

# Woodburn School District No. 103

## *Proposed Budget 2025 - 2026*







# WOODBURN SCHOOL DISTRICT

2025 – 2026 BUDGET COMMITTEE MEETING

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DIRECTOR OF BUSINESS  
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Dear Woodburn School District Budget Committee Members, Board Members and Patrons:

In accordance with ORS 294.391, Superintendent Juan Larios will present the 2025-26 Budget Message for the Woodburn School District at the Budget Committee meeting on May 6, 2025 at 5:45 PM.

The Budget Message will be recorded in the 2025-26 Approved Budget document, which will be presented at the Budget Hearing.





Woodburn School District is the 27th largest of 197 districts in Oregon. The District is projected to serve approximately 5,189 students in the 2025 – 26 school year. Woodburn School District is comprised of two high schools, including one alternative high school, two middle schools and four elementary schools.

The District is located between Salem and Wilsonville on the I-5 corridor. The community, first settled in the 1850's, is supportive of its school and many community members are active in school organizations. The major employers include state and local government, education, healthcare providers, and other area businesses. The economy is based primarily on government, agriculture, food processing, wood and paper products and light manufacturing.

### BUDGET PRESENTATION

The Woodburn School District is proud to publish and provide budget information to the Budget Committee and our community.

The District's goal is to present the budget data in a manner that provides a clear, accurate account of the District's education programs and services for the 2025-26 fiscal year. The information contained in this budget document has been developed, in part, from a combination of District staff and community feedback.

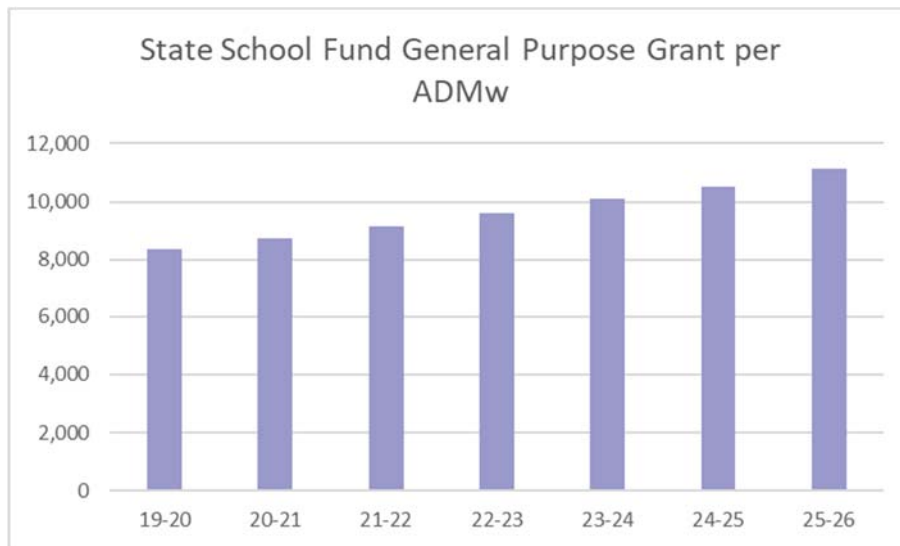
We welcome the opportunity to discuss any financial information or to answer questions regarding the data presented in this report.



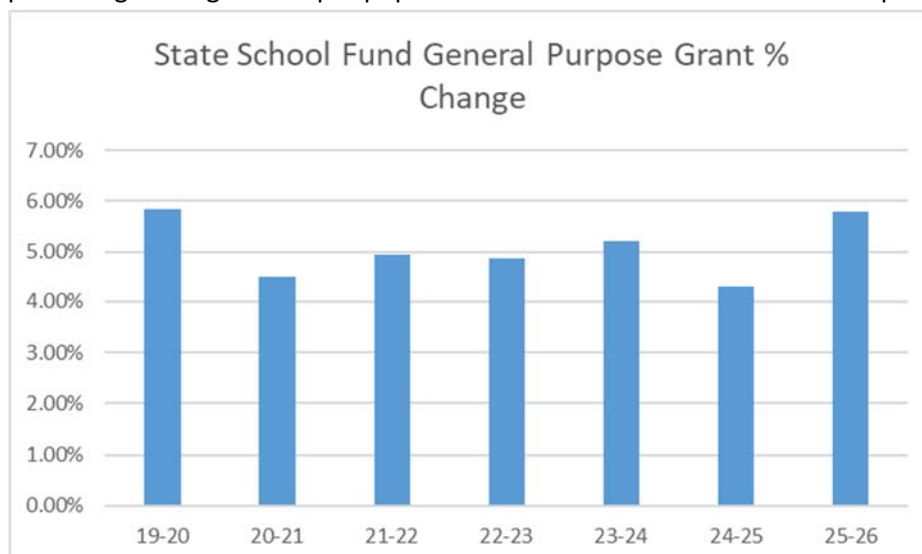
## STATE FUNDING OF K-12 EDUCATION

During the 1990's, Oregon voters approved a property tax limitation that shifted major responsibility for funding K-12 programs from local property taxes to Oregon's General Fund. The measures approved by the voters required the Oregon Legislature to replace these property taxes. As property taxes were reduced, the reliance on the State General Fund increased. As one of the few states that does not have a sales tax, the State of Oregon's primary revenue sources are the state income tax and lottery revenues. Therefore, the funding for K-12 education statewide are significantly affected by fluctuations in the economic climate. In addition, prior to 2007, Oregon's Kicker Law required the state to return any income tax collections in excess of two percent of projections to tax payers. This effectively kept the state from being able to "save" during the good times in anticipation of economic downturns. During the 2007 legislative session, a bill was passed that allowed the state to create a Rainy Day Fund – a first attempt to stabilize school funding.

The State School Fund (SSF) allocated funding for each attending student in Oregon through a weighted distribution system. A seven year historical review of SSF dollars per ADMw (Average Daily Membership weighted) is shown in the chart below.



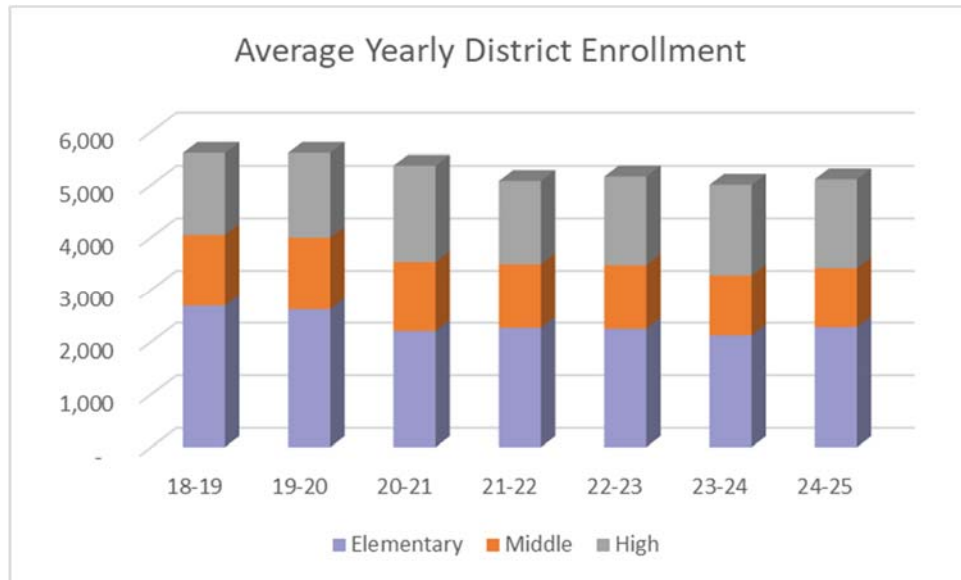
This chart details the percentage change in the per pupil State School Fund allocation over the past seven years.





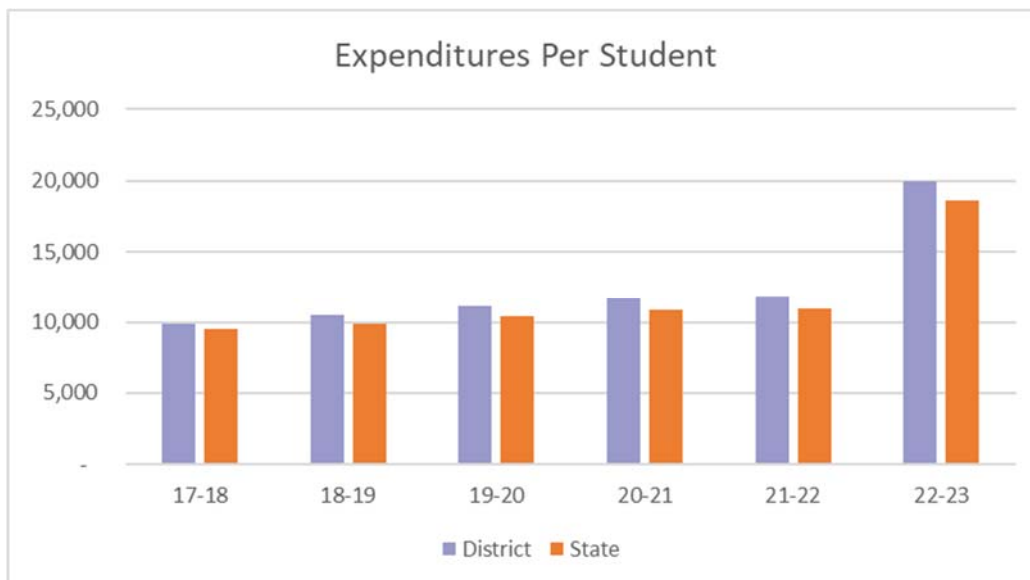
## ENROLLMENT CHANGES

Since the 2015 – 2016 school year, student enrollment in the Woodburn School District has decreased by 553 students. The District is projecting a student population of 5,189 for October 1, 2025, compared with 5,662 students in the 2015 - 2016 school year.



## EXPENDITURES PER STUDENT

Below is a depiction of the Woodburn School District's expenditure per student. Expenditures per student have continued to increase year over year, with the District spending more per student than the statewide average.





### 2025 – 2026 BUDGET AT A GLANCE

- The 2025-26 school year is the first year of the 2025 - 2027 biennium.
- The General Fund expenses are anticipated to increase by \$6,877,822 or 7.03%.
- Employee insurance cap increases and cost of living changes are currently being negotiated with both Associations.
- Woodburn School District's PERS rate will be 29.70 percent for Tier One and Tier Two employees and 26.52 percent for OPSRP.

### Historic PERS Rates

	2013 - 2015	2015 - 2017	2017 - 2019	2019 - 2021	2021 - 2023	2023 - 2025	2025 - 2026
Tier I/ Tier II	22.29%	22.33%	27.20%	32.03%	26.83%	27.87%	29.70%
OPSRP	20.29%	17.64%	21.87%	26.58%	23.72%	25.03%	26.52%

### ORGANIZATION OVERVIEW

#### BOARD OF DIRECTORS

The Board of Directors is comprised of five elected members serving four-year terms. Board members are community volunteers and do not receive compensation for their work. Board members establish policy, based on Oregon and Federal laws governing schools. The Board's regular meetings are generally held on the third Tuesday of each month. Regular sessions, special sessions, work sessions and Budget Committee meetings are open to the public. Executive sessions are held as needed for specific purposes as provided by state law. Notices of all meetings are posted on the District website.

#### SUPERINTENDENT

Superintendent Juan Larios, was appointed by the Board to serve as the Chief Executive Officer of the District. The Superintendent is a professional educator employed to advise the Board on all matters concerning management of the schools, and to administer laws, regulations, and policies adopted by the Board.

As the leader for Teaching and Learning in Woodburn School District, the Superintendent is responsible for guiding the development of the curriculum and education programs that address the needs of students, and providing leadership and advocacy for education. The Superintendent is accountable for the fiscal management of the District, guiding the direction of employees, and ensuring their ongoing professional development.

#### DIRECTOR OF BUSINESS

Director of Business, Sarah Bishop, is responsible to the Board and administration for all financial operations.





## STRATEGIC PLAN

### OUR MISSION

Our promise is to engage, inspire, and prepare each student to learn, lead, and contribute towards an equitable community, both local and global.

### OUR VISION

Woodburn School District is a diverse, multilingual, and equitable community of learners where each student is supported and prepared to succeed.

### OUR VALUES

- Accountability
- Civic Responsibility
- Cultural Diversity
- Equity
- Family and Community Partnerships
- Lifelong Learning
- Multilingualism

### GOALS AND OBJECTIVES

Each student will graduate, prepared to pursue college, career options, and success in life. Each student will:

- Demonstrate proficiency in all state academic areas
- Have the opportunity to become bilingual and biliterate
- Have a clear understanding, exploration of, and support for all post-secondary pathways
- Have support to employ problem solving strategies and social emotional skills
- Be prepared to successfully apply their learning to civic opportunities

Foster our culture of engagement and partnerships

- Each student will be prepared to cultivate community relationships leading to service learning that supports their academic and life goals
- Staff will engage and collaborate with families and community members to meaningfully support social, emotional, and educational growth of students
- Family and community members will be prepared to actively participate in school and district activities and have an active voice in decision-making
- With support, each student will practice ownership of their social, emotional, and educational growth
- Students and staff will cultivate a culturally inclusive community within their school

Strengthen our stewardship of public resources and community trust. Woodburn School District will:

- Ensure quality district facilities for current enrollment, anticipated future growth, and educational needs
- Allocate financial and human resources with transparency and integrity, aligning expenditures equitably to support the district's mission, vision, values, and goals
- Be a leader in recruiting, hiring, developing, and retaining quality staff, reflective and supportive of our student community

### BOARD OF DIRECTORS

Woodburn School District is governed by a Board of Directors, comprising five elected members serving four-year terms. Board members are community volunteers and do not receive compensation for their work. The Board elects a chairperson and a vice-chairperson from the five members. The Board has legal authority for all public schools in the Woodburn School District, within the framework set by the Oregon Legislature and the State Board of Education. The Board establishes policy, based on Oregon and federal laws governing schools. The Board acts to interpret the educational needs of the District, then meets those needs with policies and facilities that motivate students and stimulate the learning process. The Board is also responsible for employing the Superintendent to administer the District.

The ongoing duties of the Board include allocating resources, formulating policy, and interacting with the community in support of the District's mission. The Board of Directors supports the District's efforts to achieve the objectives of the Strategic Plan by setting annual Board goals that align with the main strategic areas, and by holding staff accountable to show measurable progress toward identified outcomes. The Board members and their terms are as follows:

**POSITION ONE** – Lisa Carr, Director  
Term ends June 30, 2025

**POSITION TWO** – Noemi Legaspi, Board Chair  
Term ends June 30, 2025



**POSITION THREE** – Courtney Elwell, Director  
Term ends June 30, 2025



**POSITION FOUR** – Rosie Burkoff, Vice Chair  
Term ends June 30, 2027



**POSITION FIVE** – Ryan Beyer, Director  
Term ends June 30, 2025





## BUDGET COMMITTEE

The Woodburn School District's Budget Committee comprises all five Board members and an equal number of community members who are appointed by the Board. No staff members are allowed to serve on the Budget Committee. The appointed Budget Committee members are appointed for three-year terms. The terms are staggered so that, as near as practicable, one third of the appointive members' terms end each year.

Budget Committee Membership:

Name	Expiration
Noemi Legaspi	June 30, 2025
Lisa Carr	June 30, 2025
Courtney Elwell	June 30, 2025
Rosie Burkoff	June 30, 2027
Ryan Beyer	June 30, 2025
Devon Freeland	June 30, 2027
Kelley Jacobucci	June 30, 2025
Scott Trevor	June 30, 2026
Janeece Price	June 30, 2026
Rick Puente	June 30, 2026





## ADOPTED BUDGET CALENDAR

1. Appoint Budget Officer	July 2, 2024
2. Appoint Budget Committee	July 2, 2024
3. Prepared Proposed Budget	January through May
4. Publish 1 <sup>st</sup> Notice of Budget Committee Meeting	April 2025
5. Publish 2 <sup>nd</sup> Notice of Budget Committee Meeting	April 2025
6. Budget Work Session	April 1, 2025
7. Budget Committee Meeting	May 6, 2025
8. Subsequent Budget Committee Meeting (if needed)	June 3, 2025
9. Publish Notice of Budget Hearing	May 2025
10. Hold Budget Hearing	June 24, 2025
11. Enact Resolutions to Adopt	June 24, 2025
12. Submit Tax Certification Documents	By July 15*
13. Send Copy of all Budget Documents to County Clerk	By September 30*

\*ORS 305.820(2) states that if any deadline that needs to be filed to tax collector or county falls on a weekend or holiday, then the deadline is extended to the next business day.





### GENERAL FUND REVENUES

The General Fund is used to account for all transactions related to the District's operation, except those required to be accounted for in other funds. Major Revenue sources include local property taxes and the State School Fund.

General Fund expenditures encompass the day-to-day operations of the District, except for those expenditures related to programs funded by federal, state, and local sources for designated purposes, such as payment of bonded debt, capital facility acquisition and construction, food service, internal services, and trust and agency.

General Fund expenditures are subject to appropriation. Year-end unreserved fund balances are carried forward to the following year as Beginning Fund Balances.







### CURRENT YEAR'S TAXES

The current tax levy is one of the main sources of revenue for funding the operation of the Woodburn School District. It is based on the assessed valuation of all taxable property within the District. It is collected by the Marion County treasurer and includes current taxes, prior year taxes, and any penalties or interest paid.

The tax amount remains stable due to property tax limitation Ballot Measures 5, 47 and 50. The current rate is 4.5247 per \$1,000 of assessed value to support the General Fund.

#### Current Year Taxes

2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed
9,685,089	10,132,306	10,091,745	11,853,625

### INTEREST ON INVESTMENTS

Interest on investments is interest earned from the investment of District revenue. Currently, the District only invests General Fund monies in the Local Government Investment Pool.

#### Interest on Investments

2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed
958,728	1,069,146	650,000	855,000

### COUNTY SCHOOL FUND

An act of Congress granted roughly 6 percent of acquired state lands for the support of K – 12 education. Revenue comes from state leasing rights, unclaimed property, forest management and gifts. The funds are invested and the earnings are distributed to K – 12 districts.

#### County School Fund

2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed
69,873	38,989	75,000	70,000

### STATE SOURCES

State sources make up approximately 73.30 percent of all revenue received in the General Fund. The State School Fund, Common School Fund, state timber taxes, and transportation reimbursement comprise state sources. The Oregon Department of Education is required to provide Districts with estimates of State School Support in March of each year. The current estimate is based on a \$11.359 billion K – 12 allocation for the 2025-2027 biennium.

#### State Sources

2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed
60,775,328	63,810,255	66,632,199	71,686,637

## BEGINNING FUND BALANCE

The Beginning Fund Balance is rolled over from the Ending Fund balance of the prior year and is used to provide revenue until tax revenues are received in November. The 25-26 Beginning Fund Balance of \$12,028,925 is 12.30 percent of the total revenues.

### Beginning Fund Balance

2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed
23,127,635	21,017,739	12,062,421	12,028,925

## TOTAL REVENUES

2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed
96,165,214	97,876,709	90,921,365	97,799,187

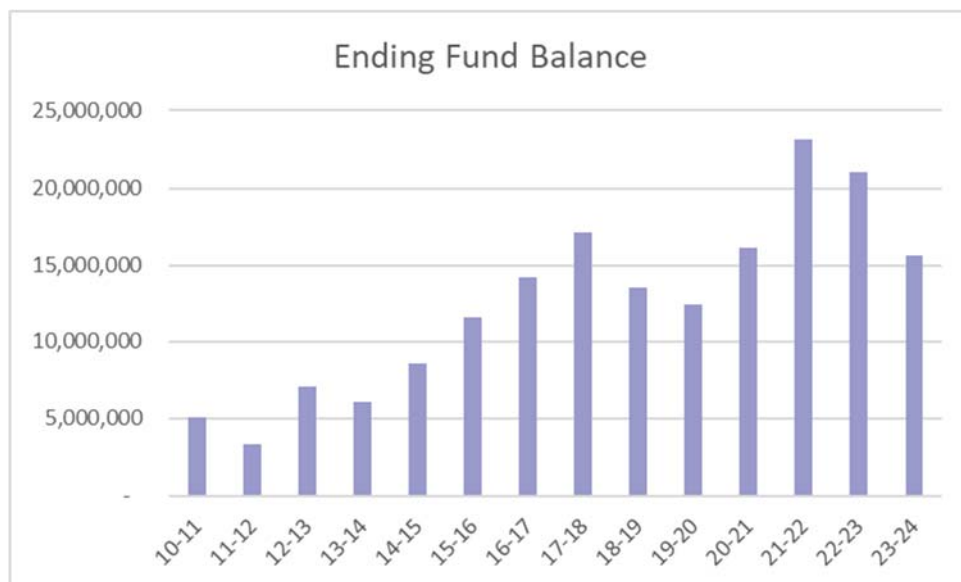




### BEGINNING FUND BALANCE AND FINANCIAL STABILITY

With the uncertainty in state funding, an important element in maintaining sustainability from one year to another is the Beginning Fund Balance. The Beginning Fund Balance is used to maintain a positive cash flow until tax revenues are received in November, and to smooth out unexpected shortages of revenues.

Board Policy DBDB outlines the need to maintain a fund cash balance of between 5 and 10 percent of the total adopted general fund revenues.







## GENERAL FUND REVENUE SUMMARY

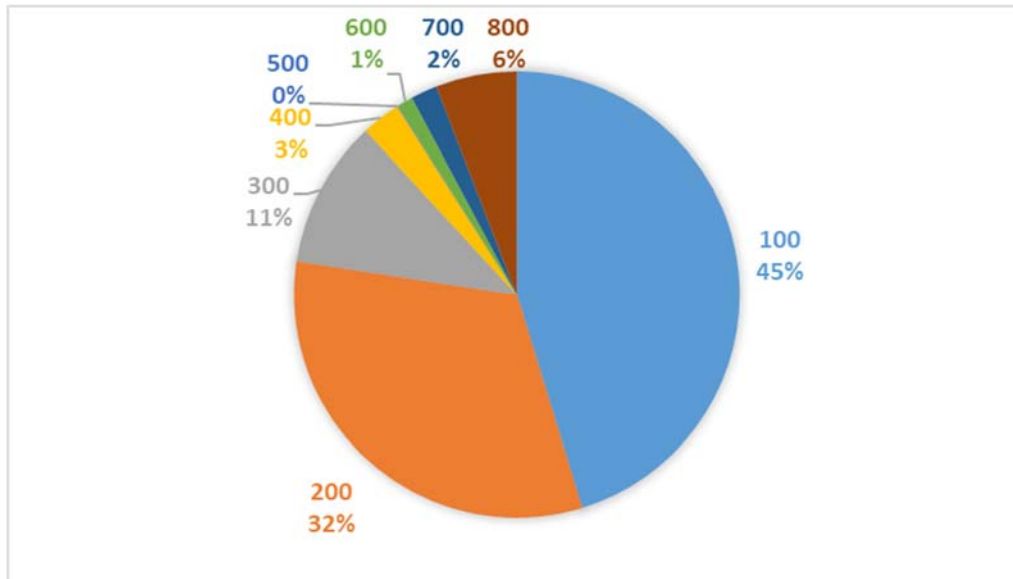
Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
100.0000.1111	Current Year's Taxes	9,685,089	10,132,306	10,091,745	11,853,625
100.0000.1112	Prior Year's Taxes	286,021	139,800	200,000	100,000
100.0000.1312	Tuition From Other Districts Within the State	16,937	-	-	-
100.0000.1324	Tuition for Community Services	27,898	19,102	-	-
100.0000.1510	Interest on Investments	958,729	1,069,146	650,000	855,000
100.0000.1910	Rentals	24,478	24,895	25,000	25,000
100.0000.1960	Recovery of Prior Years' Expenditure	9,750	-	-	-
100.0000.1980	Fees Charged to Grants	544,450	433,528	475,000	420,000
100.0000.1990	Miscellaneous	150,524	377,221	200,000	250,000
<b>TOTAL LOCAL REVENUE</b>		<b>11,703,874</b>	<b>12,195,998</b>	<b>11,641,745</b>	<b>13,503,625</b>
100.0000.2101	County School Funds	69,873	38,990	75,000	70,000
100.0000.2102	Education Service District Apportionment	466,253	797,367	500,000	500,000
100.0000.2199	Other Intermediate Sources	17,252	16,360	10,000	10,000
<b>TOTAL INTERMEDIATE REVENUE</b>		<b>553,378</b>	<b>852,716</b>	<b>585,000</b>	<b>580,000</b>
100.0000.3101	State School Fund - General Support	60,118,871	63,103,170	65,915,654	70,933,404
100.0000.3103	Common School Fund	656,458	707,085	716,545	753,233
<b>TOTAL STATE SOURCES</b>		<b>60,775,329</b>	<b>63,810,255</b>	<b>66,632,199</b>	<b>71,686,637</b>
100.0000.4500	Restricted Rev From Fed Gov't Through State	2,997	-	-	-
<b>TOTAL FEDERAL SOURCES</b>		<b>2,997</b>	<b>-</b>	<b>-</b>	<b>-</b>
100.0000.5300	Sale of or Compensation of Fixed Assets	2,000	-	-	-
100.0000.5400	Resources - Beginning Fund Balance	23,127,635	21,017,739	12,062,421	12,028,925
<b>TOTAL OTHER SOURCES</b>		<b>23,129,635</b>	<b>21,017,739</b>	<b>12,062,421</b>	<b>12,028,925</b>
<b>TOTAL REVENUE</b>		<b>96,165,214</b>	<b>97,876,709</b>	<b>90,921,365</b>	<b>97,799,187</b>





## General Fund Expenditures

GENERAL FUND EXPENDITURE BY OBJECT SUMMARY



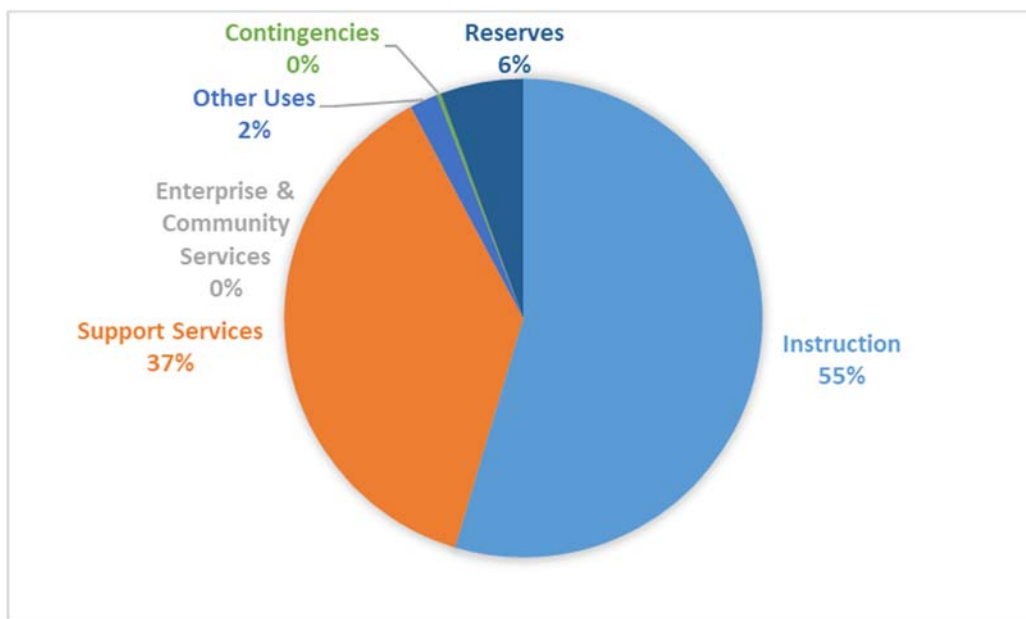
Object	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526	Change from Prior Year
100 - Salaries	All salaries including negotiated increases	37,550,388	40,728,681	42,145,515	44,257,203	4.77%
200 - Benefits	Associated payroll costs, PERS, health insurance caps	23,751,406	26,977,743	29,437,231	31,465,739	6.45%
300 - Purchased Services	Utilities, printing, contracted services	9,424,854	9,204,054	10,074,209	10,472,224	3.80%
400 - Supplies and Materials	Supplies, textbooks, computer hardware	2,291,499	2,958,164	2,118,887	2,768,947	23.48%
500 - Capital Expenditures	New and replacement equipment	133,861	31,972	55,000	53,500	-2.80%
600 - Other Expenditures	Dues and fees, property insurance	818,398	1,093,728	1,074,077	1,142,395	5.98%
700 - Transfers	Transfers to other funds	1,285,700	1,786,000	1,335,800	1,887,600	29.23%
800 - Contingencies and EFB	Contingency and Reserve for next year	-	-	4,680,646	5,751,578	18.62%
		<b>75,256,106</b>	<b>82,780,340</b>	<b>90,921,365</b>	<b>97,799,187</b>	<b>7.03%</b>



## General Fund Expenditures

### GENERAL FUND EXPENDITURE BY FUNCTION SUMMARY

Function	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526	Change from Prior Year
1000 - Instruction	Direct Classroom Support	43,671,560	48,162,294	49,061,054	53,419,196	8.16%
2000 - Support Services	Counselors, media, assessment, central administration, facilities, transportation	30,291,314	32,829,774	35,835,865	36,732,813	2.44%
3000 - Enterprise & Community Services	Activities not directly related to education, such as the care of children, community welfare	7,534	2,772	8,000	8,000	0.00%
5000-Other Uses	Debt Service, Transfers	1,285,700	1,786,000	1,335,800	1,887,600	29.23%
Contingencies	Unexpected expenditures			250,000	250,000	0.00%
Reserves	Next year's reserve	-	-	4,430,646	5,501,578	19.47%
		<b>75,256,108</b>	<b>82,780,840</b>	<b>90,921,365</b>	<b>97,799,187</b>	<b>7.03%</b>





## GENERAL FUND - Function Summary

Function	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted	Proposed 2526	Proposed
					FTE 2425		FTE 2526
1111	Elementary, K-5	5,293,890.97	5,833,650.32	6,189,296	52.50	6,971,351	55.50
1113	Elementary Extra-Curricular	237.86	-	-	-	-	-
1114	IB Elementary	6,103.86	4,800.00	-	-	-	-
1121	Middle School Programs	6,744,811.83	7,171,966.14	6,303,275	44.00	7,485,604	50.75
1122	Middle School Extra-Curricular	245,187.76	255,443.72	315,117	-	327,353	-
1131	High School Programs	8,790,206.73	9,197,162.18	9,676,955	64.00	10,349,906	65.20
1132	High School Extra-Curricular	808,018.50	945,294.20	700,273	-	938,735	-
1133	IB & Adv Placement	182,638.93	146,648.77	58,000	-	38,000	-
1140	Pre-Kindergarten	187,527.89	218,442.36	244,810	3.00	275,187	3.00
1210	Talented & Gifted	183,117.91	191,727.18	199,326	1.30	154,170	1.00
1220	Restr Program Students with Disabilities	139,237.51	1,465,774.09	1,577,094	18.00	1,824,420	21.00
1223	Bridges Program	393,304.05	343,637.48	273,218	3.00	671,055	7.00
1224	Life Skills Program	1,220,586.69	1,390,497.57	1,727,282	17.00	1,351,389	13.00
1225	Out of District Programs	-	-	90,000	-	-	-
1250	Resource Room	4,426,747.13	5,136,848.24	5,145,078	54.00	5,712,202	57.50
1260	Early Intervention	-	153.14	1,000	-	1,000	-
1280	Alternative Education	904,140.54	885,608.63	778,679	5.00	896,706	6.00
1281	Public Alternative Programs	86,647.00	67,803.00	75,000	-	-	-
1288	Charter Schools	1,308,479.11	1,334,602.07	1,425,000	-	1,750,000	-
1291	ESL	12,750,675.90	13,572,235.40	14,281,651	113.63	14,672,117	116.25
2111	Service Area Direction	8.35	-	-	-	-	-
2112	Attendance Services	646,687.49	675,980.24	784,471	9.00	869,566	9.00
2114	Student Accounting Services	319,302.36	461,996.49	387,079	2.00	412,657	2.00
2115	Student Safety	297,479.42	542,096.79	652,799	7.00	718,976	8.00
2122	Counseling	1,734,261.83	2,132,065.22	2,394,784	17.00	2,084,170	13.50
2126	Placement Services	390,553.60	404,829.47	371,437	3.00	462,900	3.50
2134	Nurse Services	167,530.28	460,521.65	573,834	4.00	602,307	4.00
2135	MAC Monies	35,698.33	137,094.00	135,400	-	135,400	-
2142	Psychological Testing Services	700,980.46	809,199.38	970,180	7.00	954,588	7.00
2143	Psychological Counseling Services	102,867.40	72,006.29	92,968	0.50	97,907	0.50
2150	Speech Pathology and Audiology Services	1,361,780.20	1,580,897.23	1,726,870	11.80	1,713,748	11.00
2160	Other Student Treatment Services	44,765.00	30,827.50	50,000	-	12,000	-
2190	Service Direction, Student Support Serv	1,266,801.05	1,324,559.96	1,218,415	5.40	808,559	3.90
2210	Improvement of Instruction Services	103,018.23	177,505.19	83,124	0.50	93,206	0.50
2211	Service Area Direction	538,783.09	579,032.26	647,004	3.00	725,901	3.50
2219	Other Improvement of Instruction Service	43,768.81	55,527.12	68,490	-	70,621	-
2222	Library/Media Center	923,884.27	966,387.62	1,060,911	7.00	896,235	5.83
2223	Multimedia Services	-	-	2,000	-	2,000	-
2230	Assessment and Testing	61,781.68	61,543.82	76,643	-	32,848	-
2240	Instructional Staff Development	154,629.27	216,345.83	252,822	-	229,941	-



## General Fund Expenditures

Function	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted		Proposed	
					FTE 2425	Proposed 2526	FTE 2526	
2311	Board of Ed.	352,276.03	262,861.88	332,800	-	407,500	-	
2314	Election Services	-	8,983.11	9,000	-	9,000	-	
2315	Legal Services	38,057.46	42,786.92	55,000	-	55,000	-	
2317	Audit Services	14,150.00	65,500.00	60,000	-	70,000	-	
2320	Executive Administration Services	765,046.40	518,774.14	573,322	2.00	644,780	2.50	
2329	Other Executive Administration Services	19,347.33	17,673.25	33,404	-	20,000	-	
2410	Office of the Principal Services	5,490,911.46	5,983,289.14	6,332,931	43.00	6,782,071	41.00	
2520	Fiscal Services	903,354.95	964,710.18	1,046,816	4.95	1,116,748	4.95	
2528	Risk Management Services	343,749.78	335,240.80	391,527	1.45	401,763	1.45	
2529	Other Fiscal Services	81,687.44	146,023.39	154,000	-	154,000	-	
2541	Service Area Direction	354,596.98	287,430.97	410,390	2.00	426,648	2.00	
2542	Care and Upkeep of Buildings Services	4,487,348.72	4,931,057.47	5,539,103	30.00	6,057,758	30.00	
2543	Care and Upkeep of Grounds Services	662,358.51	633,391.09	791,575	6.00	824,976	6.00	
2544	Maintenance	1,578,636.04	1,389,288.03	1,283,896	3.00	1,342,890	3.00	
2545	Purchase/Repair of Maintenance Vehicles	29,033.51	26,769.51	32,400	-	32,400	-	
2546	Security Services	4,682.45	4,312.80	6,000	-	6,000	-	
2552	Vehicle Operation Services	2,632,433.80	2,537,531.18	2,700,618	0.10	2,805,761	0.10	
2554	Student Transportation Repair & Maintenance	11,529.49	17,742.75	17,900	-	17,900	-	
2558	Special Education Transportation Services	851,434.80	850,465.72	1,013,470	0.50	1,015,245	0.50	
2572	Purchasing Services	22,949.81	21,239.87	114,650	-	72,150	-	
2630	Information Services	22,719.32	5,763.42	14,600	-	14,600	-	
2633	Public Information Services	121,418.61	116,643.03	178,466	1.00	183,186	1.00	
2640	Staff Services	661,412.24	759,517.07	849,053	4.00	864,150	4.00	
2645	Staff Health Services	20,866.41	22,768.45	17,500	-	17,500	-	
2646	Safety	949.83	207.25	6,000	-	5,000	-	
2649	Other Staff Services	47,744.99	55,265.78	57,148	0.35	59,415	0.35	
2660	Technology Services	1,809,423.63	2,116,715.80	2,210,065	8.00	2,402,844	8.00	
2669	Other Technology Services	68,613.07	19,405.27	55,000	-	-	-	
3300	Community Services	7,533.62	2,271.51	8,000	-	8,000	-	
5200	Transfers of Funds	1,285,700.00	1,786,000.00	1,335,800	-	1,887,600	-	
6110	Operating Contingency	-	-	250,000	-	250,000	-	
7000	Unappropriated Ending Fund Balance	-	-	4,430,646	-	5,501,578	-	
<b>TOTAL</b>		<b>75,256,107.97</b>	<b>82,780,340.33</b>	<b>90,921,365</b>	<b>558.98</b>	<b>97,799,187</b>	<b>573.28</b>	





## General Fund Expenditures

Object	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted		Proposed	
					FTE 2425	Proposed 2526	FTE 2526	
327	Water and Sewage	147,838.48	176,597.74	199,200	-	208,084	-	
328	Garbage	226,907.61	223,743.11	280,500	-	293,300	-	
331	Reimbursable Student Transportation	3,325,620.87	3,221,056.36	3,549,553	-	3,653,966	-	
332	Non-Reimbursable Student Transportatic	84,527.49	97,373.76	82,500	-	82,500	-	
340	Travel	-	-	-	-	200	-	
341	Travel - Local in District	6,895.11	4,424.32	11,969	-	14,653	-	
342	Travel - Out of District	102,144.10	118,389.67	170,238	-	181,415	-	
343	Travel - Student Out of District	2,675.22	1,814.60	22,000	-	22,000	-	
350	Communication	94.92	-	70,000	-	70,000	-	
351	Telephone	50,055.24	15,247.69	46,258	-	56,300	-	
353	Postage	46,032.65	56,528.73	65,208	-	68,050	-	
354	Advertising	1,423.48	1,144.40	3,150	-	3,300	-	
355	Printing & Binding	53,673.40	160,249.79	132,757	-	346,475	-	
359	Other Communication Services	91,763.36	127,369.70	205,000	-	150,000	-	
360	Charter School Payments	1,308,479.11	1,334,602.07	1,425,000	-	1,750,000	-	
371	Tuition - OR Districts	297,085.65	184,608.49	275,000	-	125,000	-	
374	Other Tuition	-	-	15,000	-	-	-	
381	Audit Services	14,150.00	65,500.00	60,000	-	70,000	-	
382	Legal Services	32,303.76	48,939.17	67,000	-	67,000	-	
383	Architect/Engineer Services	4,612.05	-	20,000	-	20,000	-	
384	Negotiation Services	44,685.55	214.50	40,000	-	50,000	-	
388	Election Services	-	8,983.11	9,000	-	9,000	-	
390	Other Purchased Services	1,072,162.98	1,133,212.24	774,015	-	610,395	-	
410	Consumable Supplies	1,209,782.26	1,276,584.36	1,074,510	-	1,569,736	-	
411	Gasoline	24,847.37	24,793.36	31,000	-	31,000	-	
412	Tire Repair	2,043.58	1,640.73	7,200	-	7,200	-	
420	Textbooks	45,912.19	330,149.41	17,234	-	269,850	-	
430	Library Books	24,003.55	24,517.66	33,246	-	29,530	-	
440	Periodicals	307.89	1,207.96	7,496	-	5,720	-	
460	Non-Consumable Supplies	390,153.47	90,151.25	138,880	-	136,810	-	
470	Computer Software	370,238.79	642,341.88	543,531	-	471,751	-	
480	Computer Hardware	224,209.97	566,777.12	265,790	-	247,350	-	
520	Buildings Acquisition	85,441.61	-	35,000	-	35,000	-	
541	Initial and Additional Equipment Purchas	48,419.78	31,971.65	20,000	-	18,500	-	
640	Dues and Fees	251,961.51	397,718.20	351,277	-	349,595	-	
651	Liability Insurance	183,784.00	205,000.00	205,000	-	260,000	-	
653	Property Insurance Premiums	361,019.00	490,346.53	516,000	-	531,000	-	
655	Judgments & Settlements	7,500.00	-	-	-	-	-	
659	Other Insurance & Judgements	10,000.00	-	-	-	-	-	
670	Taxes and Licenses	4,133.92	663.19	1,800	-	1,800	-	
710	Fund Modifications	1,285,700.00	1,786,000.00	1,335,800	-	1,887,600	-	
810	Contingency	-	-	250,000	-	250,000	-	
820	Reserved for Next Year	-	-	4,430,646	-	5,501,578	-	
<b>TOTAL</b>		<b>75,256,107.97</b>	<b>82,780,340.33</b>	<b>90,921,365</b>	<b>558.98</b>	<b>97,799,187</b>	<b>573.28</b>	
		75,256,107.97	82,780,340.33	90,921,365	558.98	97,799,187	573.28	



## GENERAL FUND - Object Summary

Object	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted	Proposed 2526	Proposed
					FTE 2425		FTE 2526
111	Licensed Salaries	22,508,627.26	24,775,320.83	26,180,354	307.05	27,069,190	308.35
112	Classified Salaries	8,206,542.61	9,828,459.26	10,559,363	222.53	11,668,905	237.53
113	Administrator Salaries	3,818,079.86	3,875,953.08	3,808,212	26.40	3,900,891	25.40
114	Managerial Salaries	352,617.78	305,300.37	307,262	3.00	234,161	2.00
121	Substitutes - Licensed	658.39	-	-	-	-	-
123	Temporary - Licensed	628,043.37	589,323.82	213,453	-	-	-
124	Temporary - Classified	303,245.01	49,838.57	-	-	-	-
125	In-District Subs (Licensed)	3,761.52	23,289.39	20,990	-	40,500	-
126	Incidental Work (Ind Contractors)	12,374.26	-	-	-	-	-
130	Ext Hrs - Licensed/Other	730,923.11	287,832.48	311,947	-	353,863	-
131	Ext Hrs - Classified	192,222.04	206,388.43	123,440	-	142,444	-
133	Ext Hrs - Translations	15,727.68	16,628.21	50,450	-	23,750	-
134	Ext Hrs - Sports/Act Supv	464,443.90	635,876.36	539,652	-	675,798	-
142	Cell Phone Stipend	34,931.83	25,094.17	30,392	-	30,699	-
144	Retention Incentive	181,145.01	-	-	-	-	-
156	Additional Salary	2,820.72	-	-	-	-	-
160	Ext Hrs - Custodians	51,173.96	49,791.52	-	-	75,000	-
161	Ext Hrs - Facility Use (Out)	6,373.02	4,119.83	-	-	-	-
162	Ext Hrs - Grounds/Maintenance	17,369.68	29,501.87	-	-	42,000	-
163	Ext Hrs - Sonitrol/Security	16,772.14	22,672.87	-	-	-	-
164	Ext Hrs - Facility Use (P&R)	2,535.00	3,289.56	-	-	-	-
210	PERS	10,459.39	(5,015.42)	-	-	-	-
211	PERS - Employer Contribution	8,985,778.53	10,316,697.96	11,001,463	-	12,099,391	-
212	PERS Pick-Up - Employee Contribution	2,166,770.82	2,385,737.16	2,552,565	-	2,876,826	-
220	FICA (SS & Medicare)	2,865,736.53	3,165,618.87	3,260,948	-	3,382,302	-
231	Worker's Compensation	163,327.34	165,646.86	750,830	-	808,607	-
232	Unemployment Compensation	-	61,775.61	-	-	-	-
241	Deferred Compensation	6,000.00	6,000.00	-	-	-	-
242	OEBB Licensed Insurance	5,453,663.88	5,945,111.81	6,029,665	-	6,043,441	-
243	OEBB Admin Insurance	836,847.17	940,172.81	1,072,559	-	902,735	-
245	Supt Mileage Stipend	4,250.00	3,000.00	3,150	-	3,240	-
248	OEBB Classified Insurance	3,113,467.11	3,424,453.12	4,124,226	-	4,537,078	-
253	Paid Leave Oregon	-	390,732.62	469,825	-	652,120	-
291	Tuition Reimbursement - Classified	2,188.00	2,500.00	2,000	-	-	-
292	Tuition Reimbursement - Admin	15,417.19	23,522.40	-	-	-	-
293	Tuition Reimbursement - Licensed	117,693.98	123,256.50	120,000	-	120,000	-
295	Tuition Reimb - Lic \$600	9,806.88	28,532.61	50,000	-	40,000	-
316	Data Processing Services	67,750.91	71,138.46	70,000	-	75,000	-
322	Repair & Maintenance	1,269,088.84	908,174.56	1,047,635	-	1,030,725	-
324	Rentals	217,162.23	250,582.06	262,726	-	229,158	-
325	Electricity	701,546.82	799,208.70	910,250	-	978,250	-
326	Fuel	256,174.28	194,950.27	260,250	-	307,454	-



### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific revenues from federal, state and local sources that are legally restricted for specified purposes.

As a general rule, revenue projections are based up what was received in the prior fiscal year or what the specific granting organization has indicated the District will receive. In many instances, a grant is budgeted for; however, the District may not know if it will be receiving funds for the grant until well into the year. It is also common to receive a grant in the middle of the year that was not accounted for during the budget process.

The budget expenditures related to most grants are for staffing, purchased services or supplies. A few of the larger grants are listed below:

#### TITLE I-A

Title I-A is intended to help ensure that all children have the opportunity to obtain a high quality education and reach proficiency on challenging state academic standards and assessments. Title I-A provides flexible funding that may be used to provide additional instructional staff, professional development, extended-time programs, and other strategies for raising student achievement in high poverty schools. The program focuses on promoting school wide reform in high-poverty schools and ensuring students' access to evidence-based instructional strategies and challenging academic content.

#### TITLE II-A

The purpose of Title II-A is to improve teacher and leader quality and focuses on preparing, training, and recruiting high-quality teachers and principals. The Title II-A program is designed, among other things to provide students from low-income families and minority students with greater access to effective educators. In general, Title II funds can be used to provide supplemental strategies and activities that strengthen the quality and effectiveness of teachers, principals, and other school leaders.

#### IDEA PART B

IDEA Part B revenue is from the federal government, passed through ODE. The projected revenue is based upon amounts received in the current year and historical trends. IDEA funds support Special Education.

#### HIGH SCHOOL SUCCESS (MEASURE 98)

High School Success is a fund initiated by ballot Measure 98 in November 2016. The spirit of the measure was to provide funding to establish or expand programs in three specific areas: dropout prevention, career and technical education and college level education opportunities.

#### TITLE I-C

The general purpose of the Migrant Education Program (MEP) is to ensure that migrant children fully benefit from the same free public education provided to other children. To achieve this purpose, the MEP helps State Educational Agencies and local operating agencies address the unique educational needs of migrant children to better enable migrant children to succeed academically.

#### TITLE III

The primary purpose of the English Language Acquisition page is to assist English Language Learners (ELLs) to develop English Language skills, succeed academically, and overcome barriers that impede their academic success.

### **21<sup>ST</sup> CENTURY COMMUNITY LEARNING CENTERS**

The 21st Century Community Learning Center (CCLC) grant is a competitive grant authorized under Title IV, Part B of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESSA) of 2015. The 22nd CCLC grant is administered by the Oregon Department of Education (ODE) and provides funding for the establishment of community learning centers to provide before and after school, weekend, and/or summer school academic enrichment opportunities for students attending high priority and low-income schools to help them meet local and state academic standards in subjects such as reading and mathematics.

### **STUDENT INVESTMENT ACCOUNT**

The Student Success Act is a grant passed by the Oregon legislature during 2019. The Student Success Act is distributed into three accounts: the Early Learning Account, the Student Investment Account and the Statewide Education Initiatives Account. The goal of the act is to invest \$2 billion in Oregon education every two years and is funded through a corporate activities tax.

### **CHILD NUTRITION PROGRAM**

This Fund accounts for the meals that are served throughout the District. It is supported mainly by federal reimbursement for meals served. The expenses budgeted to this fund are mainly for staffing and the purchase of commodities.





### **DEBT SERVICE FUND**

The Debt Service Fund is designated for repayment of long- or short-term debt from the sale of bonds used to finance capital construction. The primary revenue source is property taxes that fall outside the limits set for operation. The tax levy for debt service is determined by dividing the bonded debt by the assessed value of the District. The voters passed a construction levy in May 2015.

The District collects property tax revenues for the outstanding bond issue. The District has debt outstanding at June 30, 2025, which is comprised of bonded debt and a full faith and credit obligation.







## Facilities Acquisition and Construction Fund

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### CAPITAL CONSTRUCTION FUNDS

Capital Construction Funds account for financial resources used to acquire or construct major capital facilities.

#### CONSTRUCTION EXCISE TAX FUND

In 2007, the Oregon State Legislature passed Senate Bill 1036 allowing School Districts to impose a construction excise tax. This tax is on improvements to certain real property that result in a new structure or additional square footage in an existing structure. Revenues in this fund can only be used for capital improvement purposes.

	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
Construction Excise Tax Revenue	970,061	848,873	1,000,000	1,000,000

#### ATHLETICS RESERVE

This fund was established to provide a means to save and plan for future athletic capital needs.





**1111** – Elementary, K-5 or K-6. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

**1114** – Elementary IB

**1122** – Middle/Junior High Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

**1122** – Middle/Junior High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to Chapter 3 — Accounting Program Structure 41 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.

**1131** – High School Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

**1132** – High School Extracurricular. 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.

**1133** – IB & Advanced Placement

**1134** – Other High School Programs

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

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

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

**1223** – Community Transition Centers.

**1224** - Life Skills with Nursing.

**1225** - Out of District Programs.

**1250** – Less Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.



**1260** – Treatment and Habilitation. Services designed to address a child’s developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education.

**1271** – Remediation. 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.

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

**1288** – Charter Schools. Expenditures related to an Oregon public charter school.

**1289** - Other Alternative Programs. Other alternative learning experiences that cannot be classified above.

**1291** – English Language Learner (ELL) – As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language.

**1299** – Other Programs.

**1400** – Summer School programs. Instructional activities carried on during the period between the end of the regular school terms and the beginning of the next regular school term.

**2210** – Attendance and Social Work Services. Activities which are designed to improve student attendance at school and which attempt to prevent or solve students’ problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

**2212** – Attendance Services. Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.

**2213** – Social Work Services. 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).

**2214** – Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

**2215** – Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.



**2222** – Counseling Services. Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

**2226** – Placement Services. Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

**2234** – Nurse Services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

**2235** – MAC Monies for Medicaid Administrative Claims contracted through Multnomah ESD

**2239** – Other Health Services. Other health services not classified above.

**2242** – Psychological Testing Services. 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.

**2243** - Psychological Counseling Services. Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

**2250** – Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

**2260** – Other Student Treatment Services. Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

**2290** – Service Direction, Student Support Services. Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs.

**2220** – Improvement of Instruction Services. Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Use for internal training attended by instructional staff.

**2221** – Service Area Direction. Activities associated with directing and managing the improvement of instruction services.

**2223** – Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

**2229** – Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.





**2222** – Library/Media Center. Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center materials; and instruction of students in the use of media center materials and equipment.

**2223** – Multimedia Services. Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.

**2230** – Assessment and Testing. Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

**2240** – Instructional Staff Development. Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.

**2311** – Board of Education Services. Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

**2314** – Election Services provides appropriations for WSD share of ballot expenses.

**2315** – Legal Services includes consultations with the district's attorneys.

**2317** – Audit Services provides annual independent audit of the district's financial records.

**2320** – Executive Administration Services. Activities associated with the overall general administrative or executive responsibility for the entire district.

**2329** – Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding areas of responsibility.

**2410** – Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

**2520** – Fiscal Services. Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

**2529** – Other Fiscal Services. Fiscal services which cannot be classified under the preceding functions. Including unemployment.

**2541** – Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.



**2542** – Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating, lighting, and ventilating systems; and rental and lease of buildings.

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

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

**2545** – Purchase/Repair of Maint. Vehicles

**2546** – Security Services. Activities concerned with maintaining security and safety of school property.

**2552** – Vehicle Operation Services. Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.

**2554** – Student Transp Repair & Maint of Vehicles

**2558** –Special Education Transportation Services. 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.

**2559** – Other Student Transportation Services. Student transportation services which cannot be classified under the preceding functions.

**2572** – Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation.

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

**2626** – Grant Writing. Activities concerned with seeking, writing and submitting grants for the district.

**2630** – Information Services. 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.

**2633** – Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

**2640** – Staff Services. Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.

**2644** – Para-Professional Testing.



**2645** –Health Services. Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.

**2649** – Other Staff Services. Staff services which cannot be classified under the preceding functions.

**2660** –Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

**2669** – Other Technology Services.

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

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

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

**5200** – Transfers of Funds. These are transactions which withdraw money from one fund and place it in another without recourse.

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

**7000** – Unappropriated Ending Fund Balance.

## GENERAL FUND

Resources					
Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
100.0000.1111	Current Year's Taxes	9,685,089.80	10,132,306.24	10,091,745	11,853,625
100.0000.1112	Prior Year's Taxes	286,020.59	139,800.78	200,000	100,000
100.0000.1312	Tuition From Other Districts Within the State	16,936.98	-	-	-
100.0000.1324	Tuition for Community Services	27,898.25	19,102.00	-	-
100.0000.1510	Interest on Investments	958,728.56	1,069,146.00	650,000	855,000
100.0000.1910	Rentals	24,477.50	24,895.00	25,000	25,000
100.0000.1960	Recovery of Prior Years' Expenditure	9,750.00	-	-	-
100.0000.1980	Fees Charged to Grants	544,449.75	433,528.30	475,000	420,000
100.0000.1990	Miscellaneous	150,523.56	377,220.58	200,000	250,000
100.0000.2101	County School Funds	69,873.25	38,989.84	75,000	70,000
100.0000.2102	Education Service District Apportionment	466,252.78	797,366.52	500,000	500,000
100.0000.2199	Other Intermediate Sources	17,252.27	16,359.96	10,000	10,000
100.0000.3101	State School Fund - General Support	60,118,870.76	63,103,170.43	65,915,654	70,933,404
100.0000.3103	Common School Fund	656,458.29	707,085.04	716,545	753,233
100.0000.4500	Restricted Rev From Fed Gov't Through State	2,997.00	-	-	-
100.0000.5300	Sale of or Compensation of Fixed Assets	2,000.00	-	-	-
100.0000.5400	Resources - Beginning Fund Balance	23,127,635.00	21,017,739.17	12,062,421	12,028,925
<b>TOTAL</b>		<b>96,165,214.34</b>	<b>97,876,709.86</b>	<b>90,921,365</b>	<b>97,799,187</b>





**Requirements**

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.1111.0111	Licensed Salaries	2,331,393.26	2,666,887.16	2,764,807	37.00	3,106,729	38.00
100.1111.0112	Classified Salaries	478,427.15	502,078.21	507,845	15.50	600,249	17.50
100.1111.0123	Temporary - Licensed	111,754.08	123,906.89	132,174	-	-	-
100.1111.0124	Temporary - Classified	7,896.67	30,784.74	-	-	-	-
100.1111.0125	In-District Subs (Licensed)	2,171.43	12,152.73	990	-	9,750	-
100.1111.0130	Ext Hrs - Licensed/Other	53,694.37	41,560.54	34,533	-	37,869	-
100.1111.0131	Ext Hrs - Classified	8,554.19	6,938.34	16,976	-	22,544	-
100.1111.0133	Ext Hrs - Translations	6,599.71	832.50	33,000	-	2,000	-
100.1111.0144	Retention Incentive	28,145.01	-	-	-	-	-
100.1111.0211	PERS - Employer Contribution	731,084.22	846,429.15	930,033	-	1,025,340	-
100.1111.0212	PERS Pick-Up - Employee Contribution	171,860.66	190,508.64	215,310	-	242,603	-
100.1111.0220	FICA (SS & Medicare)	231,917.66	261,150.50	274,520	-	289,273	-
100.1111.0231	Worker's Compensation	10,235.39	10,555.85	62,793	-	66,174	-
100.1111.0242	OEBB Licensed Insurance	548,689.05	611,924.45	731,841	-	731,834	-
100.1111.0248	OEBB Classified Insurance	258,562.84	233,282.02	299,088	-	356,976	-
100.1111.0253	Paid Leave Oregon	-	33,164.26	39,469	-	56,404	-
100.1111.0322	Repair & Maintenance	27,957.45	3,133.04	24,982	-	9,200	-
100.1111.0324	Rentals	34,519.61	42,760.75	33,356	-	7,000	-
100.1111.0342	Travel - Out of District	-	38.74	988	-	900	-
100.1111.0353	Postage	9,783.09	12,150.35	11,452	-	15,000	-
100.1111.0355	Printing & Binding	3,143.30	98,193.10	1,744	-	36,500	-
100.1111.0390	Other Purchased Services	87,974.39	4,487.06	4,150	-	4,000	-
100.1111.0410	Consumable Supplies	100,877.98	77,558.36	56,840	-	338,556	-
100.1111.0420	Textbooks	22,031.41	1,018.29	198	-	1,000	-
100.1111.0460	Non-Consumable Supplies	3,781.57	7,796.40	1,581	-	2,700	-
100.1111.0470	Computer Software	21,568.98	6,424.85	7,500	-	6,100	-
100.1111.0480	Computer Hardware	1,188.00	2,259.90	2,976	-	2,500	-
100.1111.0640	Dues and Fees	79.50	5,673.50	150	-	150	-
FUNCTION: Elementary, K-5		5,293,890.97	5,833,650.32	6,189,296	52.50	6,971,351	55.50
100.1113.0131	Ext Hrs - Classified	172.70	-	-	-	-	-
100.1113.0211	PERS - Employer Contribution	40.96	-	-	-	-	-
100.1113.0212	PERS Pick-Up - Employee Contribution	10.36	-	-	-	-	-
100.1113.0220	FICA (SS & Medicare)	13.21	-	-	-	-	-
100.1113.0231	Worker's Compensation	0.63	-	-	-	-	-
FUNCTION: Elementary Extra Curricular		237.86	-	-	-	-	-
100.1114.0342	Travel - Out of District	1,083.96	-	-	-	-	-
100.1114.0390	Other Purchased Services	441.00	-	-	-	-	-
100.1114.0410	Consumable Supplies	3,090.90	-	-	-	-	-
100.1114.0640	Dues and Fees	1,488.00	4,800.00	-	-	-	-
FUNCTION: IB Elementary		6,103.86	4,800.00	-	-	-	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.1121.0111	Licensed Salaries	3,379,486.40	3,602,361.94	3,556,801	40.00	4,050,773	45.75
100.1121.0112	Classified Salaries	148,318.67	136,706.63	119,841	4.00	160,054	5.00
100.1121.0113	Administrator Salaries	-	-	-	-	1,900	-
100.1121.0123	Temporary - Licensed	341,985.79	339,027.95	-	-	-	-
100.1121.0125	In-District Subs (Licensed)	925.95	2,438.97	20,000	-	25,000	-
100.1121.0130	Ext Hrs - Licensed/Other	98,085.54	40,642.39	34,613	-	36,187	-
100.1121.0131	Ext Hrs - Classified	15,544.33	23,874.44	19,200	-	17,200	-
100.1121.0133	Ext Hrs - Translations	457.55	84.66	800	-	2,800	-
100.1121.0144	Retention Incentive	30,500.00	-	-	-	-	-
100.1121.0211	PERS - Employer Contribution	967,285.95	1,065,214.65	962,246	-	1,263,248	-
100.1121.0212	PERS Pick-Up - Employee Contribution	232,787.86	242,891.74	221,801	-	252,650	-
100.1121.0220	FICA (SS & Medicare)	306,320.98	321,736.68	282,802	-	322,128	-
100.1121.0231	Worker's Compensation	13,325.61	12,762.75	64,683	-	86,685	-
100.1121.0242	OEBB Licensed Insurance	926,991.43	1,010,217.19	770,348	-	882,060	-
100.1121.0248	OEBB Classified Insurance	61,654.37	44,259.28	77,184	-	96,480	-
100.1121.0253	Paid Leave Oregon	-	40,754.72	40,656	-	42,689	-
100.1121.0322	Repair & Maintenance	936.10	2,227.77	3,000	-	500	-
100.1121.0324	Rentals	36,291.16	35,638.74	13,000	-	4,000	-
100.1121.0342	Travel - Out of District	30.13	725.51	-	-	2,500	-
100.1121.0353	Postage	6,515.12	9,948.72	10,000	-	16,000	-
100.1121.0355	Printing & Binding	4,940.61	5,386.00	4,550	-	4,000	-
100.1121.0390	Other Purchased Services	67,289.78	1,819.62	500	-	500	-
100.1121.0410	Consumable Supplies	88,991.38	101,656.98	75,600	-	66,600	-
100.1121.0420	Textbooks	-	14,488.50	1,100	-	126,100	-
100.1121.0440	Periodicals	77.94	384.62	3,850	-	2,850	-
100.1121.0460	Non-Consumable Supplies	382.92	3,130.34	13,000	-	10,100	-
100.1121.0470	Computer Software	12,219.13	1,503.00	3,500	-	8,400	-
100.1121.0480	Computer Hardware	3,270.13	109,482.35	4,000	-	4,000	-
100.1121.0640	Dues and Fees	197.00	2,600.00	200	-	200	-
FUNCTION: Middle School Programs		6,744,811.83	7,171,966.14	6,303,275	44.00	7,485,604	50.75
100.1122.0130	Ext Hrs - Licensed/Other	8,239.74	-	500	-	500	-
100.1122.0131	Ext Hrs - Classified	8,976.66	4,409.59	7,700	-	7,700	-
100.1122.0134	Ext Hrs - Sports/Act Supv	130,077.42	139,532.83	172,867	-	181,510	-
100.1122.0211	PERS - Employer Contribution	32,691.56	30,065.61	43,137	-	45,294	-
100.1122.0212	PERS Pick-Up - Employee Contribution	8,154.35	7,103.79	10,340	-	10,857	-
100.1122.0220	FICA (SS & Medicare)	11,205.45	10,895.15	13,185	-	13,844	-
100.1122.0231	Worker's Compensation	491.79	448.70	4,308	-	4,523	-
100.1122.0248	OEBB Classified Insurance	-	5.58	-	-	-	-
100.1122.0253	Paid Leave Oregon	-	1,415.53	880	-	924	-
100.1122.0342	Travel - Out of District	-	237.73	1,000	-	1,000	-
100.1122.0390	Other Purchased Services	5,649.83	14,190.01	11,500	-	11,500	-
100.1122.0410	Consumable Supplies	19,751.51	24,471.83	23,000	-	23,000	-
100.1122.0460	Non-Consumable Supplies	926.49	1,038.00	5,500	-	5,500	-
100.1122.0470	Computer Software	159.99	-	200	-	200	-
100.1122.0541	Initial and Additional Equipment Purchase	10,121.41	10,615.74	10,000	-	8,500	-
100.1122.0640	Dues and Fees	8,741.56	11,013.63	11,000	-	12,500	-
FUNCTION: Middle School Extra-Curricular		245,187.76	255,443.72	315,117	-	327,353	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.1131.0111	Licensed Salaries	4,815,291.79	5,251,271.84	5,550,312	63.00	5,665,987	64.20
100.1131.0112	Classified Salaries	32,085.12	35,076.53	38,303	1.00	39,069	1.00
100.1131.0123	Temporary - Licensed	107,716.45	-	-	-	-	-
100.1131.0125	In-District Subs (Licensed)	496.67	7,608.00	-	-	-	-
100.1131.0130	Ext Hrs - Licensed/Other	99,143.42	36,016.18	46,022	-	46,071	-
100.1131.0131	Ext Hrs - Classified	14,262.35	22,630.60	10,000	-	10,000	-
100.1131.0133	Ext Hrs - Translations	587.21	183.46	-	-	2,000	-
100.1131.0134	Ext Hrs - Sports/Act Supv	56.03	242.20	-	-	-	-
100.1131.0144	Retention Incentive	33,000.00	-	-	-	-	-
100.1131.0211	PERS - Employer Contribution	1,206,845.72	1,374,062.37	1,489,336	-	1,690,106	-
100.1131.0212	PERS Pick-Up - Employee Contribution	293,995.64	318,579.58	345,025	-	410,919	-
100.1131.0220	FICA (SS & Medicare)	390,407.85	414,420.75	439,896	-	481,207	-
100.1131.0231	Worker's Compensation	16,911.07	16,348.84	100,628	-	110,080	-
100.1131.0242	OEBB Licensed Insurance	1,098,015.80	1,144,068.80	1,232,580	-	1,340,412	-
100.1131.0248	OEBB Classified Insurance	17,927.46	18,958.89	19,296	-	-	-
100.1131.0253	Paid Leave Oregon	-	53,357.43	63,252	-	93,704	-
100.1131.0322	Repair & Maintenance	3,533.42	2,967.00	500	-	500	-
100.1131.0324	Rentals	16,772.85	9,792.22	15,000	-	17,000	-
100.1131.0342	Travel - Out of District	8,964.48	3,420.65	-	-	-	-
100.1131.0343	Travel - Student Out of District	1,755.22	1,802.60	500	-	500	-
100.1131.0353	Postage	5,302.00	3,620.32	-	-	-	-
100.1131.0355	Printing & Binding	4,688.09	-	-	-	-	-
100.1131.0390	Other Purchased Services	35,054.79	14,082.05	102,400	-	2,400	-
100.1131.0410	Consumable Supplies	233,811.09	132,190.52	207,605	-	298,650	-
100.1131.0420	Textbooks	13,105.69	215,952.98	4,500	-	129,500	-
100.1131.0460	Non-Consumable Supplies	324,771.93	1,401.77	1,800	-	1,800	-
100.1131.0470	Computer Software	10,150.38	4,824.00	1,000	-	1,000	-
100.1131.0480	Computer Hardware	851.60	107,978.45	8,000	-	8,000	-
100.1131.0640	Dues and Fees	4,702.61	6,304.15	1,000	-	1,000	-
FUNCTION: High School Programs		8,790,206.73	9,197,162.18	9,676,955	64.00	10,349,906	65.20
100.1132.0126	Incidental Work (Ind Contractors)	12,374.26	-	-	-	-	-
100.1132.0130	Ext Hrs - Licensed/Other	107,561.72	8,531.59	7,082	-	14,366	-
100.1132.0131	Ext Hrs - Classified	1,904.53	9,792.51	-	-	-	-
100.1132.0134	Ext Hrs - Sports/Act Supv	334,310.45	496,061.33	366,785	-	494,288	-
100.1132.0142	Cell Phone Stipend	150.00	-	-	-	-	-
100.1132.0211	PERS - Employer Contribution	79,176.98	89,120.06	91,806	-	127,322	-
100.1132.0212	PERS Pick-Up - Employee Contribution	18,746.97	20,035.82	22,008	-	30,094	-
100.1132.0220	FICA (SS & Medicare)	34,607.37	39,459.43	28,059	-	38,370	-
100.1132.0231	Worker's Compensation	1,691.91	1,906.15	9,170	-	8,778	-
100.1132.0242	OEBB Licensed Insurance	127.35	345.77	-	-	-	-
100.1132.0248	OEBB Classified Insurance	(37.40)	2,011.66	-	-	-	-
100.1132.0253	Paid Leave Oregon	-	5,124.39	5,363	-	5,517	-
100.1132.0322	Repair & Maintenance	2,100.00	2,705.13	-	-	-	-
100.1132.0324	Rentals	49,939.40	80,011.78	-	-	50,000	-
100.1132.0341	Travel - Local in District	1,888.02	-	-	-	-	-
100.1132.0342	Travel - Out of District	3,041.22	2,553.06	-	-	-	-
100.1132.0343	Travel - Student Out of District	-	-	20,000	-	20,000	-
100.1132.0355	Printing & Binding	3,109.37	2,994.68	-	-	-	-
100.1132.0390	Other Purchased Services	37,341.94	1,911.92	50,000	-	50,000	-
100.1132.0410	Consumable Supplies	78,704.07	82,706.49	40,000	-	40,000	-
100.1132.0460	Non-Consumable Supplies	10,033.91	12,956.77	20,000	-	20,000	-
100.1132.0470	Computer Software	79.50	13,006.63	20,000	-	20,000	-
100.1132.0480	Computer Hardware	2,004.36	-	-	-	-	-
100.1132.0640	Dues and Fees	29,162.57	74,059.03	20,000	-	20,000	-
FUNCTION: High School Extra-Curricular		808,018.50	945,294.20	700,273	-	938,735	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.1133.0111	Licensed Salaries	66,394.86	67,533.30	-	-	-	-
100.1133.0130	Ext Hrs - Licensed/Other	4,200.88	816.74	2,000	-	2,000	-
100.1133.0131	Ext Hrs - Classified	2,194.94	650.98	-	-	-	-
100.1133.0211	PERS - Employer Contribution	19,460.18	19,209.77	-	-	-	-
100.1133.0212	PERS Pick-Up - Employee Contribution	4,365.38	4,140.30	-	-	-	-
100.1133.0220	FICA (SS & Medicare)	5,561.57	5,309.10	-	-	-	-
100.1133.0231	Worker's Compensation	258.07	208.12	-	-	-	-
100.1133.0242	OEBB Licensed Insurance	14,068.72	15,113.02	-	-	-	-
100.1133.0253	Paid Leave Oregon	-	689.93	-	-	-	-
100.1133.0343	Travel - Student Out of District	320.00	-	-	-	-	-
100.1133.0390	Other Purchased Services	-	-	6,000	-	6,000	-
100.1133.0410	Consumable Supplies	10,998.65	3,729.82	-	-	-	-
100.1133.0420	Textbooks	9,263.52	8,780.69	10,000	-	10,000	-
100.1133.0480	Computer Hardware	-	6,801.00	-	-	-	-
100.1133.0640	Dues and Fees	45,552.16	13,666.00	40,000	-	20,000	-
FUNCTION: IB & Adv Placement		182,638.93	146,648.77	58,000	-	38,000	-
100.1140.0111	Licensed Salaries	13,706.41	-	-	-	-	-
100.1140.0112	Classified Salaries	74,195.67	110,637.24	120,636	3.00	156,100	3.00
100.1140.0130	Ext Hrs - Licensed/Other	-	-	300	-	300	-
100.1140.0131	Ext Hrs - Classified	1,903.98	2,032.47	1,000	-	1,000	-
100.1140.0144	Retention Incentive	9,500.00	-	-	-	-	-
100.1140.0211	PERS - Employer Contribution	24,227.39	28,813.38	31,252	-	28,138	-
100.1140.0212	PERS Pick-Up - Employee Contribution	5,952.52	6,718.68	7,238	-	6,366	-
100.1140.0220	FICA (SS & Medicare)	7,587.05	8,799.70	9,229	-	8,117	-
100.1140.0231	Worker's Compensation	348.25	361.13	2,111	-	1,857	-
100.1140.0248	OEBB Classified Insurance	37,078.77	51,917.64	57,888	-	57,888	-
100.1140.0253	Paid Leave Oregon	-	1,104.82	1,326	-	1,591	-
100.1140.0322	Repair & Maintenance	-	-	500	-	500	-
100.1140.0324	Rentals	-	79.00	-	-	-	-
100.1140.0332	Non-Reimbursable Student Transportation	-	-	1,000	-	1,000	-
100.1140.0342	Travel - Out of District	520.00	-	1,000	-	1,000	-
100.1140.0390	Other Purchased Services	5,796.75	285.00	-	-	-	-
100.1140.0410	Consumable Supplies	1,102.10	644.26	4,000	-	4,000	-
100.1140.0430	Library Books	-	-	1,830	-	1,830	-
100.1140.0460	Non-Consumable Supplies	-	799.00	4,000	-	4,000	-
100.1140.0470	Computer Software	5,150.00	6,250.04	500	-	500	-
100.1140.0640	Dues and Fees	459.00	-	1,000	-	1,000	-
FUNCTION: Pre-Kindergarten		187,527.89	218,442.36	244,810	3.00	275,187	3.00
100.1210.0111	Licensed Salaries	102,732.98	111,730.69	117,406	1.30	89,204	1.00
100.1210.0130	Ext Hrs - Licensed/Other	776.00	-	-	-	-	-
100.1210.0133	Ext Hrs - Translations	34.83	-	-	-	-	-
100.1210.0144	Retention Incentive	1,000.00	-	-	-	-	-
100.1210.0211	PERS - Employer Contribution	28,120.78	31,139.35	32,721	-	24,242	-
100.1210.0212	PERS Pick-Up - Employee Contribution	6,288.60	6,703.81	7,045	-	7,430	-
100.1210.0220	FICA (SS & Medicare)	7,912.62	8,488.01	8,982	-	6,824	-
100.1210.0231	Worker's Compensation	346.18	340.84	2,054	-	1,561	-
100.1210.0242	OEBB Licensed Insurance	33,148.59	30,920.59	25,037	-	19,259	-
100.1210.0253	Paid Leave Oregon	-	1,041.53	1,291	-	1,300	-
100.1210.0343	Travel - Student Out of District	600.00	-	1,000	-	1,000	-
100.1210.0355	Printing & Binding	514.00	-	-	-	-	-
100.1210.0390	Other Purchased Services	-	35.00	-	-	-	-
100.1210.0410	Consumable Supplies	1,643.33	1,327.36	2,894	-	2,550	-
100.1210.0460	Non-Consumable Supplies	-	-	796	-	700	-
100.1210.0640	Dues and Fees	-	-	100	-	100	-
FUNCTION: Talented & Gifted		183,117.91	191,727.18	199,326	1.30	154,170	1.00

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.1220.0111	Licensed Salaries	29,475.49	318,675.05	341,971	4.00	431,297	5.00
100.1220.0112	Classified Salaries	34,175.79	492,294.29	515,558	14.00	629,616	16.00
100.1220.0130	Ext Hrs - Licensed/Other	1,694.49	1,862.52	1,000	-	1,000	-
100.1220.0131	Ext Hrs - Classified	133.87	3,013.72	1,500	-	1,500	-
100.1220.0133	Ext Hrs - Translations	-	218.82	1,000	-	1,000	-
100.1220.0211	PERS - Employer Contribution	15,531.82	198,656.83	215,787	-	220,365	-
100.1220.0212	PERS Pick-Up - Employee Contribution	3,928.76	47,371.94	51,451	-	37,777	-
100.1220.0220	FICA (SS & Medicare)	5,061.69	62,266.37	65,601	-	48,166	-
100.1220.0231	Worker's Compensation	220.20	2,599.65	15,010	-	21,716	-
100.1220.0242	OEBB Licensed Insurance	20,510.50	66,735.08	77,036	-	96,294	-
100.1220.0248	OEBB Classified Insurance	23,735.76	236,893.21	270,144	-	305,600	-
100.1220.0253	Paid Leave Oregon	-	8,090.84	9,436	-	18,490	-
100.1220.0342	Travel - Out of District	-	-	1,600	-	1,600	-
100.1220.0390	Other Purchased Services	-	1,197.00	-	-	-	-
100.1220.0410	Consumable Supplies	4,769.14	16,299.64	6,000	-	6,000	-
100.1220.0470	Computer Software	-	9,599.13	4,000	-	4,000	-
FUNCTION: Restr Program Students with Disabilities		139,237.51	1,465,774.09	1,577,094	18.00	1,824,420	21.00
100.1223.0111	Licensed Salaries	72,677.41	33,737.94	8,004	-	109,917	1.00
100.1223.0112	Classified Salaries	141,198.48	140,604.68	135,740	3.00	255,459	6.00
100.1223.0130	Ext Hrs - Licensed/Other	3,181.00	592.62	1,000	-	1,000	-
100.1223.0131	Ext Hrs - Classified	267.30	6,593.94	1,000	-	1,000	-
100.1223.0133	Ext Hrs - Translations	-	133.63	500	-	500	-
100.1223.0142	Cell Phone Stipend	-	45.00	180	-	180	-
100.1223.0211	PERS - Employer Contribution	51,136.19	43,559.02	37,359	-	96,814	-
100.1223.0212	PERS Pick-Up - Employee Contribution	12,934.95	10,191.97	8,635	-	23,539	-
100.1223.0220	FICA (SS & Medicare)	16,200.11	14,531.88	11,010	-	27,965	-
100.1223.0231	Worker's Compensation	730.20	584.81	2,519	-	6,397	-
100.1223.0242	OEBB Licensed Insurance	20,465.61	6,426.42	-	-	19,259	-
100.1223.0248	OEBB Classified Insurance	71,391.84	77,731.92	57,888	-	115,776	-
100.1223.0253	Paid Leave Oregon	-	1,743.19	1,583	-	5,450	-
100.1223.0342	Travel - Out of District	1,031.46	30.95	2,000	-	2,000	-
100.1223.0355	Printing & Binding	-	-	200	-	200	-
100.1223.0410	Consumable Supplies	1,879.50	5,389.51	5,000	-	5,000	-
100.1223.0470	Computer Software	210.00	240.00	600	-	600	-
100.1223.0640	Dues and Fees	-	1,500.00	-	-	-	-
FUNCTION: Bridges Program		393,304.05	343,637.48	273,218	3.00	671,055	7.00
100.1224.0111	Licensed Salaries	351,552.28	366,576.83	542,131	6.00	393,276	4.00
100.1224.0112	Classified Salaries	345,791.04	395,266.00	433,545	11.00	361,897	9.00
100.1224.0121	Substitutes - Licensed	645.32	-	-	-	-	-
100.1224.0130	Ext Hrs - Licensed/Other	8,205.64	5,219.68	1,000	-	1,000	-
100.1224.0131	Ext Hrs - Classified	1,572.57	4,857.44	1,500	-	1,500	-
100.1224.0133	Ext Hrs - Translations	33.76	2.28	1,000	-	1,000	-
100.1224.0211	PERS - Employer Contribution	172,186.61	195,972.68	248,411	-	196,878	-
100.1224.0212	PERS Pick-Up - Employee Contribution	41,838.54	46,023.32	58,537	-	52,057	-
100.1224.0220	FICA (SS & Medicare)	53,440.43	58,281.52	74,637	-	57,771	-
100.1224.0231	Worker's Compensation	2,411.05	2,420.23	17,078	-	13,216	-
100.1224.0242	OEBB Licensed Insurance	83,764.89	87,857.02	115,554	-	77,036	-
100.1224.0248	OEBB Classified Insurance	145,091.25	188,366.57	212,256	-	173,664	-
100.1224.0253	Paid Leave Oregon	-	7,444.36	10,733	-	11,193	-
100.1224.0341	Travel - Local in District	-	34.82	700	-	700	-
100.1224.0342	Travel - Out of District	325.00	-	1,200	-	1,200	-
100.1224.0390	Other Purchased Services	-	1,197.00	-	-	-	-
100.1224.0410	Consumable Supplies	10,788.31	13,098.69	4,000	-	4,000	-
100.1224.0470	Computer Software	-	9,599.13	3,000	-	3,000	-
100.1224.0480	Computer Hardware	2,940.00	8,280.00	2,000	-	2,000	-
FUNCTION: Life Skills Program		1,220,586.69	1,390,497.57	1,727,282	17.00	1,351,389	13.00



Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.1225.0371	Tuition - OR Districts	-	-	75,000	-	-	-
100.1225.0374	Other Tuition	-	-	15,000	-	-	-
FUNCTION: Out of District Programs		-	-	90,000	-	-	-
100.1250.0111	Licensed Salaries	1,399,227.19	1,487,704.68	1,463,486	19.00	1,648,184	18.50
100.1250.0112	Classified Salaries	1,116,359.34	1,203,938.37	1,285,240	35.00	1,531,638	39.00
100.1250.0121	Substitutes - Licensed	13.07	-	-	-	-	-
100.1250.0123	Temporary - Licensed	4,701.63	-	-	-	-	-
100.1250.0125	In-District Subs (Licensed)	140.11	159.12	-	-	-	-
100.1250.0130	Ext Hrs - Licensed/Other	54,439.66	28,891.46	2,200	-	2,400	-
100.1250.0131	Ext Hrs - Classified	10,408.32	9,828.66	3,200	-	3,200	-
100.1250.0133	Ext Hrs - Translations	4,522.78	7,786.36	3,600	-	3,600	-
100.1250.0211	PERS - Employer Contribution	604,550.67	678,942.14	781,673	-	834,416	-
100.1250.0212	PERS Pick-Up - Employee Contribution	147,694.90	159,479.51	184,117	-	214,876	-
100.1250.0220	FICA (SS & Medicare)	196,933.89	210,681.97	234,756	-	243,256	-
100.1250.0231	Worker's Compensation	8,798.70	8,662.29	53,712	-	55,647	-
100.1250.0242	OEBB Licensed Insurance	306,779.83	313,912.15	404,439	-	356,292	-
100.1250.0248	OEBB Classified Insurance	558,339.31	534,316.47	675,360	-	752,544	-
100.1250.0253	Paid Leave Oregon	-	26,919.15	33,759	-	47,200	-
100.1250.0341	Travel - Local in District	-	59.50	300	-	300	-
100.1250.0342	Travel - Out of District	-	1,090.06	-	-	-	-
100.1250.0355	Printing & Binding	-	-	300	-	300	-
100.1250.0390	Other Purchased Services	-	357,832.88	-	-	-	-
100.1250.0410	Consumable Supplies	6,157.34	16,336.61	8,138	-	7,750	-
100.1250.0420	Textbooks	121.41	88,954.94	348	-	150	-
100.1250.0460	Non-Consumable Supplies	1,479.00	-	750	-	750	-
100.1250.0470	Computer Software	55.98	1,351.92	4,700	-	4,700	-
100.1250.0480	Computer Hardware	5,895.00	-	5,000	-	5,000	-
100.1250.0640	Dues and Fees	129.00	-	-	-	-	-
FUNCTION: Resource Room		4,426,747.13	5,136,848.24	5,145,078	54.00	5,712,202	57.50
100.1260.0410	Consumable Supplies	-	153.14	1,000	-	1,000	-
FUNCTION: Early Intervention		-	153.14	1,000	-	1,000	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.1280.0111	Licensed Salaries	394,687.28	408,280.70	344,282	4.00	406,377	5.00
100.1280.0112	Classified Salaries	15,175.90	28,128.47	30,600	1.00	32,549	1.00
100.1280.0125	In-District Subs (Licensed)	-	31.75	-	-	-	-
100.1280.0130	Ext Hrs - Licensed/Other	7,770.22	7,110.51	2,000	-	2,000	-
100.1280.0131	Ext Hrs - Classified	2,138.05	1,582.92	1,000	-	1,000	-
100.1280.0211	PERS - Employer Contribution	104,693.88	119,712.74	99,436	-	121,187	-
100.1280.0212	PERS Pick-Up - Employee Contribution	24,264.13	26,749.13	22,493	-	26,998	-
100.1280.0220	FICA (SS & Medicare)	31,819.13	35,740.66	28,677	-	33,578	-
100.1280.0231	Worker's Compensation	1,387.53	1,366.80	6,559	-	7,681	-
100.1280.0242	OEBB Licensed Insurance	84,023.14	92,708.89	77,036	-	96,295	-
100.1280.0248	OEBB Classified Insurance	5,875.86	19,722.12	19,296	-	19,296	-
100.1280.0253	Paid Leave Oregon	-	4,356.62	4,125	-	6,571	-
100.1280.0322	Repair & Maintenance	1,073.20	-	500	-	500	-
100.1280.0324	Rentals	659.45	719.40	1,000	-	1,000	-
100.1280.0342	Travel - Out of District	-	439.68	500	-	500	-
100.1280.0343	Travel - Student Out of District	-	12.00	-	-	-	-
100.1280.0353	Postage	116.12	381.67	400	-	400	-
100.1280.0355	Printing & Binding	276.56	992.96	300	-	300	-
100.1280.0371	Tuition - OR Districts	210,438.65	116,805.49	125,000	-	125,000	-
100.1280.0390	Other Purchased Services	746.45	1,255.50	525	-	525	-
100.1280.0410	Consumable Supplies	13,027.30	9,261.01	10,800	-	10,800	-
100.1280.0420	Textbooks	1,159.69	482.97	-	-	-	-
100.1280.0440	Periodicals	-	659.34	-	-	-	-
100.1280.0460	Non-Consumable Supplies	1,033.38	1,907.31	2,200	-	2,200	-
100.1280.0470	Computer Software	1,232.99	-	-	-	-	-
100.1280.0480	Computer Hardware	825.56	2,799.99	1,950	-	1,950	-
100.1280.0541	Initial and Additional Equipment Purchase	506.07	-	-	-	-	-
100.1280.0640	Dues and Fees	1,210.00	4,400.00	-	-	-	-
FUNCTION: Alternative Education		904,140.54	885,608.63	778,679	5.00	896,706	6.00
100.1281.0371	Tuition - OR Districts	86,647.00	67,803.00	75,000	-	-	-
FUNCTION: Public Alternative Programs		86,647.00	67,803.00	75,000	-	-	-
100.1288.0360	Charter School Payments	1,308,479.11	1,334,602.07	1,425,000	-	1,750,000	-
FUNCTION: Charter Schools		1,308,479.11	1,334,602.07	1,425,000	-	1,750,000	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.1291.0111	Licensed Salaries	6,694,405.42	7,208,217.55	7,604,491	86.60	7,391,022	85.22
100.1291.0112	Classified Salaries	780,034.24	848,505.56	909,253	27.03	1,130,991	31.03
100.1291.0124	Temporary - Classified	18,794.73	-	-	-	-	-
100.1291.0125	In-District Subs (Licensed)	27.36	126.02	-	-	750	-
100.1291.0130	Ext Hrs - Licensed/Other	140,536.30	5,400.62	13,484	-	11,616	-
100.1291.0131	Ext Hrs - Classified	12,544.48	1,383.48	3,982	-	4,500	-
100.1291.0133	Ext Hrs - Translations	238.98	300.22	-	-	-	-
100.1291.0144	Retention Incentive	56,500.00	-	-	-	-	-
100.1291.0211	PERS - Employer Contribution	1,879,345.73	2,074,845.54	2,136,873	-	2,259,105	-
100.1291.0212	PERS Pick-Up - Employee Contribution	452,443.20	479,296.61	494,338	-	587,250	-
100.1291.0220	FICA (SS & Medicare)	585,855.71	616,927.17	630,323	-	651,943	-
100.1291.0231	Worker's Compensation	25,659.16	24,829.23	144,199	-	149,137	-
100.1291.0242	OEBB Licensed Insurance	1,544,378.12	1,680,589.23	1,635,153	-	1,641,252	-
100.1291.0243	OEBB Admin Insurance	-	1,845.35	-	-	-	-
100.1291.0248	OEBB Classified Insurance	456,152.57	454,741.57	521,571	-	598,819	-
100.1291.0253	Paid Leave Oregon	-	79,141.30	90,647	-	126,333	-
100.1291.0322	Repair & Maintenance	4,460.00	-	5,440	-	5,000	-
100.1291.0324	Rentals	23,914.46	20,207.90	21,250	-	5,000	-
100.1291.0341	Travel - Local in District	36.07	-	-	-	-	-
100.1291.0342	Travel - Out of District	4,006.87	-	988	-	-	-
100.1291.0353	Postage	3,314.94	1,578.27	8,180	-	5,500	-
100.1291.0355	Printing & Binding	-	-	494	-	-	-
100.1291.0390	Other Purchased Services	4,101.80	3,221.01	2,470	-	2,000	-
100.1291.0410	Consumable Supplies	59,583.29	54,566.95	45,040	-	89,600	-
100.1291.0420	Textbooks	-	-	988	-	3,000	-
100.1291.0440	Periodicals	-	-	198	-	-	-
100.1291.0460	Non-Consumable Supplies	1,383.47	6,882.82	3,795	-	3,300	-
100.1291.0470	Computer Software	2,959.00	5,050.60	8,000	-	6,000	-
100.1291.0480	Computer Hardware	-	4,578.40	494	-	-	-
FUNCTION: ESL		12,750,675.90	13,572,235.40	14,281,651	113.63	14,672,117	116.25
100.2111.0410	Consumable Supplies	8.35	-	-	-	-	-
FUNCTION: Service Area Direction		8.35	-	-	-	-	-
100.2112.0112	Classified Salaries	346,823.71	365,085.40	423,867	9.00	449,393	9.00
100.2112.0124	Temporary - Classified	14,286.75	-	-	-	-	-
100.2112.0131	Ext Hrs - Classified	430.80	2,722.08	350	-	5,500	-
100.2112.0142	Cell Phone Stipend	1,320.00	1,275.00	1,320	-	1,320	-
100.2112.0211	PERS - Employer Contribution	82,760.27	97,064.62	110,939	-	145,625	-
100.2112.0212	PERS Pick-Up - Employee Contribution	18,877.31	22,275.15	25,511	-	32,121	-
100.2112.0220	FICA (SS & Medicare)	27,495.89	28,445.44	32,527	-	40,600	-
100.2112.0231	Worker's Compensation	1,229.44	1,163.38	7,441	-	9,287	-
100.2112.0248	OEBB Classified Insurance	150,986.82	149,012.47	173,664	-	173,664	-
100.2112.0253	Paid Leave Oregon	-	3,616.73	4,677	-	7,955	-
100.2112.0341	Travel - Local in District	-	-	100	-	100	-
100.2112.0342	Travel - Out of District	-	-	75	-	-	-
100.2112.0355	Printing & Binding	2,309.00	2,587.00	500	-	500	-
100.2112.0410	Consumable Supplies	167.50	2,732.97	3,500	-	3,500	-
FUNCTION: Attendance Services		646,687.49	675,980.24	784,471	9.00	869,566	9.00

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2114.0112	Classified Salaries	153,213.73	179,868.65	164,219	2.00	165,000	2.00
100.2114.0131	Ext Hrs - Classified	2,049.88	1,175.92	-	-	-	-
100.2114.0142	Cell Phone Stipend	180.00	180.00	180	-	180	-
100.2114.0211	PERS - Employer Contribution	39,343.29	47,029.29	43,656	-	49,500	-
100.2114.0212	PERS Pick-Up - Employee Contribution	9,322.19	10,717.87	9,864	-	9,900	-
100.2114.0220	FICA (SS & Medicare)	11,732.03	13,777.40	12,577	-	12,623	-
100.2114.0231	Worker's Compensation	518.88	563.12	2,877	-	4,608	-
100.2114.0243	OEBB Admin Insurance	-	223.18	-	-	-	-
100.2114.0248	OEBB Classified Insurance	28,914.70	36,521.58	38,592	-	38,592	-
100.2114.0253	Paid Leave Oregon	-	1,528.51	1,808	-	3,949	-
100.2114.0342	Travel - Out of District	4,219.12	7,344.12	7,000	-	22,000	-
100.2114.0390	Other Purchased Services	-	-	1,600	-	1,600	-
100.2114.0470	Computer Software	69,808.54	163,066.85	104,706	-	104,706	-
FUNCTION: Student Accounting Services		319,302.36	461,996.49	387,079	2.00	412,657	2.00
100.2115.0112	Classified Salaries	110,588.89	249,432.85	274,827	7.00	286,473	8.00
100.2115.0131	Ext Hrs - Classified	-	383.18	-	-	-	-
100.2115.0142	Cell Phone Stipend	540.00	540.00	540	-	540	-
100.2115.0211	PERS - Employer Contribution	28,715.61	57,387.26	71,425	-	93,339	-
100.2115.0212	PERS Pick-Up - Employee Contribution	6,667.65	13,203.57	16,522	-	20,934	-
100.2115.0220	FICA (SS & Medicare)	8,501.37	19,211.89	21,065	-	26,546	-
100.2115.0231	Worker's Compensation	1,093.85	1,542.89	4,819	-	6,073	-
100.2115.0242	OEBB Licensed Insurance	-	-	-	-	-	-
100.2115.0248	OEBB Classified Insurance	28,452.93	86,001.09	135,072	-	154,368	-
100.2115.0253	Paid Leave Oregon	-	2,496.50	3,029	-	5,203	-
100.2115.0390	Other Purchased Services	109,889.10	109,627.00	115,000	-	115,000	-
100.2115.0410	Consumable Supplies	2,770.02	284.72	2,000	-	2,000	-
100.2115.0460	Non-Consumable Supplies	(260.00)	1,948.34	7,500	-	7,500	-
100.2115.0640	Dues and Fees	520.00	37.50	1,000	-	1,000	-
FUNCTION: Student Safety		297,479.42	542,096.79	652,799	7.00	718,976	8.00
100.2122.0111	Licensed Salaries	957,843.32	1,158,468.58	1,173,705	17.00	1,251,157	13.50
100.2122.0123	Temporary - Licensed	8,826.67	76,380.23	81,279	-	-	-
100.2122.0130	Ext Hrs - Licensed/Other	26,105.76	3,925.63	2,076	-	2,584	-
100.2122.0131	Ext Hrs - Classified	9.11	-	-	-	-	-
100.2122.0142	Cell Phone Stipend	165.00	165.00	180	-	180	-
100.2122.0211	PERS - Employer Contribution	244,850.53	322,696.86	448,094	-	331,836	-
100.2122.0212	PERS Pick-Up - Employee Contribution	59,383.15	89,844.42	104,116	-	84,509	-
100.2122.0220	FICA (SS & Medicare)	75,550.76	122,957.40	132,748	-	95,734	-
100.2122.0231	Worker's Compensation	3,280.05	4,878.14	30,367	-	21,900	-
100.2122.0242	OEBB Licensed Insurance	344,506.70	333,103.14	385,180	-	259,994	-
100.2122.0253	Paid Leave Oregon	-	15,895.54	19,092	-	18,576	-
100.2122.0341	Travel - Local in District	150.00	-	-	-	500	-
100.2122.0342	Travel - Out of District	226.85	345.00	1,500	-	2,000	-
100.2122.0355	Printing & Binding	44.00	500.00	1,700	-	1,700	-
100.2122.0410	Consumable Supplies	9,804.46	6,542.78	7,147	-	8,900	-
100.2122.0420	Textbooks	230.47	-	100	-	100	-
100.2122.0470	Computer Software	3,285.00	(3,722.50)	6,500	-	3,500	-
100.2122.0640	Dues and Fees	-	85.00	1,000	-	1,000	-
FUNCTION: Counseling		1,734,261.83	2,132,065.22	2,394,784	17.00	2,084,170	13.50

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2126.0112	Classified Salaries	167,041.33	166,100.67	183,135	3.00	220,067	3.50
100.2126.0124	Temporary - Classified	154.88	17,383.66	-	-	-	-
100.2126.0130	Ext Hrs - Licensed/Other	2,506.90	2,211.75	3,500	-	3,500	-
100.2126.0131	Ext Hrs - Classified	34,971.98	21,464.56	10,000	-	10,000	-
100.2126.0133	Ext Hrs - Translations	104.89	-	-	-	300	-
100.2126.0142	Cell Phone Stipend	720.00	690.00	780	-	780	-
100.2126.0211	PERS - Employer Contribution	51,174.43	48,156.34	44,253	-	66,020	-
100.2126.0212	PERS Pick-Up - Employee Contribution	11,588.97	11,465.15	10,135	-	13,204	-
100.2126.0220	FICA (SS & Medicare)	15,535.42	15,800.17	12,922	-	16,835	-
100.2126.0231	Worker's Compensation	681.06	645.19	2,956	-	6,086	-
100.2126.0248	OEBB Classified Insurance	36,863.45	38,803.90	48,240	-	67,536	-
100.2126.0253	Paid Leave Oregon	-	1,776.04	1,858	-	5,214	-
100.2126.0322	Repair & Maintenance	-	-	1,000	-	1,000	-
100.2126.0324	Rentals	4,253.50	12,538.87	7,800	-	7,358	-
100.2126.0341	Travel - Local in District	3.94	7.57	500	-	500	-
100.2126.0342	Travel - Out of District	0.39	401.68	500	-	500	-
100.2126.0343	Travel - Student Out of District	-	-	500	-	500	-
100.2126.0351	Telephone	479.40	79.50	458	-	500	-
100.2126.0353	Postage	-	-	800	-	800	-
100.2126.0355	Printing & Binding	7,767.69	13,982.07	6,000	-	4,000	-
100.2126.0390	Other Purchased Services	3,813.05	5,681.22	5,000	-	4,000	-
100.2126.0410	Consumable Supplies	25,865.86	23,222.36	7,000	-	15,000	-
100.2126.0440	Periodicals	-	-	100	-	200	-
100.2126.0460	Non-Consumable Supplies	12,407.39	1,164.44	5,000	-	5,000	-
100.2126.0470	Computer Software	1,778.07	15,554.19	15,000	-	10,000	-
100.2126.0480	Computer Hardware	11,491.00	6,715.57	3,000	-	3,000	-
100.2126.0640	Dues and Fees	1,350.00	984.57	1,000	-	1,000	-
FUNCTION: Placement Services		390,553.60	404,829.47	371,437	3.00	462,900	3.50
100.2134.0111	Licensed Salaries	-	-	339,216	4.00	356,061	4.00
100.2134.0114	Managerial Salaries	72,510.00	151,853.77	-	-	-	-
100.2134.0123	Temporary - Licensed	44,148.75	50,008.75	-	-	-	-
100.2134.0130	Ext Hrs - Licensed/Other	-	1,062.10	-	-	1,000	-
100.2134.0131	Ext Hrs - Classified	-	133.65	-	-	-	-
100.2134.0133	Ext Hrs - Translations	28.06	42.33	-	-	-	-
100.2134.0142	Cell Phone Stipend	180.00	330.00	360	-	360	-
100.2134.0211	PERS - Employer Contribution	19,403.42	33,673.92	84,994	-	94,449	-
100.2134.0212	PERS Pick-Up - Employee Contribution	4,388.37	8,072.07	20,374	-	21,454	-
100.2134.0220	FICA (SS & Medicare)	8,942.92	15,612.61	25,976	-	27,266	-
100.2134.0231	Worker's Compensation	386.18	621.44	5,942	-	6,237	-
100.2134.0242	OEBB Licensed Insurance	-	43,225.51	77,036	-	77,035	-
100.2134.0243	OEBB Admin Insurance	10,424.40	-	-	-	-	-
100.2134.0253	Paid Leave Oregon	-	2,022.35	3,736	-	5,345	-
100.2134.0324	Rentals	122.53	188.50	500	-	500	-
100.2134.0341	Travel - Local in District	533.67	662.47	2,000	-	3,500	-
100.2134.0342	Travel - Out of District	459.56	738.88	3,000	-	2,000	-
100.2134.0390	Other Purchased Services	435.72	142,750.65	5,000	-	-	-
100.2134.0410	Consumable Supplies	4,475.34	8,964.65	4,700	-	5,900	-
100.2134.0460	Non-Consumable Supplies	812.36	-	-	-	200	-
100.2134.0640	Dues and Fees	279.00	558.00	1,000	-	1,000	-
FUNCTION: Nurse Services		167,530.28	460,521.65	573,834	4.00	602,307	4.00



Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2135.0130	Ext Hrs - Licensed/Other	122.62	-	200	-	200	-
100.2135.0131	Ext Hrs - Classified	-	-	200	-	200	-
100.2135.0211	PERS - Employer Contribution	29.09	-	-	-	-	-
100.2135.0212	PERS Pick-Up - Employee Contribution	7.36	-	-	-	-	-
100.2135.0220	FICA (SS & Medicare)	9.38	-	-	-	-	-
100.2135.0231	Worker's Compensation	0.41	-	-	-	-	-
100.2135.0390	Other Purchased Services	-	40.00	-	-	-	-
100.2135.0640	Dues and Fees	35,529.47	137,054.00	135,000	-	135,000	-
FUNCTION: MAC Monies		35,698.33	137,094.00	135,400	-	135,400	-
100.2142.0111	Licensed Salaries	408,917.01	385,726.83	547,099	6.00	528,212	6.00
100.2142.0112	Classified Salaries	-	29,561.40	34,214	1.00	36,481	1.00
100.2142.0124	Temporary - Classified	20,000.00	-	-	-	-	-
100.2142.0130	Ext Hrs - Licensed/Other	9,066.44	1,259.65	-	-	-	-
100.2142.0133	Ext Hrs - Translations	-	491.84	-	-	-	-
100.2142.0211	PERS - Employer Contribution	100,382.80	104,970.90	145,501	-	142,774	-
100.2142.0212	PERS Pick-Up - Employee Contribution	25,391.88	25,160.51	34,877	-	40,357	-
100.2142.0220	FICA (SS & Medicare)	33,295.69	31,489.56	44,468	-	43,199	-
100.2142.0231	Worker's Compensation	1,457.73	1,276.42	10,175	-	9,882	-
100.2142.0242	OEBB Licensed Insurance	94,600.82	84,275.32	134,850	-	115,553	-
100.2142.0248	OEBB Classified Insurance	-	11,455.44	-	-	19,296	-
100.2142.0253	Paid Leave Oregon	-	4,091.75	6,396	-	8,334	-
100.2142.0341	Travel - Local in District	1,418.82	562.00	2,100	-	3,000	-
100.2142.0342	Travel - Out of District	-	550.00	-	-	-	-
100.2142.0390	Other Purchased Services	-	99,372.00	3,000	-	-	-
100.2142.0410	Consumable Supplies	5,399.27	28,256.76	5,000	-	5,000	-
100.2142.0470	Computer Software	-	-	1,500	-	1,500	-
100.2142.0640	Dues and Fees	1,050.00	699.00	1,000	-	1,000	-
FUNCTION: Psychological Testing Services		700,980.46	809,199.38	970,180	7.00	954,588	7.00
100.2143.0111	Licensed Salaries	46,636.00	34,347.65	48,860	0.50	50,326	0.50
100.2143.0123	Temporary - Licensed	8,910.00	-	-	-	-	-
100.2143.0130	Ext Hrs - Licensed/Other	9,782.80	1,142.91	1,000	-	3,000	-
100.2143.0131	Ext Hrs - Classified	31.79	-	-	-	-	-
100.2143.0142	Cell Phone Stipend	180.00	-	-	-	-	-
100.2143.0211	PERS - Employer Contribution	15,674.42	9,890.06	13,617	-	14,947	-
100.2143.0212	PERS Pick-Up - Employee Contribution	3,932.49	2,129.53	2,932	-	3,020	-
100.2143.0220	FICA (SS & Medicare)	5,006.64	2,730.68	3,738	-	3,850	-
100.2143.0231	Worker's Compensation	214.94	106.92	855	-	881	-
100.2143.0242	OEBB Licensed Insurance	9,827.12	11,845.11	9,629	-	9,629	-
100.2143.0253	Paid Leave Oregon	-	354.80	537	-	755	-
100.2143.0341	Travel - Local in District	352.90	668.03	800	-	500	-
100.2143.0342	Travel - Out of District	-	29.61	5,000	-	5,000	-
100.2143.0355	Printing & Binding	42.00	-	-	-	-	-
100.2143.0410	Consumable Supplies	2,076.30	1,315.99	2,000	-	1,000	-
100.2143.0470	Computer Software	-	7,445.00	3,800	-	5,000	-
100.2143.0640	Dues and Fees	200.00	-	200	-	-	-
FUNCTION: Psychological Counseling Services		102,867.40	72,006.29	92,968	0.50	97,907	0.50

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2150.0111	Licensed Salaries	702,878.93	874,769.87	972,710	9.80	997,266	10.00
100.2150.0112	Classified Salaries	37,096.04	66,640.21	78,117	2.00	45,059	1.00
100.2150.0130	Ext Hrs - Licensed/Other	16,748.53	1,462.89	-	-	-	-
100.2150.0131	Ext Hrs - Classified	45.43	276.78	500	-	500	-
100.2150.0133	Ext Hrs - Translations	188.34	68.25	-	-	-	-
100.2150.0142	Cell Phone Stipend	180.00	180.00	180	-	180	-
100.2150.0211	PERS - Employer Contribution	179,597.68	233,600.42	263,065	-	260,215	-
100.2150.0212	PERS Pick-Up - Employee Contribution	45,428.23	55,996.83	63,057	-	77,627	-
100.2150.0220	FICA (SS & Medicare)	57,371.31	72,375.46	80,400	-	79,752	-
100.2150.0231	Worker's Compensation	2,495.44	2,878.38	18,395	-	18,244	-
100.2150.0242	OEBB Licensed Insurance	137,630.30	221,032.98	192,590	-	192,588	-
100.2150.0248	OEBB Classified Insurance	19,662.36	20,429.52	38,592	-	19,296	-
100.2150.0253	Paid Leave Oregon	-	9,331.56	11,564	-	15,321	-
100.2150.0322	Repair & Maintenance	155.00	-	400	-	400	-
100.2150.0341	Travel - Local in District	-	175.30	-	-	-	-
100.2150.0390	Other Purchased Services	157,000.11	6,402.50	-	-	-	-
100.2150.0410	Consumable Supplies	3,705.50	13,994.28	4,000	-	4,000	-
100.2150.0470	Computer Software	-	-	600	-	600	-
100.2150.0480	Computer Hardware	-	-	1,400	-	1,400	-
100.2150.0640	Dues and Fees	1,597.00	1,282.00	1,300	-	1,300	-
FUNCTION: Speech Pathology and Audiology Services		1,361,780.20	1,580,897.23	1,726,870	11.80	1,713,748	11.00
100.2160.0390	Other Purchased Services	44,765.00	30,827.50	50,000	-	12,000	-
FUNCTION: Other Student Treatment Services		44,765.00	30,827.50	50,000	-	12,000	-
100.2190.0111	Licensed Salaries	149,984.74	108,018.36	114,342	1.00	-	-
100.2190.0112	Classified Salaries	94,241.28	152,170.00	113,169	2.00	153,498	2.50
100.2190.0113	Administrator Salaries	492,887.60	429,909.23	497,951	2.40	242,528	1.40
100.2190.0130	Ext Hrs - Licensed/Other	14,874.43	551.10	1,056	-	1,157	-
100.2190.0131	Ext Hrs - Classified	3,808.83	10,947.20	3,500	-	3,500	-
100.2190.0133	Ext Hrs - Translations	-	782.00	200	-	200	-
100.2190.0142	Cell Phone Stipend	1,408.68	300.00	600	-	600	-
100.2190.0211	PERS - Employer Contribution	185,137.58	183,637.12	163,036	-	124,311	-
100.2190.0212	PERS Pick-Up - Employee Contribution	43,956.46	41,264.89	37,146	-	30,302	-
100.2190.0220	FICA (SS & Medicare)	57,042.40	53,595.61	47,363	-	35,824	-
100.2190.0231	Worker's Compensation	2,482.70	2,142.04	10,834	-	8,195	-
100.2190.0242	OEBB Licensed Insurance	32,097.42	25,079.76	9,659	-	-	-
100.2190.0243	OEBB Admin Insurance	71,512.63	70,567.57	89,410	-	38,920	-
100.2190.0248	OEBB Classified Insurance	33,155.28	42,418.97	27,014	-	48,240	-
100.2190.0253	Paid Leave Oregon	-	5,971.46	6,810	-	6,984	-
100.2190.0340	Travel	-	-	-	-	200	-
100.2190.0341	Travel - Local in District	380.99	822.25	600	-	700	-
100.2190.0342	Travel - Out of District	1,217.04	22,147.75	2,440	-	2,400	-
100.2190.0355	Printing & Binding	18,915.00	18,131.00	18,000	-	36,000	-
100.2190.0382	Legal Services	1,746.30	6,152.25	7,000	-	7,000	-
100.2190.0390	Other Purchased Services	41,262.74	37,956.14	30,500	-	30,500	-
100.2190.0410	Consumable Supplies	5,365.95	45,647.23	10,285	-	10,000	-
100.2190.0460	Non-Consumable Supplies	645.00	663.16	1,500	-	1,500	-
100.2190.0470	Computer Software	11,400.00	47,724.71	25,000	-	25,000	-
100.2190.0480	Computer Hardware	1,988.00	-	-	-	-	-
100.2190.0640	Dues and Fees	1,290.00	17,960.16	1,000	-	1,000	-
FUNCTION: Service Direction, Student Support Services		1,266,801.05	1,324,559.96	1,218,415	5.40	808,559	3.90

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2210.0111	Licensed Salaries	39,952.26	88,662.88	49,888	0.50	54,539	0.50
100.2210.0130	Ext Hrs - Licensed/Other	1,104.12	939.61	631	-	-	-
100.2210.0131	Ext Hrs - Classified	215.08	-	-	-	5,000	-
100.2210.0142	Cell Phone Stipend	90.00	180.00	96	-	360	-
100.2210.0211	PERS - Employer Contribution	10,180.12	22,610.00	12,645	-	13,630	-
100.2210.0212	PERS Pick-Up - Employee Contribution	2,570.43	5,419.03	3,031	-	4,100	-
100.2210.0220	FICA (SS & Medicare)	16,040.57	6,863.92	3,865	-	4,186	-
100.2210.0231	Worker's Compensation	781.06	271.35	1,681	-	958	-
100.2210.0242	OEBB Licensed Insurance	16,667.40	26,605.58	10,143	-	9,629	-
100.2210.0243	OEBB Admin Insurance	-	34.99	-	-	-	-
100.2210.0253	Paid Leave Oregon	-	891.95	1,144	-	804	-
100.2210.0292	Tuition Reimbursement - Admin	15,417.19	23,522.40	-	-	-	-
100.2210.0480	Computer Hardware	-	1,503.48	-	-	-	-
FUNCTION: Improvement of Instruction Services		103,018.23	177,505.19	83,124	0.50	93,206	0.50
100.2211.0112	Classified Salaries	57,855.53	62,200.00	67,922	1.00	102,447	1.50
100.2211.0113	Administrator Salaries	272,236.00	295,854.00	310,652	2.00	319,951	2.00
100.2211.0130	Ext Hrs - Licensed/Other	-	604.64	57	-	59	-
100.2211.0131	Ext Hrs - Classified	1,553.75	580.77	-	-	-	-
100.2211.0142	Cell Phone Stipend	150.00	-	180	-	180	-
100.2211.0211	PERS - Employer Contribution	80,543.17	92,107.29	96,745	-	114,248	-
100.2211.0212	PERS Pick-Up - Employee Contribution	19,916.41	21,652.08	22,728	-	25,404	-
100.2211.0220	FICA (SS & Medicare)	25,279.42	27,511.20	28,979	-	32,332	-
100.2211.0231	Worker's Compensation	1,092.32	1,090.23	6,629	-	7,396	-
100.2211.0243	OEBB Admin Insurance	41,909.74	43,078.76	56,180	-	55,600	-
100.2211.0248	OEBB Classified Insurance	13,929.20	14,144.08	19,296	-	28,944	-
100.2211.0253	Paid Leave Oregon	-	2,983.40	4,167	-	6,339	-
100.2211.0341	Travel - Local in District	425.20	-	369	-	503	-
100.2211.0342	Travel - Out of District	3,576.60	7,171.94	15,100	-	14,000	-
100.2211.0353	Postage	-	-	1,000	-	1,000	-
100.2211.0355	Printing & Binding	-	-	1,000	-	1,000	-
100.2211.0390	Other Purchased Services	156.52	238.33	-	-	-	-
100.2211.0410	Consumable Supplies	3,582.95	5,130.94	4,000	-	4,000	-
100.2211.0440	Periodicals	35.00	59.00	1,000	-	1,000	-
100.2211.0460	Non-Consumable Supplies	11,480.70	399.90	2,000	-	2,500	-
100.2211.0470	Computer Software	2,081.58	2,328.89	1,000	-	1,000	-
100.2211.0480	Computer Hardware	994.00	570.49	5,000	-	5,000	-
100.2211.0640	Dues and Fees	1,985.00	1,326.32	3,000	-	3,000	-
FUNCTION: Service Area Direction - Improvement of Instruction		538,783.09	579,032.26	647,004	3.00	725,901	3.50
100.2219.0130	Ext Hrs - Licensed/Other	23,810.70	33,125.53	59,740	-	60,871	-
100.2219.0211	PERS - Employer Contribution	4,558.95	5,992.32	-	-	-	-
100.2219.0212	PERS Pick-Up - Employee Contribution	1,131.50	1,418.40	-	-	-	-
100.2219.0220	FICA (SS & Medicare)	1,812.46	2,536.69	-	-	-	-
100.2219.0231	Worker's Compensation	84.25	103.03	-	-	-	-
100.2219.0253	Paid Leave Oregon	-	98.46	-	-	-	-
100.2219.0390	Other Purchased Services	11,880.00	7,200.00	8,000	-	8,000	-
100.2219.0410	Consumable Supplies	490.95	5,052.69	750	-	1,750	-
FUNCTION: Other Improvement of Instruction Services		43,768.81	55,527.12	68,490	-	70,621	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2222.0111	Licensed Salaries	522,035.41	568,543.96	606,641	7.00	503,635	5.83
100.2222.0112	Classified Salaries	16,800.14	-	-	-	-	-
100.2222.0130	Ext Hrs - Licensed/Other	4,516.60	-	100	-	1,600	-
100.2222.0211	PERS - Employer Contribution	126,880.14	148,155.44	157,427	-	137,296	-
100.2222.0212	PERS Pick-Up - Employee Contribution	30,566.76	34,249.59	36,398	-	31,880	-
100.2222.0220	FICA (SS & Medicare)	41,129.77	43,535.14	46,407	-	38,528	-
100.2222.0231	Worker's Compensation	1,797.07	1,733.50	10,617	-	8,814	-
100.2222.0242	OEBB Licensed Insurance	130,929.12	130,950.33	134,813	-	112,279	-
100.2222.0248	OEBB Classified Insurance	11,461.29	-	-	-	-	-
100.2222.0253	Paid Leave Oregon	-	5,572.39	6,673	-	7,524	-
100.2222.0322	Repair & Maintenance	-	-	2,725	-	2,725	-
100.2222.0355	Printing & Binding	375.78	-	2,725	-	2,725	-
100.2222.0390	Other Purchased Services	130.00	-	-	-	-	-
100.2222.0410	Consumable Supplies	12,828.65	5,667.64	7,494	-	14,000	-
100.2222.0420	Textbooks	-	471.04	-	-	-	-
100.2222.0430	Library Books	24,003.55	24,517.66	31,416	-	27,700	-
100.2222.0460	Non-Consumable Supplies	-	663.93	1,482	-	1,000	-
100.2222.0470	Computer Software	-	-	11,770	-	2,700	-
100.2222.0480	Computer Hardware	299.99	2,327.00	1,494	-	1,000	-
100.2222.0640	Dues and Fees	130.00	-	2,729	-	2,829	-
FUNCTION: Library/Media Center		923,884.27	966,387.62	1,060,911	7.00	896,235	5.83
100.2223.0460	Non-Consumable Supplies	-	-	2,000	-	2,000	-
FUNCTION: Multimedia Services		-	-	2,000	-	2,000	-
100.2230.0130	Ext Hrs - Licensed/Other	37.41	-	6,230	-	6,348	-
100.2230.0131	Ext Hrs - Classified	-	81.64	-	-	-	-
100.2230.0211	PERS - Employer Contribution	10.03	22.75	-	-	-	-
100.2230.0212	PERS Pick-Up - Employee Contribution	2.24	4.90	-	-	-	-
100.2230.0220	FICA (SS & Medicare)	2.80	6.18	-	-	-	-
100.2230.0231	Worker's Compensation	0.12	0.25	-	-	-	-
100.2230.0253	Paid Leave Oregon	-	0.80	-	-	-	-
100.2230.0390	Other Purchased Services	-	-	1,500	-	1,500	-
100.2230.0410	Consumable Supplies	458.48	1,010.01	-	-	-	-
100.2230.0470	Computer Software	61,270.60	60,417.29	68,913	-	25,000	-
FUNCTION: Assessment and Testing		61,781.68	61,543.82	76,643	-	32,848	-
100.2240.0130	Ext Hrs - Licensed/Other	11,491.18	8,499.21	39,622	-	46,234	-
100.2240.0131	Ext Hrs - Classified	1,306.04	44.01	-	-	300	-
100.2240.0211	PERS - Employer Contribution	3,113.36	2,051.19	-	-	-	-
100.2240.0212	PERS Pick-Up - Employee Contribution	754.26	485.90	-	-	-	-
100.2240.0220	FICA (SS & Medicare)	963.79	649.31	-	-	-	-
100.2240.0231	Worker's Compensation	42.77	8.98	-	-	-	-
100.2240.0242	OEBB Licensed Insurance	-	1,205.82	-	-	-	-
100.2240.0253	Paid Leave Oregon	-	80.79	-	-	-	-
100.2240.0291	Tuition Reimbursement - Classified	2,188.00	2,500.00	2,000	-	-	-
100.2240.0293	Tuition Reimbursement - Licensed	117,693.98	123,256.50	120,000	-	120,000	-
100.2240.0295	Tuition Reimb - Lic \$600	9,806.88	28,532.61	50,000	-	40,000	-
100.2240.0341	Travel - Local in District	1,450.00	-	2,000	-	2,000	-
100.2240.0342	Travel - Out of District	4,330.07	24,450.67	7,994	-	9,300	-
100.2240.0390	Other Purchased Services	899.64	23,694.43	27,746	-	9,640	-
100.2240.0410	Consumable Supplies	589.30	886.41	3,394	-	2,400	-
100.2240.0640	Dues and Fees	-	-	66	-	66	-
FUNCTION: Instructional Staff Development		154,629.27	216,345.83	252,822	-	229,941	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2311.0131	Ext Hrs - Classified	3,845.87	6,356.46	4,000	-	5,000	-
100.2311.0133	Ext Hrs - Translations	-	5,087.50	4,000	-	4,000	-
100.2311.0211	PERS - Employer Contribution	911.74	1,600.21	-	-	-	-
100.2311.0212	PERS Pick-Up - Employee Contribution	230.64	383.60	-	-	-	-
100.2311.0220	FICA (SS & Medicare)	290.32	485.30	-	-	-	-
100.2311.0231	Worker's Compensation	12.53	18.81	-	-	-	-
100.2311.0253	Paid Leave Oregon	-	61.38	-	-	-	-
100.2311.0342	Travel - Out of District	14,850.86	10,548.36	20,000	-	20,000	-
100.2311.0354	Advertising	789.70	984.40	800	-	800	-
100.2311.0355	Printing & Binding	32.00	763.00	2,000	-	1,000	-
100.2311.0384	Negotiation Services	44,685.55	214.50	40,000	-	50,000	-
100.2311.0390	Other Purchased Services	62,438.34	8,356.59	25,000	-	25,000	-
100.2311.0410	Consumable Supplies	13,668.12	12,544.52	12,000	-	15,000	-
100.2311.0440	Periodicals	-	-	500	-	200	-
100.2311.0460	Non-Consumable Supplies	-	199.00	500	-	500	-
100.2311.0470	Computer Software	2,500.00	-	3,000	-	3,000	-
100.2311.0480	Computer Hardware	-	-	1,000	-	3,000	-
100.2311.0640	Dues and Fees	14,236.36	10,258.25	15,000	-	20,000	-
100.2311.0651	Liability Insurance	183,784.00	205,000.00	205,000	-	260,000	-
100.2311.0659	Other Insurance & Judgements	10,000.00	-	-	-	-	-
FUNCTION: Board of Ed.		352,276.03	262,861.88	332,800	-	407,500	-
100.2314.0388	Election Services	-	8,983.11	9,000	-	9,000	-
FUNCTION: Election Services		-	8,983.11	9,000	-	9,000	-
100.2315.0382	Legal Services	30,557.46	42,786.92	55,000	-	55,000	-
100.2315.0655	Judgments & Settlements	7,500.00	-	-	-	-	-
FUNCTION: Legal Services		38,057.46	42,786.92	55,000	-	55,000	-
100.2317.0381	Audit Services	14,150.00	65,500.00	60,000	-	70,000	-
FUNCTION: Audit Services		14,150.00	65,500.00	60,000	-	70,000	-
100.2320.0112	Classified Salaries	84,777.26	126,370.42	127,971	1.00	174,873	1.50
100.2320.0113	Administrator Salaries	397,044.19	181,500.00	190,565	1.00	196,280	1.00
100.2320.0130	Ext Hrs - Licensed/Other	-	1,041.29	-	-	-	-
100.2320.0131	Ext Hrs - Classified	860.71	1,370.94	800	-	800	-
100.2320.0142	Cell Phone Stipend	1,675.00	2,625.00	2,996	-	3,039	-
100.2320.0211	PERS - Employer Contribution	109,797.86	83,726.48	82,185	-	103,190	-
100.2320.0212	PERS Pick-Up - Employee Contribution	25,154.49	18,754.88	14,592	-	24,609	-
100.2320.0220	FICA (SS & Medicare)	35,181.59	23,243.80	24,979	-	28,626	-
100.2320.0231	Worker's Compensation	1,562.30	944.04	5,714	-	6,548	-
100.2320.0241	Deferred Compensation	6,000.00	6,000.00	-	-	-	-
100.2320.0243	OEBB Admin Insurance	64,630.62	49,002.76	56,180	-	27,800	-
100.2320.0248	OEBB Classified Insurance	1,687.18	5,338.72	9,648	-	28,944	-
100.2320.0253	Paid Leave Oregon	-	2,592.94	3,592	-	5,573	-
100.2320.0324	Rentals	-	-	5,000	-	1,000	-
100.2320.0342	Travel - Out of District	13,059.94	4,124.38	10,000	-	8,000	-
100.2320.0353	Postage	-	60.65	100	-	100	-
100.2320.0354	Advertising	39.00	-	250	-	400	-
100.2320.0355	Printing & Binding	575.00	386.00	1,000	-	500	-
100.2320.0390	Other Purchased Services	1,164.62	218.99	15,000	-	10,000	-
100.2320.0410	Consumable Supplies	11,783.16	5,619.56	15,000	-	15,000	-
100.2320.0440	Periodicals	164.98	105.00	750	-	500	-
100.2320.0460	Non-Consumable Supplies	1,127.80	50.99	1,500	-	1,500	-
100.2320.0470	Computer Software	26.98	-	500	-	500	-
100.2320.0480	Computer Hardware	3,855.73	-	-	-	2,000	-
100.2320.0640	Dues and Fees	4,877.99	5,697.30	5,000	-	5,000	-
FUNCTION: Executive Administration Services		765,046.40	518,774.14	573,322	2.00	644,780	2.50

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2329.0130	Ext Hrs - Licensed/Other	6,700.00	4,000.00	8,400	-	-	-
100.2329.0131	Ext Hrs - Classified	4,000.00	6,000.00	1,050	-	-	-
100.2329.0211	PERS - Employer Contribution	2,669.90	2,571.77	2,397	-	-	-
100.2329.0212	PERS Pick-Up - Employee Contribution	651.19	602.86	567	-	-	-
100.2329.0220	FICA (SS & Medicare)	824.15	761.46	720	-	-	-
100.2329.0231	Worker's Compensation	35.84	30.65	162	-	-	-
100.2329.0253	Paid Leave Oregon	-	98.88	108	-	-	-
100.2329.0410	Consumable Supplies	4,466.25	3,607.63	20,000	-	20,000	-
FUNCTION: Staff Wellness Activities		19,347.33	17,673.25	33,404	-	20,000	-
100.2410.0112	Classified Salaries	1,114,006.14	1,091,839.11	1,244,909	25.00	1,158,135	23.00
100.2410.0113	Administrator Salaries	2,070,398.76	2,327,953.85	2,304,475	18.00	2,620,531	18.00
100.2410.0114	Managerial Salaries	78,415.77	-	-	-	-	-
100.2410.0124	Temporary - Classified	-	1,670.17	-	-	-	-
100.2410.0125	In-District Subs (Licensed)	-	772.80	-	-	5,000	-
100.2410.0130	Ext Hrs - Licensed/Other	10,583.29	48,059.58	34,101	-	62,500	-
100.2410.0131	Ext Hrs - Classified	21,682.73	30,524.39	8,982	-	14,000	-
100.2410.0133	Ext Hrs - Translations	502.52	81.52	-	-	-	-
100.2410.0134	Ext Hrs - Sports/Act Supv	-	40.00	-	-	-	-
100.2410.0142	Cell Phone Stipend	9,250.96	5,601.24	6,060	-	6,060	-
100.2410.0211	PERS - Employer Contribution	801,326.32	901,468.80	960,472	-	1,099,938	-
100.2410.0212	PERS Pick-Up - Employee Contribution	194,536.11	200,926.05	222,926	-	240,598	-
100.2410.0220	FICA (SS & Medicare)	247,535.33	273,570.83	284,235	-	304,881	-
100.2410.0231	Worker's Compensation	11,027.54	10,717.53	65,023	-	69,744	-
100.2410.0243	OEBB Admin Insurance	330,424.43	442,461.94	505,620	-	500,400	-
100.2410.0248	OEBB Classified Insurance	473,142.70	439,254.69	471,546	-	471,546	-
100.2410.0253	Paid Leave Oregon	-	30,881.73	40,870	-	59,752	-
100.2410.0322	Repair & Maintenance	884.85	1,106.80	2,988	-	4,000	-
100.2410.0324	Rentals	23,925.37	21,579.28	27,820	-	16,000	-
100.2410.0341	Travel - Local in District	-	885.00	-	-	-	-
100.2410.0342	Travel - Out of District	12,751.60	10,436.29	26,543	-	26,555	-
100.2410.0350	Communication	94.92	-	-	-	-	-
100.2410.0353	Postage	16,079.69	20,032.57	21,476	-	17,500	-
100.2410.0355	Printing & Binding	1,168.00	2,200.74	7,744	-	6,250	-
100.2410.0390	Other Purchased Services	5,919.32	3,999.22	2,194	-	1,700	-
100.2410.0410	Consumable Supplies	41,367.90	78,150.17	41,323	-	45,380	-
100.2410.0440	Periodicals	-	-	398	-	250	-
100.2410.0460	Non-Consumable Supplies	6,674.46	7,893.31	11,476	-	12,560	-
100.2410.0470	Computer Software	4,308.31	4,255.50	1,492	-	2,992	-
100.2410.0480	Computer Hardware	2,139.60	5,116.03	16,476	-	10,500	-
100.2410.0640	Dues and Fees	12,764.84	21,810.00	23,782	-	25,300	-
FUNCTION: Office of the Principal Services		5,490,911.46	5,983,289.14	6,332,931	43.00	6,782,071	41.00



Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2520.0112	Classified Salaries	326,038.95	367,246.90	365,890	4.00	383,101	4.00
100.2520.0113	Administrator Salaries	144,927.15	152,174.72	159,780	0.95	164,572	0.95
100.2520.0131	Ext Hrs - Classified	3,214.03	5,589.91	3,000	-	3,500	-
100.2520.0142	Cell Phone Stipend	862.44	735.00	1,080	-	1,080	-
100.2520.0211	PERS - Employer Contribution	117,876.08	132,172.63	134,505	-	151,365	-
100.2520.0212	PERS Pick-Up - Employee Contribution	28,466.37	32,756.82	31,607	-	33,175	-
100.2520.0220	FICA (SS & Medicare)	35,902.56	40,041.01	40,298	-	41,980	-
100.2520.0231	Worker's Compensation	1,575.50	1,629.97	9,216	-	9,603	-
100.2520.0243	OEBB Admin Insurance	120,428.11	112,384.58	139,045	-	139,045	-
100.2520.0253	Paid Leave Oregon	-	4,376.70	5,795	-	8,226	-
100.2520.0316	Data Processing Services	67,750.91	71,138.46	70,000	-	75,000	-
100.2520.0324	Rentals	452.08	-	-	-	-	-
100.2520.0342	Travel - Out of District	1,935.37	2,076.20	15,000	-	15,000	-
100.2520.0353	Postage	60.00	43.92	100	-	100	-
100.2520.0355	Printing & Binding	-	-	1,500	-	1,500	-
100.2520.0390	Other Purchased Services	-	1,118.44	2,000	-	20,000	-
100.2520.0410	Consumable Supplies	6,325.63	4,885.48	15,000	-	6,500	-
100.2520.0460	Non-Consumable Supplies	-	179.60	7,500	-	7,500	-
100.2520.0470	Computer Software	8,015.68	8,616.86	15,000	-	15,000	-
100.2520.0480	Computer Hardware	4,038.93	1,904.76	5,000	-	5,000	-
100.2520.0640	Dues and Fees	35,111.16	25,256.15	25,000	-	35,000	-
100.2520.0670	Taxes and Licenses	374.00	382.07	500	-	500	-
FUNCTION: Fiscal Services		903,354.95	964,710.18	1,046,816	4.95	1,116,748	4.95
100.2528.0112	Classified Salaries	49,603.29	27,583.94	30,122	0.45	31,026	0.45
100.2528.0113	Administrator Salaries	152,510.00	160,180.25	168,190	1.00	173,234	1.00
100.2528.0130	Ext Hrs - Licensed/Other	-	126.99	2,000	-	1,000	-
100.2528.0131	Ext Hrs - Classified	1,984.90	-	2,000	-	1,000	-
100.2528.0142	Cell Phone Stipend	280.00	315.00	960	-	960	-
100.2528.0211	PERS - Employer Contribution	53,822.38	52,559.64	55,532	-	70,793	-
100.2528.0212	PERS Pick-Up - Employee Contribution	12,389.77	11,487.52	12,145	-	15,856	-
100.2528.0220	FICA (SS & Medicare)	15,543.83	14,598.63	15,486	-	19,081	-
100.2528.0231	Worker's Compensation	674.93	577.42	3,542	-	4,365	-
100.2528.0243	OEBB Admin Insurance	29,080.49	25,386.78	28,090	-	27,800	-
100.2528.0245	Supt Mileage Stipend	3,000.00	3,000.00	3,150	-	3,240	-
100.2528.0248	OEBB Classified Insurance	1,518.42	4,804.70	8,683	-	8,683	-
100.2528.0253	Paid Leave Oregon	-	1,581.25	2,227	-	3,725	-
100.2528.0342	Travel - Out of District	7,912.84	3,965.32	7,000	-	4,000	-
100.2528.0390	Other Purchased Services	169.57	25,390.00	45,400	-	30,000	-
100.2528.0410	Consumable Supplies	10,228.30	2,813.56	3,500	-	3,500	-
100.2528.0480	Computer Hardware	4,386.06	-	1,500	-	1,500	-
100.2528.0640	Dues and Fees	645.00	869.80	2,000	-	2,000	-
FUNCTION: Risk Management Services		343,749.78	335,240.80	391,527	1.45	401,763	1.45
100.2529.0210	PERS	10,459.39	(5,015.42)	-	-	-	-
100.2529.0232	Unemployment Compensation	-	61,775.61	-	-	-	-
100.2529.0390	Other Purchased Services	34,606.00	41,959.00	110,000	-	110,000	-
100.2529.0470	Computer Software	5,398.00	6,336.04	2,500	-	2,500	-
100.2529.0480	Computer Hardware	-	6,340.68	2,500	-	2,500	-
100.2529.0640	Dues and Fees	31,224.05	34,627.48	39,000	-	39,000	-
FUNCTION: Other Fiscal Services		81,687.44	146,023.39	154,000	-	154,000	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2541.0112	Classified Salaries	57,817.20	61,027.20	66,642	1.00	68,558	1.00
100.2541.0113	Administrator Salaries	45.00	3.75	-	-	-	-
100.2541.0114	Managerial Salaries	140,911.96	100,406.03	103,915	1.00	107,037	1.00
100.2541.0131	Ext Hrs - Classified	543.25	1,364.32	1,500	-	1,500	-
100.2541.0142	Cell Phone Stipend	1,644.58	600.00	780	-	780	-
100.2541.0144	Retention Incentive	1,500.00	-	-	-	-	-
100.2541.0156	Additional Salary	2,820.72	-	-	-	-	-
100.2541.0211	PERS - Employer Contribution	49,256.22	43,929.43	42,885	-	52,679	-
100.2541.0212	PERS Pick-Up - Employee Contribution	10,760.99	3,818.28	10,281	-	10,536	-
100.2541.0220	FICA (SS & Medicare)	15,619.91	12,403.66	13,107	-	13,433	-
100.2541.0231	Worker's Compensation	2,151.05	516.64	2,999	-	3,087	-
100.2541.0242	OEBB Licensed Insurance	-	-	-	-	-	-
100.2541.0243	OEBB Admin Insurance	30,716.54	21,680.54	28,090	-	28,090	-
100.2541.0245	Mileage Stipend	1,250.00	-	-	-	-	-
100.2541.0248	OEBB Classified Insurance	19,432.78	19,985.38	19,296	-	19,296	-
100.2541.0253	Paid Leave Oregon	-	1,347.84	1,885	-	2,643	-
100.2541.0322	Repair & Maintenance	-	-	100,000	-	100,000	-
100.2541.0328	Garbage	1,175.00	1,195.00	1,500	-	1,500	-
100.2541.0342	Travel - Out of District	350.00	360.00	460	-	460	-
100.2541.0354	Advertising	384.78	-	500	-	500	-
100.2541.0355	Printing & Binding	109.00	65.00	500	-	500	-
100.2541.0382	Legal Services	-	-	5,000	-	5,000	-
100.2541.0390	Other Purchased Services	-	-	1,500	-	1,500	-
100.2541.0410	Consumable Supplies	1,121.67	1,159.75	3,000	-	3,000	-
100.2541.0460	Non-Consumable Supplies	-	-	2,500	-	2,500	-
100.2541.0470	Computer Software	16,706.33	15,167.75	1,750	-	1,750	-
100.2541.0480	Computer Hardware	-	2,105.40	2,000	-	2,000	-
100.2541.0640	Dues and Fees	280.00	295.00	300	-	300	-
FUNCTION: Service Area Direction - Facilities		354,596.98	287,430.97	410,390	2.00	426,648	2.00
100.2542.0112	Classified Salaries	1,323,557.90	1,577,598.11	1,767,920	30.00	1,820,958	30.00
100.2542.0142	Cell Phone Stipend	4,065.00	3,560.00	5,100	-	5,100	-
100.2542.0144	Retention Incentive	13,000.00	-	-	-	-	-
100.2542.0160	Ext Hrs - Custodians	51,153.45	49,791.52	-	-	75,000	-
100.2542.0161	Ext Hrs - Facility Use (Out)	5,716.71	3,709.59	-	-	-	-
100.2542.0163	Ext Hrs - Sonitrol/Security	476.01	426.66	-	-	-	-
100.2542.0164	Ext Hrs - Facility Use (P&R)	2,535.00	3,289.56	-	-	-	-
100.2542.0211	PERS - Employer Contribution	328,224.59	396,012.52	449,784	-	546,287	-
100.2542.0212	PERS Pick-Up - Employee Contribution	81,029.57	93,512.43	106,383	-	130,458	-
100.2542.0220	FICA (SS & Medicare)	106,997.49	127,723.83	135,640	-	139,303	-
100.2542.0231	Worker's Compensation	31,804.53	35,203.05	31,035	-	37,723	-
100.2542.0248	OEBB Classified Insurance	384,233.43	435,576.24	578,880	-	578,880	-
100.2542.0253	Paid Leave Oregon	-	13,699.38	19,511	-	32,311	-
100.2542.0322	Repair & Maintenance	1,672.60	3,957.52	40,000	-	40,000	-
100.2542.0324	Rentals	6,358.39	9,951.60	25,000	-	25,000	-
100.2542.0325	Electricity	701,546.82	799,208.70	910,250	-	978,250	-
100.2542.0326	Fuel	256,174.28	194,950.27	260,250	-	307,454	-
100.2542.0327	Water and Sewage	147,838.48	176,597.74	199,200	-	208,084	-
100.2542.0328	Garbage	225,732.61	222,548.11	279,000	-	291,800	-
100.2542.0341	Travel - Local in District	255.50	547.38	350	-	350	-
100.2542.0351	Telephone	12,132.74	-	5,800	-	5,800	-
100.2542.0390	Other Purchased Services	230,678.04	111,380.71	70,000	-	70,000	-
100.2542.0410	Consumable Supplies	234,475.02	217,466.02	175,000	-	270,000	-
100.2542.0460	Non-Consumable Supplies	8,980.56	-	-	-	-	-
100.2542.0653	Property Insurance Premiums	328,710.00	454,346.53	480,000	-	495,000	-
FUNCTION: Care and Upkeep of Buildings Services		4,487,348.72	4,931,057.47	5,539,103	30.00	6,057,758	30.00

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2543.0112	Classified Salaries	309,014.05	298,468.51	367,528	6.00	385,773	6.00
100.2543.0133	Ext Hrs - Translations	-	-	350	-	350	-
100.2543.0142	Cell Phone Stipend	3,050.00	2,550.00	3,000	-	3,000	-
100.2543.0144	Retention Incentive	2,500.00	-	-	-	-	-
100.2543.0160	Ext Hrs - Custodians	20.51	-	-	-	-	-
100.2543.0162	Ext Hrs - Grounds/Maintenance	8,342.50	5,696.25	-	-	-	-
100.2543.0163	Ext Hrs - Sonitrol/Security	5,068.53	3,145.03	-	-	-	-
100.2543.0211	PERS - Employer Contribution	72,335.73	78,887.89	94,678	-	104,698	-
100.2543.0212	PERS Pick-Up - Employee Contribution	17,815.77	18,477.09	22,232	-	23,914	-
100.2543.0220	FICA (SS & Medicare)	24,931.05	24,615.78	28,346	-	29,741	-
100.2543.0231	Worker's Compensation	6,294.17	5,727.20	6,488	-	6,804	-
100.2543.0243	OEBB Admin Insurance	(1.69)	-	-	-	-	-
100.2543.0248	OEBB Classified Insurance	98,836.15	102,188.01	115,776	-	115,776	-
100.2543.0253	Paid Leave Oregon	-	2,489.15	4,077	-	5,820	-
100.2543.0322	Repair & Maintenance	71,374.86	44,409.68	85,000	-	85,000	-
100.2543.0342	Travel - Out of District	470.00	820.00	1,200	-	1,200	-
100.2543.0410	Consumable Supplies	39,183.96	23,011.70	50,000	-	50,000	-
100.2543.0412	Tire Repair	361.92	448.89	2,400	-	2,400	-
100.2543.0541	Initial and Additional Equipment Purchase	-	21,355.91	10,000	-	10,000	-
100.2543.0640	Dues and Fees	2,761.00	1,100.00	500	-	500	-
FUNCTION: Care and Upkeep of Grounds Services		662,358.51	633,391.09	791,575	6.00	824,976	6.00
100.2544.0112	Classified Salaries	180,475.92	183,872.20	210,668	3.00	219,742	3.00
100.2544.0142	Cell Phone Stipend	1,200.00	1,700.00	1,800	-	1,800	-
100.2544.0144	Retention Incentive	1,500.00	-	-	-	-	-
100.2544.0161	Ext Hrs - Facility Use (Out)	656.31	410.24	-	-	-	-
100.2544.0162	Ext Hrs - Grounds/Maintenance	9,027.18	23,805.62	-	-	42,000	-
100.2544.0163	Ext Hrs - Sonitrol/Security	11,227.60	19,101.18	-	-	-	-
100.2544.0211	PERS - Employer Contribution	48,445.02	57,571.42	53,180	-	58,384	-
100.2544.0212	PERS Pick-Up - Employee Contribution	12,254.23	13,800.60	12,748	-	13,635	-
100.2544.0220	FICA (SS & Medicare)	15,503.26	17,455.24	16,254	-	16,948	-
100.2544.0231	Worker's Compensation	3,446.63	3,634.24	3,720	-	3,877	-
100.2544.0248	OEBB Classified Insurance	62,059.36	66,127.24	57,888	-	57,888	-
100.2544.0253	Paid Leave Oregon	-	1,867.83	2,338	-	3,316	-
100.2544.0322	Repair & Maintenance	925,986.06	743,024.52	685,000	-	685,000	-
100.2544.0324	Rentals	9,531.13	11,362.56	20,000	-	20,000	-
100.2544.0354	Advertising	10.00	-	-	-	-	-
100.2544.0383	Architect/Engineer Services	4,612.05	-	20,000	-	20,000	-
100.2544.0390	Other Purchased Services	27,304.91	6,675.00	5,000	-	5,000	-
100.2544.0410	Consumable Supplies	105,548.05	200,011.48	122,000	-	122,000	-
100.2544.0411	Gasoline	40.00	-	-	-	-	-
100.2544.0520	Buildings Acquisition	85,441.61	-	35,000	-	35,000	-
100.2544.0541	Initial and Additional Equipment Purchase	37,792.30	-	-	-	-	-
100.2544.0640	Dues and Fees	505.50	2,587.54	1,000	-	1,000	-
100.2544.0653	Property Insurance Premiums	32,309.00	36,000.00	36,000	-	36,000	-
100.2544.0670	Taxes and Licenses	3,759.92	281.12	1,300	-	1,300	-
FUNCTION: Maintenance		1,578,636.04	1,389,288.03	1,283,896	3.00	1,342,890	3.00
100.2545.0322	Repair & Maintenance	8,570.38	5,904.44	9,000	-	9,000	-
100.2545.0410	Consumable Supplies	-	1,519.84	-	-	-	-
100.2545.0411	Gasoline	20,463.13	19,345.23	21,000	-	21,000	-
100.2545.0412	Tire Repair	-	-	2,400	-	2,400	-
FUNCTION: Purchase/Repair of Maintenance Vehicles		29,033.51	26,769.51	32,400	-	32,400	-
100.2546.0390	Other Purchased Services	4,682.45	4,312.80	6,000	-	6,000	-
FUNCTION: Security Services		4,682.45	4,312.80	6,000	-	6,000	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2552.0112	Classified Salaries	1,880.70	3,064.80	3,347	0.05	3,447	0.05
100.2552.0113	Administrator Salaries	7,627.91	8,009.28	8,409	0.05	8,662	0.05
100.2552.0142	Cell Phone Stipend	7.50	-	180	-	180	-
100.2552.0211	PERS - Employer Contribution	2,267.18	2,786.40	2,988	-	3,633	-
100.2552.0212	PERS Pick-Up - Employee Contribution	573.44	667.95	717	-	727	-
100.2552.0220	FICA (SS & Medicare)	725.82	846.95	913	-	926	-
100.2552.0231	Worker's Compensation	31.34	33.82	209	-	215	-
100.2552.0243	OEBB Admin Insurance	1,281.33	1,358.80	1,404	-	1,390	-
100.2552.0248	OEBB Classified Insurance	500.13	533.76	966	-	966	-
100.2552.0253	Paid Leave Oregon	-	91.82	132	-	150	-
100.2552.0331	Reimbursable Student Transportation	2,534,214.81	2,423,141.44	2,599,553	-	2,703,966	-
100.2552.0332	Non-Reimbursable Student Transportation	83,323.64	96,996.16	81,500	-	81,500	-
100.2552.0341	Travel - Local in District	-	-	150	-	-	-
100.2552.0342	Travel - Out of District	-	-	150	-	-	-
FUNCTION: Vehicle Operation Services		2,632,433.80	2,537,531.18	2,700,618	0.10	2,805,761	0.10
100.2554.0322	Repair & Maintenance	5,503.59	11,020.78	5,000	-	5,000	-
100.2554.0410	Consumable Supplies	-	82.00	500	-	500	-
100.2554.0411	Gasoline	4,344.24	5,448.13	10,000	-	10,000	-
100.2554.0412	Tire Repair	1,681.66	1,191.84	2,400	-	2,400	-
FUNCTION: Student Transportation Repair & Maintenance of Veh		11,529.49	17,742.75	17,900	-	17,900	-
100.2558.0112	Classified Salaries	34,994.88	32,406.90	34,955	0.50	36,004	0.50
100.2558.0131	Ext Hrs - Classified	600.61	-	500	-	500	-
100.2558.0142	Cell Phone Stipend	300.00	300.00	600	-	600	-
100.2558.0211	PERS - Employer Contribution	8,520.85	7,424.34	8,899	-	9,344	-
100.2558.0212	PERS Pick-Up - Employee Contribution	2,155.35	1,779.74	2,133	-	2,240	-
100.2558.0220	FICA (SS & Medicare)	2,718.83	2,492.79	2,720	-	2,856	-
100.2558.0231	Worker's Compensation	119.99	103.80	623	-	654	-
100.2558.0248	OEBB Classified Insurance	9,029.72	7,394.78	9,648	-	9,648	-
100.2558.0253	Paid Leave Oregon	-	270.85	392	-	400	-
100.2558.0331	Reimbursable Student Transportation	791,406.06	797,914.92	950,000	-	950,000	-
100.2558.0332	Non-Reimbursable Student Transportation	1,203.85	377.60	-	-	-	-
100.2558.0410	Consumable Supplies	384.66	-	3,000	-	3,000	-
FUNCTION: Special Education Transportation Services		851,434.80	850,465.72	1,013,470	0.50	1,015,245	0.50
100.2572.0133	Ext Hrs - Translations	1,830.00	-	-	-	-	-
100.2572.0322	Repair & Maintenance	1,044.83	506.69	1,800	-	1,800	-
100.2572.0324	Rentals	7,529.14	3,767.32	87,500	-	50,000	-
100.2572.0353	Postage	4,695.68	7,238.86	8,000	-	8,000	-
100.2572.0355	Printing & Binding	4,934.00	9,727.00	7,000	-	4,000	-
100.2572.0410	Consumable Supplies	968.16	-	3,000	-	2,000	-
100.2572.0440	Periodicals	-	-	600	-	600	-
100.2572.0460	Non-Consumable Supplies	-	-	5,000	-	4,000	-
100.2572.0640	Dues and Fees	1,948.00	-	1,750	-	1,750	-
FUNCTION: Purchasing Services		22,949.81	21,239.87	114,650	-	72,150	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2630.0130	Ext Hrs - Licensed/Other	-	-	1,000	-	1,000	-
100.2630.0131	Ext Hrs - Classified	93.82	-	2,500	-	2,500	-
100.2630.0133	Ext Hrs - Translations	139.32	-	-	-	-	-
100.2630.0211	PERS - Employer Contribution	60.68	-	-	-	-	-
100.2630.0212	PERS Pick-Up - Employee Contribution	14.00	-	-	-	-	-
100.2630.0220	FICA (SS & Medicare)	17.74	-	-	-	-	-
100.2630.0231	Worker's Compensation	0.79	-	-	-	-	-
100.2630.0353	Postage	-	1,455.75	3,500	-	3,500	-
100.2630.0354	Advertising	200.00	160.00	600	-	600	-
100.2630.0355	Printing & Binding	442.00	3,886.00	5,000	-	5,000	-
100.2630.0390	Other Purchased Services	21,721.00	-	1,000	-	1,000	-
100.2630.0410	Consumable Supplies	-	261.67	1,000	-	1,000	-
100.2630.0440	Periodicals	29.97	-	-	-	-	-
FUNCTION: Information Services		22,719.32	5,763.42	14,600	-	14,600	-
100.2633.0112	Classified Salaries	-	-	-	-	78,508	1.00
100.2633.0114	Managerial Salaries	60,780.05	53,040.57	76,222	1.00	-	-
100.2633.0133	Ext Hrs - Translations	214.46	417.38	5,000	-	5,000	-
100.2633.0142	Cell Phone Stipend	825.00	-	-	-	-	-
100.2633.0211	PERS - Employer Contribution	14,488.96	13,038.87	19,078	-	20,820	-
100.2633.0212	PERS Pick-Up - Employee Contribution	3,665.01	3,123.60	4,573	-	4,710	-
100.2633.0220	FICA (SS & Medicare)	4,360.48	4,075.35	5,831	-	6,006	-
100.2633.0231	Worker's Compensation	208.80	168.66	1,334	-	1,374	-
100.2633.0243	OEBB Admin Insurance	15,088.66	15,887.46	28,090	-	28,090	-
100.2633.0253	Paid Leave Oregon	-	507.32	838	-	1,178	-
100.2633.0342	Travel - Out of District	326.94	-	5,000	-	5,000	-
100.2633.0390	Other Purchased Services	16,088.66	13,495.99	17,500	-	17,500	-
100.2633.0410	Consumable Supplies	631.30	3,694.40	4,000	-	4,000	-
100.2633.0460	Non-Consumable Supplies	4,367.30	3,093.14	1,500	-	1,500	-
100.2633.0470	Computer Software	-	337.29	2,500	-	2,500	-
100.2633.0480	Computer Hardware	-	-	2,000	-	2,000	-
100.2633.0640	Dues and Fees	372.99	5,763.00	5,000	-	5,000	-
FUNCTION: Public Information Services		121,418.61	116,643.03	178,466	1.00	183,186	1.00
100.2640.0112	Classified Salaries	205,305.70	260,095.99	270,161	3.00	291,499	3.00
100.2640.0113	Administrator Salaries	148,384.50	160,184.00	168,190	1.00	173,234	1.00
100.2640.0130	Ext Hrs - Licensed/Other	1,613.48	-	-	-	-	-
100.2640.0131	Ext Hrs - Classified	19,789.02	16,375.90	10,000	-	10,000	-
100.2640.0133	Ext Hrs - Translations	-	-	500	-	500	-
100.2640.0142	Cell Phone Stipend	432.67	522.93	540	-	540	-
100.2640.0211	PERS - Employer Contribution	96,636.71	116,949.78	117,286	-	126,348	-
100.2640.0212	PERS Pick-Up - Employee Contribution	22,539.12	26,293.22	26,333	-	28,024	-
100.2640.0220	FICA (SS & Medicare)	28,579.33	33,429.77	33,576	-	35,593	-
100.2640.0231	Worker's Compensation	1,229.32	1,325.65	7,680	-	8,142	-
100.2640.0243	OEBB Admin Insurance	73,420.54	80,537.20	112,360	-	27,800	-
100.2640.0248	OEBB Classified Insurance	-	-	-	-	57,888	-
100.2640.0253	Paid Leave Oregon	-	3,627.51	4,827	-	6,977	-
100.2640.0322	Repair & Maintenance	-	-	600	-	600	-
100.2640.0342	Travel - Out of District	7,001.37	7,171.31	20,000	-	20,000	-
100.2640.0354	Advertising	-	-	1,000	-	1,000	-
100.2640.0355	Printing & Binding	288.00	-	500	-	500	-
100.2640.0390	Other Purchased Services	17,211.46	22,134.18	30,000	-	30,000	-
100.2640.0410	Consumable Supplies	8,680.07	6,396.03	4,500	-	4,500	-
100.2640.0460	Non-Consumable Supplies	-	-	6,000	-	6,000	-
100.2640.0470	Computer Software	18,407.15	19,685.94	25,000	-	25,003	-
100.2640.0480	Computer Hardware	991.05	-	-	-	-	-
100.2640.0640	Dues and Fees	10,902.75	4,787.66	10,000	-	10,000	-
FUNCTION: Staff Services		661,412.24	759,517.07	849,053	4.00	864,150	4.00

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2645.0130	Ext Hrs - Licensed/Other	4,049.27	3,174.75	5,500	-	5,500	-
100.2645.0131	Ext Hrs - Classified	4,558.42	3,006.54	4,500	-	4,500	-
100.2645.0211	PERS - Employer Contribution	2,004.28	1,523.56	-	-	-	-
100.2645.0212	PERS Pick-Up - Employee Contribution	490.40	354.99	-	-	-	-
100.2645.0220	FICA (SS & Medicare)	651.96	464.82	-	-	-	-
100.2645.0231	Worker's Compensation	39.44	22.55	-	-	-	-
100.2645.0242	OEBB Licensed Insurance	22.64	-	-	-	-	-
100.2645.0253	Paid Leave Oregon	-	61.24	-	-	-	-
100.2645.0390	Other Purchased Services	9,050.00	14,160.00	7,500	-	7,500	-
FUNCTION: Staff Health Services		20,866.41	22,768.45	17,500	-	17,500	-
100.2646.0130	Ext Hrs - Licensed/Other	280.60	-	-	-	-	-
100.2646.0131	Ext Hrs - Classified	404.08	145.81	-	-	-	-
100.2646.0211	PERS - Employer Contribution	169.61	39.56	-	-	-	-
100.2646.0212	PERS Pick-Up - Employee Contribution	41.06	8.77	-	-	-	-
100.2646.0220	FICA (SS & Medicare)	52.20	11.23	-	-	-	-
100.2646.0231	Worker's Compensation	2.28	0.44	-	-	-	-
100.2646.0253	Paid Leave Oregon	-	1.44	-	-	-	-
100.2646.0410	Consumable Supplies	-	-	6,000	-	5,000	-
FUNCTION: Safety		949.83	207.25	6,000	-	5,000	-
100.2649.0111	Licensed Salaries	29,348.82	33,805.02	34,202	0.35	35,228	0.35
100.2649.0211	PERS - Employer Contribution	7,874.26	9,421.45	9,532	-	10,463	-
100.2649.0212	PERS Pick-Up - Employee Contribution	1,760.94	2,028.32	2,052	-	2,114	-
100.2649.0220	FICA (SS & Medicare)	2,245.18	2,601.60	2,616	-	2,695	-
100.2649.0231	Worker's Compensation	96.46	101.67	599	-	616	-
100.2649.0242	OEBB Licensed Insurance	6,419.33	6,969.65	6,741	-	6,741	-
100.2649.0253	Paid Leave Oregon	-	338.07	376	-	528	-
100.2649.0390	Other Purchased Services	-	-	1,030	-	1,030	-
FUNCTION: Other Staff Services		47,744.99	55,265.78	57,148	0.35	59,415	0.35



Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
100.2660.0112	Classified Salaries	369,648.57	634,590.02	633,219	7.00	661,242	7.00
100.2660.0113	Administrator Salaries	132,018.75	160,184.00	-	-	-	-
100.2660.0114	Managerial Salaries	-	-	127,125	1.00	127,124	1.00
100.2660.0124	Temporary - Classified	242,111.98	-	-	-	-	-
100.2660.0131	Ext Hrs - Classified	106.96	55.01	1,000	-	1,000	-
100.2660.0133	Ext Hrs - Translations	245.27	115.46	500	-	500	-
100.2660.0142	Cell Phone Stipend	6,075.00	2,700.00	2,700	-	2,700	-
100.2660.0144	Retention Incentive	4,000.00	-	-	-	-	-
100.2660.0211	PERS - Employer Contribution	179,149.36	210,200.87	212,595	-	220,805	-
100.2660.0212	PERS Pick-Up - Employee Contribution	42,798.98	47,800.13	48,247	-	48,003	-
100.2660.0220	FICA (SS & Medicare)	57,079.19	60,993.99	61,515	-	60,517	-
100.2660.0231	Worker's Compensation	2,540.10	2,469.40	14,074	-	13,844	-
100.2660.0243	OEBB Admin Insurance	47,931.37	75,722.90	28,090	-	27,800	-
100.2660.0248	OEBB Classified Insurance	103,828.58	82,255.62	161,454	-	160,584	-
100.2660.0253	Paid Leave Oregon	-	5,774.21	8,846	-	11,855	-
100.2660.0322	Repair & Maintenance	213,836.50	87,211.19	79,200	-	80,000	-
100.2660.0324	Rentals	2,893.16	1,984.14	5,000	-	25,000	-
100.2660.0341	Travel - Local in District	-	-	2,000	-	2,000	-
100.2660.0342	Travel - Out of District	10,392.43	7,171.78	13,000	-	13,000	-
100.2660.0350	Communication	-	-	70,000	-	70,000	-
100.2660.0351	Telephone	37,443.10	15,168.19	40,000	-	50,000	-
100.2660.0353	Postage	166.01	17.65	200	-	150	-
100.2660.0355	Printing & Binding	-	455.24	70,000	-	240,000	-
100.2660.0359	Other Communication Services	91,763.36	127,369.70	150,000	-	150,000	-
100.2660.0390	Other Purchased Services	26,500.00	3,578.50	10,000	-	15,000	-
100.2660.0410	Consumable Supplies	18,185.24	25,235.49	40,000	-	20,000	-
100.2660.0440	Periodicals	-	-	100	-	120	-
100.2660.0460	Non-Consumable Supplies	125.23	37,983.03	30,000	-	30,000	-
100.2660.0470	Computer Software	111,466.60	237,278.77	200,000	-	185,000	-
100.2660.0480	Computer Hardware	108,437.89	289,737.35	200,000	-	185,000	-
100.2660.0640	Dues and Fees	680.00	663.16	1,200	-	1,600	-
FUNCTION: Technology Services		1,809,423.63	2,116,715.80	2,210,065	8.00	2,402,844	8.00
100.2669.0359	Other Communication Services	-	-	55,000	-	-	-
100.2669.0390	Other Purchased Services	-	11,129.00	-	-	-	-
100.2669.0480	Computer Hardware	68,613.07	8,276.27	-	-	-	-
FUNCTION: Other Technology Services		68,613.07	19,405.27	55,000	-	-	-
100.3300.0130	Ext Hrs - Licensed/Other	-	-	1,000	-	1,000	-
100.3300.0131	Ext Hrs - Classified	5,536.68	200.27	2,000	-	2,000	-
100.3300.0211	PERS - Employer Contribution	1,207.27	23.27	-	-	-	-
100.3300.0212	PERS Pick-Up - Employee Contribution	290.91	5.58	-	-	-	-
100.3300.0220	FICA (SS & Medicare)	418.97	15.28	-	-	-	-
100.3300.0231	Worker's Compensation	19.79	0.67	-	-	-	-
100.3300.0253	Paid Leave Oregon	-	1.98	-	-	-	-
100.3300.0324	Rentals	-	-	500	-	300	-
100.3300.0342	Travel - Out of District	60.00	-	-	-	300	-
100.3300.0410	Consumable Supplies	-	2,024.46	4,500	-	4,400	-
FUNCTION: Community Services		7,533.62	2,271.51	8,000	-	8,000	-
100.5200.0710	Fund Modifications	1,285,700.00	1,786,000.00	1,335,800	-	1,887,600	-
FUNCTION: Transfers of Funds		1,285,700.00	1,786,000.00	1,335,800	-	1,887,600	-
100.6110.0810	Contingency	-	-	250,000	-	250,000	-
FUNCTION: Operating Contingency		-	-	250,000	-	250,000	-
100.7000.0820	Reserved for Next Year	-	-	4,430,646	-	5,501,578	-
FUNCTION: Unappropriated Ending Fund Balance		-	-	4,430,646	-	5,501,578	-
TOTAL		75,256,107.97	82,780,340.33	90,921,365	558.98	97,799,187	573.28



## SPECIAL REVENUE

Resources					
Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
200.0000.1630	Special Functions	-	13,561.00	-	25,000
200.0000.1700	Extra-Curricular Activities	196,112.29	208,529.17	450,000	450,000
200.0000.1920	Contributions and Donations From Private Sources	8,597.20	158,096.55	20,000	50,000
200.0000.1960	Recovery of Prior Years' Expenditure	14,648.73	112.37	-	-
200.0000.1990	Miscellaneous	476,360.50	422,392.91	300,000	500,000
200.0000.2200	Restricted Revenue	12,000.00	8,000.00	250,000	25,000
200.0000.3299	Other Restricted Grants-In-Aid	8,199,628.27	8,032,696.00	10,307,341	11,000,000
200.0000.4500	Restricted Rev From Fed Gov't Through State	15,418,285.74	19,667,553.00	7,505,057	10,395,046
200.0000.5200	Interfund Transfers	-	-	-	-
200.0000.5400	Resources - Beginning Fund Balance	(7,623,877.00)	(12,057,778.00)	-	-
<b>TOTAL</b>		<b>16,701,755.73</b>	<b>16,453,163.00</b>	<b>18,832,398</b>	<b>22,445,046</b>



**Requirements**

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted	Proposed 2526	Proposed
					FTE 2425		FTE 2526
200.1111.0111	Licensed Salaries	424,038.96	188,914.14	195,441	2.00	178,648	2.00
200.1111.0112	Classified Salaries	199,892.84	293,047.01	292,177	9.00	445,550	11.00
200.1111.0121	Substitutes - Licensed	73,225.76	-	-	-	-	-
200.1111.0124	Temporary - Classified	-	10,432.55	-	-	-	-
200.1111.0125	In-District Subs (Licensed)	56,119.35	1,908.12	-	-	-	-
200.1111.0130	Ext Hrs - Licensed/Other	38,390.33	97,535.07	-	-	15,606	-
200.1111.0131	Ext Hrs - Classified	3,624.91	56,816.63	-	-	-	-
200.1111.0133	Ext Hrs - Translations	7,521.53	24,508.76	-	-	-	-
200.1111.0211	PERS - Employer Contribution	182,742.48	163,651.15	124,697	-	167,005	-
200.1111.0212	PERS Pick-Up - Employee Contribution	40,908.64	38,172.11	29,256	-	42,910	-
200.1111.0220	FICA (SS & Medicare)	59,929.85	50,167.89	40,723	-	48,945	-
200.1111.0231	Worker's Compensation	2,679.33	2,116.78	5,114	-	11,197	-
200.1111.0242	OEBB Licensed Insurance	93,994.49	39,975.36	38,518	-	38,518	-
200.1111.0248	OEBB Classified Insurance	134,659.37	182,030.33	173,664	-	212,256	-
200.1111.0253	Paid Leave Oregon	-	6,498.98	5,363	-	9,504	-
200.1111.0342	Travel - Out of District	2,060.49	77.05	-	-	-	-
200.1111.0355	Printing & Binding	968.75	408.00	-	-	-	-
200.1111.0390	Other Purchased Services	21,186.32	81,990.66	275,000	-	275,000	-
200.1111.0410	Consumable Supplies	203,780.53	132,683.18	250,000	-	250,000	-
200.1111.0420	Textbooks	150,235.01	499,870.20	600,000	-	600,000	-
200.1111.0460	Non-Consumable Supplies	10,905.47	-	1,100,000	-	1,100,000	-
200.1111.0470	Computer Software	38,050.00	12,746.00	350,000	-	350,000	-
200.1111.0480	Computer Hardware	219,243.25	-	400,000	-	400,000	-
FUNCTION: Elementary, K-5		1964157.66	1883549.97	3,879,953	11.00	4,145,140	13.00
200.1113.0343	Travel - Student Out of District	-	1,168.00	-	-	-	-
200.1113.0410	Consumable Supplies	53,231.84	69,080.86	50,000	-	50,000.00	-
200.1113.0430	Library Books	3,275.85	99.62	-	-	-	-
200.1113.0640	Dues and Fees	390.00	6,914.50	-	-	-	-
FUNCTION: Elementary Extra-Curricular		56,897.69	77,262.98	50,000	-	50,000	-
200.1121.0111	Licensed Salaries	46,489.20	46,924.68	41,517	0.50	17,017	0.25
200.1121.0112	Classified Salaries	-	7,066.38	-	-	-	-
200.1121.0121	Substitutes - Licensed	42,459.56	-	-	-	-	-
200.1121.0124	Temporary - Classified	61,320.22	7,833.89	-	-	-	-
200.1121.0125	In-District Subs (Licensed)	57,255.72	20,270.52	-	-	-	-
200.1121.0130	Ext Hrs - Licensed/Other	14,717.97	22,791.32	-	-	7,344	-
200.1121.0131	Ext Hrs - Classified	9,326.93	3,261.17	-	-	-	-
200.1121.0133	Ext Hrs - Translations	-	1,777.86	-	-	-	-
200.1121.0211	PERS - Employer Contribution	45,162.77	21,003.76	11,101	-	4,954	-
200.1121.0212	PERS Pick-Up - Employee Contribution	11,015.89	4,831.49	2,491	-	2,964	-
200.1121.0220	FICA (SS & Medicare)	16,788.89	7,157.75	3,902	-	1,864	-
200.1121.0231	Worker's Compensation	763.18	291.20	-	-	426	-
200.1121.0242	OEBB Licensed Insurance	20,648.32	11,020.74	9,630	-	4,815	-
200.1121.0248	OEBB Classified Insurance	23,622.15	33.34	-	-	-	-
200.1121.0253	Paid Leave Oregon	-	829.99	457	-	336	-
200.1121.0324	Rentals	1,925.44	-	-	-	-	-
200.1121.0342	Travel - Out of District	17,942.34	28.56	-	-	-	-
200.1121.0390	Other Purchased Services	58,229.33	53,437.16	-	-	-	-
200.1121.0410	Consumable Supplies	46,830.92	108,780.97	250,000	-	250,000	-
200.1121.0420	Textbooks	145,351.51	253,868.24	165,771	-	-	-
200.1121.0440	Periodicals	3,369.53	-	-	-	-	-
200.1121.0460	Non-Consumable Supplies	561,523.81	1,250.00	-	-	-	-
200.1121.0470	Computer Software	231,525.66	53,510.83	-	-	-	-
200.1121.0640	Dues and Fees	54,783.68	33,119.00	-	-	-	-
FUNCTION: Middle School Programs		1,471,053.02	659,088.85	484,869	0.50	289,719	0.25

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted		Proposed
					FTE 2425	Proposed 2526	FTE 2526
200.1122.0355	Printing & Binding	699.00	-	-	-	-	-
200.1122.0410	Consumable Supplies	8,214.43	3,860.53	50,000	-	50,000	-
FUNCTION: Middle School Extra-Curricular		8,913.43	3,860.53	50,000	-	50,000	-
200.1131.0111	Licensed Salaries	250,794.20	108,224.24	181,883	2.00	199,114	2.00
200.1131.0112	Classified Salaries	-	53,555.48	60,560	1.00	62,057	1.00
200.1131.0121	Substitutes - Licensed	43,690.48	-	-	-	-	-
200.1131.0123	Temporary - Licensed	-	143,496.52	-	-	-	-
200.1131.0124	Temporary - Classified	961.20	1,141.80	-	-	-	-
200.1131.0125	In-District Subs (Licensed)	21,316.86	2,199.82	-	-	-	-
200.1131.0130	Ext Hrs - Licensed/Other	46,454.24	37,734.10	-	-	34,494	-
200.1131.0131	Ext Hrs - Classified	1,351.89	226.50	-	-	-	-
200.1131.0144	Retention Incentive	1,500.00	-	-	-	-	-
200.1131.0211	PERS - Employer Contribution	69,742.05	87,631.96	60,683	-	69,393	-
200.1131.0212	PERS Pick-Up - Employee Contribution	17,178.13	20,916.81	14,547	-	26,491	-
200.1131.0220	FICA (SS & Medicare)	27,587.54	26,436.37	21,730	-	22,618	-
200.1131.0231	Worker's Compensation	1,206.38	1,060.05	1,060	-	5,174	-
200.1131.0242	OEBB Licensed Insurance	42,156.69	56,051.42	38,518	-	38,518	-
200.1131.0248	OEBB Classified Insurance	-	28,157.50	19,296	-	19,296	-
200.1131.0253	Paid Leave Oregon	-	3,389.28	2,667	-	4,259	-
200.1131.0322	Repair & Maintenance	-	-	-	-	-	-
200.1131.0342	Travel - Out of District	3,749.82	-	-	-	-	-
200.1131.0343	Travel - Student Out of District	12,236.00	-	-	-	-	-
200.1131.0371	Tuition - OR Districts	534,799.50	611,699.20	-	-	-	-
200.1131.0390	Other Purchased Services	22,783.74	46,016.44	-	-	-	-
200.1131.0410	Consumable Supplies	161,873.83	89,902.93	500,000	-	500,000	-
200.1131.0420	Textbooks	333,508.38	100,430.13	-	-	-	-
200.1131.0440	Periodicals	2,441.55	-	-	-	-	-
200.1131.0460	Non-Consumable Supplies	411,296.97	-	500,000	-	500,000	-
200.1131.0470	Computer Software	222,700.67	201,334.75	-	-	-	-
200.1131.0480	Computer Hardware	5,797.99	29,370.00	-	-	-	-
200.1131.0640	Dues and Fees	12,604.92	-	-	-	530,000	-
200.1131.0690	Grant Indirect Charges	4,924.95	-	-	-	-	-
FUNCTION: High School Programs		2,252,657.98	1,648,975.30	1,400,944	3.00	2,011,415	3.00
200.1132.0130	Ext Hrs - Licensed/Other	-	5,460.58	-	-	-	-
200.1132.0211	PERS - Employer Contribution	-	1,387.50	-	-	-	-
200.1132.0212	PERS Pick-Up - Employee Contribution	-	329.47	-	-	-	-
200.1132.0220	FICA (SS & Medicare)	-	419.27	-	-	-	-
200.1132.0231	Worker's Compensation	-	16.90	-	-	-	-
200.1132.0253	Paid Leave Oregon	-	54.49	-	-	-	-
200.1132.0322	Repair & Maintenance	-	140.95	-	-	-	-
200.1132.0342	Travel - Out of District	-	4,344.44	-	-	-	-
200.1132.0343	Travel - Student Out of District	9,516.00	18,049.96	-	-	-	-
200.1132.0374	Other Tuition	10,000.00	-	-	-	-	-
200.1132.0390	Other Purchased Services	2,995.00	2,145.00	-	-	-	-
200.1132.0410	Consumable Supplies	82,082.82	70,240.71	175,000	-	175,000	-
200.1132.0417	Donated Commodities	168.00	-	-	-	-	-
200.1132.0430	Library Books	842.25	37.00	-	-	-	-
200.1132.0460	Non-Consumable Supplies	-	3,074.01	-	-	-	-
200.1132.0640	Dues and Fees	4,969.47	17,752.99	-	-	-	-
FUNCTION: High School Programs		110,573.54	123,453.27	175,000	-	175,000	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted	Proposed 2526	Proposed
					FTE 2425		FTE 2526
200.1140.0111	Licensed Salaries	81.67	76,362.67	80,180	0.80	80,521	0.80
200.1140.0112	Classified Salaries	523,105.60	518,048.72	801,376	21.79	873,767	18.73
200.1140.0122	Substitutes - Classified	10,197.83	105,953.30	-	-	-	-
200.1140.0124	Temporary - Classified	7,498.14	-	-	-	-	-
200.1140.0130	Ext Hrs - Licensed/Other	2,548.40	3,926.13	-	-	-	-
200.1140.0131	Ext Hrs - Classified	96,791.66	101,662.93	-	-	-	-
200.1140.0211	PERS - Employer Contribution	146,545.99	194,441.19	223,331	-	258,944	-
200.1140.0212	PERS Pick-Up - Employee Contribution	36,102.20	46,415.53	52,895	-	57,267	-
200.1140.0220	FICA (SS & Medicare)	48,683.61	63,647.76	68,846	-	73,003	-
200.1140.0231	Worker's Compensation	2,207.90	2,616.47	14,024	-	16,700	-
200.1140.0242	OEBB Licensed Insurance	-	15,520.39	15,407	-	15,407	-
200.1140.0248	OEBB Classified Insurance	282,162.43	313,679.03	420,654	-	361,478	-
200.1140.0253	Paid Leave Oregon	-	7,932.08	9,698	-	14,314	-
200.1140.0319	Other Instructional, Professional and Technical S	165.00	-	-	-	-	-
200.1140.0322	Repair & Maintenance	111.16	-	-	-	-	-
200.1140.0324	Rentals	70,636.01	87,413.58	95,000	-	95,000	-
200.1140.0332	Non-Reimbursable Student Transportation	-	595.02	15,000	-	15,000	-
200.1140.0341	Travel - Local in District	178.38	-	-	-	-	-
200.1140.0342	Travel - Out of District	10,606.04	12,332.30	-	-	-	-
200.1140.0343	Travel - Student Out of District	859.00	253.13	-	-	-	-
200.1140.0350	Communication	-	399.00	-	-	-	-
200.1140.0353	Postage	452.98	2,173.73	-	-	-	-
200.1140.0355	Printing & Binding	3,449.59	6,779.92	6,250	-	6,250	-
200.1140.0374	Other Tuition	-	-	3,750	-	3,750	-
200.1140.0390	Other Purchased Services	32,260.18	91,082.09	50,000	-	50,000	-
200.1140.0410	Consumable Supplies	83,823.36	105,183.99	75,000	-	75,000	-
200.1140.0430	Library Books	-	13.82	-	-	-	-
200.1140.0460	Non-Consumable Supplies	51,306.77	58,197.78	50,000	-	50,000	-
200.1140.0470	Computer Software	5,710.25	85.86	37,500	-	37,500	-
200.1140.0480	Computer Hardware	16,014.00	3,009.53	112,500	-	112,500	-
200.1140.0640	Dues and Fees	4,228.03	2,870.60	11,250	-	11,250	-
200.1140.0670	Taxes and Licenses	-	-	2,500	-	2,500	-
FUNCTION: Pre-Kindergarten		1,435,726.18	1,820,596.55	2,145,161	22.59	2,210,152	19.53
200.1220.0111	Licensed Salaries	285,237.70	-	-	-	-	-
200.1220.0112	Classified Salaries	392,299.79	-	-	-	-	-
200.1220.0130	Ext Hrs - Licensed/Other	18,400.70	211.65	-	-	-	-
200.1220.0131	Ext Hrs - Classified	263.07	-	-	-	-	-
200.1220.0211	PERS - Employer Contribution	165,987.97	53.29	-	-	-	-
200.1220.0212	PERS Pick-Up - Employee Contribution	41,420.97	12.78	-	-	-	-
200.1220.0220	FICA (SS & Medicare)	52,916.37	15.98	-	-	-	-
200.1220.0231	Worker's Compensation	2,400.48	0.62	-	-	-	-
200.1220.0242	OEBB Licensed Insurance	51,889.66	-	-	-	-	-
200.1220.0248	OEBB Classified Insurance	186,943.22	-	-	-	-	-
200.1220.0253	Paid Leave Oregon	-	2.08	-	-	-	-
200.1220.0390	Other Purchased Services	-	303.27	-	-	-	-
200.1220.0410	Consumable Supplies	32,141.10	-	-	-	-	-
200.1220.0470	Computer Software	4,956.67	-	-	-	-	-
200.1220.0530	Improvements Other Than Buildings	368,445.00	-	-	-	-	-
FUNCTION: Restr Program Students with Disabilities		1,603,302.70	599.67	-	-	-	-



Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted		Proposed	
					FTE 2425	Proposed 2526	FTE 2526	
200.1223.0111	Licensed Salaries	21,564.99	-	-	-	-	-	-
200.1223.0130	Ext Hrs - Licensed/Other	3,117.27	-	-	-	-	-	-
200.1223.0131	Ext Hrs - Classified	199.63	-	-	-	-	-	-
200.1223.0144	Retention Incentive	-	-	-	-	-	-	-
200.1223.0211	PERS - Employer Contribution	5,877.85	-	-	-	-	-	-
200.1223.0212	PERS Pick-Up - Employee Contribution	1,486.82	-	-	-	-	-	-
200.1223.0220	FICA (SS & Medicare)	1,839.19	-	-	-	-	-	-
200.1223.0231	Worker's Compensation	83.46	-	-	-	-	-	-
200.1223.0242	OEBB Licensed Insurance	2,102.35	-	-	-	-	-	-
200.1223.0342	Travel - Out of District	256.26	-	-	-	-	-	-
200.1223.0410	Consumable Supplies	18,434.98	-	-	-	-	-	-
FUNCTION: Bridges Program		54,962.80	-	-	-	-	-	-
200.1224.0130	Ext Hrs - Licensed/Other	8,608.26	126.99	-	-	-	-	-
200.1224.0131	Ext Hrs - Classified	88.23	-	-	-	-	-	-
200.1224.0144	Retention Incentive	-	-	-	-	-	-	-
200.1224.0211	PERS - Employer Contribution	2,123.43	31.96	-	-	-	-	-
200.1224.0212	PERS Pick-Up - Employee Contribution	521.78	7.65	-	-	-	-	-
200.1224.0220	FICA (SS & Medicare)	658.08	9.63	-	-	-	-	-
200.1224.0231	Worker's Compensation	30.49	0.37	-	-	-	-	-
200.1224.0253	Paid Leave Oregon	-	1.26	-	-	-	-	-
200.1224.0341	Travel - Local in District	116.89	-	-	-	-	-	-
200.1224.0342	Travel - Out of District	34.25	-	-	-	-	-	-
200.1224.0410	Consumable Supplies	46,328.98	-	-	-	-	-	-
200.1224.0470	Computer Software	4,956.67	-	-	-	-	-	-
FUNCTION: Life Skills Program		63,467.06	177.86	-	-	-	-	-
200.1250.0111	Licensed Salaries	52,543.37	68,803.70	205,047	3.00	190,011	2.50	
200.1250.0125	In-District Subs (Licensed)	2,438.02	-	-	-	-	-	-
200.1250.0130	Ext Hrs - Licensed/Other	35,663.61	-	-	-	-	-	-
200.1250.0131	Ext Hrs - Classified	3,029.20	-	-	-	-	-	-
200.1250.0133	Ext Hrs - Translations	881.20	-	-	-	-	-	-
200.1250.0211	PERS - Employer Contribution	22,331.28	17,340.55	51,324	-	49,091	-	-
200.1250.0212	PERS Pick-Up - Employee Contribution	5,601.57	4,156.70	12,303	-	12,606	-	-
200.1250.0220	FICA (SS & Medicare)	7,166.75	5,273.26	19,275	-	14,536	-	-
200.1250.0231	Worker's Compensation	321.91	211.58	-	-	3,325	-	-
200.1250.0242	OEBB Licensed Insurance	14,107.20	14,549.94	57,777	-	48,147	-	-
200.1250.0253	Paid Leave Oregon	-	685.19	2,256	-	2,825	-	-
200.1250.0342	Travel - Out of District	1,389.29	-	25,000	-	25,000	-	-
200.1250.0390	Other Purchased Services	-	-	80,000	-	80,000	-	-
200.1250.0410	Consumable Supplies	15,634.48	-	75,000	-	75,000	-	-
200.1250.0460	Non-Consumable Supplies	-	-	15,000	-	15,000	-	-
200.1250.0470	Computer Software	5,766.66	-	5,000	-	5,000	-	-
200.1250.0480	Computer Hardware	-	-	15,000	-	15,000	-	-
FUNCTION: Resource Room		166,874.54	111,020.92	562,982	3.00	535,540	2.50	
200.1260.0410	Consumable Supplies	191.34	-	-	-	-	-	-
FUNCTION: Early Intervention		191.34	-	-	-	-	-	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted		Proposed
					FTE 2425	Proposed 2526	FTE 2526
200.1271.0111	Licensed Salaries	-	174,691.81	-	-	206,338	2.00
200.1271.0112	Classified Salaries	-	26,942.72	-	-	-	-
200.1271.0125	In-District Subs (Licensed)	111.96	206.44	-	-	-	-
200.1271.0130	Ext Hrs - Licensed/Other	195,677.56	9,045.81	-	-	-	-
200.1271.0131	Ext Hrs - Classified	53,009.50	5,650.79	-	-	-	-
200.1271.0133	Ext Hrs - Translations	234.49	-	-	-	-	-
200.1271.0144	Retention Incentive	3,500.00	-	-	-	-	-
200.1271.0211	PERS - Employer Contribution	60,561.37	57,931.58	-	-	55,180	-
200.1271.0212	PERS Pick-Up - Employee Contribution	14,520.52	12,966.77	-	-	16,319	-
200.1271.0220	FICA (SS & Medicare)	-	16,572.74	-	-	15,785	-
200.1271.0231	Worker's Compensation	-	660.82	-	-	3,611	-
200.1271.0242	OEBB Licensed Insurance	-	48,119.79	-	-	38,518	-
200.1271.0248	OEBB Classified Insurance	-	15,105.30	-	-	-	-
200.1271.0253	Paid Leave Oregon	-	2,150.18	-	-	3,019	-
200.1271.0390	Other Purchased Services	2,147.78	21.22	-	-	-	-
200.1271.0410	Consumable Supplies	124,045.68	3,760.88	-	-	-	-
200.1271.0420	Textbooks	-	4,190.16	-	-	-	-
200.1271.0470	Computer Software	51,365.00	103,712.00	-	-	105,000	-
FUNCTION: Remediation		505,173.86	481,729.01	-	-	443,770	2.00
200.1272.0111	Licensed Salaries	509,556.75	247,393.42	384,104	4.00	217,737	2.00
200.1272.0112	Classified Salaries	68,044.23	46,351.20	80,669	2.00	83,959	2.00
200.1272.0130	Ext Hrs - Licensed/Other	31,401.40	51,389.73	-	-	-	-
200.1272.0131	Ext Hrs - Classified	7,929.57	23,680.76	-	-	-	-
200.1272.0211	PERS - Employer Contribution	153,317.37	95,726.94	121,817	-	78,129	-
200.1272.0212	PERS Pick-Up - Employee Contribution	36,592.60	21,562.62	27,886	-	24,534	-
200.1272.0220	FICA (SS & Medicare)	46,825.90	28,210.28	42,277	-	23,080	-
200.1272.0231	Worker's Compensation	2,034.75	1,129.70	1,412	-	5,280	-
200.1272.0242	OEBB Licensed Insurance	124,814.20	44,099.11	77,036	-	38,518	-
200.1272.0248	OEBB Classified Insurance	49,451.00	31,082.22	38,592	-	38,592	-
200.1272.0253	Paid Leave Oregon	-	3,523.05	5,113	-	4,404	-
200.1272.0332	Non-Reimbursable Student Transportation	-	199.36	-	-	-	-
200.1272.0341	Travel - Local in District	114.49	352.09	-	-	-	-
200.1272.0342	Travel - Out of District	20,334.80	99.30	-	-	-	-
200.1272.0343	Travel - Student Out of District	-	3,875.10	-	-	-	-
200.1272.0374	Other Tuition	-	11,445.00	-	-	-	-
200.1272.0390	Other Purchased Services	12,989.12	11,458.78	-	-	-	-
200.1272.0410	Consumable Supplies	91,069.87	51,082.82	-	-	75,000	-
200.1272.0420	Textbooks	288.36	-	-	-	-	-
200.1272.0470	Computer Software	36,991.83	16,364.00	-	-	17,500	-
200.1272.0480	Computer Hardware	-	25,730.00	-	-	27,000	-
200.1272.0640	Dues and Fees	541.00	85.00	-	-	-	-
FUNCTION: Title I		1,192,297.24	714,840.48	778,906	6.00	633,733	4.00
200.1280.0121	Substitutes - Licensed	273.68	66.75	-	-	-	-
200.1280.0125	In-District Subs (Licensed)	3,740.24	100.38	-	-	-	-
200.1280.0144	Retention Incentive	3,000.00	-	-	-	-	-
200.1280.0211	PERS - Employer Contribution	1,674.25	44.78	-	-	-	-
200.1280.0212	PERS Pick-Up - Employee Contribution	375.20	4.03	-	-	-	-
200.1280.0220	FICA (SS & Medicare)	538.31	12.85	-	-	-	-
200.1280.0231	Worker's Compensation	23.60	0.52	-	-	-	-
200.1280.0253	Paid Leave Oregon	-	1.67	-	-	-	-
200.1280.0371	Tuition - OR Districts	5,074.00	-	-	-	-	-
200.1280.0410	Consumable Supplies	10,525.70	3,539.91	-	-	-	-
FUNCTION: Alternative Education		25,224.98	3,770.89	-	-	-	-
200.1281.0371	Tuition - OR Districts	14,011.40	24,019.00	15,000	-	25,000	-
FUNCTION: Public Alternative Programs		14,011.40	24,019.00	15,000	-	25,000	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
200.1288.0360	Charter School Payments	432,635.79	584,633.68	250,000	-	500,000	-
FUNCTION: Charter Schools		432,635.79	584,633.68	250,000	-	500,000	-
200.1289.0124	Temporary - Classified	379.76	-	-	-	-	-
200.1289.0220	FICA (SS & Medicare)	29.05	-	-	-	-	-
200.1289.0231	Worker's Compensation	1.44	-	-	-	-	-
FUNCTION: Other Alternative Programs		410.25	-	-	-	-	-
200.1291.0111	Licensed Salaries	533.51	-	62,363	1.00	102,551	1.00
200.1291.0112	Classified Salaries	-	-	-	-	66,429	2.00
200.1291.0124	Temporary - Classified	-	5,435.24	-	-	-	-
200.1291.0130	Ext Hrs - Licensed/Other	22,754.70	-	-	-	-	-
200.1291.0131	Ext Hrs - Classified	-	255.98	-	-	-	-
200.1291.0133	Ext Hrs - Translations	103.91	-	-	-	-	-
200.1291.0211	PERS - Employer Contribution	4,841.18	885.87	26,113	-	47,624	-
200.1291.0212	PERS Pick-Up - Employee Contribution	1,264.21	212.35	6,178	-	10,500	-
200.1291.0220	FICA (SS & Medicare)	1,804.45	437.95	8,968	-	12,927	-
200.1291.0231	Worker's Compensation	77.73	18.24	710	-	2,957	-
200.1291.0242	OEBB Licensed Insurance	-	-	19,259	-	19,259	-
200.1291.0248	OEBB Classified Insurance	-	-	-	-	38,592	-
200.1291.0253	Paid Leave Oregon	-	56.91	-	-	2,527	-
200.1291.0390	Other Purchased Services	4,981.23	5,000.00	-	-	-	-
200.1291.0410	Consumable Supplies	10,925.60	32,201.76	-	-	-	-
200.1291.0470	Computer Software	-	33,068.00	-	-	-	-
200.1291.0480	Computer Hardware	3,389.00	-	-	-	-	-
FUNCTION: ESL		50,675.52	77,572.30	123,591	1.00	303,367	3.00
200.1293.0111	Licensed Salaries	32,892.50	70,090.83	74,835	1.20	96,229	1.20
200.1293.0112	Classified Salaries	40,629.60	66,379.14	48,740	0.70	200,499	2.30
200.1293.0124	Temporary - Classified	31,438.67	14,358.06	-	-	-	-
200.1293.0130	Ext Hrs - Licensed/Other	50,422.64	232,945.34	-	-	-	-
200.1293.0131	Ext Hrs - Classified	239,797.10	107,341.26	-	-	-	-
200.1293.0211	PERS - Employer Contribution	27,701.18	112,569.49	31,336	-	81,060	-
200.1293.0212	PERS Pick-Up - Employee Contribution	6,789.24	24,934.25	7,414	-	19,050	-
200.1293.0220	FICA (SS & Medicare)	8,583.21	78,504.86	10,762	-	22,700	-
200.1293.0231	Worker's Compensation	431.69	1,164.76	853	-	5,193	-
200.1293.0242	OEBB Licensed Insurance	10,988.71	(17,210.71)	23,111	-	23,111	-
200.1293.0248	OEBB Classified Insurance	31,623.87	11,205.56	13,507	-	44,381	-
200.1293.0253	Paid Leave Oregon	-	1,629.58	1,359	-	4,428	-
200.1293.0324	Rentals	34,971.54	40,855.15	-	-	-	-
200.1293.0330	Student Transportation Services	-	90.00	-	-	-	-
200.1293.0332	Non-Reimbursable Student Transportation	-	216.44	-	-	-	-
200.1293.0341	Travel - Local in District	228.14	215.99	-	-	-	-
200.1293.0342	Travel - Out of District	62,756.29	32,057.22	-	-	-	-
200.1293.0343	Travel - Student Out of District	12,610.65	101,559.20	-	-	125,000	-
200.1293.0353	Postage	-	157.19	-	-	-	-
200.1293.0374	Other Tuition	-	22,190.00	-	-	27,500	-
200.1293.0390	Other Purchased Services	5,812.02	8,262.53	-	-	-	-
200.1293.0410	Consumable Supplies	16,145.87	25,730.77	-	-	35,000	-
200.1293.0420	Textbooks	399.72	-	-	-	-	-
200.1293.0460	Non-Consumable Supplies	541.98	-	-	-	-	-
200.1293.0480	Computer Hardware	-	1,498.92	-	-	-	-
200.1293.0640	Dues and Fees	22,000.00	270.00	-	-	25,000	-
FUNCTION: Migrant Education		636,764.62	937,015.83	211,917	1.90	709,150	3.50

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted	Proposed 2526	Proposed
					FTE 2425		FTE 2526
200.1299.0112	Classified Salaries	137,024.33	102,470.91	84,316	3.00	153,940	3.50
200.1299.0113	Administrator Salaries	115,836.06	130,156.00	136,668	2.00	-	-
200.1299.0114	Managerial Salaries	-	-	-	-	105,585	1.50
200.1299.0124	Temporary - Classified	172,841.92	178,498.85	-	-	-	-
200.1299.0130	Ext Hrs - Licensed/Other	22,209.89	1,729.77	-	-	-	-
200.1299.0131	Ext Hrs - Classified	54,199.50	23,942.39	-	-	-	-
200.1299.0142	Cell Phone Stipend	3,270.00	2,400.00	-	-	2,592	-
200.1299.0144	Retention Incentive	4,500.00	-	-	-	-	-
200.1299.0211	PERS - Employer Contribution	98,824.31	85,047.82	55,313	-	68,982	-
200.1299.0212	PERS Pick-Up - Employee Contribution	20,567.45	16,760.84	13,258	-	16,220	-
200.1299.0220	FICA (SS & Medicare)	36,866.71	32,715.22	16,906	-	20,052	-
200.1299.0231	Worker's Compensation	1,858.91	1,487.66	3,867	-	4,587	-
200.1299.0242	OEBB Licensed Insurance	-	-	-	-	41,700	-
200.1299.0243	OEBB Admin Insurance	37,772.68	42,877.98	56,180	-	-	-
200.1299.0248	OEBB Classified Insurance	55,462.88	33,781.87	57,888	-	71,788	-
200.1299.0253	Paid Leave Oregon	-	4,173.11	2,433	-	3,921	-
200.1299.0332	Non-Reimbursable Student Transportation	-	489.61	-	-	-	-
200.1299.0342	Travel - Out of District	2,019.78	8.00	-	-	-	-
200.1299.0343	Travel - Student Out of District	-	1,587.22	-	-	-	-
200.1299.0374	Other Tuition	-	31,590.00	-	-	35,000	-
200.1299.0390	Other Purchased Services	428.09	1,713.50	-	-	-	-
200.1299.0410	Consumable Supplies	42,013.09	54,407.42	73,171	-	75,000	-
200.1299.0640	Dues and Fees	44,500.00	-	-	-	-	-
FUNCTION: Other Programs		850,195.60	745,838.17	500,000	5.00	599,368	5.00
200.1400.0130	Ext Hrs - Licensed/Other	197,284.05	(59,839.32)	500,000	-	1,000,000	-
200.1400.0131	Ext Hrs - Classified	12,330.60	81,467.18	-	-	-	-
200.1400.0211	PERS - Employer Contribution	49,940.99	18,627.89	150,000	-	300,000	-
200.1400.0212	PERS Pick-Up - Employee Contribution	12,124.39	4,326.91	30,000	-	60,000	-
200.1400.0220	FICA (SS & Medicare)	16,099.55	6,507.79	38,250	-	76,500	-
200.1400.0231	Worker's Compensation	1,842.09	1,308.17	10,000	-	20,000	-
200.1400.0253	Paid Leave Oregon	-	34.53	-	-	-	-
200.1400.0374	Other Tuition	-	63,519.32	-	-	-	-
200.1400.0390	Other Purchased Services	3,645.13	1,297.10	-	-	-	-
200.1400.0410	Consumable Supplies	8,290.23	4,845.96	571,750	-	500,000	-
FUNCTION: Summer School Programs		301,557.03	122,095.53	1,300,000	-	1,956,500	-
200.1410.0124	Temporary - Classified	64,308.35	63,464.50	-	-	-	-
200.1410.0130	Ext Hrs - Licensed/Other	530,057.07	165,940.78	-	-	-	-
200.1410.0131	Ext Hrs - Classified	129,416.84	93,100.21	-	-	-	-
200.1410.0144	Retention Incentive	500.00	-	-	-	-	-
200.1410.0211	PERS - Employer Contribution	198,835.52	70,384.50	-	-	-	-
200.1410.0212	PERS Pick-Up - Employee Contribution	48,145.71	15,722.91	-	-	-	-
200.1410.0220	FICA (SS & Medicare)	73,992.50	23,799.12	-	-	-	-
200.1410.0231	Worker's Compensation	3,293.16	1,004.88	-	-	-	-
200.1410.0253	Paid Leave Oregon	-	116.57	-	-	-	-
200.1410.0343	Travel - Student Out of District	25,800.00	8,238.92	-	-	-	-
200.1410.0355	Printing & Binding	204.00	-	-	-	-	-
200.1410.0374	Other Tuition	43,600.00	-	-	-	-	-
200.1410.0390	Other Purchased Services	17,493.17	7,455.07	-	-	-	-
200.1410.0410	Consumable Supplies	108,094.23	64,593.42	161,071	-	-	-
200.1410.0460	Non-Consumable Supplies	18,659.15	-	-	-	-	-
FUNCTION: Summer School - Intermediate		1,262,399.70	513,820.88	161,071	-	-	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted		Proposed	
					FTE 2425	Proposed 2526	FTE 2526	
200.1420.0124	Temporary - Classified	6,180.77	514.69	-	-	-	-	
200.1420.0130	Ext Hrs - Licensed/Other	114,023.83	70,290.00	-	-	-	-	
200.1420.0131	Ext Hrs - Classified	41,764.46	69,338.65	-	-	-	-	
200.1420.0211	PERS - Employer Contribution	40,118.36	35,517.59	-	-	-	-	
200.1420.0212	PERS Pick-Up - Employee Contribution	9,946.82	8,271.15	-	-	-	-	
200.1420.0220	FICA (SS & Medicare)	13,844.52	10,719.73	-	-	-	-	
200.1420.0231	Worker's Compensation	609.88	433.35	-	-	-	-	
200.1420.0242	OEBB Licensed Insurance	-	-	-	-	-	-	
200.1420.0253	Paid Leave Oregon	-	19.93	-	-	-	-	
200.1420.0343	Travel - Student Out of District	8,790.00	7,582.92	-	-	-	-	
200.1420.0374	Other Tuition	8,000.00	-	-	-	-	-	
200.1420.0410	Consumable Supplies	60,739.57	15,987.91	-	-	-	-	
200.1420.0460	Non-Consumable Supplies	1,066.96	-	-	-	-	-	
FUNCTION: Middle School Summer School Programs		305,085.17	218,675.92	-	-	-	-	
200.1430.0130	Ext Hrs - Licensed/Other	42,187.49	36,461.23	-	-	-	-	
200.1430.0131	Ext Hrs - Classified	16,284.81	17,756.46	-	-	-	-	
200.1430.0211	PERS - Employer Contribution	13,965.40	13,322.19	-	-	-	-	
200.1430.0212	PERS Pick-Up - Employee Contribution	3,508.33	3,155.43	-	-	-	-	
200.1430.0220	FICA (SS & Medicare)	4,471.47	4,147.77	-	-	-	-	
200.1430.0231	Worker's Compensation	195.05	168.96	-	-	-	-	
200.1430.0253	Paid Leave Oregon	-	41.63	-	-	-	-	
200.1430.0390	Other Purchased Services	2,826.05	-	-	-	-	-	
200.1430.0410	Consumable Supplies	413.80	-	-	-	-	-	
FUNCTION: High School Summer School Programs		83,852.40	75,053.67	-	-	-	-	
200.2110.0410	Consumable Supplies	-	50.72	-	-	-	-	
FUNCTION: Service Area Direction		-	50.72	-	-	-	-	
200.2112.0112	Classified Salaries	97,881.86	131,033.93	45,675	1.00	101,475	2.00	
200.2112.0124	Temporary - Classified	-	784.69	-	-	-	-	
200.2112.0130	Ext Hrs - Licensed/Other	-	24,703.46	-	-	-	-	
200.2112.0131	Ext Hrs - Classified	66.94	58,751.52	-	-	-	-	
200.2112.0133	Ext Hrs - Translations	-	480.89	-	-	-	-	
200.2112.0142	Cell Phone Stipend	180.00	270.00	-	-	1,166	-	
200.2112.0144	Retention Incentive	5,000.00	-	-	-	-	-	
200.2112.0211	PERS - Employer Contribution	26,432.68	50,871.50	11,432	-	26,981	-	
200.2112.0212	PERS Pick-Up - Employee Contribution	6,189.07	12,223.95	2,741	-	6,414	-	
200.2112.0220	FICA (SS & Medicare)	7,771.60	16,540.51	3,494	-	7,852	-	
200.2112.0231	Worker's Compensation	348.09	729.40	799	-	1,796	-	
200.2112.0248	OEBB Classified Insurance	39,429.46	52,845.78	19,296	-	38,592	-	
200.2112.0253	Paid Leave Oregon	-	2,145.48	502	-	1,535	-	
200.2112.0332	Non-Reimbursable Student Transportation	178.94	-	-	-	-	-	
200.2112.0341	Travel - Local in District	2,000.00	573.96	-	-	-	-	
200.2112.0342	Travel - Out of District	-	465.02	-	-	-	-	
200.2112.0343	Travel - Student Out of District	-	598.00	-	-	-	-	
200.2112.0355	Printing & Binding	-	19,014.86	-	-	-	-	
200.2112.0410	Consumable Supplies	8,119.82	43,720.48	-	-	50,000	-	
FUNCTION: Attendance Services		193,598.46	415,753.43	83,939	1.00	235,811	2.00	

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
200.2113.0111	Licensed Salaries	177,187.21	80,732.18	79,645	1.00	90,693	1.00
200.2113.0130	Ext Hrs - Licensed/Other	5,585.00	-	-	-	-	-
200.2113.0131	Ext Hrs - Classified	2,432.69	2,616.47	-	-	-	-
200.2113.0133	Ext Hrs - Translations	117.55	-	-	-	-	-
200.2113.0144	Retention Incentive	500.00	-	-	-	-	-
200.2113.0211	PERS - Employer Contribution	38,479.79	21,053.62	19,935	-	22,752	-
200.2113.0212	PERS Pick-Up - Employee Contribution	9,714.95	5,030.09	4,779	-	6,647	-
200.2113.0220	FICA (SS & Medicare)	14,151.40	6,411.66	7,487	-	6,938	-
200.2113.0231	Worker's Compensation	621.90	254.36	-	-	1,587	-
200.2113.0242	OEBB Licensed Insurance	22,788.64	9,903.56	19,259	-	19,259	-
200.2113.0253	Paid Leave Oregon	-	833.11	876	-	1,335	-
200.2113.0341	Travel - Local in District	28.67	3.47	-	-	-	-
200.2113.0342	Travel - Out of District	105.47	-	-	-	-	-
FUNCTION: Social Work Services		271,713.27	126,838.52	131,981	1.00	149,211	1.00
200.2114.0130	Ext Hrs - Licensed/Other	149.64	-	-	-	-	-
200.2114.0131	Ext Hrs - Classified	-	640.04	-	-	-	-
200.2114.0144	Retention Incentive	1,000.00	-	-	-	-	-
200.2114.0211	PERS - Employer Contribution	286.64	178.38	-	-	-	-
200.2114.0212	PERS Pick-Up - Employee Contribution	68.62	38.40	-	-	-	-
200.2114.0220	FICA (SS & Medicare)	86.47	48.06	-	-	-	-
200.2114.0231	Worker's Compensation	3.85	1.97	-	-	-	-
200.2114.0253	Paid Leave Oregon	-	6.23	-	-	-	-
200.2114.0390	Other Purchased Services	19,075.00	-	-	-	-	-
200.2114.0470	Computer Software	-	26,125.67	-	-	30,000	-
FUNCTION: Student Accounting Services		20,670.22	27,038.75	-	-	30,000	-
200.2115.0112	Classified Salaries	35,200.88	-	-	-	-	-
200.2115.0142	Cell Phone Stipend	180.00	180.00	-	-	-	-
200.2115.0144	Retention Incentive	2,000.00	-	-	-	-	-
200.2115.0211	PERS - Employer Contribution	8,897.83	37.88	-	-	-	-
200.2115.0212	PERS Pick-Up - Employee Contribution	2,242.85	9.12	-	-	-	-
200.2115.0220	FICA (SS & Medicare)	2,825.10	11.35	-	-	-	-
200.2115.0231	Worker's Compensation	142.06	0.48	-	-	-	-
200.2115.0248	OEBB Classified Insurance	10,614.61	1.49	-	-	-	-
200.2115.0253	Paid Leave Oregon	-	1.48	-	-	-	-
FUNCTION: Student Safety		62,103.33	241.80	-	-	-	-
200.2117.0111	Licensed Salaries	36,398.00	39,767.59	-	-	46,433	1.00
200.2117.0112	Classified Salaries	64,706.29	89,359.17	114,603	2.00	142,041	1.00
200.2117.0131	Ext Hrs - Classified	2,704.55	4,932.51	-	-	-	-
200.2117.0142	Cell Phone Stipend	90.00	90.00	-	-	194	-
200.2117.0144	Retention Incentive	1,000.00	-	-	-	-	-
200.2117.0211	PERS - Employer Contribution	26,863.58	29,097.16	30,654	-	54,512	-
200.2117.0212	PERS Pick-Up - Employee Contribution	6,295.89	6,509.04	6,876	-	11,363	-
200.2117.0220	FICA (SS & Medicare)	8,104.16	14,991.17	8,767	-	14,433	-
200.2117.0231	Worker's Compensation	356.17	232.43	2,006	-	3,302	-
200.2117.0242	OEBB Licensed Insurance	-	-	-	-	19,296	-
200.2117.0248	OEBB Classified Insurance	33,667.71	23,374.46	38,592	-	19,296	-
200.2117.0253	Paid Leave Oregon	-	936.93	1,260	-	2,829	-
200.2117.0341	Travel - Local in District	97.25	-	-	-	-	-
200.2117.0342	Travel - Out of District	97.50	-	-	-	-	-
200.2117.0355	Printing & Binding	-	159.00	-	-	-	-
200.2117.0410	Consumable Supplies	-	108.91	-	-	50,000	-
FUNCTION: Identification and Recruitment of Migrant Children		180,381.10	209,558.37	202,758	2.00	363,698	2.00

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
200.2120.0112	Classified Salaries	41,325.40	30,364.64	47,327	1.00	48,507	1.00
200.2120.0142	Cell Phone Stipend	180.00	135.00	-	-	194	-
200.2120.0144	Retention Incentive	500.00	-	-	-	-	-
200.2120.0211	PERS - Employer Contribution	9,996.53	7,708.28	11,846	-	12,876	-
200.2120.0212	PERS Pick-Up - Employee Contribution	2,528.66	1,847.79	2,840	-	2,959	-
200.2120.0220	FICA (SS & Medicare)	3,191.93	25,372.20	3,621	-	3,726	-
200.2120.0231	Worker's Compensation	140.93	-	828	-	852	-
200.2120.0248	OEBB Classified Insurance	17,362.95	-	19,296	-	19,296	-
200.2120.0253	Paid Leave Oregon	-	270.08	521	-	730	-
FUNCTION: Guidance Services		75,226.40	65,697.99	86,279	1.00	89,140	1.00
200.2122.0111	Licensed Salaries	183,399.77	439,072.29	498,756	3.00	569,123	6.50
200.2122.0123	Temporary - Licensed	62,881.86	-	-	-	-	-
200.2122.0144	Retention Incentive	9,000.00	-	-	-	-	-
200.2122.0211	PERS - Employer Contribution	64,089.97	84,829.21	129,677	-	154,047	-
200.2122.0212	PERS Pick-Up - Employee Contribution	11,990.96	-	29,926	-	34,147	-
200.2122.0220	FICA (SS & Medicare)	19,493.72	-	38,155	-	43,538	-
200.2122.0231	Worker's Compensation	851.50	-	9,976	-	9,960	-
200.2122.0242	OEBB Licensed Insurance	15,099.14	-	3,808	-	125,182	-
200.2122.0253	Paid Leave Oregon	-	-	-	-	8,537	-
200.2122.0342	Travel - Out of District	-	13,979.36	-	-	-	-
200.2122.0390	Other Purchased Services	-	2,600.00	-	-	5,000	-
200.2122.0410	Consumable Supplies	51,594.01	4,325.56	-	-	10,000	-
200.2122.0460	Non-Consumable Supplies	19,904.76	-	-	-	-	-
FUNCTION: Counseling		438,305.69	544,806.42	710,298	3.00	959,533	6.50
200.2126.0112	Classified Salaries	31,419.90	-	-	-	-	-
200.2126.0131	Ext Hrs - Classified	3,493.84	-	-	-	-	-
200.2126.0142	Cell Phone Stipend	180.00	-	-	-	-	-
200.2126.0144	Retention Incentive	1,000.00	-	-	-	-	-
200.2126.0211	PERS - Employer Contribution	9,559.76	-	-	-	-	-
200.2126.0212	PERS Pick-Up - Employee Contribution	2,165.65	-	-	-	-	-
200.2126.0220	FICA (SS & Medicare)	2,760.20	-	-	-	-	-
200.2126.0231	Worker's Compensation	124.77	-	-	-	-	-
200.2126.0248	OEBB Classified Insurance	21,334.63	-	-	-	-	-
200.2126.0342	Travel - Out of District	1,717.89	-	-	-	-	-
200.2126.0410	Consumable Supplies	1,152.99	-	-	-	-	-
FUNCTION: Placement Services		74,909.63	-	-	-	-	-
200.2130.0410	Consumable Supplies	-	4,469.70	-	-	-	-
FUNCTION: Health Services		-	4,469.70	-	-	-	-
200.2134.0112	Classified Salaries	76,771.93	89,697.32	98,263	2.00	101,936	2.00
200.2134.0130	Ext Hrs - Licensed/Other	50.39	-	-	-	-	-
200.2134.0142	Cell Phone Stipend	360.00	360.00	-	-	389	-
200.2134.0144	Retention Incentive	1,500.00	-	-	-	-	-
200.2134.0211	PERS - Employer Contribution	18,546.45	22,671.96	24,595	-	27,057	-
200.2134.0212	PERS Pick-Up - Employee Contribution	4,690.96	5,434.76	5,896	-	6,213	-
200.2134.0220	FICA (SS & Medicare)	5,787.74	6,688.90	7,518	-	7,828	-
200.2134.0231	Worker's Compensation	274.81	290.12	1,719	-	1,791	-
200.2134.0248	OEBB Classified Insurance	49,066.99	51,453.36	38,592	-	38,592	-
200.2134.0253	Paid Leave Oregon	-	869.22	1,081	-	1,533	-
200.2134.0390	Other Purchased Services	215,187.38	-	-	-	-	-
200.2134.0410	Consumable Supplies	3,216.47	-	-	-	-	-
FUNCTION: Nurse Services		375,453.12	177,465.64	177,664	2.00	185,338	2.00

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
200.2139.0130	Ext Hrs - Licensed/Other	152.54	-	-	-	-	-
200.2139.0131	Ext Hrs - Classified	104.27	-	-	-	-	-
200.2139.0211	PERS - Employer Contribution	52.97	-	-	-	-	-
200.2139.0212	PERS Pick-Up - Employee Contribution	13.10	-	-	-	-	-
200.2139.0220	FICA (SS & Medicare)	19.36	-	-	-	-	-
200.2139.0231	Worker's Compensation	0.90	-	-	-	-	-
200.2139.0390	Other Purchased Services	28,428.00	37,904.00	-	-	40,000	-
FUNCTION: Other Health Services		28,771.14	37,904.00	-	-	40,000	-
200.2142.0130	Ext Hrs - Licensed/Other	5,496.43	4,233.01	-	-	-	-
200.2142.0211	PERS - Employer Contribution	1,303.71	996.86	-	-	-	-
200.2142.0212	PERS Pick-Up - Employee Contribution	329.79	238.98	-	-	-	-
200.2142.0220	FICA (SS & Medicare)	419.20	300.07	-	-	-	-
200.2142.0231	Worker's Compensation	18.86	12.73	-	-	-	-
200.2142.0253	Paid Leave Oregon	-	30.78	-	-	-	-
200.2142.0390	Other Purchased Services	-	9,562.84	-	-	-	-
200.2142.0410	Consumable Supplies	32,722.31	3,121.98	-	-	-	-
FUNCTION: Psychological Testing Services		40,290.30	18,497.25	-	-	-	-
200.2143.0111	Licensed Salaries	405,371.34	460,817.18	490,016	5.50	519,722	5.50
200.2143.0130	Ext Hrs - Licensed/Other	6,054.48	2,793.79	-	-	-	-
200.2143.0142	Cell Phone Stipend	270.00	360.00	-	-	389	-
200.2143.0144	Retention Incentive	3,000.00	-	-	-	-	-
200.2143.0211	PERS - Employer Contribution	104,984.72	125,417.79	132,236	-	146,851	-
200.2143.0212	PERS Pick-Up - Employee Contribution	24,881.77	27,889.58	29,401	-	32,538	-
200.2143.0220	FICA (SS & Medicare)	31,456.67	35,441.02	46,063	-	39,788	-
200.2143.0231	Worker's Compensation	1,363.60	1,409.83	-	-	9,102	-
200.2143.0242	OEBB Licensed Insurance	100,489.78	116,569.37	105,924	-	105,923	-
200.2143.0253	Paid Leave Oregon	-	4,519.05	5,390	-	7,777	-
200.2143.0342	Travel - Out of District	6,764.37	-	-	-	-	-
200.2143.0410	Consumable Supplies	979.52	113.84	-	-	-	-
FUNCTION: Psychological Counseling Services		685,616.25	775,331.45	809,030	5.50	862,091	5.50
200.2150.0130	Ext Hrs - Licensed/Other	7,389.93	4,719.80	-	-	-	-
200.2150.0144	Retention Incentive	-	-	-	-	-	-
200.2150.0211	PERS - Employer Contribution	1,752.87	1,187.21	-	-	-	-
200.2150.0212	PERS Pick-Up - Employee Contribution	443.39	284.61	-	-	-	-
200.2150.0220	FICA (SS & Medicare)	561.21	362.36	-	-	-	-
200.2150.0231	Worker's Compensation	25.24	14.99	-	-	-	-
200.2150.0253	Paid Leave Oregon	-	38.91	-	-	-	-
200.2150.0322	Repair & Maintenance	800.00	800.00	-	-	-	-
200.2150.0341	Travel - Local in District	3.01	-	-	-	-	-
200.2150.0342	Travel - Out of District	1,796.24	-	-	-	-	-
200.2150.0390	Other Purchased Services	67,430.92	-	-	-	-	-
200.2150.0410	Consumable Supplies	17,788.85	715.11	-	-	-	-
200.2150.0640	Dues and Fees	-	225.00	-	-	-	-
FUNCTION: Speech Pathology and Audiology Services		97,991.66	8,347.99	-	-	-	-
200.2160.0390	Other Purchased Services	-	8,404.20	-	-	-	-
FUNCTION: Other Student Treatment Services		-	8,404.20	-	-	-	-



Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
200.2190.0111	Licensed Salaries	122,882.30	181,496.86	237,748	2.50	105,034	1.00
200.2190.0113	Administrator Salaries	235,345.26	96,649.83	100,914	0.60	103,940	0.60
200.2190.0124	Temporary - Classified	47,712.76	-	-	-	-	-
200.2190.0130	Ext Hrs - Licensed/Other	4,872.24	1,735.53	-	-	-	-
200.2190.0131	Ext Hrs - Classified	2,514.35	1,281.39	-	-	-	-
200.2190.0142	Cell Phone Stipend	180.00	180.00	-	-	389	-
200.2190.0144	Retention Incentive	3,500.00	-	-	-	-	-
200.2190.0211	PERS - Employer Contribution	104,795.98	77,269.73	90,280	-	57,889	-
200.2190.0212	PERS Pick-Up - Employee Contribution	24,606.17	17,408.04	20,320	-	13,541	-
200.2190.0220	FICA (SS & Medicare)	31,272.01	21,510.35	30,070	-	16,016	-
200.2190.0231	Worker's Compensation	1,357.87	847.85	1,766	-	3,664	-
200.2190.0242	OEBB Licensed Insurance	24,488.16	47,971.84	48,145	-	35,939	-
200.2190.0243	OEBB Admin Insurance	52,482.48	15,154.20	16,854	-	-	-
200.2190.0253	Paid Leave Oregon	-	2,634.45	3,726	-	3,122	-
200.2190.0324	Rentals	19,030.00	50,211.06	-	-	-	-
200.2190.0341	Travel - Local in District	497.68	-	-	-	-	-
200.2190.0342	Travel - Out of District	53,717.50	9,048.31	-	-	-	-
200.2190.0355	Printing & Binding	1,039.00	-	-	-	-	-
200.2190.0390	Other Purchased Services	40,900.00	-	-	-	-	-
200.2190.0410	Consumable Supplies	22,703.46	3,541.85	-	-	-	-
200.2190.0470	Computer Software	41,649.82	-	-	-	-	-
200.2190.0640	Dues and Fees	1,180.00	16,190.00	-	-	-	-
FUNCTION: Service Direction, Student Support Services		836,727.04	543,131.29	549,823	3.10	339,535	1.60
200.2210.0111	Licensed Salaries	231,501.77	204,761.42	273,493	2.75	252,664	2.00
200.2210.0130	Ext Hrs - Licensed/Other	13,419.16	1,206.41	-	-	-	-
200.2210.0131	Ext Hrs - Classified	-	886.68	-	-	-	-
200.2210.0144	Retention Incentive	2,000.00	-	-	-	-	-
200.2210.0211	PERS - Employer Contribution	63,290.29	55,543.34	73,405	-	62,355	-
200.2210.0212	PERS Pick-Up - Employee Contribution	14,878.02	12,694.25	16,410	-	23,344	-
200.2210.0220	FICA (SS & Medicare)	6,057.55	15,862.17	20,923	-	19,329	-
200.2210.0231	Worker's Compensation	166.18	623.47	6,837	-	4,422	-
200.2210.0242	OEBB Licensed Insurance	12,827.45	20,743.53	55,787	-	38,518	-
200.2210.0253	Paid Leave Oregon	-	2,052.32	2,545	-	3,634	-
200.2210.0341	Travel - Local in District	79.29	12,042.50	-	-	-	-
200.2210.0342	Travel - Out of District	-	254.94	-	-	-	-
200.2210.0390	Other Purchased Services	-	1,657.83	-	-	-	-
200.2210.0410	Consumable Supplies	-	30,111.08	-	-	-	-
200.2210.0640	Dues and Fees	-	473.56	-	-	-	-
FUNCTION: Improvement of Instruction Services		344,219.71	358,913.50	449,400	2.75	404,264	2.00
200.2211.0144	Retention Incentive	1,500.00	-	-	-	-	-
200.2211.0211	PERS - Employer Contribution	371.35	-	-	-	-	-
200.2211.0212	PERS Pick-Up - Employee Contribution	90.00	-	-	-	-	-
200.2211.0220	FICA (SS & Medicare)	113.93	-	-	-	-	-
200.2211.0231	Worker's Compensation	4.98	-	-	-	-	-
FUNCTION: Other Improvement of Instruction Services		2,080.26	-	-	-	-	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
200.2219.0124	Temporary - Classified	17,299.82	13,923.56	-	-	-	-
200.2219.0130	Ext Hrs - Licensed/Other	37.41	423.30	-	-	-	-
200.2219.0131	Ext Hrs - Classified	11,664.46	3,769.72	-	-	-	-
200.2219.0211	PERS - Employer Contribution	5,483.88	2,296.59	-	-	-	-
200.2219.0212	PERS Pick-Up - Employee Contribution	1,163.06	406.49	-	-	-	-
200.2219.0220	FICA (SS & Medicare)	2,037.03	1,251.83	-	-	-	-
200.2219.0231	Worker's Compensation	108.20	62.96	-	-	-	-
200.2219.0248	OEBB Classified Insurance	192.05	65.81	-	-	-	-
200.2219.0253	Paid Leave Oregon	-	180.98	-	-	-	-
200.2219.0341	Travel - Local in District	253.52	248.10	-	-	-	-
200.2219.0342	Travel - Out of District	5,607.90	14,043.73	-	-	-	-
200.2219.0390	Other Purchased Services	8,501.95	12,526.96	-	-	-	-
200.2219.0410	Consumable Supplies	19,459.22	7,916.17	-	-	-	-
FUNCTION: Other Improvement of Instruction Services		71,808.50	57,116.20	-	-	-	-
200.2222.0144	Retention Incentive	4,000.00	-	-	-	-	-
200.2222.0211	PERS - Employer Contribution	876.87	-	-	-	-	-
200.2222.0212	PERS Pick-Up - Employee Contribution	210.01	-	-	-	-	-
200.2222.0220	FICA (SS & Medicare)	303.73	-	-	-	-	-
200.2222.0231	Worker's Compensation	13.49	-	-	-	-	-
200.2222.0430	Library Books	1,808.22	289.86	-	-	-	-
FUNCTION: Library/Media Center		7,212.32	289.86	-	-	-	-
200.2230.0410	Consumable Supplies	-	6,060.08	-	-	-	-
200.2230.0470	Computer Software	15,139.40	23,745.46	56,000	-	56,000	-
FUNCTION: Assessment and Testing		15,139.40	29,805.54	56,000	-	56,000	-
200.2240.0111	Licensed Salaries	614,591.50	590,499.66	712,457	6.25	343,561	3.00
200.2240.0130	Ext Hrs - Licensed/Other	195,437.47	108,751.57	-	-	110,000	-
200.2240.0131	Ext Hrs - Classified	12,065.95	13,576.91	-	-	15,000	-
200.2240.0133	Ext Hrs - Translations	-	84.66	-	-	-	-
200.2240.0144	Retention Incentive	3,000.00	-	-	-	-	-
200.2240.0211	PERS - Employer Contribution	209,190.38	189,027.72	162,472	-	91,183	-
200.2240.0212	PERS Pick-Up - Employee Contribution	49,522.55	42,761.24	46,349	-	27,461	-
200.2240.0220	FICA (SS & Medicare)	62,567.26	54,046.34	54,503	-	26,282	-
200.2240.0231	Worker's Compensation	2,745.26	2,174.13	-	-	6,012	-
200.2240.0242	OEBB Licensed Insurance	110,783.23	127,437.27	101,613	-	57,776	-
200.2240.0253	Paid Leave Oregon	-	6,943.12	8,145	-	5,024	-
200.2240.0340	Travel	5,603.85	-	-	-	-	-
200.2240.0341	Travel - Local in District	12,679.77	171.37	-	-	200	-
200.2240.0342	Travel - Out of District	157,357.83	76,641.64	-	-	80,000	-
200.2240.0374	Other Tuition	-	2,442.00	-	-	2,500	-
200.2240.0390	Other Purchased Services	321,620.33	369,080.62	-	-	400,000	-
200.2240.0410	Consumable Supplies	26,275.02	33,518.98	-	-	40,000	-
200.2240.0470	Computer Software	5,288.00	-	-	-	15,000	-
200.2240.0480	Computer Hardware	3,427.99	-	-	-	15,000	-
200.2240.0640	Dues and Fees	750.00	3,052.79	-	-	4,000	-
FUNCTION: Instructional Staff Development		1,792,906.39	1,620,210.02	1,085,539	6.25	1,239,000	3.00
200.2320.0144	Retention Incentive	1,500.00	-	-	-	-	-
200.2320.0211	PERS - Employer Contribution	385.78	-	-	-	-	-
200.2320.0212	PERS Pick-Up - Employee Contribution	89.71	-	-	-	-	-
200.2320.0220	FICA (SS & Medicare)	111.52	-	-	-	-	-
200.2320.0231	Worker's Compensation	4.89	-	-	-	-	-
200.2320.0341	Travel - Local in District	186.47	-	-	-	-	-
200.2320.0342	Travel - Out of District	1,796.66	2,857.65	-	-	-	-
FUNCTION: Executive Administration Services		4,075.03	2,857.65	-	-	-	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
200.2329.0130	Ext Hrs - Licensed/Other	-	2,049.98	-	-	-	-
200.2329.0211	PERS - Employer Contribution	-	449.29	-	-	-	-
200.2329.0212	PERS Pick-Up - Employee Contribution	-	102.31	-	-	-	-
200.2329.0220	FICA (SS & Medicare)	0.02	156.52	-	-	-	-
200.2329.0231	Worker's Compensation	0.24	8.72	-	-	-	-
200.2329.0253	Paid Leave Oregon	-	20.38	-	-	-	-
200.2329.0390	Other Purchased Services	-	2,814.00	-	-	-	-
200.2329.0410	Consumable Supplies	12,579.07	13,553.15	-	-	15,000	-
FUNCTION: Other Executive Administration Services		12,579.33	19,154.35	-	-	15,000	-
200.2410.0113	Administrator Salaries	84,482.81	10,957.96	-	-	-	-
200.2410.0130	Ext Hrs - Licensed/Other	26,943.14	17,024.44	115,000	-	115,000	-
200.2410.0131	Ext Hrs - Classified	3,444.25	3,788.43	-	-	-	-
200.2410.0142	Cell Phone Stipend	250.00	50.00	-	-	-	-
200.2410.0144	Retention Incentive	531,749.99	-	-	-	-	-
200.2410.0211	PERS - Employer Contribution	154,664.95	8,436.22	40,000	-	40,000	-
200.2410.0212	PERS Pick-Up - Employee Contribution	37,182.20	1,903.73	8,140	-	8,140	-
200.2410.0220	FICA (SS & Medicare)	49,425.95	2,437.36	10,379	-	10,379	-
200.2410.0231	Worker's Compensation	3,112.34	98.99	3,392	-	3,392	-
200.2410.0243	OEBB Admin Insurance	11,458.91	1,386.40	-	-	-	-
200.2410.0253	Paid Leave Oregon	-	206.99	-	-	-	-
200.2410.0340	Travel	695.00	-	-	-	-	-
200.2410.0342	Travel - Out of District	38,074.16	1,890.95	-	-	-	-
200.2410.0390	Other Purchased Services	5,202.51	6,886.50	-	-	-	-
200.2410.0410	Consumable Supplies	87,589.89	10,388.31	50,000	-	50,000	-
200.2410.0460	Non-Consumable Supplies	32,829.95	-	-	-	-	-
200.2410.0470	Computer Software	22,728.00	19,118.00	50,000	-	50,000	-
200.2410.0640	Dues and Fees	1,200.00	-	-	-	-	-
FUNCTION: Office of the Principal Services		1,091,034.05	84,574.28	276,911	-	276,911	-
200.2520.0144	Retention Incentive	2,500.00	-	-	-	-	-
200.2520.0211	PERS - Employer Contribution	624.10	-	-	-	-	-
200.2520.0212	PERS Pick-Up - Employee Contribution	150.00	-	-	-	-	-
200.2520.0220	FICA (SS & Medicare)	189.17	-	-	-	-	-
200.2520.0231	Worker's Compensation	8.34	-	-	-	-	-
200.2520.0342	Travel - Out of District	6,595.68	-	-	-	-	-
200.2520.0690	Grant Indirect Charges	548,249.08	433,528.30	475,000	-	475,000	-
FUNCTION: Fiscal Services		558,316.37	433,528.30	475,000	-	475,000	-
200.2528.0144	Retention Incentive	1,000.00	-	-	-	-	-
200.2528.0211	PERS - Employer Contribution	252.76	-	-	-	-	-
200.2528.0212	PERS Pick-Up - Employee Contribution	59.99	-	-	-	-	-
200.2528.0220	FICA (SS & Medicare)	76.00	-	-	-	-	-
200.2528.0231	Worker's Compensation	3.31	-	-	-	-	-
FUNCTION: Risk Management Services		1,392.06	-	-	-	-	-
200.2542.0160	Ext Hrs - Custodians	975.34	-	-	-	-	-
200.2542.0211	PERS - Employer Contribution	256.87	-	-	-	-	-
200.2542.0212	PERS Pick-Up - Employee Contribution	58.53	-	-	-	-	-
200.2542.0220	FICA (SS & Medicare)	74.44	-	-	-	-	-
200.2542.0231	Worker's Compensation	21.40	-	-	-	-	-
200.2542.0390	Other Purchased Services	45,780.52	-	-	-	-	-
FUNCTION: Care and Upkeep of Buildings Services		47,167.10	-	-	-	-	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted FTE 2425	Proposed 2526	Proposed FTE 2526
200.2544.0322	Repair & Maintenance	3,795,118.63	2,788,361.76	-	-	-	-
200.2544.0383	Architect/Engineer Services	9,454.40	-	-	-	-	-
200.2544.0390	Other Purchased Services	19,227.74	7,745.00	-	-	-	-
200.2544.0410	Consumable Supplies	337.92	-	23,615	-	-	-
200.2544.0520	Buildings Acquisition	841,407.47	57,633.84	-	-	-	-
FUNCTION: Maintenance		4,665,546.16	2,853,740.60	23,615	-	-	-
200.2552.0331	Reimbursable Student Transportation	-	227.76	-	-	-	-
200.2552.0332	Non-Reimbursable Student Transportation	10,978.66	5,861.99	-	-	-	-
200.2552.0342	Travel - Out of District	-	473.15	-	-	-	-
200.2552.0460	Non-Consumable Supplies	6,870.00	-	-	-	-	-
200.2552.0541	Initial and Additional Equipment Purchase	151,372.05	-	-	-	-	-
FUNCTION: Vehicle Operation Services		169,220.71	6,562.90	-	-	-	-
200.2633.0144	Retention Incentive	500.00	-	-	-	-	-
200.2633.0211	PERS - Employer Contribution	118.59	-	-	-	-	-
200.2633.0212	PERS Pick-Up - Employee Contribution	30.00	-	-	-	-	-
200.2633.0220	FICA (SS & Medicare)	35.47	-	-	-	-	-
200.2633.0231	Worker's Compensation	1.70	-	-	-	-	-
FUNCTION: Public Information Services		685.76	-	-	-	-	-
200.2640.0144	Retention Incentive	1,500.00	-	-	-	-	-
200.2640.0211	PERS - Employer Contribution	386.90	-	-	-	-	-
200.2640.0212	PERS Pick-Up - Employee Contribution	90.00	-	-	-	-	-
200.2640.0220	FICA (SS & Medicare)	113.49	-	-	-	-	-
200.2640.0231	Worker's Compensation	4.96	-	-	-	-	-
200.2640.0342	Travel - Out of District	8,487.56	-	-	-	-	-
200.2640.0640	Dues and Fees	3,396.00	-	-	-	-	-
FUNCTION: Staff Services		13,978.91	-	-	-	-	-
200.2660.0124	Temporary - Classified	-	379.00	-	-	-	-
200.2660.0142	Cell Phone Stipend	-	3,600.00	-	-	-	-
200.2660.0211	PERS - Employer Contribution	-	1,075.62	-	-	-	-
200.2660.0212	PERS Pick-Up - Employee Contribution	-	243.12	-	-	-	-
200.2660.0220	FICA (SS & Medicare)	-	309.27	-	-	-	-
200.2660.0231	Worker's Compensation	-	10.99	-	-	-	-
200.2660.0253	Paid Leave Oregon	-	25.74	-	-	-	-
200.2660.0322	Repair & Maintenance	20,655.44	-	-	-	-	-
200.2660.0324	Rentals	19,030.00	47,578.10	-	-	-	-
200.2660.0351	Telephone	9,737.86	-	-	-	-	-
200.2660.0359	Other Communication Services	92,103.59	46,338.19	-	-	-	-
200.2660.0390	Other Purchased Services	765.00	-	-	-	-	-
200.2660.0410	Consumable Supplies	37,604.03	75,089.56	-	-	-	-
200.2660.0460	Non-Consumable Supplies	208.96	-	-	-	-	-
200.2660.0470	Computer Software	69,714.21	64,824.60	-	-	-	-
200.2660.0480	Computer Hardware	277,110.38	903,471.20	-	-	-	-
FUNCTION: Technology Services		526,929.47	1,142,945.39	-	-	-	-

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted	Proposed 2526	Proposed
					FTE 2425		FTE 2526
200.3100.0112	Classified Salaries	21,643.43	31,990.70	-	-	-	-
200.3100.0114	Managerial Salaries	4,335.07	8,804.71	-	-	-	-
200.3100.0131	Ext Hrs - Classified	53,543.30	-	-	-	-	-
200.3100.0144	Retention Incentive	16,000.00	-	-	-	-	-
200.3100.0211	PERS - Employer Contribution	11,317.48	-	-	-	-	-
200.3100.0212	PERS Pick-Up - Employee Contribution	2,636.45	-	-	-	-	-
200.3100.0220	FICA (SS & Medicare)	5,307.03	-	-	-	-	-
200.3100.0231	Worker's Compensation	1,356.01	-	-	-	-	-
200.3100.0410	Consumable Supplies	24,910.45	-	-	-	-	-
200.3100.0450	Food - Food Service Only	331,318.08	189,379.33	400,000	-	500,000	-
200.3100.0460	Non-Consumable Supplies	-	334.43	-	-	-	-
FUNCTION: Food Services		472,367.30	230,509.17	400,000	-	500,000	-
200.3300.0111	Licensed Salaries	196.25	-	-	-	-	-
200.3300.0112	Classified Salaries	23,277.94	41,510.47	169,174	3.52	417,443	3.50
200.3300.0124	Temporary - Classified	1,967.41	127.00	-	-	-	-
200.3300.0130	Ext Hrs - Licensed/Other	41,022.70	2,959.56	-	-	-	-
200.3300.0131	Ext Hrs - Classified	102,191.92	34,748.07	-	-	-	-
200.3300.0133	Ext Hrs - Translations	167.02	-	-	-	-	-
200.3300.0142	Cell Phone Stipend	180.00	90.00	-	-	583	-
200.3300.0144	Retention Incentive	500.00	-	-	-	-	-
200.3300.0211	PERS - Employer Contribution	37,996.37	22,897.65	42,341	-	110,741	-
200.3300.0212	PERS Pick-Up - Employee Contribution	9,145.24	5,401.41	10,152	-	25,193	-
200.3300.0220	FICA (SS & Medicare)	12,770.67	8,060.23	12,944	-	31,979	-
200.3300.0231	Worker's Compensation	605.97	318.91	2,963	-	7,315	-
200.3300.0242	OEBB Licensed Insurance	2,254.89	-	-	-	-	-
200.3300.0243	OEBB Admin Insurance	-	47.08	-	-	-	-
200.3300.0248	OEBB Classified Insurance	14,512.85	24,372.13	67,534	-	67,536	-
200.3300.0253	Paid Leave Oregon	-	1,039.98	1,860	-	6,268	-
200.3300.0340	Travel	-	132.64	-	-	-	-
200.3300.0341	Travel - Local in District	132.71	130.95	-	-	-	-
200.3300.0342	Travel - Out of District	18,736.99	9,142.94	17,000	-	17,000	-
200.3300.0343	Travel - Student Out of District	79.30	-	-	-	-	-
200.3300.0349	Other Travel	-	-	15,000	-	15,000	-
200.3300.0355	Printing & Binding	11,143.17	-	5,000	-	5,000	-
200.3300.0390	Other Purchased Services	46,415.31	7,322.23	35,000	-	35,000	-
200.3300.0410	Consumable Supplies	121,884.12	42,834.25	200,000	-	200,000	-
200.3300.0460	Non-Consumable Supplies	17.77	-	-	-	-	-
200.3300.0470	Computer Software	5,000.00	-	-	-	-	-
FUNCTION: Community Services		450,198.60	201,135.50	578,968	3.52	939,059	3.50
200.3301.0130	Ext Hrs - Licensed/Other	-	21,185.91	-	-	-	-
200.3301.0220	FICA (SS & Medicare)	-	1,630.43	-	-	-	-
200.3301.0231	Worker's Compensation	-	64.83	-	-	-	-
200.3301.0253	Paid Leave Oregon	-	211.86	-	-	-	-
200.3301.0390	Other Purchased Services	599.76	-	75,000	-	75,000	-
200.3301.0410	Consumable Supplies	239.91	2,262.30	15,000	-	15,000	-
200.3301.0470	Computer Software	6,120.00	-	20,000	-	20,000	-
FUNCTION: St. Lukes		6,959.67	25,355.33	110,000	-	110,000	-
200.4180.0410	Consumable Supplies	-	25,788.52	-	-	-	-
FUNCTION: Other Capital Projects		-	25,788.52	-	-	-	-
200.5200.0710	Fund Modifications	535,700.00	536,000.00	535,800	-	537,600	-
FUNCTION: Transfers of Funds		535,700.00	536,000.00	535,800	-	537,600	-
<b>TOTAL</b>		<b>29,020,336.21</b>	<b>21,419,675.89</b>	<b>18,832,398</b>	<b>85.11</b>	<b>22,445,046</b>	<b>85.88</b>

## NUTRITION SERVICES

### Fund 205 - Nutrition Services

#### Resources

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
205.0000.1620	Daily Sales - Non reimbursable Program	6,378.93	9,636.94	8,500	8,500
205.0000.1630	Special Functions	49,248.12	57,986.04	1,600	1,600
205.0000.1920	Contributions and Donations From Private Sources	-	-	100	-
205.0000.1990	Miscellaneous	7,779.72	13,035.69	10,000	10,000
205.0000.3102	State School Fund - School Lunch Match	30,601.05	33,639.48	35,700	36,000
205.0000.3107	SSA Account	424,349.76	536,245.52	-	570,000
205.0000.4500	Restricted Rev From Fed Gov't Through State	-	1,196.00	-	2,000
205.0000.4505	SNP Lunch Account	2,113,869.82	1,978,608.43	2,200,000	2,300,000
205.0000.4506	SNP Breakfast Account	651,507.86	678,726.09	770,000	725,000
205.0000.4507	NSLP Summer	155,203.39	49,206.30	210,000	175,000
205.0000.4508	CACFP CIL	15,672.30	-	12,000	-
205.0000.4509	CACFP Meals Account	283,351.47	-	220,000	-
205.0000.4910	Donated Commodities	-	211,786.37	350,000	350,000
205.0000.5400	Resources - Beginning Fund Balance	3,933,998.00	3,261,333.00	3,000,000	3,000,000
<b>TOTAL RESOURCES</b>		<b>7,671,960.42</b>	<b>6,831,399.86</b>	<b>6,817,900</b>	<b>7,178,100</b>



		Requirements			Adopted FTE		Proposed
Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	2425	Proposed 2526	FTE 2526
205.3100.0112	Classified Salaries	856,421.70	894,487.62	1,112,628.00	34.56	1,275,520.00	34.56
205.3100.0114	Managerial Salaries	89,916.28	84,919.23	103,915.00	1.00	107,037.00	1.00
205.3100.0124	Temporary - Classified	929.32	1,921.22	-	-	-	-
205.3100.0131	Ext Hrs - Classified	67,360.71	60,655.91	42,000.00	-	61,000.00	-
205.3100.0133	Ext Hrs - Translations	1,403.28	-	-	-	-	-
205.3100.0142	Cell Phone Stipend	1,259.65	1,259.53	-	-	-	-
205.3100.0211	PERS - Employer Contribution	238,978.74	255,428.85	310,256.00	-	370,479.00	-
205.3100.0212	PERS Pick-Up - Employee Contribution	58,087.38	59,453.91	72,993.00	-	82,954.00	-
205.3100.0220	FICA (SS & Medicare)	78,343.07	82,530.05	93,065.00	-	105,765.00	-
205.3100.0231	Worker's Compensation	18,594.10	17,903.09	21,290.00	-	24,195.00	-
205.3100.0243	OEBB Admin Insurance	25,631.60	30,673.02	28,090.00	-	27,800.00	-
205.3100.0248	OEBB Classified Insurance	497,888.85	547,259.82	667,014.00	-	667,014.00	-
205.3100.0253	Paid Leave Oregon	-	10,461.25	13,385.00	-	20,739.00	-
205.3100.0319	Other Instructional, Professional and Technical S	-	6,875.00	-	-	-	-
205.3100.0322	Repair & Maintenance	68,650.68	83,147.74	-	-	90,000.00	-
205.3100.0324	Rentals	10,734.34	13,722.21	40,000.00	-	40,000.00	-
205.3100.0325	Electricity	13,552.41	16,059.67	10,000.00	-	10,000.00	-
205.3100.0341	Travel - Local in District	49.34	7.51	18,000.00	-	100.00	-
205.3100.0342	Travel - Out of District	41,142.62	38,858.05	250.00	-	40,000.00	-
205.3100.0353	Postage	2,750.00	-	18,000.00	-	5,000.00	-
205.3100.0355	Printing & Binding	1,258.00	332.50	100.00	-	1,500.00	-
205.3100.0383	Architect/Engineer Services	4,319.99	-	600.00	-	600.00	-
205.3100.0390	Other Purchased Services	27,442.42	37,553.42	40,000.00	-	60,000.00	-
205.3100.0410	Consumable Supplies	73,466.72	45,640.26	50,000.00	-	60,000.00	-
205.3100.0411	Gasoline	642.42	684.79	1,200.00	-	1,200.00	-
205.3100.0414	Dish Chemicals	11,671.05	12,147.80	10,000.00	-	10,000.00	-
205.3100.0415	Office Supplies	6,486.20	4,062.53	7,500.00	-	7,500.00	-
205.3100.0416	Catering Expenses	59,930.33	47,418.04	15,000.00	-	15,000.00	-
205.3100.0417	Donated Commodities	-	211,786.37	350,000.00	-	350,000.00	-
205.3100.0450	Food - Food Service Only	1,551,408.34	1,530,152.86	2,418,225.00	-	2,500,000.00	-
205.3100.0460	Non-Consumable Supplies	3,936.24	322.34	5,000.00	-	5,000.00	-
205.3100.0461	Non-Consumable - Smallwares	24.97	-	6,000.00	-	6,000.00	-
205.3100.0470	Computer Software	3,376.00	14,691.00	5,000.00	-	7,500.00	-
205.3100.0480	Computer Hardware	2,155.19	-	-	-	-	-
205.3100.0520	Buildings Acquisition	393,501.10	-	75,000.00	-	75,000.00	-
205.3100.0541	Initial and Additional Equipment Purchase	2,007.80	-	59,589.00	-	60,000.00	-
205.3100.0542	Replacement Equipment Purchase	177,494.00	93,302.63	22,000.00	-	60,000.00	-
205.3100.0640	Dues and Fees	19,812.78	22,063.04	1,800.00	-	25,000.00	-
FUNCTION: Food Services		4,410,627.62	4,225,781.26	5,617,900	35.56	6,171,903	35.56
205.4150.0640	Dues and Fees	-	30.00	-	-	-	-
FUNCTION: Building Acquisition, Construction and Improvement		-	30.00	-	-	-	-
205.7000.0820	Reserved for Next Year	-	-	1,200,000	-	1,006,197	-
FUNCTION: Unappropriated Ending Fund Balance		-	-	1,200,000	-	1,006,197	-
<b>GRAND TOTAL - NUTRITION SERVICES</b>		<b>4,410,627.62</b>	<b>4,225,811.26</b>	<b>6,817,900</b>	<b>35.56</b>	<b>7,178,100</b>	<b>35.56</b>





**DEBT SERVICE FUNDS**

**Fund 304 - Energy Loans**

**Resources**

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
304.0000.1990	Miscellaneous	164,484.94	179,657.67	-	180,000
304.0000.5400	Resources - Beginning Fund Balance	162,863.06	637,087.47	-	816,000
<b>TOTAL RESOURCES</b>		<b>327,348.00</b>	<b>816,745.14</b>	<b>-</b>	<b>996,000</b>

**Requirements**

304.5200.0710	Fund Modifications	-	-	-	996,000
<b>GRAND TOTAL - ENERGY LOANS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>996,000</b>

**Fund 314 - Bond**

**Resources**

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
314.0000.1111	Current Year's Taxes	5,565,355.11	5,753,372.20	5,894,245	6,059,700
314.0000.1112	Prior Year's Taxes	73,440.18	73,222.56	70,000	70,000
314.0000.5400	Resources - Beginning Fund Balance	(511,399.94)	(296,215)	-	-
<b>TOTAL RESOURCES</b>		<b>5,127,395.35</b>	<b>5,530,379.76</b>	<b>5,964,245</b>	<b>6,129,700</b>

**Requirements**

314.5110.0610	Redemption of Principal	4,215,000.00	4,625,000.00	4,925,000	5,240,000
314.5110.0621	Regular Interest	1,266,936.34	1,166,635.76	1,039,245	889,700
<b>FUNCTION: Long-Term Debt Service</b>		<b>5,481,936.34</b>	<b>5,791,635.76</b>	<b>5,964,245</b>	<b>6,129,700</b>

**Fund 316 - Full Faith & Credit 2019**

**Resources**

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
316.0000.5200	Interfund Transfers	1,071,400.00	1,072,000.00	1,071,600	1,075,200
316.0000.5400	Resources - Beginning Fund Balance	511,399.94	-	-	-
<b>TOTAL RESOURCES</b>		<b>1,582,799.94</b>	<b>1,072,000.00</b>	<b>1,071,600</b>	<b>1,075,200</b>

**Requirements**

316.5110.0610	Redemption of Principal	610,000.00	635,000.00	660,000	690,000
316.5110.0621	Regular Interest	483,200.00	448,300.00	411,600	385,200
<b>FUNCTION: Long-Term Debt Service</b>		<b>1,093,200.00</b>	<b>1,083,300.00</b>	<b>1,071,600</b>	<b>1,075,200</b>



**CAPITAL PROJECTS FUNDS**

**Fund 405 - Major Maintenance  
Resources**

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
405.0000.1510	Interest on Investments	2,973.15	5,227.15	5,000	5,000
405.0000.5200	Interfund Transfers	500,000.00	1,000,000.00	800,000	1,996,000
405.0000.5400	Resources - Beginning Fund Balance	-	-	639,000	200,000
<b>TOTAL RESOURCES</b>		<b>502,973.15</b>	<b>1,005,227.15</b>	<b>1,444,000</b>	<b>2,201,000</b>
405.2544.0322	Repair & Maintenance	101,595.02	675,591.00	1,344,000	2,096,000
<b>FUNCTION: Maintenance</b>		<b>101,595.02</b>	<b>675,591.00</b>	<b>1,344,000</b>	<b>2,096,000</b>
405.4150.0322	Repair & Maintenance	89,265.45	-	-	-
405.4150.0520	Buildings Acquisition	-	-	100,000	105,000
<b>FUNCTION: Building Acquisition, Construction and Improvement</b>		<b>89,265.45</b>	<b>-</b>	<b>100,000</b>	<b>105,000</b>
<b>GRAND TOTAL - MAJOR MAINTENANCE</b>		<b>190,860.47</b>	<b>675,591.00</b>	<b>1,444,000</b>	<b>2,201,000</b>

**Fund 410 - Construction Excise Tax  
Resources**

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
410.0000.1130	Construction Excise Tax	970,060.97	848,872.65	1,000,000	1,000,000
410.0000.1510	Interest on Investments	22,255.30	39,127.42	35,000	35,000
410.0000.5400	Resources - Beginning Fund Balance	-	-	2,120,417	2,406,000
<b>TOTAL RESOURCES</b>		<b>992,316.27</b>	<b>888,000.07</b>	<b>3,155,417</b>	<b>3,441,000</b>

**Requirements**

410.4150.0520	Buildings Acquisition	-	857,495.20	3,155,417	3,441,000
<b>GRAND TOTAL - CONSTRUCTION EXCISE TAX</b>		<b>-</b>	<b>857,495.20</b>	<b>3,155,417</b>	<b>3,441,000</b>

**Fund 414 - Bond Fund 2015  
Resources**

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
414.0000.1510	Interest on Investments	35.06	-	-	-
414.0000.3299	Other Restricted Grants-In-Aid	57,350.00	-	-	-
<b>TOTAL RESOURCES</b>		<b>57,385.06</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Requirements**

414.4150.0383	Architect/Engineer Services	4,421.65	-	-	-
414.4150.0520	Buildings Acquisition	106,347.49	-	-	-
414.4150.0640	Dues and Fees	600.00	-	-	-
<b>GRAND TOTAL - BOND FUND 2015</b>		<b>111,369.14</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 420 - Athletic Reserve**

<b>Resources</b>					
Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526
420.0000.5200	Interfund Transfers	250,000.00	250,000.00	-	350,000
420.0000.5400	Resources - Beginning Fund Balance	-	-	565,050	565,050
<b>TOTAL RESOURCES</b>		<b>250,000.00</b>	<b>250,000.00</b>	<b>565,050</b>	<b>915,050</b>
<b>Requirements</b>					
420.1132.0390	Other Purchased Services	-	-	50,050	50,000
FUNCTION: High School Extra-Curricular		-	-	50,050	50,000
420.4150.0520	Buildings Acquisition	-	-	515,000	865,050
426.4150.0383	Architect/Engineer Services	6,016.00	-	-	-
426.4150.0520	Buildings Acquisition	13,031.64	-	-	-
FUNCTION: Building Acquisition, Construction and Improvement		19,047.64	-	515,000	865,050
<b>GRAND TOTAL - ATHELTIC RESERVE</b>		<b>19,047.64</b>	<b>-</b>	<b>565,050</b>	<b>915,050</b>