



Philomath School District 17J

2024-2025 ***Adopted Budget***

1620 Applegate Street
Philomath, OR 97370

philomathsd.net

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Philomath School District 17J

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

May 9, 2024

To the Members of the Philomath School District Community:

After the whirlwind of challenges and unknowns in the 2023-2024 budget cycle, I am confident that this budget message provides much more clarity to the general fund budget for the Philomath School District. Two items help immensely with this clarity. The first is a known State School Fund (SSF) budget, as we enter into the second year of the biennium. The second is a realized increase in the number of students enrolled in the Philomath School District. Unlike the majority of our peers throughout Oregon, the Philomath School District has seen a modest increase in student enrollment. With rising costs for staff and services and the need to rebuild contingency funds, the District has been afforded some strength around which to make decisions. We remain committed to balancing promises made during our request to renew the Local Option Levy with needs to be fiscally responsible. Our biggest commitment is always to make our decisions based on the needs of our students.

The Oregon Legislature approved \$10.2 billion to fund K-12 education for the 2023-25 biennium. These SSF funds (approximately \$16.5 million for Philomath), along with local property taxes and the generosity of Philomath residents through passage of the Local Option Levy, constitute the bulk of resources the district needs for their general operations. Over the past three years, the District has tapped into reserve funds in order to meet our obligations without sacrificing offerings to students or staffing levels. In the upcoming year, we plan to begin restoring reserve funds while, at the same time, continuing to serve our students at the current level of commitment. Unlike last year, we anticipate no need for a reduction in force of our current staffing levels.

The District is completing its first year of oversight for Student Food and Nutrition Services. Following an almost thirty-year working agreement with the Corvallis School District, the arrangement was modified. We are fortunate to have hired Mr. Scott Harper to oversee this program. While funding for this service is dedicated in a special revenue fund, any possible deficits will need to be supported with general funds.

The District continues to receive additional funds that supplement the general fund to support student learning. These funds are not designed to replace or make up the difference in reduced SSF funding. While Philomath will not receive Summer Learning Funds, we will be providing a Summer Lit Camp opportunity for incoming K-3rd grade students during August 2024. Non-recurring Federal Stimulus (ESSER) Funds, provided during the height of the pandemic, have been used very appropriately for needs over these prior school years.

In summary, this letter could not possibly detail all the great things our district has done. We will strive to continue this work to the best of our abilities within this budget. Our goal always is to maintain transparency in everything we do, including the use of our resources towards achieving our goals and reaching our vision. I welcome any questions or suggestions you may have relative to this budget. I know that this community is passionate about high quality education for all students, assisting students to reach into the future that calls to each. I pledge to continue that effort for many years to come with your continued support!

Always learning together-

A handwritten signature in black ink, appearing to read "Susan Halliday".

Susan Halliday
Superintendent



Budget Committee

Elected School Board Members	Term Expires	Appointed Budget Committee Members	Term Expires
Rick Wells, Chair	6/30/2025	Craig McDaniel	6/30/2025
Joe Dealy, Vice-Chair	6/30/2025	Woodros Wolford	6/30/2025
Erin Gudge	6/30/2025	Kimberly Lopez	6/30/2026
Ryan Cheeke	6/30/2027	Shelly Brown	6/30/2026
Sandi Hering	6/30/2027	Alexandria Baldwin	6/30/2026

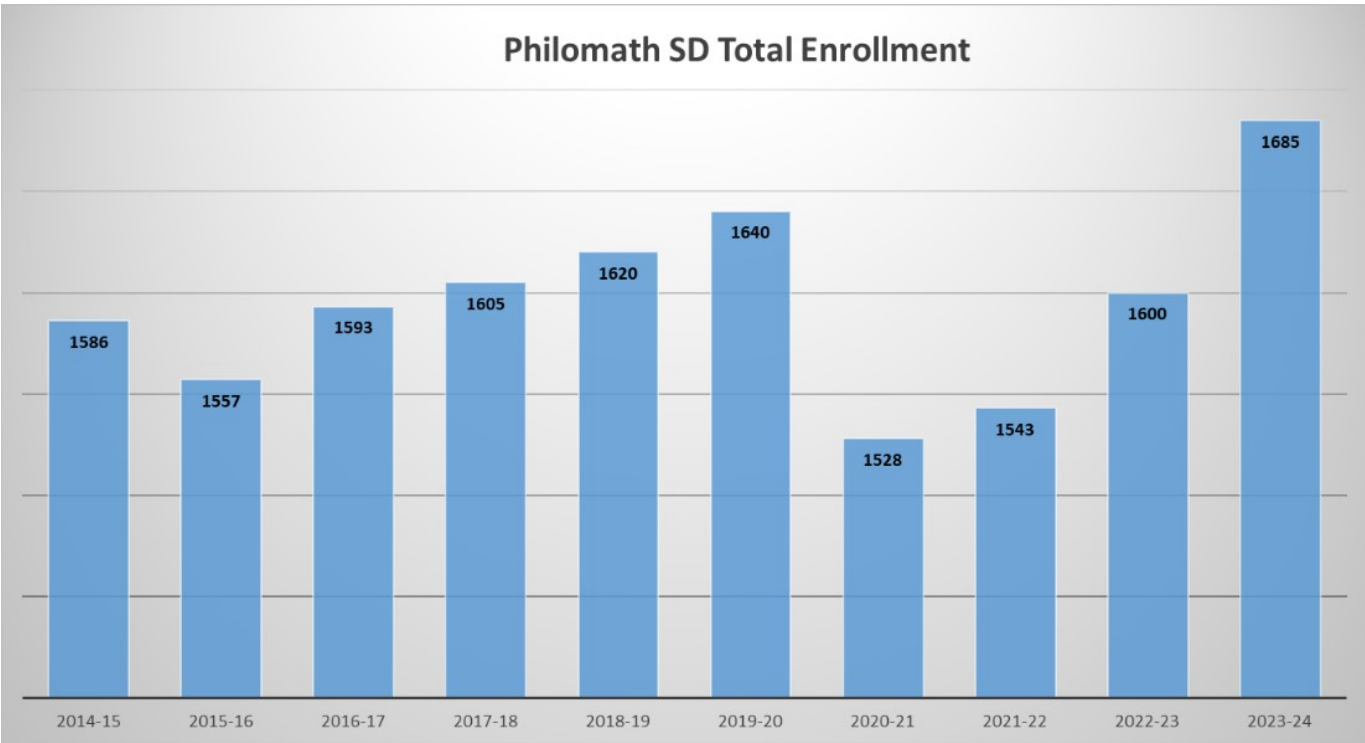
Administrative Staff	
Susan Halliday	Superintendent
Abby Couture	Principal – Clemens Primary School
Eric Beasely	Principal – Philomath & Blodgett Elementary
Steve Bell	Principal – Philomath Middle School
Mark Henderson	Principal – Philomath High School
TBD	Principal – Philomath Academy
Kelsey Greydanus	Director of Student Services
Jennifer Griffith	Business Manager
Joey DiGiovannangelo	Director of Facilities
Mark Neville	Director of Technology



PHILOMATH SCHOOL DISTRICT 17J
Philomath, Oregon

2024-2025 BUDGET PREPARATION CALENDAR

- October 19, 2023 * Board selects and fills by Appointment all Budget Committee Vacancies
- January 11, 2024 * Budget Committee Informational Meeting: DO Board Room, Thursday, 6:00 pm
- Ongoing * Review of Enrollment/Staffing/Budget Issues by District and Site Staff
- January 24, 2024 * Adoption of the Budget Calendar by the Board of Directors**
- March 7, 2024 * Budget Work Session #1: DO Board Room, Thursday, 6:00 pm**
- April 11, 2024 * Budget Work Session #2: DO Board Room, Thursday, 6:00 pm (only if necessary)**
- April 15, 2024 * Publication of first public notice of Budget Committee meeting
(not more than 30 days before the meeting)
- May 2, 2024 * Early Release of Draft Budget Document
(7 days prior to Budget Meeting)
- May 9, 2024 * First Budget Committee Meeting: Present proposed budget and budget message;
DO Board Room, Thursday 6:00 p.m. - includes Community Listening Session &
Budget Approval**
- May 23, 2024 * Second Budget Committee Meeting: DO Board Room, Thursday 6:00 p.m. (only if
necessary)**
- June 3, 2024 * Publication of Notice of Budget Hearing, Financial Summary and Fund Summaries
(not more than 30 days nor less than 5 days prior to the hearing)
- June 20, 2024 * Regular Board Meeting & Public Budget Hearing on budget as approved by Budget
Committee: DO Board Room, Thursday 7:00 p.m.**
- Adopt final budget and make appropriations. 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.**
- July 1, 2024 * Levy Certified to Assessor (No later than July 15, 2024)



Notes:
Enrollment numbers 2014-2023 reported ADM
2024 enrollment as of November 2023
Enrollment includes Kings Valley Charter School



PHILOMATH SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

Reporting Entity Philomath School District (the District), was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades K-12. A separately elected five-member Board that approves the administrative officials governs the District. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts, which provide services within the District's boundaries. However, while the District is not financially accountable for any of these entities, Kings Valley Charter School is reported as a component unit in the district's basic financial statements. Kings Valley Charter School's budget is not included in the district's budget document.

The following is an overview of the District's funds:

General Fund – The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories that contain program descriptions, budgeted positions and program and services analysis.

Revenues generally come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 90% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: special education, English Language Learners, poverty, foster care and pregnant and parenting.

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically in the classroom. In 2018 and 2023, voters approved five-year renewals of that levy. The levy comprises 5.2% of all General Fund revenue.

Other Funds include:

Student Body Funds (284, 285, 286)– Accounts for revenue and expenditures of all schools' student body funds. The revenue sources are participation fees, donation and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

Grant Funds (200 level funds excluding Student Body, Reserves, Nutrition, Swimming Pool) – Accounts for revenues and expenditures of grants restricted for a specific purpose, usually funds received from federal, state and private grants.

Capital Reserves (280) - Starting in 2023-2024 the district set aside funds for reserves towards future Capital project needs including Facilities, Technology, Vehicle replacement. Revenue source for this fund is a transfer from the District's General Fund.

Nutrition Services Fund (292) – Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and breakfast programs received through the State of Oregon. The District brought the nutrition services in house, after the agreement with Corvallis School District ended in 2022-23.

Clemens Community Pool Fund (295) - Accounts for revenues and expenditures for the swimming pool operation. Revenue sources include a transfer from the district's General Fund, Endowment dividend from Benton Community Foundation and user fees/payments.

Debt Service Funds (300 level funds)– Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Capital Improvement Funds (400 level funds) – Account for financial resources used to acquire, construct and/or maintain major facilities and technology (other than those of proprietary funds and trust funds).

Internal Service Funds (600) – Accounts for services provided to other funds (i.e., the General Fund). The district self-insures its unemployment costs, reimbursing actual costs rather than paying a percent of payroll as a premium.

Trust & Agency Funds (700 level funds)– Accounts for funds held in either trust or reserve by the District. These funds include:

- **Retirement Reserve** (705) – This account is used to acquire reserve for future costs of the Early Retirement Program as well as current expenditures.
- **Classified Employee Reserve Account** (720) – If a classified employee opts out of insurance coverage, the District contributions in excess of an individual employee's actual coverage premium and opt-out incentive shall be deposited into a classified reserve account for insurance related or staff development purposes, up to a maximum of \$50,000 per year. These funds are managed by the Joint Labor Management Committee (JLMC).
- **Certified Employee Insurance Account** (730) - As part of the negotiated agreement with the Certified Bargaining Unit, the District contributes \$65,000 towards excess insurance costs over and above the negotiated insurance cap. These funds are distributed at the discretion of the Certified Bargaining Unit.

PHILOMATH SCHOOL DISTRICT REVENUE SOURCES OVERVIEW

Source: ODE Program Budgeting & Accounting Manual

General Fund Revenues come from three main sources for the District: state funding, local property taxes and local option levy taxes. The state revenue and local property taxes are components of the State School Fund (SSF), and together with the local option taxes make up over 85% of all General Fund revenue.

The SSF for the 2023-25 biennium was set at \$10.2 billion, with a 49%/51% split. The 2024-25 fiscal year is budgeted using the 51% split of the SSF allocation.

LOCAL REVENUE – 1000

1110 Ad Valorem Taxes Levied by District Taxes - Taxes levied on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1120 Local Option Ad Valorem Taxes Levied by District - Local option taxes on the “Tax Gap” valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 * Real Market Value) and the Measure 50 Tax Limit (Sum of permanent tax rate and gap tax rates times Assessed Value). Local option revenue cannot exceed the gap amount so the excluded local revenue is the lesser of (1) Actual Local Option Taxes Received, (2) 2003-05, \$500 per extended ADMw; 2005-07, \$750 per extended ADMw; 2007-08, \$1,000 per extended ADMw, (The \$1,000 limit is increased by 3% each year starting in 2008-09) or (3) 2003-05 10%, of the sum of the General Purpose Grant, Facility Grant, Transportation Grant and High Cost Disability Grant; 2005-07 15% and 2007-08 and after 20%. The excess is recorded in Source 1110.

1130 Construction Excise Tax - Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session to fund capital improvements to school facilities.

1310 Regular Day School Tuition - Money received as tuition for students attending the regular day schools in the District, including alternative programs entitled to SSF support.

1510 Interest on Investments - Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1700 Admissions - Revenue from patrons of a school-sponsored activity such as a concert or football game, sports participation fees, driver’s education instruction.

1910 Rentals - Revenue from the rental of either real or personal property owned by the school.

1920 Contributions and Donations From Private Sources - Money received from a philanthropic foundation, private individuals or private organizations for which no repayment or special service to the contributor is expected.

1940 Services Provided to Other Local Education Agencies – Revenues from services provided to other districts, other than for tuition and transportation services. This represents revenues for services provided to Kings Valley Charter School.

1960 Recovery of Prior Years' Expenditure - Refund of expenditure made in a prior fiscal year.

1970 Services Provided to Other Funds - Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 Fees Charged to Grants - Indirect administrative charges assessed to grants.

1990 Miscellaneous - Revenue from local sources not provided for elsewhere.

INTERMEDIATE REVENUE – 2000 level

2100 Unrestricted Revenue - Revenue received as grants by the district that can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate. For the District, this includes the County School Funds (County share of Federal Forest Reserve Receipts) and Intellectual Disability Reimbursement (Severe Disability Payment).

2200 Restricted Revenue - Revenue received as grants by the district that must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

STATE REVENUE – 3000 level

3100 Unrestricted Grants-In-Aid - Revenue recorded as grants by the District from state funds that can be used for any legal purpose desired by the district without restriction. For the District, this includes the State School Funds (3101), Common School Funds (Investment Returns from School Land, Mineral Resources and Unclaimed Property held by the State of Oregon - 3103), State Managed County Timber (3104), and Other Unrestricted Grants-In-Aid (Local Option Equalization Grant Matching Funds – 3199).

3200 Restricted Grants-In-Aid – Revenue recorded as grants by the District from state funds that must be used for a categorical or specific purpose. For the District General Fund, this includes funding from our YTP Grant. This revenue source is seen more in the Special Revenue Funds for Grants from the State.

FEDERAL REVENUE – 4000 level

4200 Restricted Revenue Direct from the Federal Government - Revenues direct from the federal government as grants to the district that must be used for a categorical or specific purpose. This includes Medicaid expenses for contracted services reimbursed as eligible by law (4202).

4500 Restricted Revenue from the Federal Government through the State - Revenues from the federal government through the state as grants to the district that must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4700 Grants-In-Aid from the Federal Government through Other Intermediate Agencies

OTHER REVENUE – 5000 level

5200 Interfund Transfers - Revenue earned or received from another fund that will not be repaid. The District Transfers General Fund resources to other funds for specific purposes.

5300 Sale of or Compensation for Loss of Fixed Assets - Revenue from the sale of school property or compensation for the sale loss of fixed assets.

5400 Resources - Beginning Fund Balance.

PHILOMATH SCHOOL DISTRICT EXPENDITURE FUNCTION DESCRIPTIONS

Source: ODE Program Budgeting & Accounting Manual

INSTRUCTION – 1000 - Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the District in connection with teaching assignments are considered costs of instruction.

1110 Elementary Programs - This instructional program provides 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, which normally may be achieved during the elementary school years.

1120 Middle School Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavior characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, which normally may be achieved during the middle and/or junior high school years.

1130 High School Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1140 Pre-kindergarten Programs - Educational Programs that are designed for the education and training of children who are enrolled in the pre-kindergarten programs.

1210 Programs for the Talented & Gifted (TAG) - Special learning experiences for students identified as gifted or talented.

1220 Restrictive Programs - Special learning experiences for students with disabilities who spend one half 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.

1250 Less Restrictive Programs - 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.

1270 Educationally Disadvantaged – Remediation & Title I. Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.

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. It includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school and enrichment programs for talented and gifted students . The Philomath Academy, a K-12 Alternative School, is shown under Function 1283. Kings Valley Charter School State School Fund payments are shown under Function 1288.

1290 Designated Programs - These programs provide special learning experiences for other students with special needs such as, English Language Learner students, teen parents and migrant education.

1410 - 1430 Summer School – Instructional activities as defined under the function 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.

1460 Summer School – Special Programs - Instructional activities as defined under the function 1200s regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

SUPPORT SERVICES – 2000 - Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

2110 Attendance & 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. This function is for administrative services for Home Schooling as well as Drug and Alcohol Programs.

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.

2130 Health Services - Physical and mental health services that are not direct instruction, and include activities that provide students with appropriate medical, dental and nursing services.

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.

2150 Speech Pathology & Audiology Services - Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2190 Student Direction, Student Support Services - Activities concerned with direction and management of student support services; e.g., special education, ELL, and at-risk programs.

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.

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.

2230 Assessment & Testing - Activities to measure individual student achievement. Information obtained is used to monitor individual and group progress in reaching District and state learning goals and requirements.

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.

2310 Board of Education Services - Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policymaking. Used for legal services.

2320 Executive Administration Services - Activities associated with the overall general administrative or executive responsibilities for the District by the Office of the Superintendent.

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 the school instructional activities with instructional activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.

2520 Fiscal Services - Activities concerned with the fiscal operations of the School District. This program includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control, and internal auditing. This program also includes activities associated with investment and debt management.

2540 Operation & Maintenance of Plant Services - Activities include 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 that maintain safety in building, equipment (heating, lighting and ventilating systems) and grounds are included, as well as the School Security.

2550 Student Transportation Services - Activities concerned with the safe transportation of students to and from school, as provided by state law including trips to school activities. The major activities of this program include purchasing and maintaining buses, and driver training. Transportation provided for Special Education, athletic teams, field trips, and other school activity groups. The maintenance and repair of the School District's fleet of cars, trucks, tractors, and other power equipment provided for in this program. This program includes insurance costs related to transportation, including property and liability.

2560 Alternative Transportation (2023 HB 3014) - Activities concerned with alternative transportation costs, including active transportation (walking, bicycling, and other human-powered means) for students who reside within three miles of their school and/or public transportation. These expenses may be reimbursable per House Bill 3014 from the 2023 legislative session only if they are approved in a waiver and/or supplemental plan by the State Board of Education.

2640 Staff Services - Activities concerned with maintaining an efficient staff for the District including such activities as: recruiting and placement, staff transfers, health services, and staff accounting.

2660 Technology Services - Activities concerned with all aspects of technology, which includes computing and data processing services such as networking and telecommunications costs. This function is used for major administrative technology expenditures as well as repair of administrative technology and central networking.

2700 Supplemental Retirement Program – Costs associated with a supplemental retirement program provided to both current and prior employees by the District.

ENTERPRISE AND COMMUNITY SERVICES - 3000 – Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing good and services to the students or general public are financed or recovered primarily through user charges and community programs. For the District, this includes preparing and serving meals to students, and Swimming pool operations.

FACILITIES ACQUISITION AND CONSTRUCTION - 4000 - Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here.

4150 Building Acquisition, Construction and Improvement Services - Activities concerned with building acquisition through purchase or construction and building improvements. Initial installment or extension of service systems, other built-in equipment and building additions are included.

TRANSFER OF FUNDS - 5200 – Transactions that withdraw money from one fund and place it in another without recourse. For our purposes these transfers are withdrawn from the General Fund and placed in other funds.

CONTINGENCIES - 6000 - Expenditures that cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

UNAPPROPRIATED ENDING FUND BALANCE - 7000 – An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

HOW THE BUDGET IS ADOPTED

A budget is a financial plan, usually for a one-year period, which is based on estimates of revenues and expenditures. The budget is the basis for appropriations, which create the authority to spend public money. The Superintendent, along with the Business Manager, will submit a budget proposal to the Budget Committee. The Budget Committee, comprised of an equal number of school board members and community volunteers, will review the proposed budget during public open sessions and, once satisfied, will approve the budget. After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review.

After the budget hearing and consideration of public testimony, the School Board adopts the budget prior to June 30.

SUPPLEMENTAL BUDGETS If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

HISTORICAL VOTING DATA

MEASURE 5 - In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per student basis.

Since Measure 5 passed, the state's share of funding to schools increased from about 30% to about 70%.

MEASURE 50 - In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.8664 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

MEASURE 98 - In November 2016, Oregon voters approved Measure 98 or better known as the High School Success Act, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand career and technical education programs, to establish or expand college-level educational opportunities for students and to establish or expand dropout prevention strategies in high schools. Other descriptive terms include CTE and High School Graduation/College & Career Readiness.

MEASURE 99 - In November 2016, Oregon voters approved Measure 99, the Outdoor School Education Fund financed by state Lottery funds.

STUDENT SUCCESS ACT - During the 2019 legislative session, Oregon's leaders made a real commitment to our children, our educators, our schools and our state with the passage of the Student Success Act. When fully implemented, the Student Success Act is expected to invest \$2 billion in Oregon education every two years; that's a \$1 billion investment in early learning and K-12 education each year. Of those funds, \$200 million goes into the State School Fund and the remaining is distributed into three accounts: the Early Learning Account, the Student Investment Account (SIA – Found in Fund 250) and the Statewide Education Initiatives Account.

At the heart of the SSA is a commitment to improving access and opportunities for students who have been historically underserved in the education system.

LOCAL OPTION LEVY - Since 1999, School districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the “tax gap” between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMw), growing by 3% per year as of 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as a tax rate. Local option revenue is excluded from the state funding formula.

Philomath voters passed a 5-year local option levy May 21, 2013 election for a \$1.50/\$1,000 of assessed value of property. On May 15, 2018, voters renewed the local option levy for another 5-year period. Once again in November of 2022, Philomath voters proved their dedication to the education of our students by renewing the local option levy for another 5-year period.

GENERAL OBLIGATION BONDS - Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside the limits of Measure 5.

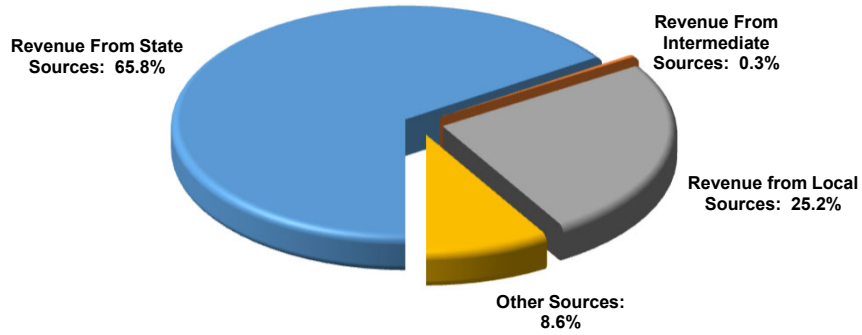
Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

Philomath voters approved a \$29.5 million construction/facilities bond measure on the May 2010 ballot to provide funds for much needed repairs, construction and improvements at four schools over a maximum 30 yr. term.

General Fund Resources

Philomath School District 17J



2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Resources	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
5,509,549	6,239,611	6,417,877	1000 - Revenue from Local Sources	6,817,250	6,817,250	6,817,250
131,710	127,433	118,000	2000 - Revenue From Intermediate Sources	90,000	90,000	90,000
13,999,298	15,482,210	15,636,407	3000 - Revenue From State Sources	17,770,000	17,770,000	17,770,000
38,323	-	-	4000 - Revenue From Federal Sources	-	-	-
2,514,838	1,689,314	1,839,574	5000 - Other Sources	2,324,000	2,324,000	2,324,000
22,193,718	23,538,568	24,011,858	Total Object:	27,001,250	27,001,250	27,001,250

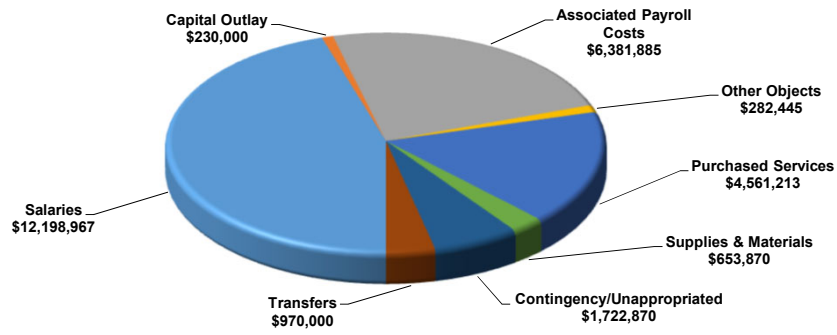
General Fund Resources

Philomath School District 17J

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Resources	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
4,101,588	4,430,894	4,583,600	1111 - Current Year's Taxes	4,780,000	4,780,000	4,780,000
51,226	37,664	50,677	1112 - Prior Year's Taxes	50,650	50,650	50,650
1,545	1,886	-	1114 - Payments In Lieu of Property Taxes	1,500	1,500	1,500
1,059,969	1,299,640	1,327,000	1121 - Current Year's Local Option Taxes	1,378,500	1,378,500	1,378,500
12,502	9,466	20,100	1122 - Prior Years Local Option Taxes	20,100	20,100	20,100
2,385	1,872	1,000	1123 - Penalties & Interest On Local Option Taxes	1,000	1,000	1,000
9,371	7,139	10,000	1190 - Penalties and Interest On Taxes	10,000	10,000	10,000
45,213	243,434	125,000	1510 - Interest On Investments	275,000	275,000	275,000
-	-	25,000	1741 - Sports Participation Fees	25,000	25,000	25,000
12,550	34,235	20,000	1910 - Rentals	20,000	20,000	20,000
7,860	3,000	30,000	1920 - Contrib/Donation Private Source	20,000	20,000	20,000
141,440	122,805	145,000	1943 - Services Provided Charter Schools	145,000	145,000	145,000
-	-	500	1960 - Recovery of Prior Years' Expenditure	500	500	500
8,431	1,173	10,000	1980 - Fees Charged to Grants	5,000	5,000	5,000
55,469	36,395	60,000	1990 - Miscellaneous	75,000	75,000	75,000
-	10,008	10,000	1991 - Misc. Erate	10,000	10,000	10,000
39,771	37,098	30,000	2101 - County School Funds	30,000	30,000	30,000
90,286	89,375	88,000	2197 - Intellectual Disability Reimbursement	60,000	60,000	60,000
1,654	960	-	2200 - Restricted Revenue	-	-	-
13,022,638	14,148,431	14,500,000	3101 - State School Fund - General Support	16,700,000	16,700,000	16,700,000
253,341	294,520	305,000	3103 - Common School Fund	235,000	235,000	235,000
-	9	50,000	3104 - State Managed County Timber	50,000	50,000	50,000
539,935	691,894	600,000	3199 - Other Unrestricted Grants-In-Aid	600,000	600,000	600,000
183,384	347,356	181,407	3299 - Other Restricted Grants-In-Aid	185,000	185,000	185,000
6,066	-	-	4200 - Unrestricted Revenue From the Federal Government T	-	-	-
32,245	-	-	4202 - Medicaid Reimbursement (Ages 5-21)	-	-	-
11	-	-	4801 - Federal Forest Fees	-	-	-
2,514,838	1,689,314	1,839,574	5400 - Resources - Beginning Fund Balance	2,324,000	2,324,000	2,324,000
22,193,718	23,538,568	24,011,858	Total Object:	27,001,250	27,001,250	27,001,250

General Fund Expenses Summary By Object

Philomath School District 17J



2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		General Fund Expenses by Object	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE	\$		\$	
9,930,029	10,340,664	10,588,559	164.46	100 - Salaries	12,198,967	179.70	12,198,967	179.70	12,198,967	179.70
5,451,705	5,714,493	6,285,765		200 - Associated Payroll Costs	6,381,885		6,381,885		6,381,885	
4,064,925	4,663,237	4,312,036		300 - Purchased Services	4,561,213		4,561,213		4,561,213	
514,759	448,071	528,008		400 - Supplies and Materials	653,870		653,870		653,870	
16,637	3,002	8,800		500 - Capital Outlay	230,000		230,000		230,000	
232,657	222,216	236,820		600 - Other Objects	282,445		282,445		282,445	
293,692	565,000	540,000		700 - Transfers	970,000		970,000		970,000	
-	-	1,511,870		800 - Other Uses of Funds	1,722,870		1,722,870		1,722,870	
20,504,404	21,956,683	24,011,858	164.46	Total Object:	27,001,250	179.70	27,001,250	179.70	27,001,250	179.70

General Fund Expenses By Function
Philomath School District 17J

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Expenses By Function		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE	\$		\$	
3,307,830	3,365,912	3,537,018	35.08	1111 - Primary, K-5	3,800,533	37.81	3,800,533	37.81	3,800,533	37.81
2,829	2,832	2,857		1113 - Elementary Extra Curricular	2,813		2,813		2,813	
1,760,146	1,763,711	1,840,415	15.71	1121 - Middle/Junior High Programs, 6-8	2,066,126	16.57	2,066,126	16.57	2,066,126	16.57
45,264	49,288	57,871		1122 - Middle/Junior High School Extra Curricular	69,878		69,878		69,878	
2,529,489	2,629,911	2,651,467	21.95	1131 - High School Programs, 9-12	2,815,231	22.45	2,815,231	22.45	2,815,231	22.45
206,754	231,734	271,843		1132 - High School Extra Curricular	312,208		312,208		312,208	
-	16,917	-		1140 - Pre-Kindergarten Programs	-		-		-	
5,629	5,066	5,843		1210 - Programs for the Talented and Gifted	8,439		8,439		8,439	
820,961	830,168	907,990	13.31	1221 - Learning Centers - Structured and Intensive	989,091	14.41	989,091	14.41	989,091	14.41
97,994	101,796	106,505	1.00	1223 - Community Transition Centers	138,123	1.50	138,123	1.50	138,123	1.50
1,138,436	1,321,973	1,311,147	16.06	1250 - Less Rest. Programs for Students With Disabilities	1,709,453	21.88	1,709,453	21.88	1,709,453	21.88
155,316	68,504	85,597	1.35	1272 - Title I	119,314	1.85	119,314	1.85	119,314	1.85
-	582	-		1280 - Alternative Education	-		-		-	
13,421	32,478	12,000		1281 - Enhanced Diploma	12,000		12,000		12,000	
534,683	564,588	343,953	3.31	1283 - Philomath Alternative Academy	449,750	3.65	449,750	3.65	449,750	3.65
2,494,397	2,607,281	2,541,000		1288 - Charter Schools	2,655,000		2,655,000		2,655,000	
125,211	135,298	138,124	1.44	1291 - English Language Learner Programs	133,760	1.44	133,760	1.44	133,760	1.44
36,951	92,008	94,740	0.50	1299 - Other Programs	94,966	0.50	94,966	0.50	94,966	0.50
-	1,576	-		1400 - Summer School Programs	-		-		-	
415	-	5,032		1460 - Special Programs, Summer School	5,132		5,132		5,132	
254,947	276,091	300,353	4.47	2110 - Attendance and Social Work Services	269,809	3.97	269,809	3.97	269,809	3.97
-	174	3,000		2115 - Student Safety	3,000		3,000		3,000	
622,660	653,222	700,424	6.00	2120 - Guidance Services	726,368	6.00	726,368	6.00	726,368	6.00
137,415	135,849	206,430	2.00	2130 - Health Services	212,237	2.00	212,237	2.00	212,237	2.00
-	56,404	-		2140 - Psychological Services	-		-		-	
45,392	24,891	101,219	1.00	2150 - Speech Pathology and Audiology Services	107,325	1.00	107,325	1.00	107,325	1.00
197,512	261,604	285,956	2.50	2190 - Service Direction, Student Support Services	298,779	2.75	298,779	2.75	298,779	2.75
9,910	-	-		2210 - Improvement of Instruction Service	87,345	0.50	87,345	0.50	87,345	0.50
259,846	243,834	252,133	3.31	2220 - Educational Media Services	271,241	3.44	271,241	3.44	271,241	3.44
6,947	2,453	6,199		2230 - Assessment and Testing	10,646		10,646		10,646	
11,741	5,830	23,787		2240 - Instructional Staff Development	27,827		27,827		27,827	
61,017	70,848	80,250		2310 - Board of Education Services	97,050		97,050		97,050	
313,058	333,937	345,349	1.90	2321 - Office of the Superintendent Services	351,293	1.90	351,293	1.90	351,293	1.90
1,518,715	1,709,645	1,841,080	12.45	2410 - Office of the Principal Services	1,903,582	12.95	1,903,582	12.95	1,903,582	12.95
420,060	419,819	428,629	3.96	2520 - Fiscal Services	469,440	4.00	469,440	4.00	469,440	4.00
1,818,323	2,036,075	2,163,483	13.00	2542 - Care and Upkeep of Buildings Services	2,475,668	15.00	2,475,668	15.00	2,475,668	15.00
101,694	54,808	62,305		2543 - Care and Upkeep of Grounds Services	89,851		89,851		89,851	
647,186	837,032	736,360	0.15	2550 - Student Transportation Services	755,361	0.15	755,361	0.15	755,361	0.15
7,092	7,256	7,500		2640 - Staff Services	7,500		7,500		7,500	
494,987	439,452	502,129	4.00	2662 - Systems Analysis Services	538,241	4.00	538,241	4.00	538,241	4.00
2,483	837	-		3120 - Food Preparation and Dispensing Services	-		-		-	
3,999	-	-		3320 - Community Recreation Services	-		-		-	
-	-	-		4150 - Building Acquisition, Construction, and Improvem	224,000		224,000		224,000	
293,692	565,000	540,000		5200 - Transfers of Funds	970,000		970,000		970,000	
-	-	325,000		6110 - Operating Contingency	368,000		368,000		368,000	
-	-	1,186,870		7000 - Unappropriated Ending Fund Balance	1,354,870		1,354,870		1,354,870	
20,504,404	21,956,683	24,011,858	164.46	Total Function:	27,001,250	179.70	27,001,250	179.70	27,001,250	179.70

General Fund Expenses detail by Function

Philomath School District 17J

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed	2024/25 Approved	2024/25 Adopted	
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE	
1,713,806	1,712,566	1,840,135	27.90	2,092,480	30.30	2,092,480	30.30
211,165	239,743	202,438	7.18	221,789	7.51	221,789	7.51
70,175	94,561	58,500		74,500		74,500	
51,403	45,289	36,000		39,000		39,000	
-	3,300	-		800		800	
611	430	-		-		-	
19,264	19,710	19,710		36,375		36,375	
13,199	14,268	9,151		5,255		5,255	
775	1,200	-		-		-	
1,119	-	1,000		1,000		1,000	
2,770	260	-		4,270		4,270	
-	1,551	2,400		-		-	
12,568	11,712	12,820		12,830		12,830	
310,816	319,643	343,482		407,387		407,387	
115,227	120,128	131,225		145,306		145,306	
164,710	168,821	185,898		72,648		72,648	
155,706	159,239	167,914		190,347		190,347	
9,646	9,895	11,240		12,795		12,795	
-	-	8,782		9,965		9,965	
375,283	376,564	419,238		395,865		395,865	
1,118	926	1,364		1,364		1,364	
6,071	6,308	5,515		5,515		5,515	
407	400	532		382		382	
6,712	6,906	7,274		-		-	
20,248	17,760	19,700		17,460		17,460	
507	1,643	4,100		4,100		4,100	
3,584	648	5,000		5,000		5,000	
28	508	600		600		600	
32,329	28,480	29,900		29,900		29,900	
3,445	597	7,000		7,000		7,000	
2,170	-	1,050		1,550		1,550	
-	30	-		-		-	
2,914	2,223	4,750		4,750		4,750	
55	605	300		300		300	
3,307,830	3,365,912	3,537,018	35.08	3,800,533	37.81	3,800,533	37.81
2,060	2,060	2,060		2,102		2,102	
306	306	322		343		343	
124	124	124		126		126	
175	175	175		63		63	
155	158	158		161		161	
9	9	10		10		10	
-	-	8		8		8	
2,829	2,832	2,857		2,813		2,813	
1,069,962	1,049,890	1,064,305	15.71	1,221,080	16.57	1,221,080	16.57
-	(438)	-		-		-	
49,684	51,401	25,000		50,000		50,000	
3,635	10,758	6,000		8,500		8,500	
10,500	11,700	11,700		11,700		11,700	
2,779	3,250	-		-		-	
275	500	-		-		-	
869	-	-		3,019		3,019	
7,249	5,785	7,396		3,275		3,275	
177,562	179,235	173,792		216,982		216,982	
61,949	66,696	66,161		77,225		77,225	
88,381	89,903	93,730		38,613		38,613	
84,701	84,758	85,693		99,257		99,257	
5,192	5,157	5,219		6,159		6,159	
-	-	4,480		5,196		5,196	
159,972	173,562	202,727		205,104		205,104	
554	485	581		581		581	
3,242	3,551	2,470		2,470		2,470	
187	187	240		240		240	
3,672	3,849	2,746		-		-	
7,209	5,469	8,500		8,550		8,550	
50	-	200		200		200	
1,966	1,482	3,500		3,500		3,500	
1,459	-	1,500		3,500		3,500	
148	-	-		-		-	
12,602	10,964	14,000		14,000		14,000	
2,259	2,461	4,000		4,000		4,000	
-	-	50,000		75,000		75,000	
659	1,358	2,200		1,200		1,200	
660	-	1,000		1,000		1,000	
2,266	771	1,500		4,000		4,000	
205	284	525		525		525	
300	695	1,250		1,250		1,250	
1,760,146	1,763,711	1,840,415	15.71	2,066,126	16.57	2,066,126	16.57

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
503	-	-	1122 - Middle/Junior High School Extra Curricular	-	-	-
19,255	18,717	28,717	121 - Substitutes - Licensed	30,063	30,063	30,063
2,141	1,803	1,803	150 - Coaching/Athletics	1,839	1,839	1,839
7,777	13,723	9,380	152 - Athletic Supervision	13,559	13,559	13,559
2,393	3,990	3,488	154 - Extra Duty	6,360	6,360	6,360
1,257	1,032	1,291	210 - Public Employees Retirement System	2,122	2,122	2,122
1,805	2,005	1,831	212 - Employee Contribution Pick-Up	1,060	1,060	1,060
2,624	2,649	3,055	213 - PERS Bond 1	3,480	3,480	3,480
202	205	146	220 - Social Security Administration	212	212	212
-	-	160	231 - Worker's Compensation	183	183	183
24	-	-	234 - or Paid Fmli	-	-	-
4,005	4,091	4,000	241 - Medical Insurance	6,000	6,000	6,000
982	1,073	1,000	319 - Other Instructional, Professional and Technical S	2,000	2,000	2,000
2,160	-	3,000	410 - Consumable Supplies and Materials	3,000	3,000	3,000
137	-	-	413 - Uniforms	-	-	-
45,264	49,288	57,871	640 - Dues and Fees	-	-	-
			Total Function:	69,878	69,878	69,878
1,497,385	1,531,618	1,581,841	1131 - High School Programs, 9-12	1,749,014	1,749,014	1,749,014
-	29,340	-	111 - Licensed Salaries	-	22.45	22.45
76,597	52,898	35,500	112 - Classified Salaries	-	-	-
9,370	16,061	1,500	121 - Substitutes - Licensed	35,500	35,500	35,500
-	338	-	122 - Substitutes - Classified	4,000	4,000	4,000
360	360	-	128 - Summer Crew	-	-	-
23,325	21,898	21,300	133 - Cell Phone Stipend	-	-	-
15,223	17,142	7,083	143 - Insurance Opt Out	21,888	21,888	21,888
400	975	-	154 - Extra Duty	8,212	8,212	8,212
-	3,028	-	159 - Student Teaching Stipend	-	-	-
1,101	820	-	165 - Vacation Payoff	-	-	-
15,709	14,809	15,710	166 - Sick Leave Incentive	2,947	2,947	2,947
262,664	269,466	266,248	168 - Experience Stipend	20,015	20,015	20,015
91,846	94,440	98,923	210 - Public Employees Retirement System	318,545	318,545	318,545
130,652	134,736	140,147	212 - Employee Contribution Pick-Up	107,617	107,617	107,617
122,389	125,553	128,429	213 - PERS Bond 1	53,811	53,811	53,811
7,407	7,511	7,807	220 - Social Security Administration	140,879	140,879	140,879
-	-	6,713	231 - Worker's Compensation	8,699	8,699	8,699
197,596	223,765	240,362	234 - or Paid Fmli	7,374	7,374	7,374
784	663	890	241 - Medical Insurance	237,747	237,747	237,747
4,589	4,851	4,275	243 - Life Insurance	890	890	890
262	264	318	244 - LTD Insurance	4,275	4,275	4,275
5,288	5,562	4,361	245 - Employee Assistance Programs	318	318	318
22,785	22,138	25,560	247 - STD Insurance	-	-	-
11,069	10,451	12,000	249 - Retirement Benefits	21,750	21,750	21,750
1,032	1,111	4,400	311 - Instruction Services	12,000	12,000	12,000
-	78	1,500	322 - Repairs and Maintenance Services	4,400	4,400	4,400
882	1,341	1,300	324 - Rentals	6,500	6,500	6,500
-	750	1,000	340 - Travel	1,300	1,300	1,300
-	228	-	355 - Printing and Binding	1,000	1,000	1,000
28,120	26,053	32,150	389 - Other Non Instruction, Prof.	-	-	-
791	4,120	4,000	410 - Consumable Supplies and Materials	36,900	36,900	36,900
-	2,069	1,750	420 - Textbooks	4,000	4,000	4,000
-	-	750	460 - Non-Consumable Items	1,750	1,750	1,750
-	-	400	465 - Technology Supplies	750	750	750
-	2,500	2,500	470 - Computer Software	400	400	400
1,790	2,331	2,500	540 - Depreciable Equipment	-	-	-
73	645	250	640 - Dues and Fees	2,500	2,500	2,500
2,529,489	2,629,911	2,651,467	641 - Student Dues & Fees	250	250	250
			Total Function:	2,815,231	2,815,231	2,815,231
1,572	693	-	1132 - High School Extra Curricular	-	-	-
10,674	1,478	-	121 - Substitutes - Licensed	-	-	-
98,028	103,778	157,536	125 - Pool/Lifeguard	-	-	-
7,142	6,872	5,409	150 - Coaching/Athletics	174,420	174,420	174,420
14,969	19,041	11,848	152 - Athletic Supervision	5,517	5,517	5,517
9,737	7,259	7,434	154 - Extra Duty	15,944	15,944	15,944
2,755	2,490	2,839	210 - Public Employees Retirement System	10,199	10,199	10,199
5,135	4,721	4,019	212 - Employee Contribution Pick-Up	3,642	3,642	3,642
11,453	11,006	13,369	213 - PERS Bond 1	1,821	1,821	1,821
817	769	889	220 - Social Security Administration	14,980	14,980	14,980
-	-	700	231 - Worker's Compensation	1,025	1,025	1,025
9,114	17,031	12,000	234 - or Paid Fmli	785	785	785
2,203	4,612	2,500	322 - Repairs and Maintenance Services	12,000	12,000	12,000
3,818	6,850	5,000	324 - Rentals	2,500	2,500	2,500
1,359	19,239	18,000	340 - Travel	5,000	5,000	5,000
9,098	8,886	10,800	389 - Other Non Instruction, Prof.	18,000	18,000	18,000
1,036	3,176	3,500	410 - Consumable Supplies and Materials	15,000	15,000	15,000
6,925	1,158	1,500	411 - Training Supplies	3,500	3,500	3,500
4,998	6,500	6,500	412 - Technology Parts	1,500	1,500	1,500
10	265	5,000	413 - Uniforms	8,000	8,000	8,000
5,913	5,911	3,000	460 - Non-Consumable Items	5,000	5,000	5,000
206,754	231,734	271,843	640 - Dues and Fees	13,375	13,375	13,375
			Total Function:	312,208	312,208	312,208
-	16,917	-	1140 - Pre-Kindergarten Programs	-	-	-
3,505	3,502	4,378	374 - Other Tuition	-	-	-
521	520	411	1210 - Programs for the Talented and Gifted	-	-	-
210	210	158	154 - Extra Duty	5,519	5,519	5,519
298	298	223	210 - Public Employees Retirement System	953	953	953
263	263	335	212 - Employee Contribution Pick-Up	331	331	331
16	16	20	213 - PERS Bond 1	166	166	166
-	-	18	220 - Social Security Administration	423	423	423
417	257	-	231 - Worker's Compensation	25	25	25
399	-	300	234 - or Paid Fmli	22	22	22
5,629	5,066	5,843	340 - Travel	-	-	-
			410 - Consumable Supplies and Materials	1,000	1,000	1,000
			Total Function:	8,439	8,439	8,439

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
				1221 - Learning Centers - Structured and Intensive			
242,873	196,444	222,417	3.50	111 - Licensed Salaries	258,937 3.50	258,937 3.50	258,937 3.50
242,341	257,629	282,665	9.81	112 - Classified Salaries	332,558 10.91	332,558 10.91	332,558 10.91
-	2,612	-		121 - Substitutes - Licensed	-	-	-
582	14,628	-		122 - Substitutes - Classified	1,000	1,000	1,000
-	-	-		141 - Additional Salary	8,750	8,750	8,750
4,125	1,800	-		143 - Insurance Opt Out	1,575	1,575	1,575
1,106	829	-		154 - Extra Duty	-	-	-
1,618	1,760	1,995		165 - Vacation Payoff	1,995	1,995	1,995
100	-	-		166 - Sick Leave Incentive	100	100	100
945	1,023	1,382		167 - Longevity	2,590	2,590	2,590
2,264	1,208	2,310		168 - Experience Stipend	1,250	1,250	1,250
73,776	68,169	78,069		210 - Public Employees Retirement System	102,671	102,671	102,671
27,512	25,817	29,446		212 - Employee Contribution Pick-Up	36,424	36,424	36,424
39,004	36,580	41,715		213 - PERS Bond 1	18,211	18,211	18,211
36,333	35,162	39,166		220 - Social Security Administration	46,570	46,570	46,570
2,310	2,652	3,761		231 - Worker's Compensation	2,875	2,875	2,875
-	-	2,050		234 - or Paid Fmli	2,435	2,435	2,435
137,030	154,704	197,220		241 - Medical Insurance	169,010	169,010	169,010
330	264	-		243 - Life Insurance	-	-	-
1,347	1,322	-		244 - LTD Insurance	-	-	-
156	147	-		245 - Employee Assistance Programs	-	-	-
1,691	1,544	-		247 - STD Insurance	-	-	-
3,976	786	3,980		249 - Retirement Benefits	540	540	540
200	464	-		340 - Travel	-	-	-
-	23,254	-		389 - Other Non Instruction, Prof.	-	-	-
1,103	317	1,100		410 - Consumable Supplies and Materials	1,100	1,100	1,100
241	1,051	714		460 - Non-Consumable Items	500	500	500
820,961	830,168	907,990	13.31	Total Function:	989,091 14.41	989,091 14.41	989,091 14.41
				1223 - Community Transition Centers			
37,968	41,024	38,991	1.00	112 - Classified Salaries	57,066 1.50	57,066 1.50	57,066 1.50
-	-	500		122 - Substitutes - Classified	500	500	500
2,966	1,923	1,663		165 - Vacation Payoff	1,663	1,663	1,663
351	379	1,175		167 - Longevity	1,220	1,220	1,220
5,694	6,153	6,528		210 - Public Employees Retirement System	9,770	9,770	9,770
2,299	2,484	2,540		212 - Employee Contribution Pick-Up	3,627	3,627	3,627
3,257	3,519	3,598		213 - PERS Bond 1	1,813	1,813	1,813
3,026	3,158	3,238		220 - Social Security Administration	4,624	4,624	4,624
180	193	201		231 - Worker's Compensation	286	286	286
-	-	170		234 - or Paid Fmli	242	242	242
12,916	13,087	13,800		241 - Medical Insurance	23,261	23,261	23,261
20	17	24		243 - Life Insurance	24	24	24
106	113	100		244 - LTD Insurance	100	100	100
11	11	14		245 - Employee Assistance Programs	14	14	14
127	138	50		247 - STD Insurance	-	-	-
-	-	120		249 - Retirement Benefits	120	120	120
-	-	1,000		318 - Professional and Improvement Costs for Non-Instruc	1,000	1,000	1,000
-	93	-		322 - Repairs and Maintenance Services	-	-	-
354	-	1,232		340 - Travel	1,232	1,232	1,232
418	393	430		351 - Telephone	430	430	430
26,696	27,136	27,136		390 - Other General Professional and Technological Servi	27,136	27,136	27,136
-	958	1,000		410 - Consumable Supplies and Materials	1,000	1,000	1,000
1,604	1,017	2,995		690 - Grant Indirect Charges	2,995	2,995	2,995
97,994	101,796	106,505	1.00	Total Function:	138,123 1.50	138,123 1.50	138,123 1.50
				1250 - Less Rest. Programs for Students With Disabilities			
422,627	445,707	470,546	6.50	111 - Licensed Salaries	572,393 7.50	572,393 7.50	572,393 7.50
234,188	275,570	281,432	9.56	112 - Classified Salaries	451,153 14.38	451,153 14.38	451,153 14.38
4,913	22,474	8,000		121 - Substitutes - Licensed	11,000	11,000	11,000
1,182	7,161	8,000		122 - Substitutes - Classified	8,000	8,000	8,000
-	-	-		141 - Additional Salary	16,250	16,250	16,250
579	2,617	-		142 - Comp Time	-	-	-
675	1,500	900		143 - Insurance Opt Out	4,425	4,425	4,425
9,166	10,149	-		154 - Extra Duty	-	-	-
12,820	5,934	7,062		165 - Vacation Payoff	7,062	7,062	7,062
240	-	-		166 - Sick Leave Incentive	690	690	690
5,800	1,799	247		167 - Longevity	2,104	2,104	2,104
4,425	4,515	4,515		168 - Experience Stipend	5,420	5,420	5,420
102,218	111,346	122,665		210 - Public Employees Retirement System	178,253	178,253	178,253
39,491	43,088	47,042		212 - Employee Contribution Pick-Up	64,671	64,671	64,671
56,243	61,112	66,641		213 - PERS Bond 1	32,336	32,336	32,336
51,933	57,345	60,072		220 - Social Security Administration	82,502	82,502	82,502
3,176	3,580	4,129		231 - Worker's Compensation	5,113	5,113	5,113
-	-	3,140		234 - or Paid Fmli	4,315	4,315	4,315
180,692	181,230	206,920		241 - Medical Insurance	247,010	247,010	247,010
443	379	700		243 - Life Insurance	700	700	700
1,937	2,144	1,200		244 - LTD Insurance	1,200	1,200	1,200
200	197	600		245 - Employee Assistance Programs	410	410	410
2,361	2,633	1,650		247 - STD Insurance	-	-	-
526	136	936		249 - Retirement Benefits	696	696	696
-	-	3,000		319 - Other Instructional, Professional and Technical S	3,000	3,000	3,000
164	-	1,500		340 - Travel	1,500	1,500	1,500
-	81,082	1,000		389 - Other Non Instruction, Prof.	1,000	1,000	1,000
197	25	4,000		410 - Consumable Supplies and Materials	4,000	4,000	4,000
-	-	1,500		460 - Non-Consumable Items	500	500	500
2,240	250	3,000		470 - Computer Software	3,000	3,000	3,000
-	-	750		640 - Dues and Fees	750	750	750
1,138,436	1,321,973	1,311,147	16.06	Total Function:	1,709,453 21.88	1,709,453 21.88	1,709,453 21.88

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE	\$		\$	
				1272 - Title I						
7,853	7,799	8,330	0.10	111 - Licensed Salaries	8,878	0.10	8,878	0.10	8,878	0.10
72,883	26,158	38,578	1.25	112 - Classified Salaries	56,458	1.75	56,458	1.75	56,458	1.75
7,212	7,212	-		141 - Additional Salary	-		-		-	
2,438	-	813		165 - Vacation Payoff	813		813		813	
1,546	-	1,546		167 - Longevity	-		-		-	
-	-	-		168 - Experience Stipend	1,350		1,350		1,350	
14,883	6,998	7,850		210 - Public Employees Retirement System	12,125		12,125		12,125	
5,476	1,256	2,863		212 - Employee Contribution Pick-Up	4,050		4,050		4,050	
7,757	1,779	4,056		213 - PERS Bond 1	2,025		2,025		2,025	
6,783	3,136	3,769		220 - Social Security Administration	5,163		5,163		5,163	
422	193	494		231 - Worker's Compensation	319		319		319	
-	-	196		234 - or Paid Fmli	270		270		270	
27,081	13,300	16,765		241 - Medical Insurance	27,340		27,340		27,340	
67	27	23		243 - Life Insurance	23		23		23	
234	120	100		244 - LTD Insurance	100		100		100	
36	16	-		245 - Employee Assistance Programs	-		-		-	
286	151	94		247 - STD Insurance	-		-		-	
360	360	120		249 - Retirement Benefits	400		400		400	
155,316	68,504	85,597	1.35	Total Function:	119,314	1.85	119,314	1.85	119,314	1.85
				1280 - Alternative Education						
-	582	-		374 - Other Tuition	-		-		-	
				1281 - Enhanced Diploma						
12,814	30,746	10,000		374 - Other Tuition	10,000		10,000		10,000	
606	1,732	2,000		420 - Textbooks	2,000		2,000		2,000	
13,421	32,478	12,000		Total Function:	12,000		12,000		12,000	
				1283 - Philomath Alternative Academy						
145,030	153,965	160,124	2.00	111 - Licensed Salaries	170,679	2.00	170,679	2.00	170,679	2.00
48,672	58,389	38,761	1.31	112 - Classified Salaries	47,707	1.15	47,707	1.15	47,707	1.15
105,491	99,855	-		113 - Administrators	55,249	0.50	55,249	0.50	55,249	0.50
783	7,572	-		121 - Substitutes - Licensed	1,000		1,000		1,000	
2,644	2,299	-		122 - Substitutes - Classified	500		500		500	
225	-	-		143 - Insurance Opt Out	2,550		2,550		2,550	
295	1,033	-		154 - Extra Duty	4,204		4,204		4,204	
240	120	-		166 - Sick Leave Incentive	260		260		260	
2,264	2,310	2,310		168 - Experience Stipend	2,600		2,600		2,600	
51,762	54,860	33,816		210 - Public Employees Retirement System	40,702		40,702		40,702	
17,678	16,427	12,211		212 - Employee Contribution Pick-Up	13,122		13,122		13,122	
25,111	23,272	17,298		213 - PERS Bond 1	6,561		6,561		6,561	
22,193	24,563	15,569		220 - Social Security Administration	21,785		21,785		21,785	
1,388	1,469	958		231 - Worker's Compensation	1,342		1,342		1,342	
-	-	814		234 - or Paid Fmli	1,139		1,139		1,139	
45,524	60,458	46,592		241 - Medical Insurance	37,050		37,050		37,050	
159	146	-		243 - Life Insurance	-		-		-	
682	787	-		244 - LTD Insurance	-		-		-	
51	54	-		245 - Employee Assistance Programs	-		-		-	
1,039	1,178	-		247 - STD Insurance	-		-		-	
13,844	7,382	8,000		249 - Retirement Benefits	5,300		5,300		5,300	
38,646	35,543	-		311 - Instruction Services	-		-		-	
314	62	-		353 - Postage	500		500		500	
-	-	-		374 - Other Tuition	10,000		10,000		10,000	
7,729	10,109	7,500		410 - Consumable Supplies and Materials	7,500		7,500		7,500	
35	2,192	-		470 - Computer Software	20,000		20,000		20,000	
2,883	541	-		640 - Dues and Fees	-		-		-	
534,683	564,588	343,953	3.31	Total Function:	449,750	3.65	449,750	3.65	449,750	3.65
				1288 - Charter Schools						
1,885,807	1,915,854	1,890,000		360 - Charter School Payments, Adm	2,000,000		2,000,000		2,000,000	
567,052	647,531	605,000		361 - Charter School, Remote Elementary	605,000		605,000		605,000	
40,628	43,896	46,000		362 - Charter School, Levy	50,000		50,000		50,000	
910	-	-		363 - Charter School, Prior Year Adjustment	-		-		-	
2,494,397	2,607,281	2,541,000		Total Function:	2,655,000		2,655,000		2,655,000	
				1291 - English Language Learner Programs						
51,563	54,698	56,886	1.00	111 - Licensed Salaries	60,645	1.00	60,645	1.00	60,645	1.00
14,461	16,932	17,624	0.44	112 - Classified Salaries	19,401	0.44	19,401	0.44	19,401	0.44
-	-	1,700		121 - Substitutes - Licensed	1,700		1,700		1,700	
-	-	100		122 - Substitutes - Classified	100		100		100	
7,212	7,212	7,212		141 - Additional Salary	-		-		-	
852	638	-		144 - Salary In Lieu of Sect 125	-		-		-	
3,588	5,714	-		154 - Extra Duty	-		-		-	
-	-	-		168 - Experience Stipend	910		910		910	
11,543	12,660	12,986		210 - Public Employees Retirement System	13,433		13,433		13,433	
4,661	5,112	5,011		212 - Employee Contribution Pick-Up	4,965		4,965		4,965	
6,602	7,242	7,100		213 - PERS Bond 1	2,483		2,483		2,483	
5,721	6,259	6,389		220 - Social Security Administration	6,331		6,331		6,331	
355	389	395		231 - Worker's Compensation	391		391		391	
-	-	333		234 - or Paid Fmli	331		331		331	
17,345	17,690	19,838		241 - Medical Insurance	20,700		20,700		20,700	
42	35	100		243 - Life Insurance	100		100		100	
227	252	350		244 - LTD Insurance	350		350		350	
16	16	100		245 - Employee Assistance Programs	20		20		20	
229	259	100		247 - STD Insurance	-		-		-	
-	-	450		319 - Other Instructional, Professional and Technical S	450		450		450	
794	-	450		340 - Travel	450		450		450	
-	191	500		410 - Consumable Supplies and Materials	500		500		500	
-	-	500		420 - Textbooks	500		500		500	
125,211	135,298	138,124	1.44	Total Function:	133,760	1.44	133,760	1.44	133,760	1.44

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
				1299 - Other Programs			
27,171	59,671	61,759	0.50	113 - Administrators	63,325	0.50	63,325
4,896	10,723	10,363		210 - Public Employees Retirement System	12,146	12,146	12,146
-	3,580	3,706		212 - Employee Contribution Pick-Up	3,800	3,800	3,800
-	5,072	5,250		213 - PERS Bond 1	1,900	1,900	1,900
2,079	4,292	4,725		220 - Social Security Administration	4,844	4,844	4,844
121	265	290		231 - Worker's Compensation	298	298	298
-	-	247		234 - or Paid Fmli	253	253	253
-	8,071	8,400		241 - Medical Insurance	8,400	8,400	8,400
20	28	-		243 - Life Insurance	-	-	-
60	100	-		244 - LTD Insurance	-	-	-
2	5	-		245 - Employee Assistance Programs	-	-	-
2,520	-	-		246 - District Paid Hsa	-	-	-
82	201	-		247 - STD Insurance	-	-	-
36,951	92,008	94,740	0.50	Total Function:	94,966	0.50	94,966
				1400 - Summer School Programs			
-	1,142	-		154 - Extra Duty	-	-	-
-	179	-		210 - Public Employees Retirement System	-	-	-
-	69	-		212 - Employee Contribution Pick-Up	-	-	-
-	97	-		213 - PERS Bond 1	-	-	-
-	84	-		220 - Social Security Administration	-	-	-
-	5	-		231 - Worker's Compensation	-	-	-
-	1,576	-		Total Function:	-	-	-
				1460 - Special Programs, Summer School			
295	-	4,636		154 - Extra Duty	4,729	4,729	4,729
53	-	-		210 - Public Employees Retirement System	-	-	-
18	-	-		212 - Employee Contribution Pick-Up	-	-	-
25	-	-		213 - PERS Bond 1	-	-	-
23	-	355		220 - Social Security Administration	362	362	362
1	-	22		231 - Worker's Compensation	22	22	22
-	-	19		234 - or Paid Fmli	19	19	19
415	-	5,032		Total Function:	5,132	5,132	5,132
				2110 - Attendance and Social Work Services			
147,424	166,150	179,294	4.47	112 - Classified Salaries	168,268	3.97	168,268
3,979	9,478	4,100		122 - Substitutes - Classified	4,100	4,100	4,100
1,942	1,130	50		142 - Comp Time	50	50	50
1,575	1,800	1,800		143 - Insurance Opt Out	1,800	1,800	1,800
-	-	-		144 - Salary In Lieu of Sect 125	-	-	-
145	720	-		154 - Extra Duty	-	-	-
2,892	3,234	3,209		165 - Vacation Payoff	3,209	3,209	3,209
429	522	539		167 - Longevity	726	726	726
21,908	24,600	29,246		210 - Public Employees Retirement System	28,746	28,746	28,746
8,804	9,008	11,340		212 - Employee Contribution Pick-Up	10,689	10,689	10,689
12,472	12,352	16,065		213 - PERS Bond 1	5,347	5,347	5,347
11,507	13,078	14,459		220 - Social Security Administration	13,628	13,628	13,628
750	849	1,163		231 - Worker's Compensation	844	844	844
-	-	756		234 - or Paid Fmli	712	712	712
39,923	31,658	36,534		241 - Medical Insurance	30,475	30,475	30,475
101	89	166		243 - Life Insurance	166	166	166
432	505	505		244 - LTD Insurance	505	505	505
55	55	134		245 - Employee Assistance Programs	44	44	44
519	618	436		247 - STD Insurance	-	-	-
89	88	157		249 - Retirement Benefits	100	100	100
-	157	400		410 - Consumable Supplies and Materials	400	400	400
254,947	276,091	300,353	4.47	Total Function:	269,809	3.97	269,809
				2115 - Student Safety			
-	-	500		389 - Other Non Instruction, Prof.	500	500	500
-	174	2,500		410 - Consumable Supplies and Materials	2,500	2,500	2,500
-	174	3,000		Total Function:	3,000	3,000	3,000
				2120 - Guidance Services			
343,192	356,623	377,063	5.00	111 - Licensed Salaries	407,330	5.00	407,330
35,735	44,229	45,524	1.00	112 - Classified Salaries	47,354	1.00	47,354
249	151	-		122 - Substitutes - Classified	-	-	-
222	-	150		142 - Comp Time	150	150	150
4,500	3,600	3,600		143 - Insurance Opt Out	3,600	3,600	3,600
14,046	18,548	12,500		153 - Extended Contract	16,000	16,000	16,000
154	348	-		154 - Extra Duty	-	-	-
-	-	2,000		165 - Vacation Payoff	2,000	2,000	2,000
2,356	2,404	2,404		168 - Experience Stipend	4,050	4,050	4,050
59,567	63,412	68,598		210 - Public Employees Retirement System	77,613	77,613	77,613
23,945	25,487	26,594		212 - Employee Contribution Pick-Up	28,828	28,828	28,828
33,922	36,231	37,678		213 - PERS Bond 1	14,415	14,415	14,415
30,183	32,197	34,091		220 - Social Security Administration	36,757	36,757	36,757
1,811	1,924	2,101		231 - Worker's Compensation	2,278	2,278	2,278
-	-	1,784		234 - or Paid Fmli	1,923	1,923	1,923
57,933	61,456	72,000		241 - Medical Insurance	72,600	72,600	72,600
183	154	177		243 - Life Insurance	177	177	177
1,070	1,135	890		244 - LTD Insurance	890	890	890
67	65	68		245 - Employee Assistance Programs	68	68	68
1,364	1,449	1,062		247 - STD Insurance	-	-	-
1,740	1,740	3,165		249 - Retirement Benefits	1,860	1,860	1,860
-	-	600		319 - Other Instructional, Professional and Technical S	600	600	600
-	-	425		322 - Repairs and Maintenance Services	425	425	425
-	554	2,000		324 - Rentals	2,000	2,000	2,000
-	256	850		340 - Travel	850	850	850
756	1,106	2,600		410 - Consumable Supplies and Materials	2,600	2,600	2,600
9,666	150	2,500		470 - Computer Software	2,000	2,000	2,000
622,660	653,222	700,424	6.00	Total Function:	726,368	6.00	726,368

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
85,088	91,299	131,419	2.00	2130 - Health Services		
3,600	-	-		114 - Managerial - Classified	135,885	2.00
1,214	-	-		143 - Insurance Opt Out	4,200	4,200
340	-	-		154 - Extra Duty	-	-
7,437	13,567	20,554		166 - Sick Leave Incentive	240	240
3,003	5,478	7,886		210 - Public Employees Retirement System	22,890	22,890
4,254	7,760	11,171		212 - Employee Contribution Pick-Up	8,405	8,405
6,588	6,665	10,054		213 - PERS Bond 1	4,203	4,203
412	415	618		220 - Social Security Administration	10,735	10,735
-	-	525		231 - Worker's Compensation	660	660
7,937	7,339	17,300		234 - or Paid Fmli	561	561
49	41	42		241 - Medical Insurance	17,800	17,800
289	302	200		243 - Life Insurance	42	42
17	16	16		244 - LTD Insurance	200	200
316	330	245		245 - Employee Assistance Programs	16	16
-	-	200		247 - STD Insurance	-	-
-	167	200		324 - Rentals	200	200
1,192	1,121	500		340 - Travel	200	200
15,267	1,349	1,500		351 - Telephone	500	500
134	-	3,000		410 - Consumable Supplies and Materials	1,500	1,500
279	-	1,000		460 - Non-Consumable Items	3,000	3,000
137,415	135,849	206,430	2.00	640 - Dues and Fees	1,000	1,000
				Total Function:	212,237	2.00
					212,237	2.00
				2140 - Psychological Services		
-	56,404	-		389 - Other Non Instruction, Prof.	-	-
				2150 - Speech Pathology and Audiology Services		
-	-	76,824	1.00	111 - Licensed Salaries	81,898	1.00
4,330	-	-		154 - Extra Duty	-	-
643	-	-		210 - Public Employees Retirement System	-	-
260	-	-		212 - Employee Contribution Pick-Up	-	-
368	-	-		213 - PERS Bond 1	-	-
310	-	5,877		220 - Social Security Administration	6,265	6,265
19	-	361		231 - Worker's Compensation	385	385
-	-	307		234 - or Paid Fmli	327	327
-	-	13,800		241 - Medical Insurance	14,400	14,400
200	5,273	1,000		340 - Travel	1,000	1,000
37,872	18,470	-		389 - Other Non Instruction, Prof.	-	-
261	625	1,550		410 - Consumable Supplies and Materials	1,550	1,550
1,129	523	1,500		640 - Dues and Fees	1,500	1,500
45,392	24,891	101,219	1.00	Total Function:	107,325	1.00
					107,325	1.00
				2190 - Service Direction, Student Support Services		
77,948	43,442	45,525	1.00	112 - Classified Salaries	59,741	1.25
32,243	59,671	61,759	0.50	113 - Administrators	63,325	0.50
-	37,875	50,338	1.00	114 - Managerial - Classified	44,296	1.00
801	5,096	-		154 - Extra Duty	-	-
120	-	-		166 - Sick Leave Incentive	120	120
19,983	24,915	25,875		210 - Public Employees Retirement System	30,490	30,490
4,732	8,765	9,458		212 - Employee Contribution Pick-Up	10,042	10,042
6,704	12,417	13,398		213 - PERS Bond 1	5,022	5,022
8,322	10,409	12,058		220 - Social Security Administration	12,812	12,812
517	666	740		231 - Worker's Compensation	787	787
-	-	630		234 - or Paid Fmli	669	669
22,707	33,375	36,600		241 - Medical Insurance	42,350	42,350
62	68	75		243 - Life Insurance	75	75
294	381	300		244 - LTD Insurance	300	300
25	25	50		245 - Employee Assistance Programs	50	50
2,990	-	-		246 - District Paid Hsa	-	-
365	486	450		247 - STD Insurance	-	-
360	-	-		249 - Retirement Benefits	-	-
59	-	1,000		322 - Repairs and Maintenance Services	1,000	1,000
-	157	500		324 - Rentals	500	500
-	690	2,200		340 - Travel	2,200	2,200
852	1,143	-		355 - Printing and Binding	-	-
13,428	12,478	18,000		390 - Other General Professional and Technological Servi	18,000	18,000
3,215	6,631	4,000		410 - Consumable Supplies and Materials	4,000	4,000
-	370	-		460 - Non-Consumable Items	-	-
-	1,544	1,000		465 - Technology Supplies	1,000	1,000
1,786	1,000	2,000		640 - Dues and Fees	2,000	2,000
197,512	261,604	285,956	2.50	Total Function:	298,779	2.75
					298,779	2.75
				2210 - Improvement of Instruction Service		
-	-	-		113 - Administrators	65,250	0.50
7,212	-	-		141 - Additional Salary	-	-
1,072	-	-		210 - Public Employees Retirement System	10,662	10,662
433	-	-		212 - Employee Contribution Pick-Up	3,915	3,915
613	-	-		213 - PERS Bond 1	1,958	1,958
549	-	-		220 - Social Security Administration	4,992	4,992
33	-	-		231 - Worker's Compensation	307	307
-	-	-		234 - or Paid Fmli	261	261
9,910	-	-		Total Function:	87,345	0.50
					87,345	0.50

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			2220 - Educational Media Services			
78,526	53,975	58,401 1.00	111 - Licensed Salaries	-	-	-
66,094	75,870	76,646 2.31	112 - Classified Salaries	86,341 2.44	86,341 2.44	86,341 2.44
-	-	-	114 - Managerial - Classified	66,250 1.00	66,250 1.00	66,250 1.00
1,002	2,054	200	122 - Substitutes - Classified	700	700	700
7,212	-	-	141 - Additional Salary	-	-	-
-	113	-	142 - Comp Time	-	-	-
900	-	-	143 - Insurance Opt Out	900	900	900
57	6,247	-	154 - Extra Duty	-	-	-
-	-	206	165 - Vacation Payoff	206	206	206
25,371	20,448	21,168	210 - Public Employees Retirement System	25,036	25,036	25,036
9,167	8,177	8,127	212 - Employee Contribution Pick-Up	9,209	9,209	9,209
12,987	11,584	11,513	213 - PERS Bond 1	4,604	4,604	4,604
10,483	10,397	10,363	220 - Social Security Administration	11,810	11,810	11,810
708	642	636	231 - Worker's Compensation	726	726	726
-	-	542	234 - or Paid Fmli	618	618	618
30,727	41,911	49,163	241 - Medical Insurance	49,400	49,400	49,400
80	68	61	243 - Life Insurance	61	61	61
366	421	250	244 - LTD Insurance	250	250	250
38	35	30	245 - Employee Assistance Programs	30	30	30
487	460	277	247 - STD Insurance	-	-	-
-	-	600	322 - Repairs and Maintenance Services	600	600	600
1,189	753	1,200	324 - Rentals	-	-	-
-	-	450	340 - Travel	450	450	450
-	-	-	389 - Other Non Instruction, Prof.	300	300	300
7,431	4,081	3,500	410 - Consumable Supplies and Materials	3,900	3,900	3,900
7,020	6,012	6,500	430 - Library Books	7,350	7,350	7,350
-	82	550	440 - Periodicals	550	550	550
-	-	1,000	460 - Non-Consumable Items	1,500	1,500	1,500
-	-	450	465 - Technology Supplies	450	450	450
-	92	-	542 - Replacement Equipment Purchase	-	-	-
-	410	300	550 - Depreciable Technology	-	-	-
259,846	243,834	252,133 3.31	Total Function:	271,241 3.44	271,241 3.44	271,241 3.44
			2230 - Assessment and Testing			
-	-	100	121 - Substitutes - Licensed	100	100	100
-	-	11	210 - Public Employees Retirement System	11	11	11
-	-	6	212 - Employee Contribution Pick-Up	6	6	6
-	-	9	213 - PERS Bond 1	3	3	3
-	-	8	220 - Social Security Administration	8	8	8
-	-	1	231 - Worker's Compensation	1	1	1
-	-	10	243 - Life Insurance	10	10	10
-	-	7	245 - Employee Assistance Programs	7	7	7
-	-	47	247 - STD Insurance	-	-	-
6,947	2,151	6,000	319 - Other Instructional, Professional and Technical S	6,000	6,000	6,000
-	302	-	410 - Consumable Supplies and Materials	-	-	-
-	-	-	470 - Computer Software	4,500	4,500	4,500
6,947	2,453	6,199	Total Function:	10,646	10,646	10,646
			2240 - Instructional Staff Development			
-	3,090	4,500	121 - Substitutes - Licensed	4,500	4,500	4,500
-	-	-	122 - Substitutes - Classified	1,000	1,000	1,000
754	365	-	154 - Extra Duty	-	-	-
114	553	513	210 - Public Employees Retirement System	627	627	627
42	22	270	212 - Employee Contribution Pick-Up	330	330	330
59	40	384	213 - PERS Bond 1	165	165	165
57	261	345	220 - Social Security Administration	421	421	421
3	16	27	231 - Worker's Compensation	32	32	32
-	-	18	234 - or Paid Fmli	22	22	22
8,880	-	12,000	248 - Tuition Reimbursement	15,000	15,000	15,000
-	-	1,000	319 - Other Instructional, Professional and Technical S	1,000	1,000	1,000
1,206	1,083	4,400	340 - Travel	4,400	4,400	4,400
165	150	-	375 - Tuition Reimbursement	-	-	-
269	250	-	410 - Consumable Supplies and Materials	-	-	-
-	-	130	440 - Periodicals	130	130	130
192	-	200	640 - Dues and Fees	200	200	200
11,741	5,830	23,787	Total Function:	27,827	27,827	27,827
			2310 - Board of Education Services			
-	-	-	241 - Medical Insurance	16,800	16,800	16,800
-	6,295	6,000	340 - Travel	6,000	6,000	6,000
217	-	1,000	354 - Advertising	1,000	1,000	1,000
-	75	500	355 - Printing and Binding	500	500	500
17,500	17,850	18,000	381 - Audit Services	18,000	18,000	18,000
31,975	31,815	40,000	382 - Legal Services	40,000	40,000	40,000
-	2,848	500	388 - Election Services	500	500	500
-	-	500	389 - Other Non Instruction, Prof.	500	500	500
458	676	1,000	410 - Consumable Supplies and Materials	1,000	1,000	1,000
-	-	250	440 - Periodicals	250	250	250
10,867	11,289	12,500	640 - Dues and Fees	12,500	12,500	12,500
61,017	70,848	80,250	Total Function:	97,050	97,050	97,050

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			2321 - Office of the Superintendent Services			
121,500	121,500	127,639 0.90	113 - Administrators	128,070 0.90	128,070 0.90	128,070 0.90
60,220	68,952	69,904 1.00	114 - Managerial - Classified	74,400 1.00	74,400 1.00	74,400 1.00
455	1,052	600	142 - Comp Time	600	600	600
1,390	4,332	2,400	165 - Vacation Payoff	2,400	2,400	2,400
30,782	34,210	33,490	210 - Public Employees Retirement System	39,176	39,176	39,176
10,903	11,583	12,032	212 - Employee Contribution Pick-Up	12,328	12,328	12,328
15,446	16,409	17,046	213 - PERS Bond 1	6,164	6,164	6,164
14,035	14,879	15,342	220 - Social Security Administration	15,719	15,719	15,719
818	859	946	231 - Worker's Compensation	969	969	969
-	-	803	234 - or Paid Fmli	822	822	822
19,759	20,568	25,120	241 - Medical Insurance	25,620	25,620	25,620
90	80	679	243 - Life Insurance	679	679	679
331	396	400	244 - LTD Insurance	400	400	400
22	21	46	245 - Employee Assistance Programs	46	46	46
-	360	-	246 - District Paid Hsa	-	-	-
528	606	752	247 - STD Insurance	-	-	-
5,400	5,400	5,400	249 - Retirement Benefits	5,400	5,400	5,400
-	-	500	322 - Repairs and Maintenance Services	-	-	-
424	389	500	324 - Rentals	2,000	2,000	2,000
169	1,938	500	340 - Travel	1,500	1,500	1,500
-	-	500	354 - Advertising	500	500	500
922	1,171	500	355 - Printing and Binding	500	500	500
3,040	2,078	1,500	389 - Other Non Instruction, Prof.	1,500	1,500	1,500
4,273	5,527	5,000	410 - Consumable Supplies and Materials	5,000	5,000	5,000
-	150	250	440 - Periodicals	-	-	-
-	-	500	460 - Non-Consumable Items	500	500	500
18,498	18,304	19,500	465 - Technology Supplies	20,000	20,000	20,000
4,051	3,175	3,500	640 - Dues and Fees	7,000	7,000	7,000
313,058	333,937	345,349 1.90	Total Function:	351,293 1.90	351,293 1.90	351,293 1.90
			2410 - Office of the Principal Services			
154,717	181,146	193,518 4.50	112 - Classified Salaries	225,090 5.00	225,090 5.00	225,090 5.00
767,124	881,141	921,459 7.95	113 - Administrators	948,004 7.95	948,004 7.95	948,004 7.95
3,617	607	2,500	122 - Substitutes - Classified	2,500	2,500	2,500
125	763	1,500	142 - Comp Time	1,500	1,500	1,500
648	587	-	154 - Extra Duty	-	-	-
6,303	2,564	2,000	165 - Vacation Payoff	2,000	2,000	2,000
140	-	-	166 - Sick Leave Incentive	140	140	140
367	455	480	167 - Longevity	733	733	733
155,159	173,258	160,147	210 - Public Employees Retirement System	203,104	203,104	203,104
43,762	56,487	59,863	212 - Employee Contribution Pick-Up	70,789	70,789	70,789
61,995	81,534	84,808	213 - PERS Bond 1	35,394	35,394	35,394
69,266	79,437	85,791	220 - Social Security Administration	90,267	90,267	90,267
4,192	4,792	6,908	231 - Worker's Compensation	5,553	5,553	5,553
-	-	4,487	234 - or Paid Fmli	4,721	4,721	4,721
102,771	130,257	174,305	241 - Medical Insurance	192,871	192,871	192,871
494	531	553	243 - Life Insurance	553	553	553
1,549	2,159	1,460	244 - LTD Insurance	1,460	1,460	1,460
124	127	153	245 - Employee Assistance Programs	153	153	153
13,975	3,600	11,250	246 - District Paid Hsa	3,500	3,500	3,500
2,661	3,739	2,748	247 - STD Insurance	-	-	-
47,881	45,384	52,200	249 - Retirement Benefits	38,000	38,000	38,000
298	100	2,500	322 - Repairs and Maintenance Services	2,500	2,500	2,500
22,125	21,618	22,500	324 - Rentals	24,700	24,700	24,700
2,148	118	1,500	340 - Travel	1,500	1,500	1,500
16,966	19,860	20,200	355 - Printing and Binding	20,200	20,200	20,200
870	368	1,250	389 - Other Non Instruction, Prof.	1,250	1,250	1,250
26,748	12,275	13,800	410 - Consumable Supplies and Materials	13,800	13,800	13,800
2,808	353	3,500	412 - Technology Parts	3,500	3,500	3,500
2,136	-	150	460 - Non-Consumable Items	-	-	-
146	470	1,800	465 - Technology Supplies	1,800	1,800	1,800
802	-	1,000	541 - Initial/ Add'l Equipment Purchase	1,000	1,000	1,000
6,799	5,916	6,750	640 - Dues and Fees	7,000	7,000	7,000
1,518,715	1,709,645	1,841,080 12.45	Total Function:	1,903,582 12.95	1,903,582 12.95	1,903,582 12.95
			2520 - Fiscal Services			
228,509	233,704	250,427 3.96	114 - Managerial - Classified	278,000 4.00	278,000 4.00	278,000 4.00
7,500	-	-	130 - Additional Salary	-	-	-
687	-	500	142 - Comp Time	500	500	500
7,200	7,200	7,200	143 - Insurance Opt Out	8,400	8,400	8,400
5,315	1,841	1,000	165 - Vacation Payoff	1,000	1,000	1,000
240	-	-	166 - Sick Leave Incentive	100	100	100
38,664	38,999	40,444	210 - Public Employees Retirement System	50,103	50,103	50,103
14,648	14,509	15,115	212 - Employee Contribution Pick-Up	17,274	17,274	17,274
20,752	20,555	21,414	213 - PERS Bond 1	8,637	8,637	8,637
18,271	17,604	19,823	220 - Social Security Administration	22,032	22,032	22,032
1,115	1,104	1,185	231 - Worker's Compensation	1,357	1,357	1,357
-	-	1,035	234 - or Paid Fmli	1,152	1,152	1,152
26,599	33,230	34,246	241 - Medical Insurance	40,600	40,600	40,600
119	110	200	243 - Life Insurance	200	200	200
634	782	1,100	244 - LTD Insurance	1,100	1,100	1,100
43	42	85	245 - Employee Assistance Programs	85	85	85
740	842	1,460	247 - STD Insurance	-	-	-
3,262	-	-	249 - Retirement Benefits	-	-	-
91	5,687	5,500	340 - Travel	5,500	5,500	5,500
1,063	414	-	354 - Advertising	-	-	-
85	549	500	355 - Printing and Binding	500	500	500
2,759	14,136	16,000	389 - Other Non Instruction, Prof.	20,000	20,000	20,000
2,717	2,713	1,495	410 - Consumable Supplies and Materials	3,000	3,000	3,000
4,960	25,797	9,900	640 - Dues and Fees	9,900	9,900	9,900
34,086	-	-	670 - Taxes and Licenses	-	-	-
420,060	419,819	428,629 3.96	Total Function:	469,440 4.00	469,440 4.00	469,440 4.00

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$ FTE			\$ FTE		\$		\$	
				2542 - Care and Upkeep of Buildings Services						
394,986	491,923	505,583	11.00	112 - Classified Salaries	659,291	13.00	659,291	13.00	659,291	13.00
163,133	159,737	173,091	2.00	114 - Managerial - Classified	178,400	2.00	178,400	2.00	178,400	2.00
13,213	6,378	6,800		122 - Substitutes - Classified	6,800		6,800		6,800	
-	1,809	2,257		128 - Summer Crew	2,257		2,257		2,257	
-	-	900		140 - Loss of Prep	-		-		-	
39	14	150		142 - Comp Time	-		-		-	
8,940	7,648	7,648		143 - Insurance Opt Out	6,910		6,910		6,910	
821	1,208	-		154 - Extra Duty	-		-		-	
6,037	8,224	1,325		165 - Vacation Payoff	1,325		1,325		1,325	
120	-	-		166 - Sick Leave Incentive	120		120		120	
408	533	533		167 - Longevity	1,140		1,140		1,140	
79,986	91,884	109,358		210 - Public Employees Retirement System	128,421		128,421		128,421	
30,238	36,224	41,899		212 - Employee Contribution Pick-Up	46,743		46,743		46,743	
42,837	51,317	59,355		213 - PERS Bond 1	23,372		23,372		23,372	
43,852	51,568	53,421		220 - Social Security Administration	65,504		65,504		65,504	
19,529	21,703	26,575		231 - Worker's Compensation	30,092		30,092		30,092	
-	-	2,793		234 - or Paid Fmli	3,423		3,423		3,423	
128,854	139,750	164,500		241 - Medical Insurance	200,400		200,400		200,400	
302	253	300		243 - Life Insurance	300		300		300	
1,505	1,740	1,200		244 - LTD Insurance	1,200		1,200		1,200	
154	145	120		245 - Employee Assistance Programs	120		120		120	
480	480	-		246 - District Paid Hsa	-		-		-	
1,946	2,242	1,455		247 - STD Insurance	-		-		-	
-	-	120		249 - Retirement Benefits	-		-		-	
71,305	82,852	78,500		322 - Repairs and Maintenance Services	78,500		78,500		78,500	
855	462	1,500		324 - Rentals	1,500		1,500		1,500	
242,098	250,691	268,500		325 - Electricity	290,500		290,500		290,500	
96,074	125,216	112,000		326 - Fuel	137,000		137,000		137,000	
79,743	55,930	86,300		327 - Water and Sewage	82,800		82,800		82,800	
25,383	29,917	33,100		328 - Garbage	37,100		37,100		37,100	
-	-	250		340 - Travel	250		250		250	
20,790	20,428	23,550		351 - Telephone	24,050		24,050		24,050	
52,880	84,639	57,250		389 - Other Non Instruction, Prof.	71,000		71,000		71,000	
89,036	102,217	103,050		410 - Consumable Supplies and Materials	122,550		122,550		122,550	
45,847	41,061	38,000		414 - Building Maintenance Supplies	43,000		43,000		43,000	
5,266	8,227	9,700		460 - Non-Consumable Items	11,200		11,200		11,200	
-	-	5,000		541 - Initial/ Add'l Equipment Purchase	5,000		5,000		5,000	
613	1,249	1,000		640 - Dues and Fees	1,000		1,000		1,000	
150,659	158,408	186,000		653 - Property Insurance Premiums	214,000		214,000		214,000	
394	-	400		670 - Taxes and Licenses	400		400		400	
1,818,323	2,036,075	2,163,483	13.00	Total Function:	2,475,668	15.00	2,475,668	15.00	2,475,668	15.00
				2543 - Care and Upkeep of Grounds Services						
-	-	5,000		128 - Summer Crew	4,000		4,000		4,000	
-	-	570		210 - Public Employees Retirement System	456		456		456	
-	-	300		212 - Employee Contribution Pick-Up	240		240		240	
-	-	425		213 - PERS Bond 1	120		120		120	
-	-	383		220 - Social Security Administration	306		306		306	
-	-	29		231 - Worker's Compensation	23		23		23	
-	-	20		234 - or Paid Fmli	16		16		16	
19,179	8,242	10,000		322 - Repairs and Maintenance Services	30,000		30,000		30,000	
1,211	1,720	2,000		324 - Rentals	2,000		2,000		2,000	
-	-	190		340 - Travel	190		190		190	
6,335	16,555	16,888		389 - Other Non Instruction, Prof.	20,000		20,000		20,000	
9,477	13,581	10,000		410 - Consumable Supplies and Materials	15,000		15,000		15,000	
37,286	13,941	15,000		414 - Building Maintenance Supplies	16,000		16,000		16,000	
10,889	348	1,500		460 - Non-Consumable Items	1,500		1,500		1,500	
10,335	-	-		540 - Depreciable Equipment	-		-		-	
5,501	-	-		541 - Initial/ Add'l Equipment Purchase	-		-		-	
1,482	421	-		640 - Dues and Fees	-		-		-	
101,694	54,808	62,305		Total Function:	89,851		89,851		89,851	
				2550 - Student Transportation Services						
17,964	18,236	19,106	0.15	113 - Administrators	19,518	0.15	19,518	0.15	19,518	0.15
-	-	-		131 - Travel Allowance	270		270		270	
3,089	3,130	3,150		210 - Public Employees Retirement System	3,593		3,593		3,593	
1,078	1,094	1,146		212 - Employee Contribution Pick-Up	1,171		1,171		1,171	
1,527	1,550	1,624		213 - PERS Bond 1	586		586		586	
1,346	1,352	1,462		220 - Social Security Administration	1,515		1,515		1,515	
80	81	90		231 - Worker's Compensation	93		93		93	
-	-	77		234 - or Paid Fmli	79		79		79	
1,691	1,945	2,520		241 - Medical Insurance	2,520		2,520		2,520	
10	8	13		243 - Life Insurance	13		13		13	
26	30	-		244 - LTD Insurance	-		-		-	
2	2	3		245 - Employee Assistance Programs	3		3		3	
51	57	65		247 - STD Insurance	-		-		-	
716	600	1,290		249 - Retirement Benefits	600		600		600	
-	781	-		322 - Repairs and Maintenance Services	-		-		-	
580,395	756,546	668,385		331 - Reimbursable Student Transportation	687,900		687,900		687,900	
38,602	50,641	36,800		332 - Non-reimbursable Student Transport.	36,800		36,800		36,800	
610	978	629		410 - Consumable Supplies and Materials	700		700		700	
647,186	837,032	736,360	0.15	Total Function:	755,361	0.15	755,361	0.15	755,361	0.15
				2640 - Staff Services						
7,092	7,256	7,500		389 - Other Non Instruction, Prof.	7,500		7,500		7,500	

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			2662 - Systems Analysis Services			
91,960	78,811	99,294 2.00	112 - Classified Salaries	103,574 2.00	103,574 2.00	103,574 2.00
141,060	115,612	130,995 2.00	114 - Managerial - Classified	135,900 2.00	135,900 2.00	135,900 2.00
-	1,296	-	128 - Summer Crew	2,000	2,000	2,000
180	-	-	133 - Cell Phone Stipend	-	-	-
-	-	200	142 - Comp Time	200	200	200
4,125	600	-	143 - Insurance Opt Out	1,125	1,125	1,125
3,326	4,727	1,600	165 - Vacation Payoff	1,600	1,600	1,600
-	240	-	166 - Sick Leave Incentive	340	340	340
31,969	24,322	36,222	210 - Public Employees Retirement System	39,563	39,563	39,563
12,908	9,760	13,925	212 - Employee Contribution Pick-Up	14,597	14,597	14,597
18,287	13,912	19,728	213 - PERS Bond 1	7,298	7,298	7,298
18,162	15,280	17,755	220 - Social Security Administration	18,723	18,723	18,723
2,336	1,180	1,092	231 - Worker's Compensation	1,153	1,153	1,153
-	-	928	234 - or Paid Fmli	978	978	978
35,405	34,130	52,600	241 - Medical Insurance	47,400	47,400	47,400
108	78	-	243 - Life Insurance	-	-	-
599	534	-	244 - LTD Insurance	-	-	-
46	36	-	245 - Employee Assistance Programs	-	-	-
759	626	-	247 - STD Insurance	-	-	-
-	-	5,000	322 - Repairs and Maintenance Services	5,000	5,000	5,000
841	771	-	324 - Rentals	-	-	-
898	2,294	850	340 - Travel	850	850	850
-	-	-	351 - Telephone	4,000	4,000	4,000
40,978	45,428	55,600	359 - Other Communication Services	55,600	55,600	55,600
69	-	2,000	389 - Other Non Instruction, Prof.	2,000	2,000	2,000
5,651	8,423	4,500	410 - Consumable Supplies and Materials	7,000	7,000	7,000
19,259	19,993	24,340	465 - Technology Supplies	24,340	24,340	24,340
50,483	58,993	25,000	470 - Computer Software	51,000	51,000	51,000
13,178	-	10,000	480 - Computer Hardware	10,000	10,000	10,000
2,400	2,408	500	640 - Dues and Fees	4,000	4,000	4,000
494,987	439,452	502,129 4.00	Total Function:	538,241 4.00	538,241 4.00	538,241 4.00
			3120 - Food Preparation and Dispensing Services			
2,236	-	-	112 - Classified Salaries	-	-	-
171	-	-	220 - Social Security Administration	-	-	-
76	-	-	231 - Worker's Compensation	-	-	-
-	837	-	389 - Other Non Instruction, Prof.	-	-	-
2,483	837	-	Total Function:	-	-	-
			3320 - Community Recreation Services			
3,665	-	-	125 - Pool/Lifeguard	-	-	-
280	-	-	220 - Social Security Administration	-	-	-
53	-	-	231 - Worker's Compensation	-	-	-
3,999	-	-	Total Function:	-	-	-
			4150 - Building Acquisition, Construction, and Improvem			
-	-	-	530 - Improvements Other Than Buildings	224,000	224,000	224,000
			5200 - Transfers of Funds			
293,692	565,000	540,000	710 - Fund Modifications	970,000	970,000	970,000
			6110 - Operating Contingency			
-	-	325,000	810 - Planned Reserve	368,000	368,000	368,000
			7000 - Unappropriated Ending Fund Balance			
-	-	1,119,500	820 - Reserved for Next Year	1,287,500	1,287,500	1,287,500
-	-	67,370	822 - Reserved for Future Expenditures	67,370	67,370	67,370
-	-	1,186,870	Total Function:	1,354,870	1,354,870	1,354,870
20,504,404	21,956,683	24,011,858 164.46	Total Object:	27,001,250 179.70	27,001,250 179.70	27,001,250 179.70



Function 5200: Transfers

The District has budgeted to make the following transfers this Fiscal Year:

Fund 254 - Preschool: \$10,000

Fund 280 - Reserves: \$160,000

Fund 292 - Food Service: \$10,000

Fund 295 - Pool Operations Fund: \$75,000

Fund 400 – Capital Projects Fund \$275,000

Fund 405 - Technology Replacement Fund: \$175,000

Fund 600 - Internal Service (Unemployment fund): \$150,000

Fund 720 - Classified Employee Professional Development: \$50,000

Fund 730 – Licensed Employee Insurance Pool: \$65,000

Function 6100 Contingency & 7000 Unappropriated Ending Fund Balance

Board Policy requires maintaining an ending fund cash balance of 4.5% of the total adopted budget revenues. Total budgeted revenues for fiscal year 2024-2025 are \$54,198,227. A minimum of 1% of the total revenue must be budgeted into contingency. A minimum of 3.5% of the total revenue must be budgeted into the Unappropriated Ending Fund Balance. The required reserves are reduced by the amount of fund balances included in Revenues (\$18,860,372), except for the General Fund, as the purpose of the unappropriated fund balance is to protect the district against the ability to not meet obligations if incoming revenues are unavailable.

6- Special Revenue Funds
Philomath School District 17J

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	200 - Special Revenue Fund	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	-	50,000	1920 - Contrib/Donation Private Source	50,000	50,000	50,000
-	-	50,000	2200 - Restricted Revenue	50,000	50,000	50,000
-	-	75,000	3299 - Other Restricted Grants-In-Aid	75,000	75,000	75,000
-	-	75,000	4500 - Restrict. Rev. From Fed. Government	75,000	75,000	75,000
-	-	250,000	<i>Total Function:</i>	250,000	250,000	250,000
-	-	250,000	<i>Total Resources:</i>	250,000	250,000	250,000
			Requirements			
			<u>1131 - High School Programs, 9-12</u>			
-	-	60,000	410 - Consumable Supplies and Materials	60,000	60,000	60,000
			<u>2120 - Guidance Services</u>			
-	-	110,000	410 - Consumable Supplies and Materials	110,000	110,000	110,000
			<u>3300 - Community Services</u>			
-	-	80,000	410 - Consumable Supplies and Materials	80,000	80,000	80,000
-	-	250,000	<i>Total Requirements:</i>	250,000	250,000	250,000
-	-	-	<i>Total Fund:</i>	-	-	-

**For Appropriation use only, allows for future grant allocations

2019 TAP Grant - Environmental Hazard Assessment

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	204 - 2019 TAP Grant - Environmental Hazard Assessment		2024/25 Proposed	2024/25 Approved		2024/25 Adopted		
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
3,250	3,703	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
3,250	3,703	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2624 - Planning Services</u>						
3,250	453	-		389 - Other Non Instruction, Prof.	-		-		-	
3,250	453	-		<i>Total Requirements:</i>	-		-		-	
-	4,156	-		<i>Total Fund:</i>	-		-		-	

Emergency Connectivity Fund Grant (USAC)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	205 - Emergency Connectivity Fund Grant (USAC)		2024/25 Proposed	2024/25 Approved		2024/25 Adopted		
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
206,746	-	-		4300 - Restricted Revenue Direct From the Federal Govern	-		-		-	
206,746	-	-		Total Resources:	-		-		-	
				Requirements						
				<u>2662 - Systems Analysis Services</u>						
206,746	-	-		480 - Computer Hardware	-		-		-	
206,746	-	-		Total Requirements:	-		-		-	
-	-	-		Total Fund:	-		-		-	

Title I - 2024/25
Total: \$196,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	210 - Title I - 2024/25		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
-	201,756	-		4500 - Restrict. Rev. From Fed. Government	196,000		196,000		196,000	
-	201,756	-		<i>Total Resources:</i>	196,000		196,000		196,000	
				Requirements						
				<u>1272 - Title I</u>						
-	80,096	-		111 - Licensed Salaries	88,782	1.00	88,782	1.00	88,782	1.00
-	50,559	-		112 - Classified Salaries	29,751	0.88	29,751	0.88	29,751	0.88
-	-	-		130 - Additional Salary	7,200		7,200		7,200	
-	3,000	-		154 - Extra Duty	3,500		3,500		3,500	
-	19,078	-		210 - Public Employees Retirement System	21,116		21,116		21,116	
-	7,131	-		212 - Employee Contribution Pick-Up	7,754		7,754		7,754	
-	10,102	-		213 - PERS Bond 1	3,877		3,877		3,877	
-	9,598	-		220 - Social Security Administration	9,887		9,887		9,887	
-	605	-		231 - Worker's Compensation	607		607		607	
-	-	-		234 - or Paid Fmli	517		517		517	
-	18,794	-		241 - Medical Insurance	15,900		15,900		15,900	
-	50	-		243 - Life Insurance	-		-		-	
-	301	-		244 - LTD Insurance	-		-		-	
-	25	-		245 - Employee Assistance Programs	-		-		-	
-	411	-		247 - STD Insurance	-		-		-	
-	-	-		410 - Consumable Supplies and Materials	4,109		4,109		4,109	
-	199,749	-		<i>Total Function:</i>	193,000	1.88	193,000	1.88	193,000	1.88
				<u>3360 - Welfare Activities Services</u>						
-	2,007	-		410 - Consumable Supplies and Materials	3,000		3,000		3,000	
-	201,756	-		<i>Total Requirements:</i>	196,000	1.88	196,000	1.88	196,000	1.88
-	-	-		<i>Total Fund:</i>	-	1.88	-	1.88	-	1.88

Title I - 2023/24

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	211 - Title I - 2023/24		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
163,729	-	203,966		4500 - Restrict. Rev. From Fed. Government	-		-		-	
163,729	-	203,966		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1272 - Title I</u>						
78,526	-	83,300	1.00	111 - Licensed Salaries	-		-		-	
20,204	-	37,196	1.25	112 - Classified Salaries	-		-		-	
-	-	7,212		141 - Additional Salary	-		-		-	
3,000	-	3,000		154 - Extra Duty	-		-		-	
15,866	-	19,973		210 - Public Employees Retirement System	-		-		-	
6,144	-	7,663		212 - Employee Contribution Pick-Up	-		-		-	
8,704	-	10,855		213 - PERS Bond 1	-		-		-	
7,578	-	10,000		220 - Social Security Administration	-		-		-	
463	-	1,029		231 - Worker's Compensation	-		-		-	
-	-	523		234 - or Paid Fmli	-		-		-	
21,568	-	23,215		241 - Medical Insurance	-		-		-	
49	-	-		243 - Life Insurance	-		-		-	
253	-	-		244 - LTD Insurance	-		-		-	
20	-	-		245 - Employee Assistance Programs	-		-		-	
353	-	-		247 - STD Insurance	-		-		-	
162,729	-	203,966	2.25	<i>Total Function:</i>	-		-		-	
				<u>3360 - Welfare Activities Services</u>						
1,000	-	-		410 - Consumable Supplies and Materials	-		-		-	
163,729	-	203,966	2.25	<i>Total Requirements:</i>	-		-		-	
-	-	-	2.25	<i>Total Fund:</i>	-		-		-	

IDEA Enhancement Grant

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	212 - IDEA Enhancement Grant		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
-	14,215	-	4500 - Restrict. Rev. From Fed. Government		-		-		-	
-	14,215	-	<i>Total Resources:</i>		-		-		-	
			Requirements							
			<u>1250 - Less Rest. Programs for Students With Disabilities</u>							
-	4,077	-	319 - Other Instructional, Professional and Technical S		-		-		-	
-	3,766	-	410 - Consumable Supplies and Materials		-		-		-	
-	4,916	-	416 - Curriculum Supplies		-		-		-	
-	1,456	-	470 - Computer Software		-		-		-	
-	14,215	-	<i>Total Function:</i>		-		-		-	
-	14,215	-	<i>Total Requirements:</i>		-		-		-	
-	-	-	<i>Total Fund:</i>		-		-		-	

IDEA Grant, Section 611 - 2024/25

Total: \$265,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	214 - IDEA Grant, Section 611 - 2024/25		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
-	283,940	-		4500 - Restrict. Rev. From Fed. Government	265,000		265,000		265,000	
-	283,940	-		<i>Total Resources:</i>	265,000		265,000		265,000	
				Requirements						
				<u>1400 - Summer School Programs</u>						
-	1,142	-		154 - Extra Duty	-		-		-	
-	179	-		210 - Public Employees Retirement System	-		-		-	
-	69	-		212 - Employee Contribution Pick-Up	-		-		-	
-	97	-		213 - PERS Bond 1	-		-		-	
-	84	-		220 - Social Security Administration	-		-		-	
-	5	-		231 - Worker's Compensation	-		-		-	
-	1,576	-		<i>Total Function:</i>	-		-		-	
				<u>2150 - Speech Pathology and Audiology Services</u>						
-	144,124	-		111 - Licensed Salaries	167,377	2.25	167,377	2.25	167,377	2.25
-	30	-		112 - Classified Salaries	-		-		-	
-	4,500	-		143 - Insurance Opt Out	4,500		4,500		4,500	
-	1,581	-		154 - Extra Duty	-		-		-	
-	-	-		168 - Experience Stipend	1,000		1,000		1,000	
-	22,320	-		210 - Public Employees Retirement System	28,248		28,248		28,248	
-	9,012	-		212 - Employee Contribution Pick-Up	10,373		10,373		10,373	
-	12,767	-		213 - PERS Bond 1	5,186		5,186		5,186	
-	11,459	-		220 - Social Security Administration	13,225		13,225		13,225	
-	678	-		231 - Worker's Compensation	813		813		813	
-	-	-		234 - or Paid Fmli	691		691		691	
-	14,504	-		241 - Medical Insurance	18,400		18,400		18,400	
-	82	-		243 - Life Insurance	-		-		-	
-	604	-		244 - LTD Insurance	-		-		-	
-	32	-		245 - Employee Assistance Programs	-		-		-	
-	520	-		247 - STD Insurance	-		-		-	
-	60,150	-		389 - Other Non Instruction, Prof.	11,398		11,398		11,398	
-	282,364	-		<i>Total Function:</i>	261,211	2.25	261,211	2.25	261,211	2.25
				<u>2190 - Service Direction, Student Support Services</u>						
-	-	-		410 - Consumable Supplies and Materials	3,789		3,789		3,789	
-	283,940	-		<i>Total Requirements:</i>	265,000	2.25	265,000	2.25	265,000	2.25
-	-	-		<i>Total Fund:</i>	-	2.25	-	2.25	-	2.25

IDEA Grant, Section 611 - 2023/24

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		215 - IDEA Grant, Section 611 - 2023/24	2024/25 Proposed	2024/25 Approved		2024/25 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
258,990	8,050	250,574		4500 - Restrict. Rev. From Fed. Government	-	-	-	-	-	-
258,990	8,050	250,574		<i>Total Resources:</i>	-	-	-	-	-	-
				Requirements						
				<u>1111 - Primary, K-5</u>						
2,664	8,050	-		410 - Consumable Supplies and Materials	-	-	-	-	-	-
				<u>2150 - Speech Pathology and Audiology Services</u>						
133,978	-	153,384	2.25	111 - Licensed Salaries	-	-	-	-	-	-
4,320	-	4,500		143 - Insurance Opt Out	-	-	-	-	-	-
20,551	-	24,983		210 - Public Employees Retirement System	-	-	-	-	-	-
8,298	-	9,311		212 - Employee Contribution Pick-Up	-	-	-	-	-	-
11,755	-	13,190		213 - PERS Bond 1	-	-	-	-	-	-
10,250	-	12,079		220 - Social Security Administration	-	-	-	-	-	-
626	-	730		231 - Worker's Compensation	-	-	-	-	-	-
-	-	632		234 - or Paid Fmli	-	-	-	-	-	-
13,660	-	31,050		241 - Medical Insurance	-	-	-	-	-	-
98	-	-		243 - Life Insurance	-	-	-	-	-	-
571	-	-		244 - LTD Insurance	-	-	-	-	-	-
33	-	-		245 - Employee Assistance Programs	-	-	-	-	-	-
480	-	-		247 - STD Insurance	-	-	-	-	-	-
18,947	-	715		389 - Other Non Instruction, Prof.	-	-	-	-	-	-
223,568	-	250,574	2.25	<i>Total Function:</i>	-	-	-	-	-	-
				<u>2190 - Service Direction, Student Support Services</u>						
13,042	-	-		113 - Administrators	-	-	-	-	-	-
1,226	-	-		121 - Substitutes - Licensed	-	-	-	-	-	-
3,400	-	-		154 - Extra Duty	-	-	-	-	-	-
3,029	-	-		210 - Public Employees Retirement System	-	-	-	-	-	-
180	-	-		212 - Employee Contribution Pick-Up	-	-	-	-	-	-
255	-	-		213 - PERS Bond 1	-	-	-	-	-	-
1,348	-	-		220 - Social Security Administration	-	-	-	-	-	-
81	-	-		231 - Worker's Compensation	-	-	-	-	-	-
10	-	-		243 - Life Insurance	-	-	-	-	-	-
29	-	-		244 - LTD Insurance	-	-	-	-	-	-
1	-	-		245 - Employee Assistance Programs	-	-	-	-	-	-
1,210	-	-		246 - District Paid Hsa	-	-	-	-	-	-
39	-	-		247 - STD Insurance	-	-	-	-	-	-
8,661	-	-		410 - Consumable Supplies and Materials	-	-	-	-	-	-
32,510	-	-		<i>Total Function:</i>	-	-	-	-	-	-
				<u>2240 - Instructional Staff Development</u>						
249	-	-		340 - Travel	-	-	-	-	-	-
258,990	8,050	250,574	2.25	<i>Total Requirements:</i>	-	-	-	-	-	-
-	-	-	2.25	<i>Total Fund:</i>	-	-	-	-	-	-

Idea, Section 619
Total: \$5,500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	218 - Idea, Section 619		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
1,105	3,237	3,237	4500 - Restrict. Rev. From Fed. Government		5,500		5,500		5,500	
1,105	3,237	3,237	<i>Total Resources:</i>		5,500		5,500		5,500	
			Requirements							
			<u>1250 - Less Rest. Programs for Students With Disabilities</u>							
1,105	2,500	-	112 - Classified Salaries		-		-		-	
-	370	-	210 - Public Employees Retirement System		-		-		-	
-	367	-	241 - Medical Insurance		-		-		-	
-	-	3,237	410 - Consumable Supplies and Materials		5,500		5,500		5,500	
1,105	3,237	3,237	<i>Total Function:</i>		5,500		5,500		5,500	
1,105	3,237	3,237	<i>Total Requirements:</i>		5,500		5,500		5,500	
-	-	-	<i>Total Fund:</i>		-		-		-	

COVID-19 - ESSER III

Total: \$310,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	219 - COVID-19 - ESSER III	2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$		\$	FTE	\$	FTE	\$	FTE
			Resources						
			000 - Undesignated						
603,880	431,859	440,000	4500 - Restrict. Rev. From Fed. Government	310,000		310,000		310,000	
56,846	-	-	5400 - Resources - Beginning Fund Balance	-		-		-	
660,727	431,859	440,000	Total Function:	310,000		310,000		310,000	
660,727	431,859	440,000	Total Resources:	310,000		310,000		310,000	
			Requirements						
			1111 - Primary, K-5						
4,204	-	-	121 - Substitutes - Licensed	-		-		-	
617	-	-	122 - Substitutes - Classified	-		-		-	
256	-	-	154 - Extra Duty	-		-		-	
470	-	-	158 - Tutoring	-		-		-	
543	-	-	210 - Public Employees Retirement System	-		-		-	
52	-	-	212 - Employee Contribution Pick-Up	-		-		-	
309	-	-	213 - PERS Bond 1	-		-		-	
423	-	-	220 - Social Security Administration	-		-		-	
27	-	-	231 - Worker's Compensation	-		-		-	
12,732	26,708	-	410 - Consumable Supplies and Materials	-		-		-	
74,242	83,558	-	421 - District Textbook Adoption	-		-		-	
93,876	110,266	-	Total Function:	-		-		-	
			1121 - Middle/Junior High Programs, 6-8						
9,082	-	-	121 - Substitutes - Licensed	-		-		-	
42	-	-	154 - Extra Duty	-		-		-	
6	-	-	210 - Public Employees Retirement System	-		-		-	
3	-	-	212 - Employee Contribution Pick-Up	-		-		-	
4	-	-	213 - PERS Bond 1	-		-		-	
698	-	-	220 - Social Security Administration	-		-		-	
43	-	-	231 - Worker's Compensation	-		-		-	
-	1,113	-	410 - Consumable Supplies and Materials	-		-		-	
54,896	-	-	421 - District Textbook Adoption	-		-		-	
64,774	1,113	-	Total Function:	-		-		-	
			1131 - High School Programs, 9-12						
24,550	-	-	111 - Licensed Salaries	-		-		-	
1,102	-	-	121 - Substitutes - Licensed	-		-		-	
206	-	-	122 - Substitutes - Classified	-		-		-	
-	169	-	154 - Extra Duty	-		-		-	
4,267	30	-	210 - Public Employees Retirement System	-		-		-	
1,473	10	-	212 - Employee Contribution Pick-Up	-		-		-	
2,104	14	-	213 - PERS Bond 1	-		-		-	
1,966	13	-	220 - Social Security Administration	-		-		-	
117	1	-	231 - Worker's Compensation	-		-		-	
986	-	-	241 - Medical Insurance	-		-		-	
11	-	-	243 - Life Insurance	-		-		-	
66	-	-	244 - LTD Insurance	-		-		-	
4	-	-	245 - Employee Assistance Programs	-		-		-	
63	-	-	247 - STD Insurance	-		-		-	
179	-	-	249 - Retirement Benefits	-		-		-	
-	3,311	-	380 - Non-Inst. Prof. and Tech	-		-		-	
15,797	1,998	-	410 - Consumable Supplies and Materials	-		-		-	
-	14,213	-	420 - Textbooks	-		-		-	
-	1,000	-	460 - Non-Consumable Items	-		-		-	
52,891	20,760	-	Total Function:	-		-		-	
			1132 - High School Extra Curricular						
532	-	-	152 - Athletic Supervision	-		-		-	
79	-	-	210 - Public Employees Retirement System	-		-		-	
32	-	-	212 - Employee Contribution Pick-Up	-		-		-	
45	-	-	213 - PERS Bond 1	-		-		-	
38	-	-	220 - Social Security Administration	-		-		-	
3	-	-	231 - Worker's Compensation	-		-		-	
108	556	-	410 - Consumable Supplies and Materials	-		-		-	
837	556	-	Total Function:	-		-		-	

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	219 - COVID-19 - ESSER cont.	2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$		\$	FTE	\$	FTE	\$	FTE
			<u>1283 - Philomath Alternative Academy</u>						
353	-	-	122 - Substitutes - Classified	-	-	-		-	
2,632	-	-	158 - Tutoring	-	-	-		-	
474	-	-	210 - Public Employees Retirement System	-	-	-		-	
228	-	-	220 - Social Security Administration	-	-	-		-	
14	-	-	231 - Worker's Compensation	-	-	-		-	
-	2,712	-	311 - Instruction Services	-	-	-		-	
2,860	-	-	410 - Consumable Supplies and Materials	-	-	-		-	
4,832	3,151	-	470 - Computer Software	-	-	-		-	
11,393	5,863	-	Total Function:	-	-	-		-	
			<u>1288 - Charter Schools</u>						
2,348	-	-	460 - Non-Consumable Items	-	-	-		-	
			<u>1400 - Summer School Programs</u>						
410	-	-	121 - Substitutes - Licensed	-	-	-		-	
114	-	-	122 - Substitutes - Classified	-	-	-		-	
16,957	-	-	154 - Extra Duty	-	-	-		-	
2,357	-	-	210 - Public Employees Retirement System	-	-	-		-	
910	-	-	212 - Employee Contribution Pick-Up	-	-	-		-	
1,315	-	-	213 - PERS Bond 1	-	-	-		-	
1,328	-	-	220 - Social Security Administration	-	-	-		-	
82	-	-	231 - Worker's Compensation	-	-	-		-	
23,473	-	-	Total Function:	-	-	-		-	
			<u>2120 - Guidance Services</u>						
1,518	-	-	153 - Extended Contract	-	-	-		-	
226	-	-	210 - Public Employees Retirement System	-	-	-		-	
91	-	-	212 - Employee Contribution Pick-Up	-	-	-		-	
129	-	-	213 - PERS Bond 1	-	-	-		-	
116	-	-	220 - Social Security Administration	-	-	-		-	
7	-	-	231 - Worker's Compensation	-	-	-		-	
2,087	-	-	Total Function:	-	-	-		-	
			<u>2130 - Health Services</u>						
30,492	31,430	-	114 - Managerial - Classified	-	-	-		-	
943	-	-	154 - Extra Duty	-	-	-		-	
4,318	4,670	-	210 - Public Employees Retirement System	-	-	-		-	
1,743	1,886	-	212 - Employee Contribution Pick-Up	-	-	-		-	
2,470	2,671	-	213 - PERS Bond 1	-	-	-		-	
2,093	2,085	-	220 - Social Security Administration	-	-	-		-	
143	143	-	231 - Worker's Compensation	-	-	-		-	
7,937	7,339	-	241 - Medical Insurance	-	-	-		-	
18	14	-	243 - Life Insurance	-	-	-		-	
108	101	-	244 - LTD Insurance	-	-	-		-	
6	5	-	245 - Employee Assistance Programs	-	-	-		-	
119	113	-	247 - STD Insurance	-	-	-		-	
50,390	50,458	-	Total Function:	-	-	-		-	
			<u>2210 - Improvement of Instruction Service</u>						
2,252	-	-	121 - Substitutes - Licensed	-	-	-		-	
54	-	-	122 - Substitutes - Classified	-	-	-		-	
289	113	-	154 - Extra Duty	-	-	-		-	
466	20	-	210 - Public Employees Retirement System	-	-	-		-	
17	7	-	212 - Employee Contribution Pick-Up	-	-	-		-	
29	10	-	213 - PERS Bond 1	-	-	-		-	
196	8	-	220 - Social Security Administration	-	-	-		-	
12	1	-	231 - Worker's Compensation	-	-	-		-	
3,316	158	-	Total Function:	-	-	-		-	
			<u>2220 - Educational Media Services</u>						
3,006	2,000	-	430 - Library Books	-	-	-		-	
			<u>2240 - Instructional Staff Development</u>						
-	3,998	-	319 - Other Instructional, Professional and Technical S	-	-	-		-	
3,853	5,006	-	640 - Dues and Fees	-	-	-		-	
3,853	9,004	-	Total Function:	-	-	-		-	
			<u>2320 - Executive Administration Services</u>						
1,097	1,694	-	410 - Consumable Supplies and Materials	-	-	-		-	
			<u>2321 - Office of the Superintendent Services</u>						
1,200	-	3,488	410 - Consumable Supplies and Materials	-	-	-		-	

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	219 - COVID-19 - ESSER cont.		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				<u>2542 - Care and Upkeep of Buildings Services</u>						
19,365	37,648	40,628	1.00	112 - Classified Salaries	-		-		-	
2,878	5,595	6,354		210 - Public Employees Retirement System	-		-		-	
1,162	2,259	2,438		212 - Employee Contribution Pick-Up	-		-		-	
1,646	3,200	3,453		213 - PERS Bond 1	-		-		-	
1,481	2,880	3,108		220 - Social Security Administration	-		-		-	
656	1,217	1,568		231 - Worker's Compensation	-		-		-	
-	-	163		234 - or Paid Fmli	-		-		-	
5,806	10,226	13,800		241 - Medical Insurance	-		-		-	
12	17	-		243 - Life Insurance	-		-		-	
57	109	-		244 - LTD Insurance	-		-		-	
6	11	-		245 - Employee Assistance Programs	-		-		-	
70	133	-		247 - STD Insurance	-		-		-	
-	10,431	-		322 - Repairs and Maintenance Services	-		-		-	
338	-	-		389 - Other Non Instruction, Prof.	-		-		-	
219,151	50,568	-		410 - Consumable Supplies and Materials	-		-		-	
252,629	124,294	71,512	1.00	<i>Total Function:</i>	-		-		-	
				<u>2662 - Systems Analysis Services</u>						
1,377	-	-		112 - Classified Salaries	-		-		-	
105	-	-		220 - Social Security Administration	-		-		-	
7	-	-		231 - Worker's Compensation	-		-		-	
74,192	28,139	-		465 - Technology Supplies	-		-		-	
8,934	32,864	-		480 - Computer Hardware	-		-		-	
84,616	61,003	-		<i>Total Function:</i>	-		-		-	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
8,942	44,692	365,000		530 - Improvements Other Than Buildings	310,000		310,000		310,000	
660,727	431,859	440,000	1.00	<i>Total Requirements:</i>	310,000		310,000		310,000	
-	-	-	1.00	<i>Total Fund:</i>	-		-		-	

****ESSER funding for 2024/25 only used if capital project is not completed prior to 6/30/2024**

Arp-HCY II

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	220 - Arp-HCY II		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
2,550	3,779	5,900	4500 - Restrict. Rev. From Fed. Government		-		-		-	
2,550	3,779	5,900	<i>Total Resources:</i>		-		-		-	
			Requirements							
			<u>3360 - Welfare Activities Services</u>							
2,550	3,779	5,900	410 - Consumable Supplies and Materials		-		-		-	
2,550	3,779	5,900	<i>Total Requirements:</i>		-		-		-	
-	-	-	<i>Total Fund:</i>		-		-		-	

CSFRF Transition Services

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	221 - CSFRF Transition Services		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
175,000	-	-		4500 - Restrict. Rev. From Fed. Government		-		-		-
-	175,000	137,000		5400 - Resources - Beginning Fund Balance		-		-		-
175,000	175,000	137,000		<i>Total Function:</i>		-		-		-
175,000	175,000	137,000		<i>Total Resources:</i>		-		-		-
				Requirements						
				<u>1223 - Community Transition Centers</u>						
-	23,962	26,453	0.88	112 - Classified Salaries		-		-		-
-	-	5,000		122 - Substitutes - Classified		-		-		-
-	225	-		143 - Insurance Opt Out		-		-		-
-	1,468	4,707		210 - Public Employees Retirement System		-		-		-
-	593	1,887		212 - Employee Contribution Pick-Up		-		-		-
-	840	2,674		213 - PERS Bond 1		-		-		-
-	1,850	2,407		220 - Social Security Administration		-		-		-
-	116	153		231 - Worker's Compensation		-		-		-
-	-	126		234 - or Paid Fmli		-		-		-
-	7,603	13,800		241 - Medical Insurance		-		-		-
-	18	-		243 - Life Insurance		-		-		-
-	78	-		244 - LTD Insurance		-		-		-
-	12	-		245 - Employee Assistance Programs		-		-		-
-	96	-		247 - STD Insurance		-		-		-
-	-	19,515		330 - Student Transportation Services		-		-		-
-	2,267	60,278		410 - Consumable Supplies and Materials		-		-		-
-	39,128	137,000	0.88	<i>Total Function:</i>		-		-		-
-	39,128	137,000	0.88	<i>Total Requirements:</i>		-		-		-
175,000	135,872	-	0.88	<i>Total Fund:</i>		-		-		-

Title II A - Teacher Quality - 2023/24

Total: \$20,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	225 - Title IIA - 2023/24 Carryover		2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				000 - Undesignated						
-	239	-		1990 - Miscellaneous	-		-		-	
19,782	35,190	34,000		4500 - Restrict. Rev. From Fed. Government	20,000		20,000		20,000	
13,039	8,759	-		5400 - Resources - Beginning Fund Balance	-		-		-	
32,821	44,187	34,000		Total Function:	20,000		20,000		20,000	
32,821	44,187	34,000		Total Resources:	20,000		20,000		20,000	
				Requirements						
				2240 - Instructional Staff Development						
1,156	-	-		154 - Extra Duty	-		-		-	
180	-	-		210 - Public Employees Retirement System	-		-		-	
69	-	-		212 - Employee Contribution Pick-Up	-		-		-	
98	-	-		213 - PERS Bond 1	-		-		-	
88	-	-		220 - Social Security Administration	-		-		-	
5	-	-		231 - Worker's Compensation	-		-		-	
2,800	-	-		247 - STD Insurance	-		-		-	
5,999	6,977	-		248 - Tuition Reimbursement	-		-		-	
4,894	19,492	34,000		340 - Travel	10,000		10,000		10,000	
1,704	1,686	-		375 - Tuition Reimbursement	10,000		10,000		10,000	
-	4,399	-		389 - Other Non Instruction, Prof.	-		-		-	
3,535	1,700	-		390 - Other General Professional and Technological Servi	-		-		-	
354	936	-		410 - Consumable Supplies and Materials	-		-		-	
20,882	35,190	34,000		Total Function:	20,000		20,000		20,000	
20,882	35,190	34,000		Total Requirements:	20,000		20,000		20,000	
11,939	8,998	-		Total Fund:	-		-		-	

Title II A - Teacher Quality - 2024/25

Total: \$31,100

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	226 - Title II A - Teacher Quality 2024/25		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
2,983	31,685	16,000		4500 - Restrict. Rev. From Fed. Government	31,100		31,100		31,100	
2,983	31,685	16,000		Total Resources:	31,100		31,100		31,100	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
-	2,010	-		121 - Substitutes - Licensed	3,500		3,500		3,500	
-	12,725	-		154 - Extra Duty	3,500		3,500		3,500	
-	2,235	-		210 - Public Employees Retirement System	797		797		797	
-	725	-		212 - Employee Contribution Pick-Up	420		420		420	
-	1,044	-		213 - PERS Bond 1	210		210		210	
-	1,097	-		220 - Social Security Administration	536		536		536	
-	68	-		231 - Worker's Compensation	40		40		40	
-	-	-		234 - or Paid Fmli	28		28		28	
2,983	2,576	4,000		248 - Tuition Reimbursement	6,000		6,000		6,000	
-	757	12,000		340 - Travel	14,069		14,069		14,069	
-	4,980	-		390 - Other General Professional and Technological Servi	-		-		-	
-	1,867	-		410 - Consumable Supplies and Materials	2,000		2,000		2,000	
-	1,601	-		640 - Dues and Fees	-		-		-	
2,983	31,685	16,000		Total Function:	31,100		31,100		31,100	
2,983	31,685	16,000		Total Requirements:	31,100		31,100		31,100	
-	-	-		Total Fund:	-		-		-	

AVID

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	232 - AVID	2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$		\$	FTE	\$	FTE	\$	FTE
			Resources						
			000 - Undesignated						
6,500	6,000	-	3299 - Other Restricted Grants-In-Aid	-		-		-	
-	1,100	-	5400 - Resources - Beginning Fund Balance	-		-		-	
6,500	7,100	-	Total Function:	-		-		-	
6,500	7,100	-	Total Resources:	-		-		-	
			Requirements						
			2240 - Instructional Staff Development						
2,286	-	-	340 - Travel	-		-		-	
3,115	7,100	-	410 - Consumable Supplies and Materials	-		-		-	
5,400	7,100	-	Total Function:	-		-		-	
5,400	7,100	-	Total Requirements:	-		-		-	
1,100	-	-	Total Fund:	-		-		-	

ELL - Lane ESD

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	234 - ELL - Lane ESD		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
-	10,349	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	10,349	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1291 - English Language Learner Programs</u>						
-	97	-		154 - Extra Duty	-		-		-	
-	14	-		210 - Public Employees Retirement System	-		-		-	
-	6	-		212 - Employee Contribution Pick-Up	-		-		-	
-	8	-		213 - PERS Bond 1	-		-		-	
-	7	-		220 - Social Security Administration	-		-		-	
-	0	-		231 - Worker's Compensation	-		-		-	
-	100	-		410 - Consumable Supplies and Materials	-		-		-	
-	233	-		<i>Total Function:</i>	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	8,764	-		121 - Substitutes - Licensed	-		-		-	
-	504	-		210 - Public Employees Retirement System	-		-		-	
-	85	-		213 - PERS Bond 1	-		-		-	
-	484	-		220 - Social Security Administration	-		-		-	
-	30	-		231 - Worker's Compensation	-		-		-	
-	249	-		340 - Travel	-		-		-	
-	10,117	-		<i>Total Function:</i>	-		-		-	
-	10,349	-		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

Title IV-A Student Support & Academic Enrichment
Total: \$15,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	240 - Title IV-A Student Support & Academic Enrichment	2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$		\$	FTE	\$	FTE	\$	FTE
			Resources						
			<u>000 - Undesignated</u>						
5,760	17,042	27,760	4500 - Restrict. Rev. From Fed. Government	15,000		15,000		15,000	
5,760	17,042	27,760	Total Resources:	15,000		15,000		15,000	
			Requirements						
			<u>1111 - Primary, K-5</u>						
-	4,767	-	410 - Consumable Supplies and Materials	-		-		-	
1,200	1,252	9,356	460 - Non-Consumable Items	-		-		-	
-	-	4,644	470 - Computer Software	5,000		5,000		5,000	
1,200	6,019	14,000	Total Function:	5,000		5,000		5,000	
			<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	754	-	410 - Consumable Supplies and Materials	-		-		-	
2,760	7,069	13,760	460 - Non-Consumable Items	10,000		10,000		10,000	
-	751	-	470 - Computer Software	-		-		-	
2,760	8,574	13,760	Total Function:	10,000		10,000		10,000	
			<u>1131 - High School Programs, 9-12</u>						
-	1,694	-	410 - Consumable Supplies and Materials	-		-		-	
			<u>1291 - English Language Learner Programs</u>						
-	755	-	410 - Consumable Supplies and Materials	-		-		-	
			<u>2220 - Educational Media Services</u>						
1,309	-	-	111 - Licensed Salaries	-		-		-	
195	-	-	210 - Public Employees Retirement System	-		-		-	
79	-	-	212 - Employee Contribution Pick-Up	-		-		-	
111	-	-	213 - PERS Bond 1	-		-		-	
100	-	-	220 - Social Security Administration	-		-		-	
6	-	-	231 - Worker's Compensation	-		-		-	
1,800	-	-	Total Function:	-		-		-	
5,760	17,042	27,760	Total Requirements:	15,000		15,000		15,000	
-	-	-	Total Fund:	-		-		-	

Carl Perkins
Total: \$15,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	242 - Carl Perkins		2024/25 Proposed	2024/25 Approved		2024/25 Adopted		
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				000 - Undesignated						
7,688	16,616	15,000		4700 - Grants-In-Aid From the Federal Government Through	15,000		15,000		15,000	
7,688	16,616	15,000		Total Resources:	15,000		15,000		15,000	
				Requirements						
				1131 - High School Programs, 9-12						
-	-	1,900		121 - Substitutes - Licensed	1,900		1,900		1,900	
-	-	216		210 - Public Employees Retirement System	216		216		216	
-	-	114		212 - Employee Contribution Pick-Up	114		114		114	
-	-	162		213 - PERS Bond 1	58		58		58	
-	-	144		220 - Social Security Administration	144		144		144	
-	-	11		231 - Worker's Compensation	11		11		11	
-	-	8		234 - or Paid Fmli	8		8		8	
-	3,293	1,021		340 - Travel	1,125		1,125		1,125	
6,096	2,456	11,424		410 - Consumable Supplies and Materials	11,424		11,424		11,424	
1,592	-	-		460 - Non-Consumable Items	-		-		-	
-	10,867	-		541 - Initial/ Add'l Equipment Purchase	-		-		-	
7,688	16,616	15,000		Total Function:	15,000		15,000		15,000	
7,688	16,616	15,000		Total Requirements:	15,000		15,000		15,000	
-	-	-		Total Fund:	-		-		-	

Student Investment Account (SIA)

Total: \$1,596,665

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	250 - Student Investment Account (SIA)		2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				000 - Undesignated						
1,228,304	1,263,810	1,212,484		3299 - Other Restricted Grants-In-Aid	1,596,665		1,596,665		1,596,665	
-	0	-		5400 - Resources - Beginning Fund Balance	-		-		-	
1,228,304	1,263,810	1,212,484		Total Function:	1,596,665		1,596,665		1,596,665	
1,228,304	1,263,810	1,212,484		Total Resources:	1,596,665		1,596,665		1,596,665	
				Requirements						
				1111 - Primary, K-5						
66,249	74,265	76,318	2.69	112 - Classified Salaries	129,294	4.38	129,294	4.38	129,294	4.38
-	1,198	-		122 - Substitutes - Classified	-		-		-	
1,118	750	900		143 - Insurance Opt Out	-		-		-	
69	-	-		154 - Extra Duty	-		-		-	
5,653	9,493	12,171		210 - Public Employees Retirement System	21,127		21,127		21,127	
2,282	3,833	4,579		212 - Employee Contribution Pick-Up	7,757		7,757		7,757	
3,233	5,430	6,487		213 - PERS Bond 1	3,879		3,879		3,879	
5,159	5,830	5,907		220 - Social Security Administration	9,891		9,891		9,891	
323	364	359		231 - Worker's Compensation	607		607		607	
-	-	309		234 - or Paid Fmli	516		516		516	
17,862	21,391	34,800		241 - Medical Insurance	69,100		69,100		69,100	
58	48	-		243 - Life Insurance	-		-		-	
211	207	-		244 - LTD Insurance	-		-		-	
30	30	-		245 - Employee Assistance Programs	-		-		-	
255	253	-		247 - STD Insurance	-		-		-	
-	-	5,000		319 - Other Instructional, Professional and Technical S	5,000		5,000		5,000	
29,880	36,169	34,712		410 - Consumable Supplies and Materials	56,000		56,000		56,000	
9,375	1,600	-		640 - Dues and Fees	-		-		-	
141,757	160,862	181,542	2.69	Total Function:	303,171	4.38	303,171	4.38	303,171	4.38
				1121 - Middle/Junior High Programs, 6-8						
134,774	172,139	182,258	2.50	111 - Licensed Salaries	179,083	2.50	179,083	2.50	179,083	2.50
18,555	16,775	20,597	0.81	112 - Classified Salaries	24,215	0.88	24,215	0.88	24,215	0.88
-	357	-		122 - Substitutes - Classified	-		-		-	
14,424	14,424	14,424		141 - Additional Salary	14,400		14,400		14,400	
2,700	-	-		143 - Insurance Opt Out	-		-		-	
5,811	5,437	-		154 - Extra Duty	-		-		-	
-	-	-		168 - Experience Stipend	1,350		1,350		1,350	
23,973	33,460	35,329		210 - Public Employees Retirement System	38,557		38,557		38,557	
10,486	12,029	13,038		212 - Employee Contribution Pick-Up	13,144		13,144		13,144	
16,853	17,041	18,469		213 - PERS Bond 1	6,571		6,571		6,571	
13,443	15,787	16,622		220 - Social Security Administration	16,757		16,757		16,757	
807	951	1,021		231 - Worker's Compensation	1,029		1,029		1,029	
-	-	868		234 - or Paid Fmli	876		876		876	
21,037	28,686	33,884		241 - Medical Insurance	34,200		34,200		34,200	
112	96	-		243 - Life Insurance	-		-		-	
449	549	-		244 - LTD Insurance	-		-		-	
40	36	-		245 - Employee Assistance Programs	-		-		-	
638	694	-		247 - STD Insurance	-		-		-	
-	4,475	-		249 - Retirement Benefits	1,740		1,740		1,740	
-	-	2,500		319 - Other Instructional, Professional and Technical S	2,500		2,500		2,500	
12,435	16,257	17,000		410 - Consumable Supplies and Materials	40,745		40,745		40,745	
4,679	-	-		640 - Dues and Fees	-		-		-	
281,217	339,194	356,010	3.31	Total Function:	375,167	3.38	375,167	3.38	375,167	3.38
				1122 - Middle/Junior High School Extra Curricular						
14,255	10,068	-		150 - Coaching/Athletics	-		-		-	
5,094	5,103	7,000		154 - Extra Duty	6,194		6,194		6,194	
554	636	797		210 - Public Employees Retirement System	693		693		693	
201	234	420		212 - Employee Contribution Pick-Up	217		217		217	
285	332	595		213 - PERS Bond 1	108		108		108	
390	390	536		220 - Social Security Administration	475		475		475	
24	24	40		231 - Worker's Compensation	29		29		29	
-	-	28		234 - or Paid Fmli	24		24		24	
4,534	3,445	-		240 - Contractual Employee Benefits	-		-		-	
-	4,809	15,000		640 - Dues and Fees	-		-		-	
-	-	5,000		641 - Student Dues & Fees	5,000		5,000		5,000	
25,335	25,042	29,416		Total Function:	12,740		12,740		12,740	
				1131 - High School Programs, 9-12						
-	4,384	-		380 - Non-Inst. Prof. and Tech	-		-		-	
454	-	5,000		410 - Consumable Supplies and Materials	7,000		7,000		7,000	
4,679	10,025	-		640 - Dues and Fees	-		-		-	
5,133	14,410	5,000		Total Function:	7,000		7,000		7,000	

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	250 - Student Investment Account (SIA) cont.		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
51,349	45,925	-		<u>1132 - High School Extra Curricular</u>	-		-		-	
-	2,936	-		150 - Coaching/Athletics	2,576		2,576		2,576	
-	524	-		154 - Extra Duty	494		494		494	
-	39	-		210 - Public Employees Retirement System	155		155		155	
-	55	-		212 - Employee Contribution Pick-Up	77		77		77	
-	225	-		213 - PERS Bond 1	197		197		197	
-	14	-		220 - Social Security Administration	12		12		12	
-	-	-		231 - Worker's Compensation	10		10		10	
8,362	10,561	-		234 - or Paid Fmli	-		-		-	
-	4,809	50,000		240 - Contractual Employee Benefits	50,000		50,000		50,000	
59,711	65,087	50,000		640 - Dues and Fees	53,521		53,521		53,521	
				Total Function:	53,521		53,521		53,521	
				<u>1272 - Title I</u>						
119,182	123,998	134,118	2.00	111 - Licensed Salaries	148,698	2.00	148,698	2.00	148,698	2.00
14,424	14,424	14,424		141 - Additional Salary	14,400		14,400		14,400	
2,478	666	-		154 - Extra Duty	3,900		3,900		3,900	
20,222	20,669	23,232		210 - Public Employees Retirement System	27,288		27,288		27,288	
8,165	8,345	8,913		212 - Employee Contribution Pick-Up	10,019		10,019		10,019	
11,567	11,822	12,626		213 - PERS Bond 1	5,010		5,010		5,010	
10,275	10,640	11,363		220 - Social Security Administration	12,775		12,775		12,775	
614	626	699		231 - Worker's Compensation	785		785		785	
-	-	595		234 - or Paid Fmli	668		668		668	
14,387	11,499	14,800		241 - Medical Insurance	15,400		15,400		15,400	
65	55	-		243 - Life Insurance	-		-		-	
381	403	-		244 - LTD Insurance	-		-		-	
22	22	-		245 - Employee Assistance Programs	-		-		-	
423	448	-		247 - STD Insurance	-		-		-	
-	-	7,500		410 - Consumable Supplies and Materials	5,500		5,500		5,500	
202,205	203,615	228,270	2.00	Total Function:	244,443	2.00	244,443	2.00	244,443	2.00
				<u>1283 - Philomath Alternative Academy</u>						
12,231	-	-		111 - Licensed Salaries	-		-		-	
1,818	-	-		210 - Public Employees Retirement System	-		-		-	
734	-	-		212 - Employee Contribution Pick-Up	-		-		-	
1,040	-	-		213 - PERS Bond 1	-		-		-	
936	-	-		220 - Social Security Administration	-		-		-	
57	-	-		231 - Worker's Compensation	-		-		-	
236	-	-		241 - Medical Insurance	-		-		-	
6	-	-		243 - Life Insurance	-		-		-	
38	-	-		244 - LTD Insurance	-		-		-	
2	-	-		245 - Employee Assistance Programs	-		-		-	
16	-	-		247 - STD Insurance	-		-		-	
17,113	-	-		Total Function:	-		-		-	
				<u>1288 - Charter Schools</u>						
172,008	181,140	150,062		410 - Consumable Supplies and Materials	221,000		221,000		221,000	
-	-	5,843		690 - Grant Indirect Charges	6,000		6,000		6,000	
172,008	181,140	155,905		Total Function:	227,000		227,000		227,000	
				<u>1291 - English Language Learner Programs</u>						
20,455	23,208	25,033	0.81	112 - Classified Salaries	28,593	0.88	28,593	0.88	28,593	0.88
3,040	3,449	3,915		210 - Public Employees Retirement System	4,672		4,672		4,672	
1,227	1,392	1,502		212 - Employee Contribution Pick-Up	1,716		1,716		1,716	
1,739	1,973	2,128		213 - PERS Bond 1	858		858		858	
1,565	1,775	1,915		220 - Social Security Administration	2,187		2,187		2,187	
100	112	118		231 - Worker's Compensation	134		134		134	
-	-	100		234 - or Paid Fmli	114		114		114	
11,824	12,280	13,800		241 - Medical Insurance	14,400		14,400		14,400	
20	17	-		243 - Life Insurance	-		-		-	
61	69	-		244 - LTD Insurance	-		-		-	
11	11	-		245 - Employee Assistance Programs	-		-		-	
74	84	-		247 - STD Insurance	-		-		-	
8,545	-	-		421 - District Textbook Adoption	-		-		-	
48,660	44,370	48,511	0.81	Total Function:	52,674	0.88	52,674	0.88	52,674	0.88
				<u>2120 - Guidance Services</u>						
-	999	-		465 - Technology Supplies	-		-		-	

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	250 - Student Investment Account (SIA) cont.		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				2190 - Service Direction, Student Support Services						
-	-	63,690	0.50	113 - Administrators	-		-		-	
-	-	10,687		210 - Public Employees Retirement System	-		-		-	
-	-	3,821		212 - Employee Contribution Pick-Up	-		-		-	
-	-	5,414		213 - PERS Bond 1	-		-		-	
-	-	4,872		220 - Social Security Administration	-		-		-	
-	-	299		231 - Worker's Compensation	-		-		-	
-	-	255		234 - or Paid Fmli	-		-		-	
-	-	8,400		241 - Medical Insurance	-		-		-	
53,660	30,000	15,000		389 - Other Non Instruction, Prof.	80,000		80,000		80,000	
53,660	30,000	112,438	0.50	<i>Total Function:</i>	80,000		80,000		80,000	
				2210 - Improvement of Instruction Service						
71,213	123,072	-		111 - Licensed Salaries	130,500	1.00	130,500	1.00	130,500	1.00
12,787	22,116	-		210 - Public Employees Retirement System	25,030		25,030		25,030	
4,269	7,384	-		212 - Employee Contribution Pick-Up	7,830		7,830		7,830	
6,048	10,461	-		213 - PERS Bond 1	3,915		3,915		3,915	
5,444	9,415	-		220 - Social Security Administration	9,983		9,983		9,983	
316	546	-		231 - Worker's Compensation	613		613		613	
-	-	-		234 - or Paid Fmli	522		522		522	
-	-	-		241 - Medical Insurance	1,000		1,000		1,000	
37	55	-		243 - Life Insurance	-		-		-	
112	200	-		244 - LTD Insurance	-		-		-	
6	11	-		245 - Employee Assistance Programs	-		-		-	
236	402	-		247 - STD Insurance	-		-		-	
9,474	16,143	-		249 - Retirement Benefits	17,000		17,000		17,000	
4,751	-	-		340 - Travel	-		-		-	
1,320	-	12,500		410 - Consumable Supplies and Materials	19,556		19,556		19,556	
1,335	4,655	-		470 - Computer Software	-		-		-	
117,350	194,460	12,500		<i>Total Function:</i>	215,949	1.00	215,949	1.00	215,949	1.00
				2240 - Instructional Staff Development						
110	-	-		112 - Classified Salaries	-		-		-	
979	-	-		121 - Substitutes - Licensed	-		-		-	
1,159	-	-		154 - Extra Duty	-		-		-	
188	-	-		210 - Public Employees Retirement System	-		-		-	
52	-	-		212 - Employee Contribution Pick-Up	-		-		-	
107	-	-		213 - PERS Bond 1	-		-		-	
171	-	-		220 - Social Security Administration	-		-		-	
11	-	-		231 - Worker's Compensation	-		-		-	
344	-	28,261		410 - Consumable Supplies and Materials	15,000		15,000		15,000	
3,122	-	28,261		<i>Total Function:</i>	15,000		15,000		15,000	
				2662 - Systems Analysis Services						
4,584	4,631	4,631		465 - Technology Supplies	10,000		10,000		10,000	
96,449	-	-		530 - Improvements Other Than Buildings	-		-		-	
101,033	4,631	4,631		<i>Total Function:</i>	10,000		10,000		10,000	
1,228,304	1,263,810	1,212,484	9.31	<i>Total Requirements:</i>	1,596,665	11.63	1,596,665	11.63	1,596,665	11.63
(0)	(0)	-	9.31	<i>Total Fund:</i>	-	11.63	-	11.63	-	11.63

Early Literacy Grant
Total: \$130,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	251 - Early Literacy Grant		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				000 - Undesignated						
-	-	-		3299 - Other Restricted Grants-In-Aid	130,000		130,000		130,000	
-	-	-		Total Resources:	130,000		130,000		130,000	
				Requirements						
				1111 - Primary, K-5						
-	-	-		111 - Licensed Salaries	38,750		38,750		38,750	
-	-	-		210 - Public Employees Retirement System	4,414		4,414		4,414	
-	-	-		212 - Employee Contribution Pick-Up	2,325		2,325		2,325	
-	-	-		213 - PERS Bond 1	1,163		1,163		1,163	
-	-	-		220 - Social Security Administration	2,964		2,964		2,964	
-	-	-		231 - Worker's Compensation	221		221		221	
-	-	-		234 - or Paid Fmli	155		155		155	
-	-	-		410 - Consumable Supplies and Materials	15,503		15,503		15,503	
-	-	-		Total Function:	65,495		65,495		65,495	
				2150 - Speech Pathology and Audiology Services						
-	-	-		112 - Classified Salaries	50,000		50,000		50,000	
-	-	-		210 - Public Employees Retirement System	5,695		5,695		5,695	
-	-	-		212 - Employee Contribution Pick-Up	3,000		3,000		3,000	
-	-	-		213 - PERS Bond 1	1,500		1,500		1,500	
-	-	-		220 - Social Security Administration	3,825		3,825		3,825	
-	-	-		231 - Worker's Compensation	285		285		285	
-	-	-		234 - or Paid Fmli	200		200		200	
-	-	-		Total Function:	64,505		64,505		64,505	
-	-	-		Total Requirements:	130,000		130,000		130,000	
-	-	-		Total Fund:	-		-		-	

LBLESD - Extended Assessment
Total: \$1,935

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	253 - LBLESD - Extended Assessment		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
-	-	650		3299 - Other Restricted Grants-In-Aid	650		650		650	
-	-	1,285		5400 - Resources - Beginning Fund Balance	1,285		1,285		1,285	
-	-	1,935		<i>Total Function:</i>	1,935		1,935		1,935	
-	-	1,935		<i>Total Resources:</i>	1,935		1,935		1,935	
				Requirements						
				<u>2230 - Assessment and Testing</u>						
-	-	1,935		410 - Consumable Supplies and Materials	1,935		1,935		1,935	
-	-	1,935		<i>Total Requirements:</i>	1,935		1,935		1,935	
-	-	-		<i>Total Fund:</i>	-		-		-	

Kindergarten Partnership & Innovation Funds

Total: \$25,750

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	254 - Kindergarten Partnership & Innovation Funds - Preschool	2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$		\$	FTE	\$	FTE	\$	FTE
			Resources						
			000 - Undesignated						
9,320	105,065	16,887	3199 - Other Unrestricted Grants-In-Aid	15,750		15,750		15,750	
-	-	-	5200 - Interfund Transfers	10,000		10,000		10,000	
-	(34,545)	-	5400 - Resources - Beginning Fund Balance	-		-		-	
9,320	70,520	16,887	Total Function:	25,750		25,750		25,750	
9,320	70,520	16,887	Total Resources:	25,750		25,750		25,750	
			Requirements						
			1140 - Pre-Kindergarten Programs						
-	-	500	355 - Printing and Binding	500		500		500	
38,955	67,754	11,561	374 - Other Tuition	22,000		22,000		22,000	
101	-	4,826	410 - Consumable Supplies and Materials	3,250		3,250		3,250	
2,803	157	-	690 - Grant Indirect Charges	-		-		-	
41,858	67,910	16,887	Total Function:	25,750		25,750		25,750	
			1400 - Summer School Programs						
1,456	1,891	-	154 - Extra Duty	-		-		-	
224	294	-	210 - Public Employees Retirement System	-		-		-	
87	113	-	212 - Employee Contribution Pick-Up	-		-		-	
124	161	-	213 - PERS Bond 1	-		-		-	
108	141	-	220 - Social Security Administration	-		-		-	
7	9	-	231 - Worker's Compensation	-		-		-	
2,007	2,610	-	Total Function:	-		-		-	
43,865	70,520	16,887	Total Requirements:	25,750		25,750		25,750	
(34,545)	-	-	Total Fund:	-		-		-	

Peek Grant
Total: \$14,500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	255 - Peek Grant		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
-	-	-	3299 - Other Restricted Grants-In-Aid		14,500		14,500		14,500	
-	-	-	<i>Total Resources:</i>		14,500		14,500		14,500	
			Requirements							
			<u>1121 - Middle/Junior High Programs, 6-8</u>							
-	-	-	111 - Licensed Salaries		10,237	0.13	10,237	0.13	10,237	0.13
-	-	-	210 - Public Employees Retirement System		1,673		1,673		1,673	
-	-	-	212 - Employee Contribution Pick-Up		614		614		614	
-	-	-	213 - PERS Bond 1		307		307		307	
-	-	-	220 - Social Security Administration		783		783		783	
-	-	-	231 - Worker's Compensation		48		48		48	
-	-	-	234 - or Paid Fmli		41		41		41	
-	-	-	410 - Consumable Supplies and Materials		797		797		797	
			<i>Total Function:</i>		14,500	0.13	14,500	0.13	14,500	0.13
			<i>Total Requirements:</i>		14,500	0.13	14,500	0.13	14,500	0.13
-	-	-	<i>Total Fund:</i>		-	0.13	-	0.13	-	0.13

Substitute & IA Reimbursement Grant

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	256 - Substitute & IA Reimbursement Grant		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
-	5,103	-	3299 - Other Restricted Grants-In-Aid		-		-		-	
-	5,103	-	<i>Total Resources:</i>		-		-		-	
			Requirements							
			<u>1111 - Primary, K-5</u>							
-	3,103	-	112 - Classified Salaries		-		-		-	
-	676	-	154 - Extra Duty		-		-		-	
-	1,323	-	240 - Contractual Employee Benefits		-		-		-	
-	5,103	-	<i>Total Function:</i>		-		-		-	
-	5,103	-	<i>Total Requirements:</i>		-		-		-	
-	0	-	<i>Total Fund:</i>		-		-		-	

Farm to School
Total: \$9,139

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	257 - Farm to School		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
-	-	9,139	3299 - Other Restricted Grants-In-Aid		9,139		9,139		9,139	
-	-	9,139	<i>Total Resources:</i>		9,139		9,139		9,139	
			Requirements							
			<u>3120 - Food Preparation and Dispensing Services</u>							
-	-	9,139	410 - Consumable Supplies and Materials		9,139		9,139		9,139	
-	-	9,139	<i>Total Requirements:</i>		9,139		9,139		9,139	
-	-	-	<i>Total Fund:</i>		-		-		-	

Terry Selby Memorial
Total: \$3,500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	258 - Terry Selby Memorial		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
1,998	2,400	1,500	1920 - Contrib/Donation Private Source		1,500		1,500		1,500	
-	576	-	5400 - Resources - Beginning Fund Balance		2,000		2,000		2,000	
1,998	2,976	1,500	<i>Total Function:</i>		3,500		3,500		3,500	
1,998	2,976	1,500	<i>Total Resources:</i>		3,500		3,500		3,500	
			Requirements							
			<u>1131 - High School Programs, 9-12</u>							
1,422	576	750	410 - Consumable Supplies and Materials		1,750		1,750		1,750	
-	-	750	460 - Non-Consumable Items		1,750		1,750		1,750	
1,422	576	1,500	<i>Total Function:</i>		3,500		3,500		3,500	
1,422	576	1,500	<i>Total Requirements:</i>		3,500		3,500		3,500	
576	2,400	-	<i>Total Fund:</i>		-		-		-	

Recruit & Retention Grant

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	260 - Recruit & Retention Grant		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
-	204,847	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	204,847	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1280 - Alternative Education</u>						
-	30,182	-		310 - Instruct., Prof. and Tech. Service	-		-		-	
				<u>2190 - Service Direction, Student Support Services</u>						
-	4,223	-		389 - Other Non Instruction, Prof.	-		-		-	
-	1,115	-		640 - Dues and Fees	-		-		-	
-	5,338	-		<i>Total Function:</i>	-		-		-	
				<u>2210 - Improvement of Instruction Service</u>						
-	14,557	-		410 - Consumable Supplies and Materials	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	78,800	-		130 - Additional Salary	-		-		-	
-	9,014	-		154 - Extra Duty	-		-		-	
-	12,924	-		210 - Public Employees Retirement System	-		-		-	
-	4,884	-		212 - Employee Contribution Pick-Up	-		-		-	
-	6,919	-		213 - PERS Bond 1	-		-		-	
-	6,726	-		220 - Social Security Administration	-		-		-	
-	565	-		231 - Worker's Compensation	-		-		-	
-	15,513	-		389 - Other Non Instruction, Prof.	-		-		-	
-	7,789	-		410 - Consumable Supplies and Materials	-		-		-	
-	143,133	-		<i>Total Function:</i>	-		-		-	
				<u>2410 - Office of the Principal Services</u>						
-	395	-		410 - Consumable Supplies and Materials	-		-		-	
-	2,470	-		640 - Dues and Fees	-		-		-	
-	2,865	-		<i>Total Function:</i>	-		-		-	
				<u>2662 - Systems Analysis Services</u>						
-	7,110	-		480 - Computer Hardware	-		-		-	
-	203,184	-		<i>Total Requirements:</i>	-		-		-	
-	1,662	-		<i>Total Fund:</i>	-		-		-	

OEA Choice Trust

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	261 - OEA Choice Trust		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				000 - Undesignated						
10,000	-	-		2200 - Restricted Revenue	-		-		-	
-	7,424	-		5400 - Resources - Beginning Fund Balance	-		-		-	
10,000	7,424	-		Total Function:	-		-		-	
10,000	7,424	-		Total Resources:	-		-		-	
				Requirements						
				2130 - Health Services						
2,576	7,424	-		410 - Consumable Supplies and Materials	-		-		-	
2,576	7,424	-		Total Requirements:	-		-		-	
7,424	-	-		Total Fund:	-		-		-	

Mda Grant Total: \$5,200

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	264 - Mda Grant		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
1,666	2,103	4,414		Resources						
1,666	2,103	4,414		<u>000 - Undesignated</u>						
				3299 - Other Restricted Grants-In-Aid	5,200		5,200		5,200	
				Total Resources:	5,200		5,200		5,200	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
1,666	2,103	4,414		410 - Consumable Supplies and Materials	5,200		5,200		5,200	
1,666	2,103	4,414		Total Requirements:	5,200		5,200		5,200	
-	-	-		Total Fund:	-		-		-	

CTE Pathways Grant Total: \$8,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	265 - CTE Pathways Grant		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
2,969	6,831	8,000		3299 - Other Restricted Grants-In-Aid	8,000		8,000		8,000	
2,969	6,831	8,000		<i>Total Resources:</i>	8,000		8,000		8,000	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
2,969	4,831	6,000		410 - Consumable Supplies and Materials	6,000		6,000		6,000	
-	2,000	2,000		541 - Initial/ Add'l Equipment Purchase	2,000		2,000		2,000	
2,969	6,831	8,000		<i>Total Function:</i>	8,000		8,000		8,000	
2,969	6,831	8,000		<i>Total Requirements:</i>	8,000		8,000		8,000	
-	-	-		<i>Total Fund:</i>	-		-		-	

M98 - High School Success

Total: \$450,960

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	270 - M98 - High School Success		2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				000 - Undesignated						
312,503	501,336	420,000		3299 - Other Restricted Grants-In-Aid	450,960		450,960		450,960	
312,503	501,336	420,000		Total Resources:	450,960		450,960		450,960	
				Requirements						
				1121 - Middle/Junior High Programs, 6-8						
23,552	39,910	40,557	0.50	111 - Licensed Salaries	25,576	0.50	25,576	0.50	25,576	0.50
5,490	6,616	6,658		210 - Public Employees Retirement System	4,179		4,179		4,179	
1,410	2,339	2,434		212 - Employee Contribution Pick-Up	1,535		1,535		1,535	
-	3,314	3,447		213 - PERS Bond 1	767		767		767	
1,798	2,704	3,103		220 - Social Security Administration	1,957		1,957		1,957	
105	176	191		231 - Worker's Compensation	120		120		120	
-	-	162		234 - or Paid Fmli	102		102		102	
-	4,500	5,584		241 - Medical Insurance	7,200		7,200		7,200	
-	25	-		243 - Life Insurance	-		-		-	
146	90	-		244 - LTD Insurance	-		-		-	
-	5	-		245 - Employee Assistance Programs	-		-		-	
-	141	-		247 - STD Insurance	-		-		-	
-	2,735	-		249 - Retirement Benefits	-		-		-	
-	-	-		410 - Consumable Supplies and Materials	2,000		2,000		2,000	
32,500	62,556	62,136	0.50	Total Function:	43,436	0.50	43,436	0.50	43,436	0.50
				1131 - High School Programs, 9-12						
19,035	60,838	50,855	0.75	111 - Licensed Salaries	52,585	0.75	52,585	0.75	52,585	0.75
-	25,854	26,565	0.81	112 - Classified Salaries	29,751	0.88	29,751	0.88	29,751	0.88
-	-	2,400		167 - Longevity	1,650		1,650		1,650	
2,829	14,100	12,814		210 - Public Employees Retirement System	14,616		14,616		14,616	
1,142	5,201	4,790		212 - Employee Contribution Pick-Up	5,039		5,039		5,039	
1,618	7,369	6,785		213 - PERS Bond 1	2,519		2,519		2,519	
1,451	6,614	6,106		220 - Social Security Administration	6,425		6,425		6,425	
87	397	376		231 - Worker's Compensation	395		395		395	
-	-	320		234 - or Paid Fmli	336		336		336	
3,180	20,030	21,350		241 - Medical Insurance	22,300		22,300		22,300	
11	37	-		243 - Life Insurance	-		-		-	
67	228	-		244 - LTD Insurance	-		-		-	
4	19	-		245 - Employee Assistance Programs	-		-		-	
66	265	-		247 - STD Insurance	-		-		-	
-	952	-		249 - Retirement Benefits	480		480		480	
-	3,139	6,750		311 - Instruction Services	-		-		-	
-	2,367	-		340 - Travel	-		-		-	
682	688	-		374 - Other Tuition	-		-		-	
-	2,909	-		380 - Non-Inst. Prof. and Tech	-		-		-	
8,234	15,189	2,876		410 - Consumable Supplies and Materials	14,718		14,718		14,718	
-	54,001	3,500		460 - Non-Consumable Items	15,000		15,000		15,000	
-	17,866	500		465 - Technology Supplies	500		500		500	
2,630	1,999	23,000		480 - Computer Hardware	4,099		4,099		4,099	
41,035	240,062	168,987	1.56	Total Function:	170,413	1.63	170,413	1.63	170,413	1.63
				1132 - High School Extra Curricular						
7,000	4,121	4,121		154 - Extra Duty	4,204		4,204		4,204	
1,040	612	645		210 - Public Employees Retirement System	687		687		687	
420	247	247		212 - Employee Contribution Pick-Up	252		252		252	
595	350	350		213 - PERS Bond 1	126		126		126	
570	315	315		220 - Social Security Administration	322		322		322	
31	19	19		231 - Worker's Compensation	20		20		20	
-	-	16		234 - or Paid Fmli	17		17		17	
9,657	5,665	5,713		Total Function:	5,628		5,628		5,628	
				1281 - Enhanced Diploma						
-	-	-		374 - Other Tuition	10,000		10,000		10,000	

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	270 - M98 - High School Success cont.		2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
89,641	88,835	94,546	1.50	<u>1283 - Philomath Alternative Academy</u>	127,982	2.00	127,982	2.00	127,982	2.00
3,465	3,720	3,600		111 - Licensed Salaries	-		-		-	
-	-	-		143 - Insurance Opt Out	920		920		920	
14,962	14,807	15,789		168 - Experience Stipend	23,414		23,414		23,414	
5,586	5,553	5,889		210 - Public Employees Retirement System	7,734		7,734		7,734	
7,914	7,867	8,343		212 - Employee Contribution Pick-Up	3,868		3,868		3,868	
7,122	7,080	7,509		213 - PERS Bond 1	9,862		9,862		9,862	
421	419	462		220 - Social Security Administration	606		606		606	
-	-	393		231 - Worker's Compensation	515		515		515	
6,395	1,315	6,000		234 - or Paid Fmli	2,000		2,000		2,000	
57	55	-		241 - Medical Insurance	-		-		-	
334	403	-		243 - Life Insurance	-		-		-	
19	22	-		244 - LTD Insurance	-		-		-	
315	316	-		245 - Employee Assistance Programs	-		-		-	
136,233	130,391	142,531	1.50	247 - STD Insurance	-		-		-	
				Total Function:	176,901	2.00	176,901	2.00	176,901	2.00
-	280	-		<u>1291 - English Language Learner Programs</u>						
				340 - Travel	-		-		-	
				<u>1400 - Summer School Programs</u>						
2,867	13,750	16,000		154 - Extra Duty	16,250		16,250		16,250	
480	2,393	1,822		210 - Public Employees Retirement System	2,977		2,977		2,977	
170	825	960		212 - Employee Contribution Pick-Up	975		975		975	
241	1,169	1,360		213 - PERS Bond 1	488		488		488	
215	1,046	1,224		220 - Social Security Administration	1,243		1,243		1,243	
13	61	91		231 - Worker's Compensation	78		78		78	
-	-	64		234 - or Paid Fmli	65		65		65	
230	-	4,000		410 - Consumable Supplies and Materials	5,000		5,000		5,000	
4,217	19,244	25,521		Total Function:	27,076		27,076		27,076	
				<u>2210 - Improvement of Instruction Service</u>						
59,188	-	-		111 - Licensed Salaries	-		-		-	
-	132	-		154 - Extra Duty	-		-		-	
8,795	22	-		210 - Public Employees Retirement System	-		-		-	
3,551	8	-		212 - Employee Contribution Pick-Up	-		-		-	
5,031	11	-		213 - PERS Bond 1	-		-		-	
4,502	10	-		220 - Social Security Administration	-		-		-	
266	1	-		231 - Worker's Compensation	-		-		-	
7,126	-	-		241 - Medical Insurance	-		-		-	
28	-	-		243 - Life Insurance	-		-		-	
162	-	-		244 - LTD Insurance	-		-		-	
9	-	-		245 - Employee Assistance Programs	-		-		-	
201	-	-		247 - STD Insurance	-		-		-	
88,860	183	-		Total Function:	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	1,514	-		111 - Licensed Salaries	-		-		-	
-	402	3,800		121 - Substitutes - Licensed	4,000		4,000		4,000	
-	7,451	-		154 - Extra Duty	-		-		-	
-	1,155	433		210 - Public Employees Retirement System	456		456		456	
-	839	228		212 - Employee Contribution Pick-Up	240		240		240	
-	622	323		213 - PERS Bond 1	120		120		120	
-	710	291		220 - Social Security Administration	306		306		306	
-	43	22		231 - Worker's Compensation	23		23		23	
-	-	15		234 - or Paid Fmli	16		16		16	
-	-	10,000		340 - Travel	8,000		8,000		8,000	
-	12,735	15,112		Total Function:	13,161		13,161		13,161	
				<u>2410 - Office of the Principal Services</u>						
-	13,978	-		113 - Administrators	-		-		-	
-	2,505	-		210 - Public Employees Retirement System	-		-		-	
-	839	-		212 - Employee Contribution Pick-Up	-		-		-	
-	1,069	-		220 - Social Security Administration	-		-		-	
-	62	-		231 - Worker's Compensation	-		-		-	
-	18,453	-		Total Function:	-		-		-	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	7,500	-		114 - Managerial - Classified	-		-		-	
-	4,267	-		389 - Other Non Instruction, Prof.	-		-		-	
-	11,767	-		Total Function:	-		-		-	
				<u>2550 - Student Transportation Services</u>						
-	-	-		331 - Reimbursable Student Transportation	4,345		4,345		4,345	
312,503	501,336	420,000	3.56	Total Requirements:	450,960	4.13	450,960	4.13	450,960	4.13
-	-	-	3.56	Total Fund:	-	4.13	-	4.13	-	4.13

Public Purpose Fund - Energy Efficiency Projects SB 1149
Total: \$170,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	271 - Public Purpose Fund - Energy Efficiency Projects SB 1149		2024/25 Proposed	2024/25 Approved		2024/25 Adopted		
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				000 - Undesignated						
38,816	86,800	35,000		1990 - Miscellaneous	50,000		50,000		50,000	
308,268	331,811	93,000		5400 - Resources - Beginning Fund Balance	120,000		120,000		120,000	
347,084	418,611	128,000		Total Function:	170,000		170,000		170,000	
347,084	418,611	128,000		Total Resources:	170,000		170,000		170,000	
				Requirements						
				2542 - Care and Upkeep of Buildings Services						
3,535	12,207	42,000		322 - Repairs and Maintenance Services	42,000		42,000		42,000	
-	-	2,000		324 - Rentals	2,000		2,000		2,000	
8,368	1,478	36,500		410 - Consumable Supplies and Materials	51,000		51,000		51,000	
-	156,454	5,000		460 - Non-Consumable Items	25,000		25,000		25,000	
11,903	170,139	85,500		Total Function:	120,000		120,000		120,000	
				4150 - Building Acquisition, Construction, and Improvem						
3,371	193,730	42,500		460 - Non-Consumable Items	50,000		50,000		50,000	
15,274	363,869	128,000		Total Requirements:	170,000		170,000		170,000	
331,811	54,742	-		Total Fund:	-		-		-	

State Summer Programs Grant

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	272 - State Summer Programs Grant	2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$		\$	FTE	\$	FTE	\$	FTE
			Resources						
			<u>000 - Undesignated</u>						
196,680	156,863	55,000	3299 - Other Restricted Grants-In-Aid	-		-		-	
-	(9,941)	-	5400 - Resources - Beginning Fund Balance	-		-		-	
196,680	146,923	55,000	Total Function:	-		-		-	
196,680	146,923	55,000	Total Resources:	-		-		-	
			Requirements						
			<u>1111 - Primary, K-5</u>						
725	-	-	154 - Extra Duty	-		-		-	
113	-	-	210 - Public Employees Retirement System	-		-		-	
43	-	-	212 - Employee Contribution Pick-Up	-		-		-	
62	-	-	213 - PERS Bond 1	-		-		-	
51	-	-	220 - Social Security Administration	-		-		-	
3	-	-	231 - Worker's Compensation	-		-		-	
45,475	340	-	374 - Other Tuition	-		-		-	
30,575	3,347	49,287	410 - Consumable Supplies and Materials	-		-		-	
2,475	-	-	690 - Grant Indirect Charges	-		-		-	
79,523	3,687	49,287	Total Function:	-		-		-	
			<u>1131 - High School Programs, 9-12</u>						
946	2,251	-	410 - Consumable Supplies and Materials	-		-		-	
			<u>1283 - Philomath Alternative Academy</u>						
-	646	-	311 - Instruction Services	-		-		-	
12,491	30,094	-	470 - Computer Software	-		-		-	
12,491	30,740	-	Total Function:	-		-		-	
			<u>1288 - Charter Schools</u>						
7,043	-	-	460 - Non-Consumable Items	-		-		-	
			<u>1400 - Summer School Programs</u>						
955	-	-	121 - Substitutes - Licensed	-		-		-	
327	-	-	122 - Substitutes - Classified	-		-		-	
-	1,260	-	126 - Pool/Instructor	-		-		-	
57,106	46,041	4,121	154 - Extra Duty	-		-		-	
8,167	7,223	645	210 - Public Employees Retirement System	-		-		-	
3,110	2,726	247	212 - Employee Contribution Pick-Up	-		-		-	
4,461	3,862	350	213 - PERS Bond 1	-		-		-	
4,424	3,553	315	220 - Social Security Administration	-		-		-	
272	231	19	231 - Worker's Compensation	-		-		-	
-	-	16	234 - or Paid Fmli	-		-		-	
-	1,300	-	470 - Computer Software	-		-		-	
78,822	66,196	5,713	Total Function:	-		-		-	
			<u>2542 - Care and Upkeep of Buildings Services</u>						
-	19,440	-	112 - Classified Salaries	-		-		-	
-	5,096	-	210 - Public Employees Retirement System	-		-		-	
-	1,493	-	220 - Social Security Administration	-		-		-	
-	655	-	230 - Other Required Payroll Costs	-		-		-	
-	5,165	-	240 - Contractual Employee Benefits	-		-		-	
-	31,849	-	Total Function:	-		-		-	
			<u>2550 - Student Transportation Services</u>						
27,796	12,201	-	331 - Reimbursable Student Transportation	-		-		-	
206,621	146,923	55,000	Total Requirements:	-		-		-	
(9,941)	-	-	Total Fund:	-		-		-	

Forestry Related Grants
Total: \$44,188

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	277 - Forestry Related Grants		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
44,188	44,188	44,188	5400 - Resources - Beginning Fund Balance		44,188		44,188		44,188	
44,188	44,188	44,188	<i>Total Resources:</i>		44,188		44,188		44,188	
			Requirements							
			<u>1131 - High School Programs, 9-12</u>							
-	-	28,300	112 - Classified Salaries		23,500		23,500		23,500	
-	-	-	210 - Public Employees Retirement System		2,677		2,677		2,677	
-	-	-	212 - Employee Contribution Pick-Up		1,410		1,410		1,410	
-	-	-	213 - PERS Bond 1		705		705		705	
-	-	2,165	220 - Social Security Administration		1,798		1,798		1,798	
-	-	161	231 - Worker's Compensation		134		134		134	
-	-	113	234 - or Paid Fmli		94		94		94	
-	-	13,200	241 - Medical Insurance		13,200		13,200		13,200	
-	-	249	410 - Consumable Supplies and Materials		670		670		670	
-	-	44,188	<i>Total Function:</i>		44,188		44,188		44,188	
-	-	44,188	<i>Total Requirements:</i>		44,188		44,188		44,188	
44,188	44,188	-	<i>Total Fund:</i>		-		-		-	

District Reserves
Total: \$542,784

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	280 - District Reserves		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
-	-	-	5200 - Interfund Transfers		160,000		160,000		160,000	
-	-	-	5400 - Resources - Beginning Fund Balance		382,784		382,784		382,784	
-	-	-	<i>Total Function:</i>		542,784		542,784		542,784	
-	-	-	<i>Total Resources:</i>		542,784		542,784		542,784	
			Requirements							
			<u>2542 - Care and Upkeep of Buildings Services</u>							
-	-	-	322 - Repairs and Maintenance Services - Tennis Courts		7,000		7,000		7,000	
-	-	-	410 - Consumable Supplies and Materials - Turf Maint.		5,000		5,000		5,000	
-	-	-	460 - Non-Consumable Items - Facilities		375,000		375,000		375,000	
-	-	-	500 - Capital Outlay - Vehicle replacement		45,784		45,784		45,784	
-	-	-	<i>Total Function:</i>		432,784		432,784		432,784	
			<u>2662 - Systems Analysis Services</u>							
-	-	-	480 - Computer Hardware - Technology		110,000		110,000		110,000	
-	-	-	<i>Total Requirements:</i>		542,784		542,784		542,784	
-	-	-	<i>Total Fund:</i>		-		-		-	

PES-Student Body Funds

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	284 - PES-Student Body Funds		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
900	1,711	2,000	1920 - Contrib/Donation Private Source		16,500		16,500		16,500	
12,868	39,629	17,315	1990 - Miscellaneous		9,200		9,200		9,200	
45,687	31,933	35,218	9701 - Begining Fund Balance Student Activities		25,573		25,573		25,573	
59,455	73,273	54,533	<i>Total Function:</i>		51,273		51,273		51,273	
59,455	73,273	54,533	<i>Total Resources:</i>		51,273		51,273		51,273	
			Requirements							
			<u>1111 - Primary, K-5</u>							
1,215	2,511	-	410 - Consumable Supplies and Materials		-		-		-	
			<u>1113 - Elementary Extra Curricular</u>							
704	(200)	1,000	340 - Travel		1,000		1,000		1,000	
22,725	41,769	53,493	410 - Consumable Supplies and Materials		50,273		50,273		50,273	
-	-	40	640 - Dues and Fees		-		-		-	
23,429	41,569	54,533	<i>Total Function:</i>		51,273		51,273		51,273	
24,644	44,080	54,533	<i>Total Requirements:</i>		51,273		51,273		51,273	
34,811	29,193	-	<i>Total Fund:</i>		-		-		-	

PMS-Student Body Funds

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	285 - PMS-Student Body Funds		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
1,695	1,450	2,200	1740 - Fees		4,700		4,700		4,700	
115	-	-	1741 - Sports Participation Fees		-		-		-	
104	10	8,000	1920 - Contrib/Donation Private Source		1,000		1,000		1,000	
19,668	19,491	24,750	1990 - Miscellaneous		25,400		25,400		25,400	
84,793	81,668	84,057	9701 - Begining Fund Balance Student Activities		68,527		68,527		68,527	
106,376	102,620	119,007	<i>Total Function:</i>		99,627		99,627		99,627	
106,376	102,620	119,007	<i>Total Resources:</i>		99,627		99,627		99,627	
			Requirements							
			<u>1122 - Middle/Junior High School Extra Curricular</u>							
-	366	6,750	310 - Instruct., Prof. and Tech. Service		9,500		9,500		9,500	
-	722	150	319 - Other Instructional, Professional and Technical S		-		-		-	
-	-	500	324 - Rentals		500		500		500	
-	-	1,800	389 - Other Non Instruction, Prof.		500		500		500	
-	-	1,404	390 - Other General Professional and Technological Servi		1,404		1,404		1,404	
23,634	35,967	107,603	410 - Consumable Supplies and Materials		87,723		87,723		87,723	
-	-	100	460 - Non-Consumable Items		-		-		-	
1,767	-	700	641 - Student Dues & Fees		-		-		-	
25,401	37,055	119,007	<i>Total Function:</i>		99,627		99,627		99,627	
25,401	37,055	119,007	<i>Total Requirements:</i>		99,627		99,627		99,627	
80,974	65,565	-	<i>Total Fund:</i>		-		-		-	

PHS-Student Body Funds

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	286 - PHS-Student Body Funds		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
			Resources							
			<u>000 - Undesignated</u>							
97	97	120	1510 - Interest On Investments		120		120		120	
37,326	49,495	60,650	1740 - Fees		56,950		56,950		56,950	
1,798	50	70,000	1741 - Sports Participation Fees		30,000		30,000		30,000	
-	-	-	1920 - Contrib/Donation Private Source		500		500		500	
231,754	327,199	323,253	1990 - Miscellaneous		350,677		350,677		350,677	
5,115	7,560	-	2200 - Restricted Revenue		-		-		-	
209,788	212,332	179,192	9701 - Begining Fund Balance Student Activities		216,972		216,972		216,972	
485,879	596,733	633,215	<i>Total Function:</i>		655,219		655,219		655,219	
485,879	596,733	633,215	<i>Total Resources:</i>		655,219		655,219		655,219	
			Requirements							
			<u>1132 - High School Extra Curricular</u>							
3,461	2,645	7,740	310 - Instruct., Prof. and Tech. Service		1,000		1,000		1,000	
-	-	1,000	322 - Repairs and Maintenance Services		1,000		1,000		1,000	
1,870	-	3,949	324 - Rentals		3,449		3,449		3,449	
-	-	2,000	340 - Travel		2,000		2,000		2,000	
9,140	557	50,000	342 - Travel, Out of District		44,000		44,000		44,000	
-	4,966	21,500	389 - Other Non Instruction, Prof.		21,500		21,500		21,500	
256,154	360,530	508,180	410 - Consumable Supplies and Materials		547,304		547,304		547,304	
5,381	-	22,380	413 - Uniforms		14,500		14,500		14,500	
214	3,813	9,500	460 - Non-Consumable Items		9,500		9,500		9,500	
-	9,665	-	542 - Replacement Equipment Purchase		-		-		-	
507	2,786	6,966	641 - Student Dues & Fees		10,966		10,966		10,966	
276,727	384,962	633,215	<i>Total Function:</i>		655,219		655,219		655,219	
276,727	384,962	633,215	<i>Total Requirements:</i>		655,219		655,219		655,219	
209,151	211,771	-	<i>Total Fund:</i>		-		-		-	

Drivers Ed
Total: \$28,763

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	288 - Drivers Ed		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
12,841	20,425	14,500		1742 - Driver's Ed Fees	15,263		15,263		15,263	
8,942	13,560	13,500		3204 - Driver Education	13,500		13,500		13,500	
-	(4,382)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
21,783	29,603	28,000		<i>Total Function:</i>	28,763		28,763		28,763	
21,783	29,603	28,000		<i>Total Resources:</i>	28,763		28,763		28,763	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
14,785	18,502	17,000		154 - Extra Duty	18,000		18,000		18,000	
2,436	3,065	1,937		210 - Public Employees Retirement System	2,051		2,051		2,051	
885	1,110	1,020		212 - Employee Contribution Pick-Up	1,080		1,080		1,080	
1,253	1,573	1,445		213 - PERS Bond 1	540		540		540	
1,088	1,385	1,301		220 - Social Security Administration	1,378		1,378		1,378	
68	85	97		231 - Worker's Compensation	103		103		103	
-	-	68		234 - or Paid Fmli	72		72		72	
49	1,212	-		322 - Repairs and Maintenance Services	-		-		-	
2,941	1,365	3,132		324 - Rentals	2,000		2,000		2,000	
2,511	2,665	2,000		410 - Consumable Supplies and Materials	3,539		3,539		3,539	
150	141	-		640 - Dues and Fees	-		-		-	
26,165	31,102	28,000		<i>Total Function:</i>	28,763		28,763		28,763	
				<u>2240 - Instructional Staff Development</u>						
-	150	-		340 - Travel	-		-		-	
-	100	-		375 - Tuition Reimbursement	-		-		-	
-	250	-		<i>Total Function:</i>	-		-		-	
26,165	31,352	28,000		<i>Total Requirements:</i>	28,763		28,763		28,763	
(4,382)	(1,749)	-		<i>Total Fund:</i>	-		-		-	

Outdoor School
Total: \$97,597

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	289 - Outdoor School		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$			\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
61,056	171	59,000		3299 - Other Restricted Grants-In-Aid	97,597		97,597		97,597	
-	3,671	-		5400 - Resources - Beginning Fund Balance	-		-		-	
61,056	3,842	59,000		<i>Total Function:</i>	97,597		97,597		97,597	
61,056	3,842	59,000		<i>Total Resources:</i>	97,597		97,597		97,597	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	-	1,000		121 - Substitutes - Licensed	1,000		1,000		1,000	
2,030	5,824	1,751		154 - Extra Duty	5,000		5,000		5,000	
362	958	408		210 - Public Employees Retirement System	1,026		1,026		1,026	
118	349	165		212 - Employee Contribution Pick-Up	467		467		467	
167	495	234		213 - PERS Bond 1	234		234		234	
155	446	211		220 - Social Security Administration	596		596		596	
9	27	14		231 - Worker's Compensation	42		42		42	
-	-	11		234 - or Paid Fmli	31		31		31	
50,642	52,580	53,500		389 - Other Non Instruction, Prof.	80,000		80,000		80,000	
53,484	60,679	57,294		<i>Total Function:</i>	88,396		88,396		88,396	
				<u>2550 - Student Transportation Services</u>						
3,052	996	1,500		331 - Reimbursable Student Transportation	1,901		1,901		1,901	
				<u>3320 - Community Recreation Services</u>						
849	6,549	206		410 - Consumable Supplies and Materials	7,300		7,300		7,300	
57,385	68,224	59,000		<i>Total Requirements:</i>	97,597		97,597		97,597	
3,671	(64,382)	-		<i>Total Fund:</i>	-		-		-	

Food Service - Flow Through
Total: \$686,277

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	292 - Food Service - Flow Through		2024/25 Proposed	2024/25 Approved	2024/25 Adopted			
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>000 - Undesignated</u>						
-	-	-		1600 - Food Service	95,000		95,000		95,000	
-	-	18,500		1611 - Breakfast	-		-		-	
-	-	58,000		1612 - Lunch	-		-		-	
-	-	2,000		1613 - Special Milk Program	-		-		-	
-	837	-		3102 - State School Fund - School Lunch Match	-		-		-	
789	100,298	126,719		3299 - Other Restricted Grants-In-Aid	126,277		126,277		126,277	
803,414	309,795	390,000		4500 - Restrict. Rev. From Fed. Government	425,000		425,000		425,000	
33,047	34,279	30,000		4901 - Federal Commodities	30,000		30,000		30,000	
3,692	5,000	7,500		5200 - Interfund Transfers	10,000		10,000		10,000	
31,435	35,127	37,000		5400 - Resources - Beginning Fund Balance	-		-		-	
872,378	485,337	669,719		Total Function:	686,277		686,277		686,277	
872,378	485,337	669,719		Total Resources:	686,277		686,277		686,277	
				Requirements						
				<u>2190 - Service Direction, Student Support Services</u>						
-	-	63,690	0.50	113 - Administrators	-		-		-	
-	-	10,687		210 - Public Employees Retirement System	-		-		-	
-	-	3,821		212 - Employee Contribution Pick-Up	-		-		-	
-	-	5,414		213 - PERS Bond 1	-		-		-	
-	-	4,872		220 - Social Security Administration	-		-		-	
-	-	299		231 - Worker's Compensation	-		-		-	
-	-	255		234 - or Paid Fmli	-		-		-	
-	-	8,400		241 - Medical Insurance	-		-		-	
-	-	97,438	0.50	Total Function:	-		-		-	
				<u>2520 - Fiscal Services</u>						
614	-	-		640 - Dues and Fees	-		-		-	
				<u>3110 - Service Area Direction</u>						
-	-	-		114 - Managerial - Classified	39,552	1.00	39,552	1.00	39,552	1.00
-	-	-		210 - Public Employees Retirement System	6,463		6,463		6,463	
-	-	-		212 - Employee Contribution Pick-Up	2,373		2,373		2,373	
-	-	-		213 - PERS Bond 1	1,187		1,187		1,187	
-	-	-		220 - Social Security Administration	3,026		3,026		3,026	
-	-	-		231 - Worker's Compensation	186		186		186	
-	-	-		234 - or Paid Fmli	158		158		158	
-	-	-		241 - Medical Insurance	7,200		7,200		7,200	
-	-	-		Total Function:	60,145	1.00	60,145	1.00	60,145	1.00
				<u>3120 - Food Preparation and Dispensing Services</u>						
-	2,914	126,215	4.14	112 - Classified Salaries	149,959	4.76	149,959	4.76	149,959	4.76
-	-	20,641		210 - Public Employees Retirement System	21,353		21,353		21,353	
-	-	7,382		212 - Employee Contribution Pick-Up	7,841		7,841		7,841	
-	-	10,457		213 - PERS Bond 1	3,921		3,921		3,921	
-	223	9,655		220 - Social Security Administration	11,473		11,473		11,473	
-	84	4,417		231 - Worker's Compensation	5,247		5,247		5,247	
-	-	505		234 - or Paid Fmli	600		600		600	
-	-	60,509		241 - Medical Insurance	63,561		63,561		63,561	
770,552	374,395	312,500		390 - Other General Professional and Technological Servi	50,000		50,000		50,000	
33,037	34,010	15,000		410 - Consumable Supplies and Materials	307,177		307,177		307,177	
33,047	32,920	-		451 - Federal Commodities	-		-		-	
-	1,455	5,000		460 - Non-Consumable Items	5,000		5,000		5,000	
836,636	446,001	572,281	4.14	Total Function:	626,132	4.76	626,132	4.76	626,132	4.76
837,250	446,001	669,719	4.64	Total Requirements:	686,277	5.76	686,277	5.76	686,277	5.76
35,127	39,335	-	4.64	Total Fund:	-	5.76	-	5.76	-	5.76

Inspired
Total: \$10,833

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	293 - Inspired	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$		\$	FTE	\$	FTE	\$	FTE
			Resources						
			<u>000 - Undesignated</u>						
600	-	2,000	1920 - Contrib/Donation Private Source	-		-		-	
10,533	10,833	10,833	5400 - Resources - Beginning Fund Balance	10,833		10,833		10,833	
11,133	10,833	12,833	Total Function:	10,833		10,833		10,833	
11,133	10,833	12,833	Total Resources:	10,833		10,833		10,833	
			Requirements						
			<u>2210 - Improvement of Instruction Service</u>						
-	-	10,000	390 - Other General Professional and Technological Servi	10,000		10,000		10,000	
300	-	2,833	410 - Consumable Supplies and Materials	833		833		833	
300	-	12,833	Total Function:	10,833		10,833		10,833	
300	-	12,833	Total Requirements:	10,833		10,833		10,833	
10,833	10,833	-	Total Fund:	-		-		-	

Pool Operations Fund

Total: \$189,700

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	295 - Pool Operations Fund		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				000 - Undesignated						
75	-	2,000		1800 - Community Services Activities	20,000		20,000		20,000	
9,735	19,262	16,000		1801 - Pool: Swimming Lessons	20,000		20,000		20,000	
-	-	1,300		1802 - Pool: Aerobics Classes	-		-		-	
4,886	4,521	5,000		1803 - Pool: Memberships	5,000		5,000		5,000	
9,005	10,128	8,000		1804 - Pool: Multiple Swim Passes	8,000		8,000		8,000	
1,995	2,550	5,200		1805 - Pool: Rentals	5,200		5,200		5,200	
-	-	7,000		1806 - Pool: Dolphins Fees	2,000		2,000		2,000	
-	-	500		1808 - Pool: Special/Events	-		-		-	
644	90	2,000		1809 - Acquafit Membership	2,000		2,000		2,000	
4,352	3,948	2,500		1810 - Acquafit Multi Pass	2,500		2,500		2,500	
1,705	-	-		1811 - Pool: Lifeguard Certification	-		-		-	
45,366	50,411	50,000		1920 - Contrib/Donation Private Source	50,000		50,000		50,000	
(63)	482	-		1990 - Miscellaneous	-		-		-	
50,000	140,000	75,000		5200 - Interfund Transfers	75,000		75,000		75,000	
31,038	(14,393)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
158,736	216,999	174,500		Total Function:	189,700		189,700		189,700	
158,736	216,999	174,500		Total Resources:	189,700		189,700		189,700	
				Requirements						
				1131 - High School Programs, 9-12						
11,444	11,672	8,341	0.16	114 - Managerial - Classified	6,708	0.16	6,708	0.16	6,708	0.16
706	59	-		143 - Insurance Opt Out	-		-		-	
1,805	1,743	1,305		210 - Public Employees Retirement System	1,096		1,096		1,096	
729	690	500		212 - Employee Contribution Pick-Up	402		402		402	
1,033	997	709		213 - PERS Bond 1	201		201		201	
930	897	638		220 - Social Security Administration	513		513		513	
56	55	39		231 - Worker's Compensation	32		32		32	
-	-	33		234 - or Paid Fmli	27		27		27	
-	-	-		241 - Medical Insurance	240		240		240	
7	10	13		243 - Life Insurance	13		13		13	
39	74	75		244 - LTD Insurance	75		75		75	
2	4	5		245 - Employee Assistance Programs	5		5		5	
43	34	34		247 - STD Insurance	34		34		34	
16,793	16,236	11,692	0.16	Total Function:	9,346	0.16	9,346	0.16	9,346	0.16
				2542 - Care and Upkeep of Buildings Services						
7,984	8,086	-		112 - Classified Salaries	-		-		-	
617	1,202	-		210 - Public Employees Retirement System	-		-		-	
249	485	-		212 - Employee Contribution Pick-Up	-		-		-	
353	687	-		213 - PERS Bond 1	-		-		-	
605	530	-		220 - Social Security Administration	-		-		-	
271	262	-		231 - Worker's Compensation	-		-		-	
2,528	3,138	-		241 - Medical Insurance	-		-		-	
5	4	-		243 - Life Insurance	-		-		-	
18	23	-		244 - LTD Insurance	-		-		-	
3	3	-		245 - Employee Assistance Programs	-		-		-	
21	28	-		247 - STD Insurance	-		-		-	
12,654	14,448	-		Total Function:	-		-		-	
				3320 - Community Recreation Services						
23,660	28,143	29,633	0.61	114 - Managerial - Classified	35,214	0.84	35,214	0.84	35,214	0.84
21,832	34,937	30,000		125 - Pool/Lifeguard	32,000		32,000		32,000	
5,934	4,859	4,000		126 - Pool/Instructor	6,000		6,000		6,000	
33,677	43,400	28,000		127 - Pool/Supervisor	30,000		30,000		30,000	
1,454	121	-		143 - Insurance Opt Out	-		-		-	
1,620	-	-		165 - Vacation Payoff	-		-		-	
5,873	9,689	11,697		210 - Public Employees Retirement System	13,499		13,499		13,499	
1,507	1,750	5,498		212 - Employee Contribution Pick-Up	6,193		6,193		6,193	
3,359	5,331	7,789		213 - PERS Bond 1	3,096		3,096		3,096	
6,746	8,578	7,010		220 - Social Security Administration	7,896		7,896		7,896	
303	543	492		231 - Worker's Compensation	554		554		554	
-	-	367		234 - or Paid Fmli	413		413		413	
-	-	-		241 - Medical Insurance	1,260		1,260		1,260	
14	11	26		243 - Life Insurance	26		26		26	
80	77	70		244 - LTD Insurance	70		70		70	
5	4	9		245 - Employee Assistance Programs	9		9		9	
89	36	69		247 - STD Insurance	69		69		69	
9,614	2,252	8,442		322 - Repairs and Maintenance Services	6,000		6,000		6,000	
11,355	10,644	10,000		325 - Electricity	12,000		12,000		12,000	
3,600	6,300	3,789		326 - Fuel	7,000		7,000		7,000	
3,267	3,847	5,000		327 - Water and Sewage	6,500		6,500		6,500	
287	-	600		389 - Other Non Instruction, Prof.	600		600		600	
2,574	10,787	7,515		410 - Consumable Supplies and Materials	9,206		9,206		9,206	
4,702	828	2,000		460 - Non-Consumable Items	1,249		1,249		1,249	
351	456	-		470 - Computer Software	-		-		-	
1,780	1,477	700		640 - Dues and Fees	1,500		1,500		1,500	
-	746	102		670 - Taxes and Licenses	-		-		-	
143,682	174,817	162,808	0.61	Total Function:	180,354	0.84	180,354	0.84	180,354	0.84
173,129	205,501	174,500	0.77	Total Requirements:	189,700	1.00	189,700	1.00	189,700	1.00
(14,393)	11,498	-	0.77	Total Fund:	-	1.00	-	1.00	-	1.00

All Other Funds 300-700

Philomath School District 17J

Debt Service - 2010 Construction Bonds

Total: \$17,469,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	314 - Debt Service - 2010 Construction Bonds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
2,079,397	2,183,088	2,353,500	1111 - Current Year's Taxes	2,347,500	2,347,500	2,347,500
27,112	19,463	11,000	1112 - Prior Year's Taxes	16,000	16,000	16,000
4,954	3,638	3,500	1190 - Penalties and Interest On Taxes	3,500	3,500	3,500
1,052,516	1,276,253	1,172,000	1510 - Interest On Investments	1,272,000	1,272,000	1,272,000
6,603,527	8,673,108	10,717,700	5400 - Resources - Beginning Fund Balance	13,830,000	13,830,000	13,830,000
9,767,506	12,155,550	14,257,700	Total Function:	17,469,000	17,469,000	17,469,000
9,767,506	12,155,550	14,257,700	Total Resources:	17,469,000	17,469,000	17,469,000
			Requirements			
			<u>5110 - Long-Term Debt Service</u>			
1,094,398	1,094,400	1,094,400	621 - Regular Interest	1,094,400	1,094,400	1,094,400
-	-	13,163,300	7001 - Ending Balance			
1,094,398	1,094,400	14,257,700	820 - Reserved for Next Year	16,374,600	16,374,600	16,374,600
			Total Requirements:	17,469,000	17,469,000	17,469,000
8,673,108	11,061,150	-	Total Fund:	-	-	-

Debt Service - PERS UAL Bonds

Total: \$2,203,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	350 - Debt Service - PERS UAL Bonds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
38	-	-	1510 - Interest On Investments	-	-	-
859,145	926,772	834,000	1970 - Services Provided Other Funds	400,000	400,000	400,000
1,419,505	1,635,051	1,765,300	5400 - Resources - Beginning Fund Balance	1,803,000	1,803,000	1,803,000
2,278,689	2,561,822	2,599,300	Total Function:	2,203,000	2,203,000	2,203,000
2,278,689	2,561,822	2,599,300	Total Resources:	2,203,000	2,203,000	2,203,000
			Requirements			
			<u>5100 - Debt Service</u>			
430,000	485,000	545,000	610 - Redemption of Principal	610,000	610,000	610,000
213,638	190,074	163,448	621 - Regular Interest	133,200	133,200	133,200
643,638	675,074	708,448	Total Function:	743,200	743,200	743,200
			<u>7001 - Ending Balance</u>			
-	-	1,890,852	821 - Ending Balance	1,459,800	1,459,800	1,459,800
643,638	675,074	2,599,300	Total Requirements:	2,203,000	2,203,000	2,203,000
1,635,051	1,886,748	-	Total Fund:	-	-	-

Capital Projects Funds

Total: \$412,500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	400 - Capital Projects Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	6,205	-	1920 - Contrib/Donation Private Source	-	-	-
-	(315)	-	2200 - Restricted Revenue	-	-	-
50,000	300,000	312,500	5200 - Interfund Transfers	275,000	275,000	275,000
54,770	59,940	59,000	5400 - Resources - Beginning Fund Balance	137,500	137,500	137,500
104,770	365,830	371,500	<i>Total Function:</i>	412,500	412,500	412,500
104,770	365,830	371,500	<i>Total Resources:</i>	412,500	412,500	412,500
			Requirements			
			<u>2542 - Care and Upkeep of Buildings Services</u>			
18,930	33,726	237,500	322 - Repairs and Maintenance Services	250,000	250,000	250,000
2,100	16,797	84,000	389 - Other Non Instruction, Prof.	112,500	112,500	112,500
530	17,766	-	410 - Consumable Supplies and Materials	-	-	-
-	189,620	-	530 - Improvements Other Than Buildings	-	-	-
-	1,923	-	540 - Depreciable Equipment	-	-	-
21,560	259,833	321,500	<i>Total Function:</i>	362,500	362,500	362,500
			<u>2543 - Care and Upkeep of Grounds Services</u>			
-	1,818	-	322 - Repairs and Maintenance Services	-	-	-
-	5,455	-	414 - Building Maintenance Supplies	-	-	-
-	13,200	-	530 - Improvements Other Than Buildings	-	-	-
-	20,473	-	<i>Total Function:</i>	-	-	-
			<u>4120 - Site Acquisition and Development Services</u>			
12,250	-	-	530 - Improvements Other Than Buildings	-	-	-
-	136	-	640 - Dues and Fees	-	-	-
12,250	136	-	<i>Total Function:</i>	-	-	-
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
11,724	17,932	-	322 - Repairs and Maintenance Services	-	-	-
-	653	-	410 - Consumable Supplies and Materials	-	-	-
-	-	50,000	530 - Improvements Other Than Buildings	50,000	50,000	50,000
11,724	18,585	50,000	<i>Total Function:</i>	50,000	50,000	50,000
45,534	299,027	371,500	<i>Total Requirements:</i>	412,500	412,500	412,500
59,237	66,803	-	<i>Total Fund:</i>	-	-	-

Technology Replacement Fund

Total: \$185,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	405 - Technology Replacement Fund	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
100,000	50,000	65,000	5200 - Interfund Transfers	175,000	175,000	175,000
6,709	30,369	25,000	5400 - Resources - Beginning Fund Balance	10,000	10,000	10,000
106,709	80,369	90,000	<i>Total Function:</i>	185,000	185,000	185,000
106,709	80,369	90,000	<i>Total Resources:</i>	185,000	185,000	185,000
			Requirements			
			<u>1121 - Middle/Junior High Programs, 6-8</u>			
11,115	11,115	11,116	465 - Technology Supplies	-	-	-
			<u>1131 - High School Programs, 9-12</u>			
11,346	11,346	11,347	465 - Technology Supplies	-	-	-
			<u>2662 - Systems Analysis Services</u>			
53,879	33,134	40,607	465 - Technology Supplies	40,000	40,000	40,000
-	17,126	26,930	480 - Computer Hardware	145,000	145,000	145,000
53,879	50,260	67,537	<i>Total Function:</i>	185,000	185,000	185,000
76,340	72,721	90,000	<i>Total Requirements:</i>	185,000	185,000	185,000
30,369	7,647	-	<i>Total Fund:</i>	-	-	-

Vehicle Replacement Fund

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	407 - Vehicle Replacement Fund	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
-	-	5,000	5200 - Interfund Transfers	-	-	-
784	784	784	5400 - Resources - Beginning Fund Balance	-	-	-
784	784	5,784	<i>Total Function:</i>	-	-	-
784	784	5,784	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>2542 - Care and Upkeep of Buildings Services</u>			
-	-	5,000	322 - Repairs and Maintenance Services	-	-	-
			<u>7001 - Ending Balance</u>			
-	-	784	821 - Ending Balance	-	-	-
-	-	5,784	<i>Total Requirements:</i>	-	-	-
784	784	-	<i>Total Fund:</i>	-	-	-

**Moved to Fund 280 Reserves

Facility Improvement Fund (Kings Valley School)

Total: \$420,667

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	411 - Facility Improvement Fund (Kings Valley School)	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
130	223	150	1510 - Interest On Investments	350	350	350
45,667	45,667	45,667	5300 - Sale of or Compensation for Loss of Fixed Assets	45,667	45,667	45,667
236,878	282,675	328,500	5400 - Resources - Beginning Fund Balance	374,650	374,650	374,650
282,675	328,565	374,317	<i>Total Function:</i>	420,667	420,667	420,667
282,675	328,565	374,317	<i>Total Resources:</i>	420,667	420,667	420,667
			Requirements			
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	-	374,317	520 - Buildings Acquisition	420,667	420,667	420,667
-	-	374,317	<i>Total Requirements:</i>	420,667	420,667	420,667
282,675	328,565	-	<i>Total Fund:</i>	-	-	-

Facility Grant Funds 2013

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	414 - Facility Grant Funds 2013	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
13,051	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
13,051	-	-	<i>Total Resources:</i>	-	-	-
			Requirements			
			<u>2543 - Care and Upkeep of Grounds Services</u>			
12,347	-	-	540 - Depreciable Equipment	-	-	-
12,347	-	-	<i>Total Requirements:</i>	-	-	-
704	-	-	<i>Total Fund:</i>	-	-	-

Internal Service Funds
Total: \$151,500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	600 - Internal Service Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
15,000	-	5,000	5200 - Interfund Transfers	150,000	150,000	150,000
153	14,177	8,000	5400 - Resources - Beginning Fund Balance	1,500	1,500	1,500
15,153	14,177	13,000	<i>Total Function:</i>	151,500	151,500	151,500
15,153	14,177	13,000	<i>Total Resources:</i>	151,500	151,500	151,500
			Requirements			
			<u>2520 - Fiscal Services</u>			
136	5,316	12,050	232 - Unemployment Compensation	150,500	150,500	150,500
840	840	950	389 - Other Non Instruction, Prof.	1,000	1,000	1,000
976	6,156	13,000	<i>Total Function:</i>	151,500	151,500	151,500
976	6,156	13,000	<i>Total Requirements:</i>	151,500	151,500	151,500
14,177	8,021	-	<i>Total Fund:</i>	-	-	-

Supplemental Retirement
Total: \$280,800

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	705 - Supplemental Retirement	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
10,494	7,734	7,500	1990 - Miscellaneous	8,800	8,800	8,800
475,599	387,036	315,964	5400 - Resources - Beginning Fund Balance	272,000	272,000	272,000
486,093	394,771	323,464	<i>Total Function:</i>	280,800	280,800	280,800
486,093	394,771	323,464	<i>Total Resources:</i>	280,800	280,800	280,800
			Requirements			
			<u>2700 - Supplemental Retirement Program</u>			
98,882	73,890	81,000	270 - Post Employment Retirement Benefits	53,000	53,000	53,000
174	17	-	640 - Dues and Fees	-	-	-
99,057	73,908	81,000	<i>Total Function:</i>	53,000	53,000	53,000
			<u>7001 - Ending Balance</u>			
-	-	242,464	821 - Ending Balance	227,800	227,800	227,800
99,057	73,908	323,464	<i>Total Requirements:</i>	280,800	280,800	280,800
387,036	320,863	-	<i>Total Fund:</i>	-	-	-

Classified Employee Professional Development Fund
Total: \$80,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	720 - Classified Employee Professional Development Fund	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
25,000	20,000	20,000	5200 - Interfund Transfers	50,000	50,000	50,000
65,110	54,659	43,650	5400 - Resources - Beginning Fund Balance	30,000	30,000	30,000
90,110	74,659	63,650	<i>Total Function:</i>	80,000	80,000	80,000
90,110	74,659	63,650	<i>Total Resources:</i>	80,000	80,000	80,000
			Requirements			
			<u>1111 - Primary, K-5</u>			
3,541	2,333	3,700	241 - Medical Insurance	4,800	4,800	4,800
500	-	-	246 - District Paid Hsa	-	-	-
4,041	2,333	3,700	<i>Total Function:</i>	4,800	4,800	4,800
			<u>1131 - High School Programs, 9-12</u>			
-	1,200	2,050	241 - Medical Insurance	-	-	-
			<u>1221 - Learning Centers - Structured and Intensive</u>			
2,160	3,075	3,700	241 - Medical Insurance	3,000	3,000	3,000
-	500	2,000	246 - District Paid Hsa	2,000	2,000	2,000
2,160	3,575	5,700	<i>Total Function:</i>	5,000	5,000	5,000
			<u>1223 - Community Transition Centers</u>			
1,200	1,200	1,200	241 - Medical Insurance	1,200	1,200	1,200
			<u>1250 - Less Rest. Programs for Students With Disabilities</u>			
3,599	2,449	2,500	241 - Medical Insurance	3,600	3,600	3,600
500	500	1,000	246 - District Paid Hsa	1,000	1,000	1,000
4,099	2,949	3,500	<i>Total Function:</i>	4,600	4,600	4,600
			<u>1272 - Title I</u>			
2,400	400	1,200	241 - Medical Insurance	-	-	-
500	-	-	246 - District Paid Hsa	-	-	-
2,900	400	1,200	<i>Total Function:</i>	-	-	-
			<u>1283 - Philomath Alternative Academy</u>			
1,200	100	1,200	241 - Medical Insurance	-	-	-
			<u>1291 - English Language Learner Programs</u>			
580	577	1,200	241 - Medical Insurance	1,200	1,200	1,200
500	500	-	246 - District Paid Hsa	-	-	-
1,080	1,077	1,200	<i>Total Function:</i>	1,200	1,200	1,200
			<u>2110 - Attendance and Social Work Services</u>			
2,889	2,684	2,700	241 - Medical Insurance	2,400	2,400	2,400
1,000	500	2,000	246 - District Paid Hsa	2,000	2,000	2,000
3,889	3,184	4,700	<i>Total Function:</i>	4,400	4,400	4,400
			<u>2120 - Guidance Services</u>			
-	400	-	241 - Medical Insurance	1,200	1,200	1,200
			<u>2190 - Service Direction, Student Support Services</u>			
1,200	1,200	1,200	241 - Medical Insurance	1,800	1,800	1,800
			<u>2220 - Educational Media Services</u>			
620	1,607	-	241 - Medical Insurance	3,600	3,600	3,600
			<u>2240 - Instructional Staff Development</u>			
-	-	25,000	340 - Travel	25,000	25,000	25,000
2,250	-	-	410 - Consumable Supplies and Materials	13,600	13,600	13,600
2,250	-	25,000	<i>Total Function:</i>	38,600	38,600	38,600
			<u>2410 - Office of the Principal Services</u>			
2,400	1,300	3,600	241 - Medical Insurance	3,000	3,000	3,000
1,000	1,000	1,000	246 - District Paid Hsa	1,000	1,000	1,000
3,400	2,300	4,600	<i>Total Function:</i>	4,000	4,000	4,000
			<u>2542 - Care and Upkeep of Buildings Services</u>			
6,490	7,596	8,400	241 - Medical Insurance	6,000	6,000	6,000
-	500	-	246 - District Paid Hsa	-	-	-
6,490	8,096	8,400	<i>Total Function:</i>	6,000	6,000	6,000
			<u>2662 - Systems Analysis Services</u>			
422	400	-	241 - Medical Insurance	1,200	1,200	1,200
500	-	-	246 - District Paid Hsa	-	-	-
922	400	-	<i>Total Function:</i>	1,200	1,200	1,200
			<u>3120 - Food Preparation and Dispensing Services</u>			
-	-	-	241 - Medical Insurance	2,400	2,400	2,400
35,451	30,022	63,650	<i>Total Requirements:</i>	80,000	80,000	80,000
54,659	44,637	-	<i>Total Fund:</i>	-	-	-

Licensed Employee Insurance Fund
Total: \$65,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	730 - Licensed Employee Insurance Fund	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - Undesignated</u>			
50,000	50,000	50,000	5200 - Interfund Transfers	65,000	65,000	65,000
852	992	-	5400 - Resources - Beginning Fund Balance	-	-	-
50,852	50,992	50,000	<i>Total Function:</i>	65,000	65,000	65,000
50,852	50,992	50,000	<i>Total Resources:</i>	65,000	65,000	65,000
			Requirements			
			<u>1111 - Primary, K-5</u>			
15,000	12,683	13,500	241 - Medical Insurance	17,000	17,000	17,000
			<u>1121 - Middle/Junior High Programs, 6-8</u>			
7,472	5,786	6,000	241 - Medical Insurance	11,500	11,500	11,500
			<u>1131 - High School Programs, 9-12</u>			
10,400	12,244	12,500	241 - Medical Insurance	15,650	15,650	15,650
			<u>1221 - Learning Centers - Structured and Intensive</u>			
5,823	3,166	3,500	241 - Medical Insurance	8,000	8,000	8,000
			<u>1250 - Less Rest. Programs for Students With Disabilities</u>			
4,884	7,642	8,500	241 - Medical Insurance	5,750	5,750	5,750
			<u>1272 - Title I</u>			
829	-	-	241 - Medical Insurance	-	-	-
			<u>1283 - Philomath Alternative Academy</u>			
4,046	3,166	3,500	241 - Medical Insurance	5,050	5,050	5,050
			<u>2120 - Guidance Services</u>			
1,124	2,620	2,500	241 - Medical Insurance	2,050	2,050	2,050
			<u>2150 - Speech Pathology and Audiology Services</u>			
-	264	-	241 - Medical Insurance	-	-	-
			<u>2220 - Educational Media Services</u>			
283	-	-	241 - Medical Insurance	-	-	-
49,860	47,571	50,000	<i>Total Requirements:</i>	65,000	65,000	65,000
992	3,421	-	<i>Total Fund:</i>	-	-	-

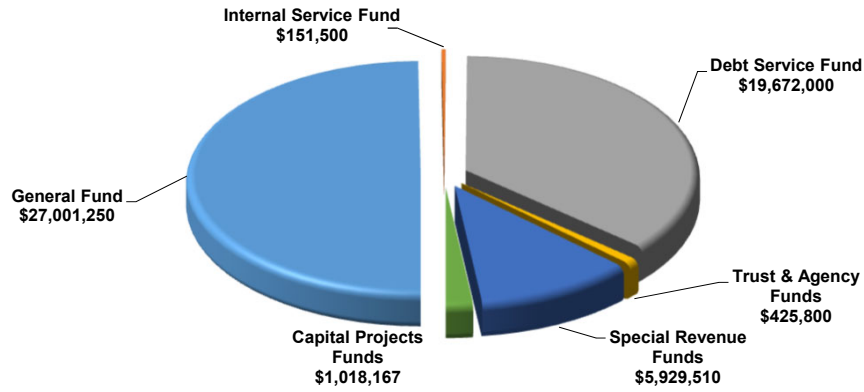
Budget Resources

Philomath School District 17J

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	All Funds - Resources	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
22,193,718	23,538,568	24,011,858	100 - General Fund	27,001,250	27,001,250	27,001,250
5,459,354	5,446,428	5,035,791	200 - Special Revenue Funds	5,929,510	5,929,510	5,929,510
12,046,194	14,717,373	16,857,000	300 - Debt Service Funds	19,672,000	19,672,000	19,672,000
507,989	775,548	841,601	400 - Capital Projects Funds	1,018,167	1,018,167	1,018,167
15,153	14,177	13,000	600 - Internal Service Funds	151,500	151,500	151,500
627,054	520,421	437,114	700 - Trust and Agency Funds	425,800	425,800	425,800
40,849,463	45,012,514	47,196,364	Total Fund:	54,198,227	54,198,227	54,198,227

Budget Expenses

Philomath School District 17J



2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	All Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
20,504,404	21,956,683	24,011,858	100 - General Fund	27,001,250	27,001,250	27,001,250
4,576,010	4,893,252	5,035,791	200 - Special Revenue Funds	5,929,510	5,929,510	5,929,510
1,738,036	1,769,474	16,857,000	300 - Debt Service Funds	19,672,000	19,672,000	19,672,000
134,221	371,748	841,601	400 - Capital Projects Funds	1,018,167	1,018,167	1,018,167
976	6,156	13,000	600 - Internal Service Funds	151,500	151,500	151,500
184,367	151,500	437,114	700 - Trust and Agency Funds	425,800	425,800	425,800
27,138,015	29,148,814	47,196,364	Total Fund:	54,198,227	54,198,227	54,198,227

AFFIDAVIT OF PUBLICATION

STATE OF OREGON
COUNTY OF BENTON

CITY OF PHILOMATH
P.O. Box 400
Philomath, OR 97370

I, Bradley E. Fuqua, being first duly sworn depose and say, that I am the publisher of the Philomath News, a newspaper as defined by section 193.010 ORS, published at PhilomathNews.com in Philomath in the aforesaid county and state; that I know from my personal knowledge that the

Invoice Number: 2024-253
Philomath School District 17J
Notice of Budget Hearing

a printed copy of which is hereto annexed, was published at PhilomathNews.com for at least 10 consecutive days from June 3, 2024 to June 14, 2024 on the Home Page and archived in the Public Notices Section.

TOTAL COST: \$78.94

Subscribed and sworn by Bradley E. Fuqua
before me on: June 20, 2024

Notary Public of Oregon

PUBLIC NOTICE

Philomath School District 17J Notice of Budget Hearing

The Philomath School District 17J will hold a public meeting on June 20, 2024, at 7:00 p.m. at 1620 Applegate St., Philomath, Oregon. The purpose of the meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as

[CLICK TO ENLARGE](#)

FORM OR ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Philomath School District 17J, will be held on June 20, 2024, at 7:00 p.m. at 1620 Applegate St., Philomath, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Philomath School District 17J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1620 Applegate St., Philomath, OR 97370, between the hours of 8:00 a.m. and 4:00 p.m., or online at www.philomath.or.us. This budget is for an annual period. The budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jennifer Griffin Telephone: 503.920.9100 Email: jennifer.griffin@philomath.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Fiscal Year 2023-2024	Adopted Budget Fiscal Year 2024-2025	Approved Budget Fiscal Year 2024-2025
Beginning Fund Balance	\$1,189,191	\$1,175,295	\$1,184,812
Current Year Property Taxes, other than Local Option Taxes	6,483,752	7,052,232	7,090,250
Current Year Local Option Property Taxes	3,320,939	3,388,119	3,388,119
Other Revenue from Local Sources	3,908,643	3,228,418	3,228,418
Revenue from Intergovernmental Sources	134,628	138,000	140,000
Revenue from State Funds	12,851,089	12,832,290	26,318,218
Revenue from Federal Sources	4,985,611	3,115,611	3,115,611
Investment Transfers	101,000	100,000	100,000
All Other Budget Resources	21,662	85,962	85,962
Total Resources	\$34,486,562	\$47,186,034	\$54,186,217

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Object Classification	Actual Amount Fiscal Year 2023-2024	Adopted Budget Fiscal Year 2024-2025	Approved Budget Fiscal Year 2024-2025
Salaries	212,984,829	217,074,389	215,922,418
Other Personnel Expenses	4,014,821	3,684,658	3,684,658
Health and Welfare	3,335,000	3,335,000	3,335,000
Supplies & Materials	2,148,127	2,130,492	3,384,094
Capital Outlay	254,968	807,112	1,054,411
Other (Purchase of equipment, maintenance, etc.)	29,813	82,173	95,752
Other Services	3,176,424	3,823,868	3,823,868
Professional Services	141,000	140,000	140,000
Information Technology	10,000	10,000	10,000
Unassigned Ending Fund Balance & Surplus	0	16,484,792	29,117,070
Total Requirements	\$29,148,814	\$47,186,064	\$54,186,217

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Function	Actual Amount Fiscal Year 2023-2024	Adopted Budget Fiscal Year 2024-2025	Approved Budget Fiscal Year 2024-2025
0100 Instruction	\$16,422,217	\$16,938,938	\$16,938,938
0200 Support Services	12,228,000	12,228,000	12,228,000
0300 Administration & Community Services	9,851,581	9,843,179	11,728,426
0400 Facilities Acquisition & Construction	58,110	58,110	58,110
0500 Other Services	213,992	823,542	958,450
0600 Intergovernmental	0	0	0
0700 Unassigned Ending Fund Balance	0	16,484,792	29,117,070
Total FTE	\$28,148,814	\$47,186,064	\$54,186,217

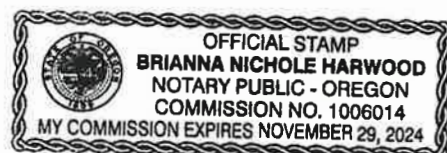
* Not included in total 2024-2025 Other Funds. To be appropriated from other 2024-2025 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **

The Philomath School District continues to work towards sharing all the resources available to the benefit of every student in the 2024-25 fiscal year budget. The district continues to focus on the key success factors established at each year's meeting, including the elimination of the Philomath Academy. The district also is making concerted efforts to support both facilities and technology improvements as well as increasing overall revenues.

PROPERTY TAX RATES			
Property Tax Levy	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
Permanent Rate Levy (State Bond, 0.004, per \$1,000)	0.004	0.004	0.004
Local Option Levy	0.000	0.000	0.000
Total for General Obligation Bonds	\$2,223,504	\$2,223,504	\$2,223,504

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$24,210,764		
Other Bonds	\$7,410,000		
Other Indebtedness			
Total	\$31,620,764		



FORM OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Philomath School District 17J will be held on June 20, 2024 at 7:00 pm at 1620 Applegate St., Philomath, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Philomath School District 17J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1620 Applegate St, Philomath, OR between the hours of 8:00 a.m. and 4:00 p.m., or online at www.philomathsd.net. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jennifer Griffith

Telephone: 541-929-3169

Email: jennifer.griffith@philomath.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-2023	Adopted Budget This Year 2023-2024	Approved Budget Next Year 2024-2025
Beginning Fund Balance	\$13,383,331	\$15,725,245	\$19,654,812
Current Year Property Taxes, other than Local Option Taxes	6,683,772	7,012,277	7,209,150
Current Year Local Option Property Taxes	1,310,978	1,348,100	1,399,600
Other Revenue from Local Sources	3,308,625	3,228,438	3,078,160
Revenue from Intermediate Sources	134,678	168,000	140,000
Revenue from State Sources	17,863,088	17,637,200	20,313,238
Revenue from Federal Sources	1,391,443	1,491,437	1,387,600
Interfund Transfers	565,000	540,000	970,000
All Other Budget Resources	45,667	45,667	45,667
Total Resources	\$44,686,582	\$47,196,364	\$54,198,227

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$11,966,828	\$12,074,389	\$13,902,018
Other Associated Payroll Costs	6,654,825	7,344,468	7,578,665
Purchased Services	5,510,030	5,333,304	5,441,504
Supplies & Materials	2,148,577	2,170,797	3,269,008
Capital Outlay	274,969	800,117	1,058,451
Other Objects (except debt service & interfund transfers)	259,111	321,171	355,911
Debt Service*	1,769,474	1,802,848	1,837,600
Interfund Transfers*	565,000	540,000	970,000
Operating Contingency	0	325,000	368,000
Unappropriated Ending Fund Balance & Reserves	0	16,484,270	19,417,070
Total Requirements	\$29,148,814	\$47,196,364	\$54,198,227

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$16,622,127	\$16,938,936	\$18,553,294
FTE	122.55	125.37	138.95
2000 Support Services	9,301,081	9,443,159	11,029,126
FTE	56.73	58.99	60.91
3000 Enterprise & Community Service	633,990	830,334	968,470
FTE	0.83	4.75	6.6
4000 Facility Acquisition & Construction	257,142	831,817	1,054,667
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	1,769,474	1,802,848	1,837,600
5200 Interfund Transfers*	565,000	540,000	970,000
6000 Contingency	0	325,000	368,000
7000 Unappropriated Ending Fund Balance	0	16,484,270	19,417,070
Total Requirements	\$29,148,814	\$47,196,364	\$54,198,227
Total FTE	180.11	189.11	206.46

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **	
The Philomath School District continues to work towards utilizing all the resources available to the benefit of every student. In the 2024-25 fiscal year budget, the district continues to focus on the key success factors established at each grade level, including the continuation of the Philomath Academy. The district also is making concentrated efforts to support both facility and technology improvements as well as increasing overall reserves.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.8664 per \$1,000)	4.8664	4.8664	4.8664
Local Option Levy	1.5	1.5	1.5
Levy For General Obligation Bonds	\$2,273,504	\$2,387,282	\$2,347,400

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$24,218,268	
Other Bonds	\$2,400,000	
Other Borrowings		
Total	\$26,618,268	

RESOLUTION No. 2324-07

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Philomath School District 17J
hereby adopts the budget for fiscal year 2024-25 in the total amount of \$54,198,227.*
This budget is now on file at 1620 Applegate Street in Philomath, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning
July 1, 2024, for the following purposes:

General Fund 100

Instruction.....	15,381,817
Support Services.....	8,702,563
Capital Outlay.....	224,000
Transfers.....	970,000
Contingency.....	368,000
Total.....	\$25,646,380

Local/State/Federal Programs Funds 200s

Instruction.....	2,276,262
Support Services.....	1,511,713
Enterprise & Comm.....	785,716
Facilities Acquisition	360,000
Total.....	\$4,933,691

Assoc. Student Body Funds 284-286

Instruction.....	806,119
Total.....	\$806,119

Pool Operation Fund 295

Instruction.....	9,346
Enterprise & Comm.....	180,354
Total.....	\$189,700

Debt Service Fund 300s

Debt Service	1,837,600
Total.....	\$1,837,600

Capital Projects Fund 400s

Support Services.....	547,500
Facilities Acquisition	470,667
Total.....	\$1,018,167

Unemployment Fund 600s

Support Services.....	151,500
Total.....	\$151,500

Trust & Agency Funds 700s

Instruction.....	79,750
Support Services.....	115,850
Enterprise & Comm.....	2,400
Total.....	\$198,000

Total APPROPRIATIONS, All Funds . . .	\$34,781,157
Total Unappropriated and Reserve Amounts, All Funds . . .	19,417,070
TOTAL ADOPTED BUDGET . . .	\$54,198,227 *

(* amounts with asterisks must match)

X 
Rick Wells, Board Chair

X 
Susan Halliday, Superintendent

RESOLUTION No. 2324-08

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024- 2025:

- (1) At the rate of \$ 4.8664 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$ 1.50 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$2,347,400 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

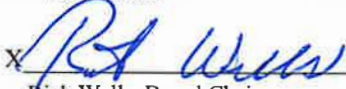
Permanent Rate Tax.....\$ 4.8664/\$1000

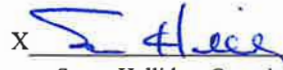
Local Option Tax.....\$ 1.50/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 2,347,400

The above resolution statements were approved and declared adopted on June 20, 2024 .

X 
Rick Wells, Board Chair

X 
Susan Halliday, Superintendent

150-504-075-5 (Rev. 10-01-19)

Notice of Property Tax and Certification of Intent to Impose a
Tax on Property for Education Districts

To assessor of Benton & Polk County

FORM OR-ED-50
2024-2025

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

☐ Check here if this is
an amended form.

The Philomath Sch Dist 17J has the responsibility and authority to place the following property tax, fee, charge, or assessment
on the tax roll of Benton & Polk County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>1620 Applegate St</u> Mailing Address of District	<u>Philomath</u> City	<u>OR</u> State	<u>97370</u> ZIP Code	<u></u> Date Submitted
<u>Jennifer Griffith</u> Contact person	<u>Business Manager</u> Title	<u>541-929-3169</u> Daytime telephone number	<u>jennifer.griffith@philomath.k12.or</u> Contact person e-mail address	

CERTIFICATION— You **must** check one box if you are subject to local budget law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	4.8664	Excluded from Measure 5 Limits
2. Local option operating tax	2	1.50	Dollar Amount of Bond Levy
3. Local option capital project tax	3	0	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....	4a		0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b		2,347,400
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		2,347,400

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	4.8664
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district.....	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	November, 8, 2022	2023-24	2028-29	\$1.5000

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.