



# **Philomath School District 17J**

**2025-2026**

***Proposed Budget***

1620 Applegate Street  
Philomath, OR 97370

*philomathsd.net*



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# Philomath School District 17J

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

May 6, 2025

To the Members of the Philomath School District Community:

After navigating the intricacies of the 2024-2025 budget, including results of a decrease in student enrollment, we proceed into a new biennium of State School Funding (SSF). This message aims to provide an overview of the General Fund budget for the Philomath School District in 2025-2026. While we have, what seems to be, a more defined State School Fund (SSF) allocation, there remain uncertainties from both the federal and state levels. We are choosing to remain confident in the current funding information and the common belief in student learning.

The Governor's recommended 2025-2027 State School Fund budget of **\$11.4 billion** for Oregon represents a notable shift from the previous biennium. Any additional reductions in student enrollment, when coupled with increasing costs, may result in tapping reserve funding in order to meet our obligations without sacrificing offerings for students or staffing levels. Compounding these challenges are significant **increases in Public Employees Retirement System (PERS) costs**, increased **staff salary requests**, rising **insurance rates**, and the persistent pressure of **general inflation**. Additionally, we are experiencing **increased costs associated with providing essential special education services** to our students.

Despite these financial headwinds, our commitment to balancing the promises made during the Local Option Levy renewal with the need for fiscal responsibility remains steadfast. Our paramount focus continues to be the needs of our students.

The District is now in its second year of direct oversight for Student Food and Nutrition Services, following the modification of our long-standing agreement with the Corvallis School District. Participation in the Community Eligibility Provision (CEP), administered by USDA Food and Nutrition Services, has allowed all students to eat school meals for free. While this service is supported by a dedicated special revenue fund, potential deficits will require careful monitoring and possible support from the General Fund.

The District continues to benefit from supplemental funds designed to enhance student learning. It is important to understand that these funds are not intended to offset reductions in SSF funding. While specific Summer Learning Funds may not be available, we are committed to offering a Summer Lit Camp for incoming K-3rd grade students in August 2025. We will also provide a two-week summer credit recovery program for our high school students.

In summary, this message provides a high-level overview of the significant factors influencing the 2025-2026 budget. We are dedicated to making informed decisions that prioritize our students while navigating the current, as well as potentially unknown, financial challenges. We remain committed to transparency in all our financial practices and the allocation of resources to achieve our goals and vision. I welcome any questions or suggestions you may have regarding this budget. The Philomath community's dedication to high-quality education is deeply valued, and we pledge to continue working diligently to support our students in reaching their full potential.

Always learning together-

Susan Halliday  
Superintendent





## Budget Committee

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

## District Administrative Staff

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



**PHILOMATH SCHOOL DISTRICT 17J**  
**Philomath, Oregon**

**2025-2026 BUDGET PREPARATION CALENDAR**

- N/A \* Board selects and fills by Appointment all Budget Committee Vacancies
- January 9, 2025 \* Adoption of the Budget Calendar by the Board of Directors**
- February 6, 2025 \* Budget Committee Informational Meeting: HS Community Conference Room, Thursday, 6:00 pm
- Ongoing \* Review of Enrollment/Staffing/Budget Issues by District and Site Staff
- March 6, 2025 \* Budget Work Session #1: HS Community Conference Room, Thursday, 6:00 pm**
- April 3, 2025 \* Budget Work Session #2: HS Community Conference Room, Thursday, 6:00 pm**  
**(only if necessary)**
- April 15, 2025 \* Publication of first public notice of Budget Committee meeting  
(not more than 30 days before the meeting)
- April 30, 2025 \* Early Release of Draft Budget Document  
(7 days prior to Budget Meeting)
- May 6, 2025 \* First Budget Committee Meeting: Present proposed budget and budget message; HS Community Conference Room, Tuesday 6:00 p.m. - includes Community Listening Session & Budget Approval**
- May 20, 2025 \* Second Budget Committee Meeting: HS Community Conference Room, Tuesday 6:00 p.m. (only if necessary)**
- June 2, 2025 \* Publication of Notice of Budget Hearing, Financial Summary and Fund Summaries  
(not more than 30 days nor less than 5 days prior to the hearing)
- June 12, 2025 \* Regular Board Meeting & Public Budget Hearing on budget as approved by Budget Committee: HS Community Conference Room, Thursday 7:00 p.m.**
- Adopt final budget and make appropriations. The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing.**
- July 1, 2025 \* Levy Certified to Assessor (No later than July 15, 2025)



## PHILOMATH SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

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

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

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

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

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

Revenues generally come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 85% of all General Fund revenue.

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

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically in the classroom. In 2018 and 2023, voters approved five-year renewals of that levy. The levy comprises 5.5% of all General Fund revenue.

**Other Funds include:**

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

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

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

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

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

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

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

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

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

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

## PHILOMATH SCHOOL DISTRICT REVENUE SOURCES OVERVIEW

*Source: ODE Program Budgeting & Accounting Manual*

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

The SSF for the 2025-26 biennium is preliminarily set at the Governors Recommended budget of \$11.356 billion, with a 49%/51% split. The 2025-26 fiscal year is budgeted using the 49% split of the SSF allocation.

### **LOCAL REVENUE – 1000**

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **INTERMEDIATE REVENUE – 2000 level**

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

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

#### **STATE REVENUE – 3000 level**

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

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

## **FEDERAL REVENUE – 4000 level**

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

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

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

## **OTHER REVENUE – 5000 level**

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

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

**5400** Resources - Beginning Fund Balance.

## PHILOMATH SCHOOL DISTRICT EXPENDITURE FUNCTION DESCRIPTIONS

*Source: ODE Program Budgeting & Accounting Manual*

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

**1110** Elementary Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work, which normally may be achieved during the elementary school years.

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

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

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

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

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

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

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

**1280** Alternative Education - Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. It includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school and enrichment programs for talented and gifted students . The Philomath Academy, a K-12 Alternative School, is shown under Function 1283. Kings Valley Charter School State School Fund payments are shown under Function 1288.

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

**1410 - 1430** Summer School – Instructional activities as defined under the function 1100 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

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

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

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

**2120** Guidance Services - Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

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

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

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

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

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

**2220** Educational Media Services - Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

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

**2240** Instructional Staff Development - Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

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

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

**2410** Office of the Principal Services - Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of the school instructional activities with instructional activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.

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

**2540** Operation & Maintenance of Plant Services - Activities include keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities that maintain safety in building, equipment (heating, lighting and ventilating systems) and grounds are included, as well as the School Security.

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

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

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

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

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

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

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

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

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

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

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

## HOW THE BUDGET IS ADOPTED

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

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

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

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

## HISTORICAL VOTING DATA

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

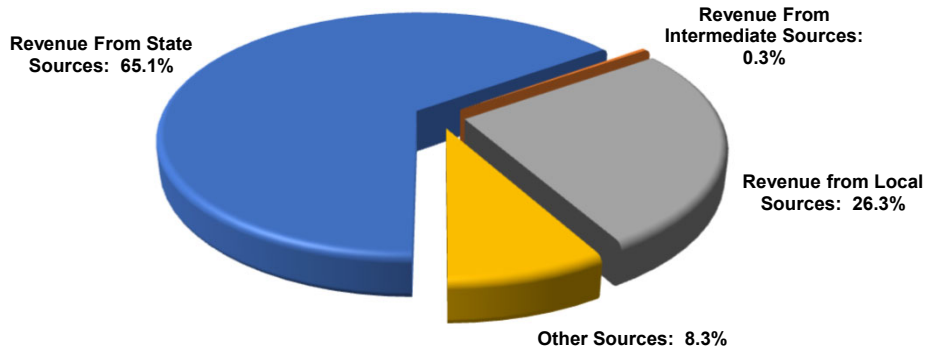
Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

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

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

## General Fund Resources

Philomath School District 17J



2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		General Fund Resources by Source		2025/26 Proposed	
\$	\$	\$	FTE			\$	FTE
6,239,611	6,895,903	6,817,250		1000 - Revenue from Local Sources	7,300,250		
127,433	79,053	90,000		2000 - Revenue From Intermediate Sources	92,500		
15,482,210	16,937,571	17,770,000		3000 - Revenue From State Sources	18,070,000		
-	10	-		4000 - Revenue From Federal Sources	-		
1,689,314	1,575,885	2,324,000		5000 - Other Sources	2,300,000		
<b>23,538,568</b>	<b>25,488,421</b>	<b>27,001,250</b>		<b>Total Object:</b>	<b>27,762,750</b>		

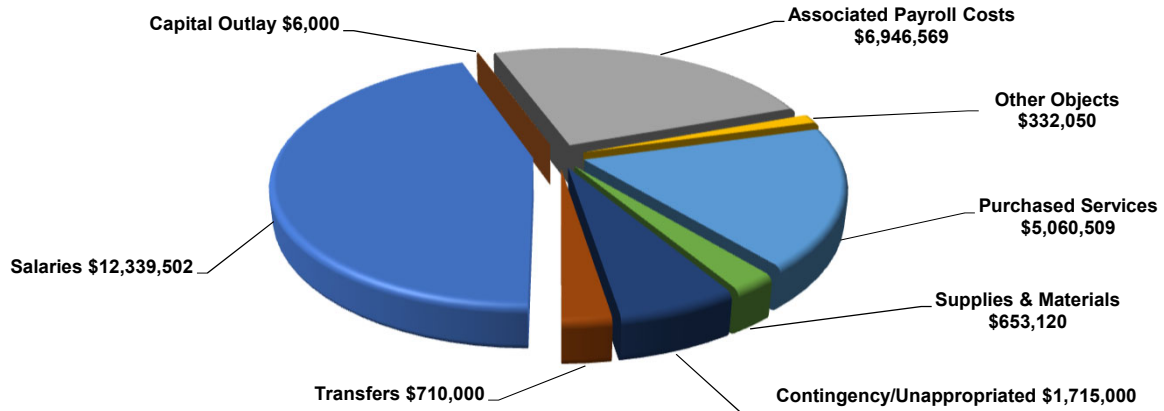
# General Fund Resources

Philomath School District 17J

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		General Fund Resources	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
4,430,894	4,711,084	4,780,000		1111 - Current Year's Taxes	4,981,500	
37,664	38,265	50,650		1112 - Prior Year's Taxes	50,650	
1,886	1,866	1,500		1114 - Payments In Lieu of Property Taxes	2,000	
1,299,640	1,366,864	1,378,500		1121 - Current Year's Local Option Taxes	1,494,000	
9,466	10,578	20,100		1122 - Prior Years Local Option Taxes	20,100	
1,872	1,703	1,000		1123 - Penalties & Interest On Local Option Taxes	2,000	
7,139	6,572	10,000		1190 - Penalties and Interest On Taxes	10,000	
243,434	443,205	275,000		1510 - Interest On Investments	375,000	
-	-	25,000		1741 - Sports Participation Fees	90,000	
34,235	18,359	20,000		1910 - Rentals	20,000	
3,000	4,563	20,000		1920 - Contrib/Donation Private Source	20,000	
122,805	167,895	145,000		1943 - Services Provided Charter Schools	145,000	
-	-	500		1960 - Recovery of Prior Years' Expenditure	-	
1,173	-	5,000		1980 - Fees Charged to Grants	5,000	
36,395	116,609	75,000		1990 - Miscellaneous	75,000	
10,008	8,340	10,000		1991 - Misc. Erate	10,000	
37,098	24,465	30,000		2101 - County School Funds	30,000	
89,375	53,529	60,000		2197 - Intellectual Disability Reimbursement	60,000	
-	-	-		2199 - Other Intermediate Sources	2,500	
960	1,059	-		2200 - Restricted Revenue	-	
14,148,431	15,239,782	16,700,000		3101 - State School Fund - General Support	17,000,000	
294,520	329,399	235,000		3103 - Common School Fund	235,000	
9	474,026	50,000		3104 - State Managed County Timber	50,000	
691,894	736,746	600,000		3199 - Other Unrestricted Grants-In-Aid	600,000	
347,356	157,617	185,000		3299 - Other Restricted Grants-In-Aid	185,000	
-	10	-		4801 - Federal Forest Fees	-	
1,689,314	1,575,885	2,324,000		5400 - Resources - Beginning Fund Balance	2,300,000	
<b>23,538,568</b>	<b>25,488,421</b>	<b>27,001,250</b>		<b>Total Object:</b>	<b>27,762,750</b>	

## General Fund Expenses Summary by Object

Philomath School District 17J



2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		General Fund Expenses by Object		2025/26 Proposed	
\$	\$	\$	FTE			\$	FTE
10,340,664	10,900,741	12,198,967	179.70	100 - Salaries		12,339,502	174.28
5,714,493	5,823,907	6,381,885		200 - Associated Payroll Costs		6,946,569	
4,663,237	4,826,263	4,561,213		300 - Purchased Services		5,060,509	
448,071	585,993	653,870		400 - Supplies and Materials		653,120	
3,002	1,502	230,000		500 - Capital Outlay		6,000	
222,216	232,495	282,445		600 - Other Objects		332,050	
565,000	908,060	970,000		700 - Transfers		710,000	
-	-	1,722,870		800 - Other Uses of Funds		1,715,000	
<b>21,956,683</b>	<b>23,278,961</b>	<b>27,001,250</b>	<b>179.70</b>	<b>Total Object:</b>		<b>27,762,750</b>	<b>174.28</b>

## General Fund Expenses By Function

Philomath School District 17J

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		General Fund Expenses by Function	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
3,365,912	3,567,315	3,800,533	37.81	1111 - Primary, K-5	3,889,088	34.26
2,832	2,854	2,813		1113 - Elementary Extra Curricular	2,865	
1,763,711	1,831,930	2,066,126	16.57	1121 - Middle/Junior High Programs, 6-8	2,253,065	16.96
49,288	63,938	69,878		1122 - Middle/Junior High School Extra Curricular	69,622	
2,629,911	2,654,008	2,815,231	22.45	1131 - High School Programs, 9-12	2,944,233	21.70
231,734	264,995	312,208		1132 - High School Extra Curricular	343,579	
16,917	-	-		1140 - Pre-Kindergarten Programs	-	
5,066	9,157	8,439		1210 - Programs for the Talented and Gifted	10,076	
830,168	819,054	989,091	14.41	1221 - Learning Centers - Structured and Intensive	1,114,301	14.72
101,796	75,582	138,123	1.50	1223 - Community Transition Centers	105,728	1.48
1,321,973	1,460,635	1,709,453	21.88	1250 - Less Rest. Programs for Students With Disabilities	1,789,440	21.75
68,504	81,746	119,314	1.85	1272 - Title I	164,249	2.73
582	8,562	-		1280 - Alternative Education	-	
32,478	11,731	12,000		1281 - Enhanced Diploma	12,000	
564,588	367,445	449,750	3.65	1283 - Philomath Alternative Academy	488,883	3.25
2,607,281	2,769,615	2,655,000		1288 - Charter Schools	2,915,000	
135,298	138,581	133,760	1.44	1291 - English Language Learner Programs	163,285	1.44
92,008	95,151	94,966	0.50	1299 - Other Programs	80,573	0.50
1,576	-	-		1400 - Summer School Programs	-	
-	-	5,132		1460 - Special Programs, Summer School	-	
276,091	269,557	269,809	3.97	2110 - Attendance and Social Work Services	277,576	3.75
174	-	3,000		2115 - Student Safety	3,000	
653,222	689,947	726,368	6.00	2120 - Guidance Services	757,122	6.00
135,849	197,647	212,237	2.00	2130 - Health Services	224,559	2.00
56,404	-	-		2140 - Psychological Services	-	
24,891	79,671	107,325	1.00	2150 - Speech Pathology and Audiology Services	114,050	
261,604	267,740	298,779	2.75	2190 - Service Direction, Student Support Services	283,351	2.75
-	-	87,345	0.50	2210 - Improvement of Instruction Service	-	
243,834	249,572	271,241	3.44	2220 - Educational Media Services	281,784	3.50
2,453	6,595	10,646		2230 - Assessment and Testing	10,645	
5,830	9,077	27,827		2240 - Instructional Staff Development	27,746	
70,848	77,392	97,050		2310 - Board of Education Services	80,250	
333,937	339,430	351,293	1.90	2321 - Office of the Superintendent Services	369,211	1.90
1,709,645	1,798,813	1,903,582	12.95	2410 - Office of the Principal Services	1,986,353	13.45
419,819	429,188	469,440	4.00	2520 - Fiscal Services	488,236	4.00
2,036,075	2,137,089	2,475,668	15.00	2542 - Care and Upkeep of Buildings Services	2,583,551	14.00
54,808	111,214	89,851		2543 - Care and Upkeep of Grounds Services	87,791	
837,032	954,691	755,361	0.15	2550 - Student Transportation Services	851,585	0.15
7,256	6,898	7,500		2640 - Staff Services	7,500	
439,452	524,078	538,241	4.00	2662 - Systems Analysis Services	551,177	4.00
837	-	-		3120 - Food Preparation and Dispensing Services	-	
-	-	-		3320 - Community Recreation Services	1,276	
-	-	224,000		4150 - Building Acquisition, Construction, and Improvem	5,000	
565,000	908,060	970,000		5200 - Transfers of Funds	710,000	
-	-	368,000		6110 - Operating Contingency	375,000	
-	-	1,354,870		7000 - Unappropriated Ending Fund Balance	1,340,000	
<b>21,956,683</b>	<b>23,278,961</b>	<b>27,001,250</b>	<b>179.70</b>	<b>Total Function:</b>	<b>27,762,750</b>	<b>174.28</b>

## General Fund Expenses detail by Function

Philomath School District 17J

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed	
\$	\$	\$	FTE	\$	FTE
				<b>1111 - PRIMARY, K-5</b>	
1,712,566	1,942,047	2,092,480	30.30	111 - Licensed Salaries	2,128,517 29.00
239,743	172,932	221,789	7.51	112 - Classified Salaries	169,849 5.26
94,561	103,471	74,500		121 - Substitutes - Licensed	74,500
45,289	54,150	39,000		122 - Substitutes - Classified	30,000
3,300	-	800		130 - Additional Salary	800
430	424	-		142 - Comp Time	-
19,710	29,400	36,375		143 - Insurance Opt Out	31,500
14,268	15,961	5,255		154 - Extra Duty	10,537
1,200	1,750	-		159 - Student Teaching Stipend	-
-	-	1,000		165 - Vacation Payoff	1,000
260	1,450	4,270		166 - Sick Leave Incentive	1,595
1,551	-	-		167 - Longevity	-
11,712	-	12,830		168 - Experience Stipend	12,982
319,643	374,504	407,387		210 - Public Employees Retirement System	506,466
120,128	128,349	145,306		212 - Employee Contribution Pick-Up	145,420
168,821	106,932	72,648		213 - PERS Bond 1	36,357
159,239	172,397	190,347		220 - Social Security Administration	188,284
9,895	10,586	12,795		231 - Worker's Compensation	7,180
-	8,768	9,965		234 - or Paid Fmli	9,849
376,564	363,436	395,865		241 - Medical Insurance	451,791
926	949	1,364		243 - Life Insurance	1,364
6,308	5,583	5,515		244 - LTD Insurance	5,515
400	396	382		245 - Employee Assistance Programs	382
6,906	-	-		247 - STD Insurance	-
17,760	17,400	17,460		249 - Retirement Benefits	17,500
1,643	522	4,100		322 - Repairs and Maintenance Services	4,100
648	8,796	5,000		324 - Rentals	12,000
508	673	600		340 - Travel	600
28,480	32,645	29,900		410 - Consumable Supplies and Materials	29,900
597	1,982	7,000		420 - Textbooks	7,000
-	10,671	1,550		460 - Non-Consumable Items	1,550
30	-	-		465 - Technology Supplies	-
2,223	924	4,750		470 - Computer Software	2,250
605	218	300		640 - Dues and Fees	300
<b>3,365,912</b>	<b>3,567,315</b>	<b>3,800,533</b>	<b>37.81</b>	<b>Total Function:</b>	<b>3,889,088 34.26</b>
				<b>1113 - ELEMENTARY EXTRA CURRICULAR</b>	
2,060	2,102	2,102		154 - Extra Duty	2,102
306	343	343		210 - Public Employees Retirement System	431
124	126	126		212 - Employee Contribution Pick-Up	126
175	104	63		213 - PERS Bond 1	32
158	161	161		220 - Social Security Administration	161
9	10	10		231 - Worker's Compensation	5
-	8	8		234 - or Paid Fmli	8
<b>2,832</b>	<b>2,854</b>	<b>2,813</b>		<b>Total Function:</b>	<b>2,865</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted			2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>1121 - MIDDLE/JUNIOR HIGH PROGRAMS, 6-8</b>		
1,049,890	1,102,506	1,221,080	16.57	111 - Licensed Salaries	1,306,903	16.96
(438)	-	-		112 - Classified Salaries	-	
51,401	72,399	50,000		121 - Substitutes - Licensed	50,000	
10,758	10,340	8,500		122 - Substitutes - Classified	8,500	
11,700	8,100	11,700		143 - Insurance Opt Out	18,000	
3,250	1,631	-		154 - Extra Duty	-	
500	850	-		159 - Student Teaching Stipend	-	
-	88	3,019		166 - Sick Leave Incentive	700	
5,785	-	3,275		168 - Experience Stipend	6,250	
179,235	202,330	216,982		210 - Public Employees Retirement System	290,142	
66,696	67,079	77,225		212 - Employee Contribution Pick-Up	83,380	
89,903	56,772	38,613		213 - PERS Bond 1	20,846	
84,758	87,696	99,257		220 - Social Security Administration	106,357	
5,157	5,406	6,159		231 - Worker's Compensation	3,661	
-	4,521	5,196		234 - or Paid Fmli	5,560	
173,562	179,083	205,104		241 - Medical Insurance	231,300	
485	472	581		243 - Life Insurance	581	
3,551	2,936	2,470		244 - LTD Insurance	2,470	
187	186	240		245 - Employee Assistance Programs	240	
3,849	-	-		247 - STD Insurance	-	
5,469	8,949	8,550		249 - Retirement Benefits	10,300	
-	-	200		311 - Instruction Services	200	
1,482	-	3,500		322 - Repairs and Maintenance Services	3,500	
-	3,250	3,500		324 - Rentals	5,000	
10,964	13,909	14,000		410 - Consumable Supplies and Materials	14,900	
2,461	729	4,000		420 - Textbooks	4,000	
-	-	75,000		421 - District Textbook Adoption	75,000	
1,358	1,717	1,200		440 - Periodicals	500	
-	-	1,000		465 - Technology Supplies	1,000	
771	-	4,000		470 - Computer Software	2,000	
284	287	525		640 - Dues and Fees	525	
695	695	1,250		641 - Student Dues & Fees	1,250	
<b>1,763,711</b>	<b>1,831,930</b>	<b>2,066,126</b>	<b>16.57</b>	<b>Total Function:</b>	<b>2,253,065</b>	<b>16.96</b>
				<b>1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRA CURRICULAR</b>		
-	320	-		121 - Substitutes - Licensed	-	
18,717	19,011	30,063		150 - Coaching/Athletics	28,651	
1,803	7,304	1,839		152 - Athletic Supervision	2,182	
13,723	14,950	13,559		154 - Extra Duty	14,478	
3,990	5,609	6,360		210 - Public Employees Retirement System	4,104	
1,032	1,808	2,122		212 - Employee Contribution Pick-Up	1,155	
2,005	1,724	1,060		213 - PERS Bond 1	289	
2,649	3,174	3,480		220 - Social Security Administration	3,468	
205	239	212		231 - Worker's Compensation	114	
-	188	183		234 - or Paid Fmli	181	
4,091	5,830	6,000		319 - Other Instructional, Professional and Technical S	8,000	
1,073	2,391	2,000		410 - Consumable Supplies and Materials	4,000	
-	1,390	3,000		413 - Uniforms	3,000	
<b>49,288</b>	<b>63,938</b>	<b>69,878</b>		<b>Total Function:</b>	<b>69,622</b>	

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed	
\$	\$	\$	FTE	\$	FTE
				<b>1131 - HIGH SCHOOL PROGRAMS, 9-12</b>	
1,531,618	1,630,477	1,749,014	22.45	111 - Licensed Salaries	1,767,172 21.70
29,340	-	-		112 - Classified Salaries	-
52,898	45,886	35,500		121 - Substitutes - Licensed	35,500
16,061	6,874	4,000		122 - Substitutes - Classified	4,000
338	-	-		128 - Summer Crew	-
360	360	-		133 - Cell Phone Stipend	-
21,898	24,663	21,888		143 - Insurance Opt Out	29,088
17,142	14,894	8,212		154 - Extra Duty	11,238
975	900	-		159 - Student Teaching Stipend	-
3,028	-	-		165 - Vacation Payoff	-
820	779	2,947		166 - Sick Leave Incentive	625
14,809	3,975	20,015		168 - Experience Stipend	20,863
269,466	308,409	318,545		210 - Public Employees Retirement System	407,277
94,440	100,292	107,617		212 - Employee Contribution Pick-Up	111,738
134,736	83,956	53,811		213 - PERS Bond 1	27,934
125,553	128,815	140,879		220 - Social Security Administration	142,938
7,511	7,771	8,699		231 - Worker's Compensation	4,875
-	6,550	7,374		234 - or Paid Fmli	7,475
223,765	195,730	237,747		241 - Medical Insurance	274,007
663	621	890		243 - Life Insurance	890
4,851	3,862	4,275		244 - LTD Insurance	4,275
264	245	318		245 - Employee Assistance Programs	318
5,562	-	-		247 - STD Insurance	-
22,138	22,729	21,750		249 - Retirement Benefits	19,470
10,451	9,995	12,000		311 - Instruction Services	12,000
1,111	1,206	4,400		322 - Repairs and Maintenance Services	3,200
78	8,379	6,500		324 - Rentals	8,500
1,341	938	1,300		340 - Travel	1,300
750	664	1,000		355 - Printing and Binding	1,000
228	-	-		389 - Other Non Instruction, Prof.	-
26,053	30,254	36,900		410 - Consumable Supplies and Materials	38,900
4,120	7,143	4,000		420 - Textbooks	4,000
2,069	2,962	1,750		460 - Non-Consumable Items	1,750
-	-	750		465 - Technology Supplies	750
-	-	400		470 - Computer Software	400
2,500	770	-		540 - Depreciable Equipment	-
2,331	3,407	2,500		640 - Dues and Fees	2,500
645	500	250		641 - Student Dues & Fees	250
<b>2,629,911</b>	<b>2,654,008</b>	<b>2,815,231</b>	<b>22.45</b>	<b>Total Function:</b>	<b>2,944,233 21.70</b>
				<b>1132 - HIGH SCHOOL EXTRA CURRICULAR</b>	
693	1,975	-		121 - Substitutes - Licensed	-
1,478	1,900	-		125 - Pool/Lifeguard	2,700
103,778	111,406	174,420		150 - Coaching/Athletics	175,829
6,872	7,722	5,517		152 - Athletic Supervision	7,250
19,041	23,440	15,944		154 - Extra Duty	17,349
7,259	9,421	10,199		210 - Public Employees Retirement System	13,335
2,490	2,596	3,642		212 - Employee Contribution Pick-Up	3,879
4,721	3,553	1,821		213 - PERS Bond 1	969
11,006	12,519	14,980		220 - Social Security Administration	15,534
769	952	1,025		231 - Worker's Compensation	543
-	714	785		234 - or Paid Fmli	816
17,031	10,758	12,000		322 - Repairs and Maintenance Services	12,000
4,612	14,988	2,500		324 - Rentals	15,000
6,850	7,684	5,000		340 - Travel	5,000
19,239	20,780	18,000		389 - Other Non Instruction, Prof.	18,000
8,886	14,574	15,000		410 - Consumable Supplies and Materials	17,500
3,176	3,298	3,500		411 - Training Supplies	3,500
1,158	87	1,500		412 - Technology Parts	1,500
6,500	6,500	8,000		413 - Uniforms	10,000
265	2,253	5,000		460 - Non-Consumable Items	5,000
5,911	7,875	13,375		640 - Dues and Fees	17,875
<b>231,734</b>	<b>264,995</b>	<b>312,208</b>		<b>Total Function:</b>	<b>343,579</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed	
\$	\$	\$	FTE	\$	FTE
16,917	-	-			
				<b>1140 - PRE-KINDERGARTEN PROGRAMS</b>	
				374 - Other Tuition	-
				<b>1210 - PROGRAMS FOR THE TALENTED AND GIFTED</b>	
3,502	5,519	5,519		154 - Extra Duty	5,519
520	952	953		210 - Public Employees Retirement System	1,185
210	331	331		212 - Employee Contribution Pick-Up	331
298	274	166		213 - PERS Bond 1	83
263	417	423		220 - Social Security Administration	423
16	25	25		231 - Worker's Compensation	13
-	20	22		234 - or Paid Fmli	22
257	-	-		340 - Travel	-
-	1,619	1,000		410 - Consumable Supplies and Materials	2,500
<b>5,066</b>	<b>9,157</b>	<b>8,439</b>		<b>Total Function:</b>	<b>10,076</b>
				<b>1221 - LEARNING CENTERS - STRUCTURED AND INTENSIVE</b>	
196,444	219,680	258,937	3.50	111 - Licensed Salaries	256,046
257,629	267,084	332,558	10.91	112 - Classified Salaries	369,249
2,612	619	-		121 - Substitutes - Licensed	-
14,628	747	1,000		122 - Substitutes - Classified	1,000
-	8,750	8,750		141 - Additional Salary	6,250
1,800	525	1,575		143 - Insurance Opt Out	-
829	885	-		154 - Extra Duty	-
1,760	1,933	1,995		165 - Vacation Payoff	1,995
-	-	100		166 - Sick Leave Incentive	-
1,023	1,112	2,590		167 - Longevity	3,141
1,208	-	1,250		168 - Experience Stipend	910
68,169	83,375	102,671		210 - Public Employees Retirement System	131,950
25,817	29,152	36,424		212 - Employee Contribution Pick-Up	38,314
36,580	24,943	18,211		213 - PERS Bond 1	9,580
35,162	37,009	46,570		220 - Social Security Administration	48,854
2,652	2,347	2,875		231 - Worker's Compensation	3,258
-	1,799	2,435		234 - or Paid Fmli	2,555
154,704	136,996	169,010		241 - Medical Insurance	235,211
264	270	-		243 - Life Insurance	-
1,322	1,167	-		244 - LTD Insurance	-
147	152	-		245 - Employee Assistance Programs	-
1,544	-	-		247 - STD Insurance	-
786	496	540		249 - Retirement Benefits	540
464	-	-		340 - Travel	500
23,254	-	-		389 - Other Non Instruction, Prof.	1,448
317	13	1,100		410 - Consumable Supplies and Materials	3,000
1,051	-	500		460 - Non-Consumable Items	500
<b>830,168</b>	<b>819,054</b>	<b>989,091</b>	<b>14.41</b>	<b>Total Function:</b>	<b>1,114,301</b>
				<b>1223 - COMMUNITY TRANSITION CENTERS</b>	
41,024	43,214	57,066	1.50	112 - Classified Salaries	59,297
-	-	500		122 - Substitutes - Classified	500
1,923	1,989	1,663		165 - Vacation Payoff	1,663
379	390	1,220		167 - Longevity	1,622
6,153	7,117	9,770		210 - Public Employees Retirement System	12,734
2,484	2,616	3,627		212 - Employee Contribution Pick-Up	3,785
3,519	2,311	1,813		213 - PERS Bond 1	946
3,158	3,337	4,624		220 - Social Security Administration	4,825
193	203	286		231 - Worker's Compensation	164
-	140	242		234 - or Paid Fmli	252
13,087	13,708	23,261		241 - Medical Insurance	15,600
17	17	24		243 - Life Insurance	24
113	92	100		244 - LTD Insurance	100
11	11	14		245 - Employee Assistance Programs	14
138	-	-		247 - STD Insurance	-
-	-	120		249 - Retirement Benefits	120
-	-	1,000		318 - Professional and Improvement Costs for Non-Instruc	1,000
93	-	-		322 - Repairs and Maintenance Services	-
-	17	1,232		340 - Travel	1,232
393	420	430		351 - Telephone	850
27,136	-	27,136		390 - Other General Professional and Technological Servi	-
958	-	1,000		410 - Consumable Supplies and Materials	1,000
1,017	-	2,995		690 - Grant Indirect Charges	-
<b>101,796</b>	<b>75,582</b>	<b>138,123</b>	<b>1.50</b>	<b>Total Function:</b>	<b>105,728</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed	
\$	\$	\$	FTE	\$	FTE
<b>1250 - LESS REST. PROGRAMS FOR STUDENTS WITH DISABILITIES</b>					
445,707	486,990	572,393	7.50	111 - Licensed Salaries	582,187 7.50
275,570	366,990	451,153	14.38	112 - Classified Salaries	466,942 14.25
22,474	16,581	11,000		121 - Substitutes - Licensed	11,000
7,161	8,098	8,000		122 - Substitutes - Classified	8,000
-	16,250	16,250		141 - Additional Salary	13,750
2,617	1,437	-		142 - Comp Time	-
1,500	3,900	4,425		143 - Insurance Opt Out	25,200
10,149	15,364	-		154 - Extra Duty	-
5,934	5,635	7,062		165 - Vacation Payoff	4,043
-	-	690		166 - Sick Leave Incentive	340
1,799	1,848	2,104		167 - Longevity	2,992
4,515	-	5,420		168 - Experience Stipend	3,672
111,346	146,361	178,253		210 - Public Employees Retirement System	203,494
43,088	51,354	64,671		212 - Employee Contribution Pick-Up	59,996
61,112	42,046	32,336		213 - PERS Bond 1	15,000
57,345	68,111	82,502		220 - Social Security Administration	85,541
3,580	4,225	5,113		231 - Worker's Compensation	4,642
-	3,313	4,315		234 - or Paid Fmli	4,474
181,230	211,420	247,010		241 - Medical Insurance	282,911
379	426	700		243 - Life Insurance	700
2,144	1,969	1,200		244 - LTD Insurance	1,200
197	230	410		245 - Employee Assistance Programs	410
2,633	-	-		247 - STD Insurance	-
136	496	696		249 - Retirement Benefits	696
-	-	3,000		319 - Other Instructional, Professional and Technical S	1,500
-	359	-		322 - Repairs and Maintenance Services	-
-	82	1,500		340 - Travel	1,500
81,082	-	1,000		389 - Other Non Instruction, Prof.	1,000
25	3,793	4,000		410 - Consumable Supplies and Materials	4,000
-	-	500		460 - Non-Consumable Items	500
250	3,357	3,000		470 - Computer Software	3,000
-	-	750		640 - Dues and Fees	750
<b>1,321,973</b>	<b>1,460,635</b>	<b>1,709,453</b>	<b>21.88</b>	<b>Total Function:</b>	<b>1,789,440 21.75</b>
<b>1272 - TITLE I</b>					
7,799	8,569	8,878	0.10	111 - Licensed Salaries	9,233 0.10
26,158	40,756	56,458	1.75	112 - Classified Salaries	81,319 2.63
7,212	-	-		141 - Additional Salary	-
-	-	813		165 - Vacation Payoff	813
-	-	1,350		168 - Experience Stipend	-
6,998	9,116	12,125		210 - Public Employees Retirement System	19,862
1,256	1,243	4,050		212 - Employee Contribution Pick-Up	5,482
1,779	804	2,025		213 - PERS Bond 1	1,370
3,136	3,773	5,163		220 - Social Security Administration	6,990
193	232	319		231 - Worker's Compensation	231
-	185	270		234 - or Paid Fmli	366
13,300	16,558	27,340		241 - Medical Insurance	38,060
27	27	23		243 - Life Insurance	23
120	106	100		244 - LTD Insurance	100
16	16	-		245 - Employee Assistance Programs	-
151	-	-		247 - STD Insurance	-
360	360	400		249 - Retirement Benefits	400
<b>68,504</b>	<b>81,746</b>	<b>119,314</b>	<b>1.85</b>	<b>Total Function:</b>	<b>164,249 2.73</b>
<b>1280 - ALTERNATIVE EDUCATION</b>					
582	8,562	-		374 - Other Tuition	-
<b>1281 - ENHANCED DIPLOMA</b>					
30,746	11,153	10,000		374 - Other Tuition	10,000
1,732	578	2,000		420 - Textbooks	2,000
<b>32,478</b>	<b>11,731</b>	<b>12,000</b>		<b>Total Function:</b>	<b>12,000</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed	
\$	\$	\$	FTE		\$ FTE
				<b>1283 - PHILOMATH ALTERNATIVE ACADEMY</b>	
153,965	165,371	170,679	2.00	111 - Licensed Salaries	177,507 2.00
58,389	22,946	47,707	1.15	112 - Classified Salaries	36,931 0.75
99,855	9,208	55,249	0.50	113 - Administrators	64,332 0.50
7,572	928	1,000		121 - Substitutes - Licensed	1,000
2,299	1,835	500		122 - Substitutes - Classified	500
-	2,550	2,550		143 - Insurance Opt Out	-
1,033	2,647	4,204		154 - Extra Duty	-
120	-	260		166 - Sick Leave Incentive	281
2,310	-	2,600		168 - Experience Stipend	3,788
54,860	37,359	40,702		210 - Public Employees Retirement System	63,534
16,427	11,309	13,122		212 - Employee Contribution Pick-Up	17,044
23,272	9,468	6,561		213 - PERS Bond 1	4,261
24,563	14,828	21,785		220 - Social Security Administration	21,751
1,469	942	1,342		231 - Worker's Compensation	715
-	820	1,139		234 - or Paid Fmli	1,139
60,458	29,949	37,050		241 - Medical Insurance	51,300
146	63	-		243 - Life Insurance	-
787	394	-		244 - LTD Insurance	-
54	27	-		245 - Employee Assistance Programs	-
1,178	6	-		247 - STD Insurance	-
7,382	5,220	5,300		249 - Retirement Benefits	5,300
35,543	25,087	-		311 - Instruction Services	13,000
-	-	-		340 - Travel	500
62	484	500		353 - Postage	500
-	-	-		355 - Printing and Binding	1,000
-	-	10,000		374 - Other Tuition	10,000
10,109	7,001	7,500		410 - Consumable Supplies and Materials	7,500
2,192	19,000	20,000		470 - Computer Software	7,000
541	-	-		640 - Dues and Fees	-
<b>564,588</b>	<b>367,445</b>	<b>449,750</b>	<b>3.65</b>	<b>Total Function:</b>	<b>488,883 3.25</b>
				<b>1288 - CHARTER SCHOOLS</b>	
1,915,854	2,081,093	2,000,000		360 - Charter School Payments, Adm	2,200,000
647,531	651,212	605,000		361 - Charter School, Remote Elementary	675,000
43,896	36,580	50,000		362 - Charter School, Levy	40,000
-	730	-		389 - Other Non Instruction, Prof.	-
<b>2,607,281</b>	<b>2,769,615</b>	<b>2,655,000</b>		<b>Total Function:</b>	<b>2,915,000</b>
				<b>1291 - ENGLISH LANGUAGE LEARNER PROGRAMS</b>	
54,698	58,879	60,645	1.00	111 - Licensed Salaries	72,806 1.00
16,932	18,292	19,401	0.44	112 - Classified Salaries	20,582 0.44
-	-	1,700		121 - Substitutes - Licensed	700
-	-	100		122 - Substitutes - Classified	100
7,212	7,212	-		141 - Additional Salary	7,212
638	-	-		144 - Salary In Lieu of Sect 125	-
5,714	3,974	-		154 - Extra Duty	-
-	-	910		168 - Experience Stipend	910
12,660	14,437	13,433		210 - Public Employees Retirement System	20,056
5,112	5,301	4,965		212 - Employee Contribution Pick-Up	6,084
7,242	4,456	2,483		213 - PERS Bond 1	1,522
6,259	6,464	6,331		220 - Social Security Administration	7,828
389	401	391		231 - Worker's Compensation	281
-	307	331		234 - or Paid Fmli	409
17,690	18,368	20,700		241 - Medical Insurance	22,425
35	36	100		243 - Life Insurance	100
252	213	350		244 - LTD Insurance	350
16	16	20		245 - Employee Assistance Programs	20
259	-	-		247 - STD Insurance	-
-	-	450		319 - Other Instructional, Professional and Technical S	450
-	-	450		340 - Travel	450
191	226	500		410 - Consumable Supplies and Materials	500
-	-	500		420 - Textbooks	500
<b>135,298</b>	<b>138,581</b>	<b>133,760</b>	<b>1.44</b>	<b>Total Function:</b>	<b>163,285 1.44</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed	
\$	\$	\$	FTE	\$	FTE
				<b><u>1299 - OTHER PROGRAMS</u></b>	
59,671	61,759	63,325	0.50	113 - Administrators	52,952 0.50
10,723	11,785	12,146		210 - Public Employees Retirement System	10,855
3,580	3,706	3,800		212 - Employee Contribution Pick-Up	3,177
5,072	3,937	1,900		213 - PERS Bond 1	794
4,292	4,603	4,844		220 - Social Security Administration	4,051
265	274	298		231 - Worker's Compensation	132
-	182	253		234 - or Paid Fmli	212
8,071	8,752	8,400		241 - Medical Insurance	8,400
28	27	-		243 - Life Insurance	-
100	88	-		244 - LTD Insurance	-
5	5	-		245 - Employee Assistance Programs	-
201	34	-		247 - STD Insurance	-
<b>92,008</b>	<b>95,151</b>	<b>94,966</b>	<b>0.50</b>	<b>Total Function:</b>	<b>80,573 0.50</b>
				<b><u>1400 - SUMMER SCHOOL PROGRAMS</u></b>	
1,142	-	-		154 - Extra Duty	-
179	-	-		210 - Public Employees Retirement System	-
69	-	-		212 - Employee Contribution Pick-Up	-
97	-	-		213 - PERS Bond 1	-
84	-	-		220 - Social Security Administration	-
5	-	-		231 - Worker's Compensation	-
<b>1,576</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>
				<b><u>1460 - SPECIAL PROGRAMS, SUMMER SCHOOL</u></b>	
-	-	4,729		154 - Extra Duty	-
-	-	362		220 - Social Security Administration	-
-	-	22		231 - Worker's Compensation	-
-	-	19		234 - or Paid Fmli	-
-	-	<b>5,132</b>		<b>Total Function:</b>	<b>-</b>
				<b><u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u></b>	
166,150	167,249	168,268	3.97	112 - Classified Salaries	162,640 3.75
9,478	5,925	4,100		122 - Substitutes - Classified	4,100
1,130	521	50		142 - Comp Time	50
1,800	1,800	1,800		143 - Insurance Opt Out	7,200
720	-	-		154 - Extra Duty	-
3,234	3,111	3,209		165 - Vacation Payoff	3,209
522	536	726		167 - Longevity	1,306
24,600	27,722	28,746		210 - Public Employees Retirement System	35,921
9,008	10,116	10,689		212 - Employee Contribution Pick-Up	10,712
12,352	9,512	5,347		213 - PERS Bond 1	2,679
13,078	13,089	13,628		220 - Social Security Administration	13,658
849	817	844		231 - Worker's Compensation	646
-	577	712		234 - or Paid Fmli	713
31,658	27,849	30,475		241 - Medical Insurance	33,527
89	71	166		243 - Life Insurance	166
505	393	505		244 - LTD Insurance	505
55	46	44		245 - Employee Assistance Programs	44
618	39	-		247 - STD Insurance	-
88	87	100		249 - Retirement Benefits	100
157	96	400		410 - Consumable Supplies and Materials	400
<b>276,091</b>	<b>269,557</b>	<b>269,809</b>	<b>3.97</b>	<b>Total Function:</b>	<b>277,576 3.75</b>
				<b><u>2115 - STUDENT SAFETY</u></b>	
-	-	500		389 - Other Non Instruction, Prof.	500
174	-	2,500		410 - Consumable Supplies and Materials	2,500
<b>174</b>	<b>-</b>	<b>3,000</b>		<b>Total Function:</b>	<b>3,000</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted			2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>2120 - GUIDANCE SERVICES</b>		
356,623	390,153	407,330	5.00	111 - Licensed Salaries	429,488	5.00
44,229	45,533	47,354	1.00	112 - Classified Salaries	49,241	1.00
151	-	-		122 - Substitutes - Classified	-	
-	-	150		142 - Comp Time	150	
3,600	3,600	3,600		143 - Insurance Opt Out	3,600	
18,548	17,078	16,000		153 - Extended Contract	-	
348	-	-		154 - Extra Duty	-	
-	-	2,000		165 - Vacation Payoff	2,000	
2,404	-	4,050		168 - Experience Stipend	3,996	
63,412	74,614	77,613		210 - Public Employees Retirement System	99,941	
25,487	27,374	28,828		212 - Employee Contribution Pick-Up	29,308	
36,231	23,545	14,415		213 - PERS Bond 1	7,329	
32,197	34,024	36,757		220 - Social Security Administration	37,369	
1,924	2,053	2,278		231 - Worker's Compensation	1,226	
-	1,625	1,923		234 - or Paid Fmli	1,954	
61,456	64,364	72,600		241 - Medical Insurance	80,900	
154	154	177		243 - Life Insurance	177	
1,135	960	890		244 - LTD Insurance	890	
65	65	68		245 - Employee Assistance Programs	68	
1,449	13	-		247 - STD Insurance	-	
1,740	1,740	1,860		249 - Retirement Benefits	1,860	
-	-	600		319 - Other Instructional, Professional and Technical S	600	
-	-	425		322 - Repairs and Maintenance Services	425	
554	136	2,000		324 - Rentals	500	
256	189	850		340 - Travel	1,500	
1,106	425	2,600		410 - Consumable Supplies and Materials	2,600	
150	2,303	2,000		470 - Computer Software	2,000	
<b>653,222</b>	<b>689,947</b>	<b>726,368</b>	<b>6.00</b>	<b>Total Function:</b>	<b>757,122</b>	<b>6.00</b>
				<b>2130 - HEALTH SERVICES</b>		
91,299	123,836	135,885	2.00	114 - Managerial - Classified	141,320	2.00
-	4,200	4,200		143 - Insurance Opt Out	4,200	
-	3,749	-		154 - Extra Duty	-	
-	-	240		166 - Sick Leave Incentive	240	
13,567	20,921	22,890		210 - Public Employees Retirement System	29,831	
5,478	7,682	8,405		212 - Employee Contribution Pick-Up	8,731	
7,760	6,223	4,203		213 - PERS Bond 1	2,183	
6,665	9,508	10,735		220 - Social Security Administration	11,150	
415	596	660		231 - Worker's Compensation	364	
-	458	561		234 - or Paid Fmli	582	
7,339	17,580	17,800		241 - Medical Insurance	18,800	
41	55	42		243 - Life Insurance	42	
302	340	200		244 - LTD Insurance	200	
16	22	16		245 - Employee Assistance Programs	16	
330	-	-		247 - STD Insurance	-	
-	-	200		324 - Rentals	200	
167	-	200		340 - Travel	200	
1,121	971	500		351 - Telephone	1,000	
1,349	1,229	1,500		410 - Consumable Supplies and Materials	1,500	
-	-	3,000		460 - Non-Consumable Items	3,000	
-	279	1,000		640 - Dues and Fees	1,000	
<b>135,849</b>	<b>197,647</b>	<b>212,237</b>	<b>2.00</b>	<b>Total Function:</b>	<b>224,559</b>	<b>2.00</b>
				<b>2140 - PSYCHOLOGICAL SERVICES</b>		
56,404	-	-		389 - Other Non Instruction, Prof.	-	
				<b>2150 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</b>		
-	-	81,898	1.00	111 - Licensed Salaries	-	
-	-	6,265		220 - Social Security Administration	-	
-	-	385		231 - Worker's Compensation	-	
-	-	327		234 - or Paid Fmli	-	
-	-	14,400		241 - Medical Insurance	-	
5,273	521	1,000		340 - Travel	1,000	
18,470	78,104	-		389 - Other Non Instruction, Prof.	110,000	
625	393	1,550		410 - Consumable Supplies and Materials	1,550	
523	653	1,500		640 - Dues and Fees	1,500	
<b>24,891</b>	<b>79,671</b>	<b>107,325</b>	<b>1.00</b>	<b>Total Function:</b>	<b>114,050</b>	

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted			2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b><u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u></b>		
43,442	52,974	59,741	1.25	112 - Classified Salaries	61,551	1.25
59,671	61,759	63,325	0.50	113 - Administrators	52,952	0.50
37,875	43,498	44,296	1.00	114 - Managerial - Classified	45,012	1.00
5,096	0	-		154 - Extra Duty	-	
-	3,118	-		165 - Vacation Payoff	-	
-	-	120		166 - Sick Leave Incentive	120	
24,915	25,028	30,490		210 - Public Employees Retirement System	34,178	
8,765	7,859	10,042		212 - Employee Contribution Pick-Up	9,571	
12,417	8,547	5,022		213 - PERS Bond 1	2,393	
10,409	11,877	12,812		220 - Social Security Administration	12,212	
666	723	787		231 - Worker's Compensation	399	
-	501	669		234 - or Paid Fmli	638	
33,375	38,285	42,350		241 - Medical Insurance	44,700	
68	69	75		243 - Life Insurance	75	
381	357	300		244 - LTD Insurance	300	
25	27	50		245 - Employee Assistance Programs	50	
486	60	-		247 - STD Insurance	-	
-	318	1,000		322 - Repairs and Maintenance Services	1,000	
157	1,659	500		324 - Rentals	3,000	
690	1,317	2,200		340 - Travel	2,200	
1,143	1,607	-		355 - Printing and Binding	1,000	
12,478	1,045	18,000		390 - Other General Professional and Technological Servi	5,000	
6,631	4,376	4,000		410 - Consumable Supplies and Materials	4,000	
370	-	-		460 - Non-Consumable Items	-	
1,544	1,620	1,000		465 - Technology Supplies	1,000	
1,000	1,115	2,000		640 - Dues and Fees	2,000	
<b>261,604</b>	<b>267,740</b>	<b>298,779</b>	<b>2.75</b>	<b>Total Function:</b>	<b>283,351</b>	<b>2.75</b>
				<b><u>2210 - IMPROVEMENT OF INSTRUCTION SERVICE</u></b>		
-	-	65,250	0.50	113 - Administrators	-	
-	-	10,662		210 - Public Employees Retirement System	-	
-	-	3,915		212 - Employee Contribution Pick-Up	-	
-	-	1,958		213 - PERS Bond 1	-	
-	-	4,992		220 - Social Security Administration	-	
-	-	307		231 - Worker's Compensation	-	
-	-	261		234 - or Paid Fmli	-	
-	-	<b>87,345</b>	<b>0.50</b>	<b>Total Function:</b>	<b>-</b>	
				<b><u>2220 - EDUCATIONAL MEDIA SERVICES</u></b>		
53,975	-	-		111 - Licensed Salaries	-	
75,870	76,644	86,341	2.44	112 - Classified Salaries	93,501	2.50
-	63,032	66,250	1.00	114 - Managerial - Classified	63,966	1.00
2,054	2,474	700		122 - Substitutes - Classified	700	
113	-	-		142 - Comp Time	-	
-	-	900		143 - Insurance Opt Out	-	
6,247	-	-		154 - Extra Duty	-	
-	-	206		165 - Vacation Payoff	206	
20,448	22,146	25,036		210 - Public Employees Retirement System	32,968	
8,177	7,977	9,209		212 - Employee Contribution Pick-Up	9,502	
11,584	6,407	4,604		213 - PERS Bond 1	2,376	
10,397	10,450	11,810		220 - Social Security Administration	12,114	
642	659	726		231 - Worker's Compensation	400	
-	502	618		234 - or Paid Fmli	635	
41,911	46,025	49,400		241 - Medical Insurance	51,775	
68	68	61		243 - Life Insurance	61	
421	344	250		244 - LTD Insurance	250	
35	26	30		245 - Employee Assistance Programs	30	
460	-	-		247 - STD Insurance	-	
-	313	600		322 - Repairs and Maintenance Services	600	
753	-	-		324 - Rentals	-	
-	401	450		340 - Travel	450	
-	225	300		389 - Other Non Instruction, Prof.	300	
4,081	2,091	3,900		410 - Consumable Supplies and Materials	2,300	
6,012	7,691	7,350		430 - Library Books	7,200	
82	343	550		440 - Periodicals	-	
-	1,517	1,500		460 - Non-Consumable Items	1,700	
-	236	450		465 - Technology Supplies	450	
-	-	-		470 - Computer Software	300	
92	-	-		542 - Replacement Equipment Purchase	-	
410	-	-		550 - Depreciable Technology	-	
<b>243,834</b>	<b>249,572</b>	<b>271,241</b>	<b>3.44</b>	<b>Total Function:</b>	<b>281,784</b>	<b>3.50</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed
\$	\$	\$	FTE	\$ FTE
				<b>2230 - ASSESSMENT AND TESTING</b>
-	-	100		121 - Substitutes - Licensed 100
-	-	11		210 - Public Employees Retirement System 11
-	-	6		212 - Employee Contribution Pick-Up 6
-	-	3		213 - PERS Bond 1 2
-	-	8		220 - Social Security Administration 8
-	-	1		231 - Worker's Compensation 1
-	-	10		243 - Life Insurance 10
-	-	7		245 - Employee Assistance Programs 7
2,151	(1,428)	6,000		319 - Other Instructional, Professional and Technical S 6,000
302	-	-		410 - Consumable Supplies and Materials -
-	8,023	4,500		470 - Computer Software 4,500
<b>2,453</b>	<b>6,595</b>	<b>10,646</b>		<b>Total Function: 10,645</b>
				<b>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</b>
3,090	2,603	4,500		121 - Substitutes - Licensed 4,500
-	1,559	1,000		122 - Substitutes - Classified 1,000
365	870	-		154 - Extra Duty -
553	483	627		210 - Public Employees Retirement System 627
22	41	330		212 - Employee Contribution Pick-Up 330
40	71	165		213 - PERS Bond 1 84
261	365	421		220 - Social Security Administration 421
16	22	32		231 - Worker's Compensation 32
-	16	22		234 - or Paid Fmli 22
-	-	15,000		248 - Tuition Reimbursement 15,000
-	-	1,000		319 - Other Instructional, Professional and Technical S 1,000
1,083	50	4,400		340 - Travel 4,400
150	-	-		375 - Tuition Reimbursement -
250	2,467	-		410 - Consumable Supplies and Materials -
-	-	130		440 - Periodicals 130
-	529	200		640 - Dues and Fees 200
<b>5,830</b>	<b>9,077</b>	<b>27,827</b>		<b>Total Function: 27,746</b>
				<b>2310 - BOARD OF EDUCATION SERVICES</b>
-	16,800	16,800		241 - Medical Insurance -
6,295	3,709	6,000		340 - Travel 4,000
-	-	1,000		354 - Advertising -
75	-	500		355 - Printing and Binding 500
17,850	19,500	18,000		381 - Audit Services 18,000
31,815	26,301	40,000		382 - Legal Services 45,000
2,848	-	500		388 - Election Services 500
-	1,447	500		389 - Other Non Instruction, Prof. 500
676	1,372	1,000		410 - Consumable Supplies and Materials 1,000
-	-	250		440 - Periodicals 250
11,289	8,264	12,500		640 - Dues and Fees 10,500
<b>70,848</b>	<b>77,392</b>	<b>97,050</b>		<b>Total Function: 80,250</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed	
\$	\$	\$	FTE	\$	FTE
<b>2321 - OFFICE OF THE SUPERINTENDENT SERVICES</b>					
121,500	123,322	128,070	0.90	113 - Administrators	133,188 0.90
68,952	72,180	74,400	1.00	114 - Managerial - Classified	75,767 1.00
-	-	-		131 - Travel Allowance	1,500
1,052	-	600		142 - Comp Time	600
-	895	-		154 - Extra Duty	-
4,332	2,635	2,400		165 - Vacation Payoff	2,400
-	-	-		167 - Longevity	500
34,210	37,982	39,176		210 - Public Employees Retirement System	49,446
11,583	11,942	12,328		212 - Employee Contribution Pick-Up	12,717
16,409	12,533	6,164		213 - PERS Bond 1	3,180
14,879	15,063	15,719		220 - Social Security Administration	16,368
859	878	969		231 - Worker's Compensation	544
-	594	822		234 - or Paid Fmli	856
20,568	20,029	25,620		241 - Medical Insurance	26,120
80	76	679		243 - Life Insurance	679
396	333	400		244 - LTD Insurance	400
21	21	46		245 - Employee Assistance Programs	46
360	600	-		246 - District Paid Hsa	-
606	101	-		247 - STD Insurance	-
5,400	5,400	5,400		249 - Retirement Benefits	5,400
389	1,664	2,000		324 - Rentals	2,000
1,938	1,444	1,500		340 - Travel	2,000
-	-	500		354 - Advertising	500
1,171	919	500		355 - Printing and Binding	1,000
2,078	1,748	1,500		389 - Other Non Instruction, Prof.	1,500
5,527	3,639	5,000		410 - Consumable Supplies and Materials	5,000
150	-	-		440 - Periodicals	-
-	-	500		460 - Non-Consumable Items	500
18,304	19,600	20,000		465 - Technology Supplies	20,000
3,175	5,833	7,000		640 - Dues and Fees	7,000
<b>333,937</b>	<b>339,430</b>	<b>351,293</b>	<b>1.90</b>	<b>Total Function:</b>	<b>369,211 1.90</b>
<b>2410 - OFFICE OF THE PRINCIPAL SERVICES</b>					
181,146	199,736	225,090	5.00	112 - Classified Salaries	247,816 5.50
881,141	907,680	948,004	7.95	113 - Administrators	991,525 7.95
607	6,348	2,500		122 - Substitutes - Classified	2,500
763	396	1,500		142 - Comp Time	1,500
587	-	-		154 - Extra Duty	-
2,564	4,685	2,000		165 - Vacation Payoff	2,000
-	175	140		166 - Sick Leave Incentive	-
455	437	733		167 - Longevity	-
173,258	190,006	203,104		210 - Public Employees Retirement System	266,471
56,487	66,395	70,789		212 - Employee Contribution Pick-Up	74,722
81,534	69,043	35,394		213 - PERS Bond 1	18,679
79,437	82,634	90,267		220 - Social Security Administration	95,266
4,792	5,007	5,553		231 - Worker's Compensation	3,915
-	4,503	4,721		234 - or Paid Fmli	4,983
130,257	150,050	192,871		241 - Medical Insurance	195,960
531	491	553		243 - Life Insurance	553
2,159	1,790	1,460		244 - LTD Insurance	1,460
127	124	153		245 - Employee Assistance Programs	153
3,600	3,600	3,500		246 - District Paid Hsa	3,500
3,739	487	-		247 - STD Insurance	-
45,384	34,546	38,000		249 - Retirement Benefits	-
100	-	2,500		322 - Repairs and Maintenance Services	2,500
21,618	24,495	24,700		324 - Rentals	14,000
118	-	1,500		340 - Travel	1,500
19,860	22,176	20,200		355 - Printing and Binding	29,000
368	-	1,250		389 - Other Non Instruction, Prof.	1,250
12,275	14,729	13,800		410 - Consumable Supplies and Materials	13,800
353	2,868	3,500		412 - Technology Parts	3,500
470	487	1,800		465 - Technology Supplies	1,800
-	732	1,000		541 - Initial/ Add'l Equipment Purchase	1,000
5,916	5,195	7,000		640 - Dues and Fees	7,000
<b>1,709,645</b>	<b>1,798,813</b>	<b>1,903,582</b>	<b>12.95</b>	<b>Total Function:</b>	<b>1,986,353 13.45</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed
\$	\$	\$	FTE	\$ FTE
				<b>2520 - FISCAL SERVICES</b>
233,704	247,014	278,000	4.00	114 - Managerial - Classified 287,845 4.00
-	-	500		142 - Comp Time 500
7,200	8,400	8,400		143 - Insurance Opt Out 8,400
1,841	-	1,000		165 - Vacation Payoff 1,000
-	-	100		166 - Sick Leave Incentive 100
38,999	45,269	50,103		210 - Public Employees Retirement System 64,346
14,509	15,666	17,274		212 - Employee Contribution Pick-Up 17,864
20,555	16,498	8,637		213 - PERS Bond 1 4,468
17,604	18,828	22,032		220 - Social Security Administration 22,786
1,104	1,195	1,357		231 - Worker's Compensation 751
-	1,456	1,152		234 - or Paid Fmli 1,191
33,230	38,914	40,600		241 - Medical Insurance 42,100
110	109	200		243 - Life Insurance 200
782	701	1,100		244 - LTD Insurance 1,100
42	43	85		245 - Employee Assistance Programs 85
842	146	-		247 - STD Insurance -
5,687	1,198	5,500		340 - Travel 3,000
414	160	-		354 - Advertising -
549	324	500		355 - Printing and Binding 500
14,136	23,462	20,000		389 - Other Non Instruction, Prof. 20,000
2,713	2,568	3,000		410 - Consumable Supplies and Materials 3,000
25,797	4,526	9,900		640 - Dues and Fees 9,000
-	2,711	-		659 - Other Insurance and Judgments -
<b>419,819</b>	<b>429,188</b>	<b>469,440</b>	<b>4.00</b>	<b>Total Function: 488,236 4.00</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted			2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</b>		
491,923	495,871	659,291	13.00	112 - Classified Salaries	626,658	12.00
159,737	173,093	178,400	2.00	114 - Managerial - Classified	185,441	2.00
6,378	2,818	6,800		122 - Substitutes - Classified	6,800	
1,809	1,491	2,257		128 - Summer Crew	2,257	
14	114	-		142 - Comp Time	-	
7,648	6,910	6,910		143 - Insurance Opt Out	6,670	
1,208	3,023	-		154 - Extra Duty	-	
8,224	4,971	1,325		165 - Vacation Payoff	1,325	
-	-	120		166 - Sick Leave Incentive	-	
533	548	1,140		167 - Longevity	2,280	
91,884	113,605	128,421		210 - Public Employees Retirement System	171,309	
36,224	40,895	46,743		212 - Employee Contribution Pick-Up	49,885	
51,317	42,722	23,372		213 - PERS Bond 1	12,472	
51,568	52,209	65,504		220 - Social Security Administration	63,606	
21,703	21,787	30,092		231 - Worker's Compensation	18,531	
-	2,457	3,423		234 - or Paid Fmli	3,327	
139,750	157,525	200,400		241 - Medical Insurance	196,200	
253	235	300		243 - Life Insurance	300	
1,740	1,538	1,200		244 - LTD Insurance	1,200	
145	138	120		245 - Employee Assistance Programs	120	
480	600	-		246 - District Paid Hsa	-	
2,242	326	-		247 - STD Insurance	-	
82,852	65,984	78,500		322 - Repairs and Maintenance Services	78,500	
462	519	1,500		324 - Rentals	1,500	
250,691	256,639	290,500		325 - Electricity	318,000	
125,216	113,677	137,000		326 - Fuel	141,000	
55,930	72,497	82,800		327 - Water and Sewage	91,300	
29,917	33,242	37,100		328 - Garbage	41,600	
-	112	250		340 - Travel	250	
20,428	18,281	24,050		351 - Telephone	24,050	
84,639	73,990	71,000		389 - Other Non Instruction, Prof.	89,370	
102,217	131,507	122,550		410 - Consumable Supplies and Materials	134,000	
41,061	30,890	43,000		414 - Building Maintenance Supplies	38,000	
8,227	21,233	11,200		460 - Non-Consumable Items	11,200	
-	8,950	-		465 - Technology Supplies	-	
-	-	5,000		541 - Initial/ Add'l Equipment Purchase	-	
1,249	1,809	1,000		640 - Dues and Fees	1,000	
158,408	184,886	214,000		653 - Property Insurance Premiums	265,000	
-	-	400		670 - Taxes and Licenses	400	
<b>2,036,075</b>	<b>2,137,089</b>	<b>2,475,668</b>	<b>15.00</b>	<b>Total Function:</b>	<b>2,583,551</b>	<b>14.00</b>
				<b>2543 - CARE AND UPKEEP OF GROUNDS SERVICES</b>		
-	-	4,000		128 - Summer Crew	4,000	
-	-	456		210 - Public Employees Retirement System	456	
-	-	240		212 - Employee Contribution Pick-Up	240	
-	-	120		213 - PERS Bond 1	60	
-	-	306		220 - Social Security Administration	306	
-	-	23		231 - Worker's Compensation	23	
-	-	16		234 - or Paid Fmli	16	
8,242	46,488	30,000		322 - Repairs and Maintenance Services	25,000	
1,720	5,914	2,000		324 - Rentals	5,000	
-	-	190		340 - Travel	190	
16,555	24,372	20,000		389 - Other Non Instruction, Prof.	20,000	
13,581	17,399	15,000		410 - Consumable Supplies and Materials	15,000	
13,941	11,802	16,000		414 - Building Maintenance Supplies	16,000	
348	5,239	1,500		460 - Non-Consumable Items	1,500	
421	-	-		640 - Dues and Fees	-	
<b>54,808</b>	<b>111,214</b>	<b>89,851</b>		<b>Total Function:</b>	<b>87,791</b>	

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed	
\$	\$	\$	FTE		\$ FTE
				<b>2550 - STUDENT TRANSPORTATION SERVICES</b>	
18,236	18,627	19,518	0.15	113 - Administrators	20,074 0.15
-	-	270		131 - Travel Allowance	-
3,130	3,413	3,593		210 - Public Employees Retirement System	4,559
1,094	1,118	1,171		212 - Employee Contribution Pick-Up	1,205
1,550	1,187	586		213 - PERS Bond 1	301
1,352	1,382	1,515		220 - Social Security Administration	1,536
81	83	93		231 - Worker's Compensation	50
-	54	79		234 - or Paid Fmli	80
1,945	2,043	2,520		241 - Medical Insurance	2,520
8	8	13		243 - Life Insurance	13
30	26	-		244 - LTD Insurance	-
2	2	3		245 - Employee Assistance Programs	3
57	10	-		247 - STD Insurance	-
600	600	600		249 - Retirement Benefits	600
781	-	-		322 - Repairs and Maintenance Services	-
756,546	876,273	687,900		331 - Reimbursable Student Transportation	783,144
50,641	47,794	36,800		332 - Non-reimbursable Student Transport.	36,800
-	577	-		340 - Travel	-
978	1,494	700		410 - Consumable Supplies and Materials	700
<b>837,032</b>	<b>954,691</b>	<b>755,361</b>	<b>0.15</b>	<b>Total Function:</b>	<b>851,585 0.15</b>
				<b>2640 - STAFF SERVICES</b>	
7,256	6,898	7,500		389 - Other Non Instruction, Prof.	7,500
				<b>2662 - SYSTEMS ANALYSIS SERVICES</b>	
78,811	94,848	103,574	2.00	112 - Classified Salaries	113,092 2.00
115,612	131,359	135,900	2.00	114 - Managerial - Classified	144,767 2.00
1,296	-	2,000		128 - Summer Crew	2,000
-	-	200		142 - Comp Time	200
600	-	1,125		143 - Insurance Opt Out	525
-	160	-		154 - Extra Duty	-
4,727	-	1,600		165 - Vacation Payoff	1,600
240	280	340		166 - Sick Leave Incentive	380
24,322	33,848	39,563		210 - Public Employees Retirement System	53,294
9,760	12,511	14,597		212 - Employee Contribution Pick-Up	15,699
13,912	12,894	7,298		213 - PERS Bond 1	3,926
15,280	17,142	18,723		220 - Social Security Administration	20,087
1,180	1,055	1,153		231 - Worker's Compensation	666
-	972	978		234 - or Paid Fmli	1,051
34,130	45,284	47,400		241 - Medical Insurance	57,700
78	88	-		243 - Life Insurance	-
534	577	-		244 - LTD Insurance	-
36	43	-		245 - Employee Assistance Programs	-
626	123	-		247 - STD Insurance	-
-	925	5,000		322 - Repairs and Maintenance Services	5,000
771	911	-		324 - Rentals	-
2,294	2,210	850		340 - Travel	850
-	6,540	4,000		351 - Telephone	5,000
45,428	43,663	55,600		359 - Other Communication Services	25,000
-	4,542	2,000		389 - Other Non Instruction, Prof.	4,000
8,423	19,054	7,000		410 - Consumable Supplies and Materials	7,000
19,993	18,748	24,340		465 - Technology Supplies	24,340
58,993	70,889	51,000		470 - Computer Software	51,000
-	1,699	10,000		480 - Computer Hardware	10,000
2,408	3,713	4,000		640 - Dues and Fees	4,000
<b>439,452</b>	<b>524,078</b>	<b>538,241</b>	<b>4.00</b>	<b>Total Function:</b>	<b>551,177 4.00</b>
				<b>3120 - FOOD PREPARATION AND DISPENSING SERVICES</b>	
837	-	-		389 - Other Non Instruction, Prof.	-
				<b>3320 - COMMUNITY RECREATION SERVICES</b>	
-	-	-		125 - Pool/Lifeguard	1,000
-	-	-		210 - Public Employees Retirement System	114
-	-	-		212 - Employee Contribution Pick-Up	60
-	-	-		213 - PERS Bond 1	15
-	-	-		220 - Social Security Administration	77
-	-	-		231 - Worker's Compensation	6
-	-	-		234 - or Paid Fmli	4
-	-	-		<b>Total Function:</b>	<b>1,276</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed
\$	\$	\$	FTE	\$ FTE
-	-	224,000		<b>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM</b>
				530 - Improvements Other Than Buildings 5,000
565,000	908,060	970,000		<b>5200 - TRANSFERS OF FUNDS</b>
				710 - Fund Modifications 710,000
-	-	368,000		<b>6110 - OPERATING CONTINGENCY</b>
				810 - Planned Reserve 375,000
-	-	1,287,500		<b>7000 - UNAPPROPRIATED ENDING FUND BALANCE</b>
-	-	67,370		820 - Reserved for Next Year 1,310,000
-	-	<b>1,354,870</b>		822 - Reserved for Future Expenditures 30,000
				Total Function: <b>1,340,000</b>
<b>21,956,683</b>	<b>23,278,961</b>	<b>27,001,250</b>	<b>179.70</b>	Total Object: <b>27,762,750 174.28</b>



## **Function 5200: Transfers**

The District has budgeted the following transfers from the General Fund for the 2025/2026 Fiscal Year:

Fund 254 - Preschool: \$10,000

Fund 280 - Reserves: \$50,000

Fund 292 - Food Service: \$10,000

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

Fund 400 – Capital Projects Fund \$225,000

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

Fund 600 - Internal Service (Unemployment fund): \$50,000

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

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

## **Function 6100 Contingency & 7000 Unappropriated Ending Fund Balance**

Board Policy requires maintaining an ending fund cash balance of 4.5% of the total adopted budget revenues. Total budgeted revenues for fiscal year 2025-2026 are \$57,091,984. A minimum of 1% of the total revenue must be budgeted into contingency. A minimum of 3.5% of the total revenue must be budgeted into the Unappropriated Ending Fund Balance. The required reserves are reduced by the amount of fund balances included in Revenues (\$18,996,360), except for the General Fund, as the purpose of the unappropriated fund balance is to protect the district against the ability to not meet obligations if incoming revenues are unavailable.

**Special Revenue Funds**  
Philomath School District 17J

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		200 - Special Revenue Fund	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	-	50,000		1920 - Contrib/Donation Private Source	50,000	
-	-	50,000		2200 - Restricted Revenue	50,000	
-	-	75,000		3299 - Other Restricted Grants-In-Aid	75,000	
-	-	75,000		4500 - Restrict. Rev. From Fed. Government	75,000	
-	-	<b>250,000</b>		<b>Total Function:</b>	<b>250,000</b>	
-	-	<b>250,000</b>		<b>Total Resources:</b>	<b>250,000</b>	
				<b>Requirements</b>		
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>		
-	-	60,000		410 - Consumable Supplies and Materials	70,000	
				<u>2120 - GUIDANCE SERVICES</u>		
-	-	110,000		410 - Consumable Supplies and Materials	100,000	
				<u>3300 - COMMUNITY SERVICES</u>		
-	-	80,000		410 - Consumable Supplies and Materials	80,000	
-	-	<b>250,000</b>		<b>Total Requirements:</b>	<b>250,000</b>	
-	-	-		<b>Total Fund:</b>	-	

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

**2019 TAP Grant - Environmental Hazard Assessment**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		204 - 2019 TAP Grant - Environmental Hazard Assessment	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
3,703	2,100	-		3299 - Other Restricted Grants-In-Aid	-	
<b>3,703</b>	<b>2,100</b>	-		<b>Total Resources:</b>	-	
				<b>Requirements</b>		
				<u>2624 - PLANNING SERVICES</u>		
453	2,100	-		389 - Other Non Instruction, Prof.	-	
<b>453</b>	<b>2,100</b>	-		<b>Total Requirements:</b>	-	
<b>(3,250)</b>	-	-		<b>Total Fund:</b>	-	

**Title I - 2024/25**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		210 - Title I - 2024/25	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
201,756	-	196,000		4500 - Restrict. Rev. From Fed. Government	-	
<b>201,756</b>	<b>-</b>	<b>196,000</b>		<b>Total Resources:</b>	<b>-</b>	
				<b>Requirements</b>		
				<u>1272 - TITLE I</u>		
80,096	-	88,782	1.00	111 - Licensed Salaries	-	
50,559	-	29,751	0.88	112 - Classified Salaries	-	
-	-	7,200		130 - Additional Salary	-	
3,000	-	3,500		154 - Extra Duty	-	
19,078	-	21,116		210 - Public Employees Retirement System	-	
7,131	-	7,754		212 - Employee Contribution Pick-Up	-	
10,102	-	3,877		213 - PERS Bond 1	-	
9,598	-	9,887		220 - Social Security Administration	-	
605	-	607		231 - Worker's Compensation	-	
-	-	517		234 - or Paid Fmli	-	
18,794	-	15,900		241 - Medical Insurance	-	
50	-	-		243 - Life Insurance	-	
301	-	-		244 - LTD Insurance	-	
25	-	-		245 - Employee Assistance Programs	-	
411	-	-		247 - STD Insurance	-	
-	-	4,109		410 - Consumable Supplies and Materials	-	
<b>199,749</b>	<b>-</b>	<b>193,000</b>	<b>1.88</b>	<b>Total Function:</b>	<b>-</b>	
				<u>3360 - WELFARE ACTIVITIES SERVICES</u>		
2,007	-	3,000		410 - Consumable Supplies and Materials	-	
<b>201,756</b>	<b>-</b>	<b>196,000</b>	<b>1.88</b>	<b>Total Requirements:</b>	<b>-</b>	
-	-	-	<b>1.88</b>	<b>Total Fund:</b>	<b>-</b>	

**Title I - 2025/26**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		211 - Title I - 2025/26	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	197,417	-		4500 - Restrict. Rev. From Fed. Government	190,809	
<b>-</b>	<b>197,417</b>	<b>-</b>		<b>Total Resources:</b>	<b>190,809</b>	
				<b>Requirements</b>		
				<u>1272 - TITLE I</u>		
-	85,430	-		111 - Licensed Salaries	81,895	1.00
-	36,116	-		112 - Classified Salaries	30,949	0.88
-	-	-		130 - Additional Salary	7,212	
-	7,212	-		141 - Additional Salary	-	
-	3,000	-		154 - Extra Duty	3,500	
-	20,617	-		210 - Public Employees Retirement System	25,330	
-	7,571	-		212 - Employee Contribution Pick-Up	7,413	
-	6,097	-		213 - PERS Bond 1	1,854	
-	9,772	-		220 - Social Security Administration	9,453	
-	597	-		231 - Worker's Compensation	309	
-	474	-		234 - or Paid Fmli	494	
-	16,785	-		241 - Medical Insurance	17,600	
-	50	-		243 - Life Insurance	-	
-	241	-		244 - LTD Insurance	-	
-	21	-		245 - Employee Assistance Programs	-	
-	1,245	-		470 - Computer Software	1,800	
-	<b>195,227</b>	<b>-</b>		<b>Total Function:</b>	<b>187,809</b>	<b>1.88</b>
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>		
-	995	-		340 - Travel	-	
				<u>3300 - COMMUNITY SERVICES</u>		
-	195	-		389 - Other Non Instruction, Prof.	-	
				<u>3360 - WELFARE ACTIVITIES SERVICES</u>		
-	1,000	-		410 - Consumable Supplies and Materials	3,000	
<b>-</b>	<b>197,417</b>	<b>-</b>		<b>Total Requirements:</b>	<b>190,809</b>	<b>1.88</b>
-	-	-		<b>Total Fund:</b>	<b>-</b>	<b>1.88</b>

**IDEA Enhancement Grant**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		212 - IDEA Enhancement Grant	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
14,215	9,245	-		<b>Resources</b>		
<b>14,215</b>	<b>9,245</b>	-		<u>000 - UNDESIGNATED</u>		
				4500 - Restrict. Rev. From Fed. Government	-	
				<b>Total Resources:</b>	-	
				<b>Requirements</b>		
				<u>1250 - LESS REST. PROGRAMS FOR STUDENTS WITH DISABILITIES</u>		
4,077	5,600	-		319 - Other Instructional, Professional and Technical S	-	
3,766	3,081	-		410 - Consumable Supplies and Materials	-	
4,916	563	-		416 - Curriculum Supplies	-	
1,456	-	-		470 - Computer Software	-	
<b>14,215</b>	<b>9,245</b>	-		<b>Total Function:</b>	-	
<b>14,215</b>	<b>9,245</b>	-		<b>Total Requirements:</b>	-	
-	-	-		<b>Total Fund:</b>	-	

**IDEA Grant, Section 611, 2024/25**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		214 - IDEA Grant, Section 611, 2024/25	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
283,940	17,192	265,000		<b>Resources</b>		
<b>283,940</b>	<b>17,192</b>	<b>265,000</b>		<u>000 - UNDESIGNATED</u>		
				4500 - Restrict. Rev. From Fed. Government	-	
				<b>Total Resources:</b>	-	
				<b>Requirements</b>		
				<u>1250 - LESS REST. PROGRAMS FOR STUDENTS WITH DISABILITIES</u>		
-	3,040	-		465 - Technology Supplies	-	
				<u>1400 - SUMMER SCHOOL PROGRAMS</u>		
1,142	7,517	-		154 - Extra Duty	-	
179	1,228	-		210 - Public Employees Retirement System	-	
69	445	-		212 - Employee Contribution Pick-Up	-	
97	639	-		213 - PERS Bond 1	-	
84	575	-		220 - Social Security Administration	-	
5	35	-		231 - Worker's Compensation	-	
<b>1,576</b>	<b>10,439</b>	-		<b>Total Function:</b>	-	
				<u>2150 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</u>		
144,124	-	167,377	2.25	111 - Licensed Salaries	-	
30	-	-		112 - Classified Salaries	-	
4,500	-	4,500		143 - Insurance Opt Out	-	
1,581	-	-		154 - Extra Duty	-	
-	-	1,000		168 - Experience Stipend	-	
22,320	-	28,248		210 - Public Employees Retirement System	-	
9,012	-	10,373		212 - Employee Contribution Pick-Up	-	
12,767	-	5,186		213 - PERS Bond 1	-	
11,459	-	13,225		220 - Social Security Administration	-	
678	-	813		231 - Worker's Compensation	-	
-	-	691		234 - or Paid Fmli	-	
14,504	-	18,400		241 - Medical Insurance	-	
82	-	-		243 - Life Insurance	-	
604	-	-		244 - LTD Insurance	-	
32	-	-		245 - Employee Assistance Programs	-	
520	-	-		247 - STD Insurance	-	
60,150	-	11,398		389 - Other Non Instruction, Prof.	-	
<b>282,364</b>	-	<b>261,211</b>	<b>2.25</b>	<b>Total Function:</b>	-	
				<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>		
-	1,187	-		154 - Extra Duty	-	
-	196	-		210 - Public Employees Retirement System	-	
-	71	-		212 - Employee Contribution Pick-Up	-	
-	101	-		213 - PERS Bond 1	-	
-	83	-		220 - Social Security Administration	-	
-	5	-		231 - Worker's Compensation	-	
-	403	3,789		410 - Consumable Supplies and Materials	-	
-	<b>2,046</b>	<b>3,789</b>		<b>Total Function:</b>	-	
				<u>2550 - STUDENT TRANSPORTATION SERVICES</u>		
-	1,667	-		331 - Reimbursable Student Transportation	-	
<b>283,940</b>	<b>17,192</b>	<b>265,000</b>	<b>2.25</b>	<b>Total Requirements:</b>	-	
-	-	-	<b>2.25</b>	<b>Total Fund:</b>	-	

**IDEA Grant, Section 611, 2025/26**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		215 - IDEA Grant, Section 611, 2025/26	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
8,050	267,345	-		<b>Resources</b>		
				<b>000 - UNDESIGNATED</b>		
				4500 - Restrict. Rev. From Fed. Government	293,000	
<b>8,050</b>	<b>267,345</b>	-		<b>Total Resources:</b>	<b>293,000</b>	
				<b>Requirements</b>		
				<b>1111 - PRIMARY, K-5</b>		
8,050	-	-		410 - Consumable Supplies and Materials	-	
				<b>2150 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</b>		
-	158,738	-		111 - Licensed Salaries	176,561	2.25
-	5,625	-		141 - Additional Salary	5,625	
-	4,500	-		143 - Insurance Opt Out	4,500	
-	273	-		154 - Extra Duty	-	
-	-	-		168 - Experience Stipend	999	
-	27,637	-		210 - Public Employees Retirement System	37,963	
-	10,148	-		212 - Employee Contribution Pick-Up	11,261	
-	8,452	-		213 - PERS Bond 1	2,817	
-	12,598	-		220 - Social Security Administration	14,358	
-	759	-		231 - Worker's Compensation	488	
-	601	-		234 - or Paid Fmli	752	
-	14,241	-		241 - Medical Insurance	21,500	
-	82	-		243 - Life Insurance	-	
-	510	-		244 - LTD Insurance	-	
-	32	-		245 - Employee Assistance Programs	-	
-	23,032	-		389 - Other Non Instruction, Prof.	13,176	
-	<b>267,229</b>	-		<b>Total Function:</b>	<b>290,000</b>	<b>2.25</b>
				<b>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>		
-	116	-		410 - Consumable Supplies and Materials	3,000	
<b>8,050</b>	<b>267,345</b>	-		<b>Total Requirements:</b>	<b>293,000</b>	<b>2.25</b>
-	-	-		<b>Total Fund:</b>	<b>-</b>	<b>2.25</b>

**IDEA, Section 619**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		218 - IDEA, Section 619	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
3,237	5,797	5,500		<b>Resources</b>		
				<b>000 - UNDESIGNATED</b>		
				4500 - Restrict. Rev. From Fed. Government	5,500	
<b>3,237</b>	<b>5,797</b>	<b>5,500</b>		<b>Total Resources:</b>	<b>5,500</b>	
				<b>Requirements</b>		
				<b>1250 - LESS REST. PROGRAMS FOR STUDENTS WITH DISABILITIES</b>		
2,500	-	-		112 - Classified Salaries	-	
370	-	-		210 - Public Employees Retirement System	-	
367	-	-		241 - Medical Insurance	-	
-	-	5,500		410 - Consumable Supplies and Materials	5,500	
<b>3,237</b>	-	<b>5,500</b>		<b>Total Function:</b>	<b>5,500</b>	
				<b>2550 - STUDENT TRANSPORTATION SERVICES</b>		
-	5,797	-		331 - Reimbursable Student Transportation	-	
<b>3,237</b>	<b>5,797</b>	<b>5,500</b>		<b>Total Requirements:</b>	<b>5,500</b>	
-	-	-		<b>Total Fund:</b>	<b>-</b>	

**COVID-19 - ESSER**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		219 - COVID-19 - ESSER	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
431,859	84,217	310,000		4500 - Restrict. Rev. From Fed. Government	-	
<b>431,859</b>	<b>84,217</b>	<b>310,000</b>		<b>Total Resources:</b>	<b>-</b>	
				<b>Requirements</b>		
				<u>1111 - PRIMARY, K-5</u>		
26,708	-	-		410 - Consumable Supplies and Materials	-	
83,558	-	-		421 - District Textbook Adoption	-	
<b>110,266</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS, 6-8</u>		
1,113	477	-		410 - Consumable Supplies and Materials	-	
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>		
169	-	-		154 - Extra Duty	-	
30	-	-		210 - Public Employees Retirement System	-	
10	-	-		212 - Employee Contribution Pick-Up	-	
14	-	-		213 - PERS Bond 1	-	
13	-	-		220 - Social Security Administration	-	
1	-	-		231 - Worker's Compensation	-	
3,311	-	-		380 - Non-Inst. Prof. and Tech	-	
1,998	-	-		410 - Consumable Supplies and Materials	-	
14,213	5,352	-		420 - Textbooks	-	
1,000	-	-		460 - Non-Consumable Items	-	
<b>20,760</b>	<b>5,352</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>1132 - HIGH SCHOOL EXTRA CURRICULAR</u>		
556	-	-		410 - Consumable Supplies and Materials	-	
				<u>1283 - PHILOMATH ALTERNATIVE ACADEMY</u>		
2,712	-	-		311 - Instruction Services	-	
-	87	-		410 - Consumable Supplies and Materials	-	
3,151	-	-		470 - Computer Software	-	
<b>5,863</b>	<b>87</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>2130 - HEALTH SERVICES</u>		
31,430	-	-		114 - Managerial - Classified	-	
4,670	-	-		210 - Public Employees Retirement System	-	
1,886	-	-		212 - Employee Contribution Pick-Up	-	
2,671	-	-		213 - PERS Bond 1	-	
2,085	-	-		220 - Social Security Administration	-	
143	-	-		231 - Worker's Compensation	-	
7,339	-	-		241 - Medical Insurance	-	
14	-	-		243 - Life Insurance	-	
101	-	-		244 - LTD Insurance	-	
5	-	-		245 - Employee Assistance Programs	-	
113	-	-		247 - STD Insurance	-	
<b>50,458</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICE</u>		
113	-	-		154 - Extra Duty	-	
20	-	-		210 - Public Employees Retirement System	-	
7	-	-		212 - Employee Contribution Pick-Up	-	
10	-	-		213 - PERS Bond 1	-	
8	-	-		220 - Social Security Administration	-	
1	-	-		231 - Worker's Compensation	-	
<b>158</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>2220 - EDUCATIONAL MEDIA SERVICES</u>		
2,000	-	-		430 - Library Books	-	
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>		
3,998	-	-		319 - Other Instructional, Professional and Technical S	-	
5,006	-	-		640 - Dues and Fees	-	
<b>9,004</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>2320 - EXECUTIVE ADMINISTRATION SERVICES</u>		
1,694	-	-		410 - Consumable Supplies and Materials	-	
				<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>		
37,648	40,622	-		112 - Classified Salaries	-	
5,595	6,588	-		210 - Public Employees Retirement System	-	
2,259	2,437	-		212 - Employee Contribution Pick-Up	-	
3,200	2,590	-		213 - PERS Bond 1	-	
2,880	3,090	-		220 - Social Security Administration	-	
1,217	1,303	-		231 - Worker's Compensation	-	
-	121	-		234 - or Paid Fmli	-	
10,226	10,544	-		241 - Medical Insurance	-	

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		219 - COVID-19 - ESSER cont.	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
17	17	-		243 - Life Insurance	-	
109	98	-		244 - LTD Insurance	-	
11	11	-		245 - Employee Assistance Programs	-	
133	23	-		247 - STD Insurance	-	
10,431	-	-		322 - Repairs and Maintenance Services	-	
50,568	-	-		410 - Consumable Supplies and Materials	-	
<b>124,294</b>	<b>67,443</b>	-		Total Function:	-	
				<b><u>2662 - SYSTEMS ANALYSIS SERVICES</u></b>		
-	3,978	-		380 - Non-Inst. Prof. and Tech	-	
28,139	-	-		465 - Technology Supplies	-	
32,864	-	-		480 - Computer Hardware	-	
<b>61,003</b>	<b>3,978</b>	-		Total Function:	-	
				<b><u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM</u></b>		
44,692	6,880	310,000		530 - Improvements Other Than Buildings	-	
<b>431,859</b>	<b>84,217</b>	<b>310,000</b>		Total Requirements:	-	
-	-	-		Total Fund:	-	

**Arp-HCY II**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		220 - Arp-HCY II	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
3,779	5,341	-		4500 - Restrict. Rev. From Fed. Government	-	
<b>3,779</b>	<b>5,341</b>	-		<b>Total Resources:</b>	-	
				<b>Requirements</b>		
				<u>3360 - WELFARE ACTIVITIES SERVICES</u>		
3,779	5,341	-		410 - Consumable Supplies and Materials	-	
<b>3,779</b>	<b>5,341</b>	-		<b>Total Requirements:</b>	-	
-	-	-		<b>Total Fund:</b>	-	

**CSFRF Transition Services**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		221 - CSFRF Transition Services	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
175,000	135,872	-		5400 - Resources - Beginning Fund Balance	-	
<b>175,000</b>	<b>135,872</b>	-		<b>Total Resources:</b>	-	
				<b>Requirements</b>		
				<u>1221 - LEARNING CENTERS - STRUCTURED AND INTENSIVE</u>		
-	24,250	-		111 - Licensed Salaries	-	
-	4,193	-		210 - Public Employees Retirement System	-	
-	1,155	-		212 - Employee Contribution Pick-Up	-	
-	950	-		213 - PERS Bond 1	-	
-	1,348	-		220 - Social Security Administration	-	
-	86	-		231 - Worker's Compensation	-	
-	70	-		234 - or Paid Fmli	-	
-	2,986	-		241 - Medical Insurance	-	
-	6	-		243 - Life Insurance	-	
-	39	-		244 - LTD Insurance	-	
-	2	-		245 - Employee Assistance Programs	-	
-	<b>35,086</b>	-		<b>Total Function:</b>	-	
				<u>1223 - COMMUNITY TRANSITION CENTERS</u>		
23,962	23,440	-		112 - Classified Salaries	-	
-	413	-		121 - Substitutes - Licensed	-	
225	-	-		143 - Insurance Opt Out	-	
1,468	3,897	-		210 - Public Employees Retirement System	-	
593	1,406	-		212 - Employee Contribution Pick-Up	-	
840	1,188	-		213 - PERS Bond 1	-	
1,850	1,825	-		220 - Social Security Administration	-	
116	114	-		231 - Worker's Compensation	-	
-	87	-		234 - or Paid Fmli	-	
7,603	9,546	-		241 - Medical Insurance	-	
18	15	-		243 - Life Insurance	-	
78	57	-		244 - LTD Insurance	-	
12	10	-		245 - Employee Assistance Programs	-	
96	-	-		247 - STD Insurance	-	
-	479	-		340 - Travel	-	
-	27,136	-		380 - Non-Inst. Prof. and Tech	-	
2,267	5,479	-		410 - Consumable Supplies and Materials	-	
<b>39,128</b>	<b>75,091</b>	-		<b>Total Function:</b>	-	
				<u>2520 - FISCAL SERVICES</u>		
-	5,688	-		114 - Managerial - Classified	-	
				<u>2550 - STUDENT TRANSPORTATION SERVICES</u>		
-	20,007	-		330 - Student Transportation Services	-	
<b>39,128</b>	<b>135,872</b>	-		<b>Total Requirements:</b>	-	
<b>135,872</b>	-	-		<b>Total Fund:</b>	-	

**Title II A - Teacher Quality - 2025/26**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		225 - Title II A - Teacher Quality - 2025/26	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
239	-	-		1990 - Miscellaneous	-	
35,190	5,432	20,000		4500 - Restrict. Rev. From Fed. Government	32,000	
8,759	-	-		5400 - Resources - Beginning Fund Balance	-	
<b>44,187</b>	<b>5,432</b>	<b>20,000</b>		<b>Total Function:</b>	<b>32,000</b>	
<b>44,187</b>	<b>5,432</b>	<b>20,000</b>		<b>Total Resources:</b>	<b>32,000</b>	
				<b>Requirements</b>		
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>		
-	619	-		121 - Substitutes - Licensed	6,000	
-	1,074	-		154 - Extra Duty	-	
-	91	-		210 - Public Employees Retirement System	683	
-	61	-		212 - Employee Contribution Pick-Up	360	
-	97	-		213 - PERS Bond 1	90	
-	172	-		220 - Social Security Administration	459	
-	14	-		231 - Worker's Compensation	34	
-	11	-		234 - or Paid Fmli	24	
6,977	990	-		248 - Tuition Reimbursement	-	
19,492	879	10,000		340 - Travel	10,000	
1,686	1,425	10,000		375 - Tuition Reimbursement	10,000	
4,399	-	-		389 - Other Non Instruction, Prof.	-	
1,700	-	-		390 - Other General Professional and Technological Servi	-	
936	-	-		410 - Consumable Supplies and Materials	4,350	
<b>35,190</b>	<b>5,432</b>	<b>20,000</b>		<b>Total Function:</b>	<b>32,000</b>	
<b>35,190</b>	<b>5,432</b>	<b>20,000</b>		<b>Total Requirements:</b>	<b>32,000</b>	
<b>(8,998)</b>	-	-		<b>Total Fund:</b>	-	

**Title II A - Teacher Quality - 2024/25 Carryover**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		226 - Title II A - Teacher Quality - 2024/25	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
31,685	28,250	31,100		4500 - Restrict. Rev. From Fed. Government	15,000	
<b>31,685</b>	<b>28,250</b>	<b>31,100</b>		<b>Total Resources:</b>	<b>15,000</b>	
				<b>Requirements</b>		
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>		
2,010	3,817	3,500		121 - Substitutes - Licensed	2,000	
12,725	112	3,500		154 - Extra Duty	-	
2,235	362	797		210 - Public Employees Retirement System	228	
725	12	420		212 - Employee Contribution Pick-Up	120	
1,044	34	210		213 - PERS Bond 1	30	
1,097	307	536		220 - Social Security Administration	153	
68	19	40		231 - Worker's Compensation	11	
-	16	28		234 - or Paid Fmli	8	
2,576	10,134	6,000		248 - Tuition Reimbursement	5,450	
-	1,200	-		312 - Instructional Programs Improvement Services	-	
-	1,875	-		319 - Other Instructional, Professional and Technical S	-	
757	8,154	14,069		340 - Travel	5,000	
4,980	317	-		390 - Other General Professional and Technological Servi	-	
1,867	1,891	2,000		410 - Consumable Supplies and Materials	2,000	
1,601	-	-		640 - Dues and Fees	-	
<b>31,685</b>	<b>28,250</b>	<b>31,100</b>		<b>Total Function:</b>	<b>15,000</b>	
<b>31,685</b>	<b>28,250</b>	<b>31,100</b>		<b>Total Requirements:</b>	<b>15,000</b>	
-	-	-		<b>Total Fund:</b>	-	

**AVID**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		232 - AVID	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
6,000	4,000	-		3299 - Other Restricted Grants-In-Aid	-	
1,100	-	-		5400 - Resources - Beginning Fund Balance	-	
<b>7,100</b>	<b>4,000</b>	-		<b>Total Function:</b>	-	
<b>7,100</b>	<b>4,000</b>	-		<b>Total Resources:</b>	-	
				<b>Requirements</b>		
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>		
7,100	-	-		410 - Consumable Supplies and Materials	-	
<b>7,100</b>	-	-		<b>Total Requirements:</b>	-	
-	<b>4,000</b>	-		<b>Total Fund:</b>	-	

**ELL - Lane ESD**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		234 - ELL - Lane ESD	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	-	-		1990 - Miscellaneous	1,500	
10,349	-	-		3299 - Other Restricted Grants-In-Aid	-	
<b>10,349</b>	-	-		<b>Total Function:</b>	<b>1,500</b>	
<b>10,349</b>	-	-		<b>Total Resources:</b>	<b>1,500</b>	
				<b>Requirements</b>		
				<u>1291 - ENGLISH LANGUAGE LEARNER PROGRAMS</u>		
97	-	-		154 - Extra Duty	-	
14	-	-		210 - Public Employees Retirement System	-	
6	-	-		212 - Employee Contribution Pick-Up	-	
8	-	-		213 - PERS Bond 1	-	
7	-	-		220 - Social Security Administration	-	
0	-	-		231 - Worker's Compensation	-	
100	-	-		410 - Consumable Supplies and Materials	1,500	
<b>233</b>	-	-		<b>Total Function:</b>	<b>1,500</b>	
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>		
8,764	-	-		121 - Substitutes - Licensed	-	
504	-	-		210 - Public Employees Retirement System	-	
85	-	-		213 - PERS Bond 1	-	
484	-	-		220 - Social Security Administration	-	
30	-	-		231 - Worker's Compensation	-	
249	-	-		340 - Travel	-	
<b>10,117</b>	-	-		<b>Total Function:</b>	-	
<b>10,349</b>	-	-		<b>Total Requirements:</b>	<b>1,500</b>	
-	-	-		<b>Total Fund:</b>	-	

**Title IV-A Student Support & Academic Enrichment**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		240 - Title IV-A Student Support & Academic Enrichment	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
17,042	4,824	15,000		4500 - Restrict. Rev. From Fed. Government	20,000	
<b>17,042</b>	<b>4,824</b>	<b>15,000</b>		<b>Total Resources:</b>	<b>20,000</b>	
				<b>Requirements</b>		
				<u>1111 - PRIMARY, K-5</u>		
4,767	1,117	-		410 - Consumable Supplies and Materials	-	
1,252	-	-		460 - Non-Consumable Items	-	
-	-	5,000		470 - Computer Software	10,000	
<b>6,019</b>	<b>1,117</b>	<b>5,000</b>		<b>Total Function:</b>	<b>10,000</b>	
				<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS, 6-8</u>		
754	1,545	-		410 - Consumable Supplies and Materials	-	
7,069	1,790	10,000		460 - Non-Consumable Items	10,000	
751	1,430	-		470 - Computer Software	-	
<b>8,574</b>	<b>4,765</b>	<b>10,000</b>		<b>Total Function:</b>	<b>10,000</b>	
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>		
1,694	1,601	-		410 - Consumable Supplies and Materials	-	
				<u>1291 - ENGLISH LANGUAGE LEARNER PROGRAMS</u>		
755	-	-		410 - Consumable Supplies and Materials	-	
				<u>2120 - GUIDANCE SERVICES</u>		
-	136	-		410 - Consumable Supplies and Materials	-	
<b>17,042</b>	<b>7,620</b>	<b>15,000</b>		<b>Total Requirements:</b>	<b>20,000</b>	
-	<b>2,795</b>	-		<b>Total Fund:</b>	-	

**Carl Perkins**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		242 - Carl Perkins	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
16,616	10,592	15,000		4700 - Grants-In-Aid From the Federal Government Through	25,000	
<b>16,616</b>	<b>10,592</b>	<b>15,000</b>		<b>Total Resources:</b>	<b>25,000</b>	
				<b>Requirements</b>		
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>		
-	206	1,900		121 - Substitutes - Licensed	1,900	
-	40	216		210 - Public Employees Retirement System	216	
-	-	114		212 - Employee Contribution Pick-Up	114	
-	-	58		213 - PERS Bond 1	29	
-	16	144		220 - Social Security Administration	144	
-	1	11		231 - Worker's Compensation	11	
-	1	8		234 - or Paid Fmli	8	
3,293	210	1,125		340 - Travel	11,154	
2,456	9,719	11,424		410 - Consumable Supplies and Materials	11,424	
10,867	-	-		541 - Initial/ Add'l Equipment Purchase	-	
<b>16,616</b>	<b>10,193</b>	<b>15,000</b>		<b>Total Function:</b>	<b>25,000</b>	
<b>16,616</b>	<b>10,193</b>	<b>15,000</b>		<b>Total Requirements:</b>	<b>25,000</b>	
-	<b>(399)</b>	-		<b>Total Fund:</b>	-	

## Student Investment Account (SIA)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		250 - Student Investment Account (SIA)		2025/26 Proposed	
\$	\$	\$	FTE			\$	FTE
					<b>Resources</b>		
					<u>000 - UNDESIGNATED</u>		
1,263,810	1,534,080	1,596,665			3299 - Other Restricted Grants-In-Aid	1,666,792	
0	0	-			5400 - Resources - Beginning Fund Balance	-	
<b>1,263,810</b>	<b>1,534,080</b>	<b>1,596,665</b>			<b>Total Function:</b>	<b>1,666,792</b>	
<b>1,263,810</b>	<b>1,534,080</b>	<b>1,596,665</b>			<b>Total Resources:</b>	<b>1,666,792</b>	
					<b>Requirements</b>		
					<u>1111 - PRIMARY, K-5</u>		
74,265	96,231	129,294	4.38		112 - Classified Salaries	169,737	5.25
1,198	-	-			122 - Substitutes - Classified	-	
750	3,600	-			143 - Insurance Opt Out	-	
9,493	11,259	21,127			210 - Public Employees Retirement System	34,796	
3,833	3,646	7,757			212 - Employee Contribution Pick-Up	10,184	
5,430	3,522	3,879			213 - PERS Bond 1	2,547	
5,830	7,549	9,891			220 - Social Security Administration	12,987	
364	483	607			231 - Worker's Compensation	424	
-	380	516			234 - or Paid Fmli	679	
21,391	32,233	69,100			241 - Medical Insurance	77,400	
48	53	-			243 - Life Insurance	-	
207	167	-			244 - LTD Insurance	-	
30	34	-			245 - Employee Assistance Programs	-	
253	-	-			247 - STD Insurance	-	
-	3,383	5,000			319 - Other Instructional, Professional and Technical S	5,000	
36,169	26,514	56,000			410 - Consumable Supplies and Materials	31,000	
-	-	-			420 - Textbooks	20,000	
1,600	-	-			640 - Dues and Fees	-	
<b>160,862</b>	<b>189,054</b>	<b>303,171</b>	<b>4.38</b>		<b>Total Function:</b>	<b>364,754</b>	<b>5.25</b>
					<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS, 6-8</u>		
172,139	170,496	179,083	2.50		111 - Licensed Salaries	178,377	2.25
16,775	20,582	24,215	0.88		112 - Classified Salaries	-	
-	1,444	-			121 - Substitutes - Licensed	-	
357	1,187	-			122 - Substitutes - Classified	-	
-	-	-			130 - Additional Salary	14,424	
14,424	14,424	14,400			141 - Additional Salary	-	
-	3,600	-			143 - Insurance Opt Out	-	
5,437	9,368	-			154 - Extra Duty	-	
-	-	1,350			168 - Experience Stipend	-	
33,460	38,290	38,557			210 - Public Employees Retirement System	42,511	
12,029	12,989	13,144			212 - Employee Contribution Pick-Up	11,568	
17,041	10,692	6,571			213 - PERS Bond 1	2,892	
15,787	16,914	16,757			220 - Social Security Administration	14,749	
951	1,001	1,029			231 - Worker's Compensation	482	
-	805	876			234 - or Paid Fmli	771	
28,686	31,352	34,200			241 - Medical Insurance	31,900	
96	85	-			243 - Life Insurance	-	
549	474	-			244 - LTD Insurance	-	
36	38	-			245 - Employee Assistance Programs	-	
694	-	-			247 - STD Insurance	-	
4,475	1,740	1,740			249 - Retirement Benefits	1,740	
-	-	2,500			319 - Other Instructional, Professional and Technical S	2,500	
16,257	15,827	40,745			410 - Consumable Supplies and Materials	18,000	
-	51,282	-			420 - Textbooks	40,000	
<b>339,194</b>	<b>402,589</b>	<b>375,167</b>	<b>3.38</b>		<b>Total Function:</b>	<b>359,914</b>	<b>2.25</b>
					<u>1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRA CURRICULAR</u>		
10,068	10,287	-			150 - Coaching/Athletics	-	
5,103	6,193	6,194			154 - Extra Duty	3,617	
636	694	693			210 - Public Employees Retirement System	47	
234	107	217			212 - Employee Contribution Pick-Up	12	
332	151	108			213 - PERS Bond 1	3	
390	472	475			220 - Social Security Administration	277	
24	29	29			231 - Worker's Compensation	10	
-	25	24			234 - or Paid Fmli	14	
3,445	3,429	-			240 - Contractual Employee Benefits	-	
4,809	-	-			640 - Dues and Fees	-	
-	-	5,000			641 - Student Dues & Fees	5,000	
<b>25,042</b>	<b>21,385</b>	<b>12,740</b>			<b>Total Function:</b>	<b>8,980</b>	

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		250 - Student Investment Account (SIA) cont.	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
-	17,052	-		<b>1131 - HIGH SCHOOL PROGRAMS, 9-12</b>		
-	2,786	-		112 - Classified Salaries	-	
-	1,023	-		210 - Public Employees Retirement System	-	
-	672	-		212 - Employee Contribution Pick-Up	-	
-	1,304	-		213 - PERS Bond 1	-	
-	81	-		220 - Social Security Administration	-	
-	68	-		231 - Worker's Compensation	-	
-	7	-		234 - or Paid Fmli	-	
-	25	-		243 - Life Insurance	-	
-	5	-		244 - LTD Insurance	-	
4,384	-	-		245 - Employee Assistance Programs	-	
-	5,330	7,000		380 - Non-Inst. Prof. and Tech	-	
10,025	-	-		410 - Consumable Supplies and Materials	7,000	
<b>14,410</b>	<b>28,353</b>	<b>7,000</b>		640 - Dues and Fees	-	
				Total Function:	<b>7,000</b>	
				<b>1132 - HIGH SCHOOL EXTRA CURRICULAR</b>		
45,925	53,323	-		150 - Coaching/Athletics	-	
2,936	3,162	2,576		154 - Extra Duty	1,542	
524	586	494		210 - Public Employees Retirement System	-	
39	86	155		212 - Employee Contribution Pick-Up	-	
55	122	77		213 - PERS Bond 1	-	
225	241	197		220 - Social Security Administration	118	
14	15	12		231 - Worker's Compensation	4	
-	12	10		234 - or Paid Fmli	6	
10,561	12,961	-		240 - Contractual Employee Benefits	-	
4,809	9,702	50,000		640 - Dues and Fees	90,000	
<b>65,087</b>	<b>80,211</b>	<b>53,521</b>		Total Function:	<b>91,670</b>	
				<b>1272 - TITLE I</b>		
123,998	124,509	148,698	2.00	111 - Licensed Salaries	140,311	1.75
-	-	-		130 - Additional Salary	14,424	
14,424	14,424	14,400		141 - Additional Salary	-	
-	-	-		143 - Insurance Opt Out	1,836	
666	1,142	3,900		154 - Extra Duty	-	
20,669	22,888	27,288		210 - Public Employees Retirement System	32,097	
8,345	8,404	10,019		212 - Employee Contribution Pick-Up	9,395	
11,822	7,239	5,010		213 - PERS Bond 1	2,349	
10,640	10,716	12,775		220 - Social Security Administration	11,977	
626	627	785		231 - Worker's Compensation	391	
-	505	668		234 - or Paid Fmli	626	
11,499	5,310	15,400		241 - Medical Insurance	11,000	
55	49	-		243 - Life Insurance	-	
403	306	-		244 - LTD Insurance	-	
22	19	-		245 - Employee Assistance Programs	-	
448	-	-		247 - STD Insurance	-	
-	-	5,500		410 - Consumable Supplies and Materials	5,100	
<b>203,615</b>	<b>196,139</b>	<b>244,443</b>	<b>2.00</b>	Total Function:	<b>229,506</b>	<b>1.75</b>
				<b>1288 - CHARTER SCHOOLS</b>		
181,140	218,135	221,000		410 - Consumable Supplies and Materials	221,000	
-	-	6,000		690 - Grant Indirect Charges	6,000	
<b>181,140</b>	<b>218,135</b>	<b>227,000</b>		Total Function:	<b>227,000</b>	
				<b>1291 - ENGLISH LANGUAGE LEARNER PROGRAMS</b>		
23,208	25,036	28,593	0.88	112 - Classified Salaries	30,330	0.88
-	638	-		144 - Salary In Lieu of Sect 125	-	
3,449	4,195	4,672		210 - Public Employees Retirement System	6,218	
1,392	1,540	1,716		212 - Employee Contribution Pick-Up	1,820	
1,973	1,273	858		213 - PERS Bond 1	455	
1,775	1,964	2,187		220 - Social Security Administration	2,320	
112	123	134		231 - Worker's Compensation	76	
-	94	114		234 - or Paid Fmli	121	
12,280	12,723	14,400		241 - Medical Insurance	15,600	
17	17	-		243 - Life Insurance	-	
69	59	-		244 - LTD Insurance	-	
11	11	-		245 - Employee Assistance Programs	-	
84	-	-		247 - STD Insurance	-	
<b>44,370</b>	<b>47,674</b>	<b>52,674</b>	<b>0.88</b>	Total Function:	<b>56,940</b>	<b>0.88</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		250 - Student Investment Account (SIA) cont.	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
999	-	-		<u>2120 - GUIDANCE SERVICES</u>		
				465 - Technology Supplies	-	
				<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>		
30,000	103,750	80,000		389 - Other Non Instruction, Prof.	153,000	
				<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICE</u>		
123,072	133,445	130,500	1.00	111 - Licensed Salaries	-	
-	-	-		113 - Administrators	64,332	0.50
22,116	25,471	25,030		210 - Public Employees Retirement System	13,188	
7,384	8,007	7,830		212 - Employee Contribution Pick-Up	3,860	
10,461	8,507	3,915		213 - PERS Bond 1	965	
9,415	10,209	9,983		220 - Social Security Administration	4,921	
546	590	613		231 - Worker's Compensation	161	
-	400	522		234 - or Paid Fmli	257	
-	-	1,000		241 - Medical Insurance	8,400	
55	54	-		243 - Life Insurance	-	
200	175	-		244 - LTD Insurance	-	
11	11	-		245 - Employee Assistance Programs	-	
402	67	-		247 - STD Insurance	-	
16,143	17,504	17,000		249 - Retirement Benefits	-	
-	700	-		340 - Travel	-	
-	212	19,556		410 - Consumable Supplies and Materials	-	
4,655	1,610	-		470 - Computer Software	-	
<b>194,460</b>	<b>206,961</b>	<b>215,949</b>	<b>1.00</b>	Total Function:	<b>96,084</b>	<b>0.50</b>
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>		
-	413	-		121 - Substitutes - Licensed	1,500	
-	35	-		210 - Public Employees Retirement System	171	
-	-	-		212 - Employee Contribution Pick-Up	90	
-	-	-		213 - PERS Bond 1	23	
-	-	-		220 - Social Security Administration	115	
-	-	-		231 - Worker's Compensation	9	
-	-	-		234 - or Paid Fmli	6	
-	-	15,000		410 - Consumable Supplies and Materials	10,030	
-	<b>448</b>	<b>15,000</b>		Total Function:	<b>11,944</b>	
				<u>2662 - SYSTEMS ANALYSIS SERVICES</u>		
4,631	4,165	10,000		465 - Technology Supplies	50,000	
-	-	-		530 - Improvements Other Than Buildings	10,000	
<b>4,631</b>	<b>4,165</b>	<b>10,000</b>		Total Function:	<b>60,000</b>	
<b>1,263,810</b>	<b>1,498,863</b>	<b>1,596,665</b>	<b>11.63</b>	Total Requirements:	<b>1,666,792</b>	<b>10.63</b>
<b>(0)</b>	<b>(35,217)</b>	<b>-</b>	<b>11.63</b>	Total Fund:	<b>-</b>	<b>10.63</b>

## Early Literacy Grant

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		251 - Early Literacy Grant	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<b>000 - UNDESIGNATED</b>		
-	93,999	130,000		3299 - Other Restricted Grants-In-Aid	200,000	
-	<b>93,999</b>	<b>130,000</b>		<b>Total Resources:</b>	<b>200,000</b>	
				<b>Requirements</b>		
				<b>1111 - PRIMARY, K-5</b>		
-	-	38,750		111 - Licensed Salaries	-	
-	-	4,414		210 - Public Employees Retirement System	-	
-	-	2,325		212 - Employee Contribution Pick-Up	-	
-	-	1,163		213 - PERS Bond 1	-	
-	-	2,964		220 - Social Security Administration	-	
-	-	221		231 - Worker's Compensation	-	
-	-	155		234 - or Paid Fmli	-	
-	3,902	15,503		410 - Consumable Supplies and Materials	-	
-	<b>3,902</b>	<b>65,495</b>		<b>Total Function:</b>	-	
				<b>1272 - TITLE I</b>		
-	14,305	-		111 - Licensed Salaries	20,521	0.25
-	2,338	-		210 - Public Employees Retirement System	4,207	
-	858	-		212 - Employee Contribution Pick-Up	1,231	
-	456	-		213 - PERS Bond 1	308	
-	1,094	-		220 - Social Security Administration	1,570	
-	64	-		231 - Worker's Compensation	51	
-	57	-		234 - or Paid Fmli	82	
-	1,344	-		241 - Medical Insurance	1,000	
-	6	-		243 - Life Insurance	-	
-	34	-		244 - LTD Insurance	-	
-	2	-		245 - Employee Assistance Programs	-	
-	-	-		389 - Other Non Instruction, Prof.	58,053	
-	<b>20,558</b>	-		<b>Total Function:</b>	<b>87,023</b>	<b>0.25</b>
				<b>1400 - SUMMER SCHOOL PROGRAMS</b>		
-	-	-		154 - Extra Duty	30,000	
-	-	-		210 - Public Employees Retirement System	3,303	
-	-	-		212 - Employee Contribution Pick-Up	1,740	
-	-	-		213 - PERS Bond 1	435	
-	-	-		220 - Social Security Administration	2,218	
-	-	-		231 - Worker's Compensation	165	
-	-	-		234 - or Paid Fmli	116	
-	-	-		<b>Total Function:</b>	<b>37,977</b>	
				<b>2150 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</b>		
-	-	50,000		112 - Classified Salaries	-	
-	-	5,695		210 - Public Employees Retirement System	-	
-	-	3,000		212 - Employee Contribution Pick-Up	-	
-	-	1,500		213 - PERS Bond 1	-	
-	-	3,825		220 - Social Security Administration	-	
-	-	285		231 - Worker's Compensation	-	
-	-	200		234 - or Paid Fmli	-	
-	-	-		389 - Other Non Instruction, Prof.	75,000	
-	-	<b>64,505</b>		<b>Total Function:</b>	<b>75,000</b>	
-	<b>24,460</b>	<b>130,000</b>		<b>Total Requirements:</b>	<b>200,000</b>	<b>0.25</b>
-	<b>69,539</b>	-		<b>Total Fund:</b>	-	<b>0.25</b>

**LBLESD - Extended Assessment**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		253 - LBLESD - Extended Assessment	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	-	650		3299 - Other Restricted Grants-In-Aid	2,000	
-	-	1,285		5400 - Resources - Beginning Fund Balance	-	
-	-	<b>1,935</b>		<b>Total Function:</b>	<b>2,000</b>	
-	-	<b>1,935</b>		<b>Total Resources:</b>	<b>2,000</b>	
				<b>Requirements</b>		
				<u>2230 - ASSESSMENT AND TESTING</u>		
-	-	1,935		410 - Consumable Supplies and Materials	2,000	
-	-	<b>1,935</b>		<b>Total Requirements:</b>	<b>2,000</b>	
-	-	-		<b>Total Fund:</b>	-	

**Kindergarten Partnership & Innovation Funds**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		254 - Kindergarten Partnership & Innovation Funds	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
105,065	15,749	15,750		3199 - Other Unrestricted Grants-In-Aid	30,000	
-	-	10,000		5200 - Interfund Transfers	10,000	
(34,545)	-	-		5400 - Resources - Beginning Fund Balance	-	
<b>70,520</b>	<b>15,749</b>	<b>25,750</b>		<b>Total Function:</b>	<b>40,000</b>	
<b>70,520</b>	<b>15,749</b>	<b>25,750</b>		<b>Total Resources:</b>	<b>40,000</b>	
				<b>Requirements</b>		
				<u>1140 - PRE-KINDERGARTEN PROGRAMS</u>		
-	-	500		355 - Printing and Binding	-	
67,754	15,749	22,000		374 - Other Tuition	-	
-	-	-		389 - Other Non Instruction, Prof.	36,750	
-	-	3,250		410 - Consumable Supplies and Materials	3,250	
157	-	-		690 - Grant Indirect Charges	-	
<b>67,910</b>	<b>15,749</b>	<b>25,750</b>		<b>Total Function:</b>	<b>40,000</b>	
				<u>1400 - SUMMER SCHOOL PROGRAMS</u>		
1,891	-	-		154 - Extra Duty	-	
294	-	-		210 - Public Employees Retirement System	-	
113	-	-		212 - Employee Contribution Pick-Up	-	
161	-	-		213 - PERS Bond 1	-	
141	-	-		220 - Social Security Administration	-	
9	-	-		231 - Worker's Compensation	-	
<b>2,610</b>	-	-		<b>Total Function:</b>	-	
<b>70,520</b>	<b>15,749</b>	<b>25,750</b>		<b>Total Requirements:</b>	<b>40,000</b>	
-	-	-		<b>Total Fund:</b>	-	

**PEEK Grant**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		255 - PEEK Grant	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	13,000	14,500		3299 - Other Restricted Grants-In-Aid	14,500	
-	<b>13,000</b>	<b>14,500</b>		<b>Total Resources:</b>	<b>14,500</b>	
				<b>Requirements</b>		
				<u>1111 - PRIMARY, K-5</u>		
-	1,467	-		111 - Licensed Salaries	-	
				<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS, 6-8</u>		
-	10,630	10,237	0.13	111 - Licensed Salaries	-	
-	-	1,673		210 - Public Employees Retirement System	-	
-	-	614		212 - Employee Contribution Pick-Up	-	
-	-	307		213 - PERS Bond 1	-	
-	813	783		220 - Social Security Administration	-	
-	48	48		231 - Worker's Compensation	-	
-	43	41		234 - or Paid Fmli	-	
-	-	797		410 - Consumable Supplies and Materials	14,500	
-	<b>11,533</b>	<b>14,500</b>	<b>0.13</b>	<b>Total Function:</b>	<b>14,500</b>	
-	<b>13,000</b>	<b>14,500</b>	<b>0.13</b>	<b>Total Requirements:</b>	<b>14,500</b>	
-	-	-	<b>0.13</b>	<b>Total Fund:</b>	-	<b>0.13</b>

**Substitute & IA Reimbursement Grant**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		256 - Substitute & IA Reimbursement Grant	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
5,103	-	-		<b>Resources</b>		
5,103	-	-		<u>000 - UNDESIGNATED</u>		
				3299 - Other Restricted Grants-In-Aid	-	
				<b>Total Resources:</b>	-	
				<b>Requirements</b>		
				<u>1111 - PRIMARY, K-5</u>		
3,103	-	-		112 - Classified Salaries	-	
676	-	-		154 - Extra Duty	-	
1,323	-	-		240 - Contractual Employee Benefits	-	
5,103	-	-		<b>Total Function:</b>	-	
5,103	-	-		<b>Total Requirements:</b>	-	
0	-	-		<b>Total Fund:</b>	-	

**Farm to School**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		257 - Farm to School	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
-	-	9,139		<b>Resources</b>		
-	-	9,139		<u>000 - UNDESIGNATED</u>		
				3299 - Other Restricted Grants-In-Aid	10,000	
				<b>Total Resources:</b>	10,000	
				<b>Requirements</b>		
				<u>3120 - FOOD PREPARATION AND DISPENSING SERVICES</u>		
-	-	9,139		410 - Consumable Supplies and Materials	10,000	
-	-	9,139		<b>Total Requirements:</b>	10,000	
-	-	-		<b>Total Fund:</b>	-	

**Terry Selby Memorial**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		258 - Terry Selby Memorial	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
2,400	2,000	1,500		<b>Resources</b>		
576	2,400	2,000		<u>000 - UNDESIGNATED</u>		
2,976	4,400	3,500		1920 - Contrib/Donation Private Source	2,000	
2,976	4,400	3,500		5400 - Resources - Beginning Fund Balance	-	
				<b>Total Function:</b>	2,000	
				<b>Total Resources:</b>	2,000	
				<b>Requirements</b>		
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>		
576	981	1,750		410 - Consumable Supplies and Materials	-	
-	3,418	1,750		460 - Non-Consumable Items	2,000	
576	4,400	3,500		<b>Total Function:</b>	2,000	
576	4,400	3,500		<b>Total Requirements:</b>	2,000	
2,400	-	-		<b>Total Fund:</b>	-	

**Recruit & Retention Grant**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		260 - Recruit & Retention Grant	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
204,847	-	-		3299 - Other Restricted Grants-In-Aid	-	
-	1,662	-		5400 - Resources - Beginning Fund Balance	-	
<b>204,847</b>	<b>1,662</b>	-		<b>Total Function:</b>	-	
<b>204,847</b>	<b>1,662</b>	-		<b>Total Resources:</b>	-	
				<b>Requirements</b>		
				<u>1280 - ALTERNATIVE EDUCATION</u>		
30,182	-	-		310 - Instruct., Prof. and Tech. Service	-	
				<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>		
4,223	-	-		389 - Other Non Instruction, Prof.	-	
1,115	-	-		640 - Dues and Fees	-	
<b>5,338</b>	-	-		<b>Total Function:</b>	-	
				<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICE</u>		
14,557	-	-		410 - Consumable Supplies and Materials	-	
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>		
78,800	-	-		130 - Additional Salary	-	
9,014	-	-		154 - Extra Duty	-	
12,924	-	-		210 - Public Employees Retirement System	-	
4,884	-	-		212 - Employee Contribution Pick-Up	-	
6,919	-	-		213 - PERS Bond 1	-	
6,726	-	-		220 - Social Security Administration	-	
565	-	-		231 - Worker's Compensation	-	
15,513	-	-		389 - Other Non Instruction, Prof.	-	
7,789	1,662	-		410 - Consumable Supplies and Materials	-	
<b>143,133</b>	<b>1,662</b>	-		<b>Total Function:</b>	-	
				<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>		
395	-	-		410 - Consumable Supplies and Materials	-	
2,470	-	-		640 - Dues and Fees	-	
<b>2,865</b>	-	-		<b>Total Function:</b>	-	
				<u>2662 - SYSTEMS ANALYSIS SERVICES</u>		
7,110	-	-		480 - Computer Hardware	-	
<b>203,184</b>	<b>1,662</b>	-		<b>Total Requirements:</b>	-	
<b>1,662</b>	-	-		<b>Total Fund:</b>	-	

**Oregon Well-BeingTrust**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		261 - Oregon Well-Being Trust	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	-	-		2200 - Restricted Revenue	10,000	
7,424	-	-		5400 - Resources - Beginning Fund Balance	5,000	
<b>7,424</b>	-	-		<b>Total Function:</b>	<b>15,000</b>	
<b>7,424</b>	-	-		<b>Total Resources:</b>	<b>15,000</b>	
				<b>Requirements</b>		
				<u>2130 - HEALTH SERVICES</u>		
7,424	-	-		410 - Consumable Supplies and Materials	15,000	
<b>7,424</b>	-	-		<b>Total Requirements:</b>	<b>15,000</b>	
-	-	-		<b>Total Fund:</b>	-	

**MDA Grant**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		264 - MDA Grant	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
2,103	1,874	5,200		3299 - Other Restricted Grants-In-Aid	10,000	
<b>2,103</b>	<b>1,874</b>	<b>5,200</b>		<b>Total Resources:</b>	<b>10,000</b>	
				<b>Requirements</b>		
				<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>		
2,103	1,874	5,200		410 - Consumable Supplies and Materials	10,000	
<b>2,103</b>	<b>1,874</b>	<b>5,200</b>		<b>Total Requirements:</b>	<b>10,000</b>	
-	-	-		<b>Total Fund:</b>	-	60

### CTE Pathways Grant

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		265 - CTE Pathways Grant	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	1,000	-		1920 - Contrib/Donation Private Source	-	
6,831	4,118	8,000		3299 - Other Restricted Grants-In-Aid	10,000	
<b>6,831</b>	<b>5,118</b>	<b>8,000</b>		Total Function:	<b>10,000</b>	
6,831	5,118	8,000		Total Resources:	10,000	
				<b>Requirements</b>		
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>		
4,831	4,118	6,000		410 - Consumable Supplies and Materials	8,000	
2,000	-	2,000		541 - Initial/ Add'l Equipment Purchase	2,000	
<b>6,831</b>	<b>4,118</b>	<b>8,000</b>		Total Function:	<b>10,000</b>	
6,831	4,118	8,000		Total Requirements:	10,000	
-	1,000	-		Total Fund:	-	

### Safe School Culture Grant

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		266 - Safe School Culture Grant	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	-	-		3299 - Other Restricted Grants-In-Aid	15,250	
-	-	-		Total Resources:	<b>15,250</b>	
				<b>Requirements</b>		
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>		
-	-	-		122 - Substitutes - Classified	7,000	
-	-	-		210 - Public Employees Retirement System	797	
-	-	-		212 - Employee Contribution Pick-Up	420	
-	-	-		213 - PERS Bond 1	105	
-	-	-		220 - Social Security Administration	536	
-	-	-		231 - Worker's Compensation	40	
-	-	-		234 - or Paid Fmli	28	
-	-	-		340 - Travel	6,000	
-	-	-		410 - Consumable Supplies and Materials	324	
-	-	-		Total Function:	<b>15,250</b>	
-	-	-		Total Requirements:	<b>15,250</b>	
-	-	-		Total Fund:	-	

**M98 - High School Success**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	270 - M98 - High School Success		2025/26 Proposed
\$	\$	\$	FTE		\$
				<b>Resources</b>	
				<u>000 - UNDESIGNATED</u>	
-	87	-		1990 - Miscellaneous	-
501,336	402,877	450,960		3299 - Other Restricted Grants-In-Aid	468,000
<b>501,336</b>	<b>402,964</b>	<b>450,960</b>		<b>Total Function:</b>	<b>468,000</b>
<b>501,336</b>	<b>402,964</b>	<b>450,960</b>		<b>Total Resources:</b>	<b>468,000</b>
				<b>Requirements</b>	
				<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS, 6-8</u>	
39,910	23,877	25,576	0.50	111 - Licensed Salaries	16,038
6,616	3,576	4,179		210 - Public Employees Retirement System	3,288
2,339	1,313	1,535		212 - Employee Contribution Pick-Up	962
3,314	1,015	767		213 - PERS Bond 1	241
2,704	1,827	1,957		220 - Social Security Administration	1,227
176	110	120		231 - Worker's Compensation	40
-	88	102		234 - or Paid Fmli	64
4,500	6,515	7,200		241 - Medical Insurance	3,900
25	14	-		243 - Life Insurance	-
90	85	-		244 - LTD Insurance	-
5	5	-		245 - Employee Assistance Programs	-
141	-	-		247 - STD Insurance	-
2,735	-	-		249 - Retirement Benefits	-
-	668	2,000		410 - Consumable Supplies and Materials	2,000
<b>62,556</b>	<b>39,091</b>	<b>43,436</b>	<b>0.50</b>	<b>Total Function:</b>	<b>27,760</b>
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>	
60,838	36,389	52,585	0.75	111 - Licensed Salaries	42,499
25,854	26,563	29,751	0.88	112 - Classified Salaries	26,659
-	206	-		121 - Substitutes - Licensed	-
-	-	-		143 - Insurance Opt Out	1,980
-	273	-		154 - Extra Duty	-
-	1,594	1,650		167 - Longevity	-
14,100	11,438	14,616		210 - Public Employees Retirement System	14,583
5,201	3,044	5,039		212 - Employee Contribution Pick-Up	4,268
7,369	3,598	2,519		213 - PERS Bond 1	1,068
6,614	4,911	6,425		220 - Social Security Administration	5,442
397	302	395		231 - Worker's Compensation	178
-	247	336		234 - or Paid Fmli	285
20,030	22,388	22,300		241 - Medical Insurance	11,080
37	43	-		243 - Life Insurance	-
228	227	-		244 - LTD Insurance	-
19	21	-		245 - Employee Assistance Programs	-
265	-	-		247 - STD Insurance	-
952	360	480		249 - Retirement Benefits	480
3,139	4,165	-		311 - Instruction Services	-
2,367	-	-		340 - Travel	-
688	596	-		374 - Other Tuition	-
2,909	7,309	-		380 - Non-Inst. Prof. and Tech	-
15,189	4,758	14,718		410 - Consumable Supplies and Materials	9,097
54,001	8,158	15,000		460 - Non-Consumable Items	15,000
17,866	15,200	500		465 - Technology Supplies	500
-	1,000	-		470 - Computer Software	-
1,999	-	4,099		480 - Computer Hardware	4,099
-	712	-		530 - Improvements Other Than Buildings	-
<b>240,062</b>	<b>153,504</b>	<b>170,413</b>	<b>1.63</b>	<b>Total Function:</b>	<b>137,218</b>
				<u>1132 - HIGH SCHOOL EXTRA CURRICULAR</u>	
4,121	4,204	4,204		154 - Extra Duty	4,204
612	687	687		210 - Public Employees Retirement System	862
247	252	252		212 - Employee Contribution Pick-Up	252
350	208	126		213 - PERS Bond 1	63
315	300	322		220 - Social Security Administration	322
19	19	20		231 - Worker's Compensation	11
-	14	17		234 - or Paid Fmli	17
-	332	-		340 - Travel	-
<b>5,665</b>	<b>6,017</b>	<b>5,628</b>		<b>Total Function:</b>	<b>5,731</b>
				<u>1281 - ENHANCED DIPLOMA</u>	
-	10,000	10,000		374 - Other Tuition	20,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		270 - M98 - High School Success cont.	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b><u>1283 - PHILOMATH ALTERNATIVE ACADEMY</u></b>		
88,835	85,290	127,982	2.00	111 - Licensed Salaries	135,020	2.00
-	12,232	-		112 - Classified Salaries	-	
-	1,857	-		121 - Substitutes - Licensed	-	
-	2,202	-		122 - Substitutes - Classified	-	
3,720	-	-		143 - Insurance Opt Out	3,600	
-	5,338	-		153 - Extended Contract	-	
-	-	920		168 - Experience Stipend	-	
14,807	15,009	23,414		210 - Public Employees Retirement System	30,972	
5,553	4,878	7,734		212 - Employee Contribution Pick-Up	8,317	
7,867	3,145	3,868		213 - PERS Bond 1	2,080	
7,080	7,869	9,862		220 - Social Security Administration	10,605	
419	469	606		231 - Worker's Compensation	347	
-	391	515		234 - or Paid Fmli	555	
1,315	1,736	2,000		241 - Medical Insurance	19,600	
55	58	-		243 - Life Insurance	-	
403	358	-		244 - LTD Insurance	-	
22	23	-		245 - Employee Assistance Programs	-	
316	-	-		247 - STD Insurance	-	
-	-	-		374 - Other Tuition	5,000	
-	87	-		410 - Consumable Supplies and Materials	-	
<b>130,391</b>	<b>140,941</b>	<b>176,901</b>	<b>2.00</b>	<b>Total Function:</b>	<b>216,096</b>	<b>2.00</b>
				<b><u>1291 - ENGLISH LANGUAGE LEARNER PROGRAMS</u></b>		
280	-	-		340 - Travel	-	
				<b><u>1400 - SUMMER SCHOOL PROGRAMS</u></b>		
13,750	14,120	16,250		154 - Extra Duty	13,750	
2,393	2,628	2,977		210 - Public Employees Retirement System	3,158	
825	847	975		212 - Employee Contribution Pick-Up	825	
1,169	1,200	488		213 - PERS Bond 1	208	
1,046	1,060	1,243		220 - Social Security Administration	1,052	
61	63	78		231 - Worker's Compensation	34	
-	-	65		234 - or Paid Fmli	55	
-	-	5,000		410 - Consumable Supplies and Materials	5,000	
<b>19,244</b>	<b>19,918</b>	<b>27,076</b>		<b>Total Function:</b>	<b>24,082</b>	
				<b><u>2120 - GUIDANCE SERVICES</u></b>		
-	4,537	-		153 - Extended Contract	-	
-	741	-		210 - Public Employees Retirement System	-	
-	272	-		212 - Employee Contribution Pick-Up	-	
-	337	-		220 - Social Security Administration	-	
-	20	-		231 - Worker's Compensation	-	
-	18	-		234 - or Paid Fmli	-	
-	<b>5,925</b>	-		<b>Total Function:</b>	-	
				<b><u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u></b>		
-	-	-		389 - Other Non Instruction, Prof.	25,000	
				<b><u>2210 - IMPROVEMENT OF INSTRUCTION SERVICE</u></b>		
132	-	-		154 - Extra Duty	-	
22	-	-		210 - Public Employees Retirement System	-	
8	-	-		212 - Employee Contribution Pick-Up	-	
11	-	-		213 - PERS Bond 1	-	
10	-	-		220 - Social Security Administration	-	
1	-	-		231 - Worker's Compensation	-	
<b>183</b>	-	-		<b>Total Function:</b>	-	
				<b><u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u></b>		
1,514	-	-		111 - Licensed Salaries	-	
402	-	4,000		121 - Substitutes - Licensed	2,000	
7,451	-	-		154 - Extra Duty	-	
1,155	-	456		210 - Public Employees Retirement System	228	
839	-	240		212 - Employee Contribution Pick-Up	120	
622	-	120		213 - PERS Bond 1	30	
710	-	306		220 - Social Security Administration	153	
43	-	23		231 - Worker's Compensation	11	
-	-	16		234 - or Paid Fmli	8	
-	712	8,000		340 - Travel	3,306	
<b>12,735</b>	<b>712</b>	<b>13,161</b>		<b>Total Function:</b>	<b>5,856</b>	

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		270 - M98 - High School Success cont.	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b><u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u></b>		
13,978	11,527	-		113 - Administrators	-	
2,505	2,199	-		210 - Public Employees Retirement System	-	
839	692	-		212 - Employee Contribution Pick-Up	-	
-	735	-		213 - PERS Bond 1	-	
1,069	842	-		220 - Social Security Administration	-	
62	51	-		231 - Worker's Compensation	-	
-	37	-		234 - or Paid Fmli	-	
-	1,738	-		241 - Medical Insurance	-	
-	5	-		243 - Life Insurance	-	
-	18	-		244 - LTD Insurance	-	
-	1	-		245 - Employee Assistance Programs	-	
-	7	-		247 - STD Insurance	-	
<b>18,453</b>	<b>17,851</b>	-		Total Function:	-	
				<b><u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u></b>		
7,500	-	-		114 - Managerial - Classified	-	
4,267	3,803	-		389 - Other Non Instruction, Prof.	-	
<b>11,767</b>	<b>3,803</b>	-		Total Function:	-	
				<b><u>2550 - STUDENT TRANSPORTATION SERVICES</u></b>		
-	4,661	4,345		331 - Reimbursable Student Transportation	6,257	
<b>501,336</b>	<b>402,424</b>	<b>450,960</b>	<b>4.13</b>	Total Requirements:	<b>468,000</b>	<b>3.60</b>
-	(540)	-	4.13	Total Fund:	-	3.60

**Public Purpose Fund - Energy Efficiency Projects SB 1149**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		271 - Public Purpose Fund - Energy Efficiency Projects SB 1149	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
86,800	70,816	50,000		1990 - Miscellaneous	50,000	
331,811	54,742	120,000		5400 - Resources - Beginning Fund Balance	170,000	
<b>418,611</b>	<b>125,558</b>	<b>170,000</b>		<b>Total Function:</b>	<b>220,000</b>	
<b>418,611</b>	<b>125,558</b>	<b>170,000</b>		<b>Total Resources:</b>	<b>220,000</b>	
				<b>Requirements</b>		
				<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>		
12,207	8,060	42,000		322 - Repairs and Maintenance Services	42,000	
-	-	2,000		324 - Rentals	2,000	
1,478	-	51,000		410 - Consumable Supplies and Materials	51,000	
156,454	-	25,000		460 - Non-Consumable Items	45,000	
<b>170,139</b>	<b>8,060</b>	<b>120,000</b>		<b>Total Function:</b>	<b>140,000</b>	
				<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM</u>		
193,730	-	50,000		460 - Non-Consumable Items	80,000	
<b>363,869</b>	<b>8,060</b>	<b>170,000</b>		<b>Total Requirements:</b>	<b>220,000</b>	
<b>54,742</b>	<b>117,498</b>	<b>-</b>		<b>Total Fund:</b>	<b>-</b>	

**State Summer Programs Grant**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		272 - State Summer Programs Grant	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
156,863	-	-		3299 - Other Restricted Grants-In-Aid	-	
(9,941)	-	-		5400 - Resources - Beginning Fund Balance	-	
<b>146,923</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
<b>146,923</b>	<b>-</b>	<b>-</b>		<b>Total Resources:</b>	<b>-</b>	
				<b>Requirements</b>		
				<u>1111 - PRIMARY, K-5</u>		
340	-	-		374 - Other Tuition	-	
3,347	-	-		410 - Consumable Supplies and Materials	-	
<b>3,687</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>		
2,251	-	-		410 - Consumable Supplies and Materials	-	
				<u>1283 - PHILOMATH ALTERNATIVE ACADEMY</u>		
646	-	-		311 - Instruction Services	-	
30,094	-	-		470 - Computer Software	-	
<b>30,740</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>1400 - SUMMER SCHOOL PROGRAMS</u>		
1,260	-	-		126 - Pool/Instructor	-	
46,041	-	-		154 - Extra Duty	-	
7,223	-	-		210 - Public Employees Retirement System	-	
2,726	-	-		212 - Employee Contribution Pick-Up	-	
3,862	-	-		213 - PERS Bond 1	-	
3,553	-	-		220 - Social Security Administration	-	
231	-	-		231 - Worker's Compensation	-	
1,300	-	-		470 - Computer Software	-	
<b>66,196</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>		
19,440	-	-		112 - Classified Salaries	-	
5,096	-	-		210 - Public Employees Retirement System	-	
1,493	-	-		220 - Social Security Administration	-	
655	-	-		230 - Other Required Payroll Costs	-	
5,165	-	-		240 - Contractual Employee Benefits	-	
<b>31,849</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>	
				<u>2550 - STUDENT TRANSPORTATION SERVICES</u>		
12,201	-	-		331 - Reimbursable Student Transportation	-	
<b>146,923</b>	<b>-</b>	<b>-</b>		<b>Total Requirements:</b>	<b>-</b>	
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Fund:</b>	<b>-</b>	

### Forestry Related Grants

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		277 - Forestry Related Grants	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
44,188	44,188	44,188		<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
44,188	44,188	44,188		5400 - Resources - Beginning Fund Balance	40,000	
				<b>Total Resources:</b>	<b>40,000</b>	
				<b>Requirements</b>		
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>		
-	-	23,500		112 - Classified Salaries	-	
-	-	2,677		210 - Public Employees Retirement System	-	
-	-	1,410		212 - Employee Contribution Pick-Up	-	
-	-	705		213 - PERS Bond 1	-	
-	-	1,798		220 - Social Security Administration	-	
-	-	134		231 - Worker's Compensation	-	
-	-	94		234 - or Paid Fmli	-	
-	-	13,200		241 - Medical Insurance	-	
-	-	670		410 - Consumable Supplies and Materials	40,000	
-	-	44,188		<b>Total Function:</b>	<b>40,000</b>	
-	-	44,188		<b>Total Requirements:</b>	<b>40,000</b>	
<b>44,188</b>	<b>44,188</b>	<b>-</b>		<b>Total Fund:</b>	<b>-</b>	

### District Reserve Accounts

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		280 - District Reserve Accounts	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
-	2,000	-		<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	370,000	160,000		1920 - Contrib/Donation Private Source	7,000	
-	11,784	382,784		5200 - Interfund Transfers	50,000	
-	<b>383,784</b>	<b>542,784</b>		5400 - Resources - Beginning Fund Balance	540,220	
-	<b>383,784</b>	<b>542,784</b>		<b>Total Function:</b>	<b>597,220</b>	
				<b>Total Resources:</b>	<b>597,220</b>	
				<b>Requirements</b>		
				<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>		
-	772	7,000		322 - Repairs and Maintenance Services	10,735	
-	245	5,000		410 - Consumable Supplies and Materials	27,700	
-	-	375,000		460 - Non-Consumable Items	395,000	
-	-	45,784		500 - Capital Outlay	33,785	
-	<b>1,017</b>	<b>432,784</b>		<b>Total Function:</b>	<b>467,220</b>	
				<u>2662 - SYSTEMS ANALYSIS SERVICES</u>		
-	-	110,000		480 - Computer Hardware	130,000	
-	<b>1,017</b>	<b>542,784</b>		<b>Total Requirements:</b>	<b>597,220</b>	
-	<b>382,767</b>	<b>-</b>		<b>Total Fund:</b>	<b>-</b>	

### PES-Student Body Funds

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		284 - PES-Student Body Funds	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
1,711	14,310	16,500		1920 - Contrib/Donation Private Source	16,000	
39,629	13,307	9,200		1990 - Miscellaneous	15,300	
31,933	29,193	25,573		9701 - Beging Fund Balance Student Activities	20,788	
<b>73,273</b>	<b>56,810</b>	<b>51,273</b>		Total Function:	<b>52,088</b>	
<b>73,273</b>	<b>56,810</b>	<b>51,273</b>		Total Resources:	<b>52,088</b>	
				<b>Requirements</b>		
				<u>1111 - PRIMARY, K-5</u>		
2,511	941	-		410 - Consumable Supplies and Materials	-	
				<u>1113 - ELEMENTARY EXTRA CURRICULAR</u>		
(200)	62	1,000		340 - Travel	1,000	
41,769	29,948	50,273		410 - Consumable Supplies and Materials	51,088	
-	9,375	-		460 - Non-Consumable Items	-	
<b>41,569</b>	<b>39,385</b>	<b>51,273</b>		Total Function:	<b>52,088</b>	
<b>44,080</b>	<b>40,326</b>	<b>51,273</b>		Total Requirements:	<b>52,088</b>	
<b>29,193</b>	<b>16,483</b>	<b>-</b>		Total Fund:	<b>-</b>	

### PMS-Student Body Funds

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		285 - PMS-Student Body Funds	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
1,450	4,065	4,700		1740 - Fees	3,200	
10	2,950	1,000		1920 - Contrib/Donation Private Source	2,000	
19,491	23,740	25,400		1990 - Miscellaneous	25,500	
81,668	65,565	68,527		9701 - Beging Fund Balance Student Activities	59,288	
<b>102,620</b>	<b>96,320</b>	<b>99,627</b>		Total Function:	<b>89,988</b>	
<b>102,620</b>	<b>96,320</b>	<b>99,627</b>		Total Resources:	<b>89,988</b>	
				<b>Requirements</b>		
				<u>1122 - MIDDLE/JUNIOR HIGH SCHOOL EXTRA CURRICULAR</u>		
366	-	9,500		310 - Instruct., Prof. and Tech. Service	9,500	
722	-	-		319 - Other Instructional, Professional and Technical S	-	
-	-	500		324 - Rentals	500	
-	-	500		389 - Other Non Instruction, Prof.	500	
-	-	1,404		390 - Other General Professional and Technological Servi	1,404	
35,967	39,115	87,723		410 - Consumable Supplies and Materials	78,084	
<b>37,055</b>	<b>39,115</b>	<b>99,627</b>		Total Function:	<b>89,988</b>	
<b>37,055</b>	<b>39,115</b>	<b>99,627</b>		Total Requirements:	<b>89,988</b>	
<b>65,565</b>	<b>57,204</b>	<b>-</b>		Total Fund:	<b>-</b>	

## PHS-Student Body Funds

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		286 - PHS-Student Body Funds	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
97	54	120		1510 - Interest On Investments	120	
49,495	58,776	56,950		1740 - Fees	55,000	
50	23,226	30,000		1741 - Sports Participation Fees	30,000	
-	50	500		1920 - Contrib/Donation Private Source	-	
327,199	410,302	350,677		1990 - Miscellaneous	331,727	
7,560	-	-		2200 - Restricted Revenue	-	
212,332	183,707	216,972		9701 - Begining Fund Balance Student Activities	265,555	
<b>596,733</b>	<b>676,114</b>	<b>655,219</b>		Total Function:	<b>682,402</b>	
<b>596,733</b>	<b>676,114</b>	<b>655,219</b>		Total Resources:	<b>682,402</b>	
				<b>Requirements</b>		
				<u>1132 - HIGH SCHOOL EXTRA CURRICULAR</u>		
2,645	889	1,000		310 - Instruct., Prof. and Tech. Service	2,000	
-	-	1,000		322 - Repairs and Maintenance Services	1,000	
-	2,650	3,449		324 - Rentals	3,500	
-	-	2,000		340 - Travel	2,000	
557	5,320	44,000		342 - Travel, Out of District	24,000	
4,966	3,140	21,500		389 - Other Non Instruction, Prof.	1,500	
360,530	419,780	547,304		410 - Consumable Supplies and Materials	613,436	
-	-	14,500		413 - Uniforms	14,500	
3,813	-	9,500		460 - Non-Consumable Items	9,500	
9,665	-	-		542 - Replacement Equipment Purchase	-	
2,786	6,532	10,966		641 - Student Dues & Fees	10,966	
<b>384,962</b>	<b>438,311</b>	<b>655,219</b>		Total Function:	<b>682,402</b>	
<b>384,962</b>	<b>438,311</b>	<b>655,219</b>		Total Requirements:	<b>682,402</b>	
<b>211,771</b>	<b>237,803</b>	-		Total Fund:	-	

**Drivers Ed**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	288 - Drivers Ed		2025/26 Proposed
\$	\$	\$	FTE		\$ FTE
				<b>Resources</b>	
				<u>000 - UNDESIGNATED</u>	
20,425	17,300	15,263		1742 - Driver's Ed Fees	15,000
13,560	10,740	13,500		3204 - Driver Education	15,000
(4,382)	(1,749)	-		5400 - Resources - Beginning Fund Balance	-
<b>29,603</b>	<b>26,291</b>	<b>28,763</b>		<b>Total Function:</b>	<b>30,000</b>
<b>29,603</b>	<b>26,291</b>	<b>28,763</b>		<b>Total Resources:</b>	<b>30,000</b>
				<b>Requirements</b>	
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>	
18,502	20,725	18,000		154 - Extra Duty	18,000
3,065	3,606	2,051		210 - Public Employees Retirement System	2,051
1,110	1,154	1,080		212 - Employee Contribution Pick-Up	1,080
1,573	1,189	540		213 - PERS Bond 1	270
1,385	1,561	1,378		220 - Social Security Administration	1,378
85	95	103		231 - Worker's Compensation	103
-	44	72		234 - or Paid Fmli	72
1,212	-	-		322 - Repairs and Maintenance Services	-
1,365	-	2,000		324 - Rentals	-
2,665	2,925	3,539		410 - Consumable Supplies and Materials	7,046
141	125	-		640 - Dues and Fees	-
<b>31,102</b>	<b>31,424</b>	<b>28,763</b>		<b>Total Function:</b>	<b>30,000</b>
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>	
150	-	-		340 - Travel	-
100	75	-		375 - Tuition Reimbursement	-
<b>250</b>	<b>75</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>
<b>31,352</b>	<b>31,499</b>	<b>28,763</b>		<b>Total Requirements:</b>	<b>30,000</b>
<b>1,749</b>	<b>5,207</b>	<b>-</b>		<b>Total Fund:</b>	<b>-</b>

**Outdoor School**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	289 - Outdoor School		2025/26 Proposed
\$	\$	\$	FTE		\$ FTE
				<b>Resources</b>	
				<u>000 - UNDESIGNATED</u>	
171	158,186	97,597		3299 - Other Restricted Grants-In-Aid	99,000
3,671	(64,382)	-		5400 - Resources - Beginning Fund Balance	-
<b>3,842</b>	<b>93,804</b>	<b>97,597</b>		<b>Total Function:</b>	<b>99,000</b>
<b>3,842</b>	<b>93,804</b>	<b>97,597</b>		<b>Total Resources:</b>	<b>99,000</b>
				<b>Requirements</b>	
				<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS, 6-8</u>	
-	1,032	1,000		121 - Substitutes - Licensed	1,000
-	571	-		122 - Substitutes - Classified	-
5,824	9,665	5,000		154 - Extra Duty	1,945
958	1,822	1,026		210 - Public Employees Retirement System	571
349	580	467		212 - Employee Contribution Pick-Up	177
495	97	234		213 - PERS Bond 1	44
446	862	596		220 - Social Security Administration	226
27	52	42		231 - Worker's Compensation	11
-	44	31		234 - or Paid Fmli	12
52,580	71,038	80,000		389 - Other Non Instruction, Prof.	80,000
<b>60,679</b>	<b>85,761</b>	<b>88,396</b>		<b>Total Function:</b>	<b>83,986</b>
				<u>2550 - STUDENT TRANSPORTATION SERVICES</u>	
996	1,079	1,901		331 - Reimbursable Student Transportation	3,304
				<u>3320 - COMMUNITY RECREATION SERVICES</u>	
6,549	8,633	7,300		410 - Consumable Supplies and Materials	11,710
<b>68,224</b>	<b>95,474</b>	<b>97,597</b>		<b>Total Requirements:</b>	<b>99,000</b>
<b>(64,382)</b>	<b>1,670</b>	<b>-</b>		<b>Total Fund:</b>	<b>-</b>

## Food Service

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		292 - Food Service		2025/26 Proposed	
\$	\$	\$	FTE			\$	FTE
					<b>Resources</b>		
					<u>000 - UNDESIGNATED</u>		
-	92,407	95,000			1600 - Food Service	5,000	
837	-	-			3102 - State School Fund - School Lunch Match	-	
100,298	74,762	126,277			3299 - Other Restricted Grants-In-Aid	305,000	
309,795	347,152	425,000			4500 - Restrict. Rev. From Fed. Government	460,000	
34,279	23,289	30,000			4901 - Federal Commodities	45,000	
5,000	3,980	10,000			5200 - Interfund Transfers	10,000	
35,127	39,335	-			5400 - Resources - Beginning Fund Balance	30,000	
<b>485,337</b>	<b>580,925</b>	<b>686,277</b>			Total Function:	<b>855,000</b>	
<b>485,337</b>	<b>580,925</b>	<b>686,277</b>			Total Resources:	<b>855,000</b>	
					<b>Requirements</b>		
					<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>		
-	1,994	-			210 - Public Employees Retirement System	-	
					<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>		
-	-	-			340 - Travel	1,000	
					<u>2520 - FISCAL SERVICES</u>		
-	1,321	-			640 - Dues and Fees	9,456	
					<u>3110 - SERVICE AREA DIRECTION</u>		
-	27,918	39,552	1.00		114 - Managerial - Classified	61,572	0.75
-	-	-			143 - Insurance Opt Out	3,150	
-	456	-			154 - Extra Duty	-	
-	4,885	6,463			210 - Public Employees Retirement System	13,268	
-	1,177	2,373			212 - Employee Contribution Pick-Up	3,883	
-	853	1,187			213 - PERS Bond 1	971	
-	2,108	3,026			220 - Social Security Administration	4,951	
-	129	186			231 - Worker's Compensation	162	
-	110	158			234 - or Paid Fmli	259	
-	4,265	7,200			241 - Medical Insurance	12,600	
-	14	-			243 - Life Insurance	-	
-	85	-			244 - LTD Insurance	-	
-	5	-			245 - Employee Assistance Programs	-	
-	<b>42,006</b>	<b>60,145</b>	<b>1.00</b>		Total Function:	<b>100,816</b>	<b>0.75</b>
					<u>3120 - FOOD PREPARATION AND DISPENSING SERVICES</u>		
2,914	132,153	149,959	4.76		112 - Classified Salaries	185,286	5.33
-	6,725	-			122 - Substitutes - Classified	-	
-	15,652	21,353			210 - Public Employees Retirement System	33,694	
-	4,914	7,841			212 - Employee Contribution Pick-Up	9,861	
-	2,823	3,921			213 - PERS Bond 1	2,465	
223	9,044	11,473			220 - Social Security Administration	14,174	
84	3,983	5,247			231 - Worker's Compensation	3,706	
-	433	600			234 - or Paid Fmli	742	
-	56,688	63,561			241 - Medical Insurance	88,800	
-	95	-			243 - Life Insurance	-	
-	288	-			244 - LTD Insurance	-	
-	50	-			245 - Employee Assistance Programs	-	
374,395	52,086	50,000			390 - Other General Professional and Technological Servi	50,000	
-	4,818	-			400 - Supplies and Materials	-	
34,010	203,776	307,177			410 - Consumable Supplies and Materials	350,000	
32,920	23,289	-			451 - Federal Commodities	-	
1,455	6,536	5,000			460 - Non-Consumable Items	5,000	
<b>446,001</b>	<b>523,352</b>	<b>626,132</b>	<b>4.76</b>		Total Function:	<b>743,728</b>	<b>5.33</b>
<b>446,001</b>	<b>568,673</b>	<b>686,277</b>	<b>5.76</b>		Total Requirements:	<b>855,000</b>	<b>6.08</b>
<b>39,335</b>	<b>12,252</b>	<b>-</b>	<b>5.76</b>		Total Fund:	<b>-</b>	<b>6.08</b>

## Inspired

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		293 - Inspired	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
10,833	10,833	10,833		<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
10,833	10,833	10,833		5400 - Resources - Beginning Fund Balance	10,833	
				Total Resources:	<b>10,833</b>	
				<b>Requirements</b>		
				<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICE</u>		
-	-	10,000		390 - Other General Professional and Technological Servi	10,000	
-	-	833		410 - Consumable Supplies and Materials	833	
-	-	<b>10,833</b>		Total Function:	<b>10,833</b>	
-	-	<b>10,833</b>		Total Requirements:	<b>10,833</b>	
<b>10,833</b>	<b>10,833</b>	-		<b>Total Fund:</b>	-	

**Pool Operations Fund**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	295 - Pool Operations Fund		2025/26 Proposed
\$	\$	\$	FTE		\$
				<b>Resources</b>	
				<u>000 - UNDESIGNATED</u>	
-	19,812	20,000		1800 - Community Services Activities	60,000
19,262	5,135	20,000		1801 - Pool: Swimming Lessons	-
4,521	2,511	5,000		1803 - Pool: Memberships	-
10,128	5,334	8,000		1804 - Pool: Multiple Swim Passes	-
2,550	2,350	5,200		1805 - Pool: Rentals	25,000
-	-	2,000		1806 - Pool: Dolphins Fees	-
90	695	2,000		1809 - Acquafit Membership	-
3,948	3,480	2,500		1810 - Acquafit Multi Pass	-
50,411	52,071	50,000		1920 - Contrib/Donation Private Source	50,000
482	9	-		1990 - Miscellaneous	-
140,000	65,000	75,000		5200 - Interfund Transfers	75,000
(14,393)	11,498	-		5400 - Resources - Beginning Fund Balance	-
<b>216,999</b>	<b>167,894</b>	<b>189,700</b>		<b>Total Function:</b>	<b>210,000</b>
<b>216,999</b>	<b>167,894</b>	<b>189,700</b>		<b>Total Resources:</b>	<b>210,000</b>
				<b>Requirements</b>	
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>	
11,672	8,182	6,708	0.16	114 - Managerial - Classified	6,525
59	-	-		143 - Insurance Opt Out	-
1,743	1,321	1,096		210 - Public Employees Retirement System	1,338
690	491	402		212 - Employee Contribution Pick-Up	392
997	560	201		213 - PERS Bond 1	98
897	626	513		220 - Social Security Administration	499
55	38	32		231 - Worker's Compensation	16
-	21	27		234 - or Paid Fmli	26
-	72	240		241 - Medical Insurance	300
10	6	13		243 - Life Insurance	13
74	42	75		244 - LTD Insurance	75
4	2	5		245 - Employee Assistance Programs	5
34	6	34		247 - STD Insurance	-
-	-	-		410 - Consumable Supplies and Materials	1,000
<b>16,236</b>	<b>11,368</b>	<b>9,346</b>	<b>0.16</b>	<b>Total Function:</b>	<b>10,287</b>
				<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>	
8,086	-	-		112 - Classified Salaries	-
1,202	-	-		210 - Public Employees Retirement System	-
485	-	-		212 - Employee Contribution Pick-Up	-
687	-	-		213 - PERS Bond 1	-
530	-	-		220 - Social Security Administration	-
262	-	-		231 - Worker's Compensation	-
3,138	-	-		241 - Medical Insurance	-
4	-	-		243 - Life Insurance	-
23	-	-		244 - LTD Insurance	-
3	-	-		245 - Employee Assistance Programs	-
28	-	-		247 - STD Insurance	-
<b>14,448</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	295 - Pool Operations Fund cont.		2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>3320 - COMMUNITY RECREATION SERVICES</b>		
28,143	30,689	35,214	0.84	114 - Managerial - Classified	36,976	0.64
34,937	39,179	32,000		125 - Pool/Lifeguard	35,000	
4,859	6,578	6,000		126 - Pool/Instructor	10,000	
43,400	40,458	30,000		127 - Pool/Supervisor	30,000	
121	-	-		143 - Insurance Opt Out	-	
-	938	-		165 - Vacation Payoff	-	
9,689	9,103	13,499		210 - Public Employees Retirement System	16,123	
1,750	1,846	6,193		212 - Employee Contribution Pick-Up	6,719	
5,331	3,546	3,096		213 - PERS Bond 1	1,680	
8,578	9,015	7,896		220 - Social Security Administration	8,567	
543	572	554		231 - Worker's Compensation	520	
-	341	413		234 - or Paid Fmli	448	
-	378	1,260		241 - Medical Insurance	2,000	
11	21	26		243 - Life Insurance	26	
77	134	70		244 - LTD Insurance	70	
4	8	9		245 - Employee Assistance Programs	9	
36	10	69		247 - STD Insurance	-	
2,252	3,469	6,000		322 - Repairs and Maintenance Services	6,000	
10,644	12,363	12,000		325 - Electricity	13,500	
6,300	3,184	7,000		326 - Fuel	7,500	
3,847	4,315	6,500		327 - Water and Sewage	8,000	
-	344	600		389 - Other Non Instruction, Prof.	-	
10,787	8,177	9,206		410 - Consumable Supplies and Materials	14,825	
828	1,036	1,249		460 - Non-Consumable Items	-	
456	486	-		470 - Computer Software	-	
1,477	1,896	1,500		640 - Dues and Fees	1,750	
746	-	-		670 - Taxes and Licenses	-	
<b>174,817</b>	<b>178,084</b>	<b>180,354</b>	<b>0.84</b>	<b>Total Function:</b>	<b>199,713</b>	<b>0.64</b>
<b>205,501</b>	<b>189,452</b>	<b>189,700</b>	<b>1.00</b>	<b>Total Requirements:</b>	<b>210,000</b>	<b>0.75</b>
<b>11,498</b>	<b>(21,558)</b>	<b>-</b>	<b>1.00</b>	<b>Total Fund:</b>	<b>-</b>	<b>0.75</b>
<b>532,178</b>	<b>905,526</b>	<b>-</b>	<b>26.76</b>	<b>Total Special Revenue Funds:</b>	<b>-</b>	<b>25.43</b>

## All Other Funds 300-700

Philomath School District 17J

### Debt Service - 2010 Construction Bonds

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		314 - Debt Service - 2010 Construction Bonds	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
2,183,088	2,326,332	2,347,500		1111 - Current Year's Taxes	2,112,000	
19,463	19,194	16,000		1112 - Prior Year's Taxes	21,000	
3,638	3,379	3,500		1190 - Penalties and Interest On Taxes	3,500	
1,276,253	1,075,802	1,272,000		1510 - Interest On Investments	1,647,000	
8,673,108	11,061,150	13,830,000		5400 - Resources - Beginning Fund Balance	16,300,000	
<b>12,155,550</b>	<b>14,485,858</b>	<b>17,469,000</b>		Total Function:	<b>20,083,500</b>	
<b>12,155,550</b>	<b>14,485,858</b>	<b>17,469,000</b>		Total Resources:	<b>20,083,500</b>	
				<b>Requirements</b>		
				<u>5110 - LONG-TERM DEBT SERVICE</u>		
1,094,400	1,094,400	1,094,400		621 - Regular Interest	1,094,400	
-	-	16,374,600		<u>7001 - ENDING BALANCE</u>		
<b>1,094,400</b>	<b>1,094,400</b>	<b>17,469,000</b>		820 - Reserved for Next Year	18,989,100	
				Total Requirements:	<b>20,083,500</b>	
<b>11,061,150</b>	<b>13,391,458</b>	-		Total Fund:	-	

### Debt Service - PERS UAL Bonds

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		350 - Debt Service - PERS UAL Bonds	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
926,772	624,582	400,000		1970 - Services Provided Other Funds	200,000	
1,635,051	1,886,748	1,803,000		5400 - Resources - Beginning Fund Balance	1,440,000	
<b>2,561,822</b>	<b>2,511,330</b>	<b>2,203,000</b>		Total Function:	<b>1,640,000</b>	
<b>2,561,822</b>	<b>2,511,330</b>	<b>2,203,000</b>		Total Resources:	<b>1,640,000</b>	
				<b>Requirements</b>		
				<u>5100 - DEBT SERVICE</u>		
485,000	545,000	610,000		610 - Redemption of Principal	680,000	
190,074	163,448	133,200		621 - Regular Interest	99,345	
<b>675,074</b>	<b>708,448</b>	<b>743,200</b>		Total Function:	<b>779,345</b>	
-	-	1,459,800		<u>7001 - ENDING BALANCE</u>		
<b>675,074</b>	<b>708,448</b>	<b>2,203,000</b>		821 - Ending Balance	860,655	
				Total Requirements:	<b>1,640,000</b>	
<b>1,886,748</b>	<b>1,802,882</b>	-		Total Fund:	-	

### Capital Projects Funds

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		400 - Capital Projects Funds	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
6,205	6,314	-		1920 - Contrib/Donation Private Source	-	
(315)	-	-		2200 - Restricted Revenue	-	
300,000	312,500	275,000		5200 - Interfund Transfers	225,000	
59,940	66,803	137,500		5400 - Resources - Beginning Fund Balance	75,000	
<b>365,830</b>	<b>385,617</b>	<b>412,500</b>		Total Function:	<b>300,000</b>	
<b>365,830</b>	<b>385,617</b>	<b>412,500</b>		Total Resources:	<b>300,000</b>	
				<b>Requirements</b>		
				<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>		
33,726	128,583	250,000		322 - Repairs and Maintenance Services	205,000	
16,797	155,296	112,500		389 - Other Non Instruction, Prof.	90,000	
17,766	-	-		410 - Consumable Supplies and Materials	-	
-	6,538	-		460 - Non-Consumable Items	-	
189,620	-	-		530 - Improvements Other Than Buildings	-	
1,923	-	-		540 - Depreciable Equipment	-	
<b>259,833</b>	<b>290,417</b>	<b>362,500</b>		Total Function:	<b>295,000</b>	
				<u>2543 - CARE AND UPKEEP OF GROUNDS SERVICES</u>		
1,818	-	-		322 - Repairs and Maintenance Services	-	
5,455	2,500	-		414 - Building Maintenance Supplies	-	
13,200	-	-		530 - Improvements Other Than Buildings	-	
<b>20,473</b>	<b>2,500</b>	-		Total Function:	-	
				<u>4120 - SITE ACQUISITION AND DEVELOPMENT SERVICES</u>		
136	201	-		640 - Dues and Fees	-	
				<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM</u>		
17,932	-	-		322 - Repairs and Maintenance Services	5,000	
653	-	-		410 - Consumable Supplies and Materials	-	
-	-	50,000		530 - Improvements Other Than Buildings	-	
<b>18,585</b>	-	<b>50,000</b>		Total Function:	<b>5,000</b>	
<b>299,027</b>	<b>293,118</b>	<b>412,500</b>		Total Requirements:	<b>300,000</b>	
<b>66,803</b>	<b>92,499</b>	-		Total Fund:	-	

### Technology Replacement Fund

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		405 - Technology Replacement Fund	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
50,000	65,000	175,000		5200 - Interfund Transfers	175,000	
30,369	7,647	10,000		5400 - Resources - Beginning Fund Balance	10,000	
<b>80,369</b>	<b>72,647</b>	<b>185,000</b>		Total Function:	<b>185,000</b>	
<b>80,369</b>	<b>72,647</b>	<b>185,000</b>		Total Resources:	<b>185,000</b>	
				<b>Requirements</b>		
				<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS, 6-8</u>		
11,115	11,115	-		465 - Technology Supplies	-	
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>		
11,346	-	-		465 - Technology Supplies	-	
				<u>2662 - SYSTEMS ANALYSIS SERVICES</u>		
-	2,129	-		322 - Repairs and Maintenance Services	-	
-	996	-		410 - Consumable Supplies and Materials	-	
33,134	9,472	40,000		465 - Technology Supplies	40,000	
17,126	25,242	145,000		480 - Computer Hardware	145,000	
<b>50,260</b>	<b>37,839</b>	<b>185,000</b>		Total Function:	<b>185,000</b>	
<b>72,721</b>	<b>48,954</b>	<b>185,000</b>		Total Requirements:	<b>185,000</b>	
<b>7,647</b>	<b>23,693</b>	-		Total Fund:	-	

### Vehicle Replacement Fund

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		407 - Vehicle Replacement Fund	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	5,000	-		5200 - Interfund Transfers	-	
784	784	-		5400 - Resources - Beginning Fund Balance	-	
<b>784</b>	<b>5,784</b>	-		Total Function:	-	
784	5,784	-		Total Resources:	-	
				<b>Requirements</b>		
				<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>		
-	5,000	-		322 - Repairs and Maintenance Services	-	
-	784	-		<u>7001 - ENDING BALANCE</u>		
-	5,784	-		821 - Ending Balance	-	
				Total Requirements:	-	
<b>784</b>	-	-		Total Fund:	-	

### Facility Improvement Fund (Kings Valley School)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		411 - Facility Improvement Fund (Kings Valley School)	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
223	424	350		1510 - Interest On Investments	400	
45,667	45,667	45,667		5300 - Sale of or Compensation for Loss of Fixed Assets	45,667	
282,675	328,565	374,650		5400 - Resources - Beginning Fund Balance	420,785	
<b>328,565</b>	<b>374,656</b>	<b>420,667</b>		Total Function:	<b>466,852</b>	
328,565	374,656	420,667		Total Resources:	<b>466,852</b>	
				<b>Requirements</b>		
				<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM</u>		
-	-	420,667		520 - Buildings Acquisition	466,852	
-	-	<b>420,667</b>		Total Requirements:	<b>466,852</b>	
<b>328,565</b>	<b>374,656</b>	-		Total Fund:	-	

### Internal Service Funds

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		600 - Internal Service Funds	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
-	5,000	150,000		5200 - Interfund Transfers	50,000	
14,177	8,021	1,500		5400 - Resources - Beginning Fund Balance	30,000	
<b>14,177</b>	<b>13,021</b>	<b>151,500</b>		Total Function:	<b>80,000</b>	
14,177	13,021	151,500		Total Resources:	<b>80,000</b>	
				<b>Requirements</b>		
				<u>2520 - FISCAL SERVICES</u>		
5,316	11,002	150,500		232 - Unemployment Compensation	79,000	
840	840	1,000		389 - Other Non Instruction, Prof.	1,000	
<b>6,156</b>	<b>11,842</b>	<b>151,500</b>		Total Function:	<b>80,000</b>	
6,156	11,842	151,500		Total Requirements:	<b>80,000</b>	
<b>8,021</b>	<b>1,179</b>	-		Total Fund:	-	

### Supplemental Retirement

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		705 - Supplemental Retirement	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
7,734	8,263	8,800		1990 - Miscellaneous	5,000	
387,036	320,863	272,000		5400 - Resources - Beginning Fund Balance	240,000	
<b>394,771</b>	<b>329,126</b>	<b>280,800</b>		Total Function:	<b>245,000</b>	
394,771	329,126	280,800		Total Resources:	<b>245,000</b>	
				<b>Requirements</b>		
				<u>2700 - SUPPLEMENTAL RETIREMENT PROGRAM</u>		
73,890	54,540	53,000		270 - Post Employment Retirement Benefits	75,000	
17	-	-		640 - Dues and Fees	-	
<b>73,908</b>	<b>54,540</b>	<b>53,000</b>		Total Function:	<b>75,000</b>	
				<u>7001 - ENDING BALANCE</u>		
-	-	227,800		821 - Ending Balance	170,000	
<b>73,908</b>	<b>54,540</b>	<b>280,800</b>		Total Requirements:	<b>245,000</b>	
<b>320,863</b>	<b>274,586</b>	-		Total Fund:	-	

**Classified Employee Professional Development Fund**

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	720 - Classified Employee Professional Development Fund		2025/26 Proposed
\$	\$	\$	FTE		\$ FTE
				<b>Resources</b>	
				<u>000 - UNDESIGNATED</u>	
20,000	20,000	50,000		5200 - Interfund Transfers	50,000
54,659	44,637	30,000		5400 - Resources - Beginning Fund Balance	41,000
<b>74,659</b>	<b>64,637</b>	<b>80,000</b>		<b>Total Function:</b>	<b>91,000</b>
<b>74,659</b>	<b>64,637</b>	<b>80,000</b>		<b>Total Resources:</b>	<b>91,000</b>
				<b>Requirements</b>	
				<u>1111 - PRIMARY, K-5</u>	
2,333	3,760	4,800		241 - Medical Insurance	7,500
-	500	-		246 - District Paid Hsa	-
<b>2,333</b>	<b>4,260</b>	<b>4,800</b>		<b>Total Function:</b>	<b>7,500</b>
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>	
1,200	-	-		241 - Medical Insurance	-
				<u>1221 - LEARNING CENTERS - STRUCTURED AND INTENSIVE</u>	
3,075	2,500	3,000		241 - Medical Insurance	7,000
500	-	2,000		246 - District Paid Hsa	-
<b>3,575</b>	<b>2,500</b>	<b>5,000</b>		<b>Total Function:</b>	<b>7,000</b>
				<u>1223 - COMMUNITY TRANSITION CENTERS</u>	
1,200	1,200	1,200		241 - Medical Insurance	5,000
				<u>1250 - LESS REST. PROGRAMS FOR STUDENTS WITH DISABILITIES</u>	
2,449	3,488	3,600		241 - Medical Insurance	5,000
500	1,000	1,000		246 - District Paid Hsa	1,000
<b>2,949</b>	<b>4,488</b>	<b>4,600</b>		<b>Total Function:</b>	<b>6,000</b>
				<u>1272 - TITLE I</u>	
400	-	-		241 - Medical Insurance	-
				<u>1283 - PHILOMATH ALTERNATIVE ACADEMY</u>	
100	-	-		241 - Medical Insurance	-
				<u>1291 - ENGLISH LANGUAGE LEARNER PROGRAMS</u>	
577	582	1,200		241 - Medical Insurance	-
500	-	-		246 - District Paid Hsa	-
<b>1,077</b>	<b>582</b>	<b>1,200</b>		<b>Total Function:</b>	<b>-</b>
				<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>	
2,684	1,584	2,400		241 - Medical Insurance	2,500
500	500	2,000		246 - District Paid Hsa	2,000
<b>3,184</b>	<b>2,084</b>	<b>4,400</b>		<b>Total Function:</b>	<b>4,500</b>
				<u>2120 - GUIDANCE SERVICES</u>	
400	1,200	1,200		241 - Medical Insurance	-
				<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>	
1,200	1,200	1,800		241 - Medical Insurance	-
				<u>2220 - EDUCATIONAL MEDIA SERVICES</u>	
1,607	2,672	3,600		241 - Medical Insurance	-
				<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>	
-	-	25,000		340 - Travel	25,000
-	-	13,600		410 - Consumable Supplies and Materials	15,000
-	-	<b>38,600</b>		<b>Total Function:</b>	<b>40,000</b>
				<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>	
1,300	2,551	3,000		241 - Medical Insurance	2,500
1,000	500	1,000		246 - District Paid Hsa	1,000
<b>2,300</b>	<b>3,051</b>	<b>4,000</b>		<b>Total Function:</b>	<b>3,500</b>
				<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>	
7,596	6,392	6,000		241 - Medical Insurance	7,500
500	-	-		246 - District Paid Hsa	-
<b>8,096</b>	<b>6,392</b>	<b>6,000</b>		<b>Total Function:</b>	<b>7,500</b>
				<u>2662 - SYSTEMS ANALYSIS SERVICES</u>	
400	1,200	1,200		241 - Medical Insurance	2,500
				<u>3120 - FOOD PREPARATION AND DISPENSING SERVICES</u>	
-	2,100	2,400		241 - Medical Insurance	7,500
<b>30,022</b>	<b>32,928</b>	<b>80,000</b>		<b>Total Requirements:</b>	<b>91,000</b>
<b>44,637</b>	<b>31,709</b>	<b>-</b>		<b>Total Fund:</b>	<b>-</b>

### Licensed Employee Insurance Fund

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		730 - Licensed Employee Insurance Fund	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
				<b>Resources</b>		
				<u>000 - UNDESIGNATED</u>		
50,000	61,580	65,000		5200 - Interfund Transfers	65,000	
992	3,421	-		5400 - Resources - Beginning Fund Balance	-	
<b>50,992</b>	<b>65,001</b>	<b>65,000</b>		Total Function:	<b>65,000</b>	
<b>50,992</b>	<b>65,001</b>	<b>65,000</b>		Total Resources:	<b>65,000</b>	
				<b>Requirements</b>		
				<u>1111 - PRIMARY, K-5</u>		
12,683	14,690	17,000		241 - Medical Insurance	18,800	
				<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS, 6-8</u>		
5,786	10,116	11,500		241 - Medical Insurance	7,500	
				<u>1131 - HIGH SCHOOL PROGRAMS, 9-12</u>		
12,244	13,241	15,650		241 - Medical Insurance	15,000	
				<u>1221 - LEARNING CENTERS - STRUCTURED AND INTENSIVE</u>		
3,166	6,755	8,000		241 - Medical Insurance	9,500	
				<u>1250 - LESS REST. PROGRAMS FOR STUDENTS WITH DISABILITIES</u>		
7,642	5,643	5,750		241 - Medical Insurance	1,200	
				<u>1283 - PHILOMATH ALTERNATIVE ACADEMY</u>		
3,166	3,794	5,050		241 - Medical Insurance	8,000	
				<u>2120 - GUIDANCE SERVICES</u>		
2,620	1,987	2,050		241 - Medical Insurance	5,000	
				<u>2150 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</u>		
264	-	-		241 - Medical Insurance	-	
<b>47,571</b>	<b>56,226</b>	<b>65,000</b>		Total Requirements:	<b>65,000</b>	
<b>3,421</b>	<b>8,775</b>	<b>-</b>		Total Fund:	<b>-</b>	

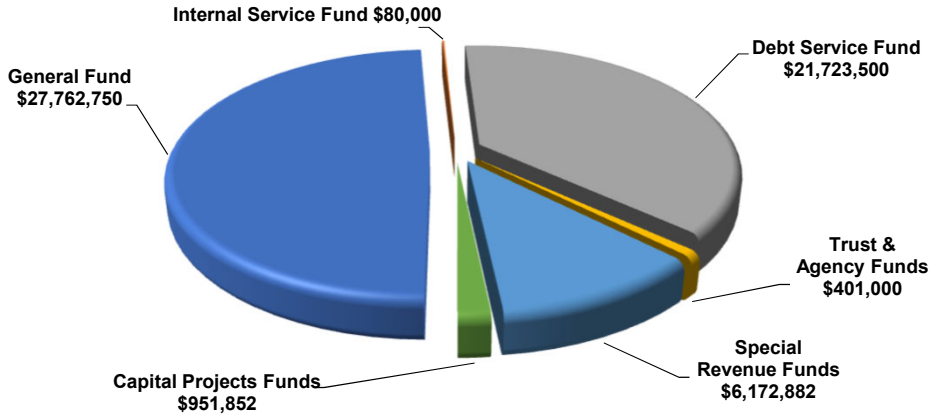
# Budget Resources

Philomath School District 17J

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		100 - General Fund	2025/26 Proposed	
\$	\$	\$	FTE		\$	FTE
23,538,568	25,488,421	27,001,250		<b>100 - General Fund</b>	27,762,750	
5,446,428	5,112,990	5,929,510		<b>200 - Special Revenue Funds</b>	6,172,882	
14,717,373	16,997,187	19,672,000		<b>300 - Debt Service Funds</b>	21,723,500	
775,548	838,704	1,018,167		<b>400 - Capital Projects Funds</b>	951,852	
14,177	13,021	151,500		<b>600 - Internal Service Funds</b>	80,000	
520,421	458,764	425,800		<b>700 - Trust and Agency Funds</b>	401,000	
<b>45,012,514</b>	<b>48,909,088</b>	<b>54,198,227</b>		<b>Total Fund:</b>	<b>57,091,984</b>	

# Budget Expenses

Philomath School District 17J



2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		All Funds - Expenses		2025/26 Proposed	
\$	\$	\$	FTE			\$	FTE
21,956,683	23,278,961	27,001,250	179.70	100 - General Fund		27,762,750	174.28
4,893,252	4,154,498	5,929,510	26.76	200 - Special Revenue Funds		6,172,882	25.43
1,769,474	1,802,848	19,672,000		300 - Debt Service Funds		21,723,500	
371,748	347,856	1,018,167		400 - Capital Projects Funds		951,852	
6,156	11,842	151,500		600 - Internal Service Funds		80,000	
151,500	143,694	425,800		700 - Trust and Agency Funds		401,000	
<b>29,148,814</b>	<b>29,739,699</b>	<b>54,198,227</b>	<b>206.46</b>	<b>Total Fund:</b>		<b>57,091,984</b>	<b>199.71</b>