total 0700:	2,280,000			
						0800 - Other Uses of Funds				
-		-		100,000		810 - Planned Reserve	1,983,178			
-		-		5,877,944		820 - Reserved for Next Year	3,000,000			
-		-		5,977,944		Total 0800:	4,983,178			
46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	Total:	60,252,790	451.76		

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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. Some examples of special revenue funds might include: restricted state or federal grants in aid. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.

Special Revenue Funds

Lebanon Community School District

Total: \$24,528,379

201 - ESSER III (History in Fund 903)

Total: \$1,000,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	-	4500 - Restricted Revenue From the Federal Government TH	1,000,000		
-	-	-	<i>Total Resources:</i>	1,000,000		
			Requirements			
			<u>1131 - High School Programs</u>			
-	-	-	0480 - Computer Hardware	500,000		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	-	-	0520 - Buildings Acquisition	500,000		
-	-	-	<i>Total Requirements:</i>	1,000,000		

202 - Vision Screening

Total: \$4,211

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
2,896	3,293	3,300	3299 - Other Restricted Grants-In-Aid	4,211		
2,896	3,293	3,300	<i>Total Resources:</i>	4,211		
			Requirements			
			<u>2130 - Health Services</u>			
2,896	3,293	3,300	0111 - Licensed Salaries	3,000		
-	-	-	0210 - PERS	947		
-	-	-	0220 - Social Security Administration	230		
-	-	-	0231 - Worker's Compensation	22		
-	-	-	0235 - Oregon Paid Leave	12		
2,896	3,293	3,300	<i>Total 2130:</i>	4,211		
2,896	3,293	3,300	<i>Total Requirements:</i>	4,211		

203 - School Violence Prevention Program (COPS) Grant

Total: \$500,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	500,000	Resources			
-	-	500,000	<u>0000 - District Office</u>			
			4500 - Restricted Revenue From the Federal Government TH	500,000		
			<i>Total Resources:</i>	500,000		
			Requirements			
			<u>2660 - Technology Services</u>			
-	-	(167,000)	0692 - Grant Matching	(167,000)		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	-	667,000	0520 - Buildings Acquisition	667,000		
-	-	500,000	<i>Total Requirements:</i>	500,000		

205 - SB1149

Total: \$475,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
89,020	93,173	90,000	Resources			
343,941	132,961	270,000	<u>0000 - District Office</u>			
432,961	226,134	360,000	1990 - Miscellaneous	100,000		
432,961	226,134	360,000	5400 - Resources - Beginning Fund Balance	375,000		
			<i>Total 0000:</i>	475,000		
			<i>Total Resources:</i>	475,000		
			Requirements			
300,000	(38,845)	-	<u>5200 - Transfers of Funds</u>			
-	-	-	0730 - Transfer to Debt Service	-		
-	-	-	<u>6110 - Operating Contingency</u>			
-	-	360,000	0810 - Planned Reserve	475,000		
300,000	(38,845)	360,000	<u>7000 - Unappropriated Ending Fund Balance</u>			
			0820 - Reserved for Next Year	-		
			<i>Total Requirements:</i>	475,000		

207 - National Writing Project Green Acres

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
295	295	-	Resources			
295	295	-	<u>0000 - District Office</u>			
			5400 - Resources - Beginning Fund Balance	-		
			<i>Total Resources:</i>	-		
			Requirements			
-	295	-	<u>2240 - Instructional Staff Development</u>			
-	295	-	0410 - Consumable Supplies & Materials	-		
			<i>Total Requirements:</i>	-		

208 - Preschool Fund

Total: \$150,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	150,000	-	1920 - Contributions and Donations From Private Sources	-		
-	-	150,000	5400 - Resources - Beginning Fund Balance	150,000		
-	150,000	150,000	<i>Total 0000:</i>	150,000		
-	150,000	150,000	<i>Total Resources:</i>	150,000		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
-	-	95,000	0111 - Licensed Salaries	-		
-	-	5,000	0210 - PERS	-		
-	-	100,000	<i>Total 1111:</i>	-		
			<u>1140 - Pre-Kindergarten Programs</u>			
-	-	50,000	0520 - Buildings Acquisition	150,000		
-	-	150,000	<i>Total Requirements:</i>	150,000		

209 - Innovation Fund

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
2,237	1,657	1,300	5400 - Resources - Beginning Fund Balance	-		
2,237	1,657	1,300	<i>Total Resources:</i>	-		
			Requirements			
			<u>2320 - Executive Administration Services</u>			
580	352	1,300	0410 - Consumable Supplies & Materials	-		
580	352	1,300	<i>Total Requirements:</i>	-		

210 - Appropriation Fund

Total: \$1,000,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	-	1990 - Miscellaneous	100,000		
-	-	-	2199 - Other Intermediate Sources	100,000		
-	-	-	3299 - Other Restricted Grants-In-Aid	200,000		
-	-	-	4500 - Restricted Revenue From the Federal Government TH	600,000		
-	-	-	<i>Total 0000:</i>	1,000,000		
-	-	-	<i>Total Resources:</i>	1,000,000		
			Requirements			
			<u>1131 - High School Programs</u>			
-	-	-	0410 - Consumable Supplies & Materials	200,000		
			<u>2520 - Fiscal Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	200,000		
			<u>3300 - Community Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	200,000		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	-	-	0410 - Consumable Supplies & Materials	400,000		
-	-	-	<i>Total Requirements:</i>	1,000,000		

212 - Academic Achievement Support

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
18,650	18,650	18,650	5400 - Resources - Beginning Fund Balance	-		
18,650	18,650	18,650	<i>Total Resources:</i>	-		
			Requirements			
			<u>1122 - Middle/Junior High School Extra-Curricular</u>			
-	-	18,650	0340 - Travel	-		
-	-	18,650	<i>Total Requirements:</i>	-		

214 - Nike, Inc Grant

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
6,500	10,000	6,000	1920 - Contributions and Donations From Private Sources	-		
6,500	10,000	6,000	<i>Total Resources:</i>	-		
			Requirements			
			<u>2240 - Instructional Staff Development</u>			
6,500	10,000	6,000	0640 - Dues and Fees	-		
6,500	10,000	6,000	<i>Total Requirements:</i>	-		

216 - ORRTI (Response to Intervention)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
4,236	4,236	4,236	5400 - Resources - Beginning Fund Balance	-		
4,236	4,236	4,236	<i>Total Resources:</i>	-		
			Requirements			
			<u>2550 - Student Transportation Services</u>			
-	-	4,236	0410 - Consumable Supplies & Materials	-		
-	-	4,236	<i>Total Requirements:</i>	-		

221 - Title I - A (History in Fund 228)

Total: \$1,485,782

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	-	4500 - Restricted Revenue From the Federal Government TH	1,485,782		
-	-	-	<i>Total Resources:</i>	1,485,782		
			Requirements			
			<u>1272 - Title I</u>			
-	-	-	0111 - Licensed Salaries	413,740	5.01	
-	-	-	0112 - Classified Salaries	373,624	13.72	
-	-	-	0210 - PERS	252,046		
-	-	-	0220 - Social Security Administration	60,234		
-	-	-	0231 - Worker's Compensation	3,921		
-	-	-	0235 - Oregon Paid Leave	3,148		
-	-	-	0242 - Licensed Insurance	77,265		
-	-	-	0243 - Classified Insurance	171,926		
-	-	-	0410 - Consumable Supplies & Materials	19,388		
-	-	-	<i>Total 1272:</i>	1,375,292	18.73	
			<u>2110 - Attendance and Social Work Services</u>			
-	-	-	0112 - Classified Salaries	5,605	0.16	
-	-	-	0210 - PERS	1,739		
-	-	-	0220 - Social Security Administration	429		
-	-	-	0231 - Worker's Compensation	20		
-	-	-	0235 - Oregon Paid Leave	22		
-	-	-	0243 - Classified Insurance	2,254		
-	-	-	<i>Total 2110:</i>	10,069	0.16	
			<u>2520 - Fiscal Services</u>			
-	-	-	0690 - Grant Indirect Charges	53,000		
			<u>3300 - Community Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	47,421		
-	-	-	<i>Total Requirements:</i>	1,485,782	18.89	

222 - Title II - Teacher Quality (History in Fund 271)

Total: \$278,814

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	-	4500 - Restricted Revenue From the Federal Government TH	278,814		
-	-	-	<i>Total Resources:</i>	278,814		
			Requirements			
			<u>1121 - Middle/Junior High Programs</u>			
-	-	-	0111 - Licensed Salaries	59,937	1.00	
-	-	-	0210 - PERS	18,598		
-	-	-	0220 - Social Security Administration	4,585		
-	-	-	0231 - Worker's Compensation	216		
-	-	-	0235 - Oregon Paid Leave	240		
-	-	-	0242 - Licensed Insurance	15,453		
-	-	-	<i>Total 1121:</i>	99,029	1.00	
			<u>2190 - Service Direction, Student Support Services</u>			
-	-	-	0125 - Temporary - Administration (At-Will Contract)	31,200		
-	-	-	0210 - PERS	10,567		
-	-	-	0220 - Social Security Administration	2,387		
-	-	-	0231 - Worker's Compensation	112		
-	-	-	0235 - Oregon Paid Leave	125		
-	-	-	<i>Total 2190:</i>	44,391		
			<u>2210 - Improvement of Instruction Services</u>			
-	-	-	0131 - Extra Duty - Licensed	88		
-	-	-	0133 - Extra Duty - Classified	33		
-	-	-	0155 - Stipend - Licensed	27,978		
-	-	-	0210 - PERS	8,872		
-	-	-	0220 - Social Security Administration	2,150		
-	-	-	0231 - Worker's Compensation	202		
-	-	-	0235 - Oregon Paid Leave	112		
-	-	-	0312 - Instructional Programs Improvement Services	17,536		
-	-	-	0340 - Travel	1,104		
-	-	-	0399 - Licensed Subs	5,000		
-	-	-	0410 - Consumable Supplies & Materials	10,000		
-	-	-	0470 - Computer Software	6,617		
-	-	-	<i>Total 2210:</i>	79,692		
			<u>2240 - Instructional Staff Development</u>			
-	-	-	0131 - Extra Duty - Licensed	6,558		
-	-	-	0210 - PERS	2,071		
-	-	-	0220 - Social Security Administration	503		
-	-	-	0231 - Worker's Compensation	47		
-	-	-	0235 - Oregon Paid Leave	26		
-	-	-	0340 - Travel	24,697		
-	-	-	0399 - Licensed Subs	5,000		
-	-	-	0410 - Consumable Supplies & Materials	10,000		
-	-	-	<i>Total 2240:</i>	48,902		
			<u>2520 - Fiscal Services</u>			
-	-	-	0690 - Grant Indirect Charges	6,800		
-	-	-	<i>Total Requirements:</i>	278,814	1.00	

223 - Title III - ELL Consortium (History in Fund 278)

Total: \$14,341

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	-	Resources			
-	-	-	0000 - District Office			
			4500 - Restricted Revenue From the Federal Government TH	14,341		
			<i>Total Resources:</i>	14,341		
			Requirements			
			2210 - Improvement of Instruction Services			
-	-	-	0131 - Extra Duty - Licensed	168		
-	-	-	0133 - Extra Duty - Classified	885		
-	-	-	0210 - PERS	333		
-	-	-	0220 - Social Security Administration	81		
-	-	-	0231 - Worker's Compensation	9		
-	-	-	0235 - Oregon Paid Leave	4		
-	-	-	0410 - Consumable Supplies & Materials	7,230		
			<i>Total 2210:</i>	8,710		
			2240 - Instructional Staff Development			
-	-	-	0133 - Extra Duty - Classified	61		
-	-	-	0210 - PERS	20		
-	-	-	0220 - Social Security Administration	5		
			<i>Total 2240:</i>	86		
			2520 - Fiscal Services			
-	-	-	0690 - Grant Indirect Charges	545		
			3300 - Community Services			
-	-	-	0410 - Consumable Supplies & Materials	5,000		
			<i>Total Requirements:</i>	14,341		

227 - IDEA Part B §619 (History in Fund 257)

Total: \$3,678

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	-	Resources			
-	-	-	0000 - District Office			
			4500 - Restricted Revenue From the Federal Government TH	3,678		
			<i>Total Resources:</i>	3,678		
			Requirements			
			2190 - Service Direction, Student Support Services			
-	-	-	0389 - Other Non-Instructional Professional and Technical	3,678		
			<i>Total Requirements:</i>	3,678		

228 - Title I-A (History, Moved to Fund 221)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
1,242,436		1,335,850		1,493,181		Resources			
1,242,436		1,335,850		1,493,181		0000 - District Office			
						4500 - Restricted Revenue From the Federal Government TH	-		
						Total Resources:	-		
						Requirements			
						1220 - Restrictive Programs for Students With Disabilitie			
						0410 - Consumable Supplies & Materials	-		
						1272 - Title I			
						0111 - Licensed Salaries	-		
						0112 - Classified Salaries	-		
						0131 - Extra Duty - Licensed	-		
						0132 - Comp Time	-		
						0133 - Extra Duty - Classified	-		
						0155 - Stipend - Licensed	-		
						0210 - PERS	-		
						0220 - Social Security Administration	-		
						0231 - Worker's Compensation	-		
						0235 - Oregon Paid Leave	-		
						0241 - Administrator Insurance	-		
						0242 - Licensed Insurance	-		
						0243 - Classified Insurance	-		
						0247 - TSA	-		
						0311 - Instruction Services	-		
						0340 - Travel	-		
						0395 - Classified Subs	-		
						0399 - Licensed Subs	-		
						0410 - Consumable Supplies & Materials	-		
						0420 - Textbooks	-		
						0430 - Library Books	-		
						0460 - Non-Consumable Items	-		
						0470 - Computer Software	-		
						0480 - Computer Hardware	-		
						0640 - Dues and Fees	-		
						Total 1272:	-		
						2110 - Attendance and Social Work Services			
						0112 - Classified Salaries	-		
						0210 - PERS	-		
						0220 - Social Security Administration	-		
						0231 - Worker's Compensation	-		
						0235 - Oregon Paid Leave	-		
						0243 - Classified Insurance	-		
						0470 - Computer Software	-		
						Total 2110:	-		
						2190 - Service Direction, Student Support Services			
						0125 - Temporary - Administration (At-Will Contract)	-		
						0210 - PERS	-		
						0220 - Social Security Administration	-		
						0231 - Worker's Compensation	-		
						0235 - Oregon Paid Leave	-		

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
38,825		41,940		42,594		Total 2190:	-		
						<u>2210 - Improvement of Instruction Services</u>			
638		1,503		1,323		0131 - Extra Duty - Licensed	-		
1,428		98		67		0133 - Extra Duty - Classified	-		
524		475		447		0210 - PERS	-		
151		120		106		0220 - Social Security Administration	-		
8		6		10		0231 - Worker's Compensation	-		
-		-		6		0235 - Oregon Paid Leave	-		
-		8		-		0242 - Licensed Insurance	-		
-		0		-		0243 - Classified Insurance	-		
-		37,517		-		0312 - Instructional Programs Improvement Services	-		
-		1,590		-		0340 - Travel	-		
2,186		2,991		-		0399 - Licensed Subs	-		
4,935		44,307		1,958		Total 2210:	-		
						<u>2240 - Instructional Staff Development</u>			
-		126		-		0133 - Extra Duty - Classified	-		
-		32,750		32,750		0155 - Stipend - Licensed	-		
-		9,116		10,290		0210 - PERS	-		
-		2,430		2,505		0220 - Social Security Administration	-		
-		103		197		0231 - Worker's Compensation	-		
-		-		131		0235 - Oregon Paid Leave	-		
-		1		-		0247 - TSA	-		
-		750		-		0312 - Instructional Programs Improvement Services	-		
6,987		5,282		-		0340 - Travel	-		
-		249		-		0399 - Licensed Subs	-		
6,987		50,807		45,873		Total 2240:	-		
						<u>2520 - Fiscal Services</u>			
27,610		-		-		0690 - Grant Indirect Charges	-		
						<u>3300 - Community Services</u>			
-		144		-		0131 - Extra Duty - Licensed	-		
49		15		-		0133 - Extra Duty - Classified	-		
14		47		-		0210 - PERS	-		
3		12		-		0220 - Social Security Administration	-		
1		0		-		0231 - Worker's Compensation	-		
-		0		-		0243 - Classified Insurance	-		
282		2,953		-		0311 - Instruction Services	-		
-		1,600		-		0319 - Other Instructional, Professional & Tech Services	-		
-		2,219		-		0340 - Travel	-		
-		13		-		0353 - Postage	-		
1,767		-		-		0399 - Licensed Subs	-		
7,380		7,242		37,000		0410 - Consumable Supplies & Materials	-		
595		275		-		0440 - Periodicals	-		
-		4,313		-		0470 - Computer Software	-		
10,091		18,833		37,000		Total 3300:	-		
1,242,436	20.18	1,335,850	18.84	1,493,181	18.96	Total Requirements:	-		

229 - IDEA Part B §611 (History in Fund 259)

Total: \$1,024,851

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	-	4500 - Restricted Revenue From the Federal Government TH	1,024,851		
-	-	-	<i>Total Resources:</i>	1,024,851		
			Requirements			
			<u>1220 - Restrictive Programs for Students With Disabilitie</u>			
-	-	-	0111 - Licensed Salaries	47,684	1.00	
-	-	-	0112 - Classified Salaries	63,132	1.82	
-	-	-	0210 - PERS	36,178		
-	-	-	0220 - Social Security Administration	8,478		
-	-	-	0231 - Worker's Compensation	400		
-	-	-	0235 - Oregon Paid Leave	443		
-	-	-	0242 - Licensed Insurance	15,453		
-	-	-	0243 - Classified Insurance	26,354		
-	-	-	<i>Total 1220:</i>	198,122	2.82	
			<u>1250 - Less Restrictive Programs for Students With Disabi</u>			
-	-	-	0111 - Licensed Salaries	152,150	2.00	
-	-	-	0112 - Classified Salaries	185,320	6.84	
-	-	-	0131 - Extra Duty - Licensed	2,469		
-	-	-	0210 - PERS	105,499		
-	-	-	0220 - Social Security Administration	26,007		
-	-	-	0231 - Worker's Compensation	1,233		
-	-	-	0235 - Oregon Paid Leave	1,360		
-	-	-	0242 - Licensed Insurance	30,906		
-	-	-	0243 - Classified Insurance	92,239		
-	-	-	0395 - Classified Subs	7,510		
-	-	-	0399 - Licensed Subs	10,000		
-	-	-	<i>Total 1250:</i>	614,693	8.84	
			<u>2150 - Speech Pathology and Audiology Services</u>			
-	-	-	0111 - Licensed Salaries	6,018	0.10	
-	-	-	0210 - PERS	1,867		
-	-	-	0220 - Social Security Administration	460		
-	-	-	0231 - Worker's Compensation	22		
-	-	-	0235 - Oregon Paid Leave	24		
-	-	-	0242 - Licensed Insurance	1,545		
-	-	-	<i>Total 2150:</i>	9,936	0.10	
			<u>2190 - Service Direction, Student Support Services</u>			
-	-	-	0112 - Classified Salaries	41,816	1.00	
-	-	-	0113 - Administrators	36,567	0.25	
-	-	-	0145 - Stipend - Admin Travel	1,500		
-	-	-	0210 - PERS	27,056		
-	-	-	0220 - Social Security Administration	6,111		
-	-	-	0231 - Worker's Compensation	288		
-	-	-	0235 - Oregon Paid Leave	319		
-	-	-	0241 - Administrator Insurance	4,091		
-	-	-	0243 - Classified Insurance	14,544		
-	-	-	<i>Total 2190:</i>	132,292	1.25	

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	-	<u>2520 - Fiscal Services</u>			
			0690 - Grant Indirect Charges	39,149		
-	-	-	<u>3300 - Community Services</u>			
-	-	-	0311 - Instruction Services	30,659		
			<i>Total Requirements:</i>	1,024,851	13.01	

230 - Bus Replacement Fund
Total: \$276,500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
3,946	3,664	5,000	1990 - Miscellaneous	5,000		
-	142,347	-	2200 - Restricted Revenue	-		
225,000	225,000	225,000	5200 - Interfund Transfers	225,000		
33,574	125,318	85,000	5400 - Resources - Beginning Fund Balance	46,500		
262,519	496,329	315,000	<i>Total 0000:</i>	276,500		
262,519	496,329	315,000	<i>Total Resources:</i>	276,500		
			Requirements			
			<u>2550 - Student Transportation Services</u>			
-	83,143	-	0541 - Initial and Additional Equipment Purchase	-		
137,201	330,579	300,000	0564 - Bus and Capital Bus Improvements	271,500		
137,201	413,722	300,000	<i>Total 2550:</i>	271,500		
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	5,000		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	15,000	0820 - Reserved for Next Year	-		
137,201	413,722	315,000	<i>Total Requirements:</i>	276,500		

232 - Classroom Furniture Fund

Total: \$200,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
35,000	35,000	60,000	5200 - Interfund Transfers	60,000		
24,817	50,053	80,000	5400 - Resources - Beginning Fund Balance	140,000		
59,817	85,053	140,000	<i>Total 0000:</i>	200,000		
59,817	85,053	140,000	<i>Total Resources:</i>	200,000		
			Requirements			
			<u>2544 - Maintenance</u>			
-	2,865	-	0460 - Non-Consumable Items	-		
			<u>2572 - Purchasing Services</u>			
9,763	-	-	0410 - Consumable Supplies & Materials	60,000		
-	1,563	120,000	0460 - Non-Consumable Items	120,000		
9,763	1,563	120,000	<i>Total 2572:</i>	180,000		
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	20,000		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	20,000	0820 - Reserved for Next Year	-		
9,763	4,428	140,000	<i>Total Requirements:</i>	200,000		

233 - OEA Choice Wellness Grant

Total: \$10,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
23,525	2,763	10,000	1920 - Contributions and Donations From Private Sources	10,000		
18,068	19,558	-	5400 - Resources - Beginning Fund Balance	-		
41,594	22,321	10,000	<i>Total 0000:</i>	10,000		
41,594	22,321	10,000	<i>Total Resources:</i>	10,000		
			Requirements			
			<u>2645 - Staff Wellness</u>			
150	513	-	0131 - Extra Duty - Licensed	-		
1,408	2,134	1,769	0133 - Extra Duty - Classified	1,769		
3,525	-	-	0151 - Stipend - Club Advisor/Activities	-		
217	982	180	0210 - PERS	558		
108	289	44	0220 - Social Security Administration	135		
6	12	4	0231 - Worker's Compensation	13		
-	-	2	0235 - Oregon Paid Leave	7		
-	16	-	0242 - Licensed Insurance	-		
-	62	-	0243 - Classified Insurance	-		
-	3	-	0247 - TSA	-		
15,773	17,351	8,000	0410 - Consumable Supplies & Materials	7,518		
849	959	-	0450 - Food	-		
22,036	22,321	10,000	<i>Total 2645:</i>	10,000		
22,036	22,321	10,000	<i>Total Requirements:</i>	10,000		

235 - Nutrition Services Gardening

Total: \$4,350

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
50	100	50	1990 - Miscellaneous	50		
5,314	4,809	4,700	5400 - Resources - Beginning Fund Balance	4,300		
5,364	4,909	4,750	<i>Total 0000:</i>	4,350		
5,364	4,909	4,750	<i>Total Resources:</i>	4,350		
			Requirements			
			<u>3100 - Food Services</u>			
25	45	500	0406 - Gas, Oil, Lube, Propane	100		
504	119	4,250	0410 - Consumable Supplies & Materials	4,250		
25	-	-	0640 - Dues and Fees	-		
554	164	4,750	<i>Total 3100:</i>	4,350		
554	164	4,750	<i>Total Requirements:</i>	4,350		

236 - OEA Foundation Grant for Welcome Center (History, Moved to Fund 284)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	18,000	1920 - Contributions and Donations From Private Sources	-		
-	-	18,000	<i>Total Resources:</i>	-		
			Requirements			
			<u>2210 - Improvement of Instruction Services</u>			
-	-	18,000	0410 - Consumable Supplies & Materials	-		
-	-	18,000	<i>Total Requirements:</i>	-		

237 - Gear-Up Grant

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
22,420	-	-	4700 - Grants-In-Aid From the Federal Government Through	-		
22,420	-	-	<i>Total Resources:</i>	-		
			Requirements			
			<u>1131 - High School Programs</u>			
1,500	-	-	0151 - Stipend - Club Advisor/Activities	-		
492	-	-	0210 - PERS	-		
115	-	-	0220 - Social Security Administration	-		
5	-	-	0231 - Worker's Compensation	-		
10,000	-	-	0340 - Travel	-		
8,938	-	-	0410 - Consumable Supplies & Materials	-		
21,050	-	-	<i>Total 1131:</i>	-		
			<u>2620 - Planning Research, Development, Evaluation Serv</u>			
829	-	-	0112 - Classified Salaries	-		
246	-	-	0210 - PERS	-		
63	-	-	0220 - Social Security Administration	-		
3	-	-	0231 - Worker's Compensation	-		
229	-	-	0243 - Classified Insurance	-		
1,371	-	-	<i>Total 2620:</i>	-		
22,420	-	-	<i>Total Requirements:</i>	-		

240 - Textbook Adoption Fund

Total: \$596,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
350,000	550,000	350,000	5200 - Interfund Transfers	350,000		
554,249	136,639	5,000	5400 - Resources - Beginning Fund Balance	246,000		
904,249	686,639	355,000	<i>Total 0000:</i>	596,000		
904,249	686,639	355,000	<i>Total Resources:</i>	596,000		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
149,791	320,702	200,000	0420 - Textbooks	-		
			<u>1121 - Middle/Junior High Programs</u>			
149,014	101,621	75,000	0420 - Textbooks	-		
			<u>1131 - High School Programs</u>			
-	1,689	-	0410 - Consumable Supplies & Materials	-		
467,409	4,516	50,000	0420 - Textbooks	350,000		
1,086	-	-	0470 - Computer Software	-		
468,494	6,204	50,000	<i>Total 1131:</i>	350,000		
			<u>1291 - English Second Language Programs</u>			
-	17,106	-	0420 - Textbooks	-		
			<u>2210 - Improvement of Instruction Services</u>			
310	-	-	0410 - Consumable Supplies & Materials	-		
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	246,000		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	30,000	0820 - Reserved for Next Year	-		
767,610	445,633	355,000	<i>Total Requirements:</i>	596,000		

243 - Miscellaneous Grants (History, Moved to Fund 283)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
6,202	18,807	20,628	1920 - Contributions and Donations From Private Sources	-		
300	400	-	2200 - Restricted Revenue	-		
8,206	8,801	29,231	5400 - Resources - Beginning Fund Balance	-		
14,708	28,008	49,859	<i>Total 0000:</i>	-		
14,708	28,008	49,859	<i>Total Resources:</i>	-		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
2,691	5,471	18,850	0410 - Consumable Supplies & Materials	-		
			<u>1113 - Elementary Extra-Curricular</u>			
819	283	17,006	0410 - Consumable Supplies & Materials	-		
			<u>1121 - Middle/Junior High Programs</u>			
1,046	876	600	0410 - Consumable Supplies & Materials	-		
			<u>1131 - High School Programs</u>			
-	244	300	0410 - Consumable Supplies & Materials	-		
			<u>1250 - Less Restrictive Programs for Students With Disabi</u>			
-	137	113	0410 - Consumable Supplies & Materials	-		
			<u>1280 - Alternative Education</u>			
-	300	-	0410 - Consumable Supplies & Materials	-		
			<u>2120 - Guidance Services</u>			
-	-	1,000	0410 - Consumable Supplies & Materials	-		
			<u>2130 - Health Services</u>			
-	2,780	280	0410 - Consumable Supplies & Materials	-		
-	-	2,500	0460 - Non-Consumable Items	-		
-	2,780	2,780	<i>Total 2130:</i>	-		
			<u>2220 - Educational Media Services</u>			
-	840	628	0410 - Consumable Supplies & Materials	-		
			<u>2544 - Maintenance</u>			
-	1,573	8,483	0410 - Consumable Supplies & Materials	-		
			<u>2642 - Recruitment and Placement Services</u>			
-	200	100	0410 - Consumable Supplies & Materials	-		
4,557	12,705	49,859	<i>Total Requirements:</i>	-		

245 - Dyslexia Training

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
13,578	-	-	4500 - Restricted Revenue From the Federal Government TH	-		
13,578	-	-	<i>Total Resources:</i>	-		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
13,578	-	-	0420 - Textbooks	-		
13,578	-	-	<i>Total Requirements:</i>	-		

248 - YTP - Youth Transition Program

Total: \$126,674

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE			\$		\$
						Resources				
						<u>0000 - District Office</u>				
11,697		16,612		11,053		2200 - Restricted Revenue		26,602		
44,005		62,492		41,580		4700 - Grants-In-Aid From the Federal Government Through		100,072		
55,702		79,104		52,633		<i>Total 0000:</i>		126,674		
55,702		79,104		52,633		<i>Total Resources:</i>		126,674		
						Requirements				
						<u>1220 - Restrictive Programs for Students With Disabilities</u>				
486		-		-		0399 - Licensed Subs		-		
-		-		2,882		0410 - Consumable Supplies & Materials		53,758		
486		-		2,882		<i>Total 1220:</i>		53,758		
						<u>2126 - Placement Services</u>				
32,120	1.00	34,106	1.00	36,535	1.00	0112 - Classified Salaries		39,463	1.00	
-		4,233		7,500		0127 - Student Helper Salaries		-		
-		10		-		0132 - Comp Time		-		
-		58		0		0133 - Extra Duty - Classified		-		
480		480		480		0143 - Stipend - Cell Phone		480		
9,689		10,296		11,486		0210 - PERS		12,395		
2,494		2,651		2,832		0220 - Social Security Administration		3,056		
120		168		222		0231 - Worker's Compensation		144		
-		-		148		0235 - Oregon Paid Leave		160		
8,790		9,278		14,211		0243 - Classified Insurance		14,544		
449		1,871		2,655		0340 - Travel		2,674		
717		10,859		-		0410 - Consumable Supplies & Materials		-		
239		5,094		-		0470 - Computer Software		-		
-		-		(26,317)		0692 - Grant Matching		-		
55,098	1.00	79,104	1.00	49,752	1.00	<i>Total 2126:</i>		72,916	1.00	
						<u>2240 - Instructional Staff Development</u>				
45		-		-		0340 - Travel		-		
						<u>2550 - Student Transportation Services</u>				
73		-		-		0331 - Reimbursable Student Transportation		-		
55,702	1.00	79,104	1.00	52,633	1.00	<i>Total Requirements:</i>		126,674	1.00	

251 - Student Investment Account

Total: \$4,024,647

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE			\$	\$	\$
3,140,511		3,249,993		3,332,730		Resources				
150,120		196,034		-		<u>0000 - District Office</u>				
3,290,631		3,446,027		3,332,730		3299 - Other Restricted Grants-In-Aid		4,024,647		
3,290,631		3,446,027		3,332,730		5400 - Resources - Beginning Fund Balance		-		
						<i>Total 0000:</i>		4,024,647		
						<i>Total Resources:</i>		4,024,647		
						Requirements				
22,541 1.00		68,974 1.00		75,946 1.00		<u>1111 - Elementary, K-5 or K-6</u>				
611,555 29.11		663,294 29.27		724,114 30.06		0111 - Licensed Salaries		68,552 1.00		
-		1,665		1,665		0112 - Classified Salaries		646,421 24.57		
1,250		-		-		0131 - Extra Duty - Licensed		-		
515		1,193		990		0132 - Comp Time		-		
5,500		7,730		7,730		0133 - Extra Duty - Classified		990		
131,944		200,967		253,521		0155 - Stipend - Licensed		7,730		
45,616		54,190		61,982		0210 - PERS		226,188		
2,422		2,589		5,690		0220 - Social Security Administration		55,364		
-		-		3,241		0231 - Worker's Compensation		3,168		
4,317		8,256		14,211		0235 - Oregon Paid Leave		2,895		
312,982		368,053		453,833		0242 - Licensed Insurance		15,453		
-		670		-		0243 - Classified Insurance		355,779		
12,597		7,298		-		0247 - TSA		-		
972		263		-		0395 - Classified Subs		34,994		
1,152,211 30.11		1,385,142 30.27		1,602,923 31.06		0399 - Licensed Subs		-		
						<i>Total 1111:</i>		1,417,534 25.57		
51,631 1.00		-		24,063 0.50		<u>1121 - Middle/Junior High Programs</u>				
53		1,839		1,702		0111 - Licensed Salaries		-		
7,609		548		7,996		0131 - Extra Duty - Licensed		-		
3,953		137		1,971		0210 - PERS		-		
177		7		155		0220 - Social Security Administration		-		
-		-		103		0231 - Worker's Compensation		-		
8,272		-		7,105		0235 - Oregon Paid Leave		-		
-		75		-		0242 - Licensed Insurance		-		
23,764		277		-		0243 - Classified Insurance		-		
6,032		-		-		0410 - Consumable Supplies & Materials		-		
101,491 1.00		2,883		43,095 0.50		0520 - Buildings Acquisition		-		
						<i>Total 1121:</i>		-		
-		-		-		<u>1280 - Alternative Education</u>				
-		-		-		0112 - Classified Salaries		221,701 7.46		
-		-		-		0210 - PERS		69,785		
-		-		-		0220 - Social Security Administration		16,960		
-		-		-		0231 - Worker's Compensation		797		
-		-		-		0235 - Oregon Paid Leave		888		
-		-		-		0243 - Classified Insurance		108,150		
-		-		-		<i>Total 1280:</i>		418,281 7.46		
-		271,677		213,696		<u>1288 - Charter Schools</u>				
147,021		-		-		0360 - Charter School Payments		270,613		
147,021		271,677		213,696		0691 - Charter School Flowthrough		-		
						<i>Total 1288:</i>		270,613		

Continued on Next Page...

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
57,189	1.00	67,301	1.00	65,683	1.00	<u>1291 - English Second Language Programs</u>				
23,355	0.90	24,754	0.90	26,337	0.91	0111 - Licensed Salaries	-			
150		-		-		0112 - Classified Salaries	132,764	4.52		
-		150		150		0132 - Comp Time	-			
16,856		27,403		28,600		0133 - Extra Duty - Classified	-			
5,956		7,045		7,051		0210 - PERS	41,971			
281		284		553		0220 - Social Security Administration	10,157			
-		-		369		0231 - Worker's Compensation	380			
15,286		8,730		14,211		0235 - Oregon Paid Leave	532			
15,311		13,007		14,209		0242 - Licensed Insurance	-			
134,384	1.90	148,675	1.90	157,163	1.91	0243 - Classified Insurance	65,972			
						Total 1291:	251,776	4.52		
124,517		150,138		-		<u>1400 - Summer School Programs</u>				
-		89,652	1.00	12,193	1.00	0692 - Grant Matching	-			
15,760	0.50	16,720	0.50	17,872	0.50	<u>2110 - Attendance and Social Work Services</u>				
300		-		-		0111 - Licensed Salaries	13,433	0.15		
4,684		31,614		9,329		0112 - Classified Salaries	44,707	1.39		
362		7,092		2,300		0132 - Comp Time	-			
59		318		180		0210 - PERS	18,040			
-		-		120		0220 - Social Security Administration	4,448			
-		15,961		-		0231 - Worker's Compensation	209			
11,411		12,022		11		0235 - Oregon Paid Leave	232			
496		-		-		0242 - Licensed Insurance	2,333			
33,071	0.50	173,379	1.50	42,006	1.50	0243 - Classified Insurance	20,216			
						0410 - Consumable Supplies & Materials	-			
172,116	2.60	178,063	2.60	129,638	1.60	Total 2110:	103,618	1.54		
-		-		-		<u>2144 - Psychotherapy Services</u>				
945		750		-		0111 - Licensed Salaries	42,587	0.50		
52,457		54,346		41,582		0113 - Administrators	97,625	1.00		
12,479		12,913		9,917		0132 - Comp Time	-			
580		529		778		0210 - PERS	43,509			
-		-		519		0220 - Social Security Administration	10,726			
-		-		-		0231 - Worker's Compensation	504			
33,112		34,694		28,422		0235 - Oregon Paid Leave	561			
-		225		-		0241 - Administrator Insurance	16,362			
-		354		-		0242 - Licensed Insurance	7,727			
-		367		-		0247 - TSA	-			
1,780		6,398		-		0340 - Travel	-			
273,470	2.60	288,639	2.60	210,856	1.60	0410 - Consumable Supplies & Materials	-			
						0470 - Computer Software	-			
-		-		-		Total 2144:	219,601	1.50		
-		-		-		<u>2190 - Service Direction, Student Support Services</u>				
-		-		-		0124 - Temporary - Classified (At-Will Contract)	9,500			
-		-		-		0210 - PERS	3,218			
-		-		-		0220 - Social Security Administration	727			
-		-		-		0231 - Worker's Compensation	34			
-		-		-		0235 - Oregon Paid Leave	38			
-		-		-		Total 2190:	13,517			
58,349		-		-		<u>2210 - Improvement of Instruction Services</u>				
12,687		-		-		0113 - Administrators	-			
						0210 - PERS	-			

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	\$
4,464		-		-		0220 - Social Security Administration		-			
193		-		-		0231 - Worker's Compensation		-			
15,660		-		-		0312 - Instructional Programs Improvement Services		-			
40,000		-		-		0340 - Travel		-			
131,353		-		-		Total 2210:		-			
						2240 - Instructional Staff Development					
8,079		2,717		2,717		0131 - Extra Duty - Licensed		25,000			
3,919		-		-		0133 - Extra Duty - Classified		-			
3,147		808		843		0210 - PERS		7,893			
900		208		208		0220 - Social Security Administration		1,913			
44		8		16		0231 - Worker's Compensation		181			
-		-		11		0235 - Oregon Paid Leave		100			
-		30		-		0242 - Licensed Insurance		-			
16,089		3,771		3,796		Total 2240:		35,087			
						2410 - Office of the Principal Services					
476,497	7.50	530,684	7.00	576,912	8.00	0111 - Licensed Salaries		603,622	8.00		
32,888		70,177		49,855		0131 - Extra Duty - Licensed		49,999			
750		-		-		0132 - Comp Time		-			
150		-		-		0137 - Student Teacher		-			
580		-		-		0155 - Stipend - Licensed		-			
131,164		184,055		199,741		0210 - PERS		205,613			
38,516		45,465		47,948		0220 - Social Security Administration		50,003			
1,705		1,771		3,761		0231 - Worker's Compensation		2,536			
-		-		2,507		0235 - Oregon Paid Leave		2,613			
672		-		-		0241 - Administrator Insurance		-			
85,241		117,936		113,686		0242 - Licensed Insurance		123,624			
-		0		-		0243 - Classified Insurance		-			
-		225		-		0247 - TSA		-			
768,163	7.50	950,314	7.00	994,409	8.00	Total 2410:		1,038,010	8.00		
						2520 - Fiscal Services					
146,635		(3,111)		-		0690 - Grant Indirect Charges		187,701			
						2680 - Interpretation & Translation Services					
30,352	1.00	33,056	1.00	36,208	1.00	0112 - Classified Salaries		38,988	1.00		
905		-		-		0124 - Temporary - Classified (At-Will Contract)		-			
300		-		-		0132 - Comp Time		-			
9,235		9,824		11,235		0210 - PERS		12,098			
2,246		2,378		2,770		0220 - Social Security Administration		2,983			
114		106		217		0231 - Worker's Compensation		140			
-		-		145		0235 - Oregon Paid Leave		156			
15,211		16,026		14,211		0243 - Classified Insurance		14,544			
5,987		8,370		-		0319 - Other Instructional, Professional & Tech Services		-			
1,842		4,760		-		0389 - Other Non-Instructional Professional and Technical		-			
66,194	1.00	74,521	1.00	64,786	1.00	Total 2680:		68,909	1.00		
3,094,597	44.61	3,446,027	44.27	3,332,730	45.57	Total Requirements:		4,024,647	49.59		

252 - High School Success/M98 (History in Fund 289)

Total: \$1,124,810

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	-	3299 - Other Restricted Grants-In-Aid	1,124,810		
-	-	-	Total Resources:	1,124,810		
			Requirements			
			<u>1131 - High School Programs</u>			
-	-	-	0111 - Licensed Salaries	202,504	3.00	
-	-	-	0112 - Classified Salaries	22,365	0.78	
-	-	-	0210 - PERS	69,778		
-	-	-	0220 - Social Security Administration	17,202		
-	-	-	0231 - Worker's Compensation	1,713		
-	-	-	0235 - Oregon Paid Leave	899		
-	-	-	0242 - Licensed Insurance	46,359		
-	-	-	0243 - Classified Insurance	11,359		
-	-	-	0399 - Licensed Subs	12,000		
-	-	-	0410 - Consumable Supplies & Materials	76,829		
-	-	-	Total 1131:	461,008	3.78	
			<u>1280 - Alternative Education</u>			
-	-	-	0111 - Licensed Salaries	88,815	1.00	
-	-	-	0113 - Administrators	81,078	0.60	
-	-	-	0131 - Extra Duty - Licensed	109		
-	-	-	0145 - Stipend - Admin Travel	1,800		
-	-	-	0210 - PERS	55,834		
-	-	-	0220 - Social Security Administration	13,142		
-	-	-	0231 - Worker's Compensation	619		
-	-	-	0235 - Oregon Paid Leave	687		
-	-	-	0241 - Administrator Insurance	9,817		
-	-	-	0242 - Licensed Insurance	15,453		
-	-	-	0399 - Licensed Subs	3,000		
-	-	-	Total 1280:	270,354	1.60	
			<u>2110 - Attendance and Social Work Services</u>			
-	-	-	0112 - Classified Salaries	90,615	3.11	
-	-	-	0133 - Extra Duty - Classified	80		
-	-	-	0210 - PERS	28,142		
-	-	-	0220 - Social Security Administration	6,938		
-	-	-	0231 - Worker's Compensation	1,026		
-	-	-	0235 - Oregon Paid Leave	363		
-	-	-	0243 - Classified Insurance	45,232		
-	-	-	Total 2110:	172,396	3.11	
			<u>2120 - Guidance Services</u>			
-	-	-	0111 - Licensed Salaries	65,156	1.00	
-	-	-	0210 - PERS	20,218		
-	-	-	0220 - Social Security Administration	4,984		
-	-	-	0231 - Worker's Compensation	235		
-	-	-	0235 - Oregon Paid Leave	261		
-	-	-	0242 - Licensed Insurance	15,453		
-	-	-	Total 2120:	106,307	1.00	

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	-	<u>2210 - Improvement of Instruction Services</u>			
-	-	-	0112 - Classified Salaries	37,324 1.00		
-	-	-	0156 - Stipend - Classified	1,500		
-	-	-	0210 - PERS	13,115		
-	-	-	0220 - Social Security Administration	2,970		
-	-	-	0231 - Worker's Compensation	145		
-	-	-	0235 - Oregon Paid Leave	155		
-	-	-	0243 - Classified Insurance	14,544		
			Total 2210:	69,753 1.00		
			<u>2520 - Fiscal Services</u>			
-	-	-	0690 - Grant Indirect Charges	44,992		
-	-	-	Total Requirements:	1,124,810 10.49		



Artwork by 1st Grader at Pioneer

253 - Early Literacy Success

Total: \$283,114

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	-	3299 - Other Restricted Grants-In-Aid	283,114		
-	-	-	<i>Total Resources:</i>	283,114		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
-	-	-	0112 - Classified Salaries	49,600	1.97	
-	-	-	0210 - PERS	15,781		
-	-	-	0220 - Social Security Administration	3,794		
-	-	-	0231 - Worker's Compensation	1,045		
-	-	-	0235 - Oregon Paid Leave	198		
-	-	-	0243 - Classified Insurance	8,188		
-	-	-	<i>Total 1111:</i>	78,606	1.97	
			<u>1291 - English Second Language Programs</u>			
-	-	-	0111 - Licensed Salaries	47,069	0.67	
-	-	-	0210 - PERS	14,605		
-	-	-	0220 - Social Security Administration	3,601		
-	-	-	0231 - Worker's Compensation	169		
-	-	-	0235 - Oregon Paid Leave	188		
-	-	-	0242 - Licensed Insurance	10,354		
-	-	-	<i>Total 1291:</i>	75,986	0.67	
			<u>2210 - Improvement of Instruction Services</u>			
-	-	-	0123 - Temporary-Licensed (At-Will Contract)	718		
-	-	-	0210 - PERS	243		
-	-	-	0220 - Social Security Administration	55		
-	-	-	0231 - Worker's Compensation	3		
-	-	-	0235 - Oregon Paid Leave	3		
-	-	-	0420 - Textbooks	73,244		
-	-	-	0470 - Computer Software	50,000		
-	-	-	<i>Total 2210:</i>	124,266		
			<u>2230 - Assessment and Testing</u>			
-	-	-	0470 - Computer Software	4,256		
-	-	-	<i>Total Requirements:</i>	283,114	2.64	

254 - OEA Educator Health & Wellbeing

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
15,000	-	-	2200 - Restricted Revenue	-		
-	264	-	5400 - Resources - Beginning Fund Balance	-		
15,000	264	-	<i>Total 0000:</i>	-		
15,000	264	-	<i>Total Resources:</i>	-		
			Requirements			
			<u>2645 - Staff Wellness</u>			
150	-	-	0389 - Other Non-Instructional Professional and Technical	-		
13,086	264	-	0410 - Consumable Supplies & Materials	-		
1,500	-	-	0460 - Non-Consumable Items	-		
14,736	264	-	<i>Total 2645:</i>	-		
14,736	264	-	<i>Total Requirements:</i>	-		

257 - IDEA Part B §619 (History, Moved to Fund 227)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
11,932	5,994	6,000	4500 - Restricted Revenue From the Federal Government TH	-		
11,932	5,994	6,000	<i>Total Resources:</i>	-		
			Requirements			
			<u>1250 - Less Restrictive Programs for Students With Disabi</u>			
-	3,716	-	0111 - Licensed Salaries	-		
-	1,104	-	0210 - PERS	-		
-	281	-	0220 - Social Security Administration	-		
-	11	-	0231 - Worker's Compensation	-		
-	882	-	0242 - Licensed Insurance	-		
-	5,994	-	<i>Total 1250:</i>	-		
			<u>2150 - Speech Pathology and Audiology Services</u>			
7,389	-	-	0111 - Licensed Salaries	-		
566	-	-	0112 - Classified Salaries	-		
3,977	-	-	0200 - Benefits	-		
11,932	-	-	<i>Total 2150:</i>	-		
			<u>2190 - Service Direction, Student Support Services</u>			
-	-	6,000	0389 - Other Non-Instructional Professional and Technical	-		
11,932	5,994	6,000	<i>Total Requirements:</i>	-		

258 - Early Indicator and Intervention Systems (EIS)

Total: \$11,155

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	-	3299 - Other Restricted Grants-In-Aid	11,155		
-	-	-	<i>Total Resources:</i>	11,155		
			Requirements			
			<u>2210 - Improvement of Instruction Services</u>			
-	-	-	0470 - Computer Software	11,155		
-	-	-	<i>Total Requirements:</i>	11,155		



Artwork by 5th Grader at Pioneer

259 - IDEA Part B §611 (History, Moved to Fund 229)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
878,038		994,900		825,558		Resources			
878,038		994,900		825,558		0000 - District Office			
						4500 - Restricted Revenue From the Federal Government TH	-		
						<i>Total Resources:</i>	-		
						Requirements			
						1250 - Less Restrictive Programs for Students With Disabi			
315,432	5.00	374,625	5.65	274,120	4.00	0111 - Licensed Salaries	-		
109,730	4.55	111,614	4.55	124,047	4.53	0112 - Classified Salaries	-		
3,327		3,140		2,469		0131 - Extra Duty - Licensed	-		
2,018		165		-		0132 - Comp Time	-		
8,000		8,000		8,000		0155 - Stipend - Licensed	-		
(126)		-		-		0200 - Benefits	-		
136,125		154,398		130,775		0210 - PERS	-		
31,256		35,904		31,261		0220 - Social Security Administration	-		
1,514		1,516		2,452		0231 - Worker's Compensation	-		
-		-		1,635		0235 - Oregon Paid Leave	-		
68,600		90,885		56,843		0242 - Licensed Insurance	-		
68,916		72,435		71,054		0243 - Classified Insurance	-		
-		450		-		0247 - TSA	-		
2,860		1,838		-		0395 - Classified Subs	-		
6,315		7,763		-		0399 - Licensed Subs	-		
753,967	9.55	862,734	10.20	702,655	8.53	<i>Total 1250:</i>	-		
						2190 - Service Direction, Student Support Services			
34,235	1.00	35,504	1.00	38,672	1.00	0112 - Classified Salaries	-		
32,211	0.25	32,855	0.25	35,155	0.25	0113 - Administrators	-		
200		-		-		0132 - Comp Time	-		
1,500		1,500		1,500		0145 - Stipend - Admin Travel	-		
(463)		-		-		0200 - Benefits	-		
21,805		20,865		23,193		0210 - PERS	-		
4,910		5,033		5,763		0220 - Social Security Administration	-		
237		213		452		0231 - Worker's Compensation	-		
-		-		294		0235 - Oregon Paid Leave	-		
3,903		4,118		3,665		0241 - Administrator Insurance	-		
15,211		16,026		14,211		0243 - Classified Insurance	-		
-		225		-		0247 - TSA	-		
595		-		-		0640 - Dues and Fees	-		
114,341	1.25	116,339	1.25	122,904	1.25	<i>Total 2190:</i>	-		
						2210 - Improvement of Instruction Services			
-		15,827		-		0410 - Consumable Supplies & Materials	-		
						3300 - Community Services			
9,730		-		-		0311 - Instruction Services	-		
878,038	10.80	994,900	11.45	825,558	9.78	<i>Total Requirements:</i>	-		

264 - Tap - Asbestos Assessment

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
11,502	650	-	3299 - Other Restricted Grants-In-Aid	-		
11,502	650	-	<i>Total Resources:</i>	-		
			Requirements			
			<u>2544 - Maintenance</u>			
11,502	650	-	0389 - Other Non-Instructional Professional and Technical	-		
11,502	650	-	<i>Total Requirements:</i>	-		

269 - PERS Reserve (History in Fund 999) Total: \$2,910,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	-	5200 - Interfund Transfers	60,000		
-	-	-	5400 - Resources - Beginning Fund Balance	2,850,000		
-	-	-	<i>Total 0000:</i>	2,910,000		
-	-	-	<i>Total Resources:</i>	2,910,000		
			Requirements			
			<u>2700 - Supplemental Retirement Program</u>			
-	-	-	0116 - Stipend - Supplemental Retirement	48,000		
-	-	-	0220 - Social Security Administration	3,672		
-	-	-	<i>Total 2700:</i>	51,672		
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	2,858,328		
-	-	-	<i>Total Requirements:</i>	2,910,000		

271 - Title II - Teacher Quality (History, Moved to Fund 222)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
201,341	129,929	220,838	4500 - Restricted Revenue From the Federal Government TH	-		
201,341	129,929	220,838	<i>Total Resources:</i>	-		
			Requirements			
			<u>2210 - Improvement of Instruction Services</u>			
1,440	1,545	1,080	0123 - Temporary-Licensed (At-Will Contract)	-		
554	663	88	0131 - Extra Duty - Licensed	-		
-	150	-	0132 - Comp Time	-		
-	33	33	0133 - Extra Duty - Classified	-		
500	-	-	0154 - Stipend - Admin	-		
52,562	29,978	27,978	0155 - Stipend - Licensed	-		
16,787	9,744	8,932	0210 - PERS	-		
4,209	2,474	2,232	0220 - Social Security Administration	-		
173	90	175	0231 - Worker's Compensation	-		
-	-	117	0235 - Oregon Paid Leave	-		
-	19	-	0242 - Licensed Insurance	-		
-	1	-	0247 - TSA	-		
62,415	38,013	100,000	0312 - Instructional Programs Improvement Services	-		
190	4,372	10,000	0340 - Travel	-		
-	-	5,000	0399 - Licensed Subs	-		
636	2,251	10,000	0410 - Consumable Supplies & Materials	-		
-	-	5,988	0470 - Computer Software	-		
139,466	89,332	171,622	<i>Total 2210:</i>	-		
			<u>2240 - Instructional Staff Development</u>			
17,311	6,910	6,558	0131 - Extra Duty - Licensed	-		
-	172	-	0133 - Extra Duty - Classified	-		
4,893	2,070	2,091	0210 - PERS	-		
1,277	522	502	0220 - Social Security Administration	-		
61	22	39	0231 - Worker's Compensation	-		
-	-	26	0235 - Oregon Paid Leave	-		
-	196	-	0242 - Licensed Insurance	-		
-	0	-	0247 - TSA	-		
-	7,904	-	0312 - Instructional Programs Improvement Services	-		
30,260	19,567	25,000	0340 - Travel	-		
-	1,790	-	0389 - Other Non-Instructional Professional and Technical	-		
-	997	5,000	0399 - Licensed Subs	-		
566	445	10,000	0410 - Consumable Supplies & Materials	-		
54,369	40,597	49,216	<i>Total 2240:</i>	-		
			<u>2520 - Fiscal Services</u>			
7,507	-	-	0690 - Grant Indirect Charges	-		
201,341	129,929	220,838	<i>Total Requirements:</i>	-		

272 - Capital Projects Fund

Total: \$2,250,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
446,455	247,143	300,000	1130 - Cet- Construction Excise TAX	200,000		
-	20,552	-	1920 - Contributions and Donations From Private Sources	-		
17,144	948	-	1990 - Miscellaneous	-		
300,000	88,845	200,000	5200 - Interfund Transfers	450,000		
13,000	-	-	5300 - Sale of or Compensation for Loss of Fixed Assets	-		
359,728	1,087,052	1,500,000	5400 - Resources - Beginning Fund Balance	1,600,000		
1,136,327	1,444,540	2,000,000	<i>Total 0000:</i>	2,250,000		
1,136,327	1,444,540	2,000,000	<i>Total Resources:</i>	2,250,000		
			Requirements			
			<u>2520 - Fiscal Services</u>			
17,504	9,886	10,000	0670 - Taxes and Licenses	10,000		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	3,189	1,900,000	0520 - Buildings Acquisition	2,140,000		
31,771	-	-	0530 - Improvements Other Than Buildings	-		
-	20,552	-	0541 - Initial and Additional Equipment Purchase	-		
31,771	23,741	1,900,000	<i>Total 4150:</i>	2,140,000		
			<u>5200 - Transfers of Funds</u>			
-	38,845	-	0730 - Transfer to Debt Service	-		
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	100,000		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	90,000	0820 - Reserved for Next Year	-		
49,275	72,472	2,000,000	<i>Total Requirements:</i>	2,250,000		

273 - Outdoor School

Total: \$146,773

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	145,930	2199 - Other Intermediate Sources	146,773		
139,726	171,264	-	3299 - Other Restricted Grants-In-Aid	-		
1	1	-	5400 - Resources - Beginning Fund Balance	-		
139,727	171,265	145,930	<i>Total 0000:</i>	146,773		
139,727	171,265	145,930	<i>Total Resources:</i>	146,773		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
			0311 - Instruction Services	-		
			<u>1121 - Middle/Junior High Programs</u>			
42,129	37,391	45,000	0151 - Stipend - Club Advisor/Activities	29,000		
			0210 - PERS	9,155		
28,500	21,969	29,000	0220 - Social Security Administration	2,219		
8,508	6,724	8,600	0231 - Worker's Compensation	210		
2,122	1,710	2,200	0235 - Oregon Paid Leave	116		
98	63	100	0311 - Instruction Services	105,000		
-	-	30	0395 - Classified Subs	-		
57,298	102,185	60,000	0410 - Consumable Supplies & Materials	273		
174	-	-	<i>Total 1121:</i>	145,973		
121	-	200				
96,821	132,652	100,130	<u>2550 - Student Transportation Services</u>			
			0331 - Reimbursable Student Transportation	800		
777	1,221	800	<i>Total Requirements:</i>	146,773		
139,726	171,264	145,930				

274 - Technology Infrastructure

Total: \$520,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	5,000	1920 - Contributions and Donations From Private Sources	5,000		
(93)	4,055	-	1990 - Miscellaneous	-		
-	36,015	50,000	1994 - E-Rate Reimbursement	100,000		
100,000	100,000	100,000	5200 - Interfund Transfers	90,000		
372,729	397,497	200,000	5400 - Resources - Beginning Fund Balance	325,000		
472,636	537,566	355,000	<i>Total 0000:</i>	520,000		
472,636	537,566	355,000	<i>Total Resources:</i>	520,000		
			Requirements			
			<u>2660 - Technology Services</u>			
14,316	1,394	-	0389 - Other Non-Instructional Professional and Technical	-		
-	235	-	0410 - Consumable Supplies & Materials	-		
3,481	23,850	-	0470 - Computer Software	-		
-	127,943	150,000	0480 - Computer Hardware	270,000		
54,842	189,114	150,000	0550 - Depreciable Technology	250,000		
2,500	2,228	-	0640 - Dues and Fees	-		
75,139	344,764	300,000	<i>Total 2660:</i>	520,000		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	55,000	0820 - Reserved for Next Year	-		
75,139	344,764	355,000	<i>Total Requirements:</i>	520,000		

275 - Instructional Technology

Total: \$10,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	-	5200 - Interfund Transfers	10,000		
-	-	-	<i>Total Resources:</i>	10,000		
			Requirements			
			<u>2660 - Technology Services</u>			
-	-	-	0480 - Computer Hardware	10,000		
-	-	-	<i>Total Requirements:</i>	10,000		

277 - Track & Turf Replacement Fund

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			0000 - District Office			
138,953	-	-	5400 - Resources - Beginning Fund Balance	-		
138,953	-	-	<i>Total Resources:</i>	-		
			Requirements			
			4150 - Building Acquisition, Construction, and Improvem			
138,953	-	-	0530 - Improvements Other Than Buildings	-		
138,953	-	-	<i>Total Requirements:</i>	-		



Artwork by 5th Grader at Pioneer

278 - Title III - ELL Consortium (History, Moved to Fund 223)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
11,552	20,423	15,559	4500 - Restricted Revenue From the Federal Government TH	-		
11,552	20,423	15,559	<i>Total Resources:</i>	-		
			Requirements			
			<u>1291 - English Second Language Programs</u>			
38	-	-	0131 - Extra Duty - Licensed	-		
11	-	-	0210 - PERS	-		
3	-	-	0220 - Social Security Administration	-		
0	-	-	0231 - Worker's Compensation	-		
52	-	-	<i>Total 1291:</i>	-		
			<u>2210 - Improvement of Instruction Services</u>			
178	293	168	0131 - Extra Duty - Licensed	-		
1,402	1,880	885	0133 - Extra Duty - Classified	-		
442	580	331	0210 - PERS	-		
113	152	81	0220 - Social Security Administration	-		
6	7	6	0231 - Worker's Compensation	-		
-	-	4	0235 - Oregon Paid Leave	-		
-	1	-	0242 - Licensed Insurance	-		
-	17	-	0243 - Classified Insurance	-		
-	6	-	0247 - TSA	-		
-	600	-	0340 - Travel	-		
3,415	8,860	9,000	0410 - Consumable Supplies & Materials	-		
948	1,908	-	0470 - Computer Software	-		
6,503	14,304	10,474	<i>Total 2210:</i>	-		
			<u>2240 - Instructional Staff Development</u>			
150	-	-	0131 - Extra Duty - Licensed	-		
7	61	61	0133 - Extra Duty - Classified	-		
47	18	19	0210 - PERS	-		
11	4	5	0220 - Social Security Administration	-		
1	0	0	0231 - Worker's Compensation	-		
-	-	0	0235 - Oregon Paid Leave	-		
-	0	-	0243 - Classified Insurance	-		
2,525	5,365	-	0340 - Travel	-		
2,740	5,448	85	<i>Total 2240:</i>	-		
			<u>3300 - Community Services</u>			
2,257	670	5,000	0410 - Consumable Supplies & Materials	-		
11,552	20,423	15,559	<i>Total Requirements:</i>	-		

279 - Student Activity Fund

Total: \$1,220,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
1,503	7,826	7,500	1510 - Interest On Investments	-		
590,796	871,395	775,000	1760 - Club Fund Raising	600,000		
1,080	14,352	7,500	1920 - Contributions and Donations From Private Sources	20,000		
600	-	-	1960 - Recovery of Prior Years' Expenditure	-		
(1,710)	1,901	-	1990 - Miscellaneous	-		
534,320	609,175	600,000	5400 - Resources - Beginning Fund Balance	600,000		
1,126,589	1,504,650	1,390,000	<i>Total 0000:</i>	1,220,000		
1,126,589	1,504,650	1,390,000	<i>Total Resources:</i>	1,220,000		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
-	2,307	-	0410 - Consumable Supplies & Materials	-		
-	298	-	0430 - Library Books	-		
-	2,605	-	<i>Total 1111:</i>	-		
			<u>1113 - Elementary Extra-Curricular</u>			
1,574	4,114	5,000	0340 - Travel	5,000		
29,008	40,898	35,000	0410 - Consumable Supplies & Materials	35,000		
743	787	1,000	0430 - Library Books	1,000		
-	-	5,000	0460 - Non-Consumable Items	5,000		
90	171	1,000	0640 - Dues and Fees	1,000		
31,415	45,970	47,000	<i>Total 1113:</i>	47,000		
			<u>1121 - Middle/Junior High Programs</u>			
-	69	-	0410 - Consumable Supplies & Materials	-		
			<u>1122 - Middle/Junior High School Extra-Curricular</u>			
-	2,685	5,000	0340 - Travel	5,000		
15,134	16,995	20,000	0410 - Consumable Supplies & Materials	20,000		
-	-	2,500	0460 - Non-Consumable Items	2,500		
471	1,274	2,500	0640 - Dues and Fees	2,500		
15,606	20,954	30,000	<i>Total 1122:</i>	30,000		
			<u>1132 - High School Extra-Curricular</u>			
412	-	750	0321 - Cleaning Services	750		
-	9,725	5,000	0322 - Repairs and Maintenance Services	5,000		
3,784	11,481	15,000	0324 - Rentals	15,000		
124,811	295,960	300,000	0340 - Travel	310,500		
133	38	250	0353 - Postage	250		
74	-	250	0354 - Advertising	250		
73	62	250	0355 - Printing and Binding	250		
12,300	15,000	15,000	0374 - Other Tuition	15,000		
10,446	40,924	40,000	0389 - Other Non-Instructional Professional and Technical	40,000		
238,937	390,930	300,000	0410 - Consumable Supplies & Materials	300,000		
18,820	6,356	15,000	0460 - Non-Consumable Items	15,000		
649	-	1,500	0470 - Computer Software	1,500		
6,540	-	-	0541 - Initial and Additional Equipment Purchase	-		
-	8,163	-	0542 - Replacement Equipment Purchase	-		
51,530	39,032	25,000	0640 - Dues and Fees	40,000		
468,506	817,671	718,000	<i>Total 1132:</i>	743,500		

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	1,365	-	<u>2410 - Office of the Principal Services</u>			
			0410 - Consumable Supplies & Materials	-		
50	-	-	<u>2550 - Student Transportation Services</u>			
21	-	-	0322 - Repairs and Maintenance Services	-		
1,812	8,213	7,000	0331 - Reimbursable Student Transportation	-		
1,883	8,213	7,000	0332 - Non-Reimbursable Student Transportation	7,000		
			<i>Total 2550:</i>	7,000		
			<u>2660 - Technology Services</u>			
5	-	-	0640 - Dues and Fees	-		
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	392,500		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	588,000	0820 - Reserved for Next Year	-		
517,414	896,846	1,390,000	<i>Total Requirements:</i>	1,220,000		

281 - Linn County Safe Schools Project/YST

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			<u>Resources</u>			
			<u>0000 - District Office</u>			
1,331	2,242	-	1920 - Contributions and Donations From Private Sources	-		
(98)	-	-	5400 - Resources - Beginning Fund Balance	-		
1,233	2,242	-	<i>Total 0000:</i>	-		
1,233	2,242	-	<i>Total Resources:</i>	-		
			<u>Requirements</u>			
			<u>2110 - Attendance and Social Work Services</u>			
1,233	2,242	-	0410 - Consumable Supplies & Materials	-		
1,233	2,242	-	<i>Total Requirements:</i>	-		

282 - Teen Parenting Grant

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			<u>Resources</u>			
			<u>0000 - District Office</u>			
1,490	1,490	1,490	5400 - Resources - Beginning Fund Balance	-		
1,490	1,490	1,490	<i>Total Resources:</i>	-		
			<u>Requirements</u>			
			<u>1131 - High School Programs</u>			
-	-	1,490	0393 - Child Care Services	-		
-	-	1,490	<i>Total Requirements:</i>	-		

283 - Miscellaneous Mini Grants (History in Fund 243)

Total: \$75,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	-	Resources			
-	-	-	<u>0000 - District Office</u>			
-	-	-	1920 - Contributions and Donations From Private Sources	35,000		
-	-	-	5400 - Resources - Beginning Fund Balance	40,000		
			<i>Total 0000:</i>	75,000		
			<i>Total Resources:</i>	75,000		
			Requirements			
-	-	-	<u>1111 - Elementary, K-5 or K-6</u>			
-	-	-	0410 - Consumable Supplies & Materials	45,000		
-	-	-	<u>2110 - Attendance and Social Work Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	30,000		
			<i>Total Requirements:</i>	75,000		

284 - Welcome Center / Kids In Need (History in Funds 236, 953, 954)

Total: \$59,811

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	-	Resources			
-	-	-	<u>0000 - District Office</u>			
-	-	-	1920 - Contributions and Donations From Private Sources	31,000		
-	-	-	5400 - Resources - Beginning Fund Balance	28,811		
			<i>Total 0000:</i>	59,811		
			<i>Total Resources:</i>	59,811		
			Requirements			
-	-	-	<u>2110 - Attendance and Social Work Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	41,811		
-	-	-	<u>2210 - Improvement of Instruction Services</u>			
-	-	-	0410 - Consumable Supplies & Materials	18,000		
			<i>Total Requirements:</i>	59,811		

286 - Athletics - HS & MS

Total: \$715,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
36,263	42,149	40,000	1710 - Admissions	40,000		
62,458	73,265	70,000	1743 - Fees Particip LHS	65,000		
2,740	-	-	1760 - Club Fund Raising	-		
1,000	-	-	1920 - Contributions and Donations From Private Sources	-		
475,000	475,000	475,000	5200 - Interfund Transfers	600,000		
11,583	12,910	50,000	5400 - Resources - Beginning Fund Balance	10,000		
589,043	603,324	635,000	<i>Total 0000:</i>	715,000		
589,043	603,324	635,000	<i>Total Resources:</i>	715,000		
			Requirements			
			<u>1122 - Middle/Junior High School Extra-Curricular</u>			
3,000	1,500	1,500	0133 - Extra Duty - Classified	1,500		
465	323	-	0139 - Game & Misc.	-		
40,500	42,000	40,500	0150 - Stipend - Coaching/Athletics	87,120		
7,621	8,200	8,604	0210 - PERS	12,732		
3,296	3,286	3,213	0220 - Social Security Administration	6,779		
163	143	252	0231 - Worker's Compensation	271		
-	-	168	0235 - Oregon Paid Leave	348		
-	20	-	0243 - Classified Insurance	-		
-	-	2,500	0322 - Repairs and Maintenance Services	2,000		
-	5,490	-	0324 - Rentals	-		
-	-	500	0340 - Travel	591		
10,903	13,048	15,000	0389 - Other Non-Instructional Professional and Technical	20,000		
7,692	2,176	5,000	0410 - Consumable Supplies & Materials	9,191		
-	-	2,500	0460 - Non-Consumable Items	2,500		
95	-	-	0470 - Computer Software	-		
744	556	2,500	0640 - Dues and Fees	1,000		
74,480	76,741	82,237	<i>Total 1122:</i>	144,032		
			<u>1131 - High School Programs</u>			
-	193	-	0322 - Repairs and Maintenance Services	-		
			<u>1132 - High School Extra-Curricular</u>			
43,647	19,747	21,542	0112 - Classified Salaries	23,301	0.50	
-	703	703	0124 - Temporary - Classified (At-Will Contract)	-		
843	-	-	0132 - Comp Time	-		
-	191	-	0133 - Extra Duty - Classified	-		
5,985	8,549	3,379	0139 - Game & Misc.	3,379		
195,408	203,330	187,117	0150 - Stipend - Coaching/Athletics	220,829		
61,236	59,546	61,912	0210 - PERS	30,414		
18,413	17,452	16,275	0220 - Social Security Administration	18,937		
876	736	1,285	0231 - Worker's Compensation	618		
-	-	851	0235 - Oregon Paid Leave	993		
-	11	-	0242 - Licensed Insurance	-		
11,569	6,817	7,105	0243 - Classified Insurance	7,272		
-	7	-	0247 - TSA	-		
-	4,064	5,000	0322 - Repairs and Maintenance Services	4,000		
5,843	9,419	10,000	0324 - Rentals	10,000		
3,935	6,428	5,000	0340 - Travel	5,909		

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
94	-	250	0353 - Postage	100		
55,597	58,374	55,000	0389 - Other Non-Instructional Professional and Technical	84,479		
31,391	17,011	22,500	0410 - Consumable Supplies & Materials	50,000		
-	198	2,500	0460 - Non-Consumable Items	2,500		
2,155	-	-	0470 - Computer Software	-		
6,233	10,898	8,500	0640 - Dues and Fees	15,000		
443,224	423,481	408,918	Total 1132:	477,731	0.50	
			<u>2550 - Student Transportation Services</u>			
58,429	80,237	75,000	0332 - Non-Reimbursable Student Transportation	93,237		
-	-	68,845	<u>7000 - Unappropriated Ending Fund Balance</u>			
576,134	580,652	635,000	0820 - Reserved for Next Year	-		
			Total Requirements:	715,000	0.50	

287 - DHS Integration Project

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
45,054	45,054	45,054	5400 - Resources - Beginning Fund Balance	-		
45,054	45,054	45,054	Total Resources:	-		
			Requirements			
			<u>2120 - Guidance Services</u>			
-	-	45,054	0111 - Licensed Salaries	-		
-	-	45,054	Total Requirements:	-		

289 - High School Success/M98 (History, Moved to Fund 252)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
						Resources			
						<u>0000 - District Office</u>			
1,148,689		1,119,158		1,134,678		3299 - Other Restricted Grants-In-Aid	-		
1,148,689		1,119,158		1,134,678		<i>Total Resources:</i>	-		
						Requirements			
						<u>1111 - Elementary, K-5 or K-6</u>			
-		2,000		-		0311 - Instruction Services	-		
						<u>1121 - Middle/Junior High Programs</u>			
-		23,259	0.50	24,063	0.50	0111 - Licensed Salaries	-		
-		6,912		7,467		0210 - PERS	-		
-		1,779		1,841		0220 - Social Security Administration	-		
-		70		144		0231 - Worker's Compensation	-		
-		-		96		0235 - Oregon Paid Leave	-		
-		4,447		7,105		0242 - Licensed Insurance	-		
-		1,058		-		0410 - Consumable Supplies & Materials	-		
-		37,525	0.50	40,717	0.50	<i>Total 1121:</i>	-		
						<u>1131 - High School Programs</u>			
160,632	3.00	162,288	3.00	187,104	3.00	0111 - Licensed Salaries	-		
21,967	0.91	22,524	0.91	23,988	0.91	0112 - Classified Salaries	-		
2,415		-		-		0124 - Temporary - Classified (At-Will Contract)	-		
688		75		-		0131 - Extra Duty - Licensed	-		
1,090		74		-		0132 - Comp Time	-		
-		486		270		0133 - Extra Duty - Classified	-		
200		-		-		0137 - Student Teacher	-		
-		275		-		0151 - Stipend - Club Advisor/Activities	-		
48,593		55,199		65,585		0210 - PERS	-		
13,728		13,608		16,169		0220 - Social Security Administration	-		
696		566		1,268		0231 - Worker's Compensation	-		
-		-		845		0235 - Oregon Paid Leave	-		
42,247		48,272		42,632		0242 - Licensed Insurance	-		
15,311		16,089		14,211		0243 - Classified Insurance	-		
-		99		-		0247 - TSA	-		
3,736		-		-		0312 - Instructional Programs Improvement Services	-		
9,472		12,213		-		0399 - Licensed Subs	-		
9,433		36,974		77,852		0410 - Consumable Supplies & Materials	-		
3,242		-		-		0420 - Textbooks	-		
570		-		-		0430 - Library Books	-		
8,927		10,475		-		0460 - Non-Consumable Items	-		
1,125		-		-		0470 - Computer Software	-		
49,623		9,614		-		0480 - Computer Hardware	-		
10,954		-		-		0520 - Buildings Acquisition	-		
37,731		31,490		-		0541 - Initial and Additional Equipment Purchase	-		
1,633		1,184		-		0640 - Dues and Fees	-		
444,011	3.91	421,506	3.91	429,924	3.91	<i>Total 1131:</i>	-		
						<u>1280 - Alternative Education</u>			
93,307	1.00	94,577	1.00	100,399	1.00	0111 - Licensed Salaries	-		
69,545	0.60	75,956	0.60	78,218	0.60	0113 - Administrators	-		
-		193		109		0131 - Extra Duty - Licensed	-		
150		-		-		0132 - Comp Time	-		

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
51,351		52,944		58,312		0210 - PERS	-		
12,421		13,002		13,673		0220 - Social Security Administration	-		
537		496		1,072		0231 - Worker's Compensation	-		
-		-		715		0235 - Oregon Paid Leave	-		
4,483		5,576		8,796		0241 - Administrator Insurance	-		
15,311		16,091		14,211		0242 - Licensed Insurance	-		
-		225		-		0247 - TSA	-		
486		1,620		-		0399 - Licensed Subs	-		
247,590	1.60	260,679	1.60	275,505	1.60	Total 1280:	-		
1400 - Summer School Programs									
-		2,122		-		0131 - Extra Duty - Licensed	-		
-		955		-		0133 - Extra Duty - Classified	-		
-		934		-		0210 - PERS	-		
-		235		-		0220 - Social Security Administration	-		
-		13		-		0231 - Worker's Compensation	-		
23,381		18,374		-		0692 - Grant Matching	-		
23,381		22,633		-		Total 1400:	-		
2110 - Attendance and Social Work Services									
105,094	3.74	100,693	3.74	110,472	3.72	0112 - Classified Salaries	-		
22		-		-		0131 - Extra Duty - Licensed	-		
-		350		-		0132 - Comp Time	-		
-		2,229		80		0133 - Extra Duty - Classified	-		
25,432		27,028		34,304		0210 - PERS	-		
7,767		7,570		8,457		0220 - Social Security Administration	-		
392		651		663		0231 - Worker's Compensation	-		
-		-		442		0235 - Oregon Paid Leave	-		
-		240		-		0242 - Licensed Insurance	-		
54,377		41,256		58,293		0243 - Classified Insurance	-		
-		199		-		0247 - TSA	-		
129		-		-		0395 - Classified Subs	-		
193,212	3.74	180,215	3.74	212,711	3.72	Total 2110:	-		
2120 - Guidance Services									
59,919	1.00	62,707	1.00	68,799	1.00	0111 - Licensed Salaries	-		
-		75		-		0131 - Extra Duty - Licensed	-		
150		52		-		0132 - Comp Time	-		
17,808		18,659		21,348		0210 - PERS	-		
3,936		4,153		5,263		0220 - Social Security Administration	-		
203		188		413		0231 - Worker's Compensation	-		
-		-		275		0235 - Oregon Paid Leave	-		
15,311		16,080		14,211		0242 - Licensed Insurance	-		
97,327	1.00	101,913	1.00	110,309	1.00	Total 2120:	-		
2210 - Improvement of Instruction Services									
28,132	1.00	31,904	1.00	34,496	1.00	0112 - Classified Salaries	-		
1,500		1,500		1,500		0156 - Stipend - Classified	-		
9,728		11,030		12,192		0210 - PERS	-		
2,092		2,418		2,754		0220 - Social Security Administration	-		
107		108		216		0231 - Worker's Compensation	-		
-		-		144		0235 - Oregon Paid Leave	-		
15,311		14,750		14,211		0243 - Classified Insurance	-		
-		192		-		0247 - TSA	-		
56,870	1.00	61,901	1.00	65,512	1.00	Total 2210:	-		

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
1,090		3,010		-		<u>2220 - Educational Media Services</u>			
						0430 - Library Books	-		
7,983		4,442		-		<u>2222 - Library/Media Center</u>			
						0430 - Library Books	-		
9,830		-		-		<u>2230 - Assessment and Testing</u>			
						0640 - Dues and Fees	-		
2,253		-		-		<u>2240 - Instructional Staff Development</u>			
						0340 - Travel	-		
92		-		-		<u>2410 - Office of the Principal Services</u>			
14,840		-		-		0410 - Consumable Supplies & Materials	-		
14,932		-		-		0480 - Computer Hardware	-		
						<i>Total 2410:</i>	-		
43,589		20,637		-		<u>2520 - Fiscal Services</u>			
						0690 - Grant Indirect Charges	-		
6,620		-		-		<u>2572 - Purchasing Services</u>			
						0410 - Consumable Supplies & Materials	-		
-		1,949		-		<u>3102 - Summer Food Service</u>			
-		563		-		0133 - Extra Duty - Classified	-		
-		149		-		0210 - PERS	-		
-		36		-		0220 - Social Security Administration	-		
-		2,696		-		0231 - Worker's Compensation	-		
						<i>Total 3102:</i>	-		
1,148,689	11.25	1,119,158	11.75	1,134,678	11.73	<i>Total Requirements:</i>	-		

290 - CTE Revitalization
Total: \$50,000

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
						Resources			
						<u>0000 - District Office</u>			
20,565		41,466		35,000		3299 - Other Restricted Grants-In-Aid	50,000		
20,565		41,466		35,000		<i>Total Resources:</i>	50,000		
						Requirements			
						<u>1131 - High School Programs</u>			
-		1,273		-		0340 - Travel	-		
-		872		-		0399 - Licensed Subs	-		
12,644		24,599		35,000		0410 - Consumable Supplies & Materials	50,000		
5,592		14,721		-		0460 - Non-Consumable Items	-		
2,329		-		-		0480 - Computer Hardware	-		
20,565		41,466		35,000		<i>Total 1131:</i>	50,000		
20,565		41,466		35,000		<i>Total Requirements:</i>	50,000		

292 - Breakfast After the Bell

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	14,298	-	3299 - Other Restricted Grants-In-Aid	-		
-	14,298	-	<i>Total Resources:</i>	-		
			Requirements			
			<u>3100 - Food Services</u>			
-	256	-	0410 - Consumable Supplies & Materials	-		
-	14,042	-	0460 - Non-Consumable Items	-		
-	14,298	-	<i>Total 3100:</i>	-		
-	14,298	-	<i>Total Requirements:</i>	-		

293 - Perkins Grant

Total: \$85,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
52,202	69,755	60,000	4700 - Grants-In-Aid From the Federal Government Through	85,000		
52,202	69,755	60,000	<i>Total Resources:</i>	85,000		
			Requirements			
			<u>1131 - High School Programs</u>			
12,994	-	-	0340 - Travel	-		
1,457	3,614	-	0399 - Licensed Subs	-		
6,259	-	50,000	0410 - Consumable Supplies & Materials	50,000		
1,200	-	-	0420 - Textbooks	-		
16,581	-	-	0460 - Non-Consumable Items	-		
3,365	-	-	0480 - Computer Hardware	-		
10,000	52,623	-	0541 - Initial and Additional Equipment Purchase	-		
51,857	56,237	50,000	<i>Total 1131:</i>	50,000		
			<u>2240 - Instructional Staff Development</u>			
345	13,518	10,000	0340 - Travel	35,000		
52,202	69,755	60,000	<i>Total Requirements:</i>	85,000		

294 - HB 2444-OR FFA Summer Teacher Contracts

Total: \$27,227

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
6,732	-	-	3299 - Other Restricted Grants-In-Aid	27,227		
6,732	-	-	<i>Total Resources:</i>	27,227		
			Requirements			
			<u>1132 - High School Extra-Curricular</u>			
4,828	-	-	0155 - Stipend - Licensed	-		
1,518	-	-	0210 - PERS	-		
369	-	-	0220 - Social Security Administration	-		
16	-	-	0231 - Worker's Compensation	-		
6,732	-	-	<i>Total 1132:</i>	-		
			<u>1400 - Summer School Programs</u>			
-	-	-	0155 - Stipend - Licensed	19,400		
-	-	-	0210 - PERS	6,125		
-	-	-	0220 - Social Security Administration	1,484		
-	-	-	0231 - Worker's Compensation	140		
-	-	-	0235 - Oregon Paid Leave	78		
-	-	-	<i>Total 1400:</i>	27,227		
6,732	-	-	<i>Total Requirements:</i>	27,227		

295 - Band - Music Replacement

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
9,624	-	-	1920 - Contributions and Donations From Private Sources	-		
20,000	20,000	20,000	5200 - Interfund Transfers	-		
12,588	35,682	37,500	5400 - Resources - Beginning Fund Balance	-		
42,212	55,682	57,500	<i>Total 0000:</i>	-		
42,212	55,682	57,500	<i>Total Resources:</i>	-		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
20	5,473	-	0322 - Repairs and Maintenance Services	-		
2,307	3,339	37,500	0410 - Consumable Supplies & Materials	-		
2,327	8,812	37,500	<i>Total 1111:</i>	-		
			<u>1121 - Middle/Junior High Programs</u>			
3,920	890	-	0322 - Repairs and Maintenance Services	-		
-	120	-	0389 - Other Non-Instructional Professional and Technical	-		
-	3,104	-	0410 - Consumable Supplies & Materials	-		
3,920	4,114	-	<i>Total 1121:</i>	-		
			<u>1131 - High School Programs</u>			
283	2,902	-	0340 - Travel	-		
-	2,090	-	0389 - Other Non-Instructional Professional and Technical	-		
-	1,926	20,000	0410 - Consumable Supplies & Materials	-		
283	6,918	20,000	<i>Total 1131:</i>	-		
			<u>2240 - Instructional Staff Development</u>			
-	267	-	0340 - Travel	-		
6,530	20,111	57,500	<i>Total Requirements:</i>	-		

297 - Fresh Fruits & Vegetables

Total: \$45,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
41,025	36,680	35,000	4503 - Restricted Rev From Fed Govt-Fresh Fruits & Vegeta	45,000		
41,025	36,680	35,000	<i>Total Resources:</i>	45,000		
			Requirements			
			<u>3100 - Food Services</u>			
895	1,293	-	0112 - Classified Salaries	-		
828	1,067	-	0114 - Managerial-Classified	-		
534	753	-	0210 - PERS	-		
130	181	-	0220 - Social Security Administration	-		
25	34	-	0231 - Worker's Compensation	-		
38,612	32,677	35,000	0450 - Food	45,000		
41,025	36,004	35,000	<i>Total 3100:</i>	45,000		
41,025	36,004	35,000	<i>Total Requirements:</i>	45,000		

298 - Farm to School Grant

Total: \$50,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	34,545	-	3299 - Other Restricted Grants-In-Aid	50,000		
-	34,545	-	<i>Total Resources:</i>	50,000		
			Requirements			
			<u>3100 - Food Services</u>			
-	7,537	-	0389 - Other Non-Instructional Professional and Technical	-		
-	18,260	-	0410 - Consumable Supplies & Materials	-		
-	-	-	0450 - Food	50,000		
-	8,748	-	0542 - Replacement Equipment Purchase	-		
-	34,545	-	<i>Total 3100:</i>	50,000		
-	34,545	-	<i>Total Requirements:</i>	50,000		



Artwork by 4th grader at Pioneer

299 - Nutrition Services (Old Fund 296)

Total: \$3,770,641

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE			\$		\$
						Resources				
						<u>0000 - District Office</u>				
3,621		35,528		12,500		1510 - Interest On Investments		12,500		
7,604		11,693		10,503		1612 - Lunch		10,503		
7,144		3,160		2,200		1990 - Miscellaneous		2,200		
942		2,471		2,800		1992 - Nutrition Catering		2,800		
-		-		-		3297 - SSA Breakfast		26,120		
-		-		-		3298 - SSA Lunch		55,301		
7,148		402,847		6,000		3299 - Other Restricted Grants-In-Aid		6,000		
81,366		70,308		30,000		4500 - Restricted Revenue From the Federal Government TH		84,372		
72,414		71,812		70,000		4504 - Summer Lunch Program		70,000		
1,486,114		1,152,810		1,192,568		4505 - School Nutrition (NSL)		1,288,882		
580,926		509,008		360,000		4506 - Breakfast - Federal School Lunch Program		608,014		
11,575		2,789		2,500		4507 - Supper - Federal School Lunch Program		2,500		
259		208		98		4508 - Cash In Lieu - Federal School Lunch Program		98		
-		11,113		10,000		4509 - After School Care Snack/School Lunch Claim		10,000		
-		-		113,196		4510 - SSA Breakfast Account		-		
-		-		242,979		4511 - SSA Lunch Account		-		
170,356		218,594		120,901		4901 - Donated Commodities		165,575		
15,997		225,000		200,000		5200 - Interfund Transfers		200,000		
624,888		1,201,901		1,290,000		5400 - Resources - Beginning Fund Balance		1,225,776		
3,070,357		3,919,242		3,666,245		<i>Total 0000:</i>		3,770,641		
3,070,357		3,919,242		3,666,245		<i>Total Resources:</i>		3,770,641		
						Requirements				
						<u>2550 - Student Transportation Services</u>				
-		513		600		0332 - Non-Reimbursable Student Transportation		600		
						<u>3100 - Food Services</u>				
505,417	21.72	556,931	21.36	808,895	26.38	0112 - Classified Salaries		860,914	27.24	
78,794	1.00	93,528	1.00	99,314	1.00	0114 - Managerial-Classified		105,673	1.00	
99		-		-		0122 - Substitutes-Classified		-		
1,619		-		-		0127 - Student Helper Salaries		-		
1,900		-		-		0132 - Comp Time		-		
7,718		5,936		3,885		0133 - Extra Duty - Classified		15,000		
177,379		196,232		294,021		0210 - PERS		319,096		
43,077		47,793		69,775		0220 - Social Security Administration		75,088		
11,771		10,077		31,879		0231 - Worker's Compensation		20,266		
-		-		3,648		0235 - Oregon Paid Leave		3,929		
7,731		9,197		14,661		0241 - Administrator Insurance		16,362		
226,712		251,445		369,549		0243 - Classified Insurance		341,537		
-		1,575		-		0247 - TSA		-		
1,404		260		15,000		0322 - Repairs and Maintenance Services		15,000		
-		-		5,000		0329 - Other Property Services		5,000		
106		241		6,500		0340 - Travel		6,500		
628		36		-		0351 - Telephone		-		
238		355		1,500		0353 - Postage		1,200		
-		-		500		0355 - Printing and Binding		500		
-		612		2,500		0389 - Other Non-Instructional Professional and Technical		2,500		
-		-		200		0391 - Physical Exams, Drivers		200		
11,029		10,434		35,000		0395 - Classified Subs		20,000		

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
1,005		915		2,500		0406 - Gas, Oil, Lube, Propane	3,500			
70,650		95,854		100,000		0410 - Consumable Supplies & Materials	97,469			
170,356		218,594		120,901		0411 - Donated Commodities	165,575			
-		-		2,500		0413 - Vehicle Repair Parts	2,500			
449,289		611,970		800,000		0450 - Food	825,521			
1,260		7,602		-		0460 - Non-Consumable Items	-			
-		-		15,000		0470 - Computer Software	15,000			
-		-		20,000		0480 - Computer Hardware	20,000			
-		8,909		-		0520 - Buildings Acquisition	250,000			
29,357		85,999		100,000		0541 - Initial and Additional Equipment Purchase	100,000			
25,212		38,222		425,000		0542 - Replacement Equipment Purchase	350,000			
12,884		22,863		25,000		0640 - Dues and Fees	25,000			
3,445		2,451		3,200		0650 - Insurance & Judgments	3,200			
1,839,079	22.72	2,278,031	22.36	3,375,927	27.38	Total 3100:	3,666,530	28.24		
						<u>3102 - Summer Food Service</u>				
1,422	0.31	-		-		0112 - Classified Salaries	32,024	0.99		
394		-		-		0122 - Substitutes-Classified	-			
266		-		-		0127 - Student Helper Salaries	-			
60		-		-		0133 - Extra Duty - Classified	-			
19		-		-		0210 - PERS	10,738			
163		-		-		0220 - Social Security Administration	2,450			
50		-		-		0231 - Worker's Compensation	885			
-		-		-		0235 - Oregon Paid Leave	128			
3		-		-		0243 - Classified Insurance	12,886			
617		658		1,200		0406 - Gas, Oil, Lube, Propane	1,200			
1,644		5,010		1,500		0410 - Consumable Supplies & Materials	1,500			
10,495		12,221		25,000		0450 - Food	25,000			
15,134	0.31	17,890		27,700		Total 3102:	86,811	0.99		
						<u>3103 - Cacfp Fiscal Accountability</u>				
2,022		1,291		-		0112 - Classified Salaries	-			
25		14		-		0395 - Classified Subs	-			
-		44		200		0410 - Consumable Supplies & Materials	200			
1,339		1,060		1,500		0450 - Food	1,500			
135		174		-		0640 - Dues and Fees	-			
3,521		2,584		1,700		Total 3103:	1,700			
						<u>3130 - Food Delivery Services</u>				
10,721		10,315		-		0450 - Food	15,000			
						<u>7000 - Unappropriated Ending Fund Balance</u>				
-		-		260,318		0820 - Reserved for Next Year	-			
1,868,456	23.03	2,309,333	22.36	3,666,245	27.38	Total Requirements:	3,770,641	29.23		

902 - ESSER II

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
812,477	383,674	2,000,000	4500 - Restricted Revenue From the Federal Government TH	-		
812,477	383,674	2,000,000	<i>Total Resources:</i>	-		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
41,381	-	-	0111 - Licensed Salaries	-		
28,663	-	-	0112 - Classified Salaries	-		
344	-	-	0131 - Extra Duty - Licensed	-		
226	-	-	0133 - Extra Duty - Classified	-		
19,217	-	-	0210 - PERS	-		
5,171	-	-	0220 - Social Security Administration	-		
261	-	-	0231 - Worker's Compensation	-		
9,833	-	-	0242 - Licensed Insurance	-		
20,409	-	-	0243 - Classified Insurance	-		
415	-	-	0355 - Printing and Binding	-		
1,105	-	-	0410 - Consumable Supplies & Materials	-		
30,806	-	-	0420 - Textbooks	-		
202	-	-	0470 - Computer Software	-		
158,033	-	-	<i>Total 1111:</i>	-		
			<u>1121 - Middle/Junior High Programs</u>			
47,264	-	-	0111 - Licensed Salaries	-		
350	-	-	0131 - Extra Duty - Licensed	-		
11,118	-	-	0210 - PERS	-		
3,614	-	-	0220 - Social Security Administration	-		
171	-	-	0231 - Worker's Compensation	-		
15,311	-	-	0242 - Licensed Insurance	-		
168	-	-	0355 - Printing and Binding	-		
1,954	-	-	0410 - Consumable Supplies & Materials	-		
189	-	-	0420 - Textbooks	-		
80,138	-	-	<i>Total 1121:</i>	-		
			<u>1131 - High School Programs</u>			
8,577	-	-	0131 - Extra Duty - Licensed	-		
2,549	-	-	0210 - PERS	-		
643	-	-	0220 - Social Security Administration	-		
30	-	-	0231 - Worker's Compensation	-		
36,075	-	-	0324 - Rentals	-		
1,000	-	-	0470 - Computer Software	-		
48,873	-	-	<i>Total 1131:</i>	-		
			<u>1272 - Title I</u>			
445	-	-	0133 - Extra Duty - Classified	-		
73	-	-	0210 - PERS	-		
31	-	-	0220 - Social Security Administration	-		
2	-	-	0231 - Worker's Compensation	-		
551	-	-	<i>Total 1272:</i>	-		
			<u>1288 - Charter Schools</u>			
112,334	-	-	0360 - Charter School Payments	-		
			<u>1400 - Summer School Programs</u>			

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
3,023	-	-	0389 - Other Non-Instructional Professional and Technical	-		
169	-	-	0410 - Consumable Supplies & Materials	-		
75,779	-	-	0692 - Grant Matching	-		
78,971	-	-	<i>Total 1400:</i>	-		
			<u>2120 - Guidance Services</u>			
9,126	-	-	0111 - Licensed Salaries	-		
44	-	-	0131 - Extra Duty - Licensed	-		
2,725	-	-	0210 - PERS	-		
632	-	-	0220 - Social Security Administration	-		
31	-	-	0231 - Worker's Compensation	-		
1,914	-	-	0242 - Licensed Insurance	-		
14,473	-	-	<i>Total 2120:</i>	-		
			<u>2210 - Improvement of Instruction Services</u>			
23,050	-	-	0312 - Instructional Programs Improvement Services	-		
			<u>2240 - Instructional Staff Development</u>			
3,156	-	-	0131 - Extra Duty - Licensed	-		
12,896	-	-	0133 - Extra Duty - Classified	-		
4,210	-	-	0210 - PERS	-		
1,164	-	-	0220 - Social Security Administration	-		
63	-	-	0231 - Worker's Compensation	-		
21,489	-	-	<i>Total 2240:</i>	-		
			<u>2321 - Office of the Superintendent Services</u>			
2,397	-	-	0410 - Consumable Supplies & Materials	-		
			<u>2410 - Office of the Principal Services</u>			
6,152	-	-	0112 - Classified Salaries	-		
2,539	-	-	0133 - Extra Duty - Classified	-		
2,583	-	-	0210 - PERS	-		
665	-	-	0220 - Social Security Administration	-		
32	-	-	0231 - Worker's Compensation	-		
3	-	-	0243 - Classified Insurance	-		
75	-	-	0353 - Postage	-		
195	-	-	0410 - Consumable Supplies & Materials	-		
12,243	-	-	<i>Total 2410:</i>	-		
			<u>2520 - Fiscal Services</u>			
31,391	-	-	0690 - Grant Indirect Charges	-		
			<u>2542 - Care and Upkeep of Buildings Services</u>			
2,200	-	-	0410 - Consumable Supplies & Materials	-		
			<u>2544 - Maintenance</u>			
10,798	-	-	0410 - Consumable Supplies & Materials	-		
			<u>2660 - Technology Services</u>			
5,555	-	-	0316 - Data Processing Services	-		
65,700	-	-	0480 - Computer Hardware	-		
71,255	-	-	<i>Total 2660:</i>	-		
			<u>2669 - Other Technology Services</u>			
2,792	-	-	0316 - Data Processing Services	-		
574	-	-	0351 - Telephone	-		
12,076	-	-	0410 - Consumable Supplies & Materials	-		
21,834	-	-	0470 - Computer Software	-		
37,275	-	-	<i>Total 2669:</i>	-		

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
17,569	-	-	3100 - Food Services	-		
528	-	-	0112 - Classified Salaries	-		
2,529	-	-	0133 - Extra Duty - Classified	-		
1,249	-	-	0210 - PERS	-		
427	-	-	0220 - Social Security Administration	-		
7,054	-	-	0231 - Worker's Compensation	-		
1,881	-	-	0243 - Classified Insurance	-		
14,600	-	-	0410 - Consumable Supplies & Materials	-		
45,837	-	-	0542 - Replacement Equipment Purchase	-		
			<i>Total 3100:</i>	-		
			3102 - Summer Food Service			
338	-	-	0133 - Extra Duty - Classified	-		
100	-	-	0210 - PERS	-		
26	-	-	0220 - Social Security Administration	-		
8	-	-	0231 - Worker's Compensation	-		
472	-	-	<i>Total 3102:</i>	-		
			4150 - Building Acquisition, Construction, and Improvem			
60,698	383,674	2,000,000	0520 - Buildings Acquisition	-		
812,477	383,674	2,000,000	<i>Total Requirements:</i>	-		



Artwork by 3rd Grader at Riverview

903 - ESSER III (History, Move to Fund 201)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
						Resources			
						<u>0000 - District Office</u>			
2,238,418		685,971		5,500,000		4500 - Restricted Revenue From the Federal Government TH	-		
-		78,804		-		5400 - Resources - Beginning Fund Balance	-		
2,238,418		764,775		5,500,000		<i>Total 0000:</i>	-		
2,238,418		764,775		5,500,000		<i>Total Resources:</i>	-		
						Requirements			
						<u>1111 - Elementary, K-5 or K-6</u>			
122,822	3.00	-		-		0111 - Licensed Salaries	-		
119,379	6.95	35,396	1.72	357,450	12.24	0112 - Classified Salaries	-		
128		1,600		-		0131 - Extra Duty - Licensed	-		
1,250		4		-		0132 - Comp Time	-		
7,796		648		-		0133 - Extra Duty - Classified	-		
96,225		-		-		0155 - Stipend - Licensed	-		
51,150		-		-		0156 - Stipend - Classified	-		
109,502		11,092		110,917		0210 - PERS	-		
29,775		2,856		27,345		0220 - Social Security Administration	-		
1,391		125		2,145		0231 - Worker's Compensation	-		
-		-		1,430		0235 - Oregon Paid Leave	-		
29,499		-		-		0242 - Licensed Insurance	-		
68,296		3,086		189,504		0243 - Classified Insurance	-		
-		5		-		0247 - TSA	-		
720		-		-		0351 - Telephone	-		
1		-		-		0353 - Postage	-		
10,270		1,582		-		0410 - Consumable Supplies & Materials	-		
5,430		12,882		-		0420 - Textbooks	-		
295		-		-		0440 - Periodicals	-		
300		-		-		0460 - Non-Consumable Items	-		
16,663		21,688		-		0470 - Computer Software	-		
670,891	9.95	90,963	1.72	688,791	12.24	<i>Total 1111:</i>	-		
						<u>1113 - Elementary Extra-Curricular</u>			
-		570		-		0410 - Consumable Supplies & Materials	-		
						<u>1121 - Middle/Junior High Programs</u>			
139,096	4.00	-		-		0111 - Licensed Salaries	-		
-		-		144,270	5.08	0112 - Classified Salaries	-		
1,050		-		-		0132 - Comp Time	-		
41,750		-		-		0155 - Stipend - Licensed	-		
6,250		-		-		0156 - Stipend - Classified	-		
51,747		-		44,767		0210 - PERS	-		
14,297		-		11,037		0220 - Social Security Administration	-		
630		-		866		0231 - Worker's Compensation	-		
-		-		577		0235 - Oregon Paid Leave	-		
45,932		-		-		0242 - Licensed Insurance	-		
-		-		78,159		0243 - Classified Insurance	-		
-		15,588		-		0324 - Rentals	-		
39		-		-		0355 - Printing and Binding	-		
5,208		737		-		0410 - Consumable Supplies & Materials	-		
561		-		-		0420 - Textbooks	-		
306,561	4.00	16,326		279,676	5.08	<i>Total 1121:</i>	-		

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	9,009	-	1131 - High School Programs			
7,000	-	-	0123 - Temporary-Licensed (At-Will Contract)	-		
22,422	5,351	5,512	0124 - Temporary - Classified (At-Will Contract)	-		
51,850	-	-	0131 - Extra Duty - Licensed	-		
1,000	-	-	0155 - Stipend - Licensed	-		
22,134	3,434	1,710	0156 - Stipend - Classified	-		
6,255	1,099	422	0210 - PERS	-		
268	45	33	0220 - Social Security Administration	-		
-	-	22	0231 - Worker's Compensation	-		
-	3,118	-	0235 - Oregon Paid Leave	-		
110	-	-	0324 - Rentals	-		
98,088	-	-	0410 - Consumable Supplies & Materials	-		
209,126	22,055	7,699	0470 - Computer Software	-		
			Total 1131:	-		
			1210 - Programs for the Talented and Gifted			
1,781	-	-	0470 - Computer Software	-		
			1220 - Restrictive Programs for Students With Disabilities			
2,625	-	-	0155 - Stipend - Licensed	-		
34,800	-	-	0156 - Stipend - Classified	-		
10,075	-	-	0210 - PERS	-		
2,863	-	-	0220 - Social Security Administration	-		
120	-	-	0231 - Worker's Compensation	-		
50,483	-	-	Total 1220:	-		
			1250 - Less Restrictive Programs for Students With Disabilities			
18,000	-	-	0155 - Stipend - Licensed	-		
45,775	-	-	0156 - Stipend - Classified	-		
17,798	-	-	0210 - PERS	-		
4,879	-	-	0220 - Social Security Administration	-		
211	-	-	0231 - Worker's Compensation	-		
86,662	-	-	Total 1250:	-		
			1271 - Remediation			
-	878	-	0131 - Extra Duty - Licensed	-		
-	1,710	-	0133 - Extra Duty - Classified	-		
-	782	-	0210 - PERS	-		
-	190	-	0220 - Social Security Administration	-		
-	9	-	0231 - Worker's Compensation	-		
-	1	-	0242 - Licensed Insurance	-		
-	0	-	0243 - Classified Insurance	-		
-	13	-	0247 - TSA	-		
-	798	-	0311 - Instruction Services	-		
-	24,335	-	0410 - Consumable Supplies & Materials	-		
-	42	-	0460 - Non-Consumable Items	-		
-	20	-	0470 - Computer Software	-		
-	28,777	-	Total 1271:	-		
			1272 - Title I			
2,842	-	-	0133 - Extra Duty - Classified	-		
4,500	-	-	0155 - Stipend - Licensed	-		
19,000	-	-	0156 - Stipend - Classified	-		
7,086	-	-	0210 - PERS	-		
2,003	-	-	0220 - Social Security Administration	-		
98	-	-	0231 - Worker's Compensation	-		

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE			\$ FTE	\$	\$
15,903	655	-	0410 - Consumable Supplies & Materials		-		
1,597	-	-	0420 - Textbooks		-		
410	-	-	0460 - Non-Consumable Items		-		
815	-	-	0470 - Computer Software		-		
5,665	-	-	0480 - Computer Hardware		-		
59,920	655	-	Total 1272:		-		
			<u>1280 - Alternative Education</u>				
-	-	230,504	0112 - Classified Salaries	8.34	-		
1,000	-	-	0154 - Stipend - Admin		-		
6,000	-	-	0155 - Stipend - Licensed		-		
6,300	-	7,500	0156 - Stipend - Classified		-		
3,617	-	74,889	0210 - PERS		-		
1,017	-	18,207	0220 - Social Security Administration		-		
42	-	2,268	0231 - Worker's Compensation		-		
-	-	952	0235 - Oregon Paid Leave		-		
-	-	113,697	0243 - Classified Insurance		-		
5,163	-	-	0470 - Computer Software		-		
23,138	-	448,017	Total 1280:	8.34	-		
			<u>1288 - Charter Schools</u>				
-	271,061	-	0360 - Charter School Payments		-		
61,950	-	-	0691 - Charter School Flowthrough		-		
61,950	271,061	-	Total 1288:		-		
			<u>1291 - English Second Language Programs</u>				
-	-	74,483	0112 - Classified Salaries	2.72	-		
2,000	-	-	0155 - Stipend - Licensed		-		
3,000	-	-	0156 - Stipend - Classified		-		
1,189	-	23,112	0210 - PERS		-		
383	-	5,698	0220 - Social Security Administration		-		
16	-	447	0231 - Worker's Compensation		-		
-	-	298	0235 - Oregon Paid Leave		-		
-	-	42,632	0243 - Classified Insurance		-		
6,587	-	146,671	Total 1291:	2.72	-		
			<u>2110 - Attendance and Social Work Services</u>				
-	-	61,096	0112 - Classified Salaries	1.81	-		
7,750	-	-	0156 - Stipend - Classified		-		
2,112	-	20,018	0210 - PERS		-		
593	-	4,674	0220 - Social Security Administration		-		
24	-	367	0231 - Worker's Compensation		-		
-	-	244	0235 - Oregon Paid Leave		-		
-	-	25,645	0243 - Classified Insurance		-		
10,479	-	112,043	Total 2110:	1.81	-		
			<u>2114 - Student Accounting Services</u>				
3,000	-	-	0156 - Stipend - Classified		-		
923	-	-	0210 - PERS		-		
230	-	-	0220 - Social Security Administration		-		
10	-	-	0231 - Worker's Compensation		-		
4,162	-	-	Total 2114:		-		
			<u>2115 - Student Safety</u>				
18,950	-	-	0156 - Stipend - Classified		-		
4,198	-	-	0210 - PERS		-		

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
1,450		-		-		0220 - Social Security Administration	-		
456		-		-		0231 - Worker's Compensation	-		
25,054		-		-		Total 2115:	-		
						<u>2120 - Guidance Services</u>			
27,554	0.50	-		724,500	11.00	0111 - Licensed Salaries	-		
13,000		-		-		0155 - Stipend - Licensed	-		
12,084		-		227,236		0210 - PERS	-		
2,951		-		55,424		0220 - Social Security Administration	-		
132		-		4,347		0231 - Worker's Compensation	-		
-		-		2,898		0235 - Oregon Paid Leave	-		
5,741		-		156,319		0242 - Licensed Insurance	-		
61,462	0.50	-		1,170,724	11.00	Total 2120:	-		
						<u>2126 - Placement Services</u>			
1,000		-		-		0156 - Stipend - Classified	-		
297		-		-		0210 - PERS	-		
77		-		-		0220 - Social Security Administration	-		
3		-		-		0231 - Worker's Compensation	-		
1,377		-		-		Total 2126:	-		
						<u>2130 - Health Services</u>			
44,109		-		-		0124 - Temporary - Classified (At-Will Contract)	-		
700		-		-		0155 - Stipend - Licensed	-		
4,823		-		-		0210 - PERS	-		
3,428		-		-		0220 - Social Security Administration	-		
154		-		-		0231 - Worker's Compensation	-		
53,214		-		-		Total 2130:	-		
						<u>2135 - Health Room</u>			
3,000		-		-		0156 - Stipend - Classified	-		
923		-		-		0210 - PERS	-		
230		-		-		0220 - Social Security Administration	-		
9		-		-		0231 - Worker's Compensation	-		
4,162		-		-		Total 2135:	-		
						<u>2144 - Psychotherapy Services</u>			
2,000		-		-		0155 - Stipend - Licensed	-		
626		-		-		0210 - PERS	-		
153		-		-		0220 - Social Security Administration	-		
6		-		-		0231 - Worker's Compensation	-		
2,785		-		-		Total 2144:	-		
						<u>2150 - Speech Pathology and Audiology Services</u>			
5,000		-		-		0155 - Stipend - Licensed	-		
1,486		-		-		0210 - PERS	-		
383		-		-		0220 - Social Security Administration	-		
16		-		-		0231 - Worker's Compensation	-		
6,884		-		-		Total 2150:	-		
						<u>2190 - Service Direction, Student Support Services</u>			
1,000		-		-		0154 - Stipend - Admin	-		
4,500		-		-		0156 - Stipend - Classified	-		
1,715		-		-		0210 - PERS	-		
421		-		-		0220 - Social Security Administration	-		
17		-		-		0231 - Worker's Compensation	-		
7,653		-		-		Total 2190:	-		

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$	
-		59,517		-		<u>2210 - Improvement of Instruction Services</u>	-					
3,000		-		-		0113 - Administrators	-					
4,050		-		-		0154 - Stipend - Admin	-					
1,500		-		-		0155 - Stipend - Licensed	-					
3,944		14,117		-		0156 - Stipend - Classified	-					
654		4,553		-		0210 - PERS	-					
27		174		-		0220 - Social Security Administration	-					
-		22,050		-		0231 - Worker's Compensation	-					
11,332		2,375		-		0312 - Instructional Programs Improvement Services	-					
24,507		102,786		-		0470 - Computer Software	-					
						<i>Total 2210:</i>	-					
						<u>2220 - Educational Media Services</u>						
9,000		-		-		0156 - Stipend - Classified	-					
2,440		-		-		0210 - PERS	-					
689		-		-		0220 - Social Security Administration	-					
28		-		-		0231 - Worker's Compensation	-					
12,157		-		-		<i>Total 2220:</i>	-					
						<u>2240 - Instructional Staff Development</u>						
28		-		-		0133 - Extra Duty - Classified	-					
8		-		-		0210 - PERS	-					
2		-		-		0220 - Social Security Administration	-					
0		-		-		0231 - Worker's Compensation	-					
140		-		-		0470 - Computer Software	-					
178		-		-		<i>Total 2240:</i>	-					
						<u>2321 - Office of the Superintendent Services</u>						
6,000		-		-		0154 - Stipend - Admin	-					
1,000		-		-		0156 - Stipend - Classified	-					
2,420		-		-		0210 - PERS	-					
467		-		-		0220 - Social Security Administration	-					
22		-		-		0231 - Worker's Compensation	-					
1,829		79		-		0351 - Telephone	-					
3,202		12,246		-		0410 - Consumable Supplies & Materials	-					
14,940		12,325		-		<i>Total 2321:</i>	-					
						<u>2410 - Office of the Principal Services</u>						
17,941	0.75	-		-		0112 - Classified Salaries	-					
973		-		-		0133 - Extra Duty - Classified	-					
13,000		-		-		0154 - Stipend - Admin	-					
8,000		-		-		0155 - Stipend - Licensed	-					
23,500		-		-		0156 - Stipend - Classified	-					
17,822		-		-		0210 - PERS	-					
4,851		-		-		0220 - Social Security Administration	-					
207		-		-		0231 - Worker's Compensation	-					
3,282		-		-		0243 - Classified Insurance	-					
347		-		-		0353 - Postage	-					
59		-		-		0355 - Printing and Binding	-					
1,501		12,899		-		0410 - Consumable Supplies & Materials	-					
91,484	0.75	12,899		-		<i>Total 2410:</i>	-					
						<u>2520 - Fiscal Services</u>						
6,000		-		-		0154 - Stipend - Admin	-					
1,500		-		-		0155 - Stipend - Licensed	-					
3,200		-		-		0156 - Stipend - Classified	-					

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
3,360	-	-	0210 - PERS	-		
814	-	-	0220 - Social Security Administration	-		
34	-	-	0231 - Worker's Compensation	-		
85,256	-	-	0690 - Grant Indirect Charges	-		
100,164	-	-	Total 2520:	-		
			<u>2542 - Care and Upkeep of Buildings Services</u>			
500	-	-	0154 - Stipend - Admin	-		
21,275	-	-	0156 - Stipend - Classified	-		
6,155	-	-	0210 - PERS	-		
1,664	-	-	0220 - Social Security Administration	-		
524	-	-	0231 - Worker's Compensation	-		
2,891	-	-	0410 - Consumable Supplies & Materials	-		
33,010	-	-	Total 2542:	-		
			<u>2544 - Maintenance</u>			
500	-	-	0154 - Stipend - Admin	-		
6,000	-	-	0156 - Stipend - Classified	-		
1,814	-	-	0210 - PERS	-		
497	-	-	0220 - Social Security Administration	-		
135	-	-	0231 - Worker's Compensation	-		
-	17,812	-	0322 - Repairs and Maintenance Services	-		
8,947	17,812	-	Total 2544:	-		
			<u>2550 - Student Transportation Services</u>			
500	-	-	0154 - Stipend - Admin	-		
16,000	-	-	0156 - Stipend - Classified	-		
4,342	-	-	0210 - PERS	-		
1,262	-	-	0220 - Social Security Administration	-		
515	-	-	0231 - Worker's Compensation	-		
7,101	-	-	0542 - Replacement Equipment Purchase	-		
29,720	-	-	Total 2550:	-		
			<u>2640 - Staff Services</u>			
1,224	256	-	0410 - Consumable Supplies & Materials	-		
			<u>2642 - Recruitment and Placement Services</u>			
1,500	-	-	0154 - Stipend - Admin	-		
2,500	-	-	0156 - Stipend - Classified	-		
1,282	-	-	0210 - PERS	-		
306	-	-	0220 - Social Security Administration	-		
13	-	-	0231 - Worker's Compensation	-		
5,601	-	-	Total 2642:	-		
			<u>2645 - Staff Wellness</u>			
14,832	-	-	0470 - Computer Software	-		
			<u>2660 - Technology Services</u>			
1,000	-	-	0154 - Stipend - Admin	-		
1,000	-	-	0155 - Stipend - Licensed	-		
1,000	-	-	0156 - Stipend - Classified	-		
892	-	-	0210 - PERS	-		
230	-	-	0220 - Social Security Administration	-		
9	-	-	0231 - Worker's Compensation	-		
8,615	-	-	0316 - Data Processing Services	-		
5,547	-	-	0386 - Data Processing Services	-		
14,477	-	-	0389 - Other Non-Instructional Professional and Technical	-		

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
780		-		-		0410 - Consumable Supplies & Materials	-		
15,073		27,592		46,379		0470 - Computer Software	-		
48,623		27,592		46,379		<i>Total 2660:</i>	-		
						<u>2669 - Other Technology Services</u>			
2,414		-		-		0460 - Non-Consumable Items	-		
1,283		-		-		0470 - Computer Software	-		
3,698		-		-		<i>Total 2669:</i>	-		
						<u>2680 - Interpretation & Translation Services</u>			
500		-		-		0154 - Stipend - Admin	-		
1,000		-		-		0156 - Stipend - Classified	-		
446		-		-		0210 - PERS	-		
115		-		-		0220 - Social Security Administration	-		
5		-		-		0231 - Worker's Compensation	-		
2,065		-		-		<i>Total 2680:</i>	-		
						<u>3100 - Food Services</u>			
35,942	2.26	89,688	5.84	-		0112 - Classified Salaries	-		
600		-		-		0132 - Comp Time	-		
544		1,302		-		0133 - Extra Duty - Classified	-		
500		-		-		0154 - Stipend - Admin	-		
1,000		-		-		0155 - Stipend - Licensed	-		
28,950		-		-		0156 - Stipend - Classified	-		
16,087		17,425		-		0210 - PERS	-		
4,843		6,705		-		0220 - Social Security Administration	-		
1,535		1,687		-		0231 - Worker's Compensation	-		
14,203		43,891		-		0243 - Classified Insurance	-		
590		-		-		0410 - Consumable Supplies & Materials	-		
3,910		-		-		0450 - Food	-		
5,435		-		-		0541 - Initial and Additional Equipment Purchase	-		
114,138	2.26	160,699	5.84	-		<i>Total 3100:</i>	-		
						<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-		-		2,600,000		0520 - Buildings Acquisition	-		
2,159,614	17.46	764,775	7.56	5,500,000	41.18	<i>Total Requirements:</i>	-		

904 - Summer Learning Grants

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
795,001	571,749	100,000	3299 - Other Restricted Grants-In-Aid	-		
(8,737)	(18,187)	-	5400 - Resources - Beginning Fund Balance	-		
786,264	553,561	100,000	<i>Total 0000:</i>	-		
786,264	553,561	100,000	<i>Total Resources:</i>	-		
			Requirements			
			<u>1288 - Charter Schools</u>			
-	40,937	-	0360 - Charter School Payments	-		
			<u>1400 - Summer School Programs</u>			
1,200	94,881	-	0131 - Extra Duty - Licensed	-		
424	87,699	-	0133 - Extra Duty - Classified	-		
422,535	82,823	125,000	0152 - Stipend - Summer School	-		
115,699	71,669	-	0210 - PERS	-		
32,448	20,251	-	0220 - Social Security Administration	-		
1,527	887	-	0231 - Worker's Compensation	-		
-	6	-	0242 - Licensed Insurance	-		
-	26	-	0243 - Classified Insurance	-		
37,286	38,572	-	0319 - Other Instructional, Professional & Tech Services	-		
63	-	-	0340 - Travel	-		
161,667	140,992	-	0390 - Other General Professional and Tech Services	-		
90,420	-	-	0393 - Child Care Services	-		
813	7,316	-	0399 - Licensed Subs	-		
10,088	11,583	-	0410 - Consumable Supplies & Materials	-		
-	8,437	-	0420 - Textbooks	-		
13,720	8,430	-	0460 - Non-Consumable Items	-		
252	-	-	0470 - Computer Software	-		
(223,677)	(168,512)	(25,000)	0692 - Grant Matching	-		
664,466	405,060	100,000	<i>Total 1400:</i>	-		
			<u>2130 - Health Services</u>			
-	820	-	0131 - Extra Duty - Licensed	-		
-	244	-	0210 - PERS	-		
-	63	-	0220 - Social Security Administration	-		
-	3	-	0231 - Worker's Compensation	-		
-	1,129	-	<i>Total 2130:</i>	-		
			<u>2410 - Office of the Principal Services</u>			
-	5,726	-	0133 - Extra Duty - Classified	-		
-	1,770	-	0210 - PERS	-		
-	438	-	0220 - Social Security Administration	-		
-	19	-	0231 - Worker's Compensation	-		
-	7,953	-	<i>Total 2410:</i>	-		
			<u>2520 - Fiscal Services</u>			
33,551	25,277	-	0690 - Grant Indirect Charges	-		
			<u>2542 - Care and Upkeep of Buildings Services</u>			
2,329	2,767	-	0395 - Classified Subs	-		
			<u>2550 - Student Transportation Services</u>			
11,240	17,081	-	0133 - Extra Duty - Classified	-		
3,750	7,200	-	0152 - Stipend - Summer School	-		

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
3,685	6,997	-	0210 - PERS	-		
1,147	1,858	-	0220 - Social Security Administration	-		
523	741	-	0231 - Worker's Compensation	-		
20,345	33,877	-	<i>Total 2550:</i>	-		
			<u>3100 - Food Services</u>			
142	-	-	0395 - Classified Subs	-		
			<u>3102 - Summer Food Service</u>			
12,990	-	-	0112 - Classified Salaries	-		
11,375	-	-	0114 - Managerial-Classified	-		
3,656	-	-	0127 - Student Helper Salaries	-		
23,859	15,522	-	0133 - Extra Duty - Classified	-		
6,000	10,900	-	0152 - Stipend - Summer School	-		
14,936	7,360	-	0210 - PERS	-		
4,344	2,011	-	0220 - Social Security Administration	-		
1,001	470	-	0231 - Worker's Compensation	-		
1,032	-	-	0241 - Administrator Insurance	-		
4,115	0	-	0243 - Classified Insurance	-		
310	-	-	0395 - Classified Subs	-		
-	298	-	0406 - Gas, Oil, Lube, Propane	-		
83,619	36,561	-	<i>Total 3102:</i>	-		
804,452	553,561	100,000	<i>Total Requirements:</i>	-		

905 - Summer Kpi - Early Learning Hub

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
4,780	-	-	3299 - Other Restricted Grants-In-Aid	-		
4,780	-	-	<i>Total Resources:</i>	-		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
540	-	-	0131 - Extra Duty - Licensed	-		
320	-	-	0133 - Extra Duty - Classified	-		
265	-	-	0210 - PERS	-		
63	-	-	0220 - Social Security Administration	-		
2	-	-	0231 - Worker's Compensation	-		
929	-	-	0410 - Consumable Supplies & Materials	-		
2,119	-	-	<i>Total 1111:</i>	-		
			<u>1400 - Summer School Programs</u>			
1,260	-	-	0131 - Extra Duty - Licensed	-		
358	-	-	0133 - Extra Duty - Classified	-		
481	-	-	0210 - PERS	-		
122	-	-	0220 - Social Security Administration	-		
6	-	-	0231 - Worker's Compensation	-		
2,227	-	-	<i>Total 1400:</i>	-		
			<u>2520 - Fiscal Services</u>			
435	-	-	0690 - Grant Indirect Charges	-		
4,780	-	-	<i>Total Requirements:</i>	-		

906 - Emergency Connectivity Fund

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
276,868	42,533	-	4300 - Restricted Revenue Direct From the Federal Governm	-		
276,868	42,533	-	<i>Total Resources:</i>	-		
			Requirements			
			<u>2660 - Technology Services</u>			
2,700	2,700	-	0316 - Data Processing Services	-		
-	33,000	-	0389 - Other Non-Instructional Professional and Technical	-		
274,168	6,833	-	0480 - Computer Hardware	-		
276,868	42,533	-	<i>Total 2660:</i>	-		
276,868	42,533	-	<i>Total Requirements:</i>	-		

907 - ARP-HCY II

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	13,630	56,386	4500 - Restricted Revenue From the Federal Government TH	-		
-	13,630	56,386	<i>Total Resources:</i>	-		
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
-	13,630	56,386	0410 - Consumable Supplies & Materials	-		
-	13,630	56,386	<i>Total Requirements:</i>	-		

951 - Early Indicator and Intervention Systems (EIS) (History, Moved to Fund 258)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	12,113	11,155	3299 - Other Restricted Grants-In-Aid	-		
-	12,113	11,155	<i>Total Resources:</i>	-		
			Requirements			
			<u>2210 - Improvement of Instruction Services</u>			
-	-	11,155	0470 - Computer Software	-		
			<u>2230 - Assessment and Testing</u>			
-	12,113	-	0470 - Computer Software	-		
-	12,113	11,155	<i>Total Requirements:</i>	-		

952 - Staff Retention Grant HB4030

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
-		529,437		-		Resources			
-		529,437		-		<u>0000 - District Office</u>			
						3299 - Other Restricted Grants-In-Aid	-		
						<i>Total Resources:</i>	-		
						Requirements			
						<u>1111 - Elementary, K-5 or K-6</u>			
-		32,000		-		0155 - Stipend - Licensed	-		
-		17,400		-		0156 - Stipend - Classified	-		
-		14,681		-		0210 - PERS	-		
-		3,779		-		0220 - Social Security Administration	-		
-		176		-		0231 - Worker's Compensation	-		
-		68,036		-		<i>Total 1111:</i>	-		
						<u>1121 - Middle/Junior High Programs</u>			
-		13,200		-		0155 - Stipend - Licensed	-		
-		2,000		-		0156 - Stipend - Classified	-		
-		4,580		-		0210 - PERS	-		
-		1,163		-		0220 - Social Security Administration	-		
-		42		-		0231 - Worker's Compensation	-		
-		20,984		-		<i>Total 1121:</i>	-		
						<u>1131 - High School Programs</u>			
-		18,000		-		0155 - Stipend - Licensed	-		
-		400		-		0156 - Stipend - Classified	-		
-		5,574		-		0210 - PERS	-		
-		1,397		-		0220 - Social Security Administration	-		
-		51		-		0231 - Worker's Compensation	-		
-		25,422		-		<i>Total 1131:</i>	-		
						<u>1220 - Restrictive Programs for Students With Disabilitie</u>			
-		1,600		-		0155 - Stipend - Licensed	-		
-		14,600		-		0156 - Stipend - Classified	-		
-		4,817		-		0210 - PERS	-		
-		1,239		-		0220 - Social Security Administration	-		
-		51		-		0231 - Worker's Compensation	-		
-		22,308		-		<i>Total 1220:</i>	-		
						<u>1250 - Less Restrictive Programs for Students With Disabi</u>			
-		6,000		-		0155 - Stipend - Licensed	-		
-		17,200		-		0156 - Stipend - Classified	-		
-		6,673		-		0210 - PERS	-		
-		1,775		-		0220 - Social Security Administration	-		
-		77		-		0231 - Worker's Compensation	-		
-		31,725		-		<i>Total 1250:</i>	-		
						<u>1272 - Title I</u>			
-		1,600		-		0155 - Stipend - Licensed	-		
-		7,200		-		0156 - Stipend - Classified	-		
-		2,654		-		0210 - PERS	-		
-		673		-		0220 - Social Security Administration	-		
-		31		-		0231 - Worker's Compensation	-		
-		12,158		-		<i>Total 1272:</i>	-		

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
-		400		-		<u>1280 - Alternative Education</u>			
-		2,800		-		0154 - Stipend - Admin	-		
-		3,200		-		0155 - Stipend - Licensed	-		
-		1,952		-		0156 - Stipend - Classified	-		
-		490		-		0210 - PERS	-		
-		18		-		0220 - Social Security Administration	-		
-		8,859		-		0231 - Worker's Compensation	-		
						<i>Total 1280:</i>	-		
-		37,102		-		<u>1288 - Charter Schools</u>			
						0360 - Charter School Payments	-		
-		1,200		-		<u>1291 - English Second Language Programs</u>			
-		1,400		-		0155 - Stipend - Licensed	-		
-		713		-		0156 - Stipend - Classified	-		
-		199		-		0210 - PERS	-		
-		7		-		0220 - Social Security Administration	-		
-		3,519		-		0231 - Worker's Compensation	-		
						<i>Total 1291:</i>	-		
-		400		-		<u>2110 - Attendance and Social Work Services</u>			
-		3,000		-		0155 - Stipend - Licensed	-		
-		1,023		-		0156 - Stipend - Classified	-		
-		260		-		0210 - PERS	-		
-		20		-		0220 - Social Security Administration	-		
-		4,703		-		0231 - Worker's Compensation	-		
						<i>Total 2110:</i>	-		
-		800		-		<u>2114 - Student Accounting Services</u>			
-		250		-		0156 - Stipend - Classified	-		
-		61		-		0210 - PERS	-		
-		2		-		0220 - Social Security Administration	-		
-		1,114		-		0231 - Worker's Compensation	-		
						<i>Total 2114:</i>	-		
-		7,600		-		<u>2115 - Student Safety</u>			
-		2,080		-		0156 - Stipend - Classified	-		
-		581		-		0210 - PERS	-		
-		137		-		0220 - Social Security Administration	-		
-		10,399		-		0231 - Worker's Compensation	-		
						<i>Total 2115:</i>	-		
-		4,400		-		<u>2120 - Guidance Services</u>			
-		1,320		-		0155 - Stipend - Licensed	-		
-		337		-		0210 - PERS	-		
-		12		-		0220 - Social Security Administration	-		
-		6,069		-		0231 - Worker's Compensation	-		
						<i>Total 2120:</i>	-		
-		400		-		<u>2126 - Placement Services</u>			
-		119		-		0156 - Stipend - Classified	-		
-		31		-		0210 - PERS	-		
-		1		-		0220 - Social Security Administration	-		
-		551		-		0231 - Worker's Compensation	-		
						<i>Total 2126:</i>	-		
						<u>2130 - Health Services</u>			

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
-		800		-		0155 - Stipend - Licensed	-			
-		238		-		0210 - PERS	-			
-		61		-		0220 - Social Security Administration	-			
-		2		-		0231 - Worker's Compensation	-			
-		1,101		-		Total 2130:	-			
						<u>2135 - Health Room</u>				
-		1,200		-		0156 - Stipend - Classified	-			
-		369		-		0210 - PERS	-			
-		92		-		0220 - Social Security Administration	-			
-		3		-		0231 - Worker's Compensation	-			
-		1,664		-		Total 2135:	-			
						<u>2144 - Psychotherapy Services</u>				
-		1,200		-		0155 - Stipend - Licensed	-			
-		369		-		0210 - PERS	-			
-		92		-		0220 - Social Security Administration	-			
-		3		-		0231 - Worker's Compensation	-			
-		1,664		-		Total 2144:	-			
						<u>2150 - Speech Pathology and Audiology Services</u>				
-		1,600		-		0155 - Stipend - Licensed	-			
-		476		-		0210 - PERS	-			
-		122		-		0220 - Social Security Administration	-			
-		4		-		0231 - Worker's Compensation	-			
-		2,202		-		Total 2150:	-			
						<u>2190 - Service Direction, Student Support Services</u>				
-		400		-		0154 - Stipend - Admin	-			
-		800		-		0155 - Stipend - Licensed	-			
-		1,600		-		0156 - Stipend - Classified	-			
-		834		-		0210 - PERS	-			
-		214		-		0220 - Social Security Administration	-			
-		8		-		0231 - Worker's Compensation	-			
-		3,856		-		Total 2190:	-			
						<u>2210 - Improvement of Instruction Services</u>				
-		400		-		0154 - Stipend - Admin	-			
-		400		-		0156 - Stipend - Classified	-			
-		263		-		0210 - PERS	-			
-		61		-		0220 - Social Security Administration	-			
-		2		-		0231 - Worker's Compensation	-			
-		1,126		-		Total 2210:	-			
						<u>2220 - Educational Media Services</u>				
-		2,800		-		0156 - Stipend - Classified	-			
-		821		-		0210 - PERS	-			
-		214		-		0220 - Social Security Administration	-			
-		8		-		0231 - Worker's Compensation	-			
-		3,843		-		Total 2220:	-			
						<u>2240 - Instructional Staff Development</u>				
-		7,685		-		0348 - Staff Tuition	-			
						<u>2321 - Office of the Superintendent Services</u>				
-		400		-		0154 - Stipend - Admin	-			
-		400		-		0156 - Stipend - Classified	-			
-		250		-		0210 - PERS	-			

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
-		61		-		0220 - Social Security Administration	-			
-		2		-		0231 - Worker's Compensation	-			
-		1,114		-		Total 2321:	-			
						<u>2410 - Office of the Principal Services</u>				
-		4,800		-		0154 - Stipend - Admin	-			
-		2,800		-		0155 - Stipend - Licensed	-			
-		8,400		-		0156 - Stipend - Classified	-			
-		4,845		-		0210 - PERS	-			
-		1,224		-		0220 - Social Security Administration	-			
-		44		-		0231 - Worker's Compensation	-			
-		22,113		-		Total 2410:	-			
						<u>2520 - Fiscal Services</u>				
-		400		-		0154 - Stipend - Admin	-			
-		2,000		-		0156 - Stipend - Classified	-			
-		738		-		0210 - PERS	-			
-		184		-		0220 - Social Security Administration	-			
-		7		-		0231 - Worker's Compensation	-			
-		3,328		-		Total 2520:	-			
						<u>2542 - Care and Upkeep of Buildings Services</u>				
-		7,600		-		0156 - Stipend - Classified	-			
-		2,259		-		0210 - PERS	-			
-		581		-		0220 - Social Security Administration	-			
-		151		-		0231 - Worker's Compensation	-			
-		10,591		-		Total 2542:	-			
						<u>2544 - Maintenance</u>				
-		3,200		-		0156 - Stipend - Classified	-			
-		976		-		0210 - PERS	-			
-		245		-		0220 - Social Security Administration	-			
-		57		-		0231 - Worker's Compensation	-			
-		4,477		-		Total 2544:	-			
						<u>2550 - Student Transportation Services</u>				
-		500		-		0154 - Stipend - Admin	-			
-		10,500		-		0156 - Stipend - Classified	-			
-		2,691		-		0210 - PERS	-			
-		842		-		0220 - Social Security Administration	-			
-		305		-		0231 - Worker's Compensation	-			
-		14,838		-		Total 2550:	-			
						<u>2630 - Information Services</u>				
-		400		-		0154 - Stipend - Admin	-			
-		119		-		0210 - PERS	-			
-		31		-		0220 - Social Security Administration	-			
-		1		-		0231 - Worker's Compensation	-			
-		551		-		Total 2630:	-			
						<u>2642 - Recruitment and Placement Services</u>				
-		438		-		0131 - Extra Duty - Licensed	-			
-		56,200		-		0132 - Comp Time	-			
-		503		-		0133 - Extra Duty - Classified	-			
-		400		-		0154 - Stipend - Admin	-			
-		1,350		-		0155 - Stipend - Licensed	-			
-		5,700		-		0156 - Stipend - Classified	-			

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	5,357	-	0210 - PERS	-		
-	4,889	-	0220 - Social Security Administration	-		
-	323	-	0231 - Worker's Compensation	-		
-	4	-	0242 - Licensed Insurance	-		
-	5	-	0243 - Classified Insurance	-		
-	0	-	0247 - TSA	-		
-	4,053	-	0340 - Travel	-		
-	6,266	-	0348 - Staff Tuition	-		
-	58,125	-	0389 - Other Non-Instructional Professional and Technical	-		
-	14,779	-	0410 - Consumable Supplies & Materials	-		
-	4,745	-	0460 - Non-Consumable Items	-		
-	15,870	-	0470 - Computer Software	-		
-	179,006	-	Total 2642:	-		
			<u>2660 - Technology Services</u>			
-	400	-	0154 - Stipend - Admin	-		
-	800	-	0156 - Stipend - Classified	-		
-	357	-	0210 - PERS	-		
-	92	-	0220 - Social Security Administration	-		
-	3	-	0231 - Worker's Compensation	-		
-	1,652	-	Total 2660:	-		
			<u>2680 - Interpretation & Translation Services</u>			
-	400	-	0156 - Stipend - Classified	-		
-	119	-	0210 - PERS	-		
-	31	-	0220 - Social Security Administration	-		
-	1	-	0231 - Worker's Compensation	-		
-	551	-	Total 2680:	-		
			<u>3100 - Food Services</u>			
-	10,800	-	0156 - Stipend - Classified	-		
-	3,310	-	0210 - PERS	-		
-	826	-	0220 - Social Security Administration	-		
-	189	-	0231 - Worker's Compensation	-		
-	15,125	-	Total 3100:	-		
-	529,437	-	Total Requirements:	-		

953 - Welcome Center / Kids In Need (History, Moved to Fund 284)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	11,079	5,000	1920 - Contributions and Donations From Private Sources	-		
-	25,742	28,811	5400 - Resources - Beginning Fund Balance	-		
-	36,821	33,811	Total 0000:	-		
-	36,821	33,811	Total Resources:	-		
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
-	7,860	33,811	0410 - Consumable Supplies & Materials	-		
-	7,860	33,811	Total Requirements:	-		

954 - Siletz Tribe Grant (History, Moved to Fund 284)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
4,000	-	4,000	1920 - Contributions and Donations From Private Sources	-		
-	1,634	-	5400 - Resources - Beginning Fund Balance	-		
4,000	1,634	4,000	<i>Total 0000:</i>	-		
4,000	1,634	4,000	<i>Total Resources:</i>	-		
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
-	1,634	4,000	0410 - Consumable Supplies & Materials	-		
-	1,634	4,000	<i>Total Requirements:</i>	-		

955 - Menstrual Dignity Act (HB 3294)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	11,070	-	3299 - Other Restricted Grants-In-Aid	-		
-	11,070	-	<i>Total Resources:</i>	-		
			Requirements			
			<u>1288 - Charter Schools</u>			
-	1,085	-	0360 - Charter School Payments	-		
			<u>2542 - Care and Upkeep of Buildings Services</u>			
-	9,985	-	0410 - Consumable Supplies & Materials	-		
-	11,070	-	<i>Total Requirements:</i>	-		

998 - Farm to School Competitive (History, Moved to Fund 298)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Special Revenue Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
25,194	17,200	-	3299 - Other Restricted Grants-In-Aid	-		
25,194	17,200	-	<i>Total Resources:</i>	-		
			Requirements			
			<u>3100 - Food Services</u>			
25,194	17,200	-	0450 - Food	-		
25,194	17,200	-	<i>Total Requirements:</i>	-		

999 - PERS Reserve (History, Moved to Fund 269)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
						Resources				
						<u>0000 - District Office</u>				
						3199 - Other Unrestricted Grants-In-Aid				
-		1,213,936		-		5200 - Interfund Transfers				
300,000		154,000		154,000		5400 - Resources - Beginning Fund Balance				
1,275,000		1,575,000		1,600,000		Total 0000:				
1,575,000		2,942,936		1,754,000		Total Resources:				
1,575,000		2,942,936		1,754,000						
						Requirements				
						<u>2700 - Supplemental Retirement Program</u>				
						0116 - Stipend - Supplemental Retirement				
-		120,000		120,000		0220 - Social Security Administration				
-		9,180		8,415		0245 - Retiree Insurance				
-		-		30,000		Total 2700:				
-		129,180		158,415						
						<u>7000 - Unappropriated Ending Fund Balance</u>				
-		-		1,595,585		0820 - Reserved for Next Year				
-		129,180		1,754,000		Total Requirements:				
15,534,989	130.01	15,066,786	117.73	26,902,844	156.10	Total Funds Total:	24,528,379	126.35		



Artwork by 5th Grader at Pioneer

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest. Revenue for this fund is property tax levied to retire the voter approved bonded debt of the District. Expenditures in this fund are restricted to principal and interest payments of the District's obligations. Voter approved general obligation bonds have built the Pioneer and Riverview buildings and funded various additions and renovations to the District's holdings. The District has refinanced the bonded debt to take advantage of lower interest rates over the past several years and saved over \$8 million

Debt Service Funds

Lebanon Community School District

Total: \$4,983,620

300 - Debt Service Funds

Total: \$4,750,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Debt Service Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
4,008,408	4,055,198	4,250,000	1111 - Current Year's Taxes	4,250,000		
70,348	945	50,000	1112 - Prior Year's Taxes	50,000		
15,434	13,268	-	1510 - Interest On Investments	-		
(18,814)	32,801	-	1990 - Miscellaneous	-		
216,126	349,312	450,000	5400 - Resources - Beginning Fund Balance	450,000		
4,291,502	4,451,523	4,750,000	Total 000:	4,750,000		
4,291,502	4,451,523	4,750,000	Total Resources:	4,750,000		
			Requirements			
			<u>5110 - Long-Term Debt Service</u>			
2,750,000	2,940,000	3,150,000	610 - Redemption of Principal	3,320,000		
-	-	1,000,331	620 - Interest	-		
1,192,190	1,099,994	-	621 - Regular Interest	933,519		
3,942,190	4,039,994	4,150,331	Total 5110:	4,253,519		
			<u>6110 - Operating Contingency</u>			
-	-	-	810 - Planned Reserve	496,481		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	599,669	820 - Reserved for Next Year	-		
3,942,190	4,039,994	4,750,000	Total Requirements:	4,750,000		

311 - QSCB

Total: \$233,620

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Debt Service Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
91,675	91,674	-	5100 - Long Term Debt Financing Sources	90,000		
300,000	-	200,000	5200 - Interfund Transfers	75,000		
(4,741)	163,387	31,513	5400 - Resources - Beginning Fund Balance	68,620		
386,934	255,060	231,513	<i>Total 000:</i>	233,620		
386,934	255,060	231,513	<i>Total Resources:</i>	233,620		
			Requirements			
			<u>5110 - Long-Term Debt Service</u>			
126,334	126,334	126,334	610 - Redemption of Principal	126,334		
97,214	97,214	97,214	621 - Regular Interest	97,214		
223,548	223,548	223,548	<i>Total 5110:</i>	223,548		
			<u>5200 - Transfers of Funds</u>			
-	31,513	-	730 - Transfer to Debt Service	-		
			<u>6110 - Operating Contingency</u>			
-	-	-	810 - Planned Reserve	10,072		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	7,965	820 - Reserved for Next Year	-		
223,548	255,060	231,513	<i>Total Requirements:</i>	233,620		
4,165,738	4,295,054	4,981,513	Total Funds Total:	4,983,620		

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Capital Projects Funds

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

Capital Projects Funds

Lebanon Community School District

421 - Seismic Rehab - LHS GYM

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Capital Projects Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
1,964,360	-	-	3299 - Other Restricted Grants-In-Aid	-		
1,964,360	-	-	<i>Total Resources:</i>	-		
			Requirements			
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
8,660	-	-	383 - Architect/Engineer Services	-		
15,398	-	-	389 - Other Non-Instructional Professional and Technical	-		
1,940,302	-	-	520 - Buildings Acquisition	-		
1,964,360	-	-	<i>Total 4150:</i>	-		
1,964,360	-	-	<i>Total Requirements:</i>	-		

Enterprise Funds

This fund is designed as an enterprise fund. In 2020-2021, the district purchased a two-acre parcel of land for the purpose of sub-dividing the land into ten lots. The district is using this property for its Construction I and Construction II classes to develop and construct houses for the next five to six years. The first house sold in July 2023, providing funding for additional houses to be built. The program should become self sustaining for the remainder of the project.



Vocational House Fund

Lebanon Community School District

Total: \$1,150,000

530 - Vocational House

Total: \$1,150,000



2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Vocational House Fund	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
450,000	450,000	200,000	5200 - Interfund Transfers	-		
-	405,158	375,000	5300 - Sale of or Compensation for Loss of Fixed Assets	450,000		
3,189	798,009	195,000	5400 - Resources - Beginning Fund Balance	700,000		
453,189	1,653,167	770,000	<i>Total 000:</i>	1,150,000		
453,189	1,653,167	770,000	<i>Total Resources:</i>	1,150,000		
			Requirements			
			<u>2540 - Operation and Maintenance of Plant Services</u>			
-	16,171	17,500	131 - Extra Duty - Licensed	22,000		
-	-	5,000	133 - Extra Duty - Classified	5,000		
-	5,310	847	210 - PERS	8,524		
-	1,220	191	220 - Social Security Administration	2,066		
-	47	15	231 - Worker's Compensation	195		
-	-	10	235 - Oregon Paid Leave	108		
-	0	-	242 - Licensed Insurance	-		
-	4	-	247 - TSA	-		
-	22,752	23,563	<i>Total 2540:</i>	37,893		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	183	-	340 - Travel	-		
492,903	473,041	400,000	520 - Buildings Acquisition	700,000		
22,726	-	-	541 - Initial and Additional Equipment Purchase	-		
515,628	473,223	400,000	<i>Total 4150:</i>	700,000		
			<u>6110 - Operating Contingency</u>			
-	-	-	810 - Planned Reserve	412,107		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	346,437	820 - Reserved for Next Year	-		
515,628	495,976	770,000	<i>Total Requirements:</i>	1,150,000		

Internal Service Funds

Internal Service Funds account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis. The Internal Service Fund for Lebanon Community School District is the Unemployment Fund.

Internal Service Funds

Lebanon Community School District

Total: \$390,000

601 - Insurance Fund

Total: \$390,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Internal Service Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
-	-	-	5200 - Interfund Transfers	160,000		
251,827	240,782	230,000	5400 - Resources - Beginning Fund Balance	230,000		
251,827	240,782	230,000	<i>Total 000:</i>	390,000		
251,827	240,782	230,000	<i>Total Resources:</i>	390,000		
			Requirements			
			<u>2329 - Other Executive Administration Services</u>			
11,045	8,270	130,000	397 - Claims Administration	130,000		
			<u>6110 - Operating Contingency</u>			
-	-	-	810 - Planned Reserve	260,000		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	100,000	820 - Reserved for Next Year	-		
11,045	8,270	230,000	<i>Total Requirements:</i>	390,000		

Trust and Agency Funds

Trust and Agency Funds account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The Trust and Agency Fund for Lebanon Community School District is the District Office Hospitality Fund. It is used for district office staff parties, funeral remembrances, and surgery / serious illness..

Trust & Agency Funds

Lebanon Community School District

Total: \$2,200

701 - District Office Hospitality Fund

Total: \$2,200

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Trust & Agency Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
411	490	500	1990 - Miscellaneous	-		
2,468	2,879	3,000	5400 - Resources - Beginning Fund Balance	2,200		
2,879	3,369	3,500	<i>Total 000:</i>	2,200		
2,879	3,369	3,500	<i>Total Resources:</i>	2,200		
			Requirements			
			<u>2520 - Fiscal Services</u>			
-	261	1,000	410 - Consumable Supplies & Materials	2,200		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	2,500	820 - Reserved for Next Year	-		
-	261	3,500	<i>Total Requirements:</i>	2,200		

Budget Recap

The budget recap includes a summary of all revenue funds and a summary of all expenditure funds for the Fiscal Year 2024-2025 Budget.

Total Budget Revenues

Lebanon Community School District

Total: \$91,256,989

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Total Budget Revenues	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
52,792,941	54,388,540	55,913,142	100 - General Fund	60,252,790		
-	-	-	201 - Esser III	1,000,000		
2,896	3,293	3,300	202 - Vision Screening	4,211		
-	-	500,000	203 - School Violence Prevention Program (COPS) Grant	500,000		
432,961	226,134	360,000	205 - SB1149	475,000		
295	295	-	207 - National Writing Project Green Acres	-		
-	150,000	150,000	208 - Preschool Fund	150,000		
2,237	1,657	1,300	209 - Innovation Fund	-		
-	-	-	210 - Appropriation Fund	1,000,000		
18,650	18,650	18,650	212 - Academic Achievement Support	-		
6,500	10,000	6,000	214 - Nike, Inc Grant	-		
4,236	4,236	4,236	216 - Orrti (Response to Intervention)	-		
-	-	-	221 - Title I - A	1,485,782		
-	-	-	222 - Title II - Teacher Quality	278,814		
-	-	-	223 - Title III - ELL Consortium	14,341		
-	-	-	227 - IDEA Part B §619	3,678		
1,242,436	1,335,850	1,493,181	228 - Title I-A	-		
-	-	-	229 - IDEA Part B §611	1,024,851		
262,519	496,329	315,000	230 - Bus Replacement Fund	276,500		
59,817	85,053	140,000	232 - Classroom Furniture Fund	200,000		
41,594	22,321	10,000	233 - OEA Choice Wellness Grant	10,000		
5,364	4,909	4,750	235 - Nutrition Services Gardening	4,350		
-	13,925	18,000	236 - OEA Foundation Grant for Welcome Center	18,000		
22,420	-	-	237 - Gear-Up Grant	-		
904,249	686,639	355,000	240 - Textbook Adoption Fund	596,000		
86,511	51,887	49,859	243 - Miscellaneous Grants	75,000		
13,578	-	-	245 - SPDG - MTSS LEA Coaches	-		
55,702	79,104	52,633	248 - YTP - Youth Transition Program	126,674		
3,290,631	3,446,027	3,332,730	251 - Student Investment Account	4,024,647		
-	-	-	252 - High School Success (M98)	1,124,810		
-	-	-	253 - Early Literacy Success	283,114		
15,000	264	-	254 - OEA Educator Health & Wellbeing	-		
11,932	5,994	6,000	257 - IDEA Part B §619	-		
-	-	-	258 - Early Indicator and Intervention Systems (EIS)	11,155		
878,038	994,900	825,558	259 - IDEA Part B §611	-		
11,502	650	-	264 - Tap - Asbestos Assessment	-		
-	-	-	269 - PERS Reserve	2,910,000		
201,341	129,929	220,838	271 - Title Iia - Teacher Quality	-		
1,136,327	1,444,540	2,000,000	272 - Capital Projects Fund	2,250,000		
139,727	171,265	145,930	273 - Outdoor School	146,773		
472,636	537,566	355,000	274 - Technology Infrastructural	520,000		

Continued on Next Page...

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Total Budget Revenues	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
-	-	-	275 - Instructional Technology	10,000		
138,953	-	-	277 - Track & Turf Replacement Fund	-		
11,552	20,423	15,559	278 - Title III - ELL Consortium	-		
1,126,589	1,504,650	1,390,000	279 - Student Activity Fund	1,220,000		
1,233	2,242	-	281 - Linn County Safe Schools Project/YST	-		
1,490	1,490	1,490	282 - Teen Parenting Grant	-		
-	-	-	284 - Welcome Center / Kids In Need	41,811		
589,043	603,324	635,000	286 - Athletics - HS & MS	715,000		
45,054	45,054	45,054	287 - DHS Integration Project	-		
1,148,689	1,119,158	1,134,678	289 - High School Success	-		
20,565	41,466	35,000	290 - CTE Revitalization	50,000		
-	14,298	-	292 - Breakfast After the Bell	-		
52,202	69,755	60,000	293 - Perkins Grant	85,000		
6,732	-	-	294 - HB 2444-OR FFA Summer Teacher Contracts	27,227		
42,212	55,682	57,500	295 - Band - Music Replacement	-		
41,025	36,680	35,000	297 - Fresh Fruits & Vegetables	45,000		
-	34,545	-	298 - Farm to School Grant	50,000		
3,070,357	3,919,242	3,666,245	299 - Nutrition Services (Old Fund 296)	3,770,641		
4,291,502	4,451,523	4,750,000	300 - Debt Service Funds	4,750,000		
386,934	255,060	231,513	311 - QSCB	233,620		
1,964,360	-	-	421 - Seismic Rehab - LHS GYM	-		
453,189	1,653,167	770,000	530 - Vocational House	1,150,000		
251,827	240,782	230,000	601 - Insurance Fund	390,000		
2,879	3,369	3,500	701 - District Office Hospitality Fund	2,200		
812,477	383,674	2,000,000	902 - ESSER II	-		
2,238,418	764,775	5,500,000	903 - ESSER III	-		
786,264	553,561	100,000	904 - Summer Learning Grants	-		
4,780	-	-	905 - Summer Kpi - Early Learning Hub	-		
276,868	42,533	-	906 - Emergency Connectivity Fund	-		
-	13,630	56,386	907 - Arp-HCY II	-		
-	12,113	11,155	951 - Early Indicator and Intervention Systems (EIS)	-		
-	529,437	-	952 - Staff Retention Grant HB4030	-		
-	36,821	33,811	953 - Welcome Center / Kids In Need	-		
4,000	1,634	4,000	954 - Siletz Tribe Grant	-		
-	11,070	-	955 - Menstrual Dignity Act (HB 3294)	-		
25,194	17,200	-	998 - Farm to School Competitive	-		
1,575,000	2,942,936	1,754,000	999 - PERS Reserve	-		
81,481,429	83,691,252	88,800,999	Total:	91,306,989		

Total Budget Expenditures

Lebanon Community School District

Total: \$91,256,989

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Total Budget Expenditures	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	100 - General Fund	60,252,790	451.76		
-		-		-		201 - Esser III	1,000,000			
2,896		3,293		3,300		202 - Vision Screening	4,211			
-		-		500,000		203 - School Violence Prevention Program (COPS) Grant	500,000			
300,000		(38,845)		360,000		205 - SB1149	475,000			
-		295		-		207 - National Writing Project Green Acres	-			
-		-		150,000		208 - Preschool Fund	150,000			
580		352		1,300		209 - Innovation Fund	-			
-		-		-		210 - Appropriation Fund	1,000,000			
-		-		18,650		212 - Academic Achievement Support	-			
6,500		10,000		6,000		214 - Nike, Inc Grant	-			
-		-		4,236		216 - Orrti (Response to Intervention)	-			
-		-		-		221 - Title I - A	1,485,782	18.89		
-		-		-		222 - Title II - Teacher Quality	278,814	1.00		
-		-		-		223 - Title III - ELL Consortium	14,341			
-		-		-		227 - IDEA Part B §619	3,678			
1,242,436	20.18	1,335,850	18.84	1,493,181	18.96	228 - Title I-A	-			
-		-		-		229 - IDEA Part B §611	1,024,851	13.01		
137,201		413,722		315,000		230 - Bus Replacement Fund	276,500			
9,763		4,428		140,000		232 - Classroom Furniture Fund	200,000			
22,036		22,321		10,000		233 - OEA Choice Wellness Grant	10,000			
554		164		4,750		235 - Nutrition Services Gardening	4,350			
-		13,925		18,000		236 - OEA Foundation Grant for Welcome Center	18,000			
22,420		-		-		237 - Gear-Up Grant	-			
767,610		445,633		355,000		240 - Textbook Adoption Fund	596,000			
43,977		19,754		49,859		243 - Miscellaneous Grants	75,000			
13,578		-		-		245 - SPDG - MTSS LEA Coaches	-			
55,702	1.00	79,104	1.00	52,633	1.00	248 - YTP - Youth Transition Program	126,674	1.00		
3,094,597	44.61	3,446,027	44.27	3,332,730	45.57	251 - Student Investment Account	4,024,647	49.59		
-		-		-		252 - High School Success (M98)	1,124,810	10.49		
-		-		-		253 - Early Literacy Success	283,114	2.64		
14,736		264		-		254 - OEA Educator Health & Wellbeing	-			
11,932		5,994		6,000		257 - IDEA Part B §619	-			
-		-		-		258 - Early Indicator and Intervention Systems (EIIIS)	11,155			
878,038	10.80	994,900	11.45	825,558	9.78	259 - IDEA Part B §611	-			
11,502		650		-		264 - Tap - Asbestos Assessment	-			
-		-		-		269 - PERS Reserve	2,910,000			
201,341		129,929		220,838		271 - Title Iia - Teacher Quality	-			
49,275		72,472		2,000,000		272 - Capital Projects Fund	2,250,000			
139,726		171,264		145,930		273 - Outdoor School	146,773			
75,139		344,764		355,000		274 - Technology Infrastructural	520,000			
-		-		-		275 - Instructional Technology	10,000			
138,953		-		-		277 - Track & Turf Replacement Fund	-			
11,552		20,423		15,559		278 - Title III - ELL Consortium	-			
517,414		896,846		1,390,000		279 - Student Activity Fund	1,220,000			
1,233		2,242		-		281 - Linn County Safe Schools Project/YST	-			
-		-		1,490		282 - Teen Parenting Grant	-			
-		-		-		284 - Welcome Center / Kids In Need	41,811			
576,134	1.68	580,652	0.50	635,000	0.50	286 - Athletics - HS & MS	715,000	0.50		

Continued on Next Page...

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Total Budget Expenditures	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
-		-		45,054		287 - DHS Integration Project	-		
1,148,689	11.25	1,119,158	11.75	1,134,678	11.73	289 - High School Success	-		
20,565		41,466		35,000		290 - CTE Revitalization	50,000		
-		14,298		-		292 - Breakfast After the Bell	-		
52,202		69,755		60,000		293 - Perkins Grant	85,000		
6,732		-		-		294 - HB 2444-OR FFA Summer Teacher Contracts	27,227		
6,530		20,111		57,500		295 - Band - Music Replacement	-		
41,025		36,004		35,000		297 - Fresh Fruits & Vegetables	45,000		
-		34,545		-		298 - Farm to School Grant	50,000		
1,868,456	23.03	2,309,333	22.36	3,666,245	27.38	299 - Nutrition Services (Old Fund 296)	3,770,641	29.23	
3,942,190		4,039,994		4,750,000		300 - Debt Service Funds	4,750,000		
223,548		255,060		231,513		311 - QSCB	233,620		
1,964,360		-		-		421 - Seismic Rehab - LHS GYM	-		
515,628		495,976		770,000		530 - Vocational House	1,150,000		
11,045		8,270		230,000		601 - Insurance Fund	390,000		
-		261		3,500		701 - District Office Hospitality Fund	2,200		
812,477		383,674		2,000,000		902 - ESSER II	-		
2,159,614	17.46	764,775	7.56	5,500,000	41.18	903 - ESSER III	-		
804,452		553,561		100,000		904 - Summer Learning Grants	-		
4,780		-		-		905 - Summer Kpi - Early Learning Hub	-		
276,868		42,533		-		906 - Emergency Connectivity Fund	-		
-		13,630		56,386		907 - Arp-HCY II	-		
-		12,113		11,155		951 - Early Indicator and Intervention Systems (EIS)	-		
-		529,437		-		952 - Staff Retention Grant HB4030	-		
-		7,860		33,811		953 - Welcome Center / Kids In Need	-		
-		1,634		4,000		954 - Siletz Tribe Grant	-		
-		11,070		-		955 - Menstrual Dignity Act (HB 3294)	-		
25,194		17,200		-		998 - Farm to School Competitive	-		
-		129,180		1,754,000		999 - PERS Reserve	-		
68,915,711	568.91	68,128,277	582.10	88,800,999	573.72	Total:	91,306,989	578.11	

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AFFIDAVIT OF PUBLICATION

Gazette Times - Democrat Herald
600 Lyon St SW
(541) 926-2211

State of Pennsylvania, County of Lancaster, ss:

Nichole Seitz, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Gazette Times - Democrat Herald, a newspaper of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S, published at 600 Lyon St. SW, Albany, OR in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

PUBLICATION DATES:

Apr. 27, 2024

NOTICE ID: H4WDIC216qU6GNw1ypIT

PUBLISHER ID: COL-OR-100054

NOTICE NAME: NOTICE OF BUDGET COMMITTEE MEETING #1
24-25

Publication Fee: \$276.40

Nichole Seitz

(Signed) _____

VERIFICATION

State of Pennsylvania
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 04/30/2024

Nicole Burkholder

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF BUDGET COMMITTEE MEETING #1

April 27, 2024

A public meeting of the Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024, to June 30, 2025, will take place on **May 16, 2024, at 6:00 PM**. The meeting will be held at the Santiam Travel Station, 750 South Third Street, Lebanon, Oregon. The meeting will also be available via YouTube, with a link on our website, www.lebanon.k12.or.us.

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 occur. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. You may also send public comments to steven.prososki@lebanon.k12.or.us with Budget Questions in the subject line.

A copy of the Proposed Budget document may be inspected or obtained beginning May 17, 2024, at the Lebanon School District Office, 485 S. Fifth Street, Lebanon, Oregon, between 8:00 AM and 4:30 PM, Monday through Friday.

Future Budget Committee meetings will be held:

- May 23, 2024, at 6:00 PM for the Second Budget Meeting
- June 6, 2024, at 6:00 PM for a Public Budget Hearing & Special Board Meeting as approved by the Budget Committee.

This notice is also posted on the School District's website at www.lebanon.k12.or.us.

4/27 COL-OR-100054

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Gazette Times - Democrat Herald
600 Lyon St SW
(541) 926-2211

State of New Jersey, County of Hudson, ss:

Nichole Seitz, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Gazette Times - Democrat Herald, a newspaper of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S, published at 600 Lyon St. SW, Albany, OR in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

PUBLICATION DATES:

May. 7, 2024

NOTICE ID: 4yt45RHaNldNNy7KI5ik

PUBLISHER ID: COL-OR-100068

NOTICE NAME: 2024-25 Notice of Budget Committee Meeting #2

Publication Fee: \$266.46

Nichole Seitz

(Signed) _____

SHANNEA H HOLMES
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires August 1, 2026

VERIFICATION

State of New Jersey
County of Hudson

Subscribed in my presence and sworn to before me on this: 05/07/2024

Shanea H. Holmes

Notary Public
Notarized remotely online using communication technology via Proof.

NOTICE OF BUDGET COMMITTEE MEETING #2

May 7, 2024

A public meeting of the Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will take place on **May 23, 2024, at 6:00 PM**. The meeting will be held at the Santiam Travel Station, 750 South Third Street, Lebanon, Oregon.

This is a meeting where deliberation of the Budget Committee will occur. The meeting can be streamed on YouTube, with a link posted on our website, www.lebanon.k12.or.us. Please send public comments to steven.prososki@lebanon.k12.or.us with Budget Questions in the subject line. The dates of the budget meetings are:

- May 16, 2024, 6:00 PM, public input/approve budget. The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget.
 - May 23, 2024, 6:00 PM, Second Budget Meeting
 - June 6, 2024, 6:00 PM, Public Budget Hearing & Special Board Meeting as approved by the Budget Committee
- 5/7 COL-OR-100068