

Proposed Budget 2025-2026



North Santiam
School District

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Stayton, OR 97383

503-769-6924

nssd29j.org

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NORTH SANTIAM SCHOOL DISTRICT
2025-26 PROPOSED BUDGET

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North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

2025-26 BUDGET MESSAGE

NSSD VISION

Future-ready graduates.

NSSD MISSION

The mission of the North Santiam School District is to provide a skills-based and rigorous academic education for all students.

The 2025-26 school budget has been built to meet the overall needs of the students in the North Santiam School District. The 2025-26 school year will be the first year of the 2025-2027 state fiscal biennium, and the budget is based on a funding level of a 49% distribution of the state-proposed \$11.36 billion State School Fund allocation.

The North Santiam School District budget decisions continue to be based on the District's new Vision and Mission, and the proposed five (5) year NSSD "Results 2030" Strategic Plan. These serve as a guide or road map that, if implemented effectively, will provide a quality education for all North Santiam School District students. To that end, District staff have created the 2025-26 budget on the following core beliefs:

- Every student needs to be future-ready.
- All students, staff, families, and residents within our district boundaries are essential partners in our educational community.
- Our schools need to be safe and healthy places for students to learn.
- Providing an early educational foundation in literacy and numeracy is key to our students' future academic success.
- High levels of learning occur when instructional best practices and student engagement are the foundation of our instructional design.
- Working in professional and collaborative teams allows us to make a greater positive impact on student learning.
- Maintaining a comprehensive and student-centered educational program is vital to achieving our vision and mission.

Staffing plans and program decisions built within this budget have been made based on the above core beliefs. This budget includes programs and staffing levels informed by the district's five-year strategic plan. The factors that have been taken into consideration include:

- Focusing on student skill growth to meet grade-level standards in literacy and mathematics.
- Being intentional and strategic about deploying resources to support student skill intervention and acceleration where needed.

- A continued emphasis on staffing levels for students who need to access English Language support services and Special Education services.
- A comprehensive professional development plan for all staff members, which supports individual and collective staff growth. These professional development plans will strongly emphasize literacy and mathematics at all grade levels.
- Continuing to offer a wide variety of Career and Technical Education (CTE) programs at Stayton High School to attract high school students to varying opportunities to ensure all students are future-ready. In addition, the CTE programs the school district provides will be maintained through funds from the High School Success account (HSS). These HSS dollars will fund programs to support student opportunities and increase Stayton High School's four-year on-time graduation rates.
- Additional grant dollars made available during the 2023 Legislative Session will fund further implementation of our Early Literacy work.

Based on our current and projected enrollment for the 2025-26 school year, the District has budgeted to receive funds for 2055 student ADMr and 2468.18 student ADMw. We believe these projections are in line with a fiscally responsible budget. The District will pay close attention to future enrollment levels to ensure that funding matches our student enrollment trends. Continued development of our district programs can only help increase our student enrollment while developing future-ready students and citizens.

At this time, there are still many unknowns regarding the 2025-26 general fund budget. These unknown factors include:

- An unfinished final State School Fund budget (unlikely to be known before June).
- The long-term ramifications of current and future Executive Orders from the U.S. Government.
- The financial impact of a new licensed contract that is currently being negotiated.
- The actual fall student enrollment totals at each grade level, especially Kindergarten (our Kindergarten enrollment level slightly decreased again for the 2023-24 school year).

With the projected enrollment and known and unknown budgetary conditions outlined above, the District needed to reduce approximately \$800,000 in the General Fund for the 2025-26 school year. The following reductions have been made to meet our budgetary goals:

- FTE
 - Administration - 0.67 FTE
 - Reduced the Director of Safety, Security, and Health position (due to retirement)
 - Licensed - 2.0 FTE
 - Two 1.0 teaching positions at Stayton High School (accomplished through attrition)
 - Classified - 1.82 FTE
 - .94 Campus Monitor at Stayton HS (recently hired as SPA III at SHS)
 - .44 Librarian at Mari-Linn School (retiree who has been working back)
 - .38 High Dosage Tutor at Sublimity School
 - .06 Librarian at Sublimity School
 - Moved 0.5 administrative FTE into the Student Investment Account (SIA) grant.

- Moved 2.0 licensed FTE into the Student Investment Account (SIA) grant
- No out-of-state professional development employee travel for the 2025-26 school year.
- Curriculum purchasing and professional development contracts scaled back.

The school district also needs to plan for inflationary increases in operating costs, such as utilities, supplies, maintenance, and contracted services. Furthermore, we must prepare for the large anticipated increase in PERS rates again in 2027, the early depletion of our PERS side account in 2027, and unemployment liability for the 2025-26 school year and beyond. At this time, through our PERS Side Account, the district has a very low PERS rate. This has allowed us to use our financial resources to enhance student learning. In this 2025-26 budget, the District has budgeted for the additional \$1.5 million of projected PERS liability. We are also just concluding our first year under Oregon's new classified staff eligibility for unemployment benefits. With the district being self-insured for unemployment, we have to anticipate continued increases in claims during school breaks (winter, spring, and summer).

In addition, the District is scheduled to complete a district-wide facility assessment of every campus in May 2025. In the 2025-26 school year, we plan to update the long-term facility plan that was last updated in 2019. The facility assessment and long-term facility plan will be funded through grants from the Oregon Department of Education. The district will complete those assessments and use that information to determine if a General Obligation (GO) Bond should be sought in the near future.

As a reminder, the Budget Committee's role focuses on program/service prioritization and recommending adjustments (increases or decreases) to funding levels proposed by the Superintendent and Director of Business and Fiscal Services. The committee ultimately approves the final budget document. Personnel decisions, transfers, contracts, and related matters remain under the purview of the Superintendent and School Board.

As we move forward now and with future fiscal development, we will strive to maintain quality programs to help ensure students graduating from the North Santiam School District are future-ready, whether they attend university, college, trade school, participate in an internship/apprenticeship, enlist in the military, or enter the workforce. I am so grateful for the support, participation, and viable solutions provided by members of our community, district staff, the budget committee, and the members of the school board.

I believe this budget is both educationally sound and fiscally responsible.

Sincerely,



Lee W. Loving
Superintendent
North Santiam School District 29J

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Our Schools

Lyons and Mehama: These two smallest communities of the district exist on each side of the North Santiam River. The two communities include over 500 households and are collectively home to about 1500 residents. One district school campus serves students in the area:



Mari-Linn School

Home of the Hornets, Mari-Linn School includes Kindergarten through eighth grade.

Stayton: The largest community in the district includes over 2500 households, home to 8000 residents. There are three district school campuses:



Stayton Elementary School

Home of the Cheetahs, SES offers Kindergarten through third grade, a preschool program, and specialized life skills classes.

Our Schools



Stayton Intermediate/Middle School

Home of the Vikings, SIMS encompasses two buildings on one campus, one with fourth and fifth grades; the other a typical middle school with sixth through eighth grade.



Stayton High School

Home of the Eagles, SHS is the comprehensive high school for the district, serving ninth through twelfth grade.

Sublimity: Sublimity is on the north side of Highway 22, includes over 1000 households, and is home to about 3000 residents. One district school campus serves students in the area:



Sublimity School

Home of the Wildcats, Sublimity School consists of one building serving elementary grades kindergarten through fifth grade and another building that serves Middle school students, sixth through eighth grade. A third building includes the gym with a cafeteria below serves all students.



Superintendent, Lee Loving
 Director of Business & Fiscal Services, Rhonda Allen
2025-2026 Budget Committee

BOARD MEMBERS/COMMUNITY REP.	Term Expires	COMMUNITY MEMBERS	Term Expires
Mackenzie Strawn Director #1	06/30/25	Brandon John Position #8	06/30/27
Erin Cramer Director #2	06/30/27	Brunk Conley Position #9	06/30/27
Laura Wipper Director #3	06/30/25	Casey Dark Position #10	06/30/27
Mike Wagner Director #4	06/30/27	Moria Thiessen Position #11	06/30/27
Mark Henderson, All (At-Large #1) Director #5	06/30/27	Scott Knox Position #12	06/30/25
Coral Ford Director #6	06/30/27	Karen Odenthal Position #13	06/30/25
Alisha Oliver, All (At-Large #2) Director #7	06/30/25	Randy Forrette Position #14	06/30/26

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

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2025-2026 BUDGET CALENDAR	
January 23, 2025	<i>School Board Meeting 6:00 PM</i> Approval of 2025-26 Budget Calendar Review Open Budget Committee Vacancies
February 20, 2025	<i>School Board Meeting 6:00 PM</i> Approve Budget Committee Members
April 21, 2025	Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (5-30 days prior to meeting) (*Publish on the website) (publish both meeting dates, 5-8-2025 & 5-15-2025)
May 1, 2025	Early Release of Budget Document (7 days prior to Budget Meeting)
May 8, 2025	Budget Committee Meeting- 1 st Meeting, 6:00 PM
May 15, 2025	Budget Committee Meeting- 2 nd Meeting, 6:00 PM (If Requested)
June 9, 2025	Publish Budget Summary (ORS 294.421 (2)) (5 – 30 days prior to Budget Hearing)
June 26, 2025	Public Hearing on Budget, 5:30 PM Adopt Budget, Levy Taxes, Make Appropriations (No later than June 30, 2025)
Prior to July 15, 2025	Submit Notice of Property Taxes to County Assessor

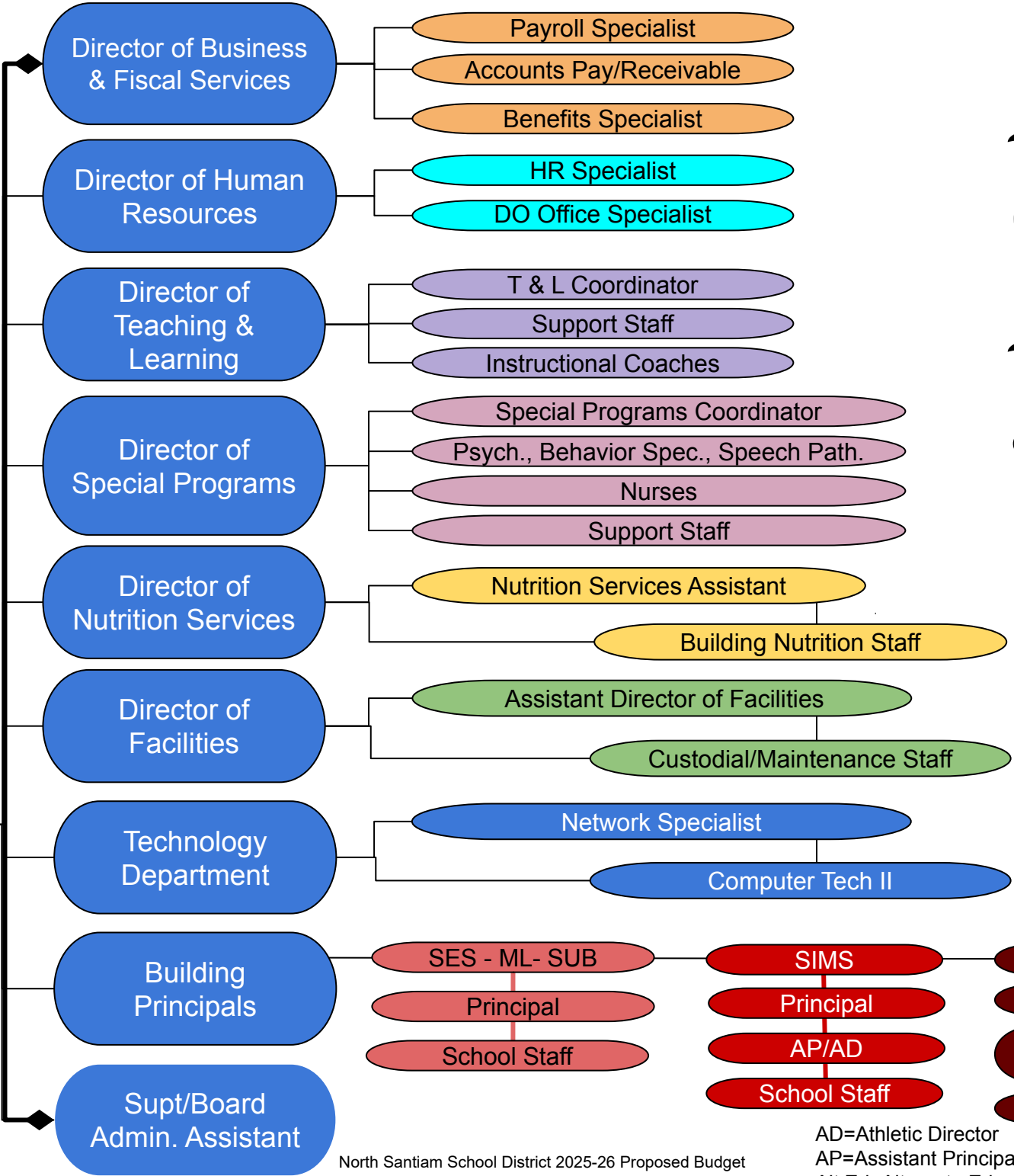
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North Santiam School District
Organizational Chart

Board of
Directors

Supt.



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Role of the Budget Committee

Budget Committee Members

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

Duties of the Budget Committee

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

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

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

Budget Committee Meetings

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

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

Approving the taxes

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

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General Fund

The main fund for the District is the General Fund. With an estimated amount of \$33,894,397, the General Fund makes up 59.2% of the total budget for Fiscal Year 2025-2026.

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North Santiam School District

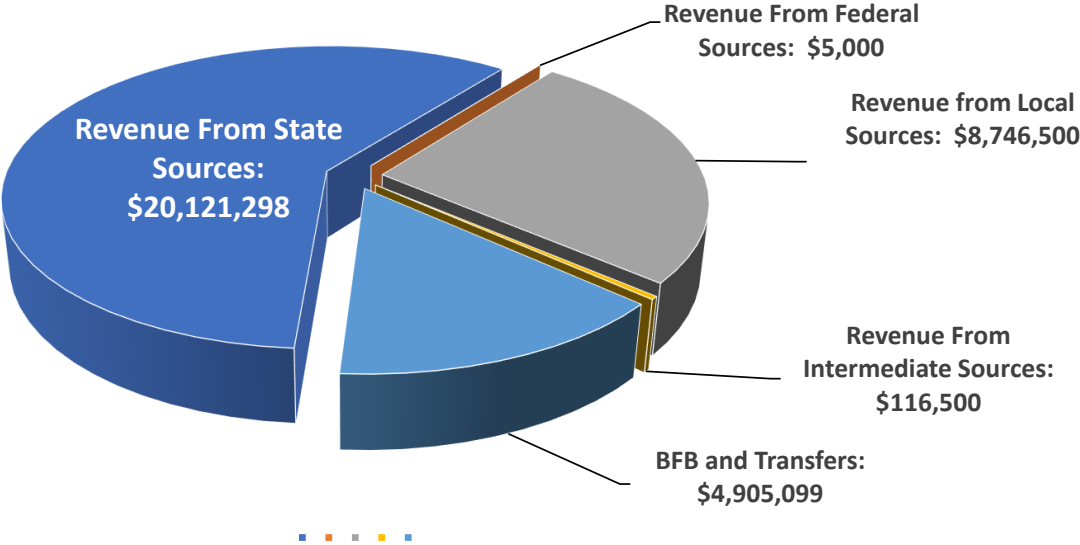
Fiscal Year Budget 2025/26

General Fund: Revenues

Total: \$33,894,397

Accounts for all financial resources of the districts except those required to be accounted for in another fund.

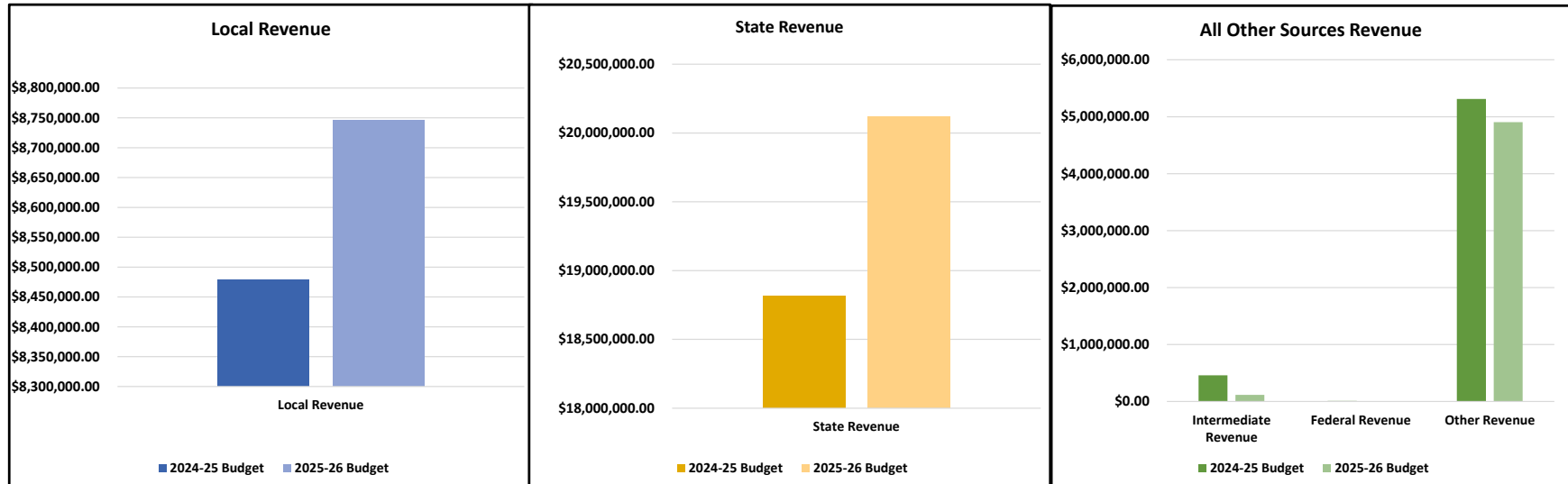
2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund: Revenues	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
7,143,294	7,254,800	7,675,000	1111 - Current Year's Taxes	7,908,600		
171,667	178,177	150,000	1112 - Prior Year's Taxes	141,225		
70,483	1,398	-	1114 - Payments In Lieu of Property Taxes	20,175		
-	3,856	-	1190 - Penalties and Interest On Taxes	-		
1,720	1,879	-	1200 - Revenue From Local Governmental Units	-		
459,362	896,173	500,000	1510 - Interest On Investments	500,000		
21,553	25,446	25,000	1710 - Admissions	21,500		
6,043	1,130	2,000	1740 - Fees	2,000		
3,810	2,109	1,500	1910 - Rentals	8,000		
296	1,087	-	1960 - Recovery of Prior Years' Expenditure	-		
234,629	145,820	100,000	1980 - Fees Charged to Grants	140,000		
42,622	97,674	25,000	1990 - Miscellaneous	5,000		
24,401	17,132	55,000	2101 - County School Funds	19,500		
600,000	-	405,573	2102 - General Education Service District Funds	97,000		
8,006	6,384	-	2800 - Revenue In Lieu of Taxes	-		
16,539,177	17,876,731	18,292,632	3101 - State School Fund—General Support	19,555,653		
270,959	290,645	290,645	3103 - Common School Fund	290,645		
79,810	196,370	80,000	3104 - State Managed County Timber	100,000		
213,303	274,931	150,000	3107 - State School Fund High Cost Disability	175,000		
10,273	9,174	10,000	4801 - Federal Forest Fees	5,000		
6,088	-	-	4900 - Revenue for/on Behalf of the District	-		
139,315	-	-	5200 - Interfund Transfers	105,099		
4,857,915	5,521,993	4,300,000	5400 - Beginning Fund Balance	4,800,000		
30,904,725	32,802,909	32,062,350	Total:	33,894,397		



2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Revenues		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
8,155,479	8,609,549	8,478,500	1000 - Revenue from Local Sources		8,746,500		
632,407	23,515	460,573	2000 - Revenue From Intermediate Sources		116,500		
17,103,248	18,638,678	18,813,277	3000 - Revenue From State Sources		20,121,298		
16,360	9,174	10,000	4000 - Revenue From Federal Sources		5,000		
4,997,230	5,521,993	4,300,000	5000 - BFB and Transfers		4,905,099		
30,904,725	32,802,909	32,062,350	Total:		33,894,397		

FY 2025-26 GENERAL FUND BUDGET SUMMARY - REVENUE

LOCAL REVENUE \$8,746,500	STATE REVENUE \$20,121,298	ALL OTHER SOURCES REVENUE \$5,026,599
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Operating Revenues	2024-25 Budget	2025-26 Budget	Percent Change	Dollar Change
Local Revenue	\$8,478,500.00	\$8,746,500.00	3.16%	\$268,000.00
Intermediate Revenue	\$460,573.00	\$116,500.00	-74.71%	(\$344,073.00)
State Revenue	\$18,813,277.00	\$20,121,298.00	6.95%	\$1,308,021.00
Federal Revenue	\$10,000.00	\$5,000.00	-50.00%	(\$5,000.00)
Other Revenue - Transfers	\$0.00	\$105,099.00	0.00%	\$105,099.00
Total Operating Revenues	\$27,762,350.00	\$29,094,397.00	4.80%	\$1,332,047.00
Other Revenue - BFB	\$4,300,000.00	\$4,800,000.00	11.63%	\$500,000.00

FY 2025-26 Revenue Budget Summary: **General Fund** Revenue for FY 2025-26 is budgeted at \$33,894,397, which is a difference of \$1,832,047 from last fiscal year. **Local Revenue** is budgeted to increase by \$268,000 or 3.16%. **State Revenue** is budgeted to increase by \$1,308,021 to \$20,121,298 and **Federal Revenue** is budgeted to decrease from \$10,000 to \$5,000.

The budgeted **Beginning Fund Balance** for FY 2025-26 is \$4,800,000, down \$510,065 from the actual FY 2024-25 beginning balance of \$5,310,065 (which was included in a supplemental budget).

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North Santiam School District

Fiscal Year Budget 2025/26

General Fund Expenditures

Total: \$33,894,397

1111 - Elementary K-6

Total: \$5,909,356

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Elementary K-6		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
2,707,289	2,764,016	2,976,172	46.45	0111 - Licensed Salaries	3,133,755	46.32		
66,686	101,180	102,972	3.92	0112 - Classified Salaries	117,106	4.14		
-	3,328	-		0121 - Substitutes—Licensed	-			
18,308	24,815	37,500		0131 - Add'l Hours Licensed	7,000			
(1,416)	5,579	6,000		0132 - Add'l Hours Classified/Conf	3,000			
-	-	3,264		0138 - Pay In Lieu of Prep	5,042			
33,998	35,147	-		0141 - Insurance Opt Out Licensed	-			
7,455	3,360	-		0142 - Insurance Opt Out Classified	-			
12,071	-	-		0144 - Sign On Bonus	-			
375	600	-		0145 - Stipend Mentor	-			
4,950	1,400	2,400		0146 - Stipend Licensed	1,155			
-	750	3,330		0147 - Stipend Classified	625			
-	-	1,340		0160 - Vacation Payout	-			
-	7,498	4,850		0161 - Personal Leave Payout	7,500			
195	0	1,679		0211 - PERS ER Pension, TIER I/II	22,554			
164,726	169,941	188,265		0212 - PERS EE Contribution, PU	196,508			
383,982	402,922	282,407		0213 - PERS Bond 2003	327,524			
-	-	24,372		0214 - PERS ER UAL, OPSRP	168,343			
144,240	152,535	141,201		0215 - PERS Bond 2021	180,137			
(1,168)	16	-		0216 - PERS Recovery of Prior Year	-			
174,423	180,539	240,042		0221 - Social Security	250,550			
40,792	42,223	-		0222 - Medicare	-			
1,212	5,622	5,965		0231 - Workers' Compensation	8,196			
33	-	62,759		0232 - Unemployment Compensation	65,505			
1,946	2,265	-		0233 - Workers Benefit Fund	-			
-	11,638	12,551		0234 - PLO	13,106			
-	704,643	-		0240 - Contractual Employee Benefits	-			
681,186	-	1,161,216		0241 - Insurance/Licensed	1,167,264			
22,620	-	47,138		0242 - Insurance/Classified	43,986			
283,800	-	-		0243 - Insurance/Admin/Director/NonRep	-			
1,965	3,693	-		0244 - TSA	-			
-	101	-		0249 - Insurance/ER Pd LTD	-			
190,575	120,127	81,500		0315 - Purchased Services Substitutes	121,100			
-	-	300		0322 - Repairs and Maintenance Services	500			
12,854	11,109	12,945		0324 - Rentals	12,135			
1,232	606	-		0340 - Travel	-			
16,255	14,924	14,500		0355 - Printing and Binding	15,910			
13,910	23,712	30,930		0410 - Consumable Supplies and Materials	31,055			
-	665	750		0416 - Food	1,250			
(180)	2,419	2,400		0420 - Textbooks	2,400			
3,162	5,403	6,200		0460 - Non-Consumable Items	6,100			
50	132	50		0470 - Computer Software	50			
4,987,526	4,802,907	5,454,998	50.37	Total 1111:	5,909,356	50.46		

1120 - AVID

Total: \$5,900

AVID - Advancement Via Individual Determination: Instructional activities for educators to close opportunity gaps and improve college and career readiness for middle and high school, especially those traditionally underrepresented in higher education.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	AVID	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	0340 - Travel	2,000		
3,403	5,544	6,000	0410 - Consumable Supplies and Materials	3,650		
-	160	250	0416 - Food	250		
3,403	5,704	6,250	Total 1120:	5,900		

1121 - Middle/Junior High Programs

Total: \$3,074,165

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Middle/Junior High Programs	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
1,502,072	1,569,115	1,690,325	24.53 0111 - Licensed Salaries	1,707,668	23.97	
9,457	132	-	0112 - Classified Salaries	-		
-	309	-	0121 - Substitutes—Licensed	-		
7,247	10,099	37,500	0131 - Add'l Hours Licensed	10,000		
682	-	-	0132 - Add'l Hours Classified/Conf	-		
-	-	3,264	0138 - Pay In Lieu of Prep	1,681		
21,807	24,845	-	0141 - Insurance Opt Out Licensed	-		
2,610	-	-	0142 - Insurance Opt Out Classified	-		
5,171	-	-	0144 - Sign On Bonus	-		
1,150	1,000	-	0146 - Stipend Licensed	1,155		
-	-	1,340	0160 - Vacation Payout	-		
-	3,980	4,850	0161 - Personal Leave Payout	4,000		
311	-	1,385	0211 - PERS ER Pension, TIER I/II	16,881		
86,566	94,911	104,235	0212 - PERS EE Contribution, PU	103,470		
201,878	221,458	156,358	0213 - PERS Bond 2003	172,453		
-	-	11,604	0214 - PERS ER UAL, OPSRP	78,824		
76,425	83,838	78,176	0215 - PERS Bond 2021	94,848		
94,410	97,769	132,899	0221 - Social Security	131,921		
22,080	22,865	-	0222 - Medicare	-		
283	3,058	3,301	0231 - Workers' Compensation	4,312		
18	-	34,745	0232 - Unemployment Compensation	34,493		
800	1,063	-	0233 - Workers Benefit Fund	-		
-	6,284	6,946	0234 - PLO	6,896		
-	337,684	-	0240 - Contractual Employee Benefits	-		
341,681	-	618,005	0241 - Insurance/Licensed	603,288		
1,298	-	-	0242 - Insurance/Classified	-		
900	1,818	-	0244 - TSA	-		
-	0	-	0249 - Insurance/ER Pd LTD	-		
48,881	60,362	35,900	0315 - Purchased Services Substitutes	47,400		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Middle/Junior High Programs		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
1,813	1,796	2,230	0322 - Repairs and Maintenance Services		2,230		
8,877	7,202	7,380	0324 - Rentals		7,865		
16,697	12,622	10,600	0355 - Printing and Binding		13,000		
15,287	14,791	24,180	0410 - Consumable Supplies and Materials		24,630		
-	956	1,250	0416 - Food		2,250		
449	2,748	3,300	0460 - Non-Consumable Items		4,300		
-	239	350	0470 - Computer Software		350		
-	275	250	0640 - Dues and Fees		250		
2,468,850	2,581,220	2,970,373	24.53	Total 1121:	3,074,165	23.97	

1122 - Middle/Junior High School Extracurricular

Total: \$171,715

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Middle/Junior High School Extracurricular		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
75,787	(45)	-	0130 - Add'l Pay Xtra Curr		-		
801	-	-	0131 - Add'l Hours Licensed		-		
1,687	-	-	0132 - Add'l Hours Classified/Conf		-		
-	79,541	79,740	0150 - Coaching		98,652		
5	-	-	0211 - PERS ER Pension, TIER I/II		-		
4,239	4,431	4,780	0212 - PERS EE Contribution, PU		5,919		
9,892	10,339	7,181	0213 - PERS Bond 2003		9,865		
-	-	648	0214 - PERS ER UAL, OPSRP		3,499		
3,745	3,914	3,590	0215 - PERS Bond 2021		5,426		
4,809	4,895	6,102	0221 - Social Security		7,547		
1,125	1,145	-	0222 - Medicare		-		
78	151	148	0231 - Workers' Compensation		247		
1	-	1,597	0232 - Unemployment Compensation		1,973		
84	82	-	0233 - Workers Benefit Fund		-		
-	316	316	0234 - PLO		395		
-	166	500	0340 - Travel		500		
8,392	10,797	11,000	0390 - Other General Professional and Technological Svs		17,607		
943	2,615	2,200	0410 - Consumable Supplies and Materials		2,200		
17,298	21,352	21,992	0460 - Non-Consumable Items		15,385		
-	761	1,000	0470 - Computer Software		1,000		
2,444	1,367	1,500	0640 - Dues and Fees		1,500		
131,331	141,827	142,294		Total 1122:	171,715		

1127 - After School Program (History)

After school program in partnership with the YMCA, grades K-5.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	After School Program (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
5,488	-	15,000	0390 - Other General Professional and Technological Svs		-		

1131 - High School Programs

Total: \$3,500,371

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	High School Programs		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$ FTE
1,645,651	1,757,660	1,919,669	30.13	0111 - Licensed Salaries	1,879,909	28.00	
-	4,546	6,185	0.25	0112 - Classified Salaries	-		
-	2,668	-		0121 - Substitutes—Licensed	-		
56,281	38,065	25,000		0131 - Add'l Hours Licensed	5,000		
-	4,126	-		0135 - Extra Duty Licensed (CBA)	4,553		
-	6,115	8,003		0138 - Pay In Lieu of Prep	-		
10,726	11,882	-		0141 - Insurance Opt Out Licensed	-		
13,521	-	-		0144 - Sign On Bonus	-		
1,500	-	-		0146 - Stipend Licensed	1,190		
-	-	1,340		0160 - Vacation Payout	-		
-	2,794	4,850		0161 - Personal Leave Payout	2,769		
(54)	-	591		0211 - PERS ER Pension, TIER I/II	8,406		
96,787	98,935	117,900		0212 - PERS EE Contribution, PU	113,601		
225,836	230,394	176,854		0213 - PERS Bond 2003	189,340		
-	-	17,188		0214 - PERS ER UAL, OPSRP	106,401		
85,495	87,642	88,425		0215 - PERS Bond 2021	104,138		
-	91	-		0216 - PERS Recovery of Prior Year	-		
105,577	111,490	150,326		0221 - Social Security	144,847		
24,691	26,074	-		0222 - Medicare	-		
1,221	(16,064)	3,733		0231 - Workers' Compensation	4,737		
20	-	39,304		0232 - Unemployment Compensation	37,869		
1,050	1,370	-		0233 - Workers Benefit Fund	-		
-	7,172	7,860		0234 - PLO	7,576		
-	542,805	-		0240 - Contractual Employee Benefits	-		
515,292	-	759,150		0241 - Insurance/Licensed	705,600		
-	-	4,879		0242 - Insurance/Classified	-		
300	900	-		0244 - TSA	-		
-	5	-		0249 - Insurance/ER Pd LTD	-		
104,308	128,740	70,100		0315 - Purchased Services Substitutes	75,100		
5,259	6,127	9,000		0322 - Repairs and Maintenance Services	8,700		
15,954	11,372	12,500		0324 - Rentals	12,500		
134	18	400		0340 - Travel	400		
19,167	14,503	16,500		0355 - Printing and Binding	17,700		
3,000	3,672	3,000		0390 - Other General Professional and Technological Svs	2,200		
47,238	52,170	55,800		0410 - Consumable Supplies and Materials	50,610		
594	-	-		0420 - Textbooks	-		
120	-	-		0440 - Periodicals	-		
4,187	8,630	19,835		0460 - Non-Consumable Items	15,085		
-	36	-		0470 - Computer Software	40		
2,551	1,862	1,300		0640 - Dues and Fees	2,100		
2,986,407	3,145,799	3,519,692	30.38	Total 1131:	3,500,371	28.00	

1132 - High School Extracurricular

Total: \$798,147

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	High School Extracurricular		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
55,899	53,395	60,460	0.50	0113 - Administrators	62,274	0.50		
275,222	3,985	-		0130 - Add'l Pay Xtra Curr	-			
12,738	15,467	-		0131 - Add'l Hours Licensed	-			
168	163	6,000		0132 - Add'l Hours Classified/Conf	5,000			
-	56,729	73,403		0135 - Extra Duty Licensed (CBA)	73,086			
-	-	600		0140 - Travel Stipend	600			
2,500	-	-		0143 - Insurance Opt Out Admin Dir Confid	-			
-	-	600		0149 - Technology Stipend	600			
-	250,499	271,029		0150 - Coaching	313,215			
691	(164)	165		0211 - PERS ER Pension, TIER I/II	254			
13,268	14,216	24,728		0212 - PERS EE Contribution, PU	27,288			
39,953	42,469	37,087		0213 - PERS Bond 2003	45,480			
-	-	3,429		0214 - PERS ER UAL, OPSRP	24,462			
14,804	15,732	18,547		0215 - PERS Bond 2021	25,011			
21,206	23,396	31,527		0221 - Social Security	34,627			
4,959	5,472	-		0222 - Medicare	-			
(143)	855	777		0231 - Workers' Compensation	1,128			
3	-	8,248		0232 - Unemployment Compensation	9,092			
328	366	-		0233 - Workers Benefit Fund	-			
-	1,437	1,651		0234 - PLO	1,820			
-	9,522	-		0240 - Contractual Employee Benefits	-			
3,643	-	10,632		0243 - Insurance/Admin/Director/NonRep	10,950			
-	1	-		0249 - Insurance/ER Pd LTD	-			
83	426	650		0322 - Repairs and Maintenance Services	650			
4,041	5,921	4,000		0324 - Rentals	7,000			
10,466	3,558	7,000		0340 - Travel	7,000			
34,515	70,743	86,000		0390 - Other General Professional and Technological Svs	86,000			
7,150	1,627	19,500		0410 - Consumable Supplies and Materials	19,500			
2,172	2,184	19,000		0460 - Non-Consumable Items	14,000			
5,400	10,283	10,500		0470 - Computer Software	12,500			
15,327	17,568	16,500		0640 - Dues and Fees	16,610			
524,393	605,848	712,033	0.50	Total 1132:	798,147	0.50		

1140 - Preschool (History)

Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Preschool (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	52	-	0240 - Contractual Employee Benefits	-		

1220 - Restrictive Programs Students w/Disabilities

Total: \$2,291,917

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Restrictive Programs Students w/Disabilities		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
362,964	297,015	333,302	6.00	0111 - Licensed Salaries	391,532	6.00		
432,923	441,794	611,723	21.40	0112 - Classified Salaries	600,668	20.53		
-	206	-		0121 - Substitutes—Licensed	-			
-	11,519	-		0124 - Temporary—Classified	-			
36,303	12,468	-		0131 - Add'l Hours Licensed	5,000			
3,621	4,199	6,000		0132 - Add'l Hours Classified/Conf	16,000			
-	1,520	1,806		0135 - Extra Duty Licensed (CBA)	2,157			
-	44,059	32,778		0138 - Pay In Lieu of Prep	36,835			
3,120	6,426	-		0141 - Insurance Opt Out Licensed	-			
21,465	16,865	-		0142 - Insurance Opt Out Classified	-			
-	30,303	60,000		0146 - Stipend Licensed	30,000			
-	25,423	57,500		0147 - Stipend Classified	59,050			
-	639	-		0161 - Personal Leave Payout	639			
84	-	64		0211 - PERS ER Pension, TIER I/II	1,078			
43,375	44,381	66,193		0212 - PERS EE Contribution, PU	68,506			
112,419	108,481	99,282		0213 - PERS Bond 2003	114,187			
-	-	10,763		0214 - PERS ER UAL, OPSRP	69,334			
42,559	41,068	49,639		0215 - PERS Bond 2021	62,801			
52,912	55,112	84,390		0221 - Social Security	87,355			
12,375	12,889	-		0222 - Medicare	-			
351	1,693	2,095		0231 - Workers' Compensation	2,838			
10	-	22,066		0232 - Unemployment Compensation	22,833			
(391)	1,039	-		0233 - Workers Benefit Fund	-			
-	3,513	4,412		0234 - PLO	4,572			
-	344,983	-		0240 - Contractual Employee Benefits	-			
120,382	-	151,200		0241 - Insurance/Licensed	151,200			
232,600	-	432,234		0242 - Insurance/Classified	414,132			
75	300	-		0244 - TSA	-			
-	719	-		0249 - Insurance/ER Pd LTD	-			
3,600	-	-		0310 - Instructional, Professional and Technical Services	-			
-	-	50,000		0312 - Instructional Programs Improvement Services	10,000			
27,036	111,959	41,300		0315 - Purchased Services Substitutes	54,900			
321	137	300		0340 - Travel	300			
-	9,735	50,000		0371 - Tuition Payments to Other Districts Within State	70,000			
3,101	8,790	8,688		0410 - Consumable Supplies and Materials	6,100			
635	1,853	2,500		0420 - Textbooks	-			
115	3,165	4,000		0460 - Non-Consumable Items	7,000			
722	3,084	3,600		0470 - Computer Software	2,900			
1,512,676	1,645,338	2,185,835	27.40	Total 1220:	2,291,917	26.53		

1223 - Transitions Program

Total: \$500

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Transitions Program	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE	\$	FTE	\$	FTE
-	-	-	0460 - Non-Consumable Items	500			

1250 - Less Restrictive Programs Students w/Disabilities

Total: \$1,271,860

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Less Restrictive Programs Students w/Disabilities		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
347,246	298,360	381,291	6.00	0111 - Licensed Salaries	481,308	7.00		
115,516	123,169	128,460	4.71	0112 - Classified Salaries	165,954	5.40		
4,903	2,574	-		0131 - Add'l Hours Licensed	-			
(140)	3,159	-		0132 - Add'l Hours Classified/Conf	-			
-	463	5,545		0138 - Pay In Lieu of Prep	-			
2,751	4,404	-		0141 - Insurance Opt Out Licensed	-			
3,420	5,601	-		0142 - Insurance Opt Out Classified	-			
1,600	-	-		0144 - Sign On Bonus	-			
-	22,017	20,000		0146 - Stipend Licensed	28,000			
-	4,894	9,630		0147 - Stipend Classified	11,385			
-	900	-		0161 - Personal Leave Payout	923			
39	-	183		0211 - PERS ER Pension, TIER I/II	2,689			
26,271	27,170	32,695		0212 - PERS EE Contribution, PU	41,252			
61,300	63,396	49,043		0213 - PERS Bond 2003	68,757			
-	-	4,683		0214 - PERS ER UAL, OPSRP	39,290			
23,206	24,185	24,523		0215 - PERS Bond 2021	37,817			
28,948	28,319	41,685		0221 - Social Security	52,599			
6,770	6,623	-		0222 - Medicare	-			
(35)	884	1,036		0231 - Workers' Compensation	1,721			
6	-	10,899		0232 - Unemployment Compensation	13,750			
(914)	431	-		0233 - Workers Benefit Fund	-			
-	1,815	2,179		0234 - PLO	2,752			
-	113,708	-		0240 - Contractual Employee Benefits	-			
77,614	-	151,200		0241 - Insurance/Licensed	176,400			
36,714	-	94,408		0242 - Insurance/Classified	101,963			
300	255	-		0244 - TSA	-			
-	199	-		0249 - Insurance/ER Pd LTD	-			
10,730	30,595	18,500		0315 - Purchased Services Substitutes	31,200			
910	328	1,000		0340 - Travel	300			
2,775	3,805	7,500		0410 - Consumable Supplies and Materials	5,100			
(249)	350	500		0420 - Textbooks	-			
-	58	300		0460 - Non-Consumable Items	3,000			
924	703	2,500		0470 - Computer Software	5,700			
750,606	768,363	987,760	10.71	Total 1250:	1,271,860	12.40		

1271 - Remediation (Reading Support)

Total: \$604,205

Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also use for instructional expenses related to historically underserved students. Area of responsibility codes are required with this function.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Remediation (Reading Support)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
25,444	160,245	168,647 2.31	0111 - Licensed Salaries		176,091 2.00		
124,563	121,195	146,575 5.15	0112 - Classified Salaries		148,168 4.95		
112	-	-	0131 - Add'l Hours Licensed		-		
(844)	185	-	0132 - Add'l Hours Classified/Conf		-		
3,420	4,060	-	0142 - Insurance Opt Out Classified		-		
-	1,000	1,000	0147 - Stipend Classified		1,000		
-	378	-	0161 - Personal Leave Payout		426		
25	-	68	0211 - PERS ER Pension, TIER I/II		999		
9,243	16,607	18,973	0212 - PERS EE Contribution, PU		19,539		
21,567	38,749	28,461	0213 - PERS Bond 2003		32,568		
-	-	2,879	0214 - PERS ER UAL, OPSRP		19,150		
8,165	14,669	14,229	0215 - PERS Bond 2021		17,913		
9,315	17,021	24,191	0221 - Social Security		24,915		
2,178	3,981	-	0222 - Medicare		-		
(357)	545	601	0231 - Workers' Compensation		816		
2	-	6,324	0232 - Unemployment Compensation		6,513		
(612)	311	-	0233 - Workers Benefit Fund		-		
-	1,098	1,264	0234 - PLO		1,304		
-	129,966	-	0240 - Contractual Employee Benefits		-		
2,786	-	58,212	0241 - Insurance/Licensed		50,400		
95,624	-	101,044	0242 - Insurance/Classified		100,503		
550	300	-	0244 - TSA		-		
-	193	-	0249 - Insurance/ER Pd LTD		-		
4,721	8,684	4,400	0315 - Purchased Services Substitutes		3,900		
305,903	519,188	576,868 7.46	Total 1271:		604,205 6.95		

1272 - Title I-A

Total: \$104,547

Record Title IA/D instructional activities here.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title I-A		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	-	-	0111 - Licensed Salaries		11,658 0.13		
16,283	27,860	50,841 1.76	0112 - Classified Salaries		40,540 1.32		
-	21,575	-	0121 - Substitutes—Licensed		-		
37	-	-	0131 - Add'l Hours Licensed		-		
(176)	-	-	0132 - Add'l Hours Classified/Conf		-		
0	-	-	0211 - PERS ER Pension, TIER I/II		-		
1,009	2,970	3,051	0212 - PERS EE Contribution, PU		3,131		
2,354	6,929	4,576	0213 - PERS Bond 2003		5,220		
-	-	508	0214 - PERS ER UAL, OPSRP		3,388		
891	2,623	2,288	0215 - PERS Bond 2021		2,871		
1,039	3,024	3,890	0221 - Social Security		3,994		
243	707	-	0222 - Medicare		-		
(494)	94	96	0231 - Workers' Compensation		131		
0	-	1,017	0232 - Unemployment Compensation		1,043		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title I-A		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
(252)	70	-	0233 - Workers Benefit Fund		-		
-	195	203	0234 - PLO		209		
-	35,180	-	0240 - Contractual Employee Benefits		-		
-	-	-	0241 - Insurance/Licensed		3,226		
20,412	-	34,848	0242 - Insurance/Classified		26,136		
-	69	-	0249 - Insurance/ER Pd LTD		-		
-	10,100	3,000	0315 - Purchased Services Substitutes		-		
-	1,498	-	0410 - Consumable Supplies and Materials		3,000		
41,347	112,893	104,318	1.76	Total 1272:	104,547	1.45	

1281 - Public Alternative Programs (SHS)**Total: \$87,000**

Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Public Alternative Programs (SHS)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	34,006	-	0311 - Instruction Services		-		
138,837	95,586	85,000	0374 - Other Tuition		87,000		
138,837	129,592	85,000	Total 1281:		87,000		

1285 - District Alternative School (Options Academy)**Total: \$572,089**

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	District Alternative School (Options Academy)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	249,747	259,736	3.00	0111 - Licensed Salaries	267,528	3.00	
10,285	-	-		0112 - Classified Salaries	-		
-	4,075	-		0131 - Add'l Hours Licensed	-		
330	1,011	-		0132 - Add'l Hours Classified/Conf	-		
-	-	-		0138 - Pay In Lieu of Prep	-		
-	1,000	1,000		0146 - Stipend Licensed	500		
-	600	-		0161 - Personal Leave Payout	639		
-	-	198		0211 - PERS ER Pension, TIER I/II	2,802		
562	15,350	15,644		0212 - PERS EE Contribution, PU	16,120		
1,312	35,817	23,466		0213 - PERS Bond 2003	26,868		
-	-	1,786		0214 - PERS ER UAL, OPSRP	11,900		
497	13,559	11,732		0215 - PERS Bond 2021	14,777		
658	15,361	19,948		0221 - Social Security	20,555		
154	3,592	-		0222 - Medicare	-		
(500)	487	494		0231 - Workers' Compensation	672		
0	-	5,216		0232 - Unemployment Compensation	5,373		
16	140	-		0233 - Workers Benefit Fund	-		
-	991	1,044		0234 - PLO	1,075		
-	69,408	-		0240 - Contractual Employee Benefits	-		
-	-	75,600		0241 - Insurance/Licensed	75,600		
284	-	-		0242 - Insurance/Classified	-		
-	550	-		0244 - TSA	-		
67,369	30,044	85,000		0311 - Instruction Services	50,000		
1,994	746	4,000		0315 - Purchased Services Substitutes	2,500		
1,431	800	1,100		0324 - Rentals	400		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	District Alternative School (Options Academy)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	131	-	0353 - Postage		-		
240	1,869	2,000	0355 - Printing and Binding		1,600		
51,635	77,446	25,000	0374 - Other Tuition		30,000		
5,584	5,302	6,260	0410 - Consumable Supplies and Materials		7,360		
-	303	2,000	0416 - Food		3,000		
513	189	1,000	0420 - Textbooks		1,000		
-	3,276	5,320	0460 - Non-Consumable Items		8,000		
(10,800)	-	-	0470 - Computer Software		-		
-	-	-	0530 - Improvements Other Than Buildings		23,820		
131,565	531,793	547,544 3.00	Total 1285:		572,089 3.00		

1289 - Alternative Program AVID (History)

Other alternative learning experiences that cannot be classified above.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Alternative Program AVID (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
29,460	-	-	0111 - Licensed Salaries		-		
150	-	-	0131 - Add'l Hours Licensed		-		
1,777	-	-	0212 - PERS EE Contribution, PU		-		
4,145	-	-	0213 - PERS Bond 2003		-		
1,569	-	-	0215 - PERS Bond 2021		-		
1,836	-	-	0221 - Social Security		-		
429	-	-	0222 - Medicare		-		
(482)	-	-	0231 - Workers' Compensation		-		
0	-	-	0232 - Unemployment Compensation		-		
20	-	-	0233 - Workers Benefit Fund		-		
1,830	-	-	0241 - Insurance/Licensed		-		
1,994	-	-	0315 - Purchased Services Substitutes		-		
42,728	-	-	Total 1289:		-		

1291 - English Language Learner

Total: \$766,430

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	English Language Learner		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
254,083	154,155	178,877 2.55	0111 - Licensed Salaries		216,993 3.00		
64,575	91,707	136,800 4.28	0112 - Classified Salaries		190,399 5.52		
2,866	1,621	-	0131 - Add'l Hours Licensed		-		
114	8,018	-	0132 - Add'l Hours Classified/Conf		-		
6,240	3,243	-	0141 - Insurance Opt Out Licensed		-		
3,420	5,029	-	0142 - Insurance Opt Out Classified		-		
1,600	-	-	0144 - Sign On Bonus		-		
-	1,050	1,050	0147 - Stipend Classified		1,050		
18,422	16,036	19,005	0212 - PERS EE Contribution, PU		24,506		
44,037	37,419	28,505	0213 - PERS Bond 2003		40,844		
-	-	3,167	0214 - PERS ER UAL, OPSRP		26,508		
16,921	14,166	14,253	0215 - PERS Bond 2021		22,466		
21,494	16,964	24,230	0221 - Social Security		31,246		
5,044	3,968	-	0222 - Medicare		-		
(174)	519	602	0231 - Workers' Compensation		1,021		
(11)	-	6,336	0232 - Unemployment Compensation		8,169		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	English Language Learner	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
(544)	274	-	0233 - Workers Benefit Fund	-		
-	1,082	1,268	0234 - PLO	1,632		
-	73,410	-	0240 - Contractual Employee Benefits	-		
45,166	-	64,260	0241 - Insurance/Licensed	75,600		
38,720	-	84,447	0242 - Insurance/Classified	109,896		
-	141	-	0249 - Insurance/ER Pd LTD	-		
15,047	8,214	8,700	0315 - Purchased Services Substitutes	11,600		
-	-	2,000	0410 - Consumable Supplies and Materials	1,000		
5,435	36	-	0420 - Textbooks	-		
-	389	1,500	0460 - Non-Consumable Items	1,500		
198	50	5,000	0470 - Computer Software	2,000		
542,653	437,488	580,000 6.83	Total 1291:	766,430 8.52		

1292 - Teen Parent Programs
Total: \$6,100

Instructional programs designed to accommodate the needs of teen parents.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Teen Parent Programs	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	300	0319 - Other Instructional, Professional and Technical Svcs	300		
-	-	300	0340 - Travel	300		
-	-	5,000	0390 - Other General Professional and Technological Svcs	5,000		
-	-	500	0410 - Consumable Supplies and Materials	500		
-	-	6,100	Total 1292:	6,100		

1460 - Special Programs Summer School
Total: \$800

Instructional activities as defined under 1200 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Programs Summer School	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	4,515	-	0131 - Add'l Hours Licensed	-		
-	2,064	-	0132 - Add'l Hours Classified/Conf	-		
-	395	-	0212 - PERS EE Contribution, PU	-		
-	921	-	0213 - PERS Bond 2003	-		
-	349	-	0215 - PERS Bond 2021	-		
-	408	-	0221 - Social Security	-		
-	95	-	0222 - Medicare	-		
-	13	-	0231 - Workers' Compensation	-		
-	7	-	0233 - Workers Benefit Fund	-		
-	0	-	0234 - PLO	-		
-	60	500	0410 - Consumable Supplies and Materials	500		
-	83	300	0460 - Non-Consumable Items	300		
-	8,911	800	Total 1460:	800		

2110 - Attendance and Social Work Services (History)

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Attendance and Social Work Services (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
34,585	-	-	0114 - Managerial—Classified	-		
65	-	-	0211 - PERS ER Pension, TIER I/II	-		
137	-	-	0212 - PERS EE Contribution, PU	-		
4,842	-	-	0213 - PERS Bond 2003	-		
1,833	-	-	0215 - PERS Bond 2021	-		
2,101	-	-	0221 - Social Security	-		
491	-	-	0222 - Medicare	-		
(477)	-	-	0231 - Workers' Compensation	-		
0	-	-	0232 - Unemployment Compensation	-		
(247)	-	-	0233 - Workers Benefit Fund	-		
22,309	-	-	0243 - Insurance/Admin/Director/NonRep	-		
65,639	-	-	Total 2110:	-		

2111 - Safety and Security Service Area Direction (History)

Activities associated with directing and managing attendance and social work services.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Safety and Security Service Area Direction (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	43,502	45,242 0.63	0114 - Managerial—Classified	-		
-	324	-	0162 - Insurance Stipend	-		
-	9	109	0211 - PERS ER Pension, TIER I/II	-		
-	-	2,715	0212 - PERS EE Contribution, PU	-		
-	6,136	4,072	0213 - PERS Bond 2003	-		
-	2,323	2,036	0215 - PERS Bond 2021	-		
-	2,352	3,461	0221 - Social Security	-		
-	550	-	0222 - Medicare	-		
-	83	86	0231 - Workers' Compensation	-		
-	-	905	0232 - Unemployment Compensation	-		
-	30	-	0233 - Workers Benefit Fund	-		
-	126	181	0234 - PLO	-		
-	12,701	-	0240 - Contractual Employee Benefits	-		
-	-	13,396	0243 - Insurance/Admin/Director/NonRep	-		
-	68,136	72,203 0.63	Total 2111:	-		

2113 - Social Work Services (History)

Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s).

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Social Work Services (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
10,056	-	-	0111 - Licensed Salaries	-		
603	-	-	0212 - PERS EE Contribution, PU	-		
1,408	-	-	0213 - PERS Bond 2003	-		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Social Work Services (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
533	-	-	0215 - PERS Bond 2021	-		
623	-	-	0221 - Social Security	-		
146	-	-	0222 - Medicare	-		
(501)	-	-	0231 - Workers' Compensation	-		
0	-	-	0232 - Unemployment Compensation	-		
11	-	-	0233 - Workers Benefit Fund	-		
5,080	-	-	0241 - Insurance/Licensed	-		
17,959	-	-	Total 2113:	-		

2115 - Student Safety**Total: \$109,807**

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Student Safety	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	54,872	57,908 1.88	0112 - Classified Salaries	34,142 0.94		
-	387	-	0121 - Substitutes—Licensed	-		
-	500	500	0147 - Stipend Classified	500		
-	2,662	3,504	0212 - PERS EE Contribution, PU	2,079		
-	6,211	5,257	0213 - PERS Bond 2003	3,464		
-	-	584	0214 - PERS ER UAL, OPSRP	2,248		
-	2,351	2,629	0215 - PERS Bond 2021	1,905		
-	3,422	4,469	0221 - Social Security	2,650		
-	800	-	0222 - Medicare	-		
-	106	111	0231 - Workers' Compensation	87		
-	-	1,168	0232 - Unemployment Compensation	693		
-	73	-	0233 - Workers Benefit Fund	-		
-	221	234	0234 - PLO	139		
-	41,995	-	0240 - Contractual Employee Benefits	-		
-	-	39,600	0242 - Insurance/Classified	20,100		
-	30	-	0249 - Insurance/ER Pd LTD	-		
11,001	11,217	16,000	0322 - Repairs and Maintenance Services	16,000		
-	-	6,000	0329 - Other Property Services	6,000		
745	-	500	0340 - Travel	500		
227	-	-	0351 - Telephone	-		
8,815	7,815	91,000	0390 - Other General Professional and Technological Svs	8,000		
17	261	1,700	0410 - Consumable Supplies and Materials	2,000		
635	1,081	2,000	0411 - Fuel	2,000		
157	135	5,000	0460 - Non-Consumable Items	7,000		
-	-	300	0640 - Dues and Fees	300		
21,597	134,139	238,464 1.88	Total 2115:	109,807 0.94		

2120 - Guidance Services

Total: \$222,291

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting in personal and social development, and educational and career plans.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Guidance Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$ FTE
71,869	-	65,348	1.00	0111 - Licensed Salaries	69,664	1.00	
39,174	41,301	42,496	1.00	0112 - Classified Salaries	46,537	1.00	
300	-	-		0131 - Add'l Hours Licensed	5,499		
1,559	1,353	-		0132 - Add'l Hours Classified/Conf	-		
1,600	-	-		0144 - Sign On Bonus	-		
-	500	500		0147 - Stipend Classified	500		
6,870	2,589	6,501		0212 - PERS EE Contribution, PU	7,332		
16,030	6,042	9,751		0213 - PERS Bond 2003	12,220		
-	-	1,083		0214 - PERS ER UAL, OPSRP	7,931		
6,069	2,287	4,876		0215 - PERS Bond 2021	6,721		
6,870	2,456	8,288		0221 - Social Security	9,348		
1,607	574	-		0222 - Medicare	-		
(397)	81	206		0231 - Workers' Compensation	306		
1	-	2,167		0232 - Unemployment Compensation	2,444		
109	54	-		0233 - Workers Benefit Fund	-		
-	146	433		0234 - PLO	489		
-	21,561	-		0240 - Contractual Employee Benefits	-		
25,536	-	25,200		0241 - Insurance/Licensed	25,200		
20,392	-	19,800		0242 - Insurance/Classified	20,100		
225	300	-		0244 - TSA	-		
-	62	-		0249 - Insurance/ER Pd LTD	-		
2,710	3,335	3,000		0324 - Rentals	3,000		
4,225	4,684	4,500		0410 - Consumable Supplies and Materials	5,000		
204,749	87,324	194,149	2.00	Total 2120:	222,291	2.00	

2134 - Nurse Services

Total: \$229,112

Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Nurse Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$ FTE
90,036	139,541	173,650	1.74	0114 - Managerial—Classified	132,592	1.73	
-	2,811	-		0134 - Extra Duty Confidential	-		
3,500	4,079	-		0143 - Insurance Opt Out Admin Dir Confid	-		
-	600	600		0149 - Technology Stipend	450		
-	891	-		0162 - Insurance Stipend	-		
6,656	9,782	10,455		0212 - PERS EE Contribution, PU	7,982		
15,531	22,824	15,683		0213 - PERS Bond 2003	13,304		
-	-	1,743		0214 - PERS ER UAL, OPSRP	8,634		
5,880	8,641	7,842		0215 - PERS Bond 2021	7,317		
(4)	-	-		0216 - PERS Recovery of Prior Year	-		
6,795	10,163	13,330		0221 - Social Security	10,178		
1,589	2,377	-		0222 - Medicare	-		
(400)	311	331		0231 - Workers' Compensation	332		
1	-	3,485		0232 - Unemployment Compensation	2,660		
(216)	87	-		0233 - Workers Benefit Fund	-		
-	543	697		0234 - PLO	532		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Nurse Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	7,336	-	0240 - Contractual Employee Benefits		-		
9,173	-	36,787	0243 - Insurance/Admin/Director/NonRep		37,931		
2,305	2,440	2,500	0340 - Travel		3,000		
1,126	-	-	0351 - Telephone		-		
1,266	1,233	3,000	0410 - Consumable Supplies and Materials		3,000		
-	70	-	0416 - Food		-		
384	566	700	0460 - Non-Consumable Items		700		
140	356	1,500	0640 - Dues and Fees		500		
143,760	214,651	272,303 1.74	Total 2134:		229,112 1.73		

2139 - Other Health Services

Total: \$4,800

Other health services such as training programs for staff.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Other Health Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	600	600	0312 - Instructional Programs Improvement Services		600		
-	874	-	0410 - Consumable Supplies and Materials		1,500		
-	2,805	3,000	0460 - Non-Consumable Items		1,500		
-	754	-	0640 - Dues and Fees		1,200		
-	5,033	3,600	Total 2139:		4,800		

2142 - Psychological Testing Services

Total: \$3,000

Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Psychological Testing Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	-	-	0410 - Consumable Supplies and Materials		1,000		
-	-	-	0460 - Non-Consumable Items		2,000		
-	-	-	Total 2142:		3,000		

2143 - Behavior Support (History)

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Behavior Support (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
53,930	6,741	159,865 1.88	0111 - Licensed Salaries		-		
-	-	88,774 1.00	0114 - Managerial—Classified		-		
82	-	-	0131 - Add'l Hours Licensed		-		
-	103	5,000	0146 - Stipend Licensed		-		
-	-	213	0211 - PERS ER Pension, TIER I/II		-		
3,241	411	15,218	0212 - PERS EE Contribution, PU		-		
7,562	958	22,828	0213 - PERS Bond 2003		-		
-	-	1,649	0214 - PERS ER UAL, OPSRP		-		
2,863	363	11,414	0215 - PERS Bond 2021		-		
3,343	423	19,403	0221 - Social Security		-		
782	99	-	0222 - Medicare		-		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Behavior Support (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
(457)	13	483	0231 - Workers' Compensation		-		
1	-	5,073	0232 - Unemployment Compensation		-		
(796)	4	-	0233 - Workers Benefit Fund		-		
-	27	1,015	0234 - PLO		-		
-	712	-	0240 - Contractual Employee Benefits		-		
16,054	-	72,450	0241 - Insurance/Licensed		-		
-	25	-	0244 - TSA		-		
374	-	-	0315 - Purchased Services Substitutes		-		
86,979	9,879	403,385 2.88	Total 2143:		-		

2152 - Speech Pathology Services

Total: \$134,852

Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders, referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling/guidance of students with speech and language disorders, their parents and teachers, as appropriate.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Speech Pathology Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
73,276	72,556	75,458 0.85	0111 - Licensed Salaries		77,722 0.85		
-	674	-	0131 - Add'l Hours Licensed		-		
-	5,500	5,100	0146 - Stipend Licensed		4,250		
-	144	-	0161 - Personal Leave Payout		213		
38	-	193	0211 - PERS ER Pension, TIER I/II		2,713		
4,510	4,732	4,833	0212 - PERS EE Contribution, PU		4,931		
10,523	11,042	7,250	0213 - PERS Bond 2003		8,218		
3,984	4,180	3,625	0215 - PERS Bond 2021		4,520		
4,660	4,890	6,163	0221 - Social Security		6,287		
1,090	1,144	-	0222 - Medicare		-		
(436)	150	153	0231 - Workers' Compensation		206		
1	-	1,611	0232 - Unemployment Compensation		1,643		
(239)	39	-	0233 - Workers Benefit Fund		-		
-	316	322	0234 - PLO		329		
-	14,520	-	0240 - Contractual Employee Benefits		-		
14,137	-	21,420	0241 - Insurance/Licensed		21,420		
-	906	-	0390 - Other General Professional and Technological Svs		-		
-	-	-	0410 - Consumable Supplies and Materials		800		
-	-	-	0460 - Non-Consumable Items		800		
-	-	-	0470 - Computer Software		800		
111,544	120,794	126,128 0.85	Total 2152:		134,852 0.85		

2160 - Autism Support Services (History - moved to 2143)

Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Autism Support Services (History - moved to 2143)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
59,440	4,991	-	0111 - Licensed Salaries		-		
783	-	-	0131 - Add'l Hours Licensed		-		
-	413	-	0146 - Stipend Licensed		-		
-	81	-	0161 - Personal Leave Payout		-		
3,702	329	-	0212 - PERS EE Contribution, PU		-		
8,637	768	-	0213 - PERS Bond 2003		-		
3,270	291	-	0215 - PERS Bond 2021		-		
3,811	339	-	0221 - Social Security		-		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Autism Support Services (History - moved to 2143)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
891	79	-	0222 - Medicare	-		
(450)	10	-	0231 - Workers' Compensation	-		
1	-	-	0232 - Unemployment Compensation	-		
(244)	3	-	0233 - Workers Benefit Fund	-		
-	22	-	0234 - PLO	-		
-	711	-	0240 - Contractual Employee Benefits	-		
12,807	-	-	0241 - Insurance/Licensed	-		
-	25	-	0244 - TSA	-		
-	76,784	-	0390 - Other General Professional and Technological Svs	-		
92,647	84,848	-	Total 2160:	-		

2190 - Director of Special Services**Total: \$352,021**

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Director of Special Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
25,164	28,773	29,872	0.88	95,374	1.88	
70,752	-	-	0113 - Administrators	-		
90,236	52,052	53,180	1.00	108,150	0.75	
-	376	-	0114 - Managerial—Classified	-		
-	2,750	-	0132 - Add'l Hours Classified/Conf	-		
-	-	-	0139 - Add'l Hours Director/Admin	-		
-	6,634	-	0140 - Travel Stipend	900		
-	300	300	0145 - Stipend Mentor	-		
-	1,000	1,000	0147 - Stipend Classified	500		
-	-	-	0148 - Stipend Admin/Director/Nonrep	-		
121	-	-	0149 - Technology Stipend	900		
9,417	5,115	5,060	0211 - PERS ER Pension, TIER I/II	-		
25,612	12,864	7,591	0212 - PERS EE Contribution, PU	12,349		
-	-	844	0213 - PERS Bond 2003	20,583		
9,696	4,870	3,796	0214 - PERS ER UAL, OPSRP	13,359		
11,336	5,546	6,452	0215 - PERS Bond 2021	11,320		
2,651	1,297	-	0221 - Social Security	15,745		
(325)	175	159	0222 - Medicare	-		
2	-	1,687	0231 - Workers' Compensation	515		
(95)	107	-	0232 - Unemployment Compensation	4,116		
-	324	337	0233 - Workers Benefit Fund	-		
-	41,328	-	0234 - PLO	823		
20,412	-	17,424	0240 - Contractual Employee Benefits	-		
48,418	-	21,264	0242 - Insurance/Classified	37,524		
-	50	-	0243 - Insurance/Admin/Director/NonRep	16,425		
-	55	-	0244 - TSA	-		
4,161	1,395	3,000	0249 - Insurance/ER Pd LTD	-		
1,503	-	-	0340 - Travel	3,000		
3,545	398	2,500	0351 - Telephone	-		
2,032	1,492	2,100	0410 - Consumable Supplies and Materials	3,000		
1,423	-	2,500	0460 - Non-Consumable Items	3,088		
-	-	350	0470 - Computer Software	3,655		
			0640 - Dues and Fees	695		
326,061	166,900	159,416	1.88	352,021	2.63	
			Total 2190:			

2210 - Improvement of Instruction Services (History)

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Improvement of Instruction Services (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
23,074	-	-	0111 - Licensed Salaries	-		
102,598	-	-	0114 - Managerial—Classified	-		
2,071	-	-	0131 - Add'l Hours Licensed	-		
2,500	-	-	0143 - Insurance Opt Out Admin Dir Confid	-		
1	-	-	0211 - PERS ER Pension, TIER I/II	-		
7,815	-	-	0212 - PERS EE Contribution, PU	-		
18,234	-	-	0213 - PERS Bond 2003	-		
6,903	-	-	0215 - PERS Bond 2021	-		
8,056	-	-	0221 - Social Security	-		
1,884	-	-	0222 - Medicare	-		
(381)	-	-	0231 - Workers' Compensation	-		
1	-	-	0232 - Unemployment Compensation	-		
(213)	-	-	0233 - Workers Benefit Fund	-		
7,661	-	-	0241 - Insurance/Licensed	-		
6,316	-	-	0243 - Insurance/Admin/Director/NonRep	-		
500	-	-	0351 - Telephone	-		
187,018	-	-	Total 2210:	-		

2211 - Teaching & Learning Service Area Direction

Total: \$305,219

Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Teaching & Learning Service Area Direction	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	0112 - Classified Salaries	59,837 1.00		
-	166,996	173,179 2.00	0114 - Managerial—Classified	123,600 1.00		
-	1,200	1,200	0140 - Travel Stipend	1,200		
-	1,200	1,200	0149 - Technology Stipend	1,200		
-	1,030	-	0162 - Insurance Stipend	-		
-	10,164	10,535	0212 - PERS EE Contribution, PU	11,150		
-	23,715	15,802	0213 - PERS Bond 2003	18,584		
-	-	1,756	0214 - PERS ER UAL, OPSRP	12,060		
-	8,978	7,901	0215 - PERS Bond 2021	10,221		
-	10,427	13,432	0221 - Social Security	14,217		
-	2,439	-	0222 - Medicare	-		
-	324	334	0231 - Workers' Compensation	465		
-	-	3,512	0232 - Unemployment Compensation	3,717		
-	115	-	0233 - Workers Benefit Fund	-		
-	558	703	0234 - PLO	743		
-	24,418	-	0240 - Contractual Employee Benefits	-		
-	-	-	0242 - Insurance/Classified	20,100		
-	-	42,528	0243 - Insurance/Admin/Director/NonRep	21,900		
-	1,615	2,500	0340 - Travel	3,500		
-	153	500	0410 - Consumable Supplies and Materials	500		
-	12,489	1,000	0460 - Non-Consumable Items	1,000		
-	-	200	0470 - Computer Software	200		
-	-	1,025	0640 - Dues and Fees	1,025		
-	265,821	277,307 2.00	Total 2211:	305,219 2.00		

2213 - Curriculum Development

Total: \$132,150

Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Curriculum Development	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	203	-	0131 - Add'l Hours Licensed	-		
-	12	-	0212 - PERS EE Contribution, PU	-		
-	28	-	0213 - PERS Bond 2003	-		
-	11	-	0215 - PERS Bond 2021	-		
-	12	-	0221 - Social Security	-		
-	3	-	0222 - Medicare	-		
-	0	-	0231 - Workers' Compensation	-		
-	0	-	0233 - Workers Benefit Fund	-		
-	1	-	0234 - PLO	-		
-	-	8,000	0315 - Purchased Services Substitutes	3,000		
-	6,089	5,000	0340 - Travel	5,000		
4,602	2,465	2,500	0410 - Consumable Supplies and Materials	2,500		
-	8,952	12,000	0416 - Food	15,000		
23,756	62,050	124,750	0420 - Textbooks	57,750		
83	-	-	0421 - Curriculum Development	-		
-	4,800	20,600	0422 - Textbook Replacement	20,600		
5,798	1,731	1,800	0460 - Non-Consumable Items	1,800		
9,521	24,168	30,000	0470 - Computer Software	26,500		
-	190	-	0640 - Dues and Fees	-		
43,760	110,716	204,650	Total 2213:	132,150		

2219 - Other Improvement of Instruction Services

Total: \$139,051

Activities for improving instruction other than those classified above.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Other Improvement of Instruction Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	31,710	8,533 0.13	0111 - Licensed Salaries	-		
-	93,770	119,881 2.00	0114 - Managerial—Classified	75,323 1.00		
-	309	-	0131 - Add'l Hours Licensed	5,947		
-	-	1,200	0140 - Travel Stipend	-		
-	1,602	-	0141 - Insurance Opt Out Licensed	-		
-	6,507	7,004	0148 - Stipend Admin/Director/Nonrep	-		
-	-	1,200	0149 - Technology Stipend	-		
-	400	-	0161 - Personal Leave Payout	426		
-	7,629	8,269	0212 - PERS EE Contribution, PU	4,902		
-	17,802	12,403	0213 - PERS Bond 2003	8,170		
-	-	1,378	0214 - PERS ER UAL, OPSRP	5,274		
-	6,739	6,202	0215 - PERS Bond 2021	4,493		
-	8,247	10,544	0221 - Social Security	6,250		
-	1,929	-	0222 - Medicare	-		
-	255	261	0231 - Workers' Compensation	205		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Other Improvement of Instruction Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	-	2,757	0232 - Unemployment Compensation		1,634		
-	92	-	0233 - Workers Benefit Fund		-		
-	532	551	0234 - PLO		327		
-	34,592	-	0240 - Contractual Employee Benefits		-		
-	-	53,550	0241 - Insurance/Licensed		25,200		
-	704	400	0340 - Travel		400		
-	205	300	0410 - Consumable Supplies and Materials		300		
-	168	200	0470 - Computer Software		200		
-	213,191	234,633 2.13	Total 2219:		139,051 1.00		

2220 - Educational Media Services

Total: \$315,092

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Educational Media Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
147,611	152,031	160,880 4.64	0112 - Classified Salaries		160,585 4.20		
(24)	361	-	0132 - Add'l Hours Classified/Conf		-		
141	-	-	0137 - Add'l Hours OSEA		-		
8,594	10,174	-	0142 - Insurance Opt Out Classified		-		
-	1,500	1,500	0147 - Stipend Classified		1,750		
64	13	253	0211 - PERS ER Pension, TIER I/II		2,661		
7,497	7,785	9,743	0212 - PERS EE Contribution, PU		9,739		
21,897	22,969	14,613	0213 - PERS Bond 2003		16,233		
-	-	567	0214 - PERS ER UAL, OPSRP		4,178		
8,290	8,696	7,308	0215 - PERS Bond 2021		8,929		
9,415	10,002	12,423	0221 - Social Security		12,418		
2,202	2,339	-	0222 - Medicare		-		
(355)	312	309	0231 - Workers' Compensation		406		
2	-	3,247	0232 - Unemployment Compensation		3,247		
(1,187)	217	-	0233 - Workers Benefit Fund		-		
-	624	649	0234 - PLO		648		
-	45,372	-	0240 - Contractual Employee Benefits		-		
3,600	-	-	0241 - Insurance/Licensed		-		
48,370	-	91,872	0242 - Insurance/Classified		75,048		
300	300	-	0244 - TSA		-		
-	241	-	0249 - Insurance/ER Pd LTD		-		
1,634	1,855	500	0315 - Purchased Services Substitutes		800		
-	-	300	0340 - Travel		300		
2,732	3,630	3,850	0410 - Consumable Supplies and Materials		3,650		
12,491	11,652	13,250	0430 - Library Books		12,500		
-	97	-	0440 - Periodicals		-		
3,119	2,899	2,500	0460 - Non-Consumable Items		2,000		
276,393	283,068	323,764 4.64	Total 2220:		315,092 4.20		

2230 - Assessment and Testing (History)

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Assessment and Testing (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
72,674	(64)	-	0112 - Classified Salaries	-		
439	1,913	-	0132 - Add'l Hours Classified/Conf	-		
6,000	-	-	0140 - Travel Stipend	-		
3,420	-	-	0142 - Insurance Opt Out Classified	-		
16	-	-	0211 - PERS ER Pension, TIER I/II	-		
4,967	111	-	0212 - PERS EE Contribution, PU	-		
11,589	259	-	0213 - PERS Bond 2003	-		
4,387	98	-	0215 - PERS Bond 2021	-		
5,132	115	-	0221 - Social Security	-		
1,200	27	-	0222 - Medicare	-		
(429)	4	-	0231 - Workers' Compensation	-		
1	-	-	0232 - Unemployment Compensation	-		
102	3	-	0233 - Workers Benefit Fund	-		
-	7	-	0234 - PLO	-		
35,019	-	-	0242 - Insurance/Classified	-		
-	67	-	0249 - Insurance/ER Pd LTD	-		
144,517	2,539	-	Total 2230:	-		

2240 - Instructional Staff Development

Total: \$50,740

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. Use this function for staff development that is instructionally related.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Instructional Staff Development	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
75	-	-	0122 - Substitutes—Classified	-		
2,469	1,475	-	0131 - Add'l Hours Licensed	-		
(8,927)	2,098	6,000	0132 - Add'l Hours Classified/Conf	1,500		
-	-	-	0135 - Extra Duty Licensed (CBA)	6,710		
-	3,071	-	0146 - Stipend Licensed	-		
0	-	-	0211 - PERS ER Pension, TIER I/II	119		
152	189	360	0212 - PERS EE Contribution, PU	493		
354	442	540	0213 - PERS Bond 2003	822		
-	-	60	0214 - PERS ER UAL, OPSRP	299		
134	167	270	0215 - PERS Bond 2021	452		
170	217	459	0221 - Social Security	628		
40	51	-	0222 - Medicare	-		
(509)	7	11	0231 - Workers' Compensation	21		
0	-	120	0232 - Unemployment Compensation	164		
3	5	-	0233 - Workers Benefit Fund	-		
-	14	24	0234 - PLO	32		
373	-	-	0312 - Instructional Programs Improvement Services	-		
-	642	-	0315 - Purchased Services Substitutes	-		
-	470	-	0319 - Other Instructional, Professional and Technical Svcs	-		
-	-	-	0324 - Rentals	3,500		
7,699	18,060	24,000	0340 - Travel	25,000		
7,384	-	4,000	0410 - Consumable Supplies and Materials	3,000		
-	5,138	6,000	0416 - Food	8,000		
9,416	32,045	41,844	Total 2240:	50,740		

2310 - Board of Education Services

Total: \$130,575

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Board of Education Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
1,037	2,015	3,500	0340 - Travel		3,500		
500	-	-	0351 - Telephone		-		
1,385	950	2,000	0354 - Advertising		2,000		
2,370	1,764	4,000	0355 - Printing and Binding		2,000		
33,683	29,500	35,000	0381 - Audit Services		35,000		
-	60,000	19,000	0382 - Legal Services		44,500		
-	-	2,500	0384 - Negotiation Services		2,500		
1,902	11,846	10,000	0388 - Election Services		10,000		
-	750	3,000	0390 - Other General Professional and Technological Svs		3,000		
5,272	3,240	5,575	0410 - Consumable Supplies and Materials		5,575		
-	1,960	3,000	0416 - Food		4,500		
-	1,153	3,000	0460 - Non-Consumable Items		3,000		
-	240	1,000	0470 - Computer Software		1,000		
9,765	12,690	14,000	0640 - Dues and Fees		14,000		
55,914	126,107	105,575	Total 2310:		130,575		

2320 - Executive Administration Services

Total: \$575,400

Activities associated with the overall general administrative or executive responsibility for the entire district.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Executive Administration Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
188,214	157,466	168,678 1.00	0113 - Administrators		178,951 1.00		
71,706	75,830	74,355 1.00	0114 - Managerial—Classified		79,649 1.00		
-	7,200	7,200	0140 - Travel Stipend		9,300		
2,500	2,575	-	0143 - Insurance Opt Out Admin Dir Confid		-		
-	-	-	0146 - Stipend Licensed		6,000		
-	3,000	3,000	0149 - Technology Stipend		3,700		
-	3,996	-	0160 - Vacation Payout		-		
-	621	-	0162 - Insurance Stipend		-		
294	67	428	0211 - PERS ER Pension, TIER I/II		6,334		
15,745	14,940	15,194	0212 - PERS EE Contribution, PU		16,656		
36,739	34,861	22,791	0213 - PERS Bond 2003		27,760		
-	-	750	0214 - PERS ER UAL, OPSRP		5,597		
13,908	13,198	11,396	0215 - PERS Bond 2021		15,268		
16,239	15,468	18,632	0221 - Social Security		19,496		
3,798	3,618	-	0222 - Medicare		-		
(250)	475	481	0231 - Workers' Compensation		694		
2	-	5,065	0232 - Unemployment Compensation		5,552		
(138)	124	-	0233 - Workers Benefit Fund		-		
-	837	1,013	0234 - PLO		1,110		
-	28,472	-	0240 - Contractual Employee Benefits		-		
-	-	20,760	0242 - Insurance/Classified		21,360		
35,288	-	21,264	0243 - Insurance/Admin/Director/NonRep		-		
-	7,724	-	0244 - TSA		-		
-	-	-	0248 - Insurance/Superintendent		151,560		
-	-	9,200	0319 - Other Instructional, Professional and Technical Svcs		6,450		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Executive Administration Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
3,328	6,544	6,000	0340 - Travel		6,000		
8,640	2,400	-	0390 - Other General Professional and Technological Svs		750		
6,946	4,837	7,000	0410 - Consumable Supplies and Materials		5,380		
-	1,121	2,000	0416 - Food		2,000		
-	140	200	0440 - Periodicals		320		
2,631	350	1,313	0460 - Non-Consumable Items		3,313		
348	1,581	1,000	0470 - Computer Software		1,000		
649	1,295	1,200	0640 - Dues and Fees		1,200		
406,588	388,740	398,920 2.00	Total 2320:		575,400 2.00		

2410 - Office of the Principal Services**Total: \$3,187,950**

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Office of the Principal Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	-	-	0111 - Licensed Salaries		251,455 2.75		
464,176	494,802	525,998 13.69	0112 - Classified Salaries		575,456 13.31		
848,304	921,472	945,120 7.50	0113 - Administrators		1,089,743 8.25		
-	-	-	0131 - Add'l Hours Licensed		14,919		
6,125	7,865	6,000	0132 - Add'l Hours Classified/Conf		4,000		
-	-	2,259	0135 - Extra Duty Licensed (CBA)		-		
696	2,133	-	0136 - Extra Duty Classified (CBA)		-		
128	-	-	0137 - Add'l Hours OSEA		-		
-	10,800	10,200	0140 - Travel Stipend		8,700		
15,633	13,847	-	0142 - Insurance Opt Out Classified		-		
625	2,575	-	0143 - Insurance Opt Out Admin Dir Confid		-		
-	3,050	3,050	0147 - Stipend Classified		3,800		
-	-	17,500	0148 - Stipend Admin/Director/Nonrep		20,000		
-	11,400	10,800	0149 - Technology Stipend		9,900		
-	-	1,340	0160 - Vacation Payout		-		
-	1,054	-	0161 - Personal Leave Payout		1,065		
-	3,605	-	0162 - Insurance Stipend		-		
770	(35)	1,267	0211 - PERS ER Pension, TIER I/II		18,270		
71,831	82,524	91,337	0212 - PERS EE Contribution, PU		118,747		
182,806	200,440	137,003	0213 - PERS Bond 2003		197,904		
-	-	9,944	0214 - PERS ER UAL, OPSRP		78,772		
69,205	75,881	68,501	0215 - PERS Bond 2021		108,848		
81,397	89,898	116,452	0221 - Social Security		151,398		
19,036	21,025	-	0222 - Medicare		-		
827	(16,742)	2,892	0231 - Workers' Compensation		4,950		
13	-	30,448	0232 - Unemployment Compensation		39,582		
(602)	1,103	-	0233 - Workers Benefit Fund		-		
-	5,009	6,090	0234 - PLO		7,915		
-	348,210	-	0240 - Contractual Employee Benefits		-		
-	-	-	0241 - Insurance/Licensed		69,300		
191,913	-	272,448	0242 - Insurance/Classified		268,524		
153,616	-	159,480	0243 - Insurance/Admin/Director/NonRep		71,175		
650	1,125	-	0244 - TSA		-		
-	731	-	0249 - Insurance/ER Pd LTD		-		
1,180	1,789	500	0315 - Purchased Services Substitutes		2,400		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Office of the Principal Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	-	-	0324 - Rentals		335		
652	5,209	11,907	0340 - Travel		10,907		
36,283	873	-	0351 - Telephone		-		
5,108	7,447	9,850	0353 - Postage		9,075		
406	826	1,300	0355 - Printing and Binding		1,200		
775	5,030	-	0390 - Other General Professional and Technological Svs		1,600		
10,900	17,605	21,108	0410 - Consumable Supplies and Materials		19,483		
-	330	-	0411 - Fuel		-		
-	3,146	6,600	0416 - Food		9,800		
-	-	100	0440 - Periodicals		100		
3,103	7,980	6,830	0460 - Non-Consumable Items		8,710		
10,951	610	5,532	0640 - Dues and Fees		9,917		
2,176,505	2,332,615	2,481,856 21.19	Total 2410:		3,187,950 24.31		

2490 - Other Support Services—School Administration (History)

Other school administration services which cannot be recorded under the preceding functions.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Other Support Services—School Administration (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	24,710	-	0111 - Licensed Salaries		-		
-	243	-	0131 - Add'l Hours Licensed		-		
-	100	-	0161 - Personal Leave Payout		-		
-	1,497	-	0212 - PERS EE Contribution, PU		-		
-	3,493	-	0213 - PERS Bond 2003		-		
-	1,061	-	0215 - PERS Bond 2021		-		
-	1,550	-	0221 - Social Security		-		
-	362	-	0222 - Medicare		-		
-	48	-	0231 - Workers' Compensation		-		
-	13	-	0233 - Workers Benefit Fund		-		
-	100	-	0234 - PLO		-		
-	7,910	-	0240 - Contractual Employee Benefits		-		
-	41,087	-	Total 2490:		-		

2510 - Direction of Business Support Services

Total: \$232,284

Activities concerned with directing and managing the business and fiscal services of the District.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Direction of Business Support Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
127,741	128,894	138,000 1.00	0114 - Managerial—Classified		142,140 1.00		
-	-	1,200	0140 - Travel Stipend		1,200		
-	-	1,200	0149 - Technology Stipend		1,200		
-	515	-	0162 - Insurance Stipend		-		
111	-	-	0211 - PERS ER Pension, TIER I/II		-		
6,639	7,734	8,424	0212 - PERS EE Contribution, PU		8,672		
17,884	18,045	12,636	0213 - PERS Bond 2003		14,454		
-	-	1,404	0214 - PERS ER UAL, OPSRP		9,381		
6,770	6,831	6,318	0215 - PERS Bond 2021		7,950		
7,815	7,950	10,741	0221 - Social Security		11,057		
1,828	1,859	-	0222 - Medicare		-		
(384)	246	267	0231 - Workers' Compensation		361		
1	-	2,808	0232 - Unemployment Compensation		2,891		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Direction of Business Support Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
66	61	-	0233 - Workers Benefit Fund		-		
-	428	562	0234 - PLO		578		
-	22,728	-	0240 - Contractual Employee Benefits		-		
24,090	-	21,264	0243 - Insurance/Admin/Director/NonRep		21,900		
667	400	-	0244 - TSA		-		
867	3,035	8,000	0340 - Travel		8,000		
500	-	-	0351 - Telephone		-		
3,991	-	-	0354 - Advertising		-		
275	-	2,000	0390 - Other General Professional and Technological Svs		-		
29	145	1,000	0410 - Consumable Supplies and Materials		500		
36	12,888	-	0470 - Computer Software		-		
-	-	2,000	0480 - Computer Hardware		-		
1,332	398	4,000	0640 - Dues and Fees		2,000		
200,257	212,159	221,824 1.00	Total 2510:		232,284 1.00		

2520 - Fiscal Services

Total: \$427,367

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Fiscal Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	-	-	0112 - Classified Salaries		73,372 1.00		
153,118	182,216	179,583 3.00	0114 - Managerial—Classified		132,945 2.00		
674	-	-	0134 - Extra Duty Confidential		-		
-	1,200	-	0140 - Travel Stipend		-		
-	-	-	0147 - Stipend Classified		1,000		
-	2,400	1,800	0149 - Technology Stipend		-		
-	1,092	-	0160 - Vacation Payout		-		
-	1,084	-	0162 - Insurance Stipend		-		
-	(3,691)	-	0210 - PERS		-		
(4)	-	-	0211 - PERS ER Pension, TIER I/II		-		
9,400	11,215	10,882	0212 - PERS EE Contribution, PU		12,439		
21,531	26,167	16,324	0213 - PERS Bond 2003		20,732		
-	9	1,814	0214 - PERS ER UAL, OPSRP		13,455		
8,151	9,906	8,162	0215 - PERS Bond 2021		11,402		
179	987	-	0216 - PERS Recovery of Prior Year		-		
8,419	11,201	13,875	0221 - Social Security		15,859		
1,969	2,619	-	0222 - Medicare		-		
(358)	357	344	0231 - Workers' Compensation		518		
1	-	3,628	0232 - Unemployment Compensation		4,146		
(119)	(4,155)	-	0233 - Workers Benefit Fund		-		
-	607	726	0234 - PLO		829		
-	62,098	-	0240 - Contractual Employee Benefits		-		
-	-	62,280	0242 - Insurance/Classified		62,820		
48,480	-	-	0243 - Insurance/Admin/Director/NonRep		-		
-	1,383	-	0244 - TSA		-		
2,825	2,825	2,850	0324 - Rentals		2,850		
1,202	742	14,718	0340 - Travel		5,000		
1,820	-	-	0351 - Telephone		-		
2,784	1,838	2,500	0353 - Postage		2,500		
-	4,240	2,500	0354 - Advertising		2,500		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Fiscal Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
10,295	5,397	6,500	0390 - Other General Professional and Technological Svs	6,500		
7,464	7,810	27,000	0410 - Consumable Supplies and Materials	12,000		
-	62	829	0416 - Food	500		
-	102	2,500	0460 - Non-Consumable Items	2,500		
23,890	32,945	35,000	0470 - Computer Software	35,000		
5,318	617	-	0630 - Unrecoverable Bad Debt	-		
15,434	12,866	9,985	0640 - Dues and Fees	8,500		
13	12	-	0670 - Taxes and Licenses	-		
322,486	376,152	403,800 3.00	Total 2520:	427,367 3.00		

2528 - Risk Management Services

Total: \$383,705

Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Risk Management Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
252,026	296,702	341,210	0653 - Property Insurance Premiums	383,705		

2540 - Operation and Maintenance of Plant Services (History)

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Operation and Maintenance of Plant Services (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
576,894	-	-	0112 - Classified Salaries	-		
148,180	-	-	0114 - Managerial—Classified	-		
1,762	-	-	0132 - Add'l Hours Classified/Conf	-		
3,390	-	-	0142 - Insurance Opt Out Classified	-		
42,939	-	-	0212 - PERS EE Contribution, PU	-		
99,986	-	-	0213 - PERS Bond 2003	-		
37,852	-	-	0215 - PERS Bond 2021	-		
44,873	-	-	0221 - Social Security	-		
10,495	-	-	0222 - Medicare	-		
1,211	-	-	0231 - Workers' Compensation	-		
7	-	-	0232 - Unemployment Compensation	-		
655	-	-	0233 - Workers Benefit Fund	-		
219,415	-	-	0242 - Insurance/Classified	-		
43,817	-	-	0243 - Insurance/Admin/Director/NonRep	-		
303	-	-	0244 - TSA	-		
342,902	-	-	0322 - Repairs and Maintenance Services	-		
229,615	-	-	0325 - Electricity	-		
171,162	-	-	0326 - Fuel	-		
76,395	-	-	0327 - Water and Sewage	-		
68,582	-	-	0328 - Garbage	-		
1,360	-	-	0340 - Travel	-		
1,727	-	-	0351 - Telephone	-		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Operation and Maintenance of Plant Services (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
36	-	-	0355 - Printing and Binding	-		
455	-	-	0390 - Other General Professional and Technological Svs	-		
86,282	-	-	0410 - Consumable Supplies and Materials	-		
8,229	-	-	0411 - Fuel	-		
27,749	-	-	0460 - Non-Consumable Items	-		
54,376	-	-	0520 - Buildings Acquisition	-		
17,417	-	-	0542 - Replacement Equipment Purchase	-		
774	-	-	0640 - Dues and Fees	-		
2,318,840	-	-	Total 2540:	-		

2541 - Maintenance/Facilities Service Area Direction**Total: \$278,399**

Activities of directing and managing the operation and maintenance of the school plant facilities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Maintenance/Facilities Service Area Direction	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	153,781	162,015 2.00	0114 - Managerial—Classified	166,875 2.00		
-	-	600	0149 - Technology Stipend	600		
-	282	-	0162 - Insurance Stipend	-		
-	9,227	9,757	0212 - PERS EE Contribution, PU	10,048		
-	21,529	14,635	0213 - PERS Bond 2003	16,748		
-	-	1,626	0214 - PERS ER UAL, OPSRP	10,869		
-	8,150	7,318	0215 - PERS Bond 2021	9,211		
-	9,403	12,440	0221 - Social Security	12,812		
-	2,199	-	0222 - Medicare	-		
-	2,326	2,456	0231 - Workers' Compensation	3,417		
-	-	3,252	0232 - Unemployment Compensation	3,349		
-	127	-	0233 - Workers Benefit Fund	-		
-	506	650	0234 - PLO	670		
-	44,901	-	0240 - Contractual Employee Benefits	-		
-	-	42,528	0243 - Insurance/Admin/Director/NonRep	43,800		
-	64	-	0315 - Purchased Services Substitutes	-		
-	252,496	257,277 2.00	Total 2541:	278,399 2.00		

2542 - Care and Upkeep of Buildings Services**Total: \$2,781,655**

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Care and Upkeep of Buildings Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	614,073	716,309 14.50	0112 - Classified Salaries	722,324 14.30		
-	3,500	-	0142 - Insurance Opt Out Classified	-		
-	-	-	0146 - Stipend Licensed	3,000		
-	5,150	4,900	0147 - Stipend Classified	5,550		
-	600	-	0149 - Technology Stipend	-		
-	9,569	1,340	0160 - Vacation Payout	-		
-	2,269	4,850	0161 - Personal Leave Payout	2,300		
-	37,294	43,640	0212 - PERS EE Contribution, PU	43,988		
-	87,049	65,469	0213 - PERS Bond 2003	73,316		
-	-	7,272	0214 - PERS ER UAL, OPSRP	47,584		
-	32,954	32,735	0215 - PERS Bond 2021	40,326		
-	38,859	55,647	0221 - Social Security	56,088		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Care and Upkeep of Buildings Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	9,088	-	0222 - Medicare		-		
-	8,438	10,370	0231 - Workers' Compensation		14,862		
-	-	14,549	0232 - Unemployment Compensation		14,659		
-	829	-	0233 - Workers Benefit Fund		-		
-	2,115	2,908	0234 - PLO		2,934		
-	238,813	-	0240 - Contractual Employee Benefits		-		
-	-	287,100	0242 - Insurance/Classified		288,774		
-	300	-	0244 - TSA		-		
-	828	-	0249 - Insurance/ER Pd LTD		-		
-	4,933	-	0315 - Purchased Services Substitutes		12,700		
-	295,676	532,478	0322 - Repairs and Maintenance Services		536,756		
-	50,874	2,000	0324 - Rentals		56,500		
-	256,350	309,099	0325 - Electricity		299,140		
-	121,426	159,612	0326 - Fuel		129,500		
-	88,670	99,410	0327 - Water and Sewage		102,392		
-	76,645	73,947	0328 - Garbage		83,355		
-	1,779	-	0340 - Travel		1,430		
-	34	100	0355 - Printing and Binding		100		
-	3,394	28,775	0390 - Other General Professional and Technological Svs		-		
-	104,210	127,527	0410 - Consumable Supplies and Materials		127,527		
-	7,682	6,000	0411 - Fuel		6,000		
-	340	1,500	0416 - Food		1,500		
-	47,703	52,750	0460 - Non-Consumable Items		52,750		
-	16,000	55,000	0520 - Buildings Acquisition		-		
-	-	-	0530 - Improvements Other Than Buildings		30,000		
-	9,449	50,000	0541 - Initial and Additional Equipment Purchase		25,000		
-	765	1,600	0640 - Dues and Fees		1,300		
-	2,177,657	2,746,887 14.50	Total 2542:		2,781,655 14.30		

2543 - Care and Upkeep of Grounds Services

Total: \$171,414

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Care and Upkeep of Grounds Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
50,764	62,763	76,859 1.50	0112 - Classified Salaries		76,130 1.50		
-	140	-	0142 - Insurance Opt Out Classified		-		
-	300	550	0147 - Stipend Classified		300		
-	1,984	-	0160 - Vacation Payout		-		
-	42	-	0161 - Personal Leave Payout		-		
3,037	3,695	4,645	0212 - PERS EE Contribution, PU		4,585		
7,086	8,646	6,967	0213 - PERS Bond 2003		7,643		
-	-	774	0214 - PERS ER UAL, OPSRP		4,960		
2,683	3,273	3,483	0215 - PERS Bond 2021		4,204		
2,743	3,700	5,921	0221 - Social Security		5,847		
641	865	-	0222 - Medicare		-		
(389)	951	1,169	0231 - Workers' Compensation		1,560		
0	-	1,548	0232 - Unemployment Compensation		1,529		
66	79	-	0233 - Workers Benefit Fund		-		
-	208	309	0234 - PLO		306		
-	26,587	-	0240 - Contractual Employee Benefits		-		
21,036	-	29,700	0242 - Insurance/Classified		30,150		
-	88	-	0249 - Insurance/ER Pd LTD		-		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Care and Upkeep of Grounds Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	296	-	0315 - Purchased Services Substitutes		-		
-	2,486	17,000	0322 - Repairs and Maintenance Services		22,750		
-	-	-	0340 - Travel		250		
-	7,132	8,000	0390 - Other General Professional and Technological Svs		-		
-	2,369	18,000	0410 - Consumable Supplies and Materials		6,500		
-	-	2,200	0411 - Fuel		2,200		
-	1,426	2,000	0460 - Non-Consumable Items		2,000		
-	158	200	0640 - Dues and Fees		500		
87,669	127,187	179,325 1.50	Total 2543:		171,414 1.50		

2549 - Other Operation and Maintenance of Plant Services

Total: \$11,168

Operation and maintenance of plant activities which cannot be classified under the preceding functions.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Other Operation and Maintenance of Plant Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	5,620	5,538 0.13	0114 - Managerial—Classified		5,634 0.15		
-	349	-	0143 - Insurance Opt Out Admin Dir Confid		-		
-	77	-	0162 - Insurance Stipend		-		
-	358	332	0212 - PERS EE Contribution, PU		338		
-	836	498	0213 - PERS Bond 2003		563		
-	-	55	0214 - PERS ER UAL, OPSRP		366		
-	316	249	0215 - PERS Bond 2021		310		
-	360	424	0221 - Social Security		431		
-	84	-	0222 - Medicare		-		
-	80	74	0231 - Workers' Compensation		105		
-	-	111	0232 - Unemployment Compensation		113		
-	7	-	0233 - Workers Benefit Fund		-		
-	22	22	0234 - PLO		23		
-	649	-	0240 - Contractual Employee Benefits		-		
-	-	2,658	0243 - Insurance/Admin/Director/NonRep		3,285		
-	8,757	9,961 0.13	Total 2549:		11,168 0.15		

2550 - Student Transportation Services

Total: \$1,416,250

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Student Transportation Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
807,563	850,333	1,000,000	0331 - Reimbursable Student Transportation		1,300,000		
47,145	58,842	116,250	0332 - Non-Reimbursable Student Transportation		116,250		
854,707	909,176	1,116,250	Total 2550:		1,416,250		

2558 - Special Education Transportation Services

Total: \$250,000

Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort. Optional—for district use.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Education Transportation Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
188,791	265,718	250,000	0331 - Reimbursable Student Transportation	250,000		

2626 - Grant Writing (History)

Activities concerned with seeking, writing and submitting grants for the district.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Grant Writing (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
30,000	-	-	0390 - Other General Professional and Technological Svs	-		

2630 - Information Services

Total: \$79,381

Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Information Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
34,200	39,687	42,820	0112 - Classified Salaries	45,432		
(556)	-	-	0132 - Add'l Hours Classified/Conf	-		
-	-	780	0140 - Travel Stipend	936		
-	750	375	0147 - Stipend Classified	780		
17	8	-	0211 - PERS ER Pension, TIER I/II	1,561		
2,084	2,426	2,639	0212 - PERS EE Contribution, PU	2,829		
4,862	5,661	3,958	0213 - PERS Bond 2003	4,715		
-	-	440	0214 - PERS ER UAL, OPSRP	-		
1,841	2,143	1,979	0215 - PERS Bond 2021	2,593		
1,998	2,353	3,364	0221 - Social Security	3,607		
467	550	-	0222 - Medicare	-		
(477)	77	84	0231 - Workers' Compensation	118		
0	-	880	0232 - Unemployment Compensation	943		
35	37	-	0233 - Workers Benefit Fund	-		
-	140	176	0234 - PLO	189		
-	15,238	-	0240 - Contractual Employee Benefits	-		
14,157	-	15,444	0242 - Insurance/Classified	15,678		
-	62	-	0249 - Insurance/ER Pd LTD	-		
58,629	69,132	72,939	0.78	79,381	0.78	
Total 2630:				79,381	0.78	

2640 - Staff Services

Total: \$261,032

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Staff Services		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
10,671	26,490	28,248	0.75	0112 - Classified Salaries	30,243	0.75		
190,814	65,144	65,144	1.00	0114 - Managerial—Classified	69,783	1.00		
664	596	-		0132 - Add'l Hours Classified/Conf	-			
2,500	-	-		0143 - Insurance Opt Out Admin Dir Confid	-			
-	600	600		0149 - Technology Stipend	600			
-	1,253	-		0160 - Vacation Payout	-			
-	515	-		0162 - Insurance Stipend	-			
184	-	-		0211 - PERS ER Pension, TIER I/II	-			
12,186	5,570	5,640		0212 - PERS EE Contribution, PU	6,038			
28,434	12,996	8,459		0213 - PERS Bond 2003	10,062			
-	-	939		0214 - PERS ER UAL, OPSRP	6,531			
10,764	4,920	4,229		0215 - PERS Bond 2021	5,534			
12,515	5,939	7,190		0221 - Social Security	7,698			
2,927	1,389	-		0222 - Medicare	-			
(307)	180	179		0231 - Workers' Compensation	252			
2	-	1,880		0232 - Unemployment Compensation	2,013			
(135)	104	-		0233 - Workers Benefit Fund	-			
-	322	376		0234 - PLO	403			
-	19,774	-		0240 - Contractual Employee Benefits	-			
284	-	35,610		0242 - Insurance/Classified	36,210			
29,780	-	-		0243 - Insurance/Admin/Director/NonRep	-			
59,967	63,850	68,000		0245 - Tuition Reimbursement	48,500			
-	40	-		0249 - Insurance/ER Pd LTD	-			
1,923	-	-		0318 - Professional and Improvement Costs for Non-Instruc	-			
4,784	1,775	1,500		0319 - Other Instructional, Professional and Technical Svcs	-			
9,398	8,150	4,500		0340 - Travel	4,000			
1,000	-	-		0351 - Telephone	-			
8	17	200		0353 - Postage	200			
1,224	814	1,200		0354 - Advertising	2,145			
164	-	615		0355 - Printing and Binding	615			
1,310	-	-		0389 - Other Non-Instructional Professional and Technical	-			
1,980	15,319	25,000		0390 - Other General Professional and Technological Svs	24,980			
2,146	1,891	2,000		0410 - Consumable Supplies and Materials	2,000			
-	1,022	1,200		0416 - Food	1,200			
6,696	616	750		0460 - Non-Consumable Items	750			
409	503	600		0470 - Computer Software	600			
938	-	-		0480 - Computer Hardware	-			
10,170	10,596	1,600		0640 - Dues and Fees	675			
403,400	250,386	265,659	1.75	Total 2640:	261,032	1.75		

2641 - Human Resources Service Area Direction

Total: \$234,436

Activities concerned with managing and directing the Human Resource Department of the District.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Human Resources Service Area Direction		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$ FTE
-	139,256	144,826	1.00	0114 - Managerial—Classified	149,171	1.00	
-	1,200	1,200		0140 - Travel Stipend	1,200		
-	1,200	1,200		0149 - Technology Stipend	1,200		
-	515	-		0162 - Insurance Stipend	-		
-	57	353		0211 - PERS ER Pension, TIER I/II	5,017		
-	8,530	8,834		0212 - PERS EE Contribution, PU	9,094		
-	19,904	13,250		0213 - PERS Bond 2003	15,157		
-	7,535	6,625		0215 - PERS Bond 2021	8,336		
-	8,569	11,263		0221 - Social Security	11,595		
-	2,004	-		0222 - Medicare	-		
-	270	280		0231 - Workers' Compensation	379		
-	-	2,945		0232 - Unemployment Compensation	3,031		
-	62	-		0233 - Workers Benefit Fund	-		
-	457	589		0234 - PLO	606		
-	22,747	-		0240 - Contractual Employee Benefits	-		
-	-	21,264		0243 - Insurance/Admin/Director/NonRep	21,900		
-	-	4,500		0340 - Travel	5,000		
-	-	500		0410 - Consumable Supplies and Materials	500		
-	-	750		0460 - Non-Consumable Items	750		
-	-	-		0640 - Dues and Fees	1,500		
-	212,307	218,379	1.00	Total 2641:	234,436	1.00	

2649 - Other Staff Services (History)

Staff services which cannot be classified under the preceding functions.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Other Staff Services (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$ FTE
-	1,764	-		0136 - Extra Duty Classified (CBA)	-		
-	1	-		0211 - PERS ER Pension, TIER I/II	-		
-	106	-		0212 - PERS EE Contribution, PU	-		
-	247	-		0213 - PERS Bond 2003	-		
-	93	-		0215 - PERS Bond 2021	-		
-	108	-		0221 - Social Security	-		
-	25	-		0222 - Medicare	-		
-	3	-		0231 - Workers' Compensation	-		
-	3	-		0233 - Workers Benefit Fund	-		
-	1	-		0234 - PLO	-		
-	28	-		0240 - Contractual Employee Benefits	-		
-	0	-		0244 - TSA	-		
-	0	-		0249 - Insurance/ER Pd LTD	-		
-	2,381	-		Total 2649:	-		

2660 - Technology Services

Total: \$878,228

Activities concerned with all aspects of technology which includes computing and data processing services such as networking and telecommunications costs like telephones.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Technology Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	0112 - Classified Salaries	62,193 1.00		
140,904	148,723	155,637 2.00	0114 - Managerial—Classified	102,258 1.00		
-	13,884	-	0124 - Temporary—Classified	-		
1,250	3,000	3,000	0134 - Extra Duty Confidential	-		
-	1,200	1,200	0140 - Travel Stipend	1,200		
2,500	2,575	-	0143 - Insurance Opt Out Admin Dir Confid	-		
-	5,056	11,250	0146 - Stipend Licensed	-		
-	-	-	0147 - Stipend Classified	3,000		
-	1,800	1,800	0149 - Technology Stipend	1,800		
-	295	-	0162 - Insurance Stipend	-		
130	39	244	0211 - PERS ER Pension, TIER I/II	3,464		
7,301	9,757	10,373	0212 - PERS EE Contribution, PU	10,227		
17,037	22,766	15,560	0213 - PERS Bond 2003	17,045		
-	-	713	0214 - PERS ER UAL, OPSRP	4,270		
6,450	8,618	7,780	0215 - PERS Bond 2021	9,375		
8,969	10,939	13,227	0221 - Social Security	13,039		
2,097	2,558	-	0222 - Medicare	-		
(367)	335	328	0231 - Workers' Compensation	426		
1	-	3,458	0232 - Unemployment Compensation	3,409		
(154)	160	-	0233 - Workers Benefit Fund	-		
-	568	692	0234 - PLO	682		
-	27,473	-	0240 - Contractual Employee Benefits	-		
-	-	-	0242 - Insurance/Classified	20,100		
28,866	-	42,528	0243 - Insurance/Admin/Director/NonRep	21,900		
-	-	1,000	0312 - Instructional Programs Improvement Services	1,000		
3,000	2,150	6,000	0322 - Repairs and Maintenance Services	6,000		
6,838	5,774	6,500	0324 - Rentals	7,500		
-	1,723	2,500	0340 - Travel	2,500		
44,069	51,113	56,675	0351 - Telephone	49,675		
-	-	-	0353 - Postage	100		
8,193	5,733	7,400	0355 - Printing and Binding	5,000		
-	23,457	25,047	0359 - Internet /T1	30,959		
(396)	-	-	0389 - Other Non-Instructional Professional and Technical	-		
36,612	32,559	37,400	0390 - Other General Professional and Technological Svs	50,000		
5,814	1,306	6,000	0410 - Consumable Supplies and Materials	10,000		
725	777	1,500	0411 - Fuel	2,000		
6,378	2,029	18,543	0460 - Non-Consumable Items	60,000		
227,293	139,833	172,000	0470 - Computer Software	210,045		
78,096	88,238	252,925	0480 - Computer Hardware	158,661		
-	-	6,000	0542 - Replacement Equipment Purchase	10,000		
-	3,927	-	0550 - Depreciable Technology	-		
537	-	350	0640 - Dues and Fees	400		
632,145	618,366	867,630 2.00	Total 2660:	878,228 2.00		

2680 - Interpretation and Translation (History)

Use for language and interpretation services not related to the acquisition of the English language.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Interpretation and Translation (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
251	-	-	0131 - Add'l Hours Licensed	-		
-	251	-	0146 - Stipend Licensed	-		
15	15	-	0212 - PERS EE Contribution, PU	-		
35	35	-	0213 - PERS Bond 2003	-		
13	13	-	0215 - PERS Bond 2021	-		
15	15	-	0221 - Social Security	-		
4	4	-	0222 - Medicare	-		
(511)	0	-	0231 - Workers' Compensation	-		
0	0	-	0233 - Workers Benefit Fund	-		
-	1	-	0234 - PLO	-		
(178)	335	-	Total 2680:	-		

3300 - Community Services

Total: \$1,000

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Community Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	0410 - Consumable Supplies and Materials	200		
-	-	-	0416 - Food	600		
-	-	-	0460 - Non-Consumable Items	200		
-	-	-	Total 3300:	1,000		

3360 - Welfare Activities Services (History)

Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to pupils for work performed whether for the district or for an outside concern, and for clothing, food or other personal needs.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Welfare Activities Services (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
1,500	1,000	-	0140 - Travel Stipend	-		
1	0	-	0211 - PERS ER Pension, TIER I/II	-		
90	60	-	0212 - PERS EE Contribution, PU	-		
210	140	-	0213 - PERS Bond 2003	-		
80	53	-	0215 - PERS Bond 2021	-		
88	58	-	0221 - Social Security	-		
21	14	-	0222 - Medicare	-		
(510)	2	-	0231 - Workers' Compensation	-		
0	-	-	0232 - Unemployment Compensation	-		
1	1	-	0233 - Workers Benefit Fund	-		
-	3	-	0234 - PLO	-		
-	108	-	0327 - Water and Sewage	-		
-	-	1,200	0340 - Travel	-		
-	289	2,000	0410 - Consumable Supplies and Materials	-		
-	1,848	2,500	0640 - Dues and Fees	-		
1,480	3,575	5,700	Total 3360:	-		

5110 - Long-Term Debt Service (History)

Expenditures for debt retirement exceeding 12 months.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Long-Term Debt Service (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
70,000	-	-	0610 - Redemption of Principal	-		
6,573	-	-	0621 - Regular Interest	-		
76,573	-	-	Total 5110:	-		

5200 - Transfers of Funds

Total: \$10,200

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Transfers of Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
1,011,154	10,167	-	0710 - Fund Modifications	10,200		
-	674,833	80,786	0711 - TRFR Cap Improv Fund	-		
-	400,000	-	0712 - TRFR PERS Reserve	-		
-	222,000	-	0713 - TRFR Textbook Reserve	-		
-	278,000	-	0714 - TRFR Unemployment Fund	-		
1,011,154	1,585,000	80,786	Total 5200:	10,200		

6110 - Operating Contingency

Total: \$490,716

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Operating Contingency	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	661,661	0810 - Planned Reserve	490,716		

7000 - Unappropriated Ending Fund Balance

Total: \$930,000

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Unappropriated Ending Fund Balance	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	930,000	0820 - Reserved for Next Year	930,000		

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North Santiam School District

Fiscal Year Budget 2025/26

General Fund Expenditures by Function

Total: \$33,894,397

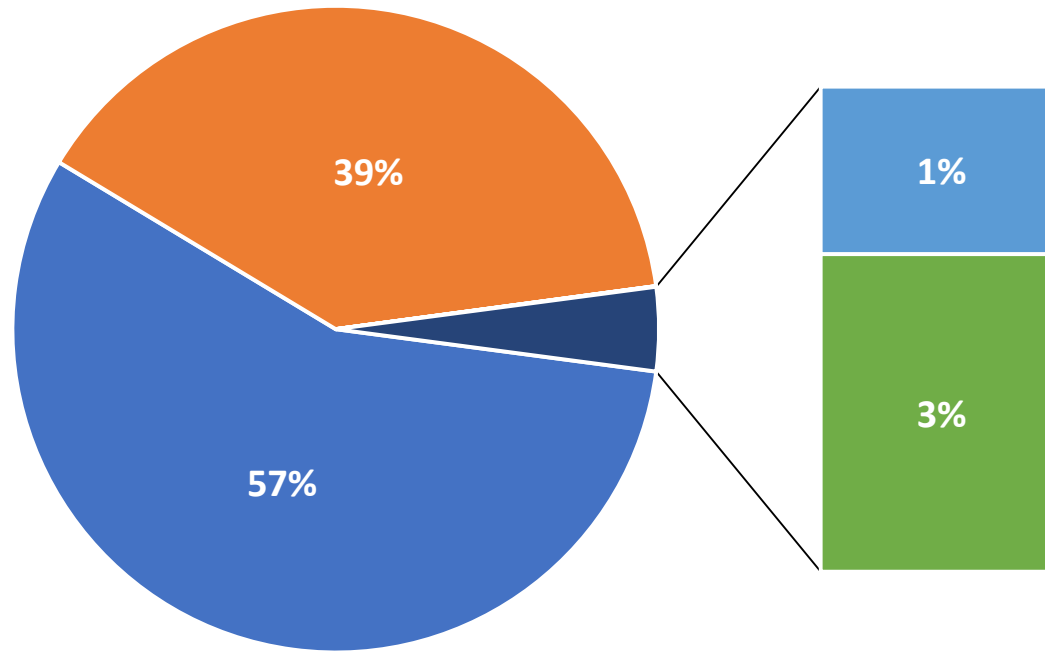
2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Function		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
4,987,526	4,802,907	5,454,998	50.37	1000 - Instruction	5,909,356	50.46	
3,403	5,704	6,250		1111 - Elementary K-6	5,900		
2,468,850	2,581,220	2,970,373	24.53	1120 - AVID	3,074,165	23.97	
131,331	141,827	142,294		1121 - Middle/Junior High Programs	171,715		
5,488	-	15,000		1122 - Middle/Junior High School Extracurricular	-		
2,986,407	3,145,799	3,519,692	30.38	1127 - After School Program (History)	3,500,371	28.00	
524,393	605,848	712,033	0.50	1131 - High School Programs	798,147	0.50	
-	52	-		1132 - High School Extracurricular	-		
1,512,676	1,645,338	2,185,835	27.40	1140 - Preschool (History)	2,291,917	26.53	
-	-	-		1220 - Restrictive Programs Students w/Disabilities	500		
750,606	768,363	987,760	10.71	1223 - Transitions Program	1,271,860	12.40	
305,903	519,188	576,868	7.46	1250 - Less Restrictive Programs Students w/Disabilities	604,205	6.95	
41,347	112,893	104,318	1.76	1271 - Remediation (Reading Support)	104,547	1.45	
138,837	129,592	85,000		1272 - Title I-A	87,000		
131,565	531,793	547,544	3.00	1281 - Public Alternative Programs (SHS)	572,089	3.00	
42,728	-	-		1285 - District Alternative School (Options Academy)	-		
542,653	437,488	580,000	6.83	1289 - Alternative Program AVID (History)	766,430	8.52	
-	-	6,100		1291 - English Language Learner	6,100		
-	8,911	800		1292 - Teen Parent Programs	800		
				1460 - Special Programs Summer School			
14,573,711	15,436,923	17,894,865	162.94	Total 1000:	19,165,102	161.78	
65,639	-	-		2000 - Support Services	-		
-	68,136	72,203	0.63	2110 - Attendance and Social Work Services (History)	-		
17,959	-	-		2111 - Safety and Security Service Area Direction (History)	-		
21,597	134,139	238,464	1.88	2113 - Social Work Services (History)	-		
204,749	87,324	194,149	2.00	2115 - Student Safety	109,807	0.94	
143,760	214,651	272,303	1.74	2120 - Guidance Services	222,291	2.00	
-	5,033	3,600		2134 - Nurse Services	229,112	1.73	
-	-	-		2139 - Other Health Services	4,800		
86,979	9,879	403,385	2.88	2142 - Psychological Testing Services	3,000		
111,544	120,794	126,128	0.85	2143 - Behavior Support (History)	-		
92,647	84,848	-		2152 - Speech Pathology Services	134,852	0.85	
326,061	166,900	159,416	1.88	2160 - Autism Support Services (History - moved to 2143)	-		
187,018	-	-		2190 - Director of Special Services	352,021	2.63	
-	265,821	277,307	2.00	2210 - Improvement of Instruction Services (History)	-		
43,760	110,716	204,650		2211 - Teaching & Learning Service Area Direction	305,219	2.00	
-	213,191	234,633	2.13	2213 - Curriculum Development	132,150		
276,393	283,068	323,764	4.64	2219 - Other Improvement of Instruction Services	139,051	1.00	
144,517	2,539	-		2220 - Educational Media Services	315,092	4.20	
9,416	32,045	41,844		2230 - Assessment and Testing (History)	-		
55,914	126,107	105,575		2240 - Instructional Staff Development	50,740		
406,588	388,740	398,920	2.00	2310 - Board of Education Services	130,575		
2,176,505	2,332,615	2,481,856	21.19	2320 - Executive Administration Services	575,400	2.00	
-	41,087	-		2410 - Office of the Principal Services	3,187,950	24.31	
200,257	212,159	221,824	1.00	2490 - Other Support Services—School Admin (History)	-		
322,486	376,152	403,800	3.00	2510 - Direction of Business Support Services	232,284	1.00	
252,026	296,702	341,210		2520 - Fiscal Services	427,367	3.00	
2,318,840	-	-		2528 - Risk Management Services	383,705		
-	252,496	257,277	2.00	2540 - Operation and Maintenance of Plant Svcs (History)	-		
-	2,177,657	2,746,887	14.50	2541 - Maintenance/Facilities Service Area Direction	278,399	2.00	
				2542 - Care and Upkeep of Buildings Services	2,781,655	14.30	

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Function		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
87,669	127,187	179,325 1.50	2543 - Care and Upkeep of Grounds Services		171,414 1.50		
-	8,757	9,961 0.13	2549 - Other Operation and Maintenance of Plant Services		11,168 0.15		
854,707	909,176	1,116,250	2550 - Student Transportation Services		1,416,250		
188,791	265,718	250,000	2558 - Special Education Transportation Services		250,000		
30,000	-	-	2626 - Grant Writing (History)		-		
58,629	69,132	72,939 0.78	2630 - Information Services		79,381 0.78		
403,400	250,386	265,659 1.75	2640 - Staff Services		261,032 1.75		
-	212,307	218,379 1.00	2641 - Human Resources Service Area Direction		234,436 1.00		
-	2,381	-	2649 - Other Staff Services (History)		-		
632,145	618,366	867,630 2.00	2660 - Technology Services		878,228 2.00		
(178)	335	-	2680 - Interpretation and Translation (History)		-		
9,719,814	10,466,545	12,489,338 71.48	Total 2000:		13,297,379 69.14		
-	-	-	3000 - Enterprise and Community Services.				
1,480	3,575	5,700	3300 - Community Services		1,000		
1,480	3,575	5,700	3360 - Welfare Activities Services (History)		-		
			Total 3000:		1,000		
-	-	-	5000 - Other Uses				
76,573	-	-	5110 - Long-Term Debt Service (History)		-		
1,011,154	1,585,000	80,786	5200 - Transfers of Funds		10,200		
1,087,727	1,585,000	80,786	Total 5000:		10,200		
-	-	661,661	6000 - Contingencies				
			6110 - Operating Contingency		490,716		
-	-	930,000	7000 - Unappropriated Ending Fund Balance				
			7000 - Unappropriated Ending Fund Balance		930,000		
25,382,732	27,492,044	32,062,350 234.42	Total:		33,894,397 230.92		

General Fund by Function

- 1000 - Instruction Services
- 2000 - Support Services
- 3000 - Community Services
- 5000 - Debt Service/Transfers
- 6000 - Contingency
- 7000 - Unappropriated EFB



General Fund Expenditures by Function	Budget	FTE
1000 - Instruction Services	\$19,165,102.00	161.78
2000 - Support Services	\$13,297,379.00	69.14
3000 - Community Services	\$1,000.00	0
5000 - Debt Service/Transfers	\$10,200.00	0
6000 - Contingency	\$490,716.00	0
7000 - Unappropriated EFB	\$930,000.00	0

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North Santiam School District

Fiscal Year Budget 2025/26

General Fund Expenditures by Object

Total: \$33,894,397

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Object		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
7,165,852	7,391,020	8,217,223	124.83	0100 - Salaries				
2,261,615	2,426,312	2,864,946	81.09	0111 - Licensed Salaries	8,665,283	124.02		
1,163,169	1,132,334	1,174,258	9.00	0112 - Classified Salaries	3,244,460	83.52		
1,149,916	1,395,324	1,579,004	19.50	0113 - Administrators	1,330,968	9.75		
-	28,473	-		0114 - Managerial—Classified	1,288,120	13.63		
75	-	-		0121 - Substitutes—Licensed	-			
-	25,403	-		0122 - Substitutes—Classified	-			
351,009	3,940	-		0124 - Temporary—Classified	-			
145,702	116,603	100,000		0130 - Add'l Pay Xtra Curr	-			
5,067	38,939	30,000		0131 - Add'l Hours Licensed	53,365			
1,924	5,811	3,000		0132 - Add'l Hours Classified/Conf	29,500			
-	62,375	77,468		0134 - Extra Duty Confidential	-			
696	3,897	-		0135 - Extra Duty Licensed (CBA)	86,506			
269	-	-		0136 - Extra Duty Classified (CBA)	-			
-	50,637	52,854		0137 - Add'l Hours OSEA	-			
-	2,750	-		0138 - Pay In Lieu of Prep	43,558			
7,500	23,800	24,780		0139 - Add'l Hours Director/Admin	-			
78,642	87,549	-		0140 - Travel Stipend	25,236			
72,827	62,575	-		0141 - Insurance Opt Out Licensed	-			
16,625	12,153	-		0142 - Insurance Opt Out Classified	-			
35,563	-	-		0143 - Insurance Opt Out Admin Dir Confid	-			
375	7,234	-		0144 - Sign On Bonus	-			
7,600	70,113	104,750		0145 - Stipend Mentor	-			
-	45,167	84,185		0146 - Stipend Licensed	75,250			
-	7,507	25,504		0147 - Stipend Classified	90,790			
-	22,800	24,600		0148 - Stipend Admin/Director/Nonrep	20,000			
-	330,039	350,769		0149 - Technology Stipend	22,150			
-	17,894	6,700		0150 - Coaching	411,867			
-	20,879	19,400		0160 - Vacation Payout	-			
-	9,754	-		0161 - Personal Leave Payout	20,900			
				0162 - Insurance Stipend	-			
12,464,425	13,401,282	14,739,441	234.42	Total 0100:	15,407,953	230.92		
				0200 - Associated Payroll Costs				
-	(3,691)	-		0210 - Public Employees Retirement System	-			
3,105	(6)	7,393		0211 - Employer Contribution, Tier I and Tier II	95,802			
693,079	751,798	884,359		0212 - Employee Contribution, Pick-Up	924,458			
1,667,504	1,794,169	1,326,560		0213 - PERS UAL Contribution	1,540,803			
-	9	116,422		0214 - PERS OPSRP Employer Contribution	786,867			
630,075	679,220	663,277		0215 - PERS Bond 2021	847,440			
(993)	1,094	-		0216 - PERS Recovery of Prior Year	-			
764,009	819,281	1,126,830		0221 - FICA	1,176,804			
178,697	191,607	-		0222 - Medicare	-			
(5,671)	(3,266)	40,216		0231 - Workers' Compensation	56,004			
122	-	294,815		0232 - Unemployment Compensation	308,148			
(1,805)	6,806	-		0233 - Workers Benefit Fund	-			
-	50,327	58,953		0234 - PLO	61,644			

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Object	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	3,472,232	-	0240 - Contractual Employee Benefits	-		
1,870,813	-	3,211,463	0241 - Insurance/Licensed	3,149,698		
1,019,270	-	1,691,036	0242 - Classified Insurance Pool	1,713,104		
737,596	-	435,593	0243 - Insurance/Admin/Director/NonRep	271,166		
6,235	19,449	-	0244 - TSA	-		
59,967	63,850	68,000	0245 - Tuition Reimbursement	48,500		
-	-	-	0248 - Insurance/Superintendent	151,560		
-	3,632	-	0249 - Er PD LTD Insurance	-		
7,622,002	7,846,512	9,924,917	Total 0200:	11,131,998		
			0300 - Purchased Services			
3,600	-	-	0310 - Instructional, Professional and Technical Services	-		
67,369	64,050	85,000	0311 - Instruction Services	50,000		
373	600	51,600	0312 - Instructional Programs Improvement Services	11,600		
408,474	489,105	276,400	0315 - Purchased Services Substitutes	366,600		
1,923	-	-	0318 - Professional and Improvement Costs for Non-Instruc	-		
4,784	2,245	11,000	0319 - Other Instructional, Professional and Technical Svcs	6,750		
364,058	319,877	583,658	0322 - Repairs and Maintenance Services	593,586		
55,530	99,212	52,275	0324 - Rentals	113,585		
229,615	256,350	309,099	0325 - Electricity	299,140		
171,162	121,426	159,612	0326 - Fuel	129,500		
76,395	88,777	99,410	0327 - Water and Sewage	102,392		
68,582	76,645	73,947	0328 - Garbage	83,355		
-	-	6,000	0329 - Other Property Services	6,000		
996,354	1,116,051	1,250,000	0331 - Reimbursable Student Transportation	1,550,000		
47,145	58,842	116,250	0332 - Non-Reimbursable Student Transportation	116,250		
45,819	64,312	104,525	0340 - Travel	98,087		
89,255	51,986	56,675	0351 - Telephone	49,675		
7,899	9,433	12,550	0353 - Postage	11,875		
6,600	6,005	5,700	0354 - Advertising	6,645		
63,529	52,274	57,015	0355 - Printing and Binding	57,125		
-	23,457	25,047	0359 - Internet /T1	30,959		
-	9,735	50,000	0371 - Tuition Payments to Other Districts Within State	70,000		
190,472	173,032	110,000	0374 - Other Tuition	117,000		
33,683	29,500	35,000	0381 - Audit Services	35,000		
-	60,000	19,000	0382 - Legal Services	44,500		
-	-	2,500	0384 - Negotiation Services	2,500		
1,902	11,846	10,000	0388 - Election Services	10,000		
914	-	-	0389 - Other Non-Instructional Professional and Technical	-		
149,240	242,699	321,675	0390 - Other General Professional and Technological Svcs	205,637		
3,084,675	3,427,460	3,883,938	Total 0300:	4,167,761		
			0400 - Supplies and Materials			
248,015	277,523	404,618	0410 - Consumable Supplies and Materials	371,120		
9,590	9,871	11,700	0411 - Fuel	12,200		
-	23,894	37,379	0416 - Food	49,850		
30,504	66,897	131,150	0420 - Textbooks	61,150		
83	-	-	0421 - Curriculum Development	-		
-	4,800	20,600	0422 - Textbook Replacement	20,600		
12,491	11,652	13,250	0430 - Library Books	12,500		
120	237	300	0440 - Periodicals	420		
85,430	130,762	186,283	0460 - Non-Consumable Items	229,031		
259,413	227,612	265,500	0470 - Computer Software	303,540		
79,034	88,238	254,925	0480 - Computer Hardware	158,661		
724,680	841,486	1,325,705	Total 0400:	1,219,072		

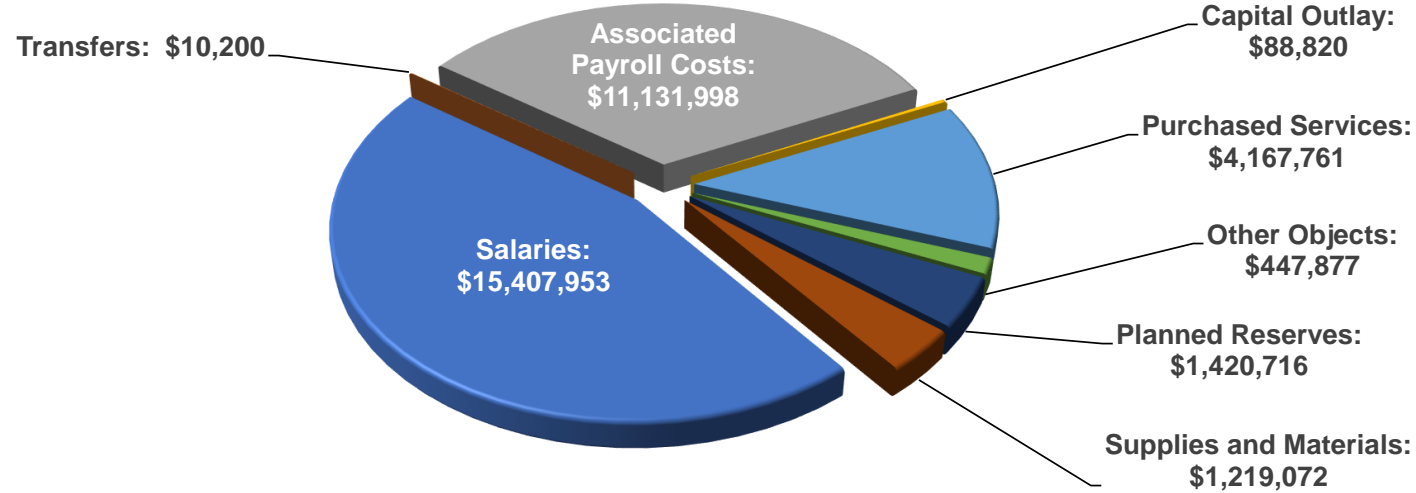
2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Object		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			0500 - Capital Outlay				
54,376	16,000	55,000	0520 - Buildings Acquisition	-			
-	-	-	0530 - Improvements Other Than Buildings	53,820			
-	9,449	50,000	0541 - Initial and Additional Equipment Purchase	25,000			
17,417	-	6,000	0542 - Replacement Equipment Purchase	10,000			
-	3,927	-	0550 - Depreciable Technology	-			
71,793	29,376	111,000	Total 0500:	88,820			
			0600 - Other Objects				
70,000	-	-	0610 - Redemption of Principal	-			
6,573	-	-	0621 - Regular Interest	-			
5,318	617	-	0630 - Unrecoverable Bad Debt	-			
70,073	63,597	63,692	0640 - Dues and Fees	64,172			
252,026	296,702	341,210	0653 - Property Insurance Premiums	383,705			
13	12	-	0670 - Taxes and Licenses	-			
404,003	360,928	404,902	Total 0600:	447,877			
			0700 - Transfers				
1,011,154	10,167	-	0710 - Fund Modifications	10,200			
-	674,833	80,786	0711 - TRFR Cap Improv Fund	-			
-	400,000	-	0712 - TRFR PERS Reserve	-			
-	222,000	-	0713 - TRFR Textbook Reserve	-			
-	278,000	-	0714 - TRFR Unemployment Fund	-			
1,011,154	1,585,000	80,786	Total 0700:	10,200			
			0800 - Other Uses of Funds				
-	-	661,661	0810 - Planned Reserve	490,716			
-	-	930,000	0820 - Reserved for Next Year	930,000			
-	-	1,591,661	Total 0800:	1,420,716			
25,382,732	27,492,044	32,062,350	Total:	33,894,397	230.92		

North Santiam School District

Fiscal Year Budget 2025/26

General Fund Expenditures by Object

Total: \$33,894,397



2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Object		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
12,464,425	13,401,282	14,739,441	234.42	0100 - Salaries	<div></div> 15,407,953	230.92		
7,622,002	7,846,512	9,924,917		0200 - Associated Payroll Costs	<div></div> 11,131,998			
3,084,675	3,427,460	3,883,938		0300 - Purchased Services	<div></div> 4,167,761			
724,680	841,486	1,325,705		0400 - Supplies and Materials	<div></div> 1,219,072			
71,793	29,376	111,000		0500 - Capital Outlay	<div></div> 88,820			
404,003	360,928	404,902		0600 - Other Objects	<div></div> 447,877			
1,011,154	1,585,000	80,786		0700 - Transfers	<div></div> 10,200			
-	-	1,591,661		0800 - Planned Reserves	<div></div> 1,420,716			
25,382,732	27,492,044	32,062,350	234.42	Total:	33,894,397	230.92		

North Santiam School District

Fiscal Year Budget 2025/26

General Fund Expenditures by Location

Total: \$33,894,397

200 - Mari-Linn

Total: \$2,253,854

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Location		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
978,240	1,015,650	1,127,977 18.20	0100 - Salaries		1,171,751 17.89		
561,550	601,524	773,336	0200 - Associated Payroll Costs		862,330		
113,895	101,572	110,991	0300 - Purchased Services		146,322		
22,220	28,404	43,256	0400 - Supplies and Materials		42,251		
-	-	-	0500 - Capital Outlay		30,000		
-	197	945	0600 - Other Objects		1,200		
1,675,905	1,747,347	2,056,505 18.20	Total 200:		2,253,854 17.89		

300 - Sublimity

Total: \$4,008,179

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Location		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
1,816,900	1,835,104	1,926,577 33.29	0100 - Salaries		2,094,078 34.99		
1,061,158	1,107,021	1,334,915	0200 - Associated Payroll Costs		1,594,277		
178,702	241,793	192,835	0300 - Purchased Services		271,490		
31,453	51,718	52,189	0400 - Supplies and Materials		47,214		
54,376	16,000	55,000	0500 - Capital Outlay		-		
-	345	770	0600 - Other Objects		1,120		
3,142,589	3,251,979	3,562,286 33.29	Total 300:		4,008,179 34.99		

400 - Stayton Elementary

Total: \$4,769,749

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Location		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
1,979,378	2,181,936	2,437,125 44.86	0100 - Salaries		2,537,940 42.70		
1,521,929	1,253,785	1,754,361	0200 - Associated Payroll Costs		1,911,147		
312,249	314,570	268,570	0300 - Purchased Services		266,099		
31,727	44,411	50,868	0400 - Supplies and Materials		53,868		
9,999	-	-	0500 - Capital Outlay		-		
-	-	645	0600 - Other Objects		695		
3,855,282	3,794,701	4,511,569 44.86	Total 400:		4,769,749 42.70		

500 - Stayton Middle
Total: \$6,141,447

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Location		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
2,657,120	2,755,998	3,031,401 48.92	0100 - Salaries		3,351,852 48.79		
1,499,581	1,622,925	2,065,393	0200 - Associated Payroll Costs		2,403,295		
281,712	318,445	287,909	0300 - Purchased Services		292,943		
69,213	88,279	99,924	0400 - Supplies and Materials		90,112		
2,494	1,672	2,915	0600 - Other Objects		3,245		
4,510,120	4,787,320	5,487,542 48.92	Total 500:		6,141,447 48.79		

600 - Stayton High
Total: \$7,724,919

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Location		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
3,384,547	3,412,785	3,845,126 59.62	0100 - Salaries		3,878,905 58.89		
2,017,197	1,984,022	2,560,327	0200 - Associated Payroll Costs		2,815,512		
791,396	826,167	736,587	0300 - Purchased Services		800,830		
115,844	143,850	214,733	0400 - Supplies and Materials		207,110		
25,973	19,658	19,862	0600 - Other Objects		22,562		
6,334,956	6,386,482	7,376,635 59.62	Total 600:		7,724,919 58.89		

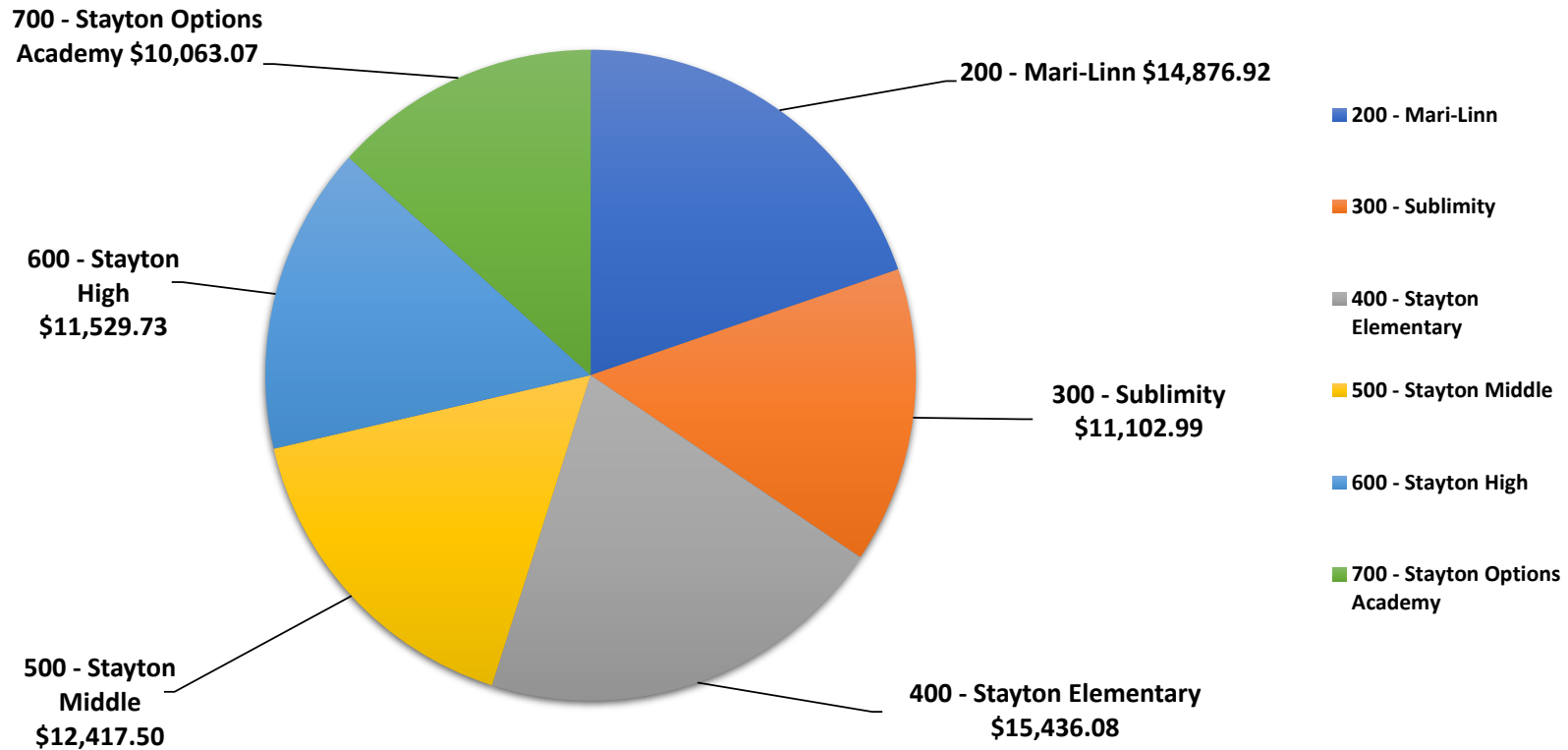
700 - Stayton Options Academy
Total: \$685,295

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Location		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
72,403	317,940	299,120 4.00	0100 - Salaries		318,577 4.00		
39,256	194,977	186,728	0200 - Associated Payroll Costs		214,953		
129,484	122,178	135,699	0300 - Purchased Services		100,860		
6,180	18,739	20,800	0400 - Supplies and Materials		24,830		
-	-	-	0500 - Capital Outlay		23,820		
3,200	175	645	0600 - Other Objects		2,255		
250,523	654,010	642,992 4.00	Total 700:		685,295 4.00		

900 - District Office
Total: \$8,310,954

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund Expenditures by Location		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
1,575,837	1,881,869	2,072,115 25.53	0100 - Salaries		2,054,850 23.66		
921,335	1,082,069	1,249,857	0200 - Associated Payroll Costs		1,330,484		
1,277,238	1,502,735	2,151,347	0300 - Purchased Services		2,289,217		
448,043	466,085	843,935	0400 - Supplies and Materials		753,687		
7,418	13,376	56,000	0500 - Capital Outlay		35,000		
372,336	338,881	379,120	0600 - Other Objects		416,800		
1,011,154	1,585,000	80,786	0700 - Transfers		10,200		
-	-	1,591,661	0800 - Other Uses of Funds		1,420,716		
5,613,362	6,870,016	8,424,821 25.53	Total 900:		8,310,954 23.66		

General Fund Expenditures Per Student By Location



Location	FTE	General Fund Expenditures	Estimated Enrollment	Amt Per Student
200 - Mari-Linn	17.8900	\$2,253,854.00	151.50	\$14,876.92
300 - Sublimity	34.9900	\$4,008,179.00	361.00	\$11,102.99
400 - Stayton Elementary	42.7000	\$4,769,749.00	309.00	\$15,436.08
500 - Stayton Middle	48.7900	\$6,141,447.00	494.58	\$12,417.50
600 - Stayton High	58.8900	\$7,724,827.00	670.00	\$11,529.59
700 - Stayton Options Academy	4.0000	\$685,295.00	68.10	\$10,063.07
900 - District Office	23.6600	\$8,311,046.00	0.00	\$0.00
TOTALS	230.92	33,894,397.00	2,054.18	

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Special Revenue Funds

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

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201 - Board Reserve

Total: \$1,792

Reserve Fund established by the Board in the event of budget challenges.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Board Reserve	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
225,000	-	-	5200 - Interfund Transfers	-		
776,791	1,001,791	1,001,792	5400 - Beginning Fund Balance	1,792		
1,001,791	1,001,791	1,001,792	Total 000:	1,792		
1,001,791	1,001,791	1,001,792	Total Resources:	1,792		
			Requirements			
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	1,001,792	0810 - Planned Reserve	1,792		
-	-	1,001,792	Total Requirements:	1,792		

202 - Textbook Reserve
Total: \$1,006,350

Reserve Fund for the purchase of curriculum as adoptions require.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Textbook Reserve	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
400,000	222,000	-	5200 - Interfund Transfers	-		
515,000	915,000	1,136,230	5400 - Beginning Fund Balance	1,006,350		
915,000	1,137,000	1,136,230	Total 000:	1,006,350		
915,000	1,137,000	1,136,230	Total Resources:	1,006,350		
			Requirements			
			<u>2213 - CURRICULUM DEVELOPMENT</u>			
-	130,650	600,000	0420 - Textbooks	600,000		
-	-	536,230	<u>6110 - OPERATING CONTINGENCY</u>			
-	130,650	1,136,230	0810 - Planned Reserve	406,350		
			Total Requirements:	1,006,350		

204 - ARP-HCY 1 (History)

Homeless Children and Youth Funds - used to identify homeless children and youth, to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	ARP-HCY 1 (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
7,050	21,382	5,000	4500 - Restricted Revenue From the Federal Government	-		
7,050	21,382	5,000	Total Resources:	-		
			Requirements			
			<u>2520 - FISCAL SERVICES</u>			
367	1,030	-	0690 - Grant Indirect Charges	-		
			<u>3300 - COMMUNITY SERVICES</u>			
5,458	6,603	5,000	0410 - Consumable Supplies and Materials	-		
1,225	13,749	-	0460 - Non-Consumable Items	-		
6,682	20,352	5,000	Total 3300:	-		
7,050	21,382	5,000	Total Requirements:	-		

205 - CTE Construction House

Total: \$414,190

Career and Technical Education Funds - used to support students in acquiring technical skills, professional practices, and academic knowledge critical for career success.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	CTE Construction House	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
10	-	-	1990 - Miscellaneous	-		
-	75,000	-	5200 - Interfund Transfers	-		
-	-	375,000	5300 - Sale of or Compensation for Loss of Fixed Assets	375,000		
245,825	13,093	40,000	5400 - Beginning Fund Balance	39,190		
245,835	88,093	415,000	Total 000:	414,190		
245,835	88,093	415,000	Total Resources:	414,190		
			Requirements			
			<u>1289 - ALTERNATIVE PROGRAM AVID</u>			
217	266	-	0324 - Rentals	-		
12,169	-	-	0325 - Electricity	-		
-	-	10,000	0383 - Architect/Engineer Services	10,000		
6,400	561	7,606	0390 - Other General Professional and Technological Svs	6,796		
217	-	10,000	0410 - Consumable Supplies and Materials	10,000		
212,968	39,352	302,394	0520 - Buildings Acquisition	302,394		
770	-	10,000	0640 - Dues and Fees	10,000		
232,742	40,178	340,000	Total 1289:	339,190		
			<u>5200 - TRANSFERS OF FUNDS</u>			
-	-	75,000	0711 - TRFR Cap Improv Fund	75,000		
232,742	40,178	415,000	Total Requirements:	414,190		

206 - CTE SHS Grants (History)

Career and Technical Education Funds

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	CTE SHS Grants (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Resources				
			<u>000 - UNDESIGNATED</u>				
4,985	4,985	-	5400 - Beginning Fund Balance		-		
4,985	4,985	-	Total Resources:		-		
			Requirements				
			<u>1131 - HIGH SCHOOL PROGRAMS</u>				
-	4,985	-	0460 - Non-Consumable Items		-		
-	4,985	-	Total Requirements:		-		

209 - ESSER III (History)

Elementary and Secondary School Emergency Relief Fund III - eligible expenses incurred between March 13, 2020 and September 30, 2024

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	ESSER III (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
1,272,853	55,282	45,800	4500 - Restricted Revenue From the Federal Government	-		
1,272,853	55,282	45,800	Total Resources:	-		
			Requirements			
			<u>1281 - PUBLIC ALTERNATIVE PROGRAMS (SHS)</u>			
643	-	-	0374 - Other Tuition	-		
			<u>1285 - DISTRICT ALTERNATIVE SCHOOL (OPTIONS ACADEMY)</u>			
219,082	-	-	0111 - Licensed Salaries	-		
3,624	-	-	0131 - Add'l Hours Licensed	-		
38	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
13,362	-	-	0212 - Employee Contribution, Pick-Up	-		
31,179	-	-	0213 - PERS UAL Contribution	-		
11,803	-	-	0215 - PERS Bond 2021	-		
13,284	-	-	0221 - FICA	-		
3,107	-	-	0222 - Medicare	-		
223	-	-	0231 - Workers' Compensation	-		
3	-	-	0232 - Unemployment Compensation	-		
137	-	-	0233 - Workers Benefit Fund	-		
66,276	-	-	0241 - Insurance/Licensed	-		
9,856	-	-	0374 - Other Tuition	-		
-	554	-	0410 - Consumable Supplies and Materials	-		
371,974	554	-	Total 1285:	-		
			<u>1289 - ALTERNATIVE PROGRAM AVID</u>			
9,449	-	-	0460 - Non-Consumable Items	-		
			<u>1410 - SUMMER SCHOOL ELEMENTARY</u>			
10,336	-	-	0131 - Add'l Hours Licensed	-		
14,849	-	-	0132 - Add'l Hours Classified/Conf	-		
36	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
2,910	-	-	0212 - Employee Contribution, Pick-Up	-		
7,551	-	-	0213 - PERS UAL Contribution	-		
2,807	-	-	0215 - PERS Bond 2021	-		
2,958	-	-	0221 - FICA	-		
455	-	-	0222 - Medicare	-		
39	-	-	0231 - Workers' Compensation	-		
34	-	-	0233 - Workers Benefit Fund	-		
41,975	-	-	Total 1410:	-		
			<u>1420 - SUMMER SCHOOL MIDDLE</u>			
4,644	-	-	0131 - Add'l Hours Licensed	-		
279	-	-	0212 - Employee Contribution, Pick-Up	-		
650	-	-	0213 - PERS UAL Contribution	-		
246	-	-	0215 - PERS Bond 2021	-		
288	-	-	0221 - FICA	-		
67	-	-	0222 - Medicare	-		
5	-	-	0231 - Workers' Compensation	-		
3	-	-	0233 - Workers Benefit Fund	-		
6,181	-	-	Total 1420:	-		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	ESSER III (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<u>1430 - SUMMER HIGH SCHOOL</u>			
6,583	-	-	0111 - Licensed Salaries	-		
4,000	-	-	0131 - Add'l Hours Licensed	-		
6,179	-	-	0132 - Add'l Hours Classified/Conf	-		
7	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
823	-	-	0212 - Employee Contribution, Pick-Up	-		
3,054	-	-	0213 - PERS UAL Contribution	-		
1,010	-	-	0215 - PERS Bond 2021	-		
2,627	-	-	0221 - FICA	-		
517	-	-	0222 - Medicare	-		
33	-	-	0231 - Workers' Compensation	-		
0	-	-	0232 - Unemployment Compensation	-		
46	-	-	0233 - Workers Benefit Fund	-		
24,880	-	-	Total 1430:	-		
			<u>2134 - NURSE SERVICES</u>			
48,725	27,429	-	0114 - Managerial—Classified	-		
1,500	376	-	0143 - Insurance Opt Out Admin Dir Confid	-		
3,014	708	-	0212 - Employee Contribution, Pick-Up	-		
7,032	1,653	-	0213 - PERS UAL Contribution	-		
2,662	626	-	0215 - PERS Bond 2021	-		
3,057	732	-	0221 - FICA	-		
715	171	-	0222 - Medicare	-		
50	22	-	0231 - Workers' Compensation	-		
0	-	-	0232 - Unemployment Compensation	-		
29	6	-	0233 - Workers Benefit Fund	-		
-	37	-	0234 - PLO	-		
-	688	-	0240 - Contractual Employee Benefits	-		
4,057	-	-	0243 - Insurance/Admin/Director/NonRep	-		
70,841	32,448	-	Total 2134:	-		
			<u>2190 - DIRECTOR OF SPECIAL SERVICES</u>			
-	1,871	-	0460 - Non-Consumable Items	-		
-	6,403	-	0541 - Initial and Additional Equipment Purchase	-		
-	8,273	-	Total 2190:	-		
			<u>2213 - CURRICULUM DEVELOPMENT</u>			
-	532	-	0460 - Non-Consumable Items	-		
			<u>2520 - FISCAL SERVICES</u>			
66,346	2,663	-	0690 - Grant Indirect Charges	-		
			<u>2540 - OPERATION AND MAINTENANCE OF PLANT SERVICES (HISTORY)</u>			
60	-	-	0340 - Travel	-		
9,546	-	-	0383 - Architect/Engineer Services	-		
10	-	-	0410 - Consumable Supplies and Materials	-		
1,114	-	-	0460 - Non-Consumable Items	-		
412,067	-	-	0520 - Buildings Acquisition	-		
2,477	-	-	0640 - Dues and Fees	-		
425,274	-	-	Total 2540:	-		
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
-	9,774	-	0322 - Repairs and Maintenance Services	-		
			<u>2543 - CARE AND UPKEEP OF GROUNDS SERVICES</u>			
-	-	45,800	0530 - Improvements Other Than Buildings	-		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	ESSER III (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
340	-	-	<u>2640 - STAFF SERVICES</u>			
			0410 - Consumable Supplies and Materials	-		
			<u>2649 - EMPLOYEE LIABILITIES</u>			
91,200	-	-	0111 - Licensed Salaries	-		
70,400	-	-	0112 - Classified Salaries	-		
10,400	-	-	0113 - Administrators	-		
8,000	-	-	0114 - Managerial—Classified	-		
21	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
10,512	-	-	0212 - Employee Contribution, Pick-Up	-		
24,976	-	-	0213 - PERS UAL Contribution	-		
9,413	-	-	0215 - PERS Bond 2021	-		
11,160	-	-	0221 - FICA	-		
2,610	-	-	0222 - Medicare	-		
219	-	-	0231 - Workers' Compensation	-		
238,911	-	-	Total 2649:	-		
			<u>2660 - TECHNOLOGY SERVICES</u>			
-	229	-	0460 - Non-Consumable Items	-		
13,341	-	-	0470 - Computer Software	-		
2,699	810	-	0480 - Computer Hardware	-		
16,040	1,039	-	Total 2660:	-		
1,272,853	55,282	45,800	Total Requirements:	-		

210 - Appropriation Fund

Total: \$350,000

Fund established for budgetary purposes. This fund allows the district the authority to spend unforeseen grants and special revenue funds.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Appropriation Fund	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
6,400	(41,689)	50,000	1990 - Miscellaneous	50,000		
-	-	50,000	2199 - Other Intermediate Sources	50,000		
-	-	50,000	3299 - Other Restricted Grants-In-Aid	-		
-	-	300,000	4500 - Restricted Revenue From the Federal Government	250,000		
41,608	48,008	-	5400 - Beginning Fund Balance	-		
48,008	6,319	450,000	Total 000:	350,000		
48,008	6,319	450,000	Total Resources:	350,000		
			Requirements			
			<u>1111 - ELEMENTARY K-6</u>			
-	6,149	-	0460 - Non-Consumable Items	-		
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	-	125,000	0410 - Consumable Supplies and Materials	50,000		
			<u>2520 - FISCAL SERVICES</u>			
-	-	100,000	0410 - Consumable Supplies and Materials	75,000		
-	170	-	0460 - Non-Consumable Items	-		
-	170	100,000	Total 2520:	75,000		
			<u>3300 - COMMUNITY SERVICES</u>			
-	-	25,000	0410 - Consumable Supplies and Materials	25,000		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROV.</u>			
-	-	200,000	0520 - Buildings Acquisition	200,000		
-	6,319	450,000	Total Requirements:	350,000		

211 - United Way (History)

Funding to address basic student needs, improve educational outcomes, and foster a supportive environment for students.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	United Way (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
3,716	3,716	-	5400 - Beginning Fund Balance	-		
3,716	3,716	-	Total Resources:	-		
			Requirements			
			<u>1111 - ELEMENTARY K-6</u>			
-	391	-	0410 - Consumable Supplies and Materials	-		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
-	558	-	0410 - Consumable Supplies and Materials	-		
			<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>			
-	2,767	-	0410 - Consumable Supplies and Materials	-		
-	3,716	-	Total Requirements:	-		

214 - Medicaid (History)

Medicaid funding to support schools by reimbursing them for providing medically necessary services to eligible students, particularly those with disabilities and those enrolled in Medicaid.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Medicaid (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
17,399	-	-	5400 - Beginning Fund Balance	-		
17,399	-	-	Total Resources:	-		
			Requirements			
			<u>2134 - NURSE SERVICES</u>			
17,399	-	-	0114 - Managerial—Classified	-		
17,399	-	-	Total Requirements:	-		

215 - Title IV

Total: \$10,863

Student Support and Academic Enrichment Grant - program intended to increase the capacity of schools to 1) provide all students with access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title IV	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
20,641	56,296	35,000	4500 - Restricted Revenue From the Federal Government	10,863		
20,641	56,296	35,000	Total Resources:	10,863		
			Requirements			
			<u>1111 - ELEMENTARY K-6</u>			
508	-	-	0315 - Purchased Services Substitutes	-		
-	-	-	0410 - Consumable Supplies and Materials	2,912		
-	4,232	-	0460 - Non-Consumable Items	-		
508	4,232	-	Total 1111:	2,912		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
498	-	-	0315 - Purchased Services Substitutes	-		
209	-	-	0410 - Consumable Supplies and Materials	2,913		
1,551	-	-	0460 - Non-Consumable Items	-		
2,258	-	-	Total 1121:	2,913		
			<u>1220 - RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES</u>			
147	-	-	0315 - Purchased Services Substitutes	-		
			<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES (HISTORY)</u>			
4,935	449	-	0410 - Consumable Supplies and Materials	-		
-	5,125	-	0460 - Non-Consumable Items	-		
1,076	-	-	0690 - Grant Indirect Charges	-		
6,011	5,574	-	Total 2210:	-		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
2,041	4,306	14,920	0131 - Add'l Hours Licensed	-		
-	12,800	-	0146 - Stipend Licensed	-		
0	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
122	1,026	895	0212 - Employee Contribution, Pick-Up	-		
285	2,393	1,343	0213 - PERS UAL Contribution	-		
-	-	149	0214 - PERS OPSRP Employer Contribution	-		
108	906	671	0215 - PERS Bond 2021	-		
125	1,053	1,141	0221 - FICA	-		
29	246	-	0222 - Medicare	-		
2	32	28	0231 - Workers' Compensation	-		
0	-	298	0232 - Unemployment Compensation	-		
1	8	-	0233 - Workers Benefit Fund	-		
-	68	60	0234 - PLO	-		
-	5,345	-	0312 - Instructional Programs Improvement Services	-		
-	-	2,484	0315 - Purchased Services Substitutes	-		
-	7,891	5,153	0340 - Travel	-		
-	3,812	551	0410 - Consumable Supplies and Materials	-		
2,714	39,886	27,693	Total 2240:	-		
			<u>2520 - FISCAL SERVICES</u>			
-	-	1,535	0690 - Grant Indirect Charges	538		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title IV	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	2,595	-	<u>2660 - TECHNOLOGY SERVICES</u>			
9,003	1,189	1,500	0460 - Non-Consumable Items	-		
			0480 - Computer Hardware	-		
9,003	3,784	1,500	Total 2660:	-		
-	2,820	-	<u>3370 - NONPUBLIC SCHOOL STUDENT SVCS</u>			
			0312 - Instructional Programs Improvement Services	4,500		
			<u>5300 - APPORTIONMENT OF FUNDS BY LEA</u>			
-	-	4,272	0720 - Transits	-		
20,641	56,296	35,000	Total Requirements:	10,863		

216 - Misc Grants (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Misc Grants (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	7,925	-	1990 - Miscellaneous	-		
8,017	8,017	2,000	5400 - Beginning Fund Balance	-		
8,017	15,942	2,000	Total 000:	-		
8,017	15,942	2,000	Total Resources:	-		
			Requirements			
			<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>			
-	2,092	2,000	0410 - Consumable Supplies and Materials	-		
			<u>2520 - FISCAL SERVICES</u>			
-	5,424	-	0460 - Non-Consumable Items	-		
-	7,516	2,000	Total Requirements:	-		

219 - Title III-A

Total: \$12,070

English Learners and Immigrant Youth - the primary purpose is to assist English Learners to develop English Language skills, succeed academically, and overcome barriers that impede their academic success.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title III-A	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
6,640	19,209	14,470	4500 - Restricted Revenue From the Federal Government	12,070		
6,640	19,209	14,470	Total Resources:	12,070		
			Requirements			
			<u>1291 - ENGLISH LANGUAGE LEARNER</u>			
-	1,574	-	0132 - Add'l Hours Classified/Conf	-		
-	94	-	0212 - Employee Contribution, Pick-Up	-		
-	220	-	0213 - PERS UAL Contribution	-		
-	83	-	0215 - PERS Bond 2021	-		
-	96	-	0221 - FICA	-		
-	22	-	0222 - Medicare	-		
-	3	-	0231 - Workers' Compensation	-		
-	2	-	0233 - Workers Benefit Fund	-		
-	6	-	0234 - PLO	-		
-	1,540	-	0315 - Purchased Services Substitutes	-		
-	-	-	0460 - Non-Consumable Items	1,000		
-	5,460	-	0470 - Computer Software	-		
-	9,101	-	Total 1291:	1,000		
			<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES (HISTORY)</u>			
-	-	800	0315 - Purchased Services Substitutes	-		
6,640	-	-	0410 - Consumable Supplies and Materials	-		
6,640	-	800	Total 2210:	-		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
-	-	400	0315 - Purchased Services Substitutes	4,400		
-	4,750	550	0340 - Travel	1,699		
-	455	-	0690 - Grant Indirect Charges	-		
-	5,205	950	Total 2240:	6,099		
			<u>2520 - FISCAL SERVICES</u>			
-	573	732	0690 - Grant Indirect Charges	599		
			<u>3300 - COMMUNITY SERVICES</u>			
-	-	3,530	0132 - Add'l Hours Classified/Conf	-		
-	-	212	0212 - Employee Contribution, Pick-Up	-		
-	-	318	0213 - PERS UAL Contribution	-		
-	-	35	0214 - PERS OPSRP Employer Contribution	-		
-	-	159	0215 - PERS Bond 2021	-		
-	-	270	0221 - FICA	-		
-	-	7	0231 - Workers' Compensation	-		
-	-	71	0232 - Unemployment Compensation	-		
-	-	14	0234 - PLO	-		
-	58	-	0340 - Travel	-		
-	2,086	1,500	0410 - Consumable Supplies and Materials	1,500		
-	2,185	5,872	0416 - Food	2,872		
-	4,330	11,988	Total 3300:	4,372		
6,640	19,209	14,470	Total Requirements:	12,070		

221 - IDEA 611

Total: \$835,447

Individuals with Disabilities Education Act (IDEA) - the primary purpose of the program is to support children experiencing disabilities birth through age 21.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	IDEA 611		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				000 - UNDESIGNATED				
515,824	693,742	1,011,945		4500 - Restricted Revenue From the Federal Government	835,447			
515,824	693,742	1,011,945		Total Resources:	835,447			
				Requirements				
				1220 - RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES				
19,800	-	-		0112 - Classified Salaries	-			
141	-	-		0132 - Add'l Hours Classified/Conf	-			
-	1,250	-		0147 - Stipend Classified	-			
1,196	75	-		0212 - Employee Contribution, Pick-Up	-			
2,792	175	-		0213 - PERS UAL Contribution	-			
1,057	66	-		0215 - PERS Bond 2021	-			
1,166	73	-		0221 - FICA	-			
273	17	-		0222 - Medicare	-			
20	2	-		0231 - Workers' Compensation	-			
0	-	-		0232 - Unemployment Compensation	-			
27	1	-		0233 - Workers Benefit Fund	-			
-	5	-		0234 - PLO	-			
-	1,044	-		0240 - Contractual Employee Benefits	-			
14,319	-	-		0242 - Classified Insurance Pool	-			
225	-	-		0244 - TSA	-			
-	1	-		0249 - Er PD LTD Insurance	-			
-	26,772	-		0371 - Tuition Payments to Other Districts Within State	-			
41,016	29,482	-		Total 1220:	-			
				1250 - LESS RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES				
69,142	151,329	162,891	3.00	0111 - Licensed Salaries	108,785	2.00		
87,401	72,794	81,271	2.97	0112 - Classified Salaries	90,439	2.97		
4,672	426	-		0114 - Managerial—Classified	-			
5,817	3,205	-		0131 - Add'l Hours Licensed	-			
448	3,168	-		0132 - Add'l Hours Classified/Conf	-			
219	-	-		0137 - Add'l Hours OSEA	-			
6,240	801	-		0141 - Insurance Opt Out Licensed	-			
3,420	-	-		0142 - Insurance Opt Out Classified	-			
-	8,833	12,000		0146 - Stipend Licensed	8,000			
-	3,750	6,540		0147 - Stipend Classified	6,540			
-	200	-		0161 - Personal Leave Payout	450			
0	-	-		0211 - Employer Contribution, Tier I and Tier II	-			
12,363	13,044	15,762		0212 - Employee Contribution, Pick-Up	12,852			
28,847	30,435	23,643		0213 - PERS UAL Contribution	21,421			
-	-	2,626		0214 - PERS OPSRP Employer Contribution	13,902			
10,921	11,522	11,821		0215 - PERS Bond 2021	11,781			
12,906	15,197	20,097		0221 - FICA	16,386			
3,018	3,554	-		0222 - Medicare	-			
209	466	500		0231 - Workers' Compensation	536			
2	-	5,255		0232 - Unemployment Compensation	4,285			
235	263	-		0233 - Workers Benefit Fund	-			
-	976	1,051		0234 - PLO	857			

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	IDEA 611		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
-	95,653	-		0240 - Contractual Employee Benefits	-			
10,910	-	75,600		0241 - Insurance/Licensed	50,400			
42,747	-	60,287		0242 - Classified Insurance Pool	60,287			
1,600	-	-		0243 - Insurance/Admin/Director/NonRep	-			
150	224	-		0244 - TSA	-			
-	129	-		0249 - Er PD LTD Insurance	-			
(249)	8,890	12,000		0315 - Purchased Services Substitutes	9,000			
845	-	-		0340 - Travel	-			
301,863	424,859	491,344	5.97	Total 1250:	415,921	4.97		
				1271 - REMEDIATION (READING SUPPORT)				
66,432	-	-		0111 - Licensed Salaries	-			
101	-	-		0131 - Add'l Hours Licensed	-			
0	-	-		0211 - Employer Contribution, Tier I and Tier II	-			
3,992	-	-		0212 - Employee Contribution, Pick-Up	-			
9,315	-	-		0213 - PERS UAL Contribution	-			
3,526	-	-		0215 - PERS Bond 2021	-			
4,078	-	-		0221 - FICA	-			
954	-	-		0222 - Medicare	-			
66	-	-		0231 - Workers' Compensation	-			
1	-	-		0232 - Unemployment Compensation	-			
56	-	-		0233 - Workers Benefit Fund	-			
23,820	-	-		0241 - Insurance/Licensed	-			
249	905	-		0315 - Purchased Services Substitutes	-			
112,589	905	-		Total 1271:	-			
				2152 - SPEECH PATHOLOGY SERVICES				
-	-	-		0111 - Licensed Salaries	67,937	1.00		
-	-	-		0146 - Stipend Licensed	4,000			
-	-	-		0211 - Employer Contribution, Tier I and Tier II	2,381			
-	-	-		0212 - Employee Contribution, Pick-Up	4,316			
-	-	-		0213 - PERS UAL Contribution	7,194			
-	-	-		0215 - PERS Bond 2021	3,957			
-	-	-		0221 - FICA	5,503			
-	-	-		0231 - Workers' Compensation	180			
-	-	-		0232 - Unemployment Compensation	1,439			
-	-	-		0234 - PLO	288			
-	-	-		0241 - Insurance/Licensed	25,200			
-	48,587	-		0390 - Other General Professional and Technological Svs	-			
-	48,587	-		Total 2152:	122,395	1.00		
				2160 - AUTISM SUPPORT SERVICES (HISTORY - MOVED TO 2143)				
459	-	-		0340 - Travel	-			
				2190 - DIRECTOR OF SPECIAL SERVICES				
-	93,891	124,615	1.00	0114 - Managerial—Classified	121,773	1.19		
-	-	-		0131 - Add'l Hours Licensed	6,136			
-	994	1,200		0140 - Travel Stipend	300			
-	1,717	-		0143 - Insurance Opt Out Admin Dir Confid	-			
-	-	-		0146 - Stipend Licensed	2,814			
-	2,625	-		0148 - Stipend Admin/Director/Nonrep	-			
-	994	1,200		0149 - Technology Stipend	300			
-	-	305		0211 - Employer Contribution, Tier I and Tier II	3,134			
-	1,959	7,621		0212 - Employee Contribution, Pick-Up	7,879			
-	17,255	11,431		0213 - PERS UAL Contribution	13,132			
-	-	-		0214 - PERS OPSRP Employer Contribution	2,379			

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	IDEA 611		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
-	6,532	5,716		0215 - PERS Bond 2021	7,223			
-	7,635	9,717		0221 - FICA	10,046			
-	1,786	-		0222 - Medicare	-			
-	234	241		0231 - Workers' Compensation	329			
-	-	2,540		0232 - Unemployment Compensation	2,626			
-	50	-		0233 - Workers Benefit Fund	-			
-	449	508		0234 - PLO	526			
-	6,089	-		0240 - Contractual Employee Benefits	-			
-	-	-		0241 - Insurance/Licensed	23,612			
-	-	21,264		0243 - Insurance/Admin/Director/NonRep	5,475			
-	-	16,196		0340 - Travel	-			
-	-	229,089		0390 - Other General Professional and Technological Svcs	-			
-	2,111	1,500		0410 - Consumable Supplies and Materials	-			
-	-	-		0440 - Periodicals	2,384			
-	-	-		0470 - Computer Software	10,710			
-	144,321	433,143	1.00	Total 2190:	220,778	1.19		
28,370	-	-		<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES (HISTORY)</u>				
				0690 - Grant Indirect Charges	-			
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>				
-	979	20,000		0340 - Travel	-			
-	-	10,000		0410 - Consumable Supplies and Materials	-			
-	-	5,000		0416 - Food	362			
-	979	35,000		Total 2240:	362			
				<u>2520 - FISCAL SERVICES</u>				
-	20,093	30,000		0690 - Grant Indirect Charges	41,438			
				<u>3370 - NONPUBLIC SCHOOL STUDENT SVCS</u>				
19,506	12,804	13,316	0.15	0111 - Licensed Salaries	13,716	0.15		
-	-	-		0114 - Managerial—Classified	5,715	0.06		
-	-	-		0131 - Add'l Hours Licensed	1,083			
1,560	3,165	-		0141 - Insurance Opt Out Licensed	-			
-	-	900		0146 - Stipend Licensed	939			
-	256	-		0161 - Personal Leave Payout	-			
6	-	34		0211 - Employer Contribution, Tier I and Tier II	710			
1,264	973	853		0212 - Employee Contribution, Pick-Up	1,287			
2,949	2,271	1,279		0213 - PERS UAL Contribution	2,146			
1,117	860	640		0215 - PERS Bond 2021	1,180			
1,304	1,005	1,088		0221 - FICA	1,641			
305	235	-		0222 - Medicare	-			
21	31	27		0231 - Workers' Compensation	53			
0	-	284		0232 - Unemployment Compensation	429			
13	8	-		0233 - Workers Benefit Fund	-			
-	65	57		0234 - PLO	86			
-	2,768	-		0240 - Contractual Employee Benefits	-			
3,360	-	3,780		0241 - Insurance/Licensed	5,368			
121	74	200		0340 - Travel	200			
31,527	24,517	22,458	0.15	Total 3370:	34,553	0.21		
515,824	693,742	1,011,945	7.12	Total Requirements:	835,447	7.37		

222 - Carl Perkins
Total: \$5,000

Funds awarded to support the Career and Technical Education of High School Students.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Carl Perkins	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
10,978	11,914	5,000	3299 - Other Restricted Grants-In-Aid	5,000		
-	(1,268)	-	5400 - Beginning Fund Balance	-		
10,978	10,645	5,000	Total 000:	5,000		
10,978	10,645	5,000	Total Resources:	5,000		
			Requirements			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
4,985	1,297	-	0315 - Purchased Services Substitutes	2,500		
7,262	2,356	5,000	0340 - Travel	2,500		
-	6,993	-	0541 - Initial and Additional Equipment Purchase	-		
12,247	10,645	5,000	Total 1131:	5,000		
12,247	10,645	5,000	Total Requirements:	5,000		

224 - EL Transformation (History)

HB3499 Fund - the purpose of the funds are to assist Districts demonstrating challenges in serving students who are English learners.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	EL Transformation (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>000 - UNDESIGNATED</u>				
162,236	125,000	125,000		3299 - Other Restricted Grants-In-Aid	-			
162,236	125,000	125,000		Total Resources:	-			
				Requirements				
				<u>1291 - ENGLISH LANGUAGE LEARNER</u>				
36,021	30,184	27,451	0.45	0111 - Licensed Salaries	-			
65,035	53,959	40,440	1.26	0112 - Classified Salaries	-			
-	1,537	-		0131 - Add'l Hours Licensed	-			
460	215	-		0132 - Add'l Hours Classified/Conf	-			
-	1,919	-		0141 - Insurance Opt Out Licensed	-			
5,652	4,534	4,074		0212 - Employee Contribution, Pick-Up	-			
12,137	10,579	6,110		0213 - PERS UAL Contribution	-			
-	-	679		0214 - PERS OPSRP Employer Contribution	-			
4,345	4,005	3,055		0215 - PERS Bond 2021	-			
5,269	4,920	5,193		0221 - FICA	-			
1,215	1,151	-		0222 - Medicare	-			
98	151	129		0231 - Workers' Compensation	-			
16	-	1,358		0232 - Unemployment Compensation	-			
125	92	-		0233 - Workers Benefit Fund	-			
-	304	272		0234 - PLO	-			
-	11,343	-		0240 - Contractual Employee Benefits	-			
1,784	-	11,340		0241 - Insurance/Licensed	-			
23,854	-	24,849		0242 - Classified Insurance Pool	-			
-	107	-		0249 - Er PD LTD Insurance	-			
-	-	50		0315 - Purchased Services Substitutes	-			
156,011	125,000	125,000	1.71	Total 1291:	-			
				<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES (HISTORY)</u>				
6,225	-	-		0690 - Grant Indirect Charges	-			
162,236	125,000	125,000	1.71	Total Requirements:	-			

225 - IDEA 611 ARP (History)

Additional funding under the American Rescue Plan for students with disabilities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	IDEA 611 ARP (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Resources				
			<u>000 - UNDESIGNATED</u>				
69,542	47,772	-	4500 - Restricted Revenue From the Federal Government		-		
69,542	47,772	-	Total Resources:		-		
			Requirements				
			<u>1220 - RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES</u>				
9,689	-	-	0131 - Add'l Hours Licensed		-		
5	-	-	0211 - Employer Contribution, Tier I and Tier II		-		
1,356	-	-	0213 - PERS UAL Contribution		-		
514	-	-	0215 - PERS Bond 2021		-		
601	-	-	0221 - FICA		-		
140	-	-	0222 - Medicare		-		
10	-	-	0231 - Workers' Compensation		-		
0	-	-	0232 - Unemployment Compensation		-		
8	-	-	0233 - Workers Benefit Fund		-		
782	-	-	0410 - Consumable Supplies and Materials		-		
543	-	-	0420 - Textbooks		-		
756	-	-	0460 - Non-Consumable Items		-		
909	-	-	0470 - Computer Software		-		
15,313	-	-	Total 1220:		-		
			<u>1250 - LESS RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES</u>				
31,521	-	-	0111 - Licensed Salaries		-		
5,828	-	-	0315 - Purchased Services Substitutes		-		
2,436	-	-	0410 - Consumable Supplies and Materials		-		
249	-	-	0420 - Textbooks		-		
440	-	-	0470 - Computer Software		-		
569	-	-	0480 - Computer Hardware		-		
41,042	-	-	Total 1250:		-		
			<u>2190 - DIRECTOR OF SPECIAL SERVICES</u>				
-	39,915	-	0114 - Managerial—Classified		-		
-	206	-	0140 - Travel Stipend		-		
-	206	-	0149 - Technology Stipend		-		
-	1,038	-	0212 - Employee Contribution, Pick-Up		-		
-	2,422	-	0213 - PERS UAL Contribution		-		
-	917	-	0215 - PERS Bond 2021		-		
-	1,069	-	0221 - FICA		-		
-	250	-	0222 - Medicare		-		
-	33	-	0231 - Workers' Compensation		-		
-	7	-	0233 - Workers Benefit Fund		-		
-	23	-	0234 - PLO		-		
-	1,688	-	0240 - Contractual Employee Benefits		-		
535	-	-	0340 - Travel		-		
535	47,772	-	Total 2190:		-		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	IDEA 611 ARP (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
4,183	-	-	0131 - Add'l Hours Licensed	-		
1,632	-	-	0132 - Add'l Hours Classified/Conf	-		
1	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
325	-	-	0212 - Employee Contribution, Pick-Up	-		
778	-	-	0213 - PERS UAL Contribution	-		
294	-	-	0215 - PERS Bond 2021	-		
354	-	-	0221 - FICA	-		
83	-	-	0222 - Medicare	-		
6	-	-	0231 - Workers' Compensation	-		
0	-	-	0232 - Unemployment Compensation	-		
6	-	-	0233 - Workers Benefit Fund	-		
249	-	-	0315 - Purchased Services Substitutes	-		
2,845	-	-	0340 - Travel	-		
1,332	-	-	0690 - Grant Indirect Charges	-		
12,088	-	-	Total 2240:	-		
			<u>2660 - TECHNOLOGY SERVICES</u>			
564	-	-	0480 - Computer Hardware	-		
69,542	47,772	-	Total Requirements:	-		

227 - Title I-A
Total: \$471,872

Improving Basic Programs - the purpose is to provide all children an opportunity to receive a fair, equitable, and high-quality education.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title I-A		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				000 - UNDESIGNATED				
414,979	424,190	515,000		4500 - Restricted Revenue From the Federal Government	471,872			
414,979	424,190	515,000		Total Resources:	471,872			
				Requirements				
				1272 - TITLE IA/D				
138,698	144,246	150,016	1.89	0111 - Licensed Salaries	114,267	1.56		
79,450	77,139	88,991	3.08	0112 - Classified Salaries	113,429	3.52		
-	112	-		0131 - Add'l Hours Licensed	-			
272	425	-		0132 - Add'l Hours Classified/Conf	-			
136	-	-		0137 - Add'l Hours OSEA	-			
-	840	-		0142 - Insurance Opt Out Classified	-			
-	159	-		0146 - Stipend Licensed	-			
-	1,000	1,000		0147 - Stipend Classified	1,000			
-	427	-		0161 - Personal Leave Payout	-			
34	-	111		0211 - Employer Contribution, Tier I and Tier II	1,965			
12,433	13,034	14,399		0212 - Employee Contribution, Pick-Up	13,721			
29,073	30,412	21,602		0213 - PERS UAL Contribution	22,868			
-	-	1,940		0214 - PERS OPSRP Employer Contribution	10,991			
11,006	11,513	10,799		0215 - PERS Bond 2021	12,580			
13,090	13,677	18,360		0221 - FICA	17,496			
3,061	3,199	-		0222 - Medicare	-			
219	426	456		0231 - Workers' Compensation	572			
3	-	4,800		0232 - Unemployment Compensation	4,573			
219	207	-		0233 - Workers Benefit Fund	-			
-	882	959		0234 - PLO	916			
-	71,493	-		0240 - Contractual Employee Benefits	-			
26,491	-	47,628		0241 - Insurance/Licensed	39,362			
49,282	-	60,984		0242 - Classified Insurance Pool	69,696			
360	360	-		0244 - TSA	-			
-	126	-		0249 - Er PD LTD Insurance	-			
986	8,161	30,000		0315 - Purchased Services Substitutes	-			
-	-	16,763		0410 - Consumable Supplies and Materials	-			
364,813	377,838	468,808	4.97	Total 1272:	423,436	5.08		
				2190 - DIRECTOR OF SPECIAL SERVICES				
6,341	-	-		0113 - Administrators	-			
13	-	-		0211 - Employer Contribution, Tier I and Tier II	-			
380	-	-		0212 - Employee Contribution, Pick-Up	-			
888	-	-		0213 - PERS UAL Contribution	-			
336	-	-		0215 - PERS Bond 2021	-			
391	-	-		0221 - FICA	-			
91	-	-		0222 - Medicare	-			
6	-	-		0231 - Workers' Compensation	-			
0	-	-		0232 - Unemployment Compensation	-			
2	-	-		0233 - Workers Benefit Fund	-			
1,130	-	-		0243 - Insurance/Admin/Director/NonRep	-			
9,579	-	-		Total 2190:	-			

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title I-A		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
1,479	-	-		<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES (HISTORY)</u>				
1	-	-		0131 - Add'l Hours Licensed	-			
89	-	-		0211 - Employer Contribution, Tier I and Tier II	-			
207	-	-		0212 - Employee Contribution, Pick-Up	-			
78	-	-		0213 - PERS UAL Contribution	-			
89	-	-		0215 - PERS Bond 2021	-			
21	-	-		0221 - FICA	-			
2	-	-		0222 - Medicare	-			
0	-	-		0231 - Workers' Compensation	-			
5,470	-	-		0233 - Workers Benefit Fund	-			
				0410 - Consumable Supplies and Materials	-			
7,435	-	-		Total 2210:	-			
16,149	20,430	22,770		<u>2520 - FISCAL SERVICES</u>				
				0690 - Grant Indirect Charges	23,405			
9,646	11,194	12,077	0.22	<u>3300 - COMMUNITY SERVICES</u>				
-	-	220		0112 - Classified Salaries	12,814	0.22		
-	-	375		0140 - Travel Stipend	264			
5	2	-		0147 - Stipend Classified	220			
579	672	760		0211 - Employer Contribution, Tier I and Tier II	440			
1,350	1,567	1,140		0212 - Employee Contribution, Pick-Up	798			
-	-	127		0213 - PERS UAL Contribution	1,330			
511	593	570		0214 - PERS OPSRP Employer Contribution	-			
555	650	969		0215 - PERS Bond 2021	731			
130	152	-		0221 - FICA	1,017			
10	21	24		0222 - Medicare	-			
0	-	253		0231 - Workers' Compensation	33			
10	10	-		0232 - Unemployment Compensation	266			
-	39	51		0233 - Workers Benefit Fund	-			
-	4,298	-		0234 - PLO	53			
3,993	-	4,356		0240 - Contractual Employee Benefits	-			
-	18	-		0242 - Classified Insurance Pool	4,422			
-	6,705	-		0249 - Er PD LTD Insurance	-			
				0410 - Consumable Supplies and Materials	2,643			
16,788	25,922	20,922	0.22	Total 3300:	25,031	0.22		
216	-	2,500		<u>3360 - WELFARE ACTIVITIES SERVICES</u>				
414,979	424,190	515,000	5.19	0410 - Consumable Supplies and Materials	-			
				Total Requirements:	471,872	5.30		

228 - Title II-A
Total: \$80,938

Supporting Effective Instruction - the purpose is to improve teacher and leader quality which focuses on preparing, training, and recruiting high-quality teachers and principals.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title II-A	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
73,297	50,064	108,317	4500 - Restricted Revenue From the Federal Government	80,938		
73,297	50,064	108,317	Total Resources:	80,938		
			Requirements			
			<u>1111 - ELEMENTARY K-6</u>			
-	770	-	0315 - Purchased Services Substitutes	-		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
-	578	-	0315 - Purchased Services Substitutes	-		
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	449	-	0315 - Purchased Services Substitutes	-		
			<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES (HISTORY)</u>			
3,341	-	-	0131 - Add'l Hours Licensed	-		
-	16,722	17,844	0135 - Extra Duty Licensed (CBA)	-		
-	(114)	-	0146 - Stipend Licensed	-		
-	-	9	0211 - Employer Contribution, Tier I and Tier II	-		
200	997	1,070	0212 - Employee Contribution, Pick-Up	-		
468	2,325	1,608	0213 - PERS UAL Contribution	-		
-	-	140	0214 - PERS OPSRP Employer Contribution	-		
177	880	803	0215 - PERS Bond 2021	-		
207	1,009	1,366	0221 - FICA	-		
48	236	-	0222 - Medicare	-		
3	31	26	0231 - Workers' Compensation	-		
-	-	357	0232 - Unemployment Compensation	-		
2	9	-	0233 - Workers Benefit Fund	-		
-	65	71	0234 - PLO	-		
1,495	-	-	0315 - Purchased Services Substitutes	-		
3,073	-	-	0340 - Travel	-		
798	-	-	0410 - Consumable Supplies and Materials	-		
9,814	22,161	23,294	Total 2210:	-		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
16,767	5,434	25,800	0131 - Add'l Hours Licensed	9,448		
247	154	3,100	0132 - Add'l Hours Classified/Conf	-		
26,753	2,500	-	0146 - Stipend Licensed	-		
3	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
2,612	473	1,734	0212 - Employee Contribution, Pick-Up	567		
6,095	1,104	2,601	0213 - PERS UAL Contribution	945		
-	-	289	0214 - PERS OPSRP Employer Contribution	613		
2,297	418	1,301	0215 - PERS Bond 2021	520		
2,676	493	2,211	0221 - FICA	723		
626	115	-	0222 - Medicare	-		
44	15	55	0231 - Workers' Compensation	24		
1	-	578	0232 - Unemployment Compensation	189		
27	7	-	0233 - Workers Benefit Fund	-		
-	32	115	0234 - PLO	38		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Title II-A	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	122	-	0240 - Contractual Employee Benefits	-		
65	-	-	0312 - Instructional Programs Improvement Services	-		
-	-	479	0315 - Purchased Services Substitutes	6,600		
1,399	3,149	32,117	0340 - Travel	44,256		
-	117	-	0410 - Consumable Supplies and Materials	-		
-	128	-	0416 - Food	1,000		
50	-	-	0640 - Dues and Fees	-		
3,821	-	-	0690 - Grant Indirect Charges	-		
63,482	14,262	70,380	Total 2240:	64,923		
-	1,163	3,963	<u>2520 - FISCAL SERVICES</u>			
			0690 - Grant Indirect Charges	4,015		
-	10,680	-	<u>3370 - NONPUBLIC SCHOOL STUDENT SVCS</u>			
			0312 - Instructional Programs Improvement Services	12,000		
-	-	10,680	<u>5300 - APPORTIONMENT OF FUNDS BY LEA</u>			
			0720 - Transits	-		
73,297	50,064	108,317	Total Requirements:	80,938		

230 - Technology Services

Total: \$25,745

Revenue from technology department contracted services. These funds are used to support the technology initiatives of the district.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Technology Services	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	-	6,000	1940 - Services Provided Other Local Education Agencies	-		
13	734	500	1990 - Miscellaneous	6,500		
12,089	12,102	18,498	5400 - Beginning Fund Balance	19,245		
12,102	12,836	24,998	Total 000:	25,745		
12,102	12,836	24,998	Total Resources:	25,745		
			Requirements			
			<u>2660 - TECHNOLOGY SERVICES</u>			
-	-	4,000	0460 - Non-Consumable Items	5,745		
-	-	20,998	0480 - Computer Hardware	20,000		
-	-	24,998	Total 2660:	25,745		
-	-	24,998	Total Requirements:	25,745		

231 - After School Community Grant (History)

YMCA After-School Program

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	After School Community Grant (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Resources				
			<u>000 - UNDESIGNATED</u>				
-	-	20,000	2200 - Restricted Revenue		-		
42,500	28,340	13,340	5400 - Beginning Fund Balance		-		
42,500	28,340	33,340	Total 000:		-		
42,500	28,340	33,340	Total Resources:		-		
			Requirements				
			<u>1127 - AFTER SCHOOL PROGRAM</u>				
14,160	13,920	33,340	0390 - Other General Professional and Technological Svs		-		
-	2,657	-	0410 - Consumable Supplies and Materials		-		
14,160	16,577	33,340	Total 1127:		-		
14,160	16,577	33,340	Total Requirements:		-		

232 - Outdoor School

Total: \$117,932

OSU Outdoor School Program - supports the efforts of public school districts and outdoor school providers to improve outdoor school for all students.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Outdoor School	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
24,331	95,301	-	2200 - Restricted Revenue	-		
-	-	100,000	3299 - Other Restricted Grants-In-Aid	117,932		
-	(28,105)	-	5400 - Beginning Fund Balance	-		
24,331	67,196	100,000	Total 000:	117,932		
24,331	67,196	100,000	Total Resources:	117,932		
			Requirements			
			<u>1111 - ELEMENTARY K-6</u>			
192	-	-	0131 - Add'l Hours Licensed	-		
0	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
12	-	-	0212 - Employee Contribution, Pick-Up	-		
27	-	-	0213 - PERS UAL Contribution	-		
10	-	-	0215 - PERS Bond 2021	-		
12	-	-	0221 - FICA	-		
3	-	-	0222 - Medicare	-		
0	-	-	0231 - Workers' Compensation	-		
0	-	-	0232 - Unemployment Compensation	-		
0	-	-	0233 - Workers Benefit Fund	-		
255	-	-	Total 1111:	-		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
1,726	-	-	0131 - Add'l Hours Licensed	-		
12	-	-	0212 - Employee Contribution, Pick-Up	-		
27	-	-	0213 - PERS UAL Contribution	-		
10	-	-	0215 - PERS Bond 2021	-		
107	-	-	0221 - FICA	-		
25	-	-	0222 - Medicare	-		
2	-	-	0231 - Workers' Compensation	-		
4	-	-	0233 - Workers Benefit Fund	-		
4,551	-	-	0390 - Other General Professional and Technological Svs	-		
10,834	-	-	0640 - Dues and Fees	-		
17,296	-	-	Total 1121:	-		
			<u>1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR</u>			
8,299	3,259	-	0130 - Add'l Pay Xtra Curr	-		
1,344	2,336	7,500	0131 - Add'l Hours Licensed	3,200		
-	1,152	2,500	0132 - Add'l Hours Classified/Conf	5,250		
-	1,520	6,099	0135 - Extra Duty Licensed (CBA)	10,004		
-	3,692	-	0136 - Extra Duty Classified (CBA)	-		
1	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
270	301	966	0212 - Employee Contribution, Pick-Up	1,107		
629	701	1,449	0213 - PERS UAL Contribution	1,846		
-	-	161	0214 - PERS OPSRP Employer Contribution	685		
238	265	727	0215 - PERS Bond 2021	1,016		
593	739	1,231	0221 - FICA	1,413		
139	173	-	0222 - Medicare	-		
10	23	31	0231 - Workers' Compensation	48		
0	-	322	0232 - Unemployment Compensation	369		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Outdoor School	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
3	5	-	0233 - Workers Benefit Fund	-		
-	48	64	0234 - PLO	74		
-	394	-	0324 - Rentals	500		
619	129	-	0340 - Travel	-		
15,272	37,711	65,219	0390 - Other General Professional and Technological Svs	65,000		
5,925	5,082	10,000	0410 - Consumable Supplies and Materials	5,000		
-	6,519	-	0416 - Food	10,000		
500	-	-	0690 - Grant Indirect Charges	-		
33,841	64,048	96,269	Total 1122:	105,512		
-	-	-	<u>2134 - NURSE SERVICES</u>			
-	-	-	0131 - Add'l Hours Licensed	4,100		
-	-	-	0212 - Employee Contribution, Pick-Up	246		
-	-	-	0213 - PERS UAL Contribution	410		
-	-	-	0214 - PERS OPSRP Employer Contribution	266		
-	-	-	0215 - PERS Bond 2021	226		
-	-	-	0221 - FICA	314		
-	-	-	0231 - Workers' Compensation	10		
-	-	-	0232 - Unemployment Compensation	82		
-	-	-	0234 - PLO	16		
-	-	-	Total 2134:	5,670		
-	525	-	<u>2520 - FISCAL SERVICES</u>			
			0690 - Grant Indirect Charges	-		
1,043	1,910	3,731	<u>2550 - STUDENT TRANSPORTATION SERVICES</u>			
-	713	-	0331 - Reimbursable Student Transportation	1,500		
-	-	-	0332 - Non-Reimbursable Student Transportation	5,000		
			0340 - Travel	250		
1,043	2,623	3,731	Total 2550:	6,750		
52,436	67,196	100,000	Total Requirements:	117,932		

235 - Staff Retention (History)

Grant funds to support retention and recruitment of licensed and classified K-12 personnel in schools across Oregon.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Staff Retention (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
3,687	-	-	3299 - Other Restricted Grants-In-Aid	-		
3,687	-	-	Total Resources:	-		
			Requirements			
			<u>1111 - ELEMENTARY K-6</u>			
1,229	-	-	0144 - Sign On Bonus	-		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
1,229	-	-	0144 - Sign On Bonus	-		
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
1,229	-	-	0144 - Sign On Bonus	-		
3,687	-	-	Total Requirements:	-		

240 - E-Rate C1
Total: \$105,099

E-Rate Category 1 - Funding for services that provide basic conduit access to the internet.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	E-Rate C1	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	45,564	-	1990 - Miscellaneous	-		
-	-	20,845	2199 - Other Intermediate Sources	24,000		
81,121	42,284	63,125	5400 - Beginning Fund Balance	81,099		
81,121	87,848	83,970	Total 000:	105,099		
81,121	87,848	83,970	Total Resources:	105,099		
			Requirements			
			<u>2660 - TECHNOLOGY SERVICES</u>			
-	-	83,970	0460 - Non-Consumable Items	-		
38,837	-	-	0480 - Computer Hardware	-		
38,837	-	83,970	Total 2660:	-		
			<u>5200 - TRANSFERS OF FUNDS</u>			
-	-	-	0710 - Fund Modifications	105,099		
38,837	-	83,970	Total Requirements:	105,099		

241 - Nike Grant (History)

Grant Funds received from Nike to assist in implementing the AVID Program.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Nike Grant (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
2,400	-	-	1990 - Miscellaneous	-		
4,000	-	-	2200 - Restricted Revenue	-		
14,579	12,390	-	5400 - Beginning Fund Balance	-		
20,979	12,390	-	Total 000:	-		
20,979	12,390	-	Total Resources:	-		
			Requirements			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	74	-	0111 - Licensed Salaries	-		
8,590	12,316	-	0340 - Travel	-		
8,590	12,390	-	Total 1131:	-		
8,590	12,390	-	Total Requirements:	-		

242 - FFA (History)

Future Farmers of America - premier youth organization preparing members for leadership and careers in the science, business and technology of agriculture

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	FFA (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
2,327	-	2,328	5400 - Beginning Fund Balance	-		
2,327	-	2,328	Total Resources:	-		
			Requirements			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	-	2,328	0410 - Consumable Supplies and Materials	-		
2,327	-	-	0460 - Non-Consumable Items	-		
2,327	-	2,328	Total 1131:	-		
2,327	-	2,328	Total Requirements:	-		

243 - District Grants (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	District Grants (History)		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Resources				
			<u>000 - UNDESIGNATED</u>				
-	1,500	-	1920 - Contributions and Donations From Private Sources		-		
-	119	-	1990 - Miscellaneous		-		
1,567	1,567	-	5400 - Beginning Fund Balance		-		
1,567	3,186	-	Total 000:		-		
1,567	3,186	-	Total Resources:		-		
			Requirements				
			<u>1131 - HIGH SCHOOL PROGRAMS</u>				
-	206	-	0410 - Consumable Supplies and Materials		-		
-	770	-	0460 - Non-Consumable Items		-		
-	976	-	Total 1131:		-		
			<u>1285 - DISTRICT ALTERNATIVE SCHOOL (OPTIONS ACADEMY)</u>				
-	591	-	0410 - Consumable Supplies and Materials		-		
-	1,567	-	Total Requirements:		-		

244 - E-Rate C2

Total: \$27,510

E-Rate Category 2 - Funding for services that are needed to enable high-speed broadband connectivity and broadband internal connections components.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	E-Rate C2	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	21,694	-	1990 - Miscellaneous	-		
23,947	-	40,175	2199 - Other Intermediate Sources	27,510		
-	(5,987)	-	5400 - Beginning Fund Balance	-		
23,947	15,707	40,175	Total 000:	27,510		
23,947	15,707	40,175	Total Resources:	27,510		
			Requirements			
			<u>2660 - TECHNOLOGY SERVICES</u>			
-	-	36,619	0460 - Non-Consumable Items	-		
-	-	3,556	0480 - Computer Hardware	-		
29,934	15,707	-	0550 - Depreciable Technology	27,510		
29,934	15,707	40,175	Total 2660:	27,510		
29,934	15,707	40,175	Total Requirements:	27,510		

247 - IDEA 619

Total: \$2,010

Federal Funds awarded to support children experiencing disabilities aged 3 through 5.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	IDEA 619	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			000 - UNDESIGNATED			
8,096	7,358	7,100	4500 - Restricted Revenue From the Federal Government	2,010		
8,096	7,358	7,100	Total Resources:	2,010		
			Requirements			
			1111 - ELEMENTARY K-6			
1,210	-	-	0111 - Licensed Salaries	-		
			1140 - PRESCHOOL			
-	2,514	-	0114 - Managerial—Classified	-		
-	2,350	-	0131 - Add'l Hours Licensed	-		
-	141	-	0212 - Employee Contribution, Pick-Up	-		
-	329	-	0213 - PERS UAL Contribution	-		
-	125	-	0215 - PERS Bond 2021	-		
-	145	-	0221 - FICA	-		
-	34	-	0222 - Medicare	-		
-	4	-	0231 - Workers' Compensation	-		
-	2	-	0233 - Workers Benefit Fund	-		
-	9	-	0234 - PLO	-		
-	698	-	0460 - Non-Consumable Items	-		
-	6,351	-	Total 1140:	-		
			1220 - RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES			
615	-	-	0111 - Licensed Salaries	-		
-	894	-	0460 - Non-Consumable Items	-		
615	894	-	Total 1220:	-		
			1250 - LESS RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES			
996	-	-	0111 - Licensed Salaries	-		
-	-	3,901	0131 - Add'l Hours Licensed	-		
-	-	234	0212 - Employee Contribution, Pick-Up	-		
-	-	351	0213 - PERS UAL Contribution	-		
-	-	39	0214 - PERS OPSRP Employer Contribution	-		
-	-	176	0215 - PERS Bond 2021	-		
-	-	298	0221 - FICA	-		
-	-	7	0231 - Workers' Compensation	-		
-	-	78	0232 - Unemployment Compensation	-		
-	-	16	0234 - PLO	-		
249	-	-	0315 - Purchased Services Substitutes	2,010		
-	-	2,000	0480 - Computer Hardware	-		
1,245	-	7,100	Total 1250:	2,010		
			2152 - SPEECH PATHOLOGY SERVICES			
1,890	-	-	0111 - Licensed Salaries	-		
			2160 - AUTISM SUPPORT SERVICES (HISTORY - MOVED TO 2143)			
1,470	-	-	0111 - Licensed Salaries	-		
			2190 - DIRECTOR OF SPECIAL SERVICES			
99	-	-	0114 - Managerial—Classified	-		
			2410 - OFFICE OF THE PRINCIPAL SERVICES			
1,567	-	-	0113 - Administrators	-		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	IDEA 619	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	114	-	<u>2520 - FISCAL SERVICES</u>			
8,096	7,358	7,100	0690 - Grant Indirect Charges	-		
			Total Requirements:	2,010		

249 - SB 1149

Total: \$114,443

Public Purpose Charge School Program - 20% of collected "public purpose charge" goes to school districts for implementing energy efficiency measures in public schools.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SB 1149	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
58,473	74,759	68,000	1990 - Miscellaneous	79,620		
5,378	63,851	115,425	5400 - Beginning Fund Balance	34,823		
63,851	138,610	183,425	Total 000:	114,443		
63,851	138,610	183,425	Total Resources:	114,443		
			Requirements			
			<u>5200 - TRANSFERS OF FUNDS</u>			
-	-	183,425	0711 - TRFR Cap Improv Fund	114,443		
-	-	183,425	Total Requirements:	114,443		

251 - SIA
Total: \$2,130,067

Student Investment Act - Funds provided by the state for student mental or behavioral health needs; and to increase academic achievement for students and reduce academic disparities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			000 - UNDESIGNATED			
2,052,279	2,015,076	2,518,845	3299 - Other Restricted Grants-In-Aid	2,130,067		
45,983	598,176	91,465	5400 - Beginning Fund Balance	-		
2,098,262	2,613,252	2,610,310	Total 000:	2,130,067		
2,098,262	2,613,252	2,610,310	Total Resources:	2,130,067		
			Requirements			
			1111 - ELEMENTARY K-6			
7,985	898	-	0112 - Classified Salaries	-		
-	145	-	0131 - Add'l Hours Licensed	5,000		
3,158	-	-	0132 - Add'l Hours Classified/Conf	-		
388	63	-	0212 - Employee Contribution, Pick-Up	300		
906	146	-	0213 - PERS UAL Contribution	500		
-	-	-	0214 - PERS OPSRP Employer Contribution	325		
343	55	-	0215 - PERS Bond 2021	275		
691	65	-	0221 - FICA	384		
162	15	-	0222 - Medicare	-		
11	2	-	0231 - Workers' Compensation	14		
0	-	-	0232 - Unemployment Compensation	100		
22	2	-	0233 - Workers Benefit Fund	-		
-	4	-	0234 - PLO	20		
-	4	-	0240 - Contractual Employee Benefits	-		
9,080	24,559	-	0315 - Purchased Services Substitutes	3,500		
-	16,256	-	0420 - Textbooks	-		
22,746	42,214	-	Total 1111:	10,418		
			1120 - AVID			
8,106	569	6,425	0133 - Tutors	1,626		
2	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
-	-	386	0212 - Employee Contribution, Pick-Up	98		
471	-	578	0213 - PERS UAL Contribution	163		
-	-	64	0214 - PERS OPSRP Employer Contribution	106		
103	-	289	0215 - PERS Bond 2021	89		
503	35	492	0221 - FICA	124		
118	8	-	0222 - Medicare	-		
8	1	12	0231 - Workers' Compensation	4		
0	-	129	0232 - Unemployment Compensation	33		
12	1	-	0233 - Workers Benefit Fund	-		
-	2	26	0234 - PLO	7		
-	-	7,500	0410 - Consumable Supplies and Materials	7,500		
9,322	617	15,901	Total 1120:	9,750		
			1121 - MIDDLE/JUNIOR HIGH PROGRAMS			
-	-	-	0131 - Add'l Hours Licensed	3,000		
-	-	-	0212 - Employee Contribution, Pick-Up	180		
-	-	-	0213 - PERS UAL Contribution	300		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	-	-	0214 - PERS OPSRP Employer Contribution	130		
-	-	-	0215 - PERS Bond 2021	165		
-	-	-	0221 - FICA	231		
-	-	-	0231 - Workers' Compensation	10		
-	-	-	0232 - Unemployment Compensation	60		
-	-	-	0234 - PLO	12		
1,041	11,149	-	0315 - Purchased Services Substitutes	900		
-	22,337	-	0420 - Textbooks	-		
1,041	33,487	-	Total 1121:	4,988		
-	-	-	1131 - HIGH SCHOOL PROGRAMS			
-	-	-	0111 - Licensed Salaries	10,973	0.12	
-	-	-	0131 - Add'l Hours Licensed	2,000		
-	-	-	0212 - Employee Contribution, Pick-Up	778		
-	-	-	0213 - PERS UAL Contribution	1,297		
-	-	-	0214 - PERS OPSRP Employer Contribution	842		
-	-	-	0215 - PERS Bond 2021	714		
-	-	-	0221 - FICA	992		
-	-	-	0231 - Workers' Compensation	32		
-	-	-	0232 - Unemployment Compensation	259		
-	-	-	0234 - PLO	52		
-	-	-	0241 - Insurance/Licensed	3,024		
1,122	12,159	-	0315 - Purchased Services Substitutes	9,000		
-	29,013	-	0420 - Textbooks	-		
1,122	41,171	-	Total 1131:	29,963	0.12	
-	-	-	1220 - RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES			
249	2,054	-	0315 - Purchased Services Substitutes	-		
-	4,409	-	1250 - LESS RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES			
-	-	-	0315 - Purchased Services Substitutes	-		
-	-	-	1271 - REMEDIATION (READING SUPPORT)			
37	-	-	0131 - Add'l Hours Licensed	-		
35	-	-	0132 - Add'l Hours Classified/Conf	-		
4	-	-	0212 - Employee Contribution, Pick-Up	-		
10	-	-	0213 - PERS UAL Contribution	-		
4	-	-	0215 - PERS Bond 2021	-		
4	-	-	0221 - FICA	-		
1	-	-	0222 - Medicare	-		
0	-	-	0231 - Workers' Compensation	-		
0	-	-	0233 - Workers Benefit Fund	-		
748	1,403	-	0315 - Purchased Services Substitutes	-		
844	1,403	-	Total 1271:	-		
-	-	-	1272 - TITLE IA/D			
249	266	-	0315 - Purchased Services Substitutes	-		
-	-	-	1285 - DISTRICT ALTERNATIVE SCHOOL (OPTIONS ACADEMY)			
-	257	-	0315 - Purchased Services Substitutes	-		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			1291 - ENGLISH LANGUAGE LEARNER			
956	77	-	0131 - Add'l Hours Licensed	-		
0	-	-	0211 - Employer Contribution, Tier I and Tier II	-		
57	5	-	0212 - Employee Contribution, Pick-Up	-		
134	11	-	0213 - PERS UAL Contribution	-		
51	4	-	0215 - PERS Bond 2021	-		
57	5	-	0221 - FICA	-		
13	1	-	0222 - Medicare	-		
1	0	-	0231 - Workers' Compensation	-		
0	-	-	0232 - Unemployment Compensation	-		
1	0	-	0233 - Workers Benefit Fund	-		
-	0	-	0234 - PLO	-		
125	770	-	0315 - Purchased Services Substitutes	-		
238	-	-	0340 - Travel	-		
1,632	873	-	Total 1291:	-		
			2120 - GUIDANCE SERVICES			
185,729	264,432	291,940 4.00	0111 - Licensed Salaries	277,079 4.00		
3,184	-	1,448	0131 - Add'l Hours Licensed	18,840		
3,312	(520)	-	0141 - Insurance Opt Out Licensed	-		
300	-	-	0145 - Stipend Mentor	-		
-	800	-	0161 - Personal Leave Payout	990		
1	-	197	0211 - Employer Contribution, Tier I and Tier II	-		
11,551	15,836	17,602	0212 - Employee Contribution, Pick-Up	17,814		
26,953	36,951	26,405	0213 - PERS UAL Contribution	29,692		
-	-	2,113	0214 - PERS OPSRP Employer Contribution	19,270		
10,204	13,989	13,202	0215 - PERS Bond 2021	16,330		
11,934	16,127	22,444	0221 - FICA	22,714		
2,791	3,772	-	0222 - Medicare	-		
193	503	557	0231 - Workers' Compensation	742		
2	-	5,867	0232 - Unemployment Compensation	5,938		
133	182	-	0233 - Workers Benefit Fund	-		
-	1,040	1,174	0234 - PLO	1,188		
-	66,605	-	0240 - Contractual Employee Benefits	-		
35,364	-	100,800	0241 - Insurance/Licensed	100,800		
30,967	-	-	0312 - Instructional Programs Improvement Services	-		
16,814	-	-	0340 - Travel	-		
4,502	968	-	0410 - Consumable Supplies and Materials	-		
3,288	-	-	0420 - Textbooks	-		
347,221	420,684	483,749 4.00	Total 2120:	511,397 4.00		
			2142 - PSYCHOLOGICAL TESTING SERVICES			
-	-	-	0111 - Licensed Salaries	65,032 1.00		
-	-	-	0146 - Stipend Licensed	5,000		
-	-	-	0212 - Employee Contribution, Pick-Up	4,202		
-	-	-	0213 - PERS UAL Contribution	7,003		
-	-	-	0214 - PERS OPSRP Employer Contribution	4,545		
-	-	-	0215 - PERS Bond 2021	3,852		
-	-	-	0221 - FICA	5,357		
-	-	-	0231 - Workers' Compensation	175		
-	-	-	0232 - Unemployment Compensation	1,401		
-	-	-	0234 - PLO	280		
-	-	-	0241 - Insurance/Licensed	25,200		
-	-	-	Total 2142:	122,047 1.00		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
2143 - BEHAVIOR SUPPORT							
219,032	54,739	225,392 2.88	0111 - Licensed Salaries		127,080 2.00		
215	-	3,101	0131 - Add'l Hours Licensed		5,377		
13,155	3,284	13,709	0212 - Employee Contribution, Pick-Up		7,947		
30,694	7,663	20,565	0213 - PERS UAL Contribution		13,245		
-	-	2,285	0214 - PERS OPSRP Employer Contribution		8,597		
11,620	2,901	10,283	0215 - PERS Bond 2021		7,285		
13,460	3,414	17,479	0221 - FICA		10,133		
3,148	799	-	0222 - Medicare		-		
219	104	435	0231 - Workers' Compensation		331		
3	-	4,570	0232 - Unemployment Compensation		2,649		
127	39	-	0233 - Workers Benefit Fund		-		
-	216	914	0234 - PLO		530		
-	21,171	-	0240 - Contractual Employee Benefits		-		
54,149	-	72,450	0241 - Insurance/Licensed		50,400		
-	-	30,000	0390 - Other General Professional and Technological Svs		15,000		
345,821	94,331	401,183 2.88	Total 2143:		248,574 2.00		
2210 - IMPROVEMENT OF INSTRUCTION SERVICES (HISTORY)							
-	-	92,330	0131 - Add'l Hours Licensed		4,992		
-	1,846	3,794	0135 - Extra Duty Licensed (CBA)		20,986		
-	-	-	0211 - Employer Contribution, Tier I and Tier II		131		
-	111	5,768	0212 - Employee Contribution, Pick-Up		1,558		
-	258	8,651	0213 - PERS UAL Contribution		2,599		
-	-	961	0214 - PERS OPSRP Employer Contribution		1,431		
-	98	4,326	0215 - PERS Bond 2021		1,431		
-	114	7,354	0221 - FICA		1,989		
-	27	-	0222 - Medicare		-		
-	4	182	0231 - Workers' Compensation		64		
-	-	1,923	0232 - Unemployment Compensation		519		
-	1	-	0233 - Workers Benefit Fund		-		
-	7	384	0234 - PLO		105		
68,000	168,150	211,000	0312 - Instructional Programs Improvement Services		110,000		
-	-	22,976	0315 - Purchased Services Substitutes		-		
60,000	-	-	0390 - Other General Professional and Technological Svs		-		
-	2,481	6,000	0410 - Consumable Supplies and Materials		3,500		
-	936	-	0416 - Food		-		
73,700	-	-	0690 - Grant Indirect Charges		-		
201,700	174,034	365,649	Total 2210:		149,305		
2211 - TEACHING & LEARNING SERVICE AREA DIRECTION							
-	73,700	73,700	0690 - Grant Indirect Charges		-		
2213 - CURRICULUM DEVELOPMENT							
-	521	-	0131 - Add'l Hours Licensed		5,062		
-	31	-	0212 - Employee Contribution, Pick-Up		304		
-	73	-	0213 - PERS UAL Contribution		506		
-	-	-	0214 - PERS OPSRP Employer Contribution		329		
-	28	-	0215 - PERS Bond 2021		278		
-	32	-	0221 - FICA		387		
-	7	-	0222 - Medicare		-		
-	1	-	0231 - Workers' Compensation		13		
-	-	-	0232 - Unemployment Compensation		101		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	0	-	0233 - Workers Benefit Fund	-		
-	2	-	0234 - PLO	20		
-	-	-	0312 - Instructional Programs Improvement Services	17,500		
-	-	-	0315 - Purchased Services Substitutes	37,500		
366	3,432	-	0410 - Consumable Supplies and Materials	-		
-	103	-	0416 - Food	-		
343,225	521,986	649,220	0420 - Textbooks	300,000		
-	2,315	-	0460 - Non-Consumable Items	-		
343,591	528,532	649,220	Total 2213:	362,000		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
6,912	4,416	17,900	0131 - Add'l Hours Licensed	12,147		
-	-	-	0135 - Extra Duty Licensed (CBA)	7,190		
-	10,791	26,600	0146 - Stipend Licensed	-		
1	3	-	0211 - Employer Contribution, Tier I and Tier II	-		
358	862	2,670	0212 - Employee Contribution, Pick-Up	1,160		
836	2,011	4,007	0213 - PERS UAL Contribution	1,934		
-	-	447	0214 - PERS OPSRP Employer Contribution	1,255		
312	761	2,002	0215 - PERS Bond 2021	1,063		
424	890	3,405	0221 - FICA	1,480		
99	208	-	0222 - Medicare	-		
7	28	86	0231 - Workers' Compensation	48		
-	-	890	0232 - Unemployment Compensation	388		
8	4	-	0233 - Workers Benefit Fund	-		
-	40	180	0234 - PLO	77		
-	15,200	16,720	0312 - Instructional Programs Improvement Services	18,000		
-	-	-	0315 - Purchased Services Substitutes	5,500		
8,892	57,609	240,000	0340 - Travel	88,112		
17,849	92,824	314,907	Total 2240:	138,354		
			<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>			
-	-	-	0111 - Licensed Salaries	171,904	1.88	
-	-	-	0131 - Add'l Hours Licensed	12,994		
-	-	-	0212 - Employee Contribution, Pick-Up	11,094		
-	-	-	0213 - PERS UAL Contribution	18,490		
-	-	-	0214 - PERS OPSRP Employer Contribution	12,000		
-	-	-	0215 - PERS Bond 2021	10,170		
-	-	-	0221 - FICA	14,145		
-	-	-	0231 - Workers' Compensation	462		
-	-	-	0232 - Unemployment Compensation	3,698		
-	-	-	0234 - PLO	740		
-	-	-	0241 - Insurance/Licensed	47,376		
-	-	-	Total 2410:	303,073	1.88	
			<u>2490 - OTHER SUPPORT SERVICES—SCHOOL ADMINISTRATION</u>			
-	168,612	-	0111 - Licensed Salaries	-		
-	187	-	0131 - Add'l Hours Licensed	-		
-	200	-	0161 - Personal Leave Payout	-		
-	10,128	-	0212 - Employee Contribution, Pick-Up	-		
-	23,632	-	0213 - PERS UAL Contribution	-		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	8,946	-	0215 - PERS Bond 2021	-		
-	10,372	-	0221 - FICA	-		
-	2,426	-	0222 - Medicare	-		
-	321	-	0231 - Workers' Compensation	-		
-	85	-	0233 - Workers Benefit Fund	-		
-	669	-	0234 - PLO	-		
-	40,869	-	0240 - Contractual Employee Benefits	-		
-	266,447	-	Total 2490:	-		
-	-	-	<u>2520 - FISCAL SERVICES</u>			
-	-	-	0690 - Grant Indirect Charges	105,651		
-	-	4,590	<u>2660 - TECHNOLOGY SERVICES</u>			
-	-	275	0146 - Stipend Licensed	-		
-	-	413	0212 - Employee Contribution, Pick-Up	-		
-	-	46	0213 - PERS UAL Contribution	-		
-	-	207	0214 - PERS OPSRP Employer Contribution	-		
-	-	351	0215 - PERS Bond 2021	-		
-	-	9	0221 - FICA	-		
-	-	92	0231 - Workers' Compensation	-		
-	-	18	0232 - Unemployment Compensation	-		
-	-	-	0234 - PLO	-		
206,700	128,710	300,000	0470 - Computer Software	80,000		
206,700	128,710	306,001	0480 - Computer Hardware	49,547		
			Total 2660:	129,547		
-	-	-	<u>3300 - COMMUNITY SERVICES</u>			
-	-	-	0410 - Consumable Supplies and Materials	2,500		
-	-	-	0416 - Food	2,500		
-	-	-	Total 3300:	5,000		
1,500,087	1,906,011	2,610,310 6.88	Total Requirements:	2,130,067 9.00		

252 - High School Success/M98

Total: \$678,214

Funding initiated by ballot Measure 98. The intent is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	High School Success/M98		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			Resources				
			<u>000 - UNDESIGNATED</u>				
655,462	410,261	699,826	3299 - Other Restricted Grants-In-Aid		678,214		
655,462	410,261	699,826	Total Resources:		678,214		
			Requirements				
			<u>1111 - ELEMENTARY K-6</u>				
-	773	-	0315 - Purchased Services Substitutes		-		
			<u>1120 - AVID</u>				
-	-	-	0131 - Add'l Hours Licensed		1,808		
-	4,761	-	0133 - Tutors		-		
-	-	-	0212 - Employee Contribution, Pick-Up		108		
-	-	-	0213 - PERS UAL Contribution		181		
-	-	-	0214 - PERS OPSRP Employer Contribution		117		
-	-	-	0215 - PERS Bond 2021		99		
-	295	-	0221 - FICA		138		
-	69	-	0222 - Medicare		-		
-	9	-	0231 - Workers' Compensation		5		
-	-	-	0232 - Unemployment Compensation		36		
-	7	-	0233 - Workers Benefit Fund		-		
-	19	-	0234 - PLO		7		
-	5,160	-	Total 1120:		2,499		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>				
-	321	-	0315 - Purchased Services Substitutes		-		
			<u>1131 - HIGH SCHOOL PROGRAMS</u>				
-	58,657	63,138	1.00	0111 - Licensed Salaries	67,308	1.00	
19,099	10,359	14,352		0131 - Add'l Hours Licensed	42,326		
5,803	-	-		0133 - Tutors	-		
-	869	1,129		0135 - Extra Duty Licensed (CBA)	1,438		
-	8,850	11,300		0146 - Stipend Licensed	11,500		
-	400	-		0161 - Personal Leave Payout	405		
2	-	-		0211 - Employer Contribution, Tier I and Tier II	-		
1,119	4,681	5,395		0212 - Employee Contribution, Pick-Up	7,377		
2,946	10,923	8,093		0213 - PERS UAL Contribution	12,299		
-	-	899		0214 - PERS OPSRP Employer Contribution	7,979		
1,085	4,135	4,047		0215 - PERS Bond 2021	6,764		
1,529	4,642	6,878		0221 - FICA	9,408		
358	1,085	-		0222 - Medicare	-		
25	150	171		0231 - Workers' Compensation	307		
0	-	1,799		0232 - Unemployment Compensation	2,459		
24	60	-		0233 - Workers Benefit Fund	-		
-	299	360		0234 - PLO	493		
-	24,515	-		0240 - Contractual Employee Benefits	-		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	High School Success/M98		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	-	25,200	0241 - Insurance/Licensed		25,200		
-	2,000	-	0312 - Instructional Programs Improvement Services		-		
-	7,398	-	0315 - Purchased Services Substitutes		3,977		
-	-	5,000	0390 - Other General Professional and Technological Svs		5,000		
-	22,183	17,009	0410 - Consumable Supplies and Materials		21,418		
-	1,098	-	0416 - Food		-		
-	23,807	6,013	0460 - Non-Consumable Items		-		
-	2,500	-	0640 - Dues and Fees		-		
31,989	188,611	170,783 1.00	Total 1131:		225,658 1.00		
<u>1132 - HIGH SCHOOL EXTRACURRICULAR</u>							
-	4,995	6,775	0135 - Extra Duty Licensed (CBA)		6,470		
-	300	407	0212 - Employee Contribution, Pick-Up		388		
-	699	610	0213 - PERS UAL Contribution		647		
-	-	68	0214 - PERS OPSRP Employer Contribution		419		
-	265	305	0215 - PERS Bond 2021		355		
-	310	518	0221 - FICA		495		
-	72	-	0222 - Medicare		-		
-	9	13	0231 - Workers' Compensation		16		
-	-	136	0232 - Unemployment Compensation		129		
-	2	-	0233 - Workers Benefit Fund		-		
-	20	27	0234 - PLO		26		
-	6,673	8,859	Total 1132:		8,945		
<u>1220 - RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES</u>							
-	257	-	0315 - Purchased Services Substitutes		-		
<u>1281 - PUBLIC ALTERNATIVE PROGRAMS (SHS)</u>							
-	-	84,000	0390 - Other General Professional and Technological Svs		-		
<u>1285 - DISTRICT ALTERNATIVE SCHOOL (OPTIONS ACADEMY)</u>							
77,794	-	-	0113 - Administrators		-		
-	-	-	0135 - Extra Duty Licensed (CBA)		2,396		
-	4,000	42,762	0146 - Stipend Licensed		-		
118	-	-	0211 - Employer Contribution, Tier I and Tier II		-		
4,809	240	2,566	0212 - Employee Contribution, Pick-Up		144		
11,220	560	3,849	0213 - PERS UAL Contribution		240		
-	-	43	0214 - PERS OPSRP Employer Contribution		156		
4,248	212	1,924	0215 - PERS Bond 2021		132		
4,943	235	3,271	0221 - FICA		183		
1,156	55	-	0222 - Medicare		-		
80	8	81	0231 - Workers' Compensation		6		
1	-	855	0232 - Unemployment Compensation		48		
41	2	-	0233 - Workers Benefit Fund		-		
-	15	171	0234 - PLO		10		
7,204	-	-	0243 - Insurance/Admin/Director/NonRep		-		
2,598	-	-	0470 - Computer Software		-		
114,210	5,326	55,522	Total 1285:		3,315		
<u>1289 - ALTERNATIVE PROGRAM AVID</u>							
151,106	-	-	0111 - Licensed Salaries		-		
9,752	-	-	0131 - Add'l Hours Licensed		-		
5,458	-	825	0133 - Tutors		-		
-	2,281	2,823	0135 - Extra Duty Licensed (CBA)		1,694		
6,240	-	-	0141 - Insurance Opt Out Licensed		-		
1,875	-	-	0143 - Insurance Opt Out Admin Dir Confid		-		
1,600	-	-	0144 - Sign On Bonus		-		

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	High School Success/M98		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
2	-	-		0211 - Employer Contribution, Tier I and Tier II	-			
8,927	137	220		0212 - Employee Contribution, Pick-Up	102			
21,177	319	328		0213 - PERS UAL Contribution	169			
-	-	36		0214 - PERS OPSRP Employer Contribution	110			
7,885	121	164		0215 - PERS Bond 2021	93			
10,203	140	279		0221 - FICA	130			
2,386	33	-		0222 - Medicare	-			
171	4	7		0231 - Workers' Compensation	4			
2	-	74		0232 - Unemployment Compensation	34			
136	2	-		0233 - Workers Benefit Fund	-			
-	9	15		0234 - PLO	7			
36,888	-	-		0241 - Insurance/Licensed	-			
(378)	-	-		0243 - Insurance/Admin/Director/NonRep	-			
7,209	-	19,800		0312 - Instructional Programs Improvement Services	9,800			
(125)	-	-		0315 - Purchased Services Substitutes	-			
6,115	-	-		0340 - Travel	5,000			
181,962	-	-		0390 - Other General Professional and Technological Svs	-			
20,512	-	5,000		0410 - Consumable Supplies and Materials	5,500			
421	-	-		0460 - Non-Consumable Items	-			
479,525	3,045	29,571		Total 1289:	22,643			
-	12,225	24,450		<u>2113 - SOCIAL WORK SERVICES (HISTORY)</u>				
				0690 - Grant Indirect Charges	-			
				<u>2120 - GUIDANCE SERVICES</u>				
-	81	-		0131 - Add'l Hours Licensed	-			
-	5	-		0212 - Employee Contribution, Pick-Up	-			
-	11	-		0213 - PERS UAL Contribution	-			
-	4	-		0215 - PERS Bond 2021	-			
-	5	-		0221 - FICA	-			
-	1	-		0222 - Medicare	-			
-	0	-		0231 - Workers' Compensation	-			
-	0	-		0233 - Workers Benefit Fund	-			
-	0	-		0234 - PLO	-			
5,925	-	-		0390 - Other General Professional and Technological Svs	-			
5,925	108	-		Total 2120:	-			
-	-	10,000		<u>2143 - BEHAVIOR SUPPORT</u>				
				0390 - Other General Professional and Technological Svs	10,000			
				<u>2219 - OTHER IMPROVEMENT OF INSTRUCTION SERVICES</u>				
-	31,710	59,733	0.88	0111 - Licensed Salaries	72,776	1.00		
-	1,602	-		0141 - Insurance Opt Out Licensed	-			
-	1,999	3,584		0212 - Employee Contribution, Pick-Up	4,367			
-	4,664	5,376		0213 - PERS UAL Contribution	7,278			
-	-	597		0214 - PERS OPSRP Employer Contribution	4,723			
-	1,766	2,688		0215 - PERS Bond 2021	4,003			
-	2,065	4,570		0221 - FICA	5,567			
-	483	-		0222 - Medicare	-			
-	63	113		0231 - Workers' Compensation	182			
-	-	1,195		0232 - Unemployment Compensation	1,456			
-	20	-		0233 - Workers Benefit Fund	-			
-	133	239		0234 - PLO	291			
-	1,876	-		0240 - Contractual Employee Benefits	-			
-	-	22,050		0241 - Insurance/Licensed	25,200			
-	46,382	100,145	0.88	Total 2219:	125,843	1.00		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	High School Success/M98		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>				
1,350	-	-	0131 - Add'l Hours Licensed		-		
-	-	-	0135 - Extra Duty Licensed (CBA)		3,595		
-	900	3,000	0146 - Stipend Licensed		-		
54	54	180	0212 - Employee Contribution, Pick-Up		216		
126	126	270	0213 - PERS UAL Contribution		360		
-	-	30	0214 - PERS OPSRP Employer Contribution		233		
48	48	135	0215 - PERS Bond 2021		198		
83	56	230	0221 - FICA		275		
19	13	-	0222 - Medicare		-		
1	2	6	0231 - Workers' Compensation		9		
-	-	60	0232 - Unemployment Compensation		72		
2	0	-	0233 - Workers Benefit Fund		-		
-	-	12	0234 - PLO		14		
-	6,383	-	0312 - Instructional Programs Improvement Services		-		
-	17,816	52,378	0340 - Travel		10,000		
1,683	25,397	56,301	Total 2240:		14,972		
			<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>				
-	73,865	105,500 1.00	0113 - Administrators		143,313 1.25		
-	-	-	0140 - Travel Stipend		1,500		
-	-	-	0149 - Technology Stipend		1,500		
-	4,432	6,330	0212 - Employee Contribution, Pick-Up		8,779		
-	10,341	9,495	0213 - PERS UAL Contribution		14,631		
-	-	1,055	0214 - PERS OPSRP Employer Contribution		9,496		
-	3,915	4,748	0215 - PERS Bond 2021		8,047		
-	4,497	8,071	0221 - FICA		11,193		
-	1,052	-	0222 - Medicare		-		
-	140	200	0231 - Workers' Compensation		365		
-	-	2,110	0232 - Unemployment Compensation		2,926		
-	40	-	0233 - Workers Benefit Fund		-		
-	241	422	0234 - PLO		585		
-	17,459	-	0240 - Contractual Employee Benefits		-		
-	-	21,264	0243 - Insurance/Admin/Director/NonRep		27,375		
-	115,983	159,195 1.00	Total 2410:		229,710 1.25		
			<u>2520 - FISCAL SERVICES</u>				
22,130	-	-	0690 - Grant Indirect Charges		27,129		
			<u>3300 - COMMUNITY SERVICES</u>				
-	-	1,000	0410 - Consumable Supplies and Materials		5,000		
-	-	-	0416 - Food		2,500		
-	-	1,000	Total 3300:		7,500		
655,462	410,261	699,826 2.88	Total Requirements:		678,214 3.25		

253 - ODE Farm to CNP (History)

A competitive grant used to teach Oregon students about Oregon grown and processed food. Typical projects include activities such as tasting tables, classroom instruction, and farm field trips, etc.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	ODE Farm to CNP (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
64,739	-	-	3299 - Other Restricted Grants-In-Aid	-		
64,739	-	-	Total Resources:	-		
			Requirements			
			<u>1111 - ELEMENTARY K-6</u>			
36,138	-	-	0390 - Other General Professional and Technological Svs	-		
2,079	-	-	0410 - Consumable Supplies and Materials	-		
23,147	-	-	0460 - Non-Consumable Items	-		
61,364	-	-	Total 1111:	-		
			<u>2520 - FISCAL SERVICES</u>			
3,375	-	-	0690 - Grant Indirect Charges	-		
64,739	-	-	Total Requirements:	-		

255 - Preschool Promise

Total: \$502,500

Preschool Promise (PSP) - free, high-quality preschool program available to Oregon families who are living at or below 200 percent of the Federal Poverty Level in Oregon. The program serves children ages 3 through 5 in a "mixed-delivery model," meaning that the program is operated in a variety of settings and with a variety of sponsor organizations.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Preschool Promise		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				000 - UNDESIGNATED				
500	-	-		1990 - Miscellaneous	-			
504,174	352,884	502,500		3299 - Other Restricted Grants-In-Aid	502,500			
5,069	-	-		5400 - Beginning Fund Balance	-			
509,743	352,884	502,500		Total 000:	502,500			
509,743	352,884	502,500		Total Resources:	502,500			
				Requirements				
				1140 - PRESCHOOL				
24,544	21,340	22,194	0.25	0111 - Licensed Salaries	22,860	0.25		
92,327	78,751	80,506	3.27	0112 - Classified Salaries	209,029	5.27		
99,299	82,115	113,862	2.00	0114 - Managerial—Classified	-			
-	1,676	-		0121 - Substitutes—Licensed	-			
10,233	7,188	7,200		0131 - Add'l Hours Licensed	7,700			
5,746	2,540	-		0132 - Add'l Hours Classified/Conf	-			
1,655	8,890	-		0142 - Insurance Opt Out Classified	-			
2,708	-	-		0143 - Insurance Opt Out Admin Dir Confid	-			
1,600	-	-		0144 - Sign On Bonus	-			
1,200	-	-		0146 - Stipend Licensed	-			
-	278	-		0161 - Personal Leave Payout	315			
16	1	71		0211 - Employer Contribution, Tier I and Tier II	1,012			
8,728	12,301	13,426		0212 - Employee Contribution, Pick-Up	14,395			
20,366	28,703	20,139		0213 - PERS UAL Contribution	23,991			
-	-	1,943		0214 - PERS OPSRP Employer Contribution	13,586			
7,710	10,866	10,070		0215 - PERS Bond 2021	13,195			
14,512	13,050	17,118		0221 - FICA	18,352			
3,394	3,052	-		0222 - Medicare	-			
235	390	424		0231 - Workers' Compensation	600			
3	-	4,476		0232 - Unemployment Compensation	4,797			
283	243	-		0233 - Workers Benefit Fund	3,120			
-	784	896		0234 - PLO	960			
-	46,764	-		0240 - Contractual Employee Benefits	-			
2,580	-	6,300		0241 - Insurance/Licensed	6,300			
57,224	-	59,400		0242 - Classified Insurance Pool	99,600			
6,142	-	42,528		0243 - Insurance/Admin/Director/NonRep	-			
75	75	-		0244 - TSA	-			
-	115	-		0249 - Er PD LTD Insurance	-			
3,020	21,086	19,800		0315 - Purchased Services Substitutes	13,238			
240	-	200		0340 - Travel	200			
-	-	400		0354 - Advertising	-			
-	-	200		0355 - Printing and Binding	-			
15,996	2,507	29,847		0410 - Consumable Supplies and Materials	5,500			
-	-	5,000		0416 - Food	5,000			
452	1,003	1,000		0420 - Textbooks	1,500			
592	-	1,000		0430 - Library Books	200			
79,435	2,299	5,000		0460 - Non-Consumable Items	3,000			
-	-	-		0470 - Computer Software	100			
460,315	346,017	463,000	5.52	Total 1140:	468,550	5.52		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Preschool Promise		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			2210 - IMPROVEMENT OF INSTRUCTION SERVICES (HISTORY)				
1,404	-	-	0131 - Add'l Hours Licensed		-		
1	-	-	0211 - Employer Contribution, Tier I and Tier II		-		
84	-	-	0212 - Employee Contribution, Pick-Up		-		
197	-	-	0213 - PERS UAL Contribution		-		
74	-	-	0215 - PERS Bond 2021		-		
85	-	-	0221 - FICA		-		
20	-	-	0222 - Medicare		-		
1	-	-	0231 - Workers' Compensation		-		
1	-	-	0233 - Workers Benefit Fund		-		
4,009	-	-	0312 - Instructional Programs Improvement Services		-		
180	-	-	0354 - Advertising		-		
2,329	-	-	0410 - Consumable Supplies and Materials		-		
3,294	-	-	0420 - Textbooks		-		
2,713	-	-	0430 - Library Books		-		
9,250	-	-	0460 - Non-Consumable Items		-		
4,610	-	-	0480 - Computer Hardware		-		
714	-	-	0530 - Improvements Other Than Buildings		-		
28,966	-	-	Total 2210:		-		
			2240 - INSTRUCTIONAL STAFF DEVELOPMENT				
1,539	1,266	5,000	0340 - Travel		2,000		
-	61	-	0416 - Food		500		
1,539	1,326	5,000	Total 2240:		2,500		
			2410 - OFFICE OF THE PRINCIPAL SERVICES				
-	-	-	0132 - Add'l Hours Classified/Conf		3,000		
-	-	-	0212 - Employee Contribution, Pick-Up		180		
-	-	-	0213 - PERS UAL Contribution		300		
-	-	-	0214 - PERS OPSRP Employer Contribution		195		
-	-	-	0215 - PERS Bond 2021		165		
-	-	-	0221 - FICA		230		
-	-	-	0231 - Workers' Compensation		8		
-	-	-	0232 - Unemployment Compensation		60		
-	-	-	0234 - PLO		12		
-	-	-	Total 2410:		4,150		
			2520 - FISCAL SERVICES				
877	-	-	0651 - Liability Insurance		-		
9,900	5,500	5,500	0690 - Grant Indirect Charges		-		
10,777	5,500	5,500	Total 2520:		-		
			2540 - OPERATION AND MAINTENANCE OF PLANT SERVICES (HISTORY)				
3,500	-	-	0322 - Repairs and Maintenance Services		-		
4,200	-	-	0325 - Electricity		-		
446	-	-	0351 - Telephone		-		
8,146	-	-	Total 2540:		-		
			2550 - STUDENT TRANSPORTATION SERVICES				
-	-	27,000	0332 - Non-Reimbursable Student Transportation		27,000		
			3300 - COMMUNITY SERVICES				
-	41	2,000	0410 - Consumable Supplies and Materials		200		
-	-	-	0416 - Food		100		
-	41	2,000	Total 3300:		300		
509,743	352,884	502,500	5.52	Total Requirements:	502,500	5.52	

257 - Summer Learning (History)

Equity-driven expanded learning programs

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Summer Learning (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
285,988	-	-	3299 - Other Restricted Grants-In-Aid	-		
(45,983)	-	-	5400 - Beginning Fund Balance	-		
240,005	-	-	Total 000:	-		
240,005	-	-	Total Resources:	-		
			Requirements			
			<u>1410 - SUMMER SCHOOL ELEMENTARY</u>			
43,008	-	-	0131 - Add'l Hours Licensed	-		
11,197	-	-	0132 - Add'l Hours Classified/Conf	-		
30	-	-	0211 - PERS ER Pension, TIER I/II	-		
1,435	-	-	0212 - PERS EE Contribution, PU	-		
2,807	-	-	0213 - PERS Bond 2003	-		
1,114	-	-	0215 - PERS Bond 2021	-		
1,965	-	-	0221 - Social Security	-		
696	-	-	0222 - Medicare	-		
40	-	-	0231 - Workers' Compensation	-		
24	-	-	0233 - Workers Benefit Fund	-		
1,823	-	-	0315 - Purchased Services Substitutes	-		
19,220	-	-	0410 - Consumable Supplies and Materials	-		
83,359	-	-	Total 1410:	-		
			<u>1420 - SUMMER SCHOOL MIDDLE</u>			
20,882	-	-	0131 - Add'l Hours Licensed	-		
6,977	-	-	0132 - Add'l Hours Classified/Conf	-		
1,672	-	-	0212 - PERS EE Contribution, PU	-		
3,900	-	-	0213 - PERS Bond 2003	-		
1,477	-	-	0215 - PERS Bond 2021	-		
1,727	-	-	0221 - Social Security	-		
404	-	-	0222 - Medicare	-		
28	-	-	0231 - Workers' Compensation	-		
20	-	-	0233 - Workers Benefit Fund	-		
3,410	-	-	0410 - Consumable Supplies and Materials	-		
(40)	-	-	0460 - Non-Consumable Items	-		
27,994	-	-	0480 - Computer Hardware	-		
68,451	-	-	Total 1420:	-		
			<u>1430 - SUMMER HIGH SCHOOL</u>			
20,349	-	-	0131 - Add'l Hours Licensed	-		
26,131	-	-	0132 - Add'l Hours Classified/Conf	-		
1,000	-	-	0212 - PERS EE Contribution, PU	-		
1,200	-	-	0213 - PERS Bond 2003	-		

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258 - Sub Teacher/IA Training (History)

Grant funds to reimburse substitute teachers and instructional assistants for required trainings.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Sub Teacher/IA Training (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
20,364	-	-	3299 - Other Restricted Grants-In-Aid	-		
20,364	-	-	Total Resources:	-		
			Requirements			
			<u>1111 - ELEMENTARY K-6</u>			
2,771	-	-	0132 - Add'l Hours Classified/Conf	-		
			<u>1132 - HIGH SCHOOL EXTRACURRICULAR</u>			
27	-	-	0132 - Add'l Hours Classified/Conf	-		
			<u>1220 - RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES</u>			
1,475	-	-	0132 - Add'l Hours Classified/Conf	-		
			<u>1250 - LESS RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES</u>			
241	-	-	0132 - Add'l Hours Classified/Conf	-		
			<u>1271 - REMEDIATION (READING SUPPORT)</u>			
1,354	-	-	0132 - Add'l Hours Classified/Conf	-		
			<u>1272 - TITLE I-A</u>			
775	-	-	0132 - Add'l Hours Classified/Conf	-		
			<u>1291 - ENGLISH LANGUAGE LEARNER</u>			
1,001	-	-	0132 - Add'l Hours Classified/Conf	-		
			<u>2220 - EDUCATIONAL MEDIA SERVICES</u>			
84	-	-	0132 - Add'l Hours Classified/Conf	-		
			<u>2230 - ASSESSMENT AND TESTING (HISTORY)</u>			
200	-	-	0132 - Add'l Hours Classified/Conf	-		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
9,148	-	-	0132 - Add'l Hours Classified/Conf	-		
1,885	-	-	0312 - Instructional Programs Improvement Services	-		
11,033	-	-	Total 2240:	-		
			<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>			
317	-	-	0132 - Add'l Hours Classified/Conf	-		
			<u>2630 - INFORMATION SERVICES</u>			
1,085	-	-	0132 - Add'l Hours Classified/Conf	-		
20,364	-	-	Total Requirements:	-		

259 - Career Pathways Program Grant

Total: \$10,815

Established by the Oregon Legislature through HB 3072. The funds are intended to incentivize intensive Career and Technical Education (CTE) Programs of Study that lead to high wage and high demand occupations.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Career Pathways Program Grant	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
25,660	-	15,794	3299 - Other Restricted Grants-In-Aid	10,815		
25,660	-	15,794	Total Resources:	10,815		
			Requirements			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
8,029	-	7,000	0410 - Consumable Supplies and Materials	2,000		
14,367	-	6,794	0460 - Non-Consumable Items	6,815		
1,927	-	-	0480 - Computer Hardware	-		
-	-	2,000	0640 - Dues and Fees	2,000		
1,338	-	-	0690 - Grant Indirect Charges	-		
25,660	-	15,794	Total 1131:	10,815		
25,660	-	15,794	Total Requirements:	10,815		

261 - Misc Sublimity School
Total: \$33,904

Sublimity fund raising fund for the purpose of student activities and supplies.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Misc Sublimity School	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
666	1,372	5,000	1760 - Club Fund Raising	5,000		
-	300	-	1920 - Contributions and Donations From Private Sources	-		
(12,142)	-	500	1990 - Miscellaneous	500		
67,030	40,821	30,104	5400 - Beginning Fund Balance	28,404		
55,554	42,493	35,604	Total 000:	33,904		
55,554	42,493	35,604	Total Resources:	33,904		
			Requirements			
			<u>1113 - ELEMENTARY EXTRACURRICULAR</u>			
(12,142)	-	-	0340 - Travel	-		
17,544	168	14,540	0410 - Consumable Supplies and Materials	17,840		
-	470	-	0416 - Food	-		
160	11,077	20,564	0460 - Non-Consumable Items	15,564		
5,562	11,715	35,104	Total 1113:	33,404		
			<u>1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR</u>			
9,171	-	-	0410 - Consumable Supplies and Materials	-		
			<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>			
-	-	500	0410 - Consumable Supplies and Materials	500		
14,732	11,715	35,604	Total Requirements:	33,904		

262 - Misc Stayton Elementary School

Total: \$22,403

Stayton Elementary fund raising fund for the purpose of student activities and supplies.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Misc Stayton Elementary School	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
794	3,875	17,000	1760 - Club Fund Raising	15,000		
-	6,002	300	1920 - Contributions and Donations From Private Sources	-		
5,617	-	100	1990 - Miscellaneous	-		
6,500	7,031	26,605	5400 - Beginning Fund Balance	7,403		
12,911	16,909	44,005	Total 000:	22,403		
12,911	16,909	44,005	Total Resources:	22,403		
			Requirements			
			<u>1113 - ELEMENTARY EXTRACURRICULAR</u>			
5,880	3,482	21,738	0410 - Consumable Supplies and Materials	16,338		
-	4,773	21,767	0460 - Non-Consumable Items	6,065		
-	307	500	0640 - Dues and Fees	-		
5,880	8,562	44,005	Total 1113:	22,403		
			<u>2220 - EDUCATIONAL MEDIA SERVICES</u>			
-	49	-	0430 - Library Books	-		
5,880	8,612	44,005	Total Requirements:	22,403		

263 - Misc Stayton Intermediate Middle School

Total: \$39,994

Stayton Middle fund raising fund for the purpose of student activities and supplies.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Misc Stayton Intermediate Middle School	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
(387)	40	-	1740 - Fees	450		
40	265	16,500	1760 - Club Fund Raising	3,000		
-	-	300	1920 - Contributions and Donations From Private Sources	500		
5,116	3,062	2,000	1990 - Miscellaneous	9,000		
34,171	29,939	24,043	5400 - Beginning Fund Balance	27,044		
38,940	33,306	42,843	Total 000:	39,994		
38,940	33,306	42,843	Total Resources:	39,994		
			Requirements			
			<u>1113 - ELEMENTARY EXTRACURRICULAR</u>			
-	515	-	0640 - Dues and Fees	914		
			<u>1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR</u>			
4,712	1,772	28,277	0410 - Consumable Supplies and Materials	22,879		
-	684	-	0416 - Food	-		
3,489	5,350	14,566	0460 - Non-Consumable Items	16,201		
800	878	-	0640 - Dues and Fees	-		
9,001	8,684	42,843	Total 1122:	39,080		
9,001	9,199	42,843	Total Requirements:	39,994		

264 - Stayton Elementary School ASB

Total: \$25,713

Stayton Elementary ASB fund for the purpose of student activities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Stayton Elementary School ASB	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
2,014	310	-	1740 - Fees	-		
18,669	16,258	22,000	1760 - Club Fund Raising	14,000		
471	-	-	1990 - Miscellaneous	-		
20,989	19,633	6,695	5400 - Beginning Fund Balance	11,713		
42,143	36,201	28,695	Total 000:	25,713		
42,143	36,201	28,695	Total Resources:	25,713		
			Requirements			
			<u>1113 - ELEMENTARY EXTRACURRICULAR</u>			
5,319	-	-	0340 - Travel	-		
17,065	19,537	28,695	0410 - Consumable Supplies and Materials	25,713		
127	569	-	0460 - Non-Consumable Items	-		
22,511	20,106	28,695	Total 1113:	25,713		
22,511	20,106	28,695	Total Requirements:	25,713		

265 - Misc Stayton High School
Total: \$52,629

Stayton High fund raising fund for the purpose of student supplies and activities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Misc Stayton High School	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			000 - UNDESIGNATED			
1,753	2,788	1,000	1740 - Fees	-		
852	-	-	1746 - Fees Stayton High School	-		
180	4,157	3,000	1760 - Club Fund Raising	3,000		
500	5,000	1,000	1920 - Contributions and Donations From Private Sources	1,000		
5,266	150	2,000	1990 - Miscellaneous	2,000		
50,855	40,475	38,661	5400 - Beginning Fund Balance	46,629		
59,406	52,569	45,661	Total 000:	52,629		
59,406	52,569	45,661	Total Resources:	52,629		
			Requirements			
			1132 - HIGH SCHOOL EXTRACURRICULAR			
470	-	-	0340 - Travel	-		
9,929	5,166	29,193	0410 - Consumable Supplies and Materials	35,292		
-	-	177	0420 - Textbooks	746		
1,935	1,261	10,138	0460 - Non-Consumable Items	8,745		
1,300	-	-	0640 - Dues and Fees	-		
13,633	6,427	39,508	Total 1132:	44,783		
			1220 - RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES			
1,122	-	-	0410 - Consumable Supplies and Materials	-		
			2220 - EDUCATIONAL MEDIA SERVICES			
-	482	-	0430 - Library Books	-		
			2410 - OFFICE OF THE PRINCIPAL SERVICES			
101	-	-	0340 - Travel	-		
4,075	2,771	5,000	0410 - Consumable Supplies and Materials	5,846		
-	-	1,153	0460 - Non-Consumable Items	2,000		
-	75	-	0470 - Computer Software	-		
4,176	2,846	6,153	Total 2410:	7,846		
18,931	9,755	45,661	Total Requirements:	52,629		

266 - Dance Team (History)

Total: \$20,162

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Dance Team (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
1,000	-	-	5200 - Interfund Transfers	-		
(1,000)	-	-	5400 - Beginning Fund Balance	-		
-	-	-	Total 000:	-		
-	-	-	Total Resources:	-		

267 - Mari-Linn School ASB

Total: \$20,162

Mari-Linn ASB fund for the purpose of student supplies and activities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Mari-Linn School ASB	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			000 - UNDESIGNATED			
-	414	1,280	1740 - Fees	1,000		
17,524	12,065	11,500	1760 - Club Fund Raising	9,800		
300	-	200	1920 - Contributions and Donations From Private Sources	-		
3,075	599	2,275	1990 - Miscellaneous	2,275		
10,827	12,045	13,109	5400 - Beginning Fund Balance	7,087		
31,726	25,123	28,364	Total 000:	20,162		
31,726	25,123	28,364	Total Resources:	20,162		
			Requirements			
			1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR			
-	408	-	0340 - Travel	-		
6,881	6,107	15,506	0410 - Consumable Supplies and Materials	10,782		
-	207	-	0460 - Non-Consumable Items	-		
-	1,597	1,900	0640 - Dues and Fees	355		
6,881	8,319	17,406	Total 1122:	11,137		
			2220 - EDUCATIONAL MEDIA SERVICES			
3,653	-	3,148	0410 - Consumable Supplies and Materials	3,265		
-	2,333	2,000	0460 - Non-Consumable Items	-		
-	2,559	-	0640 - Dues and Fees	-		
3,653	4,892	5,148	Total 2220:	3,265		
			2410 - OFFICE OF THE PRINCIPAL SERVICES			
-	498	1,000	0340 - Travel	1,000		
7,503	1,051	3,000	0410 - Consumable Supplies and Materials	3,000		
1,644	161	810	0460 - Non-Consumable Items	760		
-	601	1,000	0640 - Dues and Fees	1,000		
9,146	2,310	5,810	Total 2410:	5,760		
19,681	15,522	28,364	Total Requirements:	20,162		

268 - Sublimity School ASB

Total: \$14,450

Sublimity ASB fund for the purpose of student supplies and activities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Sublimity School ASB	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
805	3,798	2,100	1760 - Club Fund Raising	1,000		
16,064	15,047	13,255	5400 - Beginning Fund Balance	13,450		
16,869	18,844	15,355	Total 000:	14,450		
16,869	18,844	15,355	Total Resources:	14,450		
			Requirements			
			<u>1113 - ELEMENTARY EXTRACURRICULAR</u>			
-	-	565	0410 - Consumable Supplies and Materials	565		
			<u>1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR</u>			
-	200	-	0390 - Other General Professional and Technological Svs	-		
1,022	1,887	8,748	0410 - Consumable Supplies and Materials	9,583		
800	1,159	5,042	0460 - Non-Consumable Items	3,302		
-	655	1,000	0640 - Dues and Fees	1,000		
1,822	3,900	14,790	Total 1122:	13,885		
1,822	3,900	15,355	Total Requirements:	14,450		

269 - Stayton High School Needy Child Fund

Total: \$11,143

Stayton High Needy Child Fund is used to help students in need of basic necessities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Stayton High School Needy Child Fund	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
2,600	3,100	1,000	2200 - Restricted Revenue	1,000		
16,723	14,687	16,385	5400 - Beginning Fund Balance	10,143		
19,323	17,787	17,385	Total 000:	11,143		
19,323	17,787	17,385	Total Resources:	11,143		
			Requirements			
			<u>3360 - WELFARE ACTIVITIES SERVICES</u>			
4,636	5,374	17,385	0410 - Consumable Supplies and Materials	11,143		
4,636	5,374	17,385	Total Requirements:	11,143		

271 - Stayton Intermediate Middle School ASB

Total: \$10,401

Stayton Intermediate Middle ASB Fund for the purpose of student supplies and activities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Stayton Intermediate Middle School ASB	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
4,152	2,762	6,700	1740 - Fees	1,700		
8,266	508	9,000	1760 - Club Fund Raising	2,500		
-	2,000	500	1920 - Contributions and Donations From Private Sources	-		
-	6,690	-	1990 - Miscellaneous	-		
9,745	8,570	11,840	5400 - Beginning Fund Balance	6,201		
22,164	20,530	28,040	Total 000:	10,401		
22,164	20,530	28,040	Total Resources:	10,401		
			Requirements			
			<u>1113 - ELEMENTARY EXTRACURRICULAR</u>			
-	-	1,413	0410 - Consumable Supplies and Materials	-		
-	861	-	0640 - Dues and Fees	-		
-	861	1,413	Total 1113:	-		
			<u>1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR</u>			
3,312	-	-	0340 - Travel	-		
9,688	7,278	23,322	0410 - Consumable Supplies and Materials	9,901		
-	206	500	0416 - Food	500		
594	1,485	2,805	0640 - Dues and Fees	-		
13,594	8,970	26,627	Total 1122:	10,401		
13,594	9,831	28,040	Total Requirements:	10,401		

272 - Stayton High School ASB

Total: \$422,858

Stayton High ASB fund for the purpose of student supplies and activities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Stayton High School ASB	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
2,324	1,237	1,300	1710 - Admissions	4,500		
18	7,550	2,700	1740 - Fees	-		
202,351	195,827	174,847	1760 - Club Fund Raising	190,500		
-	-	-	1900 - Other Revenue From Local Sources	10,000		
4,643	2,638	1,500	1920 - Contributions and Donations From Private Sources	9,000		
-	1,185	-	1990 - Miscellaneous	-		
266,532	210,821	176,393	5400 - Beginning Fund Balance	208,858		
475,868	419,258	356,740	Total 000:	422,858		
475,868	419,258	356,740	Total Resources:	422,858		
			Requirements			
			<u>1132 - HIGH SCHOOL EXTRACURRICULAR</u>			
2,753	-	-	0322 - Repairs and Maintenance Services	1,643		
4,705	6,458	5,000	0324 - Rentals	6,000		
8,931	24,290	28,882	0340 - Travel	27,777		
2,088	1,622	1,000	0390 - Other General Professional and Technological Svs	1,500		
195,230	117,949	214,244	0410 - Consumable Supplies and Materials	243,389		
9,475	25,513	82,419	0460 - Non-Consumable Items	98,649		
24,417	32,384	25,195	0640 - Dues and Fees	43,900		
247,599	208,217	356,740	Total 1132:	422,858		
247,599	208,217	356,740	Total Requirements:	422,858		

274 - SIA-EIIS

Total: \$6,139

Early Indicator and Intervention System - provides financial support and technical assistance to Oregon school districts to develop and implement data analysis systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SIA-EIIS	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	6,208	6,208	3299 - Other Restricted Grants-In-Aid	6,139		
-	6,208	6,208	Total Resources:	6,139		
			Requirements			
			<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES (HISTORY)</u>			
-	2,907	4,749	0146 - Stipend Licensed	-		
-	359	285	0212 - Employee Contribution, Pick-Up	-		
-	837	427	0213 - PERS UAL Contribution	-		
-	-	47	0214 - PERS OPSRP Employer Contribution	-		
-	317	214	0215 - PERS Bond 2021	-		
-	365	363	0221 - FICA	-		
-	85	-	0222 - Medicare	-		
-	11	9	0231 - Workers' Compensation	-		
-	-	95	0232 - Unemployment Compensation	-		
-	4	-	0233 - Workers Benefit Fund	-		
-	23	19	0234 - PLO	-		
-	4,908	6,208	Total 2210:	-		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
-	820	-	0131 - Add'l Hours Licensed	-		
-	86	-	0212 - Employee Contribution, Pick-Up	-		
-	201	-	0213 - PERS UAL Contribution	-		
-	76	-	0215 - PERS Bond 2021	-		
-	87	-	0221 - FICA	-		
-	20	-	0222 - Medicare	-		
-	3	-	0231 - Workers' Compensation	-		
-	2	-	0233 - Workers Benefit Fund	-		
-	6	-	0234 - PLO	-		
-	1,300	-	Total 2240:	-		
			<u>2660 - TECHNOLOGY SERVICES</u>			
-	-	-	0390 - Other General Professional and Technological Svs	6,139		
-	6,208	6,208	Total Requirements:	6,139		

275 - OCF - Dorris J Wipper Grant (History)

Oregon Community Foundation funding for playground and playground equipment.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	OCF - Dorris J Wipper Grant (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	22,229	-	3299 - Other Restricted Grants-In-Aid	-		
-	22,229	-	Total Resources:	-		
			Requirements			
			<u>2543 - CARE AND UPKEEP OF GROUNDS SERVICES</u>			
-	22,229	-	0460 - Non-Consumable Items	-		
-	22,229	-	Total Requirements:	-		

276 - OSU Grant
Total: \$600

Local grants that support classroom activities and supplies.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	OSU Grant	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	395	600	1920 - Contributions and Donations From Private Sources	600		
-	395	600	Total Resources:	600		
			Requirements			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	395	600	0410 - Consumable Supplies and Materials	600		
-	395	600	Total Requirements:	600		

277 - TAP Grants

Total: \$75,000

Technical Assistance Program Grants - Funds to help districts plan for capital improvements and expansion so they can better inform their communities about deferred maintenance needs, future enrollment, and explore sources of funding for school facilities.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	TAP Grants	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	22,650	75,000	3299 - Other Restricted Grants-In-Aid	75,000		
-	22,650	75,000	Total Resources:	75,000		
			Requirements			
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
-	850	-	0340 - Travel	-		
-	21,800	75,000	0390 - Other General Professional and Technological Svs	75,000		
-	22,650	75,000	Total 2542:	75,000		
-	22,650	75,000	Total Requirements:	75,000		

278 - Communication/Community Engagement

Total: \$39,100

Funds for community communication and engagement.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Communication/Community Engagement	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	41,689	-	1990 - Miscellaneous	-		
-	-	41,690	5400 - Beginning Fund Balance	39,100		
-	41,689	41,690	Total 000:	39,100		
-	41,689	41,690	Total Resources:	39,100		
			Requirements			
			<u>2633 - PUBLIC INFORMATION SERVICES (HISTORY)</u>			
-	-	7,649	0131 - Add'l Hours Licensed	-		
-	-	459	0212 - Employee Contribution, Pick-Up	-		
-	-	688	0213 - PERS UAL Contribution	-		
-	-	76	0214 - PERS OPSRP Employer Contribution	-		
-	-	344	0215 - PERS Bond 2021	-		
-	-	585	0221 - FICA	-		
-	-	15	0231 - Workers' Compensation	-		
-	-	153	0232 - Unemployment Compensation	-		
-	-	31	0234 - PLO	-		
-	-	10,000	0354 - Advertising	10,000		
-	-	21,690	0410 - Consumable Supplies and Materials	24,100		
-	150	-	0416 - Food	5,000		
-	150	41,690	Total 2633:	39,100		
-	150	41,690	Total Requirements:	39,100		

279 - Early Literacy Grant

Total: \$142,395

Funds established by the Oregon Legislature to increase early literacy for children from birth to third grade; reduce literacy academic disparities for student groups that have historically experienced academic disparities; increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; and increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Early Literacy Grant		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>000 - UNDESIGNATED</u>				
-	147,501	153,522		3299 - Other Restricted Grants-In-Aid	142,395			
-	147,501	153,522		Total Resources:	142,395			
				Requirements				
				<u>1111 - ELEMENTARY K-6</u>				
-	11,608	40,723	1.63	0112 - Classified Salaries	41,437	1.57		
-	4,119	3,521		0131 - Add'l Hours Licensed	2,712			
-	868	770		0132 - Add'l Hours Classified/Conf	-			
-	3,149	-		0146 - Stipend Licensed	-			
-	-	2		0211 - Employer Contribution, Tier I and Tier II	-			
-	953	2,702		0212 - Employee Contribution, Pick-Up	2,648			
-	2,223	4,052		0213 - PERS UAL Contribution	4,414			
-	-	445		0214 - PERS OPSRP Employer Contribution	2,865			
-	842	2,024		0215 - PERS Bond 2021	2,429			
-	1,196	3,445		0221 - FICA	3,377			
-	280	-		0222 - Medicare	-			
-	37	85		0231 - Workers' Compensation	109			
-	-	900		0232 - Unemployment Compensation	883			
-	25	-		0233 - Workers Benefit Fund	-			
-	77	179		0234 - PLO	177			
-	10,854	-		0240 - Contractual Employee Benefits	-			
-	-	33,992		0242 - Classified Insurance Pool	35,411			
-	21	-		0249 - Er PD LTD Insurance	-			
-	5,081	2,500		0315 - Purchased Services Substitutes	1,650			
-	41,333	95,340	1.63	Total 1111:	98,112	1.57		
				<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>				
-	643	-		0315 - Purchased Services Substitutes	352			
-	5,610	-		0420 - Textbooks	-			
-	6,253	-		Total 1121:	352			
				<u>1131 - HIGH SCHOOL PROGRAMS</u>				
-	900	-		0315 - Purchased Services Substitutes	-			
				<u>1220 - RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES</u>				
-	128	-		0315 - Purchased Services Substitutes	-			
				<u>1250 - LESS RESTRICTIVE PROGRAMS STUDENTS W/DISABILITIES</u>				
-	128	-		0315 - Purchased Services Substitutes	-			
				<u>1271 - REMEDIATION (READING SUPPORT)</u>				
-	309	-		0131 - Add'l Hours Licensed	-			
-	19	-		0212 - Employee Contribution, Pick-Up	-			
-	43	-		0213 - PERS UAL Contribution	-			

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Early Literacy Grant		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
-	16	-		0215 - PERS Bond 2021	-			
-	19	-		0221 - FICA	-			
-	4	-		0222 - Medicare	-			
-	1	-		0231 - Workers' Compensation	-			
-	0	-		0233 - Workers Benefit Fund	-			
-	1	-		0234 - PLO	-			
-	721	-		0315 - Purchased Services Substitutes	-			
-	1,134	-		Total 1271:	-			
-	177	-		<u>1272 - TITLE IA/D</u>				
				0315 - Purchased Services Substitutes	-			
-	-	29,000		<u>1410 - SUMMER SCHOOL ELEMENTARY</u>	20,063			
				0410 - Consumable Supplies and Materials				
				<u>2213 - CURRICULUM DEVELOPMENT</u>				
-	37,567	-		0312 - Instructional Programs Improvement Services	-			
-	424	-		0410 - Consumable Supplies and Materials	-			
-	37,991	-		Total 2213:	-			
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>				
-	-	-		0131 - Add'l Hours Licensed	4,519			
-	-	-		0135 - Extra Duty Licensed (CBA)	7,910			
-	-	10,076		0146 - Stipend Licensed	-			
-	-	605		0212 - Employee Contribution, Pick-Up	746			
-	-	907		0213 - PERS UAL Contribution	1,243			
-	-	101		0214 - PERS OPSRP Employer Contribution	807			
-	-	453		0215 - PERS Bond 2021	684			
-	-	771		0221 - FICA	951			
-	-	19		0231 - Workers' Compensation	31			
-	-	202		0232 - Unemployment Compensation	248			
-	-	40		0234 - PLO	50			
-	-	6,240		0312 - Instructional Programs Improvement Services	-			
-	-	2,092		0315 - Purchased Services Substitutes	-			
-	-	21,506		Total 2240:	17,189			
				<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>				
-	68	-		0132 - Add'l Hours Classified/Conf	-			
-	4	-		0212 - Employee Contribution, Pick-Up	-			
-	10	-		0213 - PERS UAL Contribution	-			
-	4	-		0215 - PERS Bond 2021	-			
-	4	-		0221 - FICA	-			
-	1	-		0222 - Medicare	-			
-	0	-		0231 - Workers' Compensation	-			
-	0	-		0233 - Workers Benefit Fund	-			
-	0	-		0234 - PLO	-			
-	91	-		Total 2410:	-			
				<u>2520 - FISCAL SERVICES</u>				
-	7,350	7,676		0690 - Grant Indirect Charges	6,679			
-	95,485	153,522	1.63	Total Requirements:	142,395	1.57		

280 - Homeless Support (History)

Donated funds to support students and families experiencing homelessness.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Homeless Support (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	400	-	1920 - Contributions and Donations From Private Sources	-		
1,366	322	-	5400 - Beginning Fund Balance	-		
1,366	722	-	Total 000:	-		
1,366	722	-	Total Resources:	-		
			Requirements			
			<u>3360 - WELFARE ACTIVITIES SERVICES</u>			
-	54	-	0327 - Water and Sewage	-		
-	265	-	0328 - Garbage	-		
-	200	-	0340 - Travel	-		
1,043	203	-	0410 - Consumable Supplies and Materials	-		
1,043	722	-	Total 3360:	-		
1,043	722	-	Total Requirements:	-		

281 - PERS Reserve
Total: \$1,775,000

Reserve Funds for the purpose of recognizing higher PERS rates.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	PERS Reserve	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
375,000	400,000	-	5200 - Interfund Transfers	-		
-	375,000	775,000	5400 - Beginning Fund Balance	1,775,000		
375,000	775,000	775,000	Total 000:	1,775,000		
375,000	775,000	775,000	Total Resources:	1,775,000		
			Requirements			
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	775,000	0810 - Planned Reserve	1,775,000		
-	-	775,000	Total Requirements:	1,775,000		

282 - OR Extended Assessment (History)

Funds developed to support formative assessment practices, interim benchmark assessments, and summative assessments.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	OR Extended Assessment (History)	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	-	1,101	4500 - Restricted Revenue From the Federal Government	-		
-	-	1,101	Total Resources:	-		
			Requirements			
			<u>2190 - DIRECTOR OF SPECIAL SERVICES</u>			
-	-	842	0131 - Add'l Hours Licensed	-		
-	-	51	0212 - Employee Contribution, Pick-Up	-		
-	-	76	0213 - PERS UAL Contribution	-		
-	-	8	0214 - PERS OPSRP Employer Contribution	-		
-	-	38	0215 - PERS Bond 2021	-		
-	-	64	0221 - FICA	-		
-	-	2	0231 - Workers' Compensation	-		
-	-	17	0232 - Unemployment Compensation	-		
-	-	3	0234 - PLO	-		
-	-	1,101	Total 2190:	-		
-	-	1,101	Total Requirements:	-		

283 - PEEK Grant

Total: \$65,000

Physical Education Expansion K-8 - funds to support high quality and comprehensive physical education.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	PEEK Grant		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				000 - UNDESIGNATED				
-	65,000	65,000		3299 - Other Restricted Grants-In-Aid	65,000			
-	65,000	65,000		Total Resources:	65,000			
				Requirements				
				1111 - ELEMENTARY K-6				
-	47,569	38,637	0.57	0111 - Licensed Salaries	37,494	0.52		
-	39	74		0131 - Add'l Hours Licensed	32			
-	1,869	-		0141 - Insurance Opt Out Licensed	-			
-	2,367	2,323		0212 - Employee Contribution, Pick-Up	2,252			
-	5,530	3,484		0213 - PERS UAL Contribution	3,753			
-	-	387		0214 - PERS OPSRP Employer Contribution	2,435			
-	2,093	1,742		0215 - PERS Bond 2021	2,064			
-	2,449	2,961		0221 - FICA	2,871			
-	573	-		0222 - Medicare	-			
-	75	74		0231 - Workers' Compensation	94			
-	-	774		0232 - Unemployment Compensation	751			
-	32	-		0233 - Workers Benefit Fund	-			
-	158	155		0234 - PLO	150			
-	2,195	-		0240 - Contractual Employee Benefits	-			
-	-	14,389		0241 - Insurance/Licensed	13,104			
-	64,950	65,000	0.57	Total 1111:	65,000	0.52		
				1121 - MIDDLE/JUNIOR HIGH PROGRAMS				
-	39	-		0131 - Add'l Hours Licensed	-			
-	5	-		0213 - PERS UAL Contribution	-			
-	2	-		0215 - PERS Bond 2021	-			
-	2	-		0221 - FICA	-			
-	1	-		0222 - Medicare	-			
-	0	-		0231 - Workers' Compensation	-			
-	0	-		0233 - Workers Benefit Fund	-			
-	0	-		0234 - PLO	-			
-	50	-		Total 1121:	-			
-	65,000	65,000	0.57	Total Requirements:	65,000	0.52		

284 - SHS Athletic Improvement

Total: \$15,000

Funds committed to improving the high school athletic program.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SHS Athletic Improvement	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	4,690	3,000	1760 - Club Fund Raising	-		
-	1,643	-	1990 - Miscellaneous	-		
-	17,447	19,360	5400 - Beginning Fund Balance	15,000		
-	23,780	22,360	Total 000:	15,000		
-	23,780	22,360	Total Resources:	15,000		
			Requirements			
			<u>1132 - HIGH SCHOOL EXTRACURRICULAR</u>			
-	(197)	5,000	0322 - Repairs and Maintenance Services	5,000		
-	-	5,000	0390 - Other General Professional and Technological Svs	-		
-	3,165	6,360	0410 - Consumable Supplies and Materials	5,000		
-	1,740	6,000	0460 - Non-Consumable Items	4,500		
-	-	-	0640 - Dues and Fees	500		
-	4,708	22,360	Total 1132:	15,000		
-	4,708	22,360	Total Requirements:	15,000		

287 - Maps Credit Union

Total: \$1,000

Funding from Maps Credit Union to support classroom, school-wide and afterschool projects in the Mid-Willamette Valley.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Maps Credit Union	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			Resources			
			<u>000 - UNDESIGNATED</u>			
-	-	-	1920 - Contributions and Donations From Private Sources	1,000		
-	-	-	Total Resources:	1,000		
			Requirements			
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
-	-	-	0410 - Consumable Supplies and Materials	1,000		
-	-	-	Total Requirements:	1,000		

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SPECIAL REVENUE FOOD SERVICE PROGRAM

National School Lunch Program - federally assisted meal program operating in public schools, providing nutritionally balanced, low-cost, or no-cost breakfast and lunch to children each school day.

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299 - Food Service

Total: \$1,814,700

National School Lunch Program - federally assisted meal program operating in public schools, providing nutritionally balanced, low-cost, or no-cost breakfast and lunch to children each school day.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Food Service		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				000 - UNDESIGNATED				
103,086	95,123	-		1610 - Daily Sales—Reimbursable Programs	-			
13,001	11,549	100,000		1620 - Daily Sales—Non Reimbursable Program	70,350			
4,000	-	4,000		1940 - Services Provided Other Local Education Agencies	-			
127	-	2,200		1944 - Services Provided Private Schools	5,000			
-	300	-		1960 - Recovery of Prior Years' Expenditure	-			
7,353	3,407	8,000		1990 - Miscellaneous	1,000			
184,152	228,681	100,000		3299 - Other Restricted Grants-In-Aid	243,150			
-	13,575	-		4500 - Restricted Revenue From the Federal Government	-			
637	237	-		4511 - State Breakfast	-			
1,555	270	-		4512 - State Lunch	-			
177,759	199,394	295,000		4513 - NSLP Breakfast	330,000			
555,353	571,459	870,000		4515 - NSLP Lunch	770,000			
-	2,657	-		4518 - NSLP Snack	-			
(0)	-	15,000		4519 - Farm to School	15,000			
17,163	10,685	20,000		4525 - Summer Lunch	10,000			
1,472	-	1,500		4526 - Federal Revenue Summer Food Admin	-			
99,662	82,588	90,000		4910 - USDA Commodities	90,000			
10,154	10,167	-		5200 - Interfund Transfers	10,200			
301,907	221,388	170,000		5400 - Beginning Fund Balance	270,000			
1,477,381	1,451,481	1,675,700		Total 000:	1,814,700			
1,477,381	1,451,481	1,675,700		Total Resources:	1,814,700			
				Requirements				
				3110 - SERVICE AREA DIRECTION FOOD SERVICE				
82,223	104,885	105,931	1.63	0114 - Managerial—Classified	103,123	1.60		
-	1,200	1,200		0140 - Travel Stipend	1,200			
-	1,395	-		0143 - Insurance Opt Out Admin Dir Confid	-			
-	-	-		0148 - Stipend Admin/Director/Nonrep	4,600			
-	1,200	1,200		0149 - Technology Stipend	1,200			
-	824	-		0162 - Insurance Stipend	-			
2,427	6,521	6,500		0212 - Employee Contribution, Pick-Up	6,607			
5,663	15,215	9,750		0213 - PERS UAL Contribution	11,013			
-	-	1,083		0214 - PERS OPSRP Employer Contribution	7,147			
2,144	5,760	4,875		0215 - PERS Bond 2021	6,057			
4,941	6,636	8,287		0221 - FICA	8,424			
1,155	1,552	-		0222 - Medicare	-			
84	484	521		0231 - Workers' Compensation	2,048			
1	-	2,167		0232 - Unemployment Compensation	2,203			
56	84	-		0233 - Workers Benefit Fund	-			
-	358	434		0234 - PLO	441			
-	22,754	-		0240 - Contractual Employee Benefits	-			
19,600	-	34,554		0243 - Insurance/Admin/Director/NonRep	35,040			
250	-	-		0351 - Telephone	-			
118,544	168,868	176,502	1.63	Total 3110:	189,103	1.60		

Continued on Next Page...

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Food Service		2025/26 Proposed	2025/26 Approved	2025/26 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				3120 - FOOD PREPARATION AND DISPENSING SERVICES				
300,465	285,263	336,880	11.23	0112 - Classified Salaries	332,740	10.54		
8,734	-	-		0114 - Managerial—Classified	-			
-	9,505	-		0122 - Substitutes—Classified	-			
826	18,030	-		0132 - Add'l Hours Classified/Conf	-			
5,991	4,057	-		0142 - Insurance Opt Out Classified	-			
-	5,400	5,400		0147 - Stipend Classified	5,200			
-	1,958	-		0161 - Personal Leave Payout	1,935			
57	-	318		0211 - Employer Contribution, Tier I and Tier II	4,556			
18,540	19,287	20,539		0212 - Employee Contribution, Pick-Up	20,395			
42,734	45,004	30,804		0213 - PERS UAL Contribution	33,987			
-	-	2,102		0214 - PERS OPSRP Employer Contribution	13,123			
16,178	17,037	15,401		0215 - PERS Bond 2021	18,693			
18,327	19,344	26,186		0221 - FICA	26,001			
4,286	4,524	-		0222 - Medicare	-			
1,007	2,420	3,783		0231 - Workers' Compensation	6,291			
3	-	6,847		0232 - Unemployment Compensation	6,798			
513	499	-		0233 - Workers Benefit Fund	-			
-	1,192	1,370		0234 - PLO	1,359			
-	145,713	-		0240 - Contractual Employee Benefits	-			
2,100	-	-		0241 - Insurance/Licensed	-			
133,121	-	210,474		0242 - Classified Insurance Pool	212,274			
208	-	-		0243 - Insurance/Admin/Director/NonRep	-			
747	600	-		0244 - TSA	-			
-	459	-		0249 - Er PD LTD Insurance	-			
1,081	4,751	1,500		0315 - Purchased Services Substitutes	1,500			
1,256	3,529	15,000		0322 - Repairs and Maintenance Services	15,000			
928	277	5,000		0340 - Travel	5,000			
12,821	41,257	41,500		0410 - Consumable Supplies and Materials	78,500			
259	252	1,000		0411 - Fuel	1,000			
99,662	82,588	90,000		0415 - USDA Commodities	90,000			
433,858	524,125	629,747		0450 - Food	693,310			
11,346	-	-		0451 - Food Farm to School Grant	-			
7,111	9,668	29,240		0460 - Non-Consumable Items	30,240			
-	4,695	4,695		0470 - Computer Software	4,695			
-	-	1,500		0480 - Computer Hardware	1,500			
6,525	-	10,912		0542 - Replacement Equipment Purchase	12,000			
8,763	8,963	9,000		0640 - Dues and Fees	9,500			
1,137,449	1,260,398	1,499,198	11.23	Total 3120:	1,625,597	10.54		
1,255,993	1,429,267	1,675,700	12.86	Total Requirements:	1,814,700	12.14		



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

Growth in Breakfast and Lunch Meal Service at North Santiam School District:

Over the past school year, North Santiam School District has seen a notable increase in the number of Breakfast and Lunch meals served across its campuses. This growth reflects not only a rise in student participation but also the district's focused efforts on improving access to nutritious meals for all students.

Breakfast Meal Growth:

The charts indicate a consistent upward trend in breakfast participation month over month, with a marked spike in the winter months. This increase can be attributed to enrollment in the Community Eligibility Provision (CEP), expanded breakfast offerings, and implementation of "grab-and-go" and "second chance" breakfast models at several schools. These changes have made it easier for students to access breakfast, particularly those who may arrive late or prefer to eat later in the morning.

Lunch Meal Growth:

Lunch service has also experienced significant growth, particularly in the latter half of the school year. The charts show steady increases aligning with improved meal quality initiatives like CEP. The district's commitment to offering fresh, locally-sourced options and culturally responsive menus has contributed to higher student satisfaction and participation.

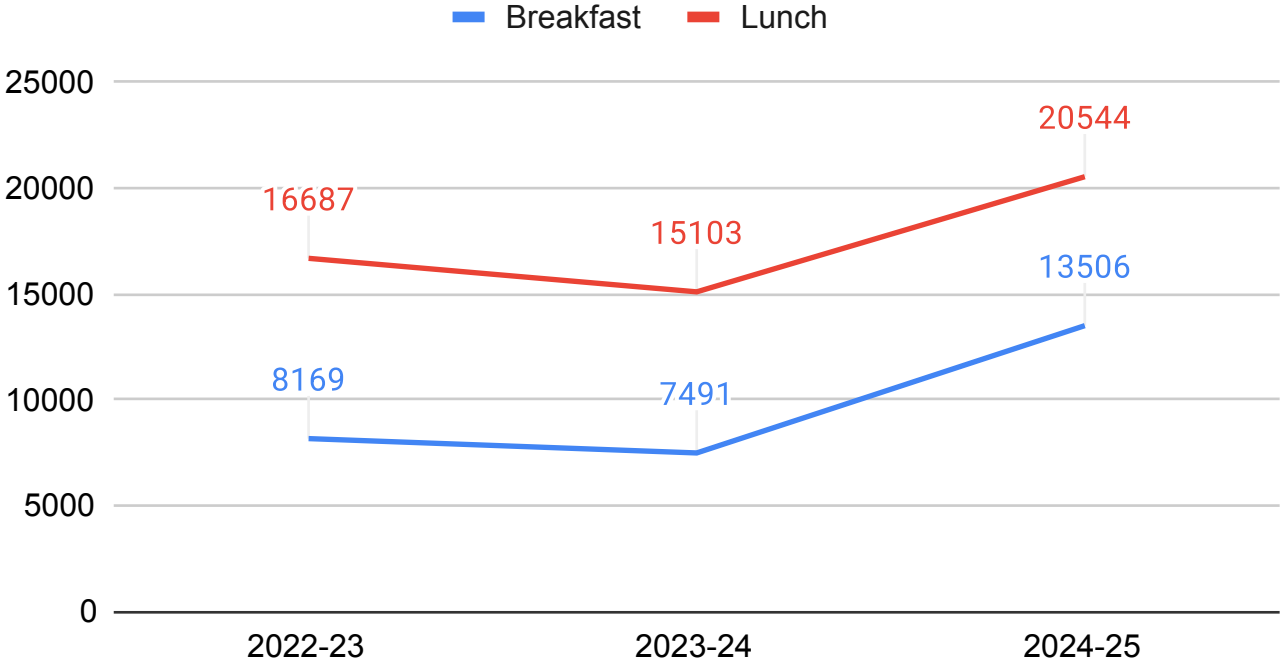
Financial Impact:

The growth in meals served directly impacts the district's Child Nutrition Program revenue. Higher meal counts lead to increased federal and state reimbursement, which in turn supports ongoing improvements in kitchen infrastructure, staff training, and food quality. While food prices are expected to increase, the ending fund balance for the Food Service Program remains stable.

Looking Ahead:

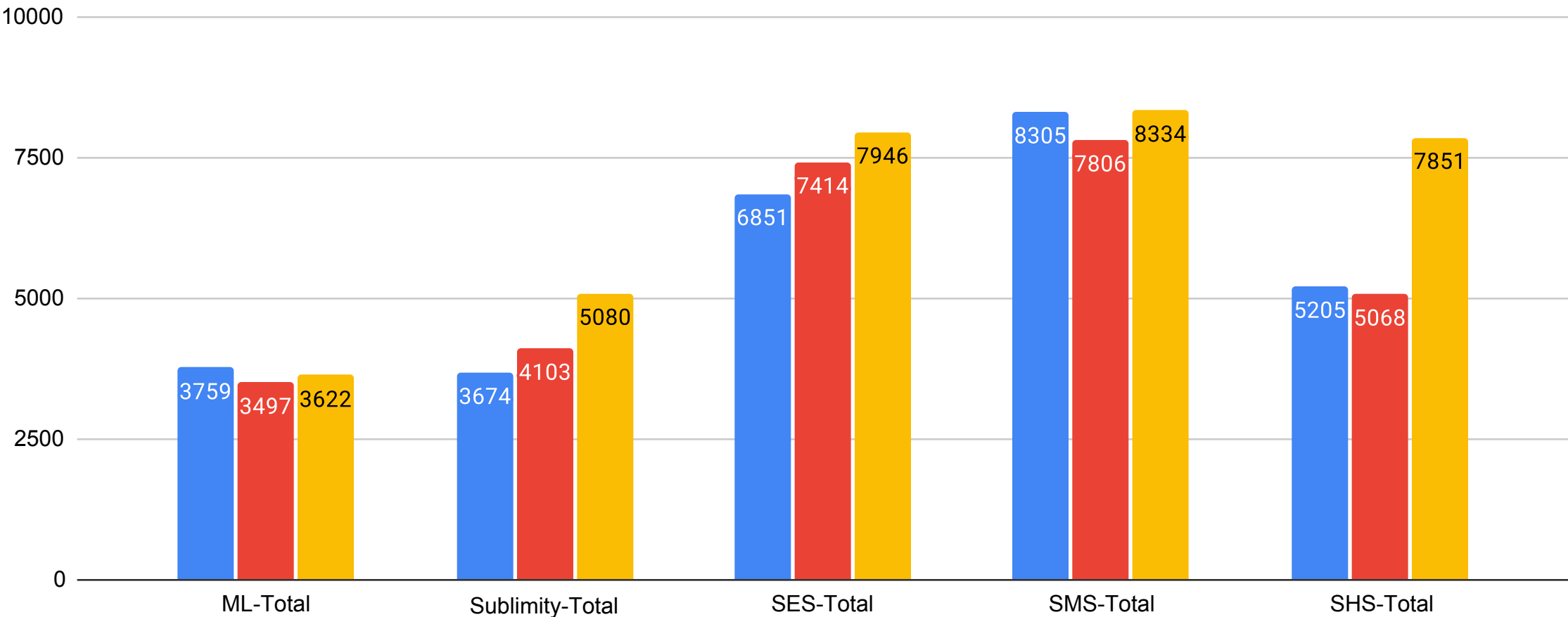
Maintaining this growth will require continued attention to student needs and preferences, operational efficiency, and community engagement. Based on current trends, the district is projected to see a slight increase in meal participation next year, which would further reinforce the program's financial stability.

Monthly Average Breakfast and Lunch Meal Count



Individual Sites Total Meals Monthly Average

2022-23 2023-24 2024-25



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Debt Service Funds

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

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North Santiam School District

Fiscal Year Budget 2025/26

Debt Service Funds

Total: \$6,662,754

300 - Debt Service (History)

Total: \$2,998,333

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Debt Service Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			000 - UNDESIGNATED			
(8,976)	-	-	5400 - Beginning Fund Balance	-		
(8,976)	-	-	Total Resources:	-		

310 - PERS UAL Bond 2003

Total: \$2,998,333

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Debt Service Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - UNDESIGNATED</u>			
34,607	56,957	30,000	1510 - Interest On Investments	15,000		
1,949,942	2,094,172	1,445,509	1970 - Services Provided Other Funds	1,589,211		
1,669,268	1,750,718	1,985,696	5400 - Beginning Fund Balance	1,394,122		
3,653,817	3,901,847	3,461,205	Total 000:	2,998,333		
3,653,817	3,901,847	3,461,205	Total Resources:	2,998,333		
			Requirements			
			<u>5110 - LONG-TERM DEBT SERVICE</u>			
412,534	1,525,000	1,710,000	0610 - Redemption of Principal	1,910,000		
1,490,566	468,100	383,000	0621 - Regular Interest	286,000		
1,903,100	1,993,100	2,093,000	Total 5110:	2,196,000		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	1,368,205	0810 - Planned Reserve	802,333		
1,903,100	1,993,100	3,461,205	Total Requirements:	2,998,333		

321 - PERS Bond 2021

Total: \$930,876

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Debt Service Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - UNDESIGNATED</u>			
6,964	8,310	6,500	1510 - Interest On Investments	6,500		
821,705	792,792	851,244	1970 - Services Provided Other Funds	874,066		
12,204	56,916	73,046	5400 - Beginning Fund Balance	50,310		
840,873	858,019	930,790	Total 000:	930,876		
840,873	858,019	930,790	Total Resources:	930,876		
			Requirements			
			<u>5110 - LONG-TERM DEBT SERVICE</u>			
480,000	500,000	530,000	0610 - Redemption of Principal	570,000		
303,957	302,459	300,000	0621 - Regular Interest	295,000		
783,957	802,459	830,000	Total 5110:	865,000		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	100,790	0810 - Planned Reserve	65,876		
783,957	802,459	930,790	Total Requirements:	930,876		

375 - GO Bond 2023

Total: \$2,733,545

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Debt Service Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - UNDESIGNATED</u>			
1,707,470	2,312,279	2,280,160	1111 - Current Year's Taxes	2,325,000		
40,788	48,374	35,000	1112 - Prior Year's Taxes	35,000		
-	2,076	-	1190 - Penalties and Interest On Taxes	-		
15,997,072	-	-	5110 - Bond Proceeds	-		
130,820	147,316	300,000	5400 - Beginning Fund Balance	373,545		
17,876,149	2,510,045	2,615,160	Total 000:	2,733,545		
17,876,149	2,510,045	2,615,160	Total Resources:	2,733,545		
			Requirements			
			<u>5110 - LONG-TERM DEBT SERVICE</u>			
16,828,931	1,405,000	1,540,000	0610 - Redemption of Principal	1,750,000		
683,583	731,499	662,000	0621 - Regular Interest	590,000		
207,343	-	-	0640 - Dues and Fees	-		
17,719,857	2,136,499	2,202,000	Total 5110:	2,340,000		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	413,160	0810 - Planned Reserve	393,545		
17,719,857	2,136,499	2,615,160	Total Requirements:	2,733,545		

Debt Service Fund - 310				
Date	Principal	Interest	Total	Outstanding Principal Balance
06/30/2026	1,905,000.00	285,420.00	2,190,420.00	3,120,000.00
06/30/2027	2,115,000.00	177,216.00	2,292,216.00	1,005,000.00
06/30/2028	1,005,000.00	57,084.00	1,062,084.00	
Total	5,025,000.00	519,720.00	5,544,720.00	

Debt Service Fund - 321				
Date	Principal	Interest	Total	Outstanding Principal Balance
06/30/2026	565,000.00	294,867.10	859,867.10	12,310,000.00
06/30/2027	600,000.00	288,629.50	888,629.50	11,710,000.00
06/30/2028	640,000.00	280,469.50	920,469.50	11,070,000.00
06/30/2029	680,000.00	270,677.50	950,677.50	10,390,000.00
06/30/2030	725,000.00	259,069.90	984,069.90	9,665,000.00
06/30/2031	770,000.00	245,969.16	1,015,969.16	8,895,000.00
06/30/2032	820,000.00	231,439.26	1,051,439.26	8,075,000.00
06/30/2033	870,000.00	214,735.86	1,084,735.86	7,205,000.00
06/30/2034	925,000.00	195,534.96	1,120,534.96	6,280,000.00
06/30/2035	985,000.00	173,732.70	1,158,732.70	5,295,000.00
06/30/2036	1,050,000.00	149,531.26	1,199,531.26	4,245,000.00
06/30/2037	1,120,000.00	122,892.76	1,242,892.76	3,125,000.00
06/30/2038	1,195,000.00	90,468.76	1,285,468.76	1,930,000.00
06/30/2039	1,270,000.00	55,873.50	1,325,873.50	660,000.00
06/30/2040	660,000.00	19,107.00	679,107.00	
Total	12,875,000.00	2,892,998.72	15,767,998.72	

Debt Service Fund - 375				
Date	Principal	Interest	Total	Outstanding Principal Balance
06/30/2026	1,740,000.00	584,250.00	2,324,250.00	9,945,000.00
06/30/2027	1,900,000.00	497,250.00	2,397,250.00	8,045,000.00
06/30/2028	1,075,000.00	402,250.00	1,477,250.00	6,970,000.00
06/30/2029	1,175,000.00	348,500.00	1,523,500.00	5,795,000.00
06/30/2030	1,275,000.00	289,750.00	1,564,750.00	4,520,000.00
06/30/2031	1,385,000.00	226,000.00	1,611,000.00	3,135,000.00
06/30/2032	1,505,000.00	156,750.00	1,661,750.00	1,630,000.00
06/30/2033	1,630,000.00	81,500.00	1,711,500.00	
Total	11,685,000.00	2,586,250.00	14,271,250.00	

Debt Service Fund - 448				
Date	Principal	Interest	Total	Outstanding Principal Balance
06/30/2026	37,861.58	2,389.84	40,251.42	58,759.84
06/30/2027	38,906.09	1,345.33	40,251.42	19,853.75
06/30/2028	19,853.75	272.00	20,125.75	
Total	96,621.42	4,007.17	100,628.59	

Capital Projects Funds

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

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North Santiam School District

Fiscal Year Budget 2025/26

Capital Projects Funds

Total: \$4,050,138

400 - QZAB Capital Projects (History)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Capital Projects Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - UNDESIGNATED</u>			
26	-	-	1510 - Interest On Investments	-		
144,510	6	-	5400 - Beginning Fund Balance	-		
144,536	6	-	Total 000:	-		
144,536	6	-	Total Resources:	-		
			Requirements			
			<u>2540 - OPERATION AND MAINTENANCE OF PLANT SERVICES (HISTORY)</u>			
5,216	-	-	0460 - Non-Consumable Items	-		
	6	-	<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
			0410 - Consumable Supplies and Materials	-		
			<u>5200 - TRANSFERS OF FUNDS</u>			
139,315	-	-	0710 - Fund Modifications	-		
144,531	6	-	Total Requirements:	-		

420 - Athletics Capital Projects

Total: \$150,579

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Capital Projects Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - UNDESIGNATED</u>			
16,767	18,357	16,895	1990 - Miscellaneous	17,062		
98,394	115,161	127,830	5400 - Beginning Fund Balance	133,517		
115,161	133,517	144,725	Total 000:	150,579		
115,161	133,517	144,725	Total Resources:	150,579		
			Requirements			
			<u>4190 - OTHER FACILITIES CONSTRUCTION SERVICES</u>			
-	-	144,725	0530 - Improvements Other Than Buildings	150,579		
-	-	144,725	Total Requirements:	150,579		

426 - Vehicle Replacement

Total: \$48,461

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Capital Projects Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - UNDESIGNATED</u>			
17,270	7,047	8,000	1990 - Miscellaneous	3,000		
43,602	60,872	52,010	5400 - Beginning Fund Balance	45,461		
60,872	67,919	60,010	Total 000:	48,461		
60,872	67,919	60,010	Total Resources:	48,461		
			Requirements			
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
-	15,557	60,010	0541 - Initial and Additional Equipment Purchase	48,461		
-	15,557	60,010	Total Requirements:	48,461		

430 - Capital Projects Facilities

Total: \$2,451,098

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Capital Projects Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - UNDESIGNATED</u>			
6,000	-	-	1920 - Contributions and Donations From Private Sources	-		
-	674,833	339,211	5200 - Interfund Transfers	189,443		
2,235,684	1,687,588	2,117,718	5400 - Beginning Fund Balance	2,261,655		
2,241,684	2,362,421	2,456,929	Total 000:	2,451,098		
2,241,684	2,362,421	2,456,929	Total Resources:	2,451,098		
			Requirements			
			<u>1132 - HIGH SCHOOL EXTRACURRICULAR</u>			
-	-	100,000	0530 - Improvements Other Than Buildings	60,000		
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
-	84,922	150,000	0322 - Repairs and Maintenance Services	225,000		
-	656	-	0390 - Other General Professional and Technological Svs	-		
-	34,701	-	0460 - Non-Consumable Items	-		
-	-	200,000	0541 - Initial and Additional Equipment Purchase	200,000		
-	120,279	350,000	Total 2542:	425,000		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROV.</u>			
4,767	-	-	0383 - Architect/Engineer Services	-		
23,533	-	-	0460 - Non-Consumable Items	-		
220,000	22,157	996,929	0520 - Buildings Acquisition	1,000,000		
118,886	16,261	200,000	0530 - Improvements Other Than Buildings	200,000		
156,911	50,493	210,000	0541 - Initial and Additional Equipment Purchase	160,000		
30,000	-	-	0542 - Replacement Equipment Purchase	-		
554,097	88,912	1,406,929	Total 4150:	1,360,000		
			<u>5200 - TRANSFERS OF FUNDS</u>			
-	75,000	-	0711 - TRFR Cap Improv Fund	-		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	600,000	0810 - Planned Reserve	606,098		
554,097	284,191	2,456,929	Total Requirements:	2,451,098		

448 - Excise Tax Fund

Total: \$1,400,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Capital Projects Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - UNDESIGNATED</u>			
96,979	240,002	245,000	1130 - Construction Exise Tax	50,000		
1,396,575	1,458,671	1,504,766	5400 - Beginning Fund Balance	1,350,000		
1,493,553	1,698,673	1,749,766	Total 000:	1,400,000		
1,493,553	1,698,673	1,749,766	Total Resources:	1,400,000		
			Requirements			
			<u>1132 - HIGH SCHOOL EXTRACURRICULAR</u>			
-	8,631	-	0542 - Replacement Equipment Purchase	-		
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
-	554	-	0460 - Non-Consumable Items	-		
-	36,597	-	0542 - Replacement Equipment Purchase	-		
-	37,151	-	Total 2542:	-		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROV.</u>			
-	43,938	1,000,000	0520 - Buildings Acquisition	500,000		
-	46,626	-	0530 - Improvements Other Than Buildings	500,000		
-	90,564	1,000,000	Total 4150:	1,000,000		
			<u>5110 - LONG-TERM DEBT SERVICE</u>			
34,882	35,894	38,000	0610 - Redemption of Principal	38,200		
-	4,637	3,500	0621 - Regular Interest	2,600		
34,882	40,531	41,500	Total 5110:	40,800		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	708,266	0810 - Planned Reserve	359,200		
34,882	176,877	1,749,766	Total Requirements:	1,400,000		

North Santiam School District Construction Excise Tax

What is the Construction Excise Tax for the North Santiam School District?

The Oregon Legislature passed SB 1036, a law that provides a financial tool to help school districts pay for capital improvements, expanded facilities, and equipment needed as a result of community growth. The law authorizes a school district, in cooperation with cities and counties, to tax new residential and non-residential development. Specifically, the tax applies to improvements to real property that result in a new structure for additional square footage to an existing structure.

What does the tax pay for?

The excise tax revenue would be used for capital improvements such as the acquisition of land, the construction, reconstruction, or improvement of school facilities; acquisition or installation of equipment, furnishings, or other tangible property; related architectural, engineering expenses, legal expenses or similar costs related to capital improvements. The excise revenue would allow the district to purchase and prepare sites for future school facilities and/or to help defray the cost of new school facilities.

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Internal Service Funds

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

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North Santiam School District

Fiscal Year Budget 2025/26

Internal Service Funds

Total: \$1,125,086

610 - Unemployment Fund

Total: \$1,125,086

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Internal Service Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - UNDESIGNATED</u>			
163	-	340,579	1970 - Services Provided Other Funds	358,086		
-	278,000	-	5200 - Interfund Transfers	-		
325,534	322,050	500,000	5400 - Beginning Fund Balance	767,000		
325,698	600,050	840,579	Total 000:	1,125,086		
325,698	600,050	840,579	Total Resources:	1,125,086		
			Requirements			
			<u>2520 - FISCAL SERVICES</u>			
2,617	4,028	250,000	0232 - Unemployment Compensation	350,000		
1,031	840	1,200	0640 - Dues and Fees	1,200		
3,648	4,868	251,200	Total 2520:	351,200		
			<u>2529 - OTHER FISCAL SERVICES</u>			
-	10	-	0232 - Unemployment Compensation	-		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	589,379	0810 - Planned Reserve	773,886		
3,648	4,878	840,579	Total Requirements:	1,125,086		

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Trust and Agency Funds

Trust and Agency Funds account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The Trust and Agency Fund for North Santiam School District is the Scholarship Fund.

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North Santiam School District

Fiscal Year Budget 2025/26

Trust & Agency Funds

Total: \$46,898

701 - Scholarship Fund

Total: \$46,898

Trust & Agency Funds

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - UNDESIGNATED</u>			
7,700	37,572	-	1920 - Contributions and Donations From Private Sources	2,000		
14,020	17,220	48,542	5400 - Beginning Fund Balance	44,898		
21,720	54,792	48,542	Total 000:	46,898		
21,720	54,792	48,542	Total Resources:	46,898		
			Requirements			
			<u>2520 - FISCAL SERVICES</u>			
4,500	7,500	44,952	0371 - Tuition Payments to Other Districts Within State	9,848		
-	-	3,590	0410 - Consumable Supplies and Materials	-		
4,500	7,500	48,542	Total 2520:	9,848		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	-	0810 - Planned Reserve	31,050		
-	-	-	0820 - Reserved for Next Year	6,000		
-	-	-	Total 6110:	37,050		
4,500	7,500	48,542	Total Requirements:	46,898		

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Budget Recap

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

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North Santiam School District

Fiscal Year Budget 2025/26

Total 2025-2026 Budget Revenues

Total: \$57,269,721

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Total 2025-2026 Budget Revenues	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
30,904,725	32,802,909	32,062,350	100 - General Fund	33,894,397		
1,001,791	1,001,791	1,001,792	201 - Board Reserve	1,792		
915,000	1,137,000	1,136,230	202 - Textbook Reserve	1,006,350		
7,050	21,382	5,000	204 - ARP-HCY 1 (History)	-		
245,835	88,093	415,000	205 - CTE Construction House	414,190		
4,985	4,985	-	206 - CTE SHS Grants (History)	-		
1,272,853	55,282	45,800	209 - ESSER III (History)	-		
48,008	6,319	450,000	210 - Appropriation Fund	350,000		
3,716	3,716	-	211 - United Way (History)	-		
17,399	-	-	214 - Medicaid (History)	-		
20,641	56,296	35,000	215 - Title IV	10,863		
8,017	15,942	2,000	216 - Misc Grants (History)	-		
6,640	19,209	14,470	219 - Title III-A	12,070		
515,824	693,742	1,011,945	221 - IDEA 611	835,447		
10,978	10,645	5,000	222 - Carl Perkins	5,000		
162,236	125,000	125,000	224 - EL Transformation (History)	-		
69,542	47,772	-	225 - IDEA 611 ARP (History)	-		
414,979	424,190	515,000	227 - Title I-A	471,872		
73,297	50,064	108,317	228 - Title II-A	80,938		
12,102	12,836	24,998	230 - Technology Services	25,745		
42,500	28,340	33,340	231 - After School Community Grant (History)	-		
24,331	67,196	100,000	232 - Outdoor School	117,932		
3,687	-	-	235 - Staff Retention (History)	-		
81,121	87,848	83,970	240 - E-Rate C1	105,099		
20,979	12,390	-	241 - Nike Grant (History)	-		
2,327	-	2,328	242 - FFA (History)	-		
1,567	3,186	-	243 - District Grants (History)	-		
23,947	15,707	40,175	244 - E-Rate C2	27,510		
8,096	7,358	7,100	247 - IDEA 619	2,010		
63,851	138,610	183,425	249 - SB 1149	114,443		
2,098,262	2,613,252	2,610,310	251 - SIA	2,130,067		
655,462	410,261	699,826	252 - High School Success/M98	678,214		
64,739	-	-	253 - ODE Farm to CNP (History)	-		
509,743	352,884	502,500	255 - Preschool Promise	502,500		
240,005	-	-	257 - Summer Learning (History)	-		
20,364	-	-	258 - Sub Teacher/IA Training (History)	-		
25,660	-	15,794	259 - Career Pathways Program Grant	10,815		
55,554	42,493	35,604	261 - Misc Sublimity School	33,904		
12,911	16,909	44,005	262 - Misc Stayton Elementary School	22,403		
38,940	33,306	42,843	263 - Misc Stayton Intermediate Middle School	39,994		
42,143	36,201	28,695	264 - Stayton Elementary School ASB	25,713		
59,406	52,569	45,661	265 - Misc Stayton High School	52,629		
-	-	-	266 - Dance Team (History)	-		
31,726	25,123	28,364	267 - Mari-Linn School ASB	20,162		
16,869	18,844	15,355	268 - Sublimity School ASB	14,450		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Total 2025-2026 Budget Revenues	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
19,323	17,787	17,385	269 - Stayton High School Needy Child Fund	11,143		
22,164	20,530	28,040	271 - Stayton Intermedicate Middle School ASB	10,401		
475,868	419,258	356,740	272 - Stayton High School ASB	422,858		
-	6,208	6,208	274 - SIA-EIIS	6,139		
-	22,229	-	275 - OCF - Dorris J Wipper Grant (History)	-		
-	395	600	276 - OSU Grant	600		
-	22,650	75,000	277 - TAP Grants	75,000		
-	41,689	41,690	278 - Communication/Community Engagement	39,100		
-	147,501	153,522	279 - Early Literacy Grant	142,395		
1,366	722	-	280 - Homeless Support (History)	-		
375,000	775,000	775,000	281 - PERS Reserve	1,775,000		
-	-	1,101	282 - OR Extended Assessment (History)	-		
-	65,000	65,000	283 - PEEK Grant	65,000		
-	23,780	22,360	284 - SHS Athletic Improvement	15,000		
-	-	-	287 - Maps Credit Union	1,000		
1,477,381	1,451,481	1,675,700	299 - Food Service	1,814,700		
(8,976)	-	-	300 - Debt Service (History)	-		
3,653,817	3,901,847	3,461,205	310 - PERS UAL Bond 2003	2,998,333		
840,873	858,019	930,790	321 - PERS Bond 2021	930,876		
17,876,149	2,510,045	2,615,160	375 - GO Bond 2023	2,733,545		
144,536	6	-	400 - QZAB Capital Projects (History)	-		
115,161	133,517	144,725	420 - Athletics Capital Projects	150,579		
60,872	67,919	60,010	426 - Vehicle Replacement	48,461		
2,241,684	2,362,421	2,456,929	430 - Capital Projects Facilities	2,451,098		
1,493,553	1,698,673	1,749,766	448 - Excise Tax Fund	1,400,000		
325,698	600,050	840,579	610 - Unemployment Fund	1,125,086		
21,720	54,792	48,542	701 - Scholarship Fund	46,898		
68,995,997	55,741,172	57,003,249	Total:	57,269,721		

North Santiam School District

Fiscal Year Budget 2025/26

Total 2025-2026 Budget Expenditures

Total: \$57,269,721

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Total 2025-2026 Budget Expenditures		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$	FTE		\$	FTE	\$ FTE
25,382,732	27,492,044	32,062,350	234.42	100 - General Fund	33,894,397	230.92	
-	-	1,001,792		201 - Board Reserve	1,792		
-	130,650	1,136,230		202 - Textbook Reserve	1,006,350		
7,050	21,382	5,000		204 - ARP-HCY 1 (History)	-		
232,742	40,178	415,000		205 - CTE Construction House	414,190		
-	4,985	-		206 - CTE SHS Grants (History)	-		
1,272,853	55,282	45,800		209 - ESSER III (History)	-		
-	6,319	450,000		210 - Appropriation Fund	350,000		
-	3,716	-		211 - United Way (History)	-		
17,399	-	-		214 - Medicaid (History)	-		
20,641	56,296	35,000		215 - Title IV	10,863		
-	7,516	2,000		216 - Misc Grants (History)	-		
6,640	19,209	14,470		219 - Title III-A	12,070		
515,824	693,742	1,011,945	7.12	221 - IDEA 611	835,447	7.37	
12,247	10,645	5,000		222 - Carl Perkins	5,000		
162,236	125,000	125,000	1.71	224 - EL Transformation (History)	-		
69,542	47,772	-		225 - IDEA 611 ARP (History)	-		
414,979	424,190	515,000	5.19	227 - Title I-A	471,872	5.30	
73,297	50,064	108,317		228 - Title II-A	80,938		
-	-	24,998		230 - Technology Services	25,745		
14,160	16,577	33,340		231 - After School Community Grant (History)	-		
52,436	67,196	100,000		232 - Outdoor School	117,932		
3,687	-	-		235 - Staff Retention (History)	-		
38,837	-	83,970		240 - E-Rate C1	105,099		
8,590	12,390	-		241 - Nike Grant (History)	-		
2,327	-	2,328		242 - FFA (History)	-		
-	1,567	-		243 - District Grants (History)	-		
29,934	15,707	40,175		244 - E-Rate C2	27,510		
8,096	7,358	7,100		247 - IDEA 619	2,010		
-	-	183,425		249 - SB 1149	114,443		
1,500,087	1,906,011	2,610,310	6.88	251 - SIA	2,130,067	9.00	
655,462	410,261	699,826	2.88	252 - High School Success/M98	678,214	3.25	
64,739	-	-		253 - ODE Farm to CNP (History)	-		
509,743	352,884	502,500	5.52	255 - Preschool Promise	502,500	5.52	
240,005	-	-		257 - Summer Learning (History)	-		
20,364	-	-		258 - Sub Teacher/IA Training (History)	-		
25,660	-	15,794		259 - Career Pathways Program Grant	10,815		
14,732	11,715	35,604		261 - Misc Sublimity School	33,904		
5,880	8,612	44,005		262 - Misc Stayton Elementary School	22,403		
9,001	9,199	42,843		263 - Misc Stayton Intermediate Middle School	39,994		
22,511	20,106	28,695		264 - Stayton Elementary School ASB	25,713		
18,931	9,755	45,661		265 - Misc Stayton High School	52,629		
19,681	15,522	28,364		267 - Mari-Linn School ASB	20,162		
1,822	3,900	15,355		268 - Sublimity School ASB	14,450		
4,636	5,374	17,385		269 - Stayton High School Needy Child Fund	11,143		
13,594	9,831	28,040		271 - Stayton Intermediate Middle School ASB	10,401		
247,599	208,217	356,740		272 - Stayton High School ASB	422,858		
-	6,208	6,208		274 - SIA-ELIS	6,139		
-	22,229	-		275 - OCF - Dorris J Wipper Grant (History)	-		
-	395	600		276 - OSU Grant	600		
-	22,650	75,000		277 - TAP Grants	75,000		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Total 2025-2026 Budget Expenditures		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	150	41,690	1.63	278 - Communication/Community Engagement	39,100		
-	95,485	153,522		279 - Early Literacy Grant	142,395	1.57	
1,043	722	-	0.57	280 - Homeless Support (History)	-		
-	-	775,000		281 - PERS Reserve	1,775,000		
-	-	1,101	12.86	282 - OR Extended Assessment (History)	-		
-	65,000	65,000		283 - PEEK Grant	65,000	0.52	
-	4,708	22,360		284 - SHS Athletic Improvement	15,000		
-	-	-		287 - Maps Credit Union	1,000		
1,255,993	1,429,267	1,675,700		299 - Food Service	1,814,700	12.14	
1,903,100	1,993,100	3,461,205		310 - PERS UAL Bond 2003	2,998,333		
783,957	802,459	930,790		321 - PERS Bond 2021	930,876		
17,719,857	2,136,499	2,615,160		375 - GO Bond 2023	2,733,545		
144,531	6	-		400 - QZAB Capital Projects (History)	-		
-	-	144,725		420 - Athletics Capital Projects	150,579		
-	15,557	60,010		426 - Vehicle Replacement	48,461		
554,097	284,191	2,456,929		430 - Capital Projects Facilities	2,451,098		
34,882	176,877	1,749,766		448 - Excise Tax Fund	1,400,000		
3,648	4,878	840,579		610 - Unemployment Fund	1,125,086		
4,500	7,500	48,542		701 - Scholarship Fund	46,898		
54,126,301	39,349,054	57,003,249	278.78	Total:	57,269,721	275.59	

Appendix

Supplementary materials supporting the budget document

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North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

To: Legal Notice Department
sjlegals@statesmanjournal.com
Fax: c503-399-6808
Phone: 503-399-6794

From: Rhonda Allen, Director of Business and Fiscal Services

Re: Publication of Budget Committee Meeting Notice

Please publish the following notice on April 17, 2025

NORTH SANTIAM SCHOOL DISTRICT NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the North Santiam School District, Marion County, State of Oregon, to discuss the budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026. The meeting will take place on Thursday, May 8, 2025, at 6:00 PM in the Santiam Room of the District Office, located at 1155 N. 3rd Avenue

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee.

A copy of the budget will be available for review or pickup starting May 1, 2025, at the District Office (1155 N. 3rd Avenue, Stayton, OR 97383) between 7:30 AM and 4:00 PM.

If necessary, a second meeting will be held on May 15, 2025. All budget meeting notices are posted on the district website at www.nssd29j.org. The meetings can be observed in person and virtually via Livestream on YouTube. Public comment can be submitted either in person or virtually. Those who wish to address the Board virtually must register before 12:00 p.m. on the meeting date to receive the live meeting link. Those attending in person may complete the comment cards onsite or may choose to sign up ahead of time.

1155 N 3rd Ave, Stayton, Oregon 97383

P: 503.769.6924 ~ F: 503.769.3578

www.nssd29j.org ~ communications@nsantiam.k12.or.us

North Santiam School District 2025-26 Proposed Budget

NORTH SANTIAM SCHOOL
DISTRICT
NOTICE OF BUDGET
COMMITTEE MEETING

A public meeting of the Budget Committee of the North Santiam School District, Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held on Thursday, May 9, 2024 at 6 PM in the Santiam Room at the District Office at 1155 N. 3rd Avenue.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 2, 2024 at 1155 N. 3rd Avenue, Stayton, Oregon 97383, between the hours of 7:30 am and 4:00 pm.

If necessary, a second meeting will be held May 23, 2024. All budget meeting notices are posted on the district website at www.nssd29j.org. The meetings can be observed in person and virtually via Livestream on YouTube. Public comment can be submitted either in person or virtually. Those who wish to address the Board virtually must register before 12:00 pm on the meeting date in order to receive the live meeting link. Those attending in person may complete the comment cards onsite or may choose to sign up ahead of time.
Statesman Journal 4/22/2024

Glossary

Definitions of terms and acronyms used in school finance

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GLOSSARY

Accounting System

The total structure of records and procedures which recognize, classify, record, summarize, and report financial information of a government at its various component levels.

Accrual Basis

This basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or the payment is actually made.

Accrue

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned by not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

Adopted Budget

The final budget, which is approved by the governing board and is the basis for setting legal appropriation levels.

Ad Valorem Tax

A property tax computed as a percentage of the value of taxable property.

Appropriation

A legal authorization granted by the school board to make expenditures and to incur obligation for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Level

A legally authorized authority by the governing body to make expenditures and to incur obligations for specific purposes up to a certain dollar amount. Expenditures cannot legally exceed appropriated levels.

Approved Budget

The budget document receiving final acceptance from the budget committee, which is submitted to the governing board for adoption.

Assessed Value

The portion of value of real or personal property which is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value – MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Assets

Resources owned or held by a school district which has monetary value.

ADM

Average Daily Membership. Student enrollment calculated for funding by the State.

ADMr

Resident Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district.

ADMw

Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADMr) adjusted to reflect students with special needs. Kindergarten students are counted as half-time students.

The state school funding formula credits districts with additional ADM for the following factors:

Special Education	1.00
English Second Language	.50
Pregnant & Parenting	1.00
Poverty Factor	.25
Foster Care/Neglected and Delinquent	.25

The formula also makes a weighted adjustment to consider the additional cost of operating remote small schools.

Board of School Directors

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area.

Bond

An interest-bearing promise to pay a specified sum of money – the principal amount due on a specific date.

Budget

A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the school board.

Budget Committee

A group of individuals consisting of the governing body and equal number of legal voting patrons of the governmental organization. The committee is commissioned with receiving the proposed budget from management, reviewing and revising the budget as needed and forwarding their approved budget to the governing body.

Budgetary Control

The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Message

An explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer of presiding officer of the governing body.

Budget Officer

Person appointed by the governing body to assemble budget material and information and to prepare the proposed budget.

Budgetary Expenditures

Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

Capital Lease

A means of purchasing capital equipment in installments over a period of greater than one year.

Capital Outlay

Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund

Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

Capital Reserve

Funds appropriated for building maintenance and capital projects. A plan is set forth for each project or maintenance item so appropriate funds may be designated.

Cash Basis

A basis of accounting under which transactions are recognized only when cash changes hands.

Certified Salary

Compensation paid to employees holding a teaching certificate.

Common School Fund

A fund established by the Oregon Legislature over 100 years ago. The State Land Board, on behalf of school districts in Oregon administers this fund. Source of revenue for this fund is sale of state-owned land and resources. The State Land Board distributes a certain percentage of earnings to school districts. These funds become an element of the School Support Fund. Most of the current earnings (and distributions) result from the investment of revenue.

Contingency

A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Contracted Services

Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency. These are classified as either Professional or Property Service Objects.

County School Fund

The County School Fund is an allocation made to school districts from a variety of county sources. Also, Federal Forest Receipts are received by school district through the County School Fund when federal timber, managed by the U.S. Forest Service with the county, is harvested. Twenty-five percent of this revenue must go to schools; 75 percent is for county roads. In 10 counties – Curry, Gilliam, Grant, Harney, Hood River, Lake, Morrow, Sherman, Wallowa, and Wheeler – more than 25 percent may be allocated to schools at the discretion of the county commission.

Current Resources

Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes, etc.

Debt Service Fund

Accounts for the sale and repayment of general obligation bonds. These bonds allow the district to finance new capital projects, such as the building of schools or facilities. Voters must approve the sale of general obligation bonds.

Deficit

The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

Employees, Licensed

Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

Employees, Classified

Support staff, including instructional assistants, clerical staff, custodians, maintenance, and food service workers.

Encumbrance

Decrease in net financial resources by issuance of a purchase order.

Enterprise Funds

Account for operations that are financed and operated where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to students are recovered primarily through user charges.

Equipment

Those moveable items used for school operations that are of a non-expendable and mechanical nature, i.e., perform an operation. Typewriters, projectors, vacuum cleaners, computers, lathes, clocks, machinery and vehicles, etc. are classified as equipment.

Estimated Revenue

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

Expenditures

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Extra-curricular

School sponsored activities, under the guidance and supervision of district staff, which supplement the regular instruction program including athletics, band and choir.

Fall Enrollment

Number of students enrolled in school on October 1st.

Fiscal Year

A Twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operation. For school districts the fiscal year is July 1 through June 30.

Fixed Assets

Asset of a long-term character which are intended to continue to be held or used, such as land, building, improvements other than buildings, machinery, and equipment.

Function Classification

Expenditure classification according to the principal purposes for which expenditures are made.

FTE

Full-Time equivalent staff. One FTE is defined as a regular staff position scheduled to work eight hours per day.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

General Fund

The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

General Obligation Bonds

Issued by the district and authorized by the vote of the people of the district, these funds may be used to acquire land, renovate, remodel, and expand existing facilities, build new schools, and pay issuance costs.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards of, and guidelines to, financial accounting and reporting. These principals govern the form and content of the basic financial statements of the district.

Grants

Resources received from various organizations in turn for performance of specific programs or other expenditure activities designed by the grantor.

Instruction

The activities dealing directly with the teaching of students or improving the quality of teaching.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Levy

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Liabilities

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line-Item Budget

The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local Government

Any city, country, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Location

Operational unit used as budgetary cost control center such as individual school sites, or central service departments such as business services and personnel.

Modified Accrual Basis

Governmental funds and expendable trust funds can be accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred.

Non-consumable Supplies

Expenditures for items that are “equipment like” but which fail one or more of the criteria for classification as capital outlay.

Object

As used in expenditures classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personnel services, contractual services, materials, and supplies.

Offset

A transfer of funds to the District by Marion County. The monies in this transfer relates to County Timber Tax collections. A transfer of these funds is made to the district on a quarterly basis

Object/ Object Class

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, associated payroll costs, purchased services, materials and supplies, capital outlay, and debt services.

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

Payroll Costs

Amount paid by a school district on behalf of employees, in addition to gross salary. Examples are: Group health insurance; Contributions to PERS; Social Security (FICA); Workers' Compensation; and Unemployment Insurance.

Program

A group of related activities to accomplish a major service or function for which the local government is responsible.

Program Budget

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand.

Property Taxes

Amount imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonds debts.

Proposed Budget

The initial budget developed by district management that is presented to the budget committee for review.

Purchase Order

A document used to authorize the acquisition of specific services, supplies or capital outlay.

Rate Limit

A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-1998, or are voter-approved for districts formed in 1997-1998 and later.

Real Market Value

Value set on real and personal property as basis for imposing tax.

Requirements

See Expenditures.

Reserve Fund

Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution

An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution. (For cities, revenue-raising measures such as taxes, special assessments and service charges always require ordinances.)

Resources

Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues

Monies received or anticipated by a local government from either tax or non-tax sources.

Special Revenue Fund

This fund tracks money school districts received from federal, state, and private grants.

Some examples are: funds for disabled students, funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

Staffing Ratio

The certified staffing ratio is the ratio of students to certified staff.

State School Fund

The major appropriation of state support for public schools. The State School Fund is distributed to school districts on a per-student basis.

Supplemental Budget

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Tax Base

The total property and resources subject to taxation.

Tax Levy

Taxes imposed by a local government unit through a rate or amount.

Taxes

As presented under “revenues” refers to Ad Valorem taxes levied by a district on the assessed valuation of real and personal property located within that district.

TOSA

Teacher on special assignment, usually performing project work such as curriculum development or program coordination.

Transfers

Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

Trust and Agency Fund

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Unappropriated Ending Fund Balance (UEFB)

Amount budgeted to carry over to the next year’s budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

ACRONYMS

ACRONYM	TITLE	DEFINITION
ADM	Average Daily Membership	Average Daily Membership – The aggregate days membership of a school during a certain period divided by the number of days the school was actually in session during the same period.
ADMw	Average Daily Membership Weighted	Weighted average daily membership (or ADMw) = average daily membership (above) + an additional amount computed for the district’s students who qualify in the following categories: - eligible for special education **Important to note the number of students that a district can receive extra funding for cannot exceed 11% of district’s ADM, regardless of how many SPED students the district actually has enrolled** - eligible for and enrolled in an English as a second language program - students in poverty families, as determined by the Department of Education - Students placed in foster homes
ARP	American Rescue Plan	President Biden's plan to provide direct relief due to COVID-19 and the corresponding economic crisis.
ASB	Associated Student Body	Student clubs
AVID	Advancement Via Individual Determination	AVID is a sixth grade through high school program to prepare students for success by developing skills that support students to be ready for college or career programs.
BFB	Beginning Fund Balance	The amount in a particular fund that the district starts with at the beginning of the fiscal year.
CBA	Collective Bargaining Agreement	A legally binding contract between an employer and a labor union representing employees.
CTE	Career and Technical Student Organizations	CTE programs use 21st-century technology to support students in acquiring technical skills, professional practices, and academic knowledge critical for career success in high-wage, in-demand careers.
EE	Employee	
EFB	Ending Fund Balance	The sum total of revenue minus expenditures in a particular fund.
EIIS	Early Indicator and Intervention System	A grant program to assist school districts with implementing early indicator and intervention systems (EIIS). The goal of the EIIS grant program is to align school, district, and community systems to help students stay on track to graduate from high school.
ELD	English Language Development	Instruction designed specifically for English language learners to develop their listening, speaking, reading, and writing skills in English.
ELL	English Language Learner	Refers to students who have English as a Second Language. These students have a primary language other than English and are working to achieve proficiency in English.
ER	Employer	
E-Rate	Education Rate	Provides discounts for telecommunications, internet access, and internal connections to eligible schools.
ESD	Education Service District	The Education Service District for North Santiam is Willamette ESD.
ESSER	Elementary and Secondary School Emergency Relief Fund	The U.S. Department of Education awarded ESSER Fund grants to state education agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

ACRONYM	TITLE	DEFINITION
FFA	Future Farmers of America	FFA is an intracurricular student organization for those interested in agriculture and leadership.
FICA	Federal Insurance Contributions Act	Social Security and Medicare payroll tax.
FTE	Full-Time Equivalent/Employee	Full-time equivalent is a unit that indicates the workload of an employed person (or student) in a way that makes workloads comparable across various contexts. An FTE of 1.0 means that the person is equivalent to a full-time worker or student, while an FTE of 0.5 signals that the individual is half-time.
FY	Fiscal Year	The school district fiscal year runs from July 1st - June 30th.
GO Bond	General Obligation Bond	A form of long-term borrowing in which the state issues municipal securities and pledges its full faith and credit to their repayment.
IA	Instructional Assistant	
IDEA	Individuals with Disabilities Act	The IDEA is a law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.
IT	Information Technology	
LTD	Long Term Disability	Long Term Disability provides partial income replacement for employees who are unable to work due to an injury or illness for a longer period of time.
M98	Measure 98/HSS	Ballot Measure 98 which initiated funding of High School Success. The intent of High School Success is to improve student progress toward graduation beginning with grade 9, increase graduation rates of high schools, and improve high school graduates' readiness for college and career.
ML	Mari Linn School	
NSLP	National School Lunch Program	Federally assisted meal program operating in public schools.
ODE	Oregon Department of Education	The Oregon Department of Education oversees the education of over 560,000 students in Oregon's public K-12 education system. ODE encompasses early learning, public preschool programs, the state School for the Deaf, regional programs for children with disabilities, and education programs in Oregon youth corrections facilities. Oregon has more than 1200 public K-12 schools organized into 197 School Districts and 19 Education Service Districts. Over 100 of these schools are public charter schools. These schools and districts employ over 63,000 teachers, administrators, and other school and district staff.
PERS	Public Employees Retirement System	PERS was established in 1946 as a retirement benefit for public employees in Oregon.
PERS OPSRP	Oregon Public Service Retirement Plan	A retirement plan created for Oregon public employees hired after August 28, 2003.
PERS UAL	PERS Unfunded Actuarial Liability	UAL - the difference between accrued assets (employer contributions and investment earnings) and accrued liabilities (the cost of pension benefits earned) as of the valuation date.
PLO	Paid Leave Oregon	Paid Leave Oregon is a new program that allows employees in Oregon to take up to 12 weeks of paid leave per year.

ACRONYM	TITLE	DEFINITION
QZAB Bond	Qualified Zone Academy Bonds	This provision of the taxcode provides a source of funding that may be used for renovating school buildings, purchasing equipment, developing curricula, and/or training school personnel.
SES	Stayton Elementary School	
SHS	Stayton High School	
SIA	Student Investment Account	State funds for the purpose of addressing mental or behavioral health needs and increase academic achievement for students, reducing academic disparities.
SIMS	Stayton Intermediate Middle School	
SPED	Special Education	A range of services to help kids with disabilities learn and make progress in school.
SRO	School Resource Officer	SRO - a sworn law enforcement officer who is trained in school-based law enforcement and crisis response.
SSF	State School Fund	The major appropriation of state support for public elementary and secondary schools. The State School Fund is distributed to school districts according to a legislature-adopted formula. This is the pool of money from which school districts receive their per student funding, based on ADMw.
SUB	Sublimity School	
TAP	Technical Assistance Program	TAP grants help districts plan for capital improvements and expansion so they can better inform their communities about deferred maintenance needs, future enrollment, and explore sources of funding for school facilities.
TOSA	Teacher on Special Assignment	A teacher who is serving in a capacity outside the day-to-day instruction.
TSA	Tax Sheltered Annuity	Pre-tax retirement plan for employees to invest into retirement.
UEFB	Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund.
USDA	U.S. Department of Agriculture	
WBF	Workers Benefit Fund	Payroll tax used for return-to-work programs, benefits for workers who are permanently and totally disables, and benefits to families of workers who die from workplace injuries or diseases.
WESD	Willamette Education Service District	The Willamette ESD is a multi-faceted agency with a workforce of over 450 highly skilled and caring professionals. It is a student-centered organization serving 21 Oregon school districts. Willamette ESD provides approximately 61 services related to Special Education, Technology, School Improvement, and Administrative Services.

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Sublimity School



Options Academy



Stayton Intermediate Middle School



Mari-Linn School



Stayton Elementary School



Stayton High School

