Pursuing Excellence

LEBANON Community Schools

LEBANON COMMUNITY SCHOOL DISTRICT #9
485 S. 5TH STREET
LEBANON, OR 97355
(541) 451-8511
WWW.LEBANON.K12.OR.US



2025-2026 ADOPTED BUDGET

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LEBANON
Community Schools

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Lebanon Community School District Proposed Budget

Lebanon Community School District

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Superintendent, Jennifer Meckley
Director of Financial Services, Steven Prososki

2026-2027 Budget Committee

Zone	School Board Member	Board Term Expires
1	Melissa Baurer	6/30/2027
2	Tom Oliver, School Board Chair	6/30/2025
3	Aubree Molina	6/30/2025
4	Clyde Rood	6/30/2027
5	Nichole Piland, Vice Chair	6/30/2025

Zone	Appointed Community Members	Board Term Expires
N/A	William Barish	6/30/2026
N/A	Kelly Tucci	6/30/2026
N/A	Jeff King, Budget Committee Vice Chair	6/30/2027
N/A	Anthony Morelos, Budget Committee Chair	6/30/2026
N/A	Roger Maurer	6/30/2026

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

Role of the Budget Committee

Budget Committee Members

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

Duties of the Budget Committee

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

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

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

Budget Committee Meetings

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

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

Approving the taxes

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

2025-2026 BUDGET CALENDAR	
December 12, 2024	***Regular Board Meeting*** Review/Approve Budget Calendar
March 13, 2025	***Special Board/Budget Meeting*** Budget Committee Training, and Set Budget Parameter
January 01 – May 16, 2025	***Preparation of Proposed Budget*** Budget Officer
April 24, 2025	***Post public notice of Budget Committee meeting #1*** (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 01, 2025	***Post public notice of Budget Committee meeting #2*** (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 08, 2025	***Budget Committee Meeting #1:*** Continued budget discussion
May 15, 2025	***Budget Committee Meeting #2*** Target date for approval of the budget
May 16, 2025	***Post 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	***Public Budget Hearing & Special Board Meeting*** on the budget as approved by Budget Committee
	Adopt the final budget and make appropriations (after Budget Hearing). The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing

Lebanon Community School District #9
Directory of Schools

ELEMENTARY

Cascades Elementary School
2163 South 7th Street
Kindergarten through Fifth Grade
(541) 451-8524

Green Acres Elementary School
700 South 10th Street
Kindergarten through Fifth Grade
(541) 451-8534

Pioneer School
500 N. 5th Street
Kindergarten through Fifth Grade
(541) 451-8487

Riverview School
1011 Mountain River Drive
Kindergarten through Fifth Grade
(541) 451-8451

K-8

Hamilton Creek School
32135 Berlin Rd.
Kindergarten through Eighth Grade
(541) 451-8574

Lacomb School
34110 East Lacomb Road
Kindergarten through Eighth Grade
(541) 451-8565

SECONDARY

Seven Oak Middle School
550 Cascade Drive
Sixth through Eighth Grade
(541) 451-8416

HIGH SCHOOL

Lebanon High School
1700 South 5th Street
Ninth through Twelfth Grade
(541) 451-8555

ALTERNATIVE EDUCATION

Ralston Academy
485 South 5th Street
Ninth through Twelfth Grade
(541) 259-8800

CHARTER SCHOOL

South Main Campus
100 Sand Ridge Ct.
Kindergarten through 2nd Grade
(541) 258-5550

Sodaville Campus
30581 Sodaville-Mountain Home Rd.
3rd through 8th Grade
(541) 258-2416

Lebanon Community School District #9 Lebanon, OR
2025-2026 Administrators, Directors and Supervisors

Direct Leadership

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

Teaching and Learning

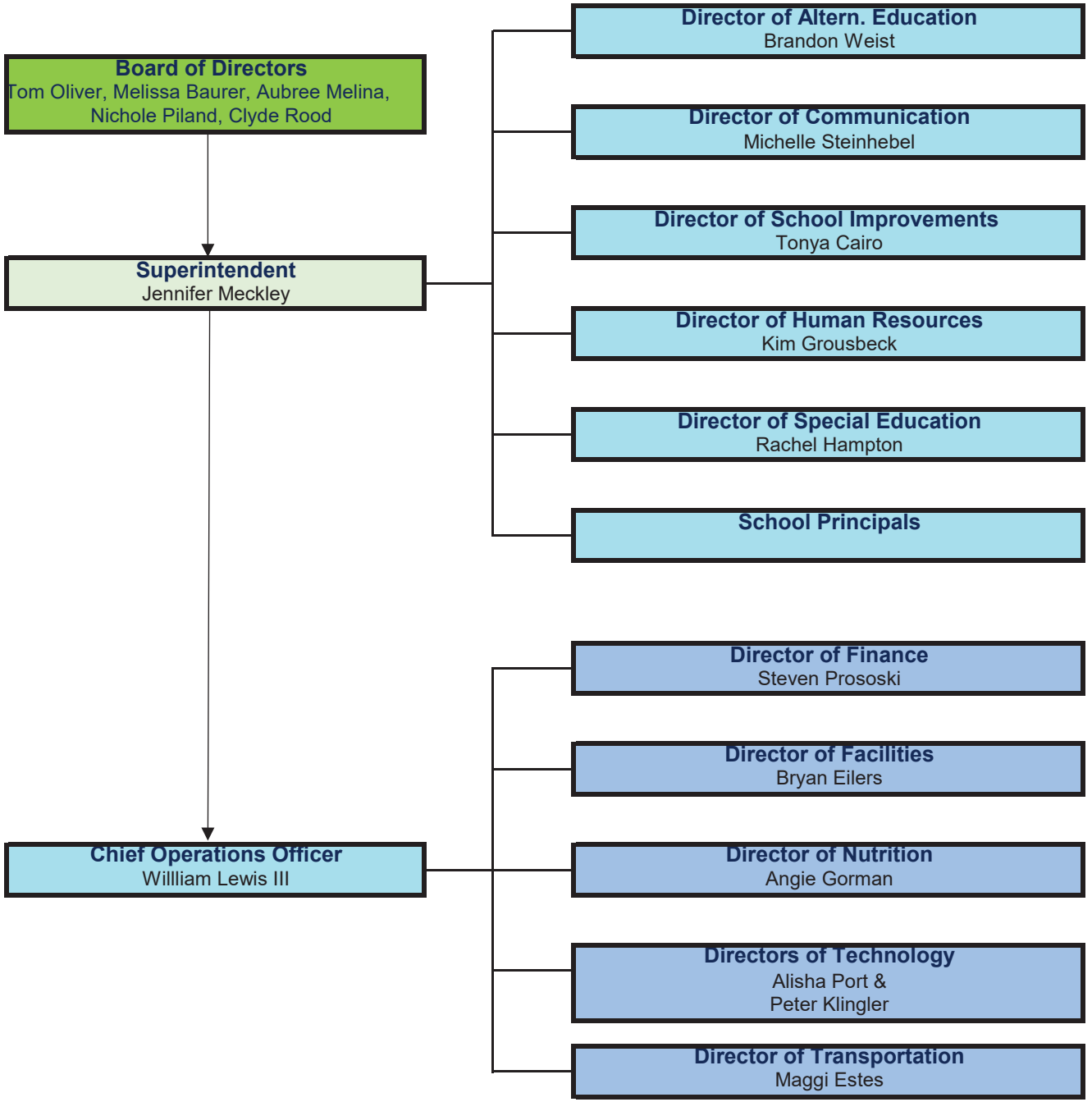
Alternative Education ..... Brandon Weist, Director of Alternative Education
Communications. ..... Michelle Steinhebel, Director of Communications
Special Education ..... Rachel Hampton, Director of Special Education
Curriculum. ..... Tonya Cairo, School Improvements

School Leadership

Cascades Elementary ..... Ryan Christner, Principal
Green Acres School ..... Amanda Bouchor, Principal
Hamilton Creek School ..... Emily Canfield, Principal
Lacomb School ..... Tim Geoghegan, Principal
Pioneer School ..... Roxanne Savedra, Principal
Riverview School ..... Kevin Headings, Principal
Riverview School ..... Ryan Luebke, Assistant Principal
Seven Oak Middle School ..... Michael Hillman, Principal
Seven Oak Middle School ..... Colin McHill, Assistant Principal
Lebanon High School ..... Craig Swanson, Principal
Lebanon High School ..... Kraig Hoene, Associate Principal
Lebanon High School ..... Chrissy Shanks, Associate Principal
Lebanon High School ..... Ryan King, Associate Principal

Pursuing Excellence
LEBANON Community Schools

Organizational Chart
Direct Leadership



May 8, 2025

To the Lebanon Community School District Board of Directors, staff, families, and community:

It is my privilege to present the proposed 2025-2026 budget for the Lebanon Community School District. This $94.7 million budget reflects our ongoing commitment to supporting student achievement and well-being, even in the face of tightening financial conditions. With a continued focus on strong instructional programs and safety, this budget strives to allocate resources effectively while preparing for the future of our district.

Last year, I opened my message highlighting the outstanding graduation rate of our district at 88.8% – what was an all-time high for LCSD. However, last year's Class of 2024 at 91.1%, which is the highest graduation rate we have had in recent years. This remarkable achievement deserves a special spotlight in the budget message as it reflects the daily dedication and great work of our students and staff.

Enrollment and Funding Overview
Our projected enrollment for the 2025-26 school year is 3,898 students, representing a small decline of 18 students from the previous year. This slight decrease aligns with our overall enrollment trend and is also reflected in our projected Special Education (SpEd) population, which we expect to remain at approximately 17.3% of our total enrollment.

State and local funding for LCSD is anticipated to total $53,000,254 based on a $11.3 billion State School Fund with a 49/51 split. This funding is the primary support for our core educational services. Our estimated ending fund balance is $8.5 million, which positions us to maintain district operations while allowing for modest strategic investments.

Changes in Grant Funding and Financial Pressures
We are seeing decreases in several key grant allocations from the 2024-25 fiscal year. These include:

- Student Success Act (SSA): $4,036,986 (including $286,281 designated for Sand Ridge)
- High School Success (HSS): $1,090,190
- Early Literacy Grant: $272,007

Federal grant allocations have not been finalized, but we anticipate reductions of up to 25% in programs such as Title I-IV and IDEA. For reference, our 2024-25 federal funding totaled $2.64 million and an additional $1.8 million for Nutrition Services. These decreases may impact our ability to expand or even maintain current programming at previous levels.

At the same time, we are strategically leveraging other resources to support our students and staff. We have utilized approximately $100,000 of our COPS Safety Grant to enhance security in our schools. We also added the Preschool Promise grant, bringing in an additional $225,000 to expand access to early learning. This grant is one we intend to continue applying for moving forward.

We are also working to better utilize Medicaid Administrative Claiming (MAC) funds, which help support student health and wellness through staffing and services. In 2025-26, our MAC-related and other student support staffing totals $366,462 and includes:

- 1.0 FTE Licensed Practical Nurse
- 0.91 FTE PCA/Health position at Riverview
- 1.0 FTE Health position at Seven Oak
- 0.5 FTE Welcome Center/MAC support position
- 1.0 FTE Counselor/Therapist at Ralston Academy

These positions are essential to ensuring that all students can access learning in a safe, supportive, and healthy environment.

Facilities and Infrastructure
Our district continues to face long-term challenges with the replacement and maintenance of aging facilities. Many of these needs, including the Heath Stadium grandstands, roofs, and other infrastructure, fall outside the scope of state and local operational funding. While not addressed in full within this budget, these items remain a high priority, and we are committed to exploring sustainable funding solutions in the years ahead.

We are also proud to highlight improvements to the district pool, which enhance both school programs and community access. Continued investment in shared-use facilities underscores our belief in schools as the heart of the Lebanon community.

Fiscal Responsibility and Outlook
We remain committed to responsible fiscal management. As we do not have a PERS side account, our retirement rates remain relatively stable, which helps with long-term budget planning. With prudent oversight, we aim to preserve our financial health while continuing to deliver quality educational experiences for all students.

While this year's budget presents funding challenges, it also reflects the resilience and resourcefulness of our district. We will continue to advocate for funding that meets the needs of all learners and to seek opportunities to enhance the educational environment for our students.

On behalf of our leadership team, I extend my gratitude to the Board, staff, families, and community for your continued support. Together, we will ensure that every student in LCSD has the opportunity to learn, grow, and succeed.

Respectfully,

Superintendent Jennifer Meckley
Lebanon Community School District

Lebanon Community School District #9 Lebanon, OR

The Budget at A Glance

Local Budget Law

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

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

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

The Budget Process

The budget process is broken down into four phases.

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

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

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

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

Budget Funds

1. General Fund

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

2. Special Revenue Fund

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

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

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

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

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

3. Debt Service Fund

This fund records the repayment of general obligation bonds and general long-term debt, principal and interest. The District has appropriated for the 2005 Bond Refunding and the 2011 Bond Refunding.

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

4. Capital Project Fund

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

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

5. Enterprise Fund

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

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

6. Internal Service Fund

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

Budgeting and Accounting

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

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

Assumptions for Budget Preparation

General Fund

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

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

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

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

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

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

Other Funds

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

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

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

Program Budgeting and Accounting Manual Overview

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

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

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

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

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

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

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

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

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

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

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

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

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

An example of an account code would be:

100.1131.0410.616.120.110
Fund **100** is the General Fund
  Function **1131** is High School Programs
    Object **0410** is Supplies
      Center(Operational Unit) **616** is Lebanon High School
        Area **120** is Science
          Sub-Area **110** is School Budget

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

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

School Formula Finance

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

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

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

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

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

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

Frequently Asked Questions:

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

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

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

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

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

An ending fund balance is money left at the end of the school year. In the budget, it is an estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures can be made from the unappropriated ending fund balance. An ending fund balance is important for the following reasons:

1. Over 90% of our General Fund revenue is through the State School Fund and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.

2. As a "rule of thumb", OSBA recommends boards maintain a minimum ending fund balance of 5%-8% of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Association (GFOA) recommends, at a minimum and for any size district, that governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than 5%-15% of its general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The more unpredictable your revenues and expenditures are, the more likely you will need to maintain a larger ending fund balance. Ending fund balance is not a sustainable source of revenue for a district, thus it is generally designed to address one-time expenditures. Once you draw those reserves down to cover lost revenue or to pay for ongoing expenditures, they are gone.

3. Funds left at the end of a school year can be rolled forward into the next school year as a revenue source. This is the carryover money, which in a time of unstable school funding has helped to stabilize programs and services - preventing a roller coaster ride of cuts and add backs.



Artwork by Riverview 1st Grader

2025-2026

Based on $11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Linn County, Lebanon Community SD 9 - 2101

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$13,550,894.00
Common School Fund	=	$566,993.78
County School Fund	=	$20,000.00
State Managed Timber	=	$130,000.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$14,267,887.78**

2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.63
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-0.46**

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$2,250,319.00
Transportation per ADMr Rank		14%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $1,575,223.30

2025-2026 Extended ADMw

2025-2026 ADMw 4,628.32 **2024-2025 ADMw** 4,526.30 **Extended ADMw** 4,628.32

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.46 by $25 then add $4500 to the result = $4,488.50
Then multiply $4,488.50 by the Extended ADMw 4628.32 and then by the funding ratio 2.47542604256 = $51,425,031.14

2025-2026 Total Formula Revenue

Add the General Purpose Grant $51,425,031.14 to the Transportation Grant $1,575,223.30 = $53,000,254.44

2025-2026 State School Fund Grant

Subtract the Local Revenue $14,267,887.78 from the Total Formula Revenue $53,000,254.44 = $38,732,366.66

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = $11,111

Total Formula Revenue per Extended ADMw = $11,451

Charter Schools Rate(ORS 338.155) = $11,111

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

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

	2025-2026			2024-2025	
ADMr:	3,906.00 X 1.00	3,906.00		3,479.77 X 1.00	3,479.77
Students in EL programs:	112.00 X 0.50	56.00		115.61 X 0.50	57.81
Students in Pregnant and Parenting Programs:	2.00 X 1.00	2.00		2.30 X 1.00	2.30
677 IEP Students capped at 11% of District ADMr:	429.66 X 1.00	429.66		421.58 X 1.00	421.58
Students on IEP Above 11% of ADMr:	60.00 X 1.00	60.00		60.00 X 1.00	60.00
Students in Poverty:	650.76 X 0.25	162.69		505.13 X 0.25	126.28
Students in Foster Care and Neglected/Delinquent:	16.00 X 0.25	4.00		16.00 X 0.25	4.00
Remote Elementary School Correction:	7.97 X 1.00	7.97		7.97 X 1.00	7.97
Small High School Correction:	0.00 X 1.00	0.00		0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00		0.00 X-0.25	0.00
	2025-2026 ADMw	**4,628.32**		**2024-2025 ADMw**	**4,159.71**
	Lebanon Community SD 9 Extended ADMw				**4,628.32**

Sand Ridge Charter School: Charter ADMw for information only

	2025-2026			2024-2025	
ADMr:	0.00 X 1.00	0.00		352.76 X 1.00	352.76
Students in EL programs:	0.00 X 0.50	0.00		3.00 X 0.50	1.50
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00		0.00 X 1.00	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00	0.00		0.00 X 1.00	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00	0.00		0.00 X 1.00	0.00
Students in Poverty:	0.00 X 0.25	0.00		49.33 X 0.25	12.33
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25	0.00		0.00 X 0.25	0.00
Remote Elementary School Correction:	0.00 X 1.00	0.00		0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00		0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00		0.00 X-0.25	0.00
	2025-2026 ADMw	**0.00**		**2024-2025 ADMw**	**366.59**

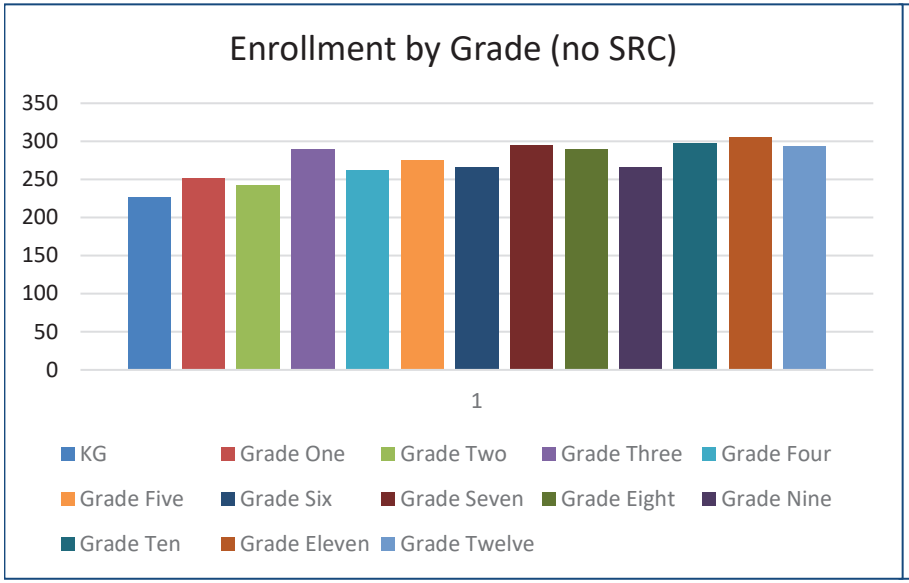
Lebanon Community SD 9 Extended ADMw **4,628.32**

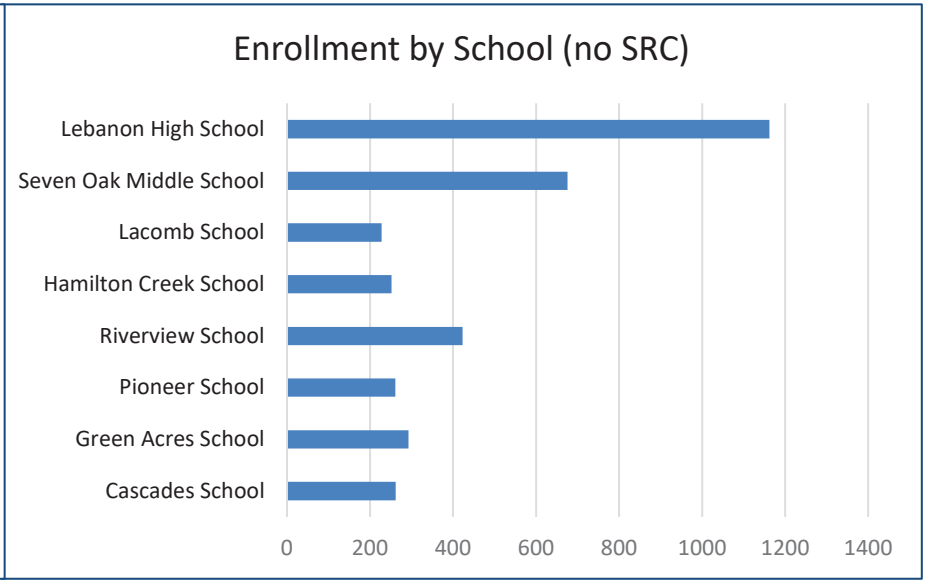
https://www.oregon.gov/ode/schools-and-districts/grants/pages/school-district-and-esd-payment-statements.aspx

Lebanon Community School District #9

Enrollment by School and Grade As of Oct. 1, 2024

School Name	KG	Grade One	Grade Two	Grade Three	Grade Four	Grade Five	Grade Six	Grade Seven	Grade Eight	Grade Nine	Grade Ten	Grade Eleven	Grade Twelve	Total by School
Cascades School	42	44	46	46	45	39	0	0	0	0	0	0	0	**262**
Green Acres School	50	50	50	48	45	50	0	0	0	0	0	0	0	**293**
Pioneer School	34	52	39	43	44	49	0	0	0	0	0	0	0	**261**
Riverview School	60	65	60	90	72	76	0	0	0	0	0	0	0	**423**
Hamilton Creek School	24	21	24	34	29	32	37	24	27	0	0	0	0	**252**
Lacomb School	16	19	23	28	27	29	32	31	23	0	0	0	0	**228**
Seven Oak Middle School	0	0	0	0	0	0	197	239	240	0	0	0	0	**676**
Lebanon High School	0	0	0	0	0	0	0	0	0	266	298	305	293	**1162**
Total by Grade (no SRC)	**226**	**251**	**242**	**289**	**262**	**275**	**266**	**294**	**290**	**266**	**298**	**305**	**293**	**3557**
Sand Ridge Charter School	54	40	42	44	38	43	34	39	25	0	0	0	0	**359**
Grand Total (with SRC)	**280**	**291**	**284**	**333**	**300**	**318**	**300**	**333**	**315**	**266**	**298**	**305**	**293**	**3916**





General Fund

The main fund for the District is the General Fund. With an estimated amount of $63,892,261, the General Fund makes up 67.5% of the total budget for Fiscal Year 2025/26.

General Fund: Revenues

Lebanon Community School District

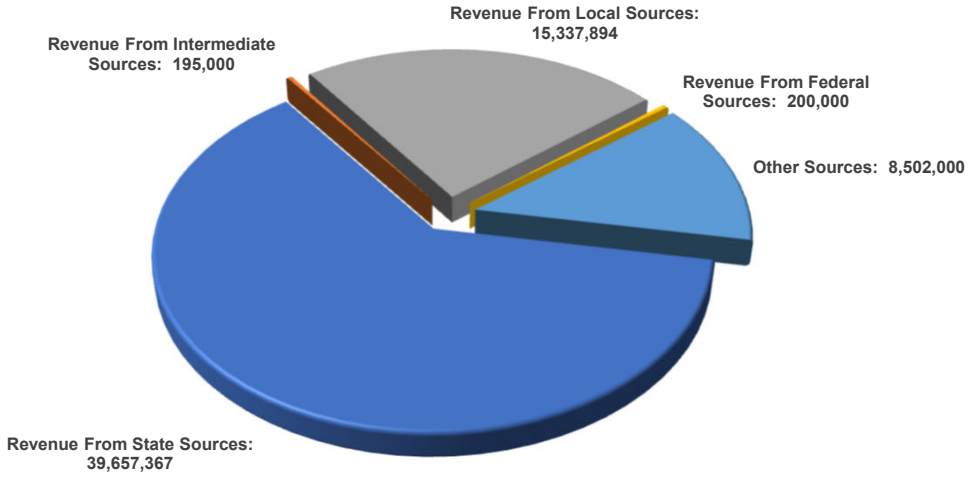
Total: $63,892,261

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Revenue	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						1000 - Revenue From Local Sources						
11,835,354		12,601,799		12,956,010		**1111 - Current Year's Taxes**	13,349,416		13,349,416		13,349,416	
235,879		191,555		240,000		**1112 - Prior Year's Taxes**	201,478		201,478		201,478	
596		1,268		1,000		**1190 - Penalties and Interest On Taxes**	1,000		1,000		1,000	
7,058		8,920		10,000		**1411 - Transportation Fees From Individuals**	10,000		10,000		10,000	
604,566		1,007,729		675,000		**1510 - Interest On Investments**	800,000		800,000		800,000	
2,178		1,823		1,000		**1910 - Rentals**	1,000		1,000		1,000	
6,500		-		-		**1960 - Recovery of Prior Years' Expenditure**	-		-		-	
42,803		386,074		325,000		**1980 - Fees Charged to Grants**	325,000		325,000		325,000	
238,669		27,579		230,000		**1990 - Miscellaneous**	50,000		50,000		50,000	
96,178		109,701		100,000		**1991 - Student Transportation - Reimbursed**	100,000		100,000		100,000	
-		348,036		-		**1995 - Miscellaneous Revenue - Mac Study**	500,000		500,000		500,000	
13,069,782		**14,684,485**		**14,538,010**		**Total 1000:**	**15,337,894**		**15,337,894**		**15,337,894**	
						2000 - Revenue From Intermediate Sources						
27,380		30,502		20,000		**2101 - County School Funds**	20,000		20,000		20,000	
1,250		1,250		-		**2200 - Restricted Revenue**	-		-		-	
195,000		290,588		200,000		**2210 - TMR Reimbursement**	175,000		175,000		175,000	
223,630		**322,340**		**220,000**		**Total 2000:**	**195,000**		**195,000**		**195,000**	
						3000 - Revenue From State Sources						
33,301,010		35,615,581		37,367,780		**3101 - State School Fund - General Support**	38,732,367		38,732,367		38,732,367	
773,780		546,735		500,000		**3103 - Common School Fund**	500,000		500,000		500,000	
332,920		97,119		150,000		**3104 - State Managed County Timber**	150,000		150,000		150,000	
337,670		286,855		275,000		**3199 - Other Unrestricted Grants-In-Aid**	275,000		275,000		275,000	
34,745,381		**36,546,291**		**38,292,780**		**Total 3000:**	**39,657,367**		**39,657,367**		**39,657,367**	
						4000 - Revenue From Federal Sources						
77,546		80,809		70,000		**4300 - Restricted Revenue Direct From the Federal Governm**	70,000		70,000		70,000	
160,193		143,058		130,000		**4801 - Federal Forest Fees**	130,000		130,000		130,000	
237,738		**223,868**		**200,000**		**Total 4000:**	**200,000**		**200,000**		**200,000**	
						5000 - Other Sources						
3,600		2,000		2,000		**5300 - Sale of or Compensation for Loss of Fixed Assets**	2,000		2,000		2,000	
6,108,409		6,147,584		7,000,000		**5400 - Resources - Beginning Fund Balance**	8,500,000		8,500,000		8,500,000	
6,112,009		**6,149,584**		**7,002,000**		**Total 5000:**	**8,502,000**		**8,502,000**		**8,502,000**	
54,388,540		**57,926,566**		**60,252,790**		**Total Objects General Fund Revenue:**	**63,892,261**		**63,892,261**		**63,892,261**	

General Fund Revenue Graph

Lebanon Community School District

Total: $63,892,261



2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Revenue	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
13,069,782		14,684,485		14,538,010		**1000 - Revenue From Local Sources**	15,337,894		15,337,894		15,337,894	
223,630		322,340		220,000		**2000 - Revenue From Intermediate Sources**	195,000		195,000		195,000	
34,745,381		36,546,291		38,292,780		**3000 - Revenue From State Sources**	39,657,367		39,657,367		39,657,367	
237,738		223,868		200,000		**4000 - Revenue From Federal Sources**	200,000		200,000		200,000	
6,112,009		6,149,584		7,002,000		**5000 - Other Sources**	8,502,000		8,502,000		8,502,000	
54,388,540		**57,926,566**		**60,252,790**		**Total:**	**63,892,261**		**63,892,261**		**63,892,261**	

General Fund Expense Summary

Lebanon Community School District

Total: $63,892,261

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expense Summary	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						1000 - Instruction						
9,465,496	104.06	9,159,586	100.50	10,579,554	101.20	**1111 - Elementary, K-5 or K-6**	10,585,076	97.28	10,585,076	97.28	10,585,076	97.28
11,700		13,946		5,616		**1113 - Elementary Extra-Curricular**	5,616		5,616		5,616	
3,705,849	40.68	3,439,789	36.17	4,177,671	39.18	**1121 - Middle/Junior High Programs**	4,597,566	40.17	4,597,566	40.17	4,597,566	40.17
46,731		40,648		39,021		**1122 - Middle/Junior High School Extra-Curricular**	39,022		39,022		39,022	
5,309,253	50.71	5,343,606	48.00	6,073,977	47.00	**1131 - High School Programs**	6,178,293	47.00	6,178,293	47.00	6,178,293	47.00
81,529		125,301		86,066		**1132 - High School Extra-Curricular**	86,068		86,068		86,068	
61,020		111,649		236,870	2.82	**1140 - Pre-Kindergarten Programs**	-		-		-	
50,828		16,578		94,195		**1210 - Programs for the Talented and Gifted**	61,705		61,705		61,705	
2,459,209	46.73	2,539,719	44.91	3,144,309	48.61	**1220 - Restrictive Programs for Students With Disabilities**	3,342,824	49.10	3,342,824	49.10	3,342,824	49.10
8,000		-		-		**1225 - Out of District Programs**	-		-		-	
3,061,161	53.99	3,437,378	51.46	3,735,302	50.31	**1250 - Less Restrictive Programs for Students With Disabilities**	4,301,573	54.58	4,301,573	54.58	4,301,573	54.58
34,012	0.91	83,436		45,337	0.91	**1272 - Title I**	143,968	2.64	143,968	2.64	143,968	2.64
1,078,224	14.77	780,273	7.16	905,140	7.07	**1280 - Alternative Education**	1,481,326	16.26	1,481,326	16.26	1,481,326	16.26
-		-		10,000		**1281 - Public Alternative Programs**	-		-		-	
2,463,360		2,789,944		2,900,000		**1288 - Charter Schools**	3,608,458		3,608,458		3,608,458	
360,651	5.13	384,809	3.00	495,964	3.33	**1291 - English Second Language Programs**	466,190	3.33	466,190	3.33	466,190	3.33
24,559		24,456		26,317		**1300 - Adult/Continuing Education Programs**	-		-		-	
-		23,830		26,191		**1400 - Summer School Programs**	24,460		24,460		24,460	
28,221,582	**316.98**	**28,314,949**	**291.19**	**32,581,530**	**300.43**	**Total 1000:**	**34,922,145**	**310.36**	**34,922,145**	**310.36**	**34,922,145**	**310.36**
						2000 - Support Services						
223,763	2.15	144,827	1.35	227,581	1.35	**2110 - Attendance and Social Work Services**	270,969	1.85	270,969	1.85	270,969	1.85
196,633	2.47	256,378	3.00	269,325	3.00	**2114 - Student Accounting Services**	281,217	3.00	281,217	3.00	281,217	3.00
431,424	14.02	300,156	5.31	527,042	8.18	**2115 - Student Safety**	518,602	7.56	518,602	7.56	518,602	7.56
1,005,369	11.00	1,230,545	12.00	1,280,507	11.75	**2120 - Guidance Services**	1,501,591	13.00	1,501,591	13.00	1,501,591	13.00
231,646	2.00	244,302	3.00	343,129	3.00	**2130 - Health Services**	547,223	5.13	547,223	5.13	547,223	5.13
144,757	2.82	103,594	1.00	126,242	1.91	**2135 - Health Room**	132,020	1.91	132,020	1.91	132,020	1.91
-		-		250		**2140 - Psychological Services**	250		250		250	
258		-		-		**2144 - Psychotherapy Services**	-		-		-	
467,548	4.80	601,602	3.90	683,130	4.90	**2150 - Speech Pathology and Audiology Services**	492,611	2.90	492,611	2.90	492,611	2.90
538,551	5.00	593,283	4.00	476,332	4.00	**2190 - Service Direction, Student Support Services**	553,622	4.25	553,622	4.25	553,622	4.25
442,465	1.50	316,516	1.50	513,007	1.50	**2210 - Improvement of Instruction Services**	448,164	1.25	448,164	1.25	448,164	1.25
404,839	7.87	431,591	7.34	475,366	7.37	**2220 - Educational Media Services**	507,531	7.34	507,531	7.34	507,531	7.34
50,426		48,492		65,000		**2230 - Assessment and Testing**	55,000		55,000		55,000	
122,382		68,748		101,469		**2240 - Instructional Staff Development**	93,915		93,915		93,915	
71,754		163,040		133,000		**2310 - Board of Education Services**	151,070		151,070		151,070	
758,431	1.00	729,087	3.00	790,144	3.00	**2321 - Office of the Superintendent Services**	842,693	3.00	842,693	3.00	842,693	3.00
3,392,620	33.50	3,681,414	33.50	3,970,133	33.50	**2410 - Office of the Principal Services**	4,251,489	33.50	4,251,489	33.50	4,251,489	33.50
857,885	3.00	826,847	6.75	967,643	6.75	**2520 - Fiscal Services**	952,118	5.75	952,118	5.75	952,118	5.75
334,224		397,164		440,000		**2540 - Operation and Maintenance of Plant Services**	538,174		538,174		538,174	
2,748,319	22.47	2,723,877	19.47	3,182,957	22.47	**2542 - Care and Upkeep of Buildings Services**	3,271,363	21.97	3,271,363	21.97	3,271,363	21.97
178,796		183,549	1.00	176,043	2.00	**2543 - Care and Upkeep of Grounds Services**	183,068	2.00	183,068	2.00	183,068	2.00
1,448,667	7.50	1,548,609	8.50	1,472,909	7.50	**2544 - Maintenance**	1,780,223	8.00	1,780,223	8.00	1,780,223	8.00
8,324		19,432		61,931	0.50	**2548 - Land Lab**	8,499		8,499		8,499	
2,044,372	20.91	2,143,709	18.34	2,204,733	19.27	**2550 - Student Transportation Services**	2,492,366	20.12	2,492,366	20.12	2,492,366	20.12
23,422	0.38	25,253	0.37	27,130	0.38	**2573 - Warehousing and Distributing Services**	28,550	0.37	28,550	0.37	28,550	0.37
225,736	1.00	245,770	1.00	238,991	1.00	**2630 - Information Services**	241,805	1.00	241,805	1.00	241,805	1.00
50,067		226		730,995	4.00	**2640 - Staff Services**	775,424	4.00	775,424	4.00	775,424	4.00
552,164	1.00	644,336		-		**2642 - Recruitment and Placement Services**	-		-		-	
8,070		7,878		-		**2645 - Staff Wellness**	-		-		-	
725,930	3.00	580,659	3.00	899,550	3.00	**2660 - Technology Services**	893,861	3.50	893,861	3.50	893,861	3.50
5,374		4,170		6,316		**2680 - Interpretation & Translation Services**	6,316		6,316		6,316	
24,587		4,071		500		**2700 - Supplemental Retirement Program**	500		500		500	
17,718,803	**147.39**	**18,269,125**	**137.34**	**20,391,355**	**150.33**	**Total 2000:**	**21,820,234**	**151.39**	**21,820,234**	**151.39**	**21,820,234**	**151.39**

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expense Summary		2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE			$	FTE	$	FTE	$	FTE
						3000 - Enterprise and Community Services.							
9,239		7,219		16,727		**3100 - Food Services**		40,691		40,691		40,691	
-		11,200		-		**3102 - Summer Food Service**		-		-		-	
9,239		**18,418**		**16,727**			**Total 3000:**	**40,691**		**40,691**		**40,691**	
						5000 - Other Uses							
2,291,332		2,036,908		2,280,000		**5200 - Transfers of Funds**		2,179,000		2,179,000		2,179,000	
2,291,332		**2,036,908**		**2,280,000**			**Total 5000:**	**2,179,000**		**2,179,000**		**2,179,000**	
						6000 - Contingencies							
-		-		1,983,178		**6110 - Operating Contingency**		930,191		930,191		930,191	
-		**-**		**1,983,178**			**Total 6000:**	**930,191**		**930,191**		**930,191**	
						7000 - Unappropriated Ending Fund Balance							
-		-		3,000,000		**7000 - Unappropriated Ending Fund Balance**		4,000,000		4,000,000		4,000,000	
-		**-**		**3,000,000**			**Total 7000:**	**4,000,000**		**4,000,000**		**4,000,000**	
48,240,957	**464.37**	**48,639,401**	**428.53**	**60,252,790**	**450.76**	**Total Functions General Fund Expense Summary:**		**63,892,261**	**461.75**	**63,892,261**	**461.75**	**63,892,261**	**461.75**

General Fund Expenditures by Function

Lebanon Community School District

Total: $63,892,261

1111 - Elementary, K-5 or K-6

Total: $10,585,076

1111 - Elementary, K-5 or K-6: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. (Effective 7/1/11)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
5,261,056	87.60	4,803,998	83.60	5,512,658	80.60	**111 - Licensed Salaries**	5,467,557	76.60	5,467,557	76.60	5,467,557	76.60
406,703	16.46	470,649	16.90	612,869	20.60	**112 - Classified Salaries**	648,644	20.68	648,644	20.68	648,644	20.68
1,155		-		-		**124 - Temporary - Classified (At-Will Contract)**	398		398		398	
19,296		18,544		9,517		**131 - Extra Duty - Licensed**	9,517		9,517		9,517	
1,090		1,942		1,839		**132 - Comp Time**	1,839		1,839		1,839	
2,631		800		1,060		**133 - Extra Duty - Classified**	1,060		1,060		1,060	
375		-		-		**151 - Stipend - Club Advisor/Activities**	-		-		-	
-		66,875		-		**155 - Stipend - Licensed**	-		-		-	
-		-		67,500		**161 - Licensed Longevity / Hon. Separation Stipend**	54,750		54,750		54,750	
-		-		-		**162 - Classified Longevity Annual Stipend**	50,000		50,000		50,000	
1,692,738		1,653,448		1,964,093		**210 - PERS**	1,961,432		1,961,432		1,961,432	
418,130		396,443		474,721		**220 - Social Security Administration**	476,890		476,890		476,890	
18,048		14,280		26,979		**231 - Worker's Compensation**	26,869		26,869		26,869	
-		20,638		24,827		**235 - or Paid Leave**	24,937		24,937		24,937	
1,183,236		1,068,757		1,245,511		**242 - Licensed Insurance**	1,222,769		1,222,769		1,222,769	
197,185		216,024		291,654		**243 - Classified Insurance**	282,555		282,555		282,555	
4,083		-		-		**247 - TSA**	-		-		-	
-		82		-		**311 - Instruction Services**	-		-		-	
10,501		7,937		9,250		**322 - Repairs and Maintenance Services**	9,750		9,750		9,750	
14,472		14,524		16,725		**324 - Rentals**	18,600		18,600		18,600	
7		4		300		**340 - Travel**	800		800		800	
1,197		-		1,250		**355 - Printing and Binding**	1,550		1,550		1,550	
24,330		22,077		21,000		**395 - Classified Subs**	21,000		21,000		21,000	
149,432		196,911		150,000		**399 - Licensed Subs**	150,000		150,000		150,000	
59,830		49,305		144,651		**410 - Consumable Supplies & Materials**	137,834		137,834		137,834	
-		23,256		-		**420 - Textbooks**	-		-		-	
-		12,321		-		**440 - Periodicals**	-		-		-	
-		90,644		2,400		**470 - Computer Software**	4,000		4,000		4,000	
-		-		750		**480 - Computer Hardware**	1,750		1,750		1,750	
-		10,125		-		**640 - Dues and Fees**	10,575		10,575		10,575	
9,465,496	**104.06**	**9,159,586**	**100.50**	**10,579,554**	**101.20**	**Total 1111:**	**10,585,076**	**97.28**	**10,585,076**	**97.28**	**10,585,076**	**97.28**

1113 - Elementary Extra-Curricular

Total: $5,616

1113 - Elementary Extra-Curricular: School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
8,500		10,000		4,000		**151 - Stipend - Club Advisor/Activities**	4,000		4,000		4,000	
2,526		3,117		1,264		**210 - PERS**	1,264		1,264		1,264	
650		765		307		**220 - Social Security Administration**	307		307		307	
23		24		29		**231 - Worker's Compensation**	29		29		29	
-		40		16		**235 - or Paid Leave**	16		16		16	
11,700		**13,946**		**5,616**		**Total 1113:**	**5,616**		**5,616**		**5,616**	

1121 - Middle/Junior High Programs

Total: $4,597,566

1121 - Middle/Junior High Programs: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. Area of responsibility codes are required with this function.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
2,066,223	36.50	1,825,081	32.00	2,250,741	35.00	**111 - Licensed Salaries**	2,472,030	36.00	2,472,030	36.00	2,472,030	36.00
120,678	4.18	119,286	4.17	129,274	4.18	**112 - Classified Salaries**	140,777	4.17	140,777	4.17	140,777	4.17
10,932		10,447		8,027		**131 - Extra Duty - Licensed**	8,027		8,027		8,027	
2,307		1,295		4,105		**132 - Comp Time**	4,105		4,105		4,105	
1,171		890		1,011		**133 - Extra Duty - Classified**	1,011		1,011		1,011	
-		-		-		**145 - Stipend - Staff Travel**	250		250		250	
-		23,500		-		**155 - Stipend - Licensed**	-		-		-	
643,568		611,564		752,273		**210 - PERS**	823,465		823,465		823,465	
162,701		147,510		183,081		**220 - Social Security Administration**	200,904		200,904		200,904	
6,672		5,263		8,666		**231 - Worker's Compensation**	9,271		9,271		9,271	
-		7,708		9,576		**235 - or Paid Leave**	10,505		10,505		10,505	
544,738		464,466		534,677		**242 - Licensed Insurance**	574,669		574,669		574,669	
51,212		52,138		60,678		**243 - Classified Insurance**	62,680		62,680		62,680	
914		-		-		**247 - TSA**	-		-		-	
284		-		2,500		**311 - Instruction Services**	2,500		2,500		2,500	
6,082		6,293		8,050		**322 - Repairs and Maintenance Services**	15,550		15,550		15,550	
9,537		9,408		29,000		**324 - Rentals**	29,400		29,400		29,400	
-		705		1,500		**340 - Travel**	1,500		1,500		1,500	
3,109		836		4,500		**395 - Classified Subs**	4,500		4,500		4,500	
51,730		59,505		60,954		**399 - Licensed Subs**	60,954		60,954		60,954	
22,972		32,525		120,008		**410 - Consumable Supplies & Materials**	161,234		161,234		161,234	
17		-		5,550		**460 - Non-Consumable Items**	5,550		5,550		5,550	
1,000		56,214		3,500		**470 - Computer Software**	3,500		3,500		3,500	
-		5,156		-		**640 - Dues and Fees**	5,184		5,184		5,184	
3,705,849	**40.68**	**3,439,789**	**36.17**	**4,177,671**	**39.18**	**Total 1121:**	**4,597,566**	**40.17**	**4,597,566**	**40.17**	**4,597,566**	**40.17**

1122 - Middle/Junior High School Extra-Curricular

Total: $39,022

1122 - Middle/Junior High School Extra-Curricular: School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
7,000		-		-		150 - Stipend - Coaching/Athletics	-		-		-	
22,304		22,273		21,804		151 - Stipend - Club Advisor/Activities	21,804		21,804		21,804	
6,000		6,600		6,000		155 - Stipend - Licensed	6,000		6,000		6,000	
8,727		9,378		8,778		210 - PERS	8,779		8,779		8,779	
2,592		2,203		2,128		220 - Social Security Administration	2,128		2,128		2,128	
108		80		200		231 - Worker's Compensation	200		200		200	
-		115		111		235 - or Paid Leave	111		111		111	
46,731		**40,648**		**39,021**		**Total 1122:**	**39,022**		**39,022**		**39,022**	

1131 - High School Programs

Total: $6,178,293

1131 - High School Programs: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
3,103,353	50.71	3,086,194	48.00	3,356,546	47.00	111 - Licensed Salaries	3,502,171	47.00	3,502,171	47.00	3,502,171	47.00
1,170		-		-		112 - Classified Salaries	-		-		-	
-		-		8,632		123 - Temporary-Licensed (At-Will Contract)	-		-		-	
1,728		-		-		127 - Student Helper Salaries	-		-		-	
13,517		22,528		11,406		131 - Extra Duty - Licensed	11,406		11,406		11,406	
10,840		53		11,333		132 - Comp Time	11,333		11,333		11,333	
-		-		1,400		145 - Stipend - Staff Travel	1,400		1,400		1,400	
600		-		-		151 - Stipend - Club Advisor/Activities	-		-		-	
27,500		61,200		27,500		155 - Stipend - Licensed	27,500		27,500		27,500	
-		-		145,000		161 - Licensed Longevity / Hon. Separation Stipend	45,000		45,000		45,000	
946,277		998,452		1,136,989		210 - PERS	1,149,978		1,149,978		1,149,978	
235,806		237,771		272,479		220 - Social Security Administration	275,313		275,313		275,313	
9,395		8,210		16,437		231 - Worker's Compensation	13,135		13,135		13,135	
-		12,274		14,251		235 - or Paid Leave	14,392		14,392		14,392	
658,883		620,357		726,294		242 - Licensed Insurance	750,264		750,264		750,264	
3,662		-		-		247 - TSA	-		-		-	
14,347		10,839		20,104		322 - Repairs and Maintenance Services	14,900		14,900		14,900	
21,113		18,437		16,000		324 - Rentals	16,000		16,000		16,000	
1,463		470		1,750		340 - Travel	1,750		1,750		1,750	
17,863		10,318		1,000		374 - Other Tuition	1,000		1,000		1,000	
657		-		500		395 - Classified Subs	500		500		500	
162,142		123,879		145,000		399 - Licensed Subs	145,000		145,000		145,000	
56,199		49,380		143,206		410 - Consumable Supplies & Materials	173,917		173,917		173,917	
7,459		11,706		5,800		420 - Textbooks	5,800		5,800		5,800	
-		24		2,000		460 - Non-Consumable Items	2,000		2,000		2,000	
11,260		64,810		5,000		470 - Computer Software	5,000		5,000		5,000	
-		-		450		480 - Computer Hardware	450		450		450	
4,018		6,704		4,900		640 - Dues and Fees	10,084		10,084		10,084	
5,309,253	**50.71**	**5,343,606**	**48.00**	**6,073,977**	**47.00**	**Total 1131:**	**6,178,293**	**47.00**	**6,178,293**	**47.00**	**6,178,293**	**47.00**

1132 - High School Extra-Curricular

Total: $86,068

1132 - High School Extra-Curricular: School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
59,013		65,249		61,323		**151 - Stipend - Club Advisor/Activities**	61,323		61,323		61,323	
17,937		19,126		19,359		**210 - PERS**	19,361		19,361		19,361	
4,402		4,854		4,693		**220 - Social Security Administration**	4,693		4,693		4,693	
178		172		445		**231 - Worker's Compensation**	445		445		445	
-		214		246		**235 - or Paid Leave**	246		246		246	
-		1		-		**242 - Licensed Insurance**	-		-		-	
-		35,685		-		**410 - Consumable Supplies & Materials**	-		-		-	
81,529		**125,301**		**86,066**		**Total 1132:**	**86,068**		**86,068**		**86,068**	

1140 - Pre-Kindergarten Programs

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		50,228		57,876	1.00	**111 - Licensed Salaries**	-		-		-	
-		-		46,155	1.82	**112 - Classified Salaries**	-		-		-	
-		512		-		**131 - Extra Duty - Licensed**	-		-		-	
-		76		-		**133 - Extra Duty - Classified**	-		-		-	
-		750		-		**155 - Stipend - Licensed**	-		-		-	
-		15,977		32,282		**210 - PERS**	-		-		-	
-		3,873		7,959		**220 - Social Security Administration**	-		-		-	
-		137		374		**231 - Worker's Compensation**	-		-		-	
-		200		417		**235 - or Paid Leave**	-		-		-	
-		15,650		15,453		**242 - Licensed Insurance**	-		-		-	
-		-		26,354		**243 - Classified Insurance**	-		-		-	
61,020		18,599		50,000		**311 - Instruction Services**	-		-		-	
-		808		-		**395 - Classified Subs**	-		-		-	
-		4,839		-		**420 - Textbooks**	-		-		-	
61,020		**111,649**		**236,870**	**2.82**	**Total 1140:**	**-**		**-**		**-**	

1210 - Programs for the Talented and Gifted

Total: $61,705

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
5,000		5,000		15,000		**151 - Stipend - Club Advisor/Activities**	5,000		5,000		5,000	
18,049		1,508		37,150		**155 - Stipend - Licensed**	24,000		24,000		24,000	
6,980		1,877		16,467		**210 - PERS**	9,158		9,158		9,158	
1,736		463		3,988		**220 - Social Security Administration**	2,217		2,217		2,217	
65		14		378		**231 - Worker's Compensation**	211		211		211	
-		24		212		**235 - or Paid Leave**	119		119		119	
1,338		-		-		**312 - Instructional Programs Improvement Services**	-		-		-	
750		149		1,000		**340 - Travel**	1,000		1,000		1,000	
-		86		-		**395 - Classified Subs**	-		-		-	
499		2,022		2,000		**399 - Licensed Subs**	2,000		2,000		2,000	
4,027		1,257		4,000		**410 - Consumable Supplies & Materials**	4,000		4,000		4,000	
-		1,508		2,000		**430 - Library Books**	2,000		2,000		2,000	
11,606		1,780		11,000		**470 - Computer Software**	11,000		11,000		11,000	
779		889		1,000		**640 - Dues and Fees**	1,000		1,000		1,000	
50,828		**16,578**		**94,195**		**Total 1210:**	**61,705**		**61,705**		**61,705**	



Artwork by Cascades1st Grader

1220 - Restrictive Programs for Students With Disabilities

Total: $3,342,824

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
335,236	5.50	382,426	7.50	406,887	6.50	**111 - Licensed Salaries**	431,051	6.50	431,051	6.50	431,051	6.50
955,121	41.23	966,135	37.41	1,234,703	42.11	**112 - Classified Salaries**	1,337,625	42.60	1,337,625	42.60	1,337,625	42.60
2,577		3,012		3,000		**131 - Extra Duty - Licensed**	3,000		3,000		3,000	
1,345		417		1,225		**132 - Comp Time**	1,225		1,225		1,225	
9,229		6,204		22,000		**133 - Extra Duty - Classified**	7,000		7,000		7,000	
12,000		16,525		12,000		**155 - Stipend - Licensed**	12,000		12,000		12,000	
3,000		1,500		1,500		**156 - Stipend - Classified**	1,500		1,500		1,500	
354,719		371,520		527,333		**210 - PERS**	559,690		559,690		559,690	
94,709		100,895		128,617		**220 - Social Security Administration**	137,195		137,195		137,195	
4,481		3,897		17,088		**231 - Worker's Compensation**	13,646		13,646		13,646	
-		5,262		6,733		**235 - or Paid Leave**	7,180		7,180		7,180	
89,090		98,417		100,445		**242 - Licensed Insurance**	103,760		103,760		103,760	
505,455		465,246		609,778		**243 - Classified Insurance**	639,952		639,952		639,952	
1,185		-		-		**247 - TSA**	-		-		-	
153		-		500		**340 - Travel**	500		500		500	
17,474		-		5,000		**389 - Other Non-Instructional Professional and Technical**	5,000		5,000		5,000	
28,145		61,428		35,000		**395 - Classified Subs**	35,000		35,000		35,000	
38,220		31,385		15,000		**399 - Licensed Subs**	30,000		30,000		30,000	
5,456		4,812		5,000		**410 - Consumable Supplies & Materials**	5,000		5,000		5,000	
-		-		2,500		**460 - Non-Consumable Items**	2,500		2,500		2,500	
1,614		7,405		8,000		**470 - Computer Software**	8,000		8,000		8,000	
-		13,234		2,000		**480 - Computer Hardware**	2,000		2,000		2,000	
2,459,209	**46.73**	**2,539,719**	**44.91**	**3,144,309**	**48.61**	**Total 1220:**	**3,342,824**	**49.10**	**3,342,824**	**49.10**	**3,342,824**	**49.10**

1225 - Out of District Programs

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
8,000		-		-		**319 - Other Instructional, Professional & Tech Services**	-		-		-	

1250 - Less Restrictive Programs for Students With Disabilities

Total: $4,301,573

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
630,020	12.35	856,705	13.00	898,961	12.63	**111 - Licensed Salaries**	1,180,523	16.13	1,180,523	16.13	1,180,523	16.13
922,466	41.64	939,718	38.46	1,027,245	37.68	**112 - Classified Salaries**	1,122,560	38.46	1,122,560	38.46	1,122,560	38.46
-		-		-		**123 - Temporary-Licensed (At-Will Contract)**	4,294		4,294		4,294	
8,435		11,560		10,000		**131 - Extra Duty - Licensed**	12,000		12,000		12,000	
5,563		210		6,127		**132 - Comp Time**	5,000		5,000		5,000	
2,426		3,157		2,500		**133 - Extra Duty - Classified**	2,500		2,500		2,500	
26,000		31,500		26,000		**155 - Stipend - Licensed**	26,000		26,000		26,000	
1,575		-		1,050		**156 - Stipend - Classified**	1,050		1,050		1,050	
443,933		550,999		621,593		**210 - PERS**	739,928		739,928		739,928	
115,767		134,891		150,855		**220 - Social Security Administration**	180,144		180,144		180,144	
5,389		5,147		8,129		**231 - Worker's Compensation**	9,586		9,586		9,586	
-		7,047		7,888		**235 - or Paid Leave**	9,422		9,422		9,422	
166,908		190,582		195,095		**242 - Licensed Insurance**	257,405		257,405		257,405	
459,872		535,443		532,359		**243 - Classified Insurance**	563,661		563,661		563,661	
1,343		-		-		**247 - TSA**	-		-		-	
2,740		-		2,500		**311 - Instruction Services**	2,500		2,500		2,500	
451		-		500		**340 - Travel**	500		500		500	
-		6,963		-		**382 - Legal Services**	-		-		-	
165,153		61,467		125,000		**389 - Other Non-Instructional Professional and Technical**	75,000		75,000		75,000	
45,077		40,135		45,000		**395 - Classified Subs**	45,000		45,000		45,000	
43,253		48,843		45,000		**399 - Licensed Subs**	45,000		45,000		45,000	
9,250		4,083		7,000		**410 - Consumable Supplies & Materials**	7,000		7,000		7,000	
4,941		3,975		20,000		**470 - Computer Software**	10,000		10,000		10,000	
600		4,954		2,500		**480 - Computer Hardware**	2,500		2,500		2,500	
3,061,161	**53.99**	**3,437,378**	**51.46**	**3,735,302**	**50.31**	**Total 1250:**	**4,301,573**	**54.58**	**4,301,573**	**54.58**	**4,301,573**	**54.58**

1272 - Title I

Total: $143,968

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		20,147		-		**111 - Licensed Salaries**	-		-		-	
17,551	0.91	21,324		23,064	0.91	**112 - Classified Salaries**	74,896	2.64	74,896	2.64	74,896	2.64
-		5		-		**133 - Extra Duty - Classified**	-		-		-	
1,571		12,870		7,157		**210 - PERS**	23,098		23,098		23,098	
1,306		3,086		1,764		**220 - Social Security Administration**	5,730		5,730		5,730	
57		117		83		**231 - Worker's Compensation**	270		270		270	
-		161		92		**235 - or Paid Leave**	300		300		300	
-		4		-		**242 - Licensed Insurance**	-		-		-	
13,453		7,311		13,177		**243 - Classified Insurance**	39,674		39,674		39,674	
74		-		-		**247 - TSA**	-		-		-	
-		11,650		-		**395 - Classified Subs**	-		-		-	
-		6,761		-		**399 - Licensed Subs**	-		-		-	
34,012	**0.91**	**83,436**		**45,337**	**0.91**	**Total 1272:**	**143,968**	**2.64**	**143,968**	**2.64**	**143,968**	**2.64**

1280 - Alternative Education

Total: $1,481,326

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
338,674	6.00	348,750	5.85	335,879	4.85	**111 - Licensed Salaries**	375,317	5.00	375,317	5.00	375,317	5.00
205,230	8.37	22,104	0.91	50,891	1.82	**112 - Classified Salaries**	322,288	10.86	322,288	10.86	322,288	10.86
50,637	0.40	50,954	0.40	54,052	0.40	**113 - Administrators**	56,754	0.40	56,754	0.40	56,754	0.40
-		-		-		**123 - Temporary-Licensed (At-Will Contract)**	545		545		545	
1,950		1,636		1,248		**124 - Temporary - Classified (At-Will Contract)**	-		-		-	
3,847		2,308		1,676		**131 - Extra Duty - Licensed**	1,676		1,676		1,676	
33		-		-		**133 - Extra Duty - Classified**	-		-		-	
-		1,200		1,200		**145 - Stipend - Staff Travel**	1,560		1,560		1,560	
4,000		9,275		4,000		**155 - Stipend - Licensed**	4,000		4,000		4,000	
7,500		-		-		**156 - Stipend - Classified**	-		-		-	
179,251		134,674		141,564		**210 - PERS**	238,597		238,597		238,597	
45,290		32,415		34,342		**220 - Social Security Administration**	58,304		58,304		58,304	
1,899		1,150		1,637		**231 - Worker's Compensation**	2,670		2,670		2,670	
-		1,610		1,797		**235 - or Paid Leave**	3,051		3,051		3,051	
3,718		3,968		6,545		**241 - Administrator Insurance**	6,761		6,761		6,761	
73,712		69,088		74,932		**242 - Licensed Insurance**	79,815		79,815		79,815	
91,943		15,114		26,354		**243 - Classified Insurance**	163,110		163,110		163,110	
44,578		58,664		120,000		**311 - Instruction Services**	120,000		120,000		120,000	
-		-		10,000		**324 - Rentals**	10,000		10,000		10,000	
1,717		-		450		**340 - Travel**	450		450		450	
211		235		-		**353 - Postage**	-		-		-	
9		-		1,000		**355 - Printing and Binding**	1,000		1,000		1,000	
625		417		1,000		**395 - Classified Subs**	1,000		1,000		1,000	
7,478		11,668		9,000		**399 - Licensed Subs**	9,000		9,000		9,000	
14,757		12,529		25,473		**410 - Consumable Supplies & Materials**	23,078		23,078		23,078	
416		551		250		**420 - Textbooks**	500		500		500	
-		1,211		1,250		**470 - Computer Software**	1,250		1,250		1,250	
495		-		-		**480 - Computer Hardware**	-		-		-	
256		755		600		**640 - Dues and Fees**	600		600		600	
1,078,224	**14.77**	**780,273**	**7.16**	**905,140**	**7.07**	**Total 1280:**	**1,481,326**	**16.26**	**1,481,326**	**16.26**	**1,481,326**	**16.26**

1281 - Public Alternative Programs

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		-		10,000		**374 - Other Tuition**	-		-		-	

1288 - Charter Schools

Total: $3,608,458

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
2,463,360		2,789,944		2,900,000		**360 - Charter School Payments**	3,608,458		3,608,458		3,608,458	

1291 - English Second Language Programs

Total: $466,190

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
146,305	2.40	213,958	3.00	248,740	3.33	**111 - Licensed Salaries**	265,459	3.33	265,459	3.33	265,459	3.33
60,545	2.73	-		-		**112 - Classified Salaries**	-		-		-	
-		-		-		**124 - Temporary - Classified (At-Will Contract)**	999		999		999	
100		861		100		**131 - Extra Duty - Licensed**	100		100		100	
987		648		1,250		**133 - Extra Duty - Classified**	1,250		1,250		1,250	
-		-		-		**145 - Stipend - Staff Travel**	1,350		1,350		1,350	
75		-		-		**151 - Stipend - Club Advisor/Activities**	-		-		-	
5,000		7,750		20,500		**155 - Stipend - Licensed**	5,500		5,500		5,500	
56,956		69,269		84,083		**210 - PERS**	84,753		84,753		84,753	
15,705		16,874		20,699		**220 - Social Security Administration**	21,011		21,011		21,011	
650		580		1,053		**231 - Worker's Compensation**	1,015		1,015		1,015	
-		880		1,081		**235 - or Paid Leave**	1,097		1,097		1,097	
32,443		35,146		51,458		**242 - Licensed Insurance**	53,156		53,156		53,156	
30,941		-		-		**243 - Classified Insurance**	-		-		-	
299		-		-		**247 - TSA**	-		-		-	
1,296		1,364		1,500		**340 - Travel**	1,500		1,500		1,500	
2,474		2,907		2,500		**351 - Telephone**	2,500		2,500		2,500	
6		-		-		**353 - Postage**	-		-		-	
-		8,275		28,000		**389 - Other Non-Instructional Professional and Technical**	-		-		-	
1,313		-		2,000		**395 - Classified Subs**	-		-		-	
1,246		3,221		2,000		**399 - Licensed Subs**	5,000		5,000		5,000	
3,752		5,160		4,500		**410 - Consumable Supplies & Materials**	4,500		4,500		4,500	
559		3,511		4,500		**420 - Textbooks**	2,000		2,000		2,000	
-		14,405		22,000		**470 - Computer Software**	15,000		15,000		15,000	
360,651	**5.13**	**384,809**	**3.00**	**495,964**	**3.33**	**Total 1291:**	**466,190**	**3.33**	**466,190**	**3.33**	**466,190**	**3.33**

1300 - Adult/Continuing Education Programs

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
24,559		24,456		26,317		**312 - Instructional Programs Improvement Services**	-		-		-	

1400 - Summer School Programs

Total: $24,460

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		918		918		**124 - Temporary - Classified (At-Will Contract)**	-		-		-	
-		8,890		17,750		**131 - Extra Duty - Licensed**	17,500		17,500		17,500	
-		7,256		-		**133 - Extra Duty - Classified**	-		-		-	
-		69		-		**155 - Stipend - Licensed**	-		-		-	
-		5,343		5,889		**210 - PERS**	5,446		5,446		5,446	
-		1,305		1,428		**220 - Social Security Administration**	1,320		1,320		1,320	
-		49		131		**231 - Worker's Compensation**	125		125		125	
-		-		75		**235 - or Paid Leave**	69		69		69	
-		**23,830**		**26,191**		**Total 1400:**	**24,460**		**24,460**		**24,460**	



Artwork by Green Acres 5th Grader

2110 - Attendance and Social Work Services

Total: $270,969

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
65,592	2.15	36,466	1.35	51,279	1.35	**112 - Classified Salaries**	76,278	1.85	76,278	1.85	76,278	1.85
-		2,828		715		**124 - Temporary - Classified (At-Will Contract)**	943		943		943	
755		-		-		**132 - Comp Time**	-		-		-	
1,185		-		1,185		**133 - Extra Duty - Classified**	1,185		1,185		1,185	
20,120		12,811		17,630		**210 - PERS**	25,513		25,513		25,513	
4,901		2,898		4,069		**220 - Social Security Administration**	5,999		5,999		5,999	
341		109		197		**231 - Worker's Compensation**	287		287		287	
-		148		213		**235 - or Paid Leave**	314		314		314	
26,437		11,549		19,562		**243 - Classified Insurance**	27,719		27,719		27,719	
662		569		500		**340 - Travel**	500		500		500	
-		-		500		**351 - Telephone**	500		500		500	
103,104		76,371		123,731		**389 - Other Non-Instructional Professional and Technical**	123,731		123,731		123,731	
666		1,080		7,500		**410 - Consumable Supplies & Materials**	7,500		7,500		7,500	
-		-		500		**640 - Dues and Fees**	500		500		500	
223,763	**2.15**	**144,827**	**1.35**	**227,581**	**1.35**	**Total 2110:**	**270,969**	**1.85**	**270,969**	**1.85**	**270,969**	**1.85**

2114 - Student Accounting Services

Total: $281,217

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
112,627	2.47	147,361	3.00	156,732	3.00	**112 - Classified Salaries**	166,481	3.00	166,481	3.00	166,481	3.00
2,036		-		-		**124 - Temporary - Classified (At-Will Contract)**	-		-		-	
-		85		2,000		**133 - Extra Duty - Classified**	200		200		200	
35,825		47,502		51,083		**210 - PERS**	52,986		52,986		52,986	
8,418		11,031		12,143		**220 - Social Security Administration**	12,614		12,614		12,614	
363		408		1,601		**231 - Worker's Compensation**	1,705		1,705		1,705	
-		509		634		**235 - or Paid Leave**	659		659		659	
31,997		41,961		43,632		**243 - Classified Insurance**	45,072		45,072		45,072	
225		-		-		**247 - TSA**	-		-		-	
3,680		5,523		-		**353 - Postage**	-		-		-	
-		805		1,000		**355 - Printing and Binding**	1,000		1,000		1,000	
1,184		-		-		**395 - Classified Subs**	-		-		-	
277		1,193		500		**410 - Consumable Supplies & Materials**	500		500		500	
196,633	**2.47**	**256,378**	**3.00**	**269,325**	**3.00**	**Total 2114:**	**281,217**	**3.00**	**281,217**	**3.00**	**281,217**	**3.00**

2115 - Student Safety

Total: $518,602

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
268,131	14.02	182,825	5.31	218,484	8.18	**112 - Classified Salaries**	214,342	7.56	214,342	7.56	214,342	7.56
76		-		-		**132 - Comp Time**	-		-		-	
3,643		2,090		2,135		**133 - Extra Duty - Classified**	2,135		2,135		2,135	
61,369		51,746		68,845		**210 - PERS**	66,801		66,801		66,801	
20,336		13,942		16,879		**220 - Social Security Administration**	16,561		16,561		16,561	
5,379		2,807		5,568		**231 - Worker's Compensation**	5,211		5,211		5,211	
-		729		883		**235 - or Paid Leave**	866		866		866	
-		27		-		**242 - Licensed Insurance**	-		-		-	
57,270		32,611		37,248		**243 - Classified Insurance**	35,686		35,686		35,686	
367		-		-		**247 - TSA**	-		-		-	
13,857		13,300		10,000		**395 - Classified Subs**	10,000		10,000		10,000	
997		79		-		**399 - Licensed Subs**	-		-		-	
-		-		167,000		**692 - Grant Matching**	167,000		167,000		167,000	
431,424	**14.02**	**300,156**	**5.31**	**527,042**	**8.18**	**Total 2115:**	**518,602**	**7.56**	**518,602**	**7.56**	**518,602**	**7.56**

2120 - Guidance Services

Total: $1,501,591

2120 - Guidance Services: Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
627,524	11.00	754,068	12.00	774,730	11.75	**111 - Licensed Salaries**	915,616	13.00	915,616	13.00	915,616	13.00
972		363		538		**131 - Extra Duty - Licensed**	538		538		538	
1,276		-		613		**132 - Comp Time**	613		613		613	
2,000		-		-		**151 - Stipend - Club Advisor/Activities**	-		-		-	
3,500		9,900		3,500		**155 - Stipend - Licensed**	3,500		3,500		3,500	
900		-		1,500		**156 - Stipend - Classified**	1,500		1,500		1,500	
177,597		226,735		244,760		**210 - PERS**	287,162		287,162		287,162	
47,058		57,072		59,737		**220 - Social Security Administration**	70,515		70,515		70,515	
1,899		2,007		2,833		**231 - Worker's Compensation**	3,341		3,341		3,341	
-		2,979		3,123		**235 - or Paid Leave**	3,687		3,687		3,687	
137,204		170,036		181,573		**242 - Licensed Insurance**	207,519		207,519		207,519	
600		-		-		**247 - TSA**	-		-		-	
-		15		1,500		**340 - Travel**	1,500		1,500		1,500	
4,016		5,915		5,000		**389 - Other Non-Instructional Professional and Technical**	5,000		5,000		5,000	
824		1,455		1,100		**410 - Consumable Supplies & Materials**	1,100		1,100		1,100	
1,005,369	**11.00**	**1,230,545**	**12.00**	**1,280,507**	**11.75**	**Total 2120:**	**1,501,591**	**13.00**	**1,501,591**	**13.00**	**1,501,591**	**13.00**

2130 - Health Services

Total: $547,223

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
120,895	2.00	150,268	3.00	199,387	3.00	**111 - Licensed Salaries**	274,837	4.00	274,837	4.00	274,837	4.00
-		-		-		**112 - Classified Salaries**	47,552	1.13	47,552	1.13	47,552	1.13
-		2,122		2,122		**123 - Temporary-Licensed (At-Will Contract)**	-		-		-	
738		1,119		738		**131 - Extra Duty - Licensed**	738		738		738	
-		-		-		**145 - Stipend - Staff Travel**	1,260		1,260		1,260	
2,000		-		-		**151 - Stipend - Club Advisor/Activities**	-		-		-	
-		750		-		**155 - Stipend - Licensed**	-		-		-	
37,722		29,141		62,762		**210 - PERS**	100,046		100,046		100,046	
9,609		11,655		15,472		**220 - Social Security Administration**	24,816		24,816		24,816	
378		416		731		**231 - Worker's Compensation**	1,172		1,172		1,172	
-		609		808		**235 - or Paid Leave**	1,298		1,298		1,298	
32,172		44,158		46,359		**242 - Licensed Insurance**	63,852		63,852		63,852	
-		10		-		**243 - Classified Insurance**	16,902		16,902		16,902	
250		-		-		**313 - Student Services**	-		-		-	
1,210		1,103		1,000		**340 - Travel**	1,000		1,000		1,000	
387		477		500		**351 - Telephone**	500		500		500	
20,909		-		5,000		**389 - Other Non-Instructional Professional and Technical**	5,000		5,000		5,000	
4,921		2,297		7,250		**410 - Consumable Supplies & Materials**	7,250		7,250		7,250	
455		179		1,000		**640 - Dues and Fees**	1,000		1,000		1,000	
231,646	**2.00**	**244,302**	**3.00**	**343,129**	**3.00**	**Total 2130:**	**547,223**	**5.13**	**547,223**	**5.13**	**547,223**	**5.13**

2135 - Health Room

Total: $132,020

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
75,713	2.82	54,448	1.00	69,686	1.91	**112 - Classified Salaries**	73,157	1.91	73,157	1.91	73,157	1.91
116		-		78		**131 - Extra Duty - Licensed**	78		78		78	
224		-		-		**132 - Comp Time**	-		-		-	
324		346		247		**133 - Extra Duty - Classified**	247		247		247	
23,392		14,820		22,622		**210 - PERS**	23,718		23,718		23,718	
4,930		3,499		5,356		**220 - Social Security Administration**	5,621		5,621		5,621	
249		156		253		**231 - Worker's Compensation**	265		265		265	
-		175		279		**235 - or Paid Leave**	294		294		294	
39,584		29,954		27,721		**243 - Classified Insurance**	28,640		28,640		28,640	
225		-		-		**247 - TSA**	-		-		-	
-		194		-		**395 - Classified Subs**	-		-		-	
144,757	**2.82**	**103,594**	**1.00**	**126,242**	**1.91**	**Total 2135:**	**132,020**	**1.91**	**132,020**	**1.91**	**132,020**	**1.91**

2140 - Psychological Services

Total: $250

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		-		250		**410 - Consumable Supplies & Materials**	250		250		250	

2144 - Psychotherapy Services

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
258		-		-		**340 - Travel**	-		-		-	

2150 - Speech Pathology and Audiology Services

Total: $492,611

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
272,118	4.80	262,471	3.90	363,315	4.90	**111 - Licensed Salaries**	242,439	2.90	242,439	2.90	242,439	2.90
2,113		1,341		2,250		**131 - Extra Duty - Licensed**	2,250		2,250		2,250	
30		480		613		**132 - Comp Time**	600		600		600	
17,900		17,925		18,000		**155 - Stipend - Licensed**	18,000		18,000		18,000	
86,897		87,753		121,846		**210 - PERS**	84,311		84,311		84,311	
21,766		21,112		29,389		**220 - Social Security Administration**	20,140		20,140		20,140	
869		735		1,460		**231 - Worker's Compensation**	1,025		1,025		1,025	
-		1,101		1,537		**235 - or Paid Leave**	1,053		1,053		1,053	
58,778		56,693		75,720		**242 - Licensed Insurance**	46,293		46,293		46,293	
225		-		-		**247 - TSA**	-		-		-	
3,000		77,460		50,000		**311 - Instruction Services**	50,000		50,000		50,000	
420		-		500		**322 - Repairs and Maintenance Services**	500		500		500	
659		1,784		2,000		**340 - Travel**	2,000		2,000		2,000	
110		59,753		-		**389 - Other Non-Instructional Professional and Technical**	5,000		5,000		5,000	
58		100		2,500		**410 - Consumable Supplies & Materials**	2,500		2,500		2,500	
-		2,370		2,000		**460 - Non-Consumable Items**	2,000		2,000		2,000	
1,350		8,620		7,500		**470 - Computer Software**	10,000		10,000		10,000	
-		-		2,000		**480 - Computer Hardware**	2,000		2,000		2,000	
1,255		1,906		2,500		**640 - Dues and Fees**	2,500		2,500		2,500	
467,548	**4.80**	**601,602**	**3.90**	**683,130**	**4.90**	**Total 2150:**	**492,611**	**2.90**	**492,611**	**2.90**	**492,611**	**2.90**

2190 - Service Direction, Student Support Services

Total: $553,622

2190 - Service Direction, Student Support Services: Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
77,472	1.00	81,529		-		111 - Licensed Salaries	-		-		-	
119,698	3.25	122,574	3.25	141,545	3.25	112 - Classified Salaries	155,456	3.50	155,456	3.50	155,456	3.50
98,565	0.75	118,253	0.75	109,701	0.75	113 - Administrators	115,186	0.75	115,186	0.75	115,186	0.75
-		-		-		124 - Temporary - Classified (At-Will Contract)	20,882		20,882		20,882	
-		175		-		131 - Extra Duty - Licensed	-		-		-	
855		589		613		132 - Comp Time	600		600		600	
162		124		-		133 - Extra Duty - Classified	-		-		-	
4,500		4,500		4,500		145 - Stipend - Staff Travel	4,500		4,500		4,500	
2,000		2,000		2,000		155 - Stipend - Licensed	2,000		2,000		2,000	
92,753		98,884		85,696		210 - PERS	98,746		98,746		98,746	
22,154		24,136		19,764		220 - Social Security Administration	22,844		22,844		22,844	
920		871		939		231 - Worker's Compensation	953		953		953	
-		1,162		1,034		235 - or Paid Leave	1,194		1,194		1,194	
12,353		13,311		12,272		241 - Administrator Insurance	12,677		12,677		12,677	
16,091		16,991		-		242 - Licensed Insurance	-		-		-	
35,184		30,296		47,268		243 - Classified Insurance	52,584		52,584		52,584	
225		-		-		247 - TSA	-		-		-	
5,703		6,132		5,000		322 - Repairs and Maintenance Services	5,000		5,000		5,000	
1,950		1,950		2,500		324 - Rentals	2,500		2,500		2,500	
6,847		3,949		2,500		340 - Travel	2,500		2,500		2,500	
14		3		-		353 - Postage	-		-		-	
22,298		58,527		25,000		382 - Legal Services	40,000		40,000		40,000	
6,296		6,889		6,500		410 - Consumable Supplies & Materials	6,500		6,500		6,500	
2,613		-		2,000		460 - Non-Consumable Items	2,000		2,000		2,000	
8,365		150		7,500		470 - Computer Software	7,500		7,500		7,500	
1,497		290		-		480 - Computer Hardware	-		-		-	
36		-		-		640 - Dues and Fees	-		-		-	
538,551	**5.00**	**593,283**	**4.00**	**476,332**	**4.00**	**Total 2190:**	**553,622**	**4.25**	**553,622**	**4.25**	**553,622**	**4.25**



Artwork by Riverview 2nd Grader

2210 - Improvement of Instruction Services

Total: $448,164

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.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
24,910	0.50	27,456	0.50	29,690	0.50	**112 - Classified Salaries**	31,297	0.50	31,297	0.50	31,297	0.50
136,455	1.00	140,642	1.00	146,268	1.00	**113 - Administrators**	115,186	0.75	115,186	0.75	115,186	0.75
7,719		5,100		6,500		**131 - Extra Duty - Licensed**	7,500		7,500		7,500	
100		-		-		**132 - Comp Time**	-		-		-	
2,550		749		1,000		**133 - Extra Duty - Classified**	1,000		1,000		1,000	
12,000		9,000		9,000		**154 - Stipend - Admin**	9,000		9,000		9,000	
23,250		13,500		19,500		**155 - Stipend - Licensed**	19,500		19,500		19,500	
67,071		66,005		70,963		**210 - PERS**	63,250		63,250		63,250	
15,586		14,804		16,215		**220 - Social Security Administration**	14,457		14,457		14,457	
607		503		895		**231 - Worker's Compensation**	835		835		835	
-		658		848		**235 - or Paid Leave**	756		756		756	
9,454		10,074		16,362		**241 - Administrator Insurance**	12,677		12,677		12,677	
41		-		-		**242 - Licensed Insurance**	-		-		-	
8,008		8,645		7,272		**243 - Classified Insurance**	7,512		7,512		7,512	
16		-		-		**247 - TSA**	-		-		-	
-		28		-		**311 - Instruction Services**	-		-		-	
30,072		(802)		1,000		**340 - Travel**	1,000		1,000		1,000	
478		2		-		**353 - Postage**	-		-		-	
12,351		-		1,000		**355 - Printing and Binding**	-		-		-	
2,617		512		7,394		**399 - Licensed Subs**	7,394		7,394		7,394	
30,396		5,847		39,100		**410 - Consumable Supplies & Materials**	31,800		31,800		31,800	
22,649		-		100,000		**420 - Textbooks**	50,000		50,000		50,000	
12,935		-		15,000		**440 - Periodicals**	15,000		15,000		15,000	
-		10,374		-		**460 - Non-Consumable Items**	-		-		-	
22,251		3,418		25,000		**470 - Computer Software**	60,000		60,000		60,000	
950		-		-		**640 - Dues and Fees**	-		-		-	
442,465	**1.50**	**316,516**	**1.50**	**513,007**	**1.50**	**Total 2210:**	**448,164**	**1.25**	**448,164**	**1.25**	**448,164**	**1.25**

2220 - Educational Media Services

Total: $507,531

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
201,019	7.87	208,737	7.34	221,540	7.37	**112 - Classified Salaries**	239,262	7.34	239,262	7.34	239,262	7.34
-		68		-		**132 - Comp Time**	-		-		-	
3,119		1,139		2,000		**133 - Extra Duty - Classified**	2,000		2,000		2,000	
61,031		64,237		70,219		**210 - PERS**	75,416		75,416		75,416	
14,641		15,432		17,100		**220 - Social Security Administration**	18,456		18,456		18,456	
676		610		811		**231 - Worker's Compensation**	2,097		2,097		2,097	
-		807		894		**235 - or Paid Leave**	966		966		966	
95,103		108,944		106,783		**243 - Classified Insurance**	110,336		110,336		110,336	
422		-		-		**247 - TSA**	-		-		-	
130		129		100		**322 - Repairs and Maintenance Services**	100		100		100	
749		749		750		**324 - Rentals**	750		750		750	
1,995		3,623		2,200		**395 - Classified Subs**	2,200		2,200		2,200	
4,160		2,714		5,819		**410 - Consumable Supplies & Materials**	6,298		6,298		6,298	
6,497		7,545		18,550		**430 - Library Books**	19,350		19,350		19,350	
15,281		16,857		26,000		**470 - Computer Software**	27,700		27,700		27,700	
15		-		900		**480 - Computer Hardware**	900		900		900	
-		-		1,700		**640 - Dues and Fees**	1,700		1,700		1,700	
404,839	**7.87**	**431,591**	**7.34**	**475,366**	**7.37**	**Total 2220:**	**507,531**	**7.34**	**507,531**	**7.34**	**507,531**	**7.34**

2230 - Assessment and Testing

Total: $55,000

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		8,316		15,000		**319 - Other Instructional, Professional & Tech Services**	15,000		15,000		15,000	
-		1,052		-		**324 - Rentals**	-		-		-	
1,371		2,451		-		**399 - Licensed Subs**	-		-		-	
38,133		36,674		50,000		**470 - Computer Software**	40,000		40,000		40,000	
10,923		-		-		**640 - Dues and Fees**	-		-		-	
50,426		**48,492**		**65,000**		**Total 2230:**	**55,000**		**55,000**		**55,000**	

2240 - Instructional Staff Development

Total: $93,915

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
6,438		4,151		8,525		131 - Extra Duty - Licensed	4,000		4,000		4,000	
13,965		6,979		20,237		133 - Extra Duty - Classified	25,000		25,000		25,000	
5,549		2,701		9,081		210 - PERS	13,816		13,816		13,816	
1,496		823		2,200		220 - Social Security Administration	3,349		3,349		3,349	
78		36		208		231 - Worker's Compensation	315		315		315	
-		43		115		235 - or Paid Leave	175		175		175	
26		-		-		242 - Licensed Insurance	-		-		-	
155		-		-		243 - Classified Insurance	-		-		-	
2		-		-		247 - TSA	-		-		-	
-		-		25,000		248 - Staff Tuition Reimbursement	25,000		25,000		25,000	
-		-		500		312 - Instructional Programs Improvement Services	500		500		500	
25,327		4,317		13,660		340 - Travel	20,760		20,760		20,760	
48,220		49,273		-		348 - Staff Tuition	-		-		-	
465		240		-		355 - Printing and Binding	-		-		-	
1,093		54		1,000		410 - Consumable Supplies & Materials	1,000		1,000		1,000	
19,568		130		20,943		640 - Dues and Fees	-		-		-	
122,382		**68,748**		**101,469**		**Total 2240:**	**93,915**		**93,915**		**93,915**	

2310 - Board of Education Services

Total: $151,070

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		3,222		5,000		340 - Travel	10,000		10,000		10,000	
-		-		-		353 - Postage	150		150		150	
1,739		2,185		2,000		354 - Advertising	2,000		2,000		2,000	
-		-		500		355 - Printing and Binding	100		100		100	
-		83,150		50,000		381 - Audit Services	50,820		50,820		50,820	
48,041		31,446		50,000		382 - Legal Services	50,000		50,000		50,000	
13,504		-		15,000		388 - Election Services	15,000		15,000		15,000	
1,217		1,683		3,000		410 - Consumable Supplies & Materials	3,000		3,000		3,000	
7,253		7,353		7,500		640 - Dues and Fees	10,000		10,000		10,000	
-		34,000		-		655 - Judgments and Settlements Against the District	10,000		10,000		10,000	
71,754		**163,040**		**133,000**		**Total 2310:**	**151,070**		**151,070**		**151,070**	

2321 - Office of the Superintendent Services

Total: $842,693

2321 - Office of the Superintendent Services: Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer. Activities of the deputy, associate and/or assistant superintendents should be recorded here.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
337,288	1.00	325,331	2.00	338,344	2.00	**113 - Administrators**	355,261	2.00	355,261	2.00	355,261	2.00
57,892		65,747	1.00	68,377	1.00	**119 - Salaries Confidential-General**	73,231	1.00	73,231	1.00	73,231	1.00
996		232		735		**132 - Comp Time**	735		735		735	
312		-		300		**133 - Extra Duty - Classified**	300		300		300	
10,524		-		28,802		**135 - Vacation Payoff**	25,000		25,000		25,000	
14,400		13,200		13,200		**145 - Stipend - Staff Travel**	13,200		13,200		13,200	
145,273		154,440		149,706		**210 - PERS**	154,954		154,954		154,954	
30,117		29,325		33,086		**220 - Social Security Administration**	33,099		33,099		33,099	
1,229		1,030		1,727		**231 - Worker's Compensation**	1,751		1,751		1,751	
-		1,332		1,731		**235 - or Paid Leave**	1,856		1,856		1,856	
25,212		35,691		32,724		**241 - Administrator Insurance**	33,804		33,804		33,804	
16,182		12,468		16,362		**244 - Confidential Employee Insurance**	16,902		16,902		16,902	
67,703		57,000		57,000		**247 - TSA**	57,000		57,000		57,000	
14		51		100		**322 - Repairs and Maintenance Services**	100		100		100	
749		749		750		**324 - Rentals**	750		750		750	
9,238		6,156		6,500		**340 - Travel**	10,000		10,000		10,000	
819		1,471		-		**353 - Postage**	50		50		50	
-		10		1,000		**354 - Advertising**	1,000		1,000		1,000	
8,108		570		1,500		**355 - Printing and Binding**	1,000		1,000		1,000	
1,248		2,905		1,500		**389 - Other Non-Instructional Professional and Technical**	15,000		15,000		15,000	
14,378		5,775		10,000		**410 - Consumable Supplies & Materials**	10,000		10,000		10,000	
-		-		-		**430 - Library Books**	1,000		1,000		1,000	
-		-		1,200		**460 - Non-Consumable Items**	1,200		1,200		1,200	
1,530		-		2,500		**470 - Computer Software**	2,500		2,500		2,500	
-		-		3,000		**480 - Computer Hardware**	3,000		3,000		3,000	
15,220		15,605		20,000		**640 - Dues and Fees**	30,000		30,000		30,000	
758,431	**1.00**	**729,087**	**3.00**	**790,144**	**3.00**	**Total 2321:**	**842,693**	**3.00**	**842,693**	**3.00**	**842,693**	**3.00**



Artwork by Cascades 2nd Grader

2410 - Office of the Principal Services

Total: $4,251,489

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
723,847	21.50	774,911	21.50	844,308	21.50	112 - Classified Salaries	909,994	21.50	909,994	21.50	909,994	21.50
1,304,533	12.00	1,404,539	12.00	1,472,857	12.00	113 - Administrators	1,551,562	12.00	1,551,562	12.00	1,551,562	12.00
3,121		-		-		124 - Temporary - Classified (At-Will Contract)	-		-		-	
500		1,038		-		131 - Extra Duty - Licensed	-		-		-	
3,886		746		3,983		132 - Comp Time	3,983		3,983		3,983	
5,256		3,556		2,760		133 - Extra Duty - Classified	2,760		2,760		2,760	
8,250		8,250		8,250		145 - Stipend - Staff Travel	8,479		8,479		8,479	
1,167		-		2,000		155 - Stipend - Licensed	2,000		2,000		2,000	
-		-		-		161 - Licensed Longevity / Hon. Separation Stipend	6,000		6,000		6,000	
-		-		-		162 - Classified Longevity Annual Stipend	35,225		35,225		35,225	
621,525		698,124		751,336		210 - PERS	804,337		804,337		804,337	
152,849		164,176		178,564		220 - Social Security Administration	192,780		192,780		192,780	
6,200		5,827		9,075		231 - Worker's Compensation	10,567		10,567		10,567	
-		7,460		9,335		235 - or Paid Leave	10,081		10,081		10,081	
156,766		169,164		196,344		241 - Administrator Insurance	202,824		202,824		202,824	
0		-		-		242 - Licensed Insurance	-		-		-	
257,604		291,419		312,696		243 - Classified Insurance	323,016		323,016		323,016	
1,577		-		-		247 - TSA	-		-		-	
-		-		-		311 - Instruction Services	227		227		227	
17,053		9,084		13,600		322 - Repairs and Maintenance Services	14,700		14,700		14,700	
12,950		12,156		13,275		324 - Rentals	14,100		14,100		14,100	
5,088		3,570		10,100		340 - Travel	10,500		10,500		10,500	
11,908		6,635		11,750		353 - Postage	12,050		12,050		12,050	
606		(64)		2,800		355 - Printing and Binding	2,800		2,800		2,800	
1,000		1,000		1,000		389 - Other Non-Instructional Professional and Technical	1,000		1,000		1,000	
-		4,539		1,650		395 - Classified Subs	1,650		1,650		1,650	
-		292		-		399 - Licensed Subs	-		-		-	
62,746		112,778		102,060		410 - Consumable Supplies & Materials	107,464		107,464		107,464	
-		-		2,000		420 - Textbooks	2,000		2,000		2,000	
10,096		-		9,000		460 - Non-Consumable Items	10,000		10,000		10,000	
725		457		3,490		470 - Computer Software	3,490		3,490		3,490	
2,111		-		4,500		480 - Computer Hardware	4,500		4,500		4,500	
15,173		-		-		542 - Replacement Equipment Purchase	-		-		-	
6,083		1,760		3,400		640 - Dues and Fees	3,400		3,400		3,400	
3,392,620	**33.50**	**3,681,414**	**33.50**	**3,970,133**	**33.50**	**Total 2410:**	**4,251,489**	**33.50**	**4,251,489**	**33.50**	**4,251,489**	**33.50**

2520 - Fiscal Services

Total: $952,118

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
96,236	2.00	130,291	2.75	110,026	1.75	**112 - Classified Salaries**	115,863	1.75	115,863	1.75	115,863	1.75
122,810	1.00	110,475	1.00	132,480	1.00	**113 - Administrators**	139,104	1.00	139,104	1.00	139,104	1.00
266,467		208,642	3.00	250,991	4.00	**119 - Salaries Confidential-General**	223,327	3.00	223,327	3.00	223,327	3.00
27,541		4,880		21,443		**132 - Comp Time**	21,443		21,443		21,443	
2,791		-		-		**133 - Extra Duty - Classified**	-		-		-	
-		-		12,558		**135 - Vacation Payoff**	30,000		30,000		30,000	
157,413		134,148		168,395		**210 - PERS**	163,745		163,745		163,745	
38,873		34,221		40,354		**220 - Social Security Administration**	40,524		40,524		40,524	
1,552		1,211		2,023		**231 - Worker's Compensation**	2,093		2,093		2,093	
-		1,538		2,111		**235 - or Paid Leave**	2,119		2,119		2,119	
16,419		8,269		16,362		**241 - Administrator Insurance**	33,804		33,804		33,804	
1,750		4,332		-		**242 - Licensed Insurance**	-		-		-	
25,230		34,599		25,452		**243 - Classified Insurance**	26,292		26,292		26,292	
42,306		35,271		65,448		**244 - Confidential Employee Insurance**	33,804		33,804		33,804	
1,050		-		-		**247 - TSA**	-		-		-	
125		-		-		**312 - Instructional Programs Improvement Services**	-		-		-	
1,225		1,354		2,000		**322 - Repairs and Maintenance Services**	2,000		2,000		2,000	
3,705		3,816		5,000		**324 - Rentals**	5,000		5,000		5,000	
10,007		5,174		10,000		**340 - Travel**	10,000		10,000		10,000	
7,850		4,982		17,000		**353 - Postage**	17,000		17,000		17,000	
12		800		-		**355 - Printing and Binding**	-		-		-	
5,874		6,222		10,000		**389 - Other Non-Instructional Professional and Technical**	10,000		10,000		10,000	
10,242		13,335		10,000		**410 - Consumable Supplies & Materials**	10,000		10,000		10,000	
-		-		2,000		**460 - Non-Consumable Items**	2,000		2,000		2,000	
5,106		4,372		7,500		**470 - Computer Software**	7,500		7,500		7,500	
7,486		5,767		5,000		**480 - Computer Hardware**	5,000		5,000		5,000	
-		4,986		-		**630 - Unrecoverable Bad Debt Write-Off**	-		-		-	
4,938		66,650		50,000		**640 - Dues and Fees**	50,000		50,000		50,000	
878		1,513		1,500		**670 - Taxes and Licenses**	1,500		1,500		1,500	
857,885	**3.00**	**826,847**	**6.75**	**967,643**	**6.75**	**Total 2520:**	**952,118**	**5.75**	**952,118**	**5.75**	**952,118**	**5.75**

2540 - Operation and Maintenance of Plant Services

Total: $538,174

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
334,224		397,164		440,000		**650 - Insurance & Judgments**	538,174		538,174		538,174	

2542 - Care and Upkeep of Buildings Services

Total: $3,271,363

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
791,714	21.47	764,282	18.47	915,293	21.47	**112 - Classified Salaries**	966,070	20.97	966,070	20.97	966,070	20.97
57,039	1.00	76,821	1.00	79,894	1.00	**114 - Managerial-Classified**	83,931	1.00	83,931	1.00	83,931	1.00
108		12,249		-		**124 - Temporary - Classified (At-Will Contract)**	1,756		1,756		1,756	
13,433		229		15,000		**132 - Comp Time**	3,000		3,000		3,000	
23,633		963		6,500		**133 - Extra Duty - Classified**	6,500		6,500		6,500	
-		97		-		**135 - Vacation Payoff**	5,000		5,000		5,000	
13,241		16,348		11,019		**153 - Summer Labor**	11,019		11,019		11,019	
251,039		252,020		321,356		**210 - PERS**	337,099		337,099		337,099	
66,727		65,232		78,621		**220 - Social Security Administration**	82,797		82,797		82,797	
18,157		16,015		28,111		**231 - Worker's Compensation**	28,573		28,573		28,573	
-		2,787		4,113		**235 - or Paid Leave**	4,331		4,331		4,331	
6,245		6,285		16,362		**241 - Administrator Insurance**	16,902		16,902		16,902	
231,052		235,847		298,152		**243 - Classified Insurance**	300,480		300,480		300,480	
460		-		-		**247 - TSA**	-		-		-	
2,196		-		2,500		**322 - Repairs and Maintenance Services**	2,500		2,500		2,500	
1,356		-		2,500		**324 - Rentals**	2,500		2,500		2,500	
451,766		515,855		505,974		**325 - Electricity**	567,440		567,440		567,440	
310,560		244,316		347,826		**326 - Fuel**	268,745		268,745		268,745	
153,113		173,667		171,485		**327 - Water and Sewage**	191,034		191,034		191,034	
119,867		126,988		134,251		**328 - Garbage**	139,686		139,686		139,686	
39,875		40,958		42,000		**351 - Telephone**	50,000		50,000		50,000	
-		964		-		**389 - Other Non-Instructional Professional and Technical**	-		-		-	
400		-		500		**391 - Physical Exams, Drivers**	500		500		500	
8,721		16,835		17,500		**395 - Classified Subs**	17,500		17,500		17,500	
-		200		-		**406 - Gas, Oil, Lube, Propane**	-		-		-	
161,380		151,193		145,000		**410 - Consumable Supplies & Materials**	145,000		145,000		145,000	
10,014		-		10,000		**460 - Non-Consumable Items**	10,000		10,000		10,000	
3,882		-		5,500		**470 - Computer Software**	5,500		5,500		5,500	
-		-		10,000		**541 - Initial and Additional Equipment Purchase**	10,000		10,000		10,000	
9,818		-		10,000		**542 - Replacement Equipment Purchase**	10,000		10,000		10,000	
2,523		3,423		3,500		**640 - Dues and Fees**	3,500		3,500		3,500	
-		302		-		**650 - Insurance & Judgments**	-		-		-	
2,748,319	**22.47**	**2,723,877**	**19.47**	**3,182,957**	**22.47**	**Total 2542:**	**3,271,363**	**21.97**	**3,271,363**	**21.97**	**3,271,363**	**21.97**

2543 - Care and Upkeep of Grounds Services

Total: $183,068

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		1,512	1.00	103,518	2.00	**112 - Classified Salaries**	99,119	2.00	99,119	2.00	99,119	2.00
17,837		19,935		-		**124 - Temporary - Classified (At-Will Contract)**	-		-		-	
4,231		4,990		32,122		**210 - PERS**	30,568		30,568		30,568	
1,365		1,641		7,919		**220 - Social Security Administration**	7,583		7,583		7,583	
364		397		2,982		**231 - Worker's Compensation**	2,854		2,854		2,854	
-		74		414		**235 - or Paid Leave**	396		396		396	
-		-		29,088		**243 - Classified Insurance**	30,048		30,048		30,048	
155,000		155,000		-		**389 - Other Non-Instructional Professional and Technical**	-		-		-	
-		-		-		**410 - Consumable Supplies & Materials**	12,500		12,500		12,500	
178,796		**183,549**	**1.00**	**176,043**	**2.00**	**Total 2543:**	**183,068**	**2.00**	**183,068**	**2.00**	**183,068**	**2.00**



Hamilton Creek 1st and 2nd Graders Collaborative

2544 - Maintenance

Total: $1,780,223

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
336,131	6.50	359,743	7.50	385,054	6.50	112 - Classified Salaries	437,940	7.00	437,940	7.00	437,940	7.00
80,474	1.00	99,616	1.00	103,601	1.00	114 - Managerial-Classified	110,957	1.00	110,957	1.00	110,957	1.00
3,611		605		5,000		132 - Comp Time	5,000		5,000		5,000	
-		-		5,000		135 - Vacation Payoff	5,000		5,000		5,000	
2,000		2,000		2,000		154 - Stipend - Admin	2,000		2,000		2,000	
2,500		-		-		156 - Stipend - Classified	-		-		-	
125,309		145,790		157,990		210 - PERS	175,060		175,060		175,060	
31,697		34,803		38,298		220 - Social Security Administration	42,907		42,907		42,907	
7,555		7,555		12,665		231 - Worker's Compensation	14,319		14,319		14,319	
-		1,516		2,003		235 - or Paid Leave	2,245		2,245		2,245	
16,254		17,603		16,362		241 - Administrator Insurance	16,902		16,902		16,902	
72,773		79,719		94,536		243 - Classified Insurance	105,168		105,168		105,168	
115		-		-		247 - TSA	-		-		-	
338,685		400,377		340,000		322 - Repairs and Maintenance Services	375,000		375,000		375,000	
-		-		2,500		323 - Radio Service	2,500		2,500		2,500	
7,808		7,216		7,500		324 - Rentals	10,000		10,000		10,000	
-		6,551		-		326 - Fuel	7,206		7,206		7,206	
-		1,017		-		328 - Garbage	1,119		1,119		1,119	
14,360		-		-		329 - Other Property Services	-		-		-	
1,946		486		2,500		340 - Travel	2,500		2,500		2,500	
18,094		11,859		12,500		351 - Telephone	12,500		12,500		12,500	
1		1		-		353 - Postage	-		-		-	
21,013		20,076		20,000		389 - Other Non-Instructional Professional and Technical	20,000		20,000		20,000	
37,000		32,934		40,000		406 - Gas, Oil, Lube, Propane	40,000		40,000		40,000	
218,108		208,149		155,000		410 - Consumable Supplies & Materials	200,000		200,000		200,000	
33		-		1,500		413 - Vehicle Repair Parts	-		-		-	
32,231		6,120		22,000		460 - Non-Consumable Items	15,000		15,000		15,000	
12,692		23,809		15,000		470 - Computer Software	15,000		15,000		15,000	
1,250		-		-		520 - Buildings Acquisition	-		-		-	
-		38,537		10,000		541 - Initial and Additional Equipment Purchase	125,000		125,000		125,000	
57,016		28,409		10,000		542 - Replacement Equipment Purchase	25,000		25,000		25,000	
2,058		6,059		2,000		640 - Dues and Fees	2,000		2,000		2,000	
7,954		8,060		9,900		650 - Insurance & Judgments	9,900		9,900		9,900	
1,448,667	**7.50**	**1,548,609**	**8.50**	**1,472,909**	**7.50**	**Total 2544:**	**1,780,223**	**8.00**	**1,780,223**	**8.00**	**1,780,223**	**8.00**



Artwork by Cascades 1st Grader

2548 - Land Lab

Total: $8,499

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		7,597		21,805	0.50	**112 - Classified Salaries**	-		-		-	
7,958		8,558		15,347		**127 - Student Helper Salaries**	5,761		5,761		5,761	
-		-		13,249		**210 - PERS**	1,959		1,959		1,959	
103		789		3,213		**220 - Social Security Administration**	440		440		440	
164		300		878		**231 - Worker's Compensation**	166		166		166	
-		56		167		**235 - or Paid Leave**	23		23		23	
-		1,804		7,272		**243 - Classified Insurance**	-		-		-	
-		204		-		**413 - Vehicle Repair Parts**	-		-		-	
99		124		-		**670 - Taxes and Licenses**	150		150		150	
8,324		**19,432**		**61,931**	**0.50**	**Total 2548:**	**8,499**		**8,499**		**8,499**	



Artwork by Cascades 4th Grader

2550 - Student Transportation Services

Total: $2,492,366

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
513,057	19.91	594,973	17.34	665,860	18.27	**112 - Classified Salaries**	758,873	19.12	758,873	19.12	758,873	19.12
78,525	1.00	82,423	1.00	83,120	1.00	**114 - Managerial-Classified**	102,506	1.00	102,506	1.00	102,506	1.00
1,338		-		-		**124 - Temporary - Classified (At-Will Contract)**	-		-		-	
-		91		-		**131 - Extra Duty - Licensed**	-		-		-	
4,842		130		7,500		**132 - Comp Time**	7,500		7,500		7,500	
201,105		194,643		160,003		**133 - Extra Duty - Classified**	200,000		200,000		200,000	
1,164		2,478		1,158		**142 - Taxable Meal Reimbursement**	1,158		1,158		1,158	
5,000		500		5,000		**156 - Stipend - Classified**	5,000		5,000		5,000	
216,215		243,955		292,937		**210 - PERS**	358,418		358,418		358,418	
60,325		65,463		70,583		**220 - Social Security Administration**	87,980		87,980		87,980	
19,088		20,201		29,458		**231 - Worker's Compensation**	35,016		35,016		35,016	
-		3,219		3,692		**235 - or Paid Leave**	4,603		4,603		4,603	
20,363		17,549		16,362		**241 - Administrator Insurance**	16,902		16,902		16,902	
223,497		239,853		249,080		**243 - Classified Insurance**	274,036		274,036		274,036	
748		-		-		**247 - TSA**	-		-		-	
-		1,141		-		**311 - Instruction Services**	-		-		-	
57,556		121,346		60,000		**322 - Repairs and Maintenance Services**	200,000		200,000		200,000	
17,033		19,766		15,000		**323 - Radio Service**	17,000		17,000		17,000	
2,219		2,219		2,500		**324 - Rentals**	2,500		2,500		2,500	
205,888		128,091		133,480		**331 - Reimbursable Student Transportation**	64,166		64,166		64,166	
106		243		200		**332 - Non-Reimbursable Student Transportation**	200		200		200	
10,170		6,346		7,500		**340 - Travel**	7,500		7,500		7,500	
-		341		-		**346 - Meals/Transportation**	-		-		-	
175		10		-		**353 - Postage**	-		-		-	
175		120		200		**355 - Printing and Binding**	200		200		200	
4,502		4,068		4,000		**391 - Physical Exams, Drivers**	4,000		4,000		4,000	
1,000		773		1,500		**392 - Drug Test**	1,500		1,500		1,500	
-		140		-		**395 - Classified Subs**	-		-		-	
203,481		183,993		200,000		**406 - Gas, Oil, Lube, Propane**	200,000		200,000		200,000	
4,570		2,513		6,000		**410 - Consumable Supplies & Materials**	40,000		40,000		40,000	
88,702		63,105		65,000		**413 - Vehicle Repair Parts**	-		-		-	
21,446		49,847		35,000		**414 - Bus Garage Operation**	-		-		-	
-		53		-		**460 - Non-Consumable Items**	-		-		-	
3,650		28,020		25,000		**470 - Computer Software**	30,000		30,000		30,000	
1,650		8,876		2,500		**480 - Computer Hardware**	5,000		5,000		5,000	
31,040		1,469		2,000		**640 - Dues and Fees**	2,000		2,000		2,000	
45,641		55,649		60,000		**650 - Insurance & Judgments**	66,208		66,208		66,208	
100		100		100		**652 - Fidelity Bond Premiums**	100		100		100	
2,044,372	**20.91**	**2,143,709**	**18.34**	**2,204,733**	**19.27**	**Total 2550:**	**2,492,366**	**20.12**	**2,492,366**	**20.12**	**2,492,366**	**20.12**

2573 - Warehousing and Distributing Services

Total: $28,550

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
13,221	0.38	14,488	0.37	15,637	0.38	**112 - Classified Salaries**	16,616	0.37	16,616	0.37	16,616	0.37
325		377		171		**133 - Extra Duty - Classified**	171		171		171	
4,026		4,606		4,906		**210 - PERS**	5,178		5,178		5,178	
1,036		1,136		1,210		**220 - Social Security Administration**	1,284		1,284		1,284	
415		412		689		**231 - Worker's Compensation**	732		732		732	
-		56		63		**235 - or Paid Leave**	67		67		67	
1,656		1,787		1,454		**243 - Classified Insurance**	1,502		1,502		1,502	
2,744		2,390		3,000		**406 - Gas, Oil, Lube, Propane**	3,000		3,000		3,000	
23,422	**0.38**	**25,253**	**0.37**	**27,130**	**0.38**	**Total 2573:**	**28,550**	**0.37**	**28,550**	**0.37**	**28,550**	**0.37**

2630 - Information Services

Total: $241,805

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
122,100	1.00	126,766	1.00	129,059	1.00	**113 - Administrators**	135,512	1.00	135,512	1.00	135,512	1.00
-		4,750		5,500		**145 - Stipend - Staff Travel**	-		-		-	
1,750		500		-		**151 - Stipend - Club Advisor/Activities**	500		500		500	
36,808		40,965		41,754		**210 - PERS**	41,950		41,950		41,950	
9,152		9,677		10,294		**220 - Social Security Administration**	10,405		10,405		10,405	
359		337		484		**231 - Worker's Compensation**	492		492		492	
-		424		538		**235 - or Paid Leave**	544		544		544	
16,411		19,153		16,362		**241 - Administrator Insurance**	16,902		16,902		16,902	
-		975		1,500		**340 - Travel**	1,500		1,500		1,500	
-		1,716		1,500		**355 - Printing and Binding**	1,500		1,500		1,500	
21,342		-		-		**389 - Other Non-Instructional Professional and Technical**	-		-		-	
-		64		2,500		**410 - Consumable Supplies & Materials**	2,500		2,500		2,500	
17,813		39,863		29,500		**470 - Computer Software**	29,500		29,500		29,500	
-		45		-		**480 - Computer Hardware**	-		-		-	
-		537		-		**640 - Dues and Fees**	500		500		500	
225,736	**1.00**	**245,770**	**1.00**	**238,991**	**1.00**	**Total 2630:**	**241,805**	**1.00**	**241,805**	**1.00**	**241,805**	**1.00**

2640 - Staff Services

Total: $775,424

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		-		143,399	1.00	**114 - Managerial-Classified**	150,569	1.00	150,569	1.00	150,569	1.00
-		-		203,897	3.00	**119 - Salaries Confidential-General**	216,880	3.00	216,880	3.00	216,880	3.00
-		-		613		**132 - Comp Time**	500		500		500	
-		-		500		**133 - Extra Duty - Classified**	500		500		500	
-		-		8,641		**135 - Vacation Payoff**	4,500		4,500		4,500	
6,500		-		5,750		**151 - Stipend - Club Advisor/Activities**	5,750		5,750		5,750	
29,700		163		23,200		**156 - Stipend - Classified**	23,200		23,200		23,200	
10,933		51		127,943		**210 - PERS**	132,256		132,256		132,256	
2,769		12		29,529		**220 - Social Security Administration**	30,420		30,420		30,420	
164		0		1,530		**231 - Worker's Compensation**	1,540		1,540		1,540	
-		-		1,545		**235 - or Paid Leave**	1,591		1,591		1,591	
-		-		16,362		**241 - Administrator Insurance**	16,902		16,902		16,902	
-		-		49,086		**244 - Confidential Employee Insurance**	50,706		50,706		50,706	
-		-		30,000		**248 - Staff Tuition Reimbursement**	30,000		30,000		30,000	
-		-		7,500		**340 - Travel**	9,000		9,000		9,000	
-		-		250		**351 - Telephone**	360		360		360	
-		-		750		**354 - Advertising**	750		750		750	
-		-		4,000		**391 - Physical Exams, Drivers**	4,000		4,000		4,000	
-		-		500		**395 - Classified Subs**	500		500		500	
-		-		3,000		**396 - Criminal History Checks**	4,000		4,000		4,000	
-		-		2,000		**398 - Fingerprinting**	7,500		7,500		7,500	
-		-		10,000		**410 - Consumable Supplies & Materials**	15,000		15,000		15,000	
-		-		52,000		**470 - Computer Software**	60,000		60,000		60,000	
-		-		1,000		**480 - Computer Hardware**	1,000		1,000		1,000	
-		-		8,000		**640 - Dues and Fees**	8,000		8,000		8,000	
50,067		**226**		**730,995**	**4.00**	**Total 2640:**	**775,424**	**4.00**	**775,424**	**4.00**	**775,424**	**4.00**



Artwork by Green Acres 1st Grader

2642 - Recruitment and Placement Services

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
113,687	1.00	137,884		-		114 - Managerial-Classified	-		-		-	
186,930		203,695		-		119 - Salaries Confidential-General	-		-		-	
-		58		-		131 - Extra Duty - Licensed	-		-		-	
622		-		-		132 - Comp Time	-		-		-	
1,306		670		-		133 - Extra Duty - Classified	-		-		-	
97,424		112,082		-		210 - PERS	-		-		-	
22,025		25,149		-		220 - Social Security Administration	-		-		-	
919		907		-		231 - Worker's Compensation	-		-		-	
-		1,098		-		235 - or Paid Leave	-		-		-	
16,400		17,729		-		241 - Administrator Insurance	-		-		-	
48,543		52,507		-		244 - Confidential Employee Insurance	-		-		-	
450		-		-		247 - TSA	-		-		-	
5,095		7,449		-		340 - Travel	-		-		-	
265		271		-		351 - Telephone	-		-		-	
344		307		-		353 - Postage	-		-		-	
-		700		-		354 - Advertising	-		-		-	
34		-		-		355 - Printing and Binding	-		-		-	
290		717		-		395 - Classified Subs	-		-		-	
2,557		3,355		-		396 - Criminal History Checks	-		-		-	
1,743		1,656		-		398 - Fingerprinting	-		-		-	
1,133		1,677		-		399 - Licensed Subs	-		-		-	
7,704		12,274		-		410 - Consumable Supplies & Materials	-		-		-	
37,005		52,106		-		470 - Computer Software	-		-		-	
-		1,708		-		480 - Computer Hardware	-		-		-	
7,689		10,336		-		640 - Dues and Fees	-		-		-	
552,164	**1.00**	**644,336**		**-**		**Total 2642:**	**-**		**-**		**-**	

2645 - Staff Wellness

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
1,306		1,004		-		124 - Temporary - Classified (At-Will Contract)	-		-		-	
100		77		-		220 - Social Security Administration	-		-		-	
4		3		-		231 - Worker's Compensation	-		-		-	
-		4		-		235 - or Paid Leave	-		-		-	
1		-		-		243 - Classified Insurance	-		-		-	
2,121		3,317		-		391 - Physical Exams, Drivers	-		-		-	
4,538		2,865		-		410 - Consumable Supplies & Materials	-		-		-	
-		608		-		640 - Dues and Fees	-		-		-	
8,070		**7,878**		**-**		**Total 2645:**	**-**		**-**		**-**	

2660 - Technology Services

Total: $893,861

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
46,124	1.00	49,005	1.00	52,912	1.00	**112 - Classified Salaries**	81,514	1.50	81,514	1.50	81,514	1.50
207,926	2.00	207,284	2.00	215,576	2.00	**114 - Managerial-Classified**	226,354	2.00	226,354	2.00	226,354	2.00
-		3,024		-		**124 - Temporary - Classified (At-Will Contract)**	-		-		-	
3,011		472		1,316		**127 - Student Helper Salaries**	904		904		904	
-		-		18,380		**132 - Comp Time**	-		-		-	
1,603		-		23,500		**133 - Extra Duty - Classified**	2,500		2,500		2,500	
-		-		-		**135 - Vacation Payoff**	5,000		5,000		5,000	
450		450		450		**143 - Stipend - Cell Phone**	450		450		450	
2,119		-		2,119		**153 - Summer Labor**	2,119		2,119		2,119	
71,762		79,666		97,900		**210 - PERS**	96,798		96,798		96,798	
19,490		19,795		24,073		**220 - Social Security Administration**	23,367		23,367		23,367	
784		687		1,297		**231 - Worker's Compensation**	793		793		793	
-		864		1,259		**235 - or Paid Leave**	1,222		1,222		1,222	
32,650		35,080		32,724		**241 - Administrator Insurance**	33,804		33,804		33,804	
7,997		8,661		14,544		**243 - Classified Insurance**	22,536		22,536		22,536	
19,884		6,916		4,000		**316 - Data Processing Services**	-		-		-	
-		8,023		5,000		**318 - Professional and Improvement Costs for Non-Instruc**	5,000		5,000		5,000	
3,108		954		1,000		**319 - Other Instructional, Professional & Tech Services**	2,000		2,000		2,000	
5,449		1,720		3,000		**322 - Repairs and Maintenance Services**	3,000		3,000		3,000	
355		1,545		2,500		**324 - Rentals**	2,500		2,500		2,500	
44		2,003		2,500		**340 - Travel**	2,500		2,500		2,500	
6,299		4,740		-		**351 - Telephone**	-		-		-	
-		24		-		**353 - Postage**	-		-		-	
38,521		35,663		46,000		**386 - Data Processing Services**	50,000		50,000		50,000	
23,572		12,766		25,000		**389 - Other Non-Instructional Professional and Technical**	25,000		25,000		25,000	
1,466		822		1,500		**406 - Gas, Oil, Lube, Propane**	1,500		1,500		1,500	
34,366		21,010		60,000		**410 - Consumable Supplies & Materials**	60,000		60,000		60,000	
-		3,269		-		**413 - Vehicle Repair Parts**	-		-		-	
15,530		15,211		15,000		**460 - Non-Consumable Items**	15,000		15,000		15,000	
91,910		41,355		150,000		**470 - Computer Software**	150,000		150,000		150,000	
83,710		19,648		90,000		**480 - Computer Hardware**	80,000		80,000		80,000	
7,800		2		8,000		**640 - Dues and Fees**	-		-		-	
725,930	**3.00**	**580,659**	**3.00**	**899,550**	**3.00**	**Total 2660:**	**893,861**	**3.50**	**893,861**	**3.50**	**893,861**	**3.50**

2680 - Interpretation & Translation Services

Total: $6,316

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
4,000		3,000		4,500		**156 - Stipend - Classified**	4,500		4,500		4,500	
1,070		931		1,421		**210 - PERS**	1,421		1,421		1,421	
291		220		344		**220 - Social Security Administration**	344		344		344	
13		8		33		**231 - Worker's Compensation**	33		33		33	
-		11		18		**235 - or Paid Leave**	18		18		18	
5,374		**4,170**		**6,316**		**Total 2680:**	**6,316**		**6,316**		**6,316**	

2700 - Supplemental Retirement Program

Total: $500

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
24,587		4,071		500		**245 - Retiree Insurance**	500		500		500	

3100 - Food Services

Total: $40,691

3100 - Food Services: Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
9,072		7,073		10,837		**127 - Student Helper Salaries**	577		577		577	
-		-		-		**162 - Classified Longevity Annual Stipend**	28,400		28,400		28,400	
-		-		4,579		**210 - PERS**	9,162		9,162		9,162	
-		-		1,089		**220 - Social Security Administration**	2,217		2,217		2,217	
168		117		165		**231 - Worker's Compensation**	219		219		219	
-		28		57		**235 - or Paid Leave**	116		116		116	
9,239		**7,219**		**16,727**		**Total 3100:**	**40,691**		**40,691**		**40,691**	

3102 - Summer Food Service

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		8,013		-		**133 - Extra Duty - Classified**	-		-		-	
-		2,439		-		**210 - PERS**	-		-		-	
-		608		-		**220 - Social Security Administration**	-		-		-	
-		132		-		**231 - Worker's Compensation**	-		-		-	
-		8		-		**235 - or Paid Leave**	-		-		-	
-		**11,200**		**-**		**Total 3102:**	**-**		**-**		**-**	



Artwork by Green Acres 4th Grader

5200 - Transfers of Funds

Total: $2,179,000

5200 - Transfers of Funds: These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
450,000		-		-		**707 - Transfer to Vocational House Fund**	-		-		-	
100,000		100,000		100,000		**710 - Transfer to Technology Fund**	100,000		100,000		100,000	
35,000		60,000		60,000		**711 - Transfer to Classroom Furniture Fund**	60,000		60,000		60,000	
550,000		350,000		350,000		**712 - Transfer to Textbook Fund**	350,000		350,000		350,000	
50,000		200,000		450,000		**713 - Transfer to Capital Project Fund**	450,000		450,000		450,000	
475,000		550,000		600,000		**715 - Transfer to Athletic Fund**	675,000		675,000		675,000	
225,000		225,000		225,000		**716 - Transfer to Bus Replacement**	225,000		225,000		225,000	
-		-		160,000		**717 - Transfer to Unemployment Fund**	-		-		-	
154,000		154,000		60,000		**718 - Trans to PERS Reserve Fund**	-		-		-	
225,000		200,000		200,000		**719 - Transfer to Food Services Fund**	200,000		200,000		200,000	
20,000		(2,092)		-		**720 - Transits**	-		-		-	
7,332		200,000		75,000		**730 - Transfer to Debt Service**	119,000		119,000		119,000	
2,291,332		**2,036,908**		**2,280,000**		**Total 5200:**	**2,179,000**		**2,179,000**		**2,179,000**	

6110 - Operating Contingency

Total: $930,191

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		-		1,983,178		**810 - Planned Reserve**	930,191		930,191		930,191	

7000 - Unappropriated Ending Fund Balance

Total: $4,000,000

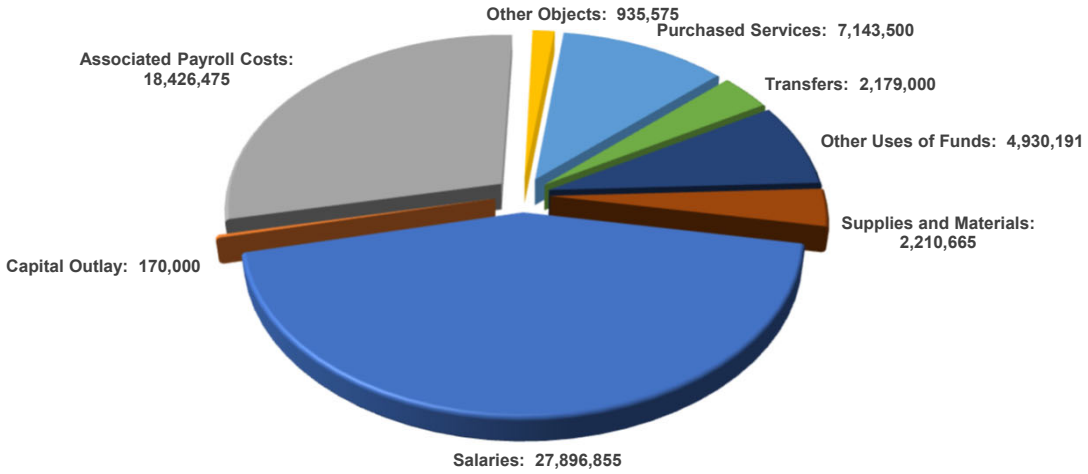
2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expenditures by Function	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
-		-		3,000,000		**820 - Reserved for Next Year**	4,000,000		4,000,000		4,000,000	

48,240,957	**464.37**	**48,639,401**	**428.53**	**60,252,790**	**450.76**	**Total Functions General Fund Expenditures by Function:**	**63,892,261**	**461.75**	**63,892,261**	**461.75**	**63,892,261**	**461.75**

General Fund Expense Summary by Object

Lebanon Community School District

Total: $63,892,261



2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expense Summary by Object	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
23,147,059	464.37	23,053,423	428.53	26,185,701	450.76	**100 - Salaries**	27,896,855	461.75	27,896,855	461.75	27,896,855	461.75
14,598,520		14,753,548		17,373,935		**200 - Associated Payroll Costs**	18,426,475		18,426,475		18,426,475	
6,001,303		6,352,210		6,383,426		**300 - Purchased Services**	7,143,500		7,143,500		7,143,500	
1,607,747		1,734,822		2,190,507		**400 - Supplies and Materials**	2,210,665		2,210,665		2,210,665	
83,257		66,946		40,000		**500 - Capital Outlay**	170,000		170,000		170,000	
511,738		641,543		816,043		**600 - Other Objects**	935,575		935,575		935,575	
2,291,332		2,036,908		2,280,000		**700 - Transfers**	2,179,000		2,179,000		2,179,000	
-		-		4,983,178		**800 - Other Uses of Funds**	4,930,191		4,930,191		4,930,191	
48,240,957	**464.37**	**48,639,401**	**428.53**	**60,252,790**	**450.76**	**Total:**	**63,892,261**	**461.75**	**63,892,261**	**461.75**	**63,892,261**	**461.75**

General Fund Expense by Object

Lebanon Community School District

Total: $63,892,261

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expense by Object	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						0100 - Salaries						
12,978,877	219.86	12,835,822	211.85	14,405,720	210.56	**111 - Licensed Salaries**	15,127,000	210.46	15,127,000	210.46	15,127,000	210.46
6,077,483	221.36	6,015,885	189.53	7,127,570	208.05	**112 - Classified Salaries**	8,036,604	220.39	8,036,604	220.39	8,036,604	220.39
2,172,388	17.15	2,276,960	18.15	2,382,761	18.15	**113 - Administrators**	2,468,565	17.90	2,468,565	17.90	2,468,565	17.90
537,651	6.00	604,028	5.00	625,590	6.00	**114 - Managerial-Classified**	674,317	6.00	674,317	6.00	674,317	6.00
511,288		478,084	4.00	523,265	8.00	**119 - Salaries Confidential-General**	513,438	7.00	513,438	7.00	513,438	7.00
-		2,122		10,754		**123 - Temporary-Licensed (At-Will Contract)**	4,839		4,839		4,839	
28,850		41,593		2,881		**124 - Temporary - Classified (At-Will Contract)**	24,978		24,978		24,978	
21,768		16,103		27,500		**127 - Student Helper Salaries**	7,242		7,242		7,242	
77,298		92,096		80,105		**131 - Extra Duty - Licensed**	78,330		78,330		78,330	
79,392		11,875		99,122		**132 - Comp Time**	67,476		67,476		67,476	
277,759		238,769		250,359		**133 - Extra Duty - Classified**	257,319		257,319		257,319	
10,524		97		55,001		**135 - Vacation Payoff**	74,500		74,500		74,500	
1,164		2,478		1,158		**142 - Taxable Meal Reimbursement**	1,158		1,158		1,158	
450		450		450		**143 - Stipend - Cell Phone**	450		450		450	
27,150		31,900		34,050		**145 - Stipend - Staff Travel**	31,999		31,999		31,999	
7,000		-		-		**150 - Stipend - Coaching/Athletics**	-		-		-	
108,118		103,022		107,877		**151 - Stipend - Club Advisor/Activities**	98,377		98,377		98,377	
15,360		16,348		13,138		**153 - Summer Labor**	13,138		13,138		13,138	
14,000		11,000		11,000		**154 - Stipend - Admin**	11,000		11,000		11,000	
146,366		269,627		178,150		**155 - Stipend - Licensed**	150,000		150,000		150,000	
54,175		5,163		36,750		**156 - Stipend - Classified**	36,750		36,750		36,750	
-		-		212,500		**161 - Licensed Longevity / Hon. Separation Stipend**	105,750		105,750		105,750	
-		-		-		**162 - Classified Longevity Annual Stipend**	113,625		113,625		113,625	
23,147,059	**464.37**	**23,053,423**	**428.53**	**26,185,701**	**450.76**	**Total 0100:**	**27,896,855**	**461.75**	**27,896,855**	**461.75**	**27,896,855**	**461.75**
						0200 - Associated Payroll Costs						
6,767,538		7,034,153		8,310,225		**210 - PERS**	8,829,619		8,829,619		8,829,619	
1,706,608		1,712,078		2,002,562		**220 - Social Security Administration**	2,137,675		2,137,675		2,137,675	
115,860		102,918		188,242		**231 - Worker's Compensation**	193,826		193,826		193,826	
-		85,569		104,736		**235 - or Paid Leave**	111,919		111,919		111,919	
332,246		353,875		395,143		**241 - Administrator Insurance**	420,861		420,861		420,861	
2,995,072		2,854,703		3,247,517		**242 - Licensed Insurance**	3,359,502		3,359,502		3,359,502	
2,463,609		2,448,937		2,882,114		**243 - Classified Insurance**	3,159,161		3,159,161		3,159,161	
107,030		100,246		130,896		**244 - Confidential Employee Insurance**	101,412		101,412		101,412	
24,587		4,071		500		**245 - Retiree Insurance**	500		500		500	
85,969		57,000		57,000		**247 - TSA**	57,000		57,000		57,000	
-		-		55,000		**248 - Staff Tuition Reimbursement**	55,000		55,000		55,000	
14,598,520		**14,753,548**		**17,373,935**		**Total 0200:**	**18,426,475**		**18,426,475**		**18,426,475**	
						0300 - Purchased Services						
111,622		155,974		225,000		**311 - Instruction Services**	175,227		175,227		175,227	
26,022		24,456		26,817		**312 - Instructional Programs Improvement Services**	500		500		500	
250		-		-		**313 - Student Services**	-		-		-	
19,884		6,916		4,000		**316 - Data Processing Services**	-		-		-	
-		8,023		5,000		**318 - Professional and Improvement Costs for Non-Instruc**	5,000		5,000		5,000	
11,108		9,270		16,000		**319 - Other Instructional, Professional & Tech Services**	17,000		17,000		17,000	
459,363		565,262		464,204		**322 - Repairs and Maintenance Services**	643,100		643,100		643,100	
17,033		19,766		17,500		**323 - Radio Service**	19,500		19,500		19,500	
76,963		73,820		109,000		**324 - Rentals**	114,600		114,600		114,600	
451,766		515,855		505,974		**325 - Electricity**	567,440		567,440		567,440	
310,560		250,867		347,826		**326 - Fuel**	275,951		275,951		275,951	
153,113		173,667		171,485		**327 - Water and Sewage**	191,034		191,034		191,034	
119,867		128,005		134,251		**328 - Garbage**	140,805		140,805		140,805	
14,360		-		-		**329 - Other Property Services**	-		-		-	
205,888		128,091		133,480		**331 - Reimbursable Student Transportation**	64,166		64,166		64,166	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expense by Object	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
106		243		200		**332 - Non-Reimbursable Student Transportation**	200		200		200	
112,463		49,008		82,760		**340 - Travel**	100,760		100,760		100,760	
-		341		-		**346 - Meals/Transportation**	-		-		-	
48,220		49,273		-		**348 - Staff Tuition**	-		-		-	
67,394		61,213		58,250		**351 - Telephone**	66,360		66,360		66,360	
25,485		19,192		28,750		**353 - Postage**	29,250		29,250		29,250	
1,739		2,895		3,750		**354 - Advertising**	3,750		3,750		3,750	
22,956		4,186		10,750		**355 - Printing and Binding**	9,150		9,150		9,150	
2,463,360		2,789,944		2,900,000		**360 - Charter School Payments**	3,608,458		3,608,458		3,608,458	
17,863		10,318		11,000		**374 - Other Tuition**	1,000		1,000		1,000	
-		83,150		50,000		**381 - Audit Services**	50,820		50,820		50,820	
70,339		96,936		75,000		**382 - Legal Services**	90,000		90,000		90,000	
38,521		35,663		46,000		**386 - Data Processing Services**	50,000		50,000		50,000	
13,504		-		15,000		**388 - Election Services**	15,000		15,000		15,000	
539,814		410,714		349,231		**389 - Other Non-Instructional Professional and Technical**	289,731		289,731		289,731	
7,023		7,385		8,500		**391 - Physical Exams, Drivers**	8,500		8,500		8,500	
1,000		773		1,500		**392 - Drug Test**	1,500		1,500		1,500	
129,302		176,786		140,850		**395 - Classified Subs**	138,850		138,850		138,850	
2,557		3,355		3,000		**396 - Criminal History Checks**	4,000		4,000		4,000	
1,743		1,656		2,000		**398 - Fingerprinting**	7,500		7,500		7,500	
460,117		489,206		436,348		**399 - Licensed Subs**	454,348		454,348		454,348	
6,001,303		**6,352,210**		**6,383,426**		**Total 0300:**	**7,143,500**		**7,143,500**		**7,143,500**	
						0400 - Supplies and Materials						
244,690		220,340		244,500		**406 - Gas, Oil, Lube, Propane**	244,500		244,500		244,500	
744,182		748,005		1,028,917		**410 - Consumable Supplies & Materials**	1,186,725		1,186,725		1,186,725	
88,735		66,578		66,500		**413 - Vehicle Repair Parts**	-		-		-	
21,446		49,847		35,000		**414 - Bus Garage Operation**	-		-		-	
31,084		43,863		112,550		**420 - Textbooks**	60,300		60,300		60,300	
6,497		9,053		20,550		**430 - Library Books**	22,350		22,350		22,350	
12,935		12,321		15,000		**440 - Periodicals**	15,000		15,000		15,000	
70,502		34,152		73,250		**460 - Non-Consumable Items**	67,250		67,250		67,250	
290,113		496,142		479,640		**470 - Computer Software**	506,440		506,440		506,440	
97,563		54,521		114,600		**480 - Computer Hardware**	108,100		108,100		108,100	
1,607,747		**1,734,822**		**2,190,507**		**Total 0400:**	**2,210,665**		**2,210,665**		**2,210,665**	
						0500 - Capital Outlay						
1,250		-		-		**520 - Buildings Acquisition**	-		-		-	
-		38,537		20,000		**541 - Initial and Additional Equipment Purchase**	135,000		135,000		135,000	
82,007		28,409		20,000		**542 - Replacement Equipment Purchase**	35,000		35,000		35,000	
83,257		**66,946**		**40,000**		**Total 0500:**	**170,000**		**170,000**		**170,000**	
						0600 - Other Objects						
-		4,986		-		**630 - Unrecoverable Bad Debt Write-Off**	-		-		-	
122,842		139,645		137,543		**640 - Dues and Fees**	142,543		142,543		142,543	
387,819		461,175		509,900		**650 - Insurance & Judgments**	614,282		614,282		614,282	
100		100		100		**652 - Fidelity Bond Premiums**	100		100		100	
-		34,000		-		**655 - Judgments and Settlements Against the District**	10,000		10,000		10,000	
977		1,637		1,500		**670 - Taxes and Licenses**	1,650		1,650		1,650	
-		-		167,000		**692 - Grant Matching**	167,000		167,000		167,000	
511,738		**641,543**		**816,043**		**Total 0600:**	**935,575**		**935,575**		**935,575**	
						0700 - Transfers						
450,000		-		-		**707 - Transfer to Vocational House Fund**	-		-		-	
100,000		100,000		100,000		**710 - Transfer to Technology Fund**	100,000		100,000		100,000	
35,000		60,000		60,000		**711 - Transfer to Classroom Furniture Fund**	60,000		60,000		60,000	
550,000		350,000		350,000		**712 - Transfer to Textbook Fund**	350,000		350,000		350,000	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expense by Object	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
50,000		200,000		450,000		**713 - Transfer to Capital Project Fund**	450,000		450,000		450,000	
475,000		550,000		600,000		**715 - Transfer to Athletic Fund**	675,000		675,000		675,000	
225,000		225,000		225,000		**716 - Transfer to Bus Replacement**	225,000		225,000		225,000	
-		-		160,000		**717 - Transfer to Unemployment Fund**	-		-		-	
154,000		154,000		60,000		**718 - Trans to PERS Reserve Fund**	-		-		-	
225,000		200,000		200,000		**719 - Transfer to Food Services Fund**	200,000		200,000		200,000	
20,000		(2,092)		-		**720 - Transits**	-		-		-	
7,332		200,000		75,000		**730 - Transfer to Debt Service**	119,000		119,000		119,000	
2,291,332		**2,036,908**		**2,280,000**		**Total 0700:**	**2,179,000**		**2,179,000**		**2,179,000**	
						0800 - Other Uses of Funds						
-		-		1,983,178		**810 - Planned Reserve**	930,191		930,191		930,191	
-		-		3,000,000		**820 - Reserved for Next Year**	4,000,000		4,000,000		4,000,000	
-		**-**		**4,983,178**		**Total 0800:**	**4,930,191**		**4,930,191**		**4,930,191**	
48,240,957	**464.37**	**48,639,401**	**428.53**	**60,252,790**	**450.76**	**Total Objects General Fund Expense by Object:**	**63,892,261**	**461.75**	**63,892,261**	**461.75**	**63,892,261**	**461.75**

Pursuing Excellence
LEBANON
Community Schools

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Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants in aid. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.

Special Revenue Funds

Lebanon Community School District

Total: $23,972,189

201 - ESSER III

2022/23 Actuals $	2022/23 Actuals FTE	2023/24 Actuals $	2023/24 Actuals FTE	2024/25 Adopted $	2024/25 Adopted FTE	Special Revenue Funds	2025/26 Proposed $	2025/26 Proposed FTE	2025/26 Approved $	2025/26 Approved FTE	2025/26 Adopted $	2025/26 Adopted FTE
						Resources						
						0000 - District Office						
-		-		1,000,000		**4500 - Restricted Revenue From the Federal Government THR**	-		-		-	
						Requirements						
						1131 - High School Programs						
-		-		500,000		**0480 - Computer Hardware**	-		-		-	
						4150 - Building Acquisition, Construction, and Improvem						
-		-		500,000		**0520 - Buildings Acquisition**	-		-		-	
-		**-**		**1,000,000**		**Total Requirements:**	**-**		**-**		**-**	
-		**-**		**-**		**Total 201:**	**-**		**-**		**-**	

202 - Vision Screening

Total: $4,211

2022/23 Actuals $	2022/23 Actuals FTE	2023/24 Actuals $	2023/24 Actuals FTE	2024/25 Adopted $	2024/25 Adopted FTE	Special Revenue Funds	2025/26 Proposed $	2025/26 Proposed FTE	2025/26 Approved $	2025/26 Approved FTE	2025/26 Adopted $	2025/26 Adopted FTE
						Resources						
						0000 - District Office						
3,293		4,172		4,211		**3299 - Other Restricted Grants-In-Aid**	4,211		4,211		4,211	
						Requirements						
						2130 - Health Services						
3,293		4,172		3,000		**0111 - Licensed Salaries**	3,000		3,000		3,000	
-		-		947		**0210 - PERS**	947		947		947	
-		-		230		**0220 - Social Security Administration**	230		230		230	
-		-		22		**0231 - Worker's Compensation**	22		22		22	
-		-		12		**0235 - or Paid Leave**	12		12		12	
3,293		**4,172**		**4,211**		**Total 2130:**	**4,211**		**4,211**		**4,211**	
3,293		**4,172**		**4,211**		**Total Requirements:**	**4,211**		**4,211**		**4,211**	
-		**-**		**-**		**Total 202:**	**-**		**-**		**-**	

203 - School Violence Prevention Program (COPS Grant)

Total: $375,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		500,000		**4500 - Restricted Revenue From the Federal Government THR**	375,000		375,000		375,000	
						Requirements						
						2660 - Technology Services						
-		-		(167,000)		**0692 - Grant Matching**	(167,000)		(167,000)		(167,000)	
						4150 - Building Acquisition, Construction, and Improvem						
-		31,618		667,000		**0520 - Buildings Acquisition**	542,000		542,000		542,000	
-		**31,618**		**500,000**		**Total Requirements:**	**375,000**		**375,000**		**375,000**	
-		**31,618**		**-**		**Total 203:**	**-**		**-**		**-**	

205 - SB1149

Total: $650,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
93,173		112,210		100,000		**1990 - Miscellaneous**	140,000		140,000		140,000	
132,961		264,979		375,000		**5400 - Resources - Beginning Fund Balance**	510,000		510,000		510,000	
226,134		**377,190**		**475,000**		**Total 0000:**	**650,000**		**650,000**		**650,000**	
226,134		**377,190**		**475,000**		**Total Resources:**	**650,000**		**650,000**		**650,000**	
						Requirements						
						2544 - Maintenance						
-		-		-		**0542 - Replacement Equipment Purchase**	650,000		650,000		650,000	
						5200 - Transfers of Funds						
(38,845)		-		-		**0730 - Transfer to Debt Service**	-		-		-	
						6110 - Operating Contingency						
-		-		475,000		**0810 - Planned Reserve**	-		-		-	
(38,845)		**-**		**475,000**		**Total Requirements:**	**650,000**		**650,000**		**650,000**	
(264,979)		**(377,190)**		**-**		**Total 205:**	**-**		**-**		**-**	

206 - Native American Education Program

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		10,000		-		5200 - Interfund Transfers	-		-		-	
						Requirements						
						1111 - Elementary, K-5 or K-6						
-		221		-		0133 - Extra Duty - Classified	-		-		-	
-		788		-		0156 - Stipend - Classified	-		-		-	
-		313		-		0210 - PERS	-		-		-	
-		77		-		0220 - Social Security Administration	-		-		-	
-		3		-		0231 - Worker's Compensation	-		-		-	
-		4		-		0235 - or Paid Leave	-		-		-	
-		1,658		-		0410 - Consumable Supplies & Materials	-		-		-	
-		**3,063**		**-**		**Total 1111:**	**-**		**-**		**-**	
-		**3,063**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-		**(6,937)**		**-**		**Total 206:**	**-**		**-**		**-**	

207 - National Writing Project (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
295		-		-		5400 - Resources - Beginning Fund Balance	-		-		-	
						Requirements						
						2240 - Instructional Staff Development						
295		-		-		0410 - Consumable Supplies & Materials	-		-		-	
-		**-**		**-**		**Total 207:**	**-**		**-**		**-**	

208 - Preschool Fund

Total: $150,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
150,000		-		-		**1920 - Contributions and Donations From Private Sources**	-		-		-	
-		150,000		150,000		**5400 - Resources - Beginning Fund Balance**	150,000		150,000		150,000	
150,000		**150,000**		**150,000**		**Total 0000:**	**150,000**		**150,000**		**150,000**	
150,000		**150,000**		**150,000**		**Total Resources:**	**150,000**		**150,000**		**150,000**	
						Requirements						
						1140 - Pre-Kindergarten Programs						
-		-		-		**0311 - Instruction Services**	60,000		60,000		60,000	
-		-		-		**0410 - Consumable Supplies & Materials**	90,000		90,000		90,000	
-		-		150,000		**0520 - Buildings Acquisition**	-		-		-	
-		**-**		**150,000**		**Total 1140:**	**150,000**		**150,000**		**150,000**	
-		**-**		**150,000**		**Total Requirements:**	**150,000**		**150,000**		**150,000**	
(150,000)		**(150,000)**		**-**		**Total 208:**	**-**		**-**		**-**	

209 - Innovation Fund

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
1,657		1,305		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
						Requirements						
						2320 - Executive Administration Services						
352		1,305		-		**0410 - Consumable Supplies & Materials**	-		-		-	
(1,305)		**-**		**-**		**Total 209:**	**-**		**-**		**-**	

210 - Appropriation Fund

Total: $1,000,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		100,000		**1990 - Miscellaneous**	-		-		-	
-		-		100,000		**2199 - Other Intermediate Sources**	-		-		-	
-		-		200,000		**3299 - Other Restricted Grants-In-Aid**	-		-		-	
-		-		600,000		**4500 - Restricted Revenue From the Federal Government THR**	1,000,000		1,000,000		1,000,000	
-		**-**		**1,000,000**		**Total 0000:**	**1,000,000**		**1,000,000**		**1,000,000**	
-		**-**		**1,000,000**		**Total Resources:**	**1,000,000**		**1,000,000**		**1,000,000**	
						Requirements						
						1131 - High School Programs						
-		-		200,000		**0410 - Consumable Supplies & Materials**	200,000		200,000		200,000	
						2520 - Fiscal Services						
-		-		200,000		**0410 - Consumable Supplies & Materials**	200,000		200,000		200,000	
						3300 - Community Services						
-		-		200,000		**0410 - Consumable Supplies & Materials**	200,000		200,000		200,000	
						4150 - Building Acquisition, Construction, and Improvem						
-		-		400,000		**0410 - Consumable Supplies & Materials**	400,000		400,000		400,000	
-		**-**		**1,000,000**		**Total Requirements:**	**1,000,000**		**1,000,000**		**1,000,000**	
-		**-**		**-**		**Total 210:**	**-**		**-**		**-**	

212 - Academic Achievement Support

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
18,650		18,650		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
						Requirements						
						1210 - Programs for the Talented and Gifted						
-		13,112		-		**0155 - Stipend - Licensed**	-		-		-	
-		4,401		-		**0210 - PERS**	-		-		-	
-		1,050		-		**0220 - Social Security Administration**	-		-		-	
-		35		-		**0231 - Worker's Compensation**	-		-		-	
-		52		-		**0235 - or Paid Leave**	-		-		-	
-		**18,650**		**-**		**Total 1210:**	**-**		**-**		**-**	
-		**18,650**		**-**		**Total Requirements:**	**-**		**-**		**-**	
(18,650)		**-**		**-**		**Total 212:**	**-**		**-**		**-**	

214 - Nike, Inc Grant (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
10,000		-		-		1920 - Contributions and Donations From Private Sources	-		-		-	
						Requirements						
						2240 - Instructional Staff Development						
10,000		-		-		0640 - Dues and Fees	-		-		-	
-		-		-		Total 214:	-		-		-	

216 - ORRTI (Response to Intervention)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
4,236		-		-		5400 - Resources - Beginning Fund Balance	-		-		-	
4,236						Total Resources:						
(4,236)		-		-		Total 216:	-		-		-	

219 - Local Food for Schools

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		26,456		-		4500 - Restricted Revenue From the Federal Government THR	-		-		-	
						Requirements						
						3100 - Food Services						
-		26,456		-		0450 - Food	-		-		-	
-		-		-		Total 219:	-		-		-	

221 - Title I-A

Total: $1,492,624

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		1,485,782		**4500 - Restricted Revenue From the Federal Government THR**	1,492,624		1,492,624		1,492,624	
						Requirements						
						1272 - Title I						
-		-		413,740	5.01	**0111 - Licensed Salaries**	409,332	4.75	409,332	4.75	409,332	4.75
-		-		373,624	13.72	**0112 - Classified Salaries**	335,182	11.02	335,182	11.02	335,182	11.02
-		-		252,046		**0210 - PERS**	238,106		238,106		238,106	
-		-		60,234		**0220 - Social Security Administration**	56,955		56,955		56,955	
-		-		3,921		**0231 - Worker's Compensation**	2,681		2,681		2,681	
-		-		3,148		**0235 - or Paid Leave**	2,979		2,979		2,979	
-		-		77,265		**0242 - Licensed Insurance**	75,823		75,823		75,823	
-		-		171,926		**0243 - Classified Insurance**	151,513		151,513		151,513	
-		-		-		**0395 - Classified Subs**	10,170		10,170		10,170	
-		-		19,388		**0410 - Consumable Supplies & Materials**	-		-		-	
-		**-**		**1,375,292**	**18.73**	**Total 1272:**	**1,282,741**	**15.77**	**1,282,741**	**15.77**	**1,282,741**	**15.77**
						2110 - Attendance and Social Work Services						
-		-		5,605	0.16	**0112 - Classified Salaries**	6,101	0.16	6,101	0.16	6,101	0.16
-		-		1,739		**0210 - PERS**	1,881		1,881		1,881	
-		-		429		**0220 - Social Security Administration**	467		467		467	
-		-		20		**0231 - Worker's Compensation**	22		22		22	
-		-		22		**0235 - or Paid Leave**	24		24		24	
-		-		2,254		**0243 - Classified Insurance**	2,329		2,329		2,329	
-		**-**		**10,069**	**0.16**	**Total 2110:**	**10,824**	**0.16**	**10,824**	**0.16**	**10,824**	**0.16**
						2190 - Service Direction, Student Support Services						
-		-		-		**0113 - Administrators**	38,395	0.25	38,395	0.25	38,395	0.25
-		-		-		**0210 - PERS**	13,062		13,062		13,062	
-		-		-		**0220 - Social Security Administration**	2,937		2,937		2,937	
-		-		-		**0231 - Worker's Compensation**	138		138		138	
-		-		-		**0235 - or Paid Leave**	154		154		154	
-		-		-		**0241 - Administrator Insurance**	4,226		4,226		4,226	
-		**-**		**-**		**Total 2190:**	**58,912**	**0.25**	**58,912**	**0.25**	**58,912**	**0.25**
						2240 - Instructional Staff Development						
-		-		-		**0340 - Travel**	22,987		22,987		22,987	
						2520 - Fiscal Services						
-		-		53,000		**0690 - Grant Indirect Charges**	58,063		58,063		58,063	
						3300 - Community Services						
-		-		47,421		**0410 - Consumable Supplies & Materials**	59,097		59,097		59,097	
-		**-**		**1,485,782**	**18.89**	**Total Requirements:**	**1,492,624**	**16.18**	**1,492,624**	**16.18**	**1,492,624**	**16.18**
-		**-**		**-**	**18.89**	**Total 221:**	**-**	**16.18**	**-**	**16.18**	**-**	**16.18**

222 - Title II-A - Teacher Quality

Total: $191,755

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		278,814		**4500 - Restricted Revenue From the Federal Government THR**	191,755		191,755		191,755	
						Requirements						
						1121 - Middle/Junior High Programs						
-		-		59,937	1.00	**0111 - Licensed Salaries**	-		-		-	
-		-		18,598		**0210 - PERS**	-		-		-	
-		-		4,585		**0220 - Social Security Administration**	-		-		-	
-		-		216		**0231 - Worker's Compensation**	-		-		-	
-		-		240		**0235 - or Paid Leave**	-		-		-	
-		-		15,453		**0242 - Licensed Insurance**	-		-		-	
-		**-**		**99,029**	**1.00**	**Total 1121:**	**-**		**-**		**-**	
						1250 - Less Restrictive Programs for Students With Disabilities						
-		-		-		**0111 - Licensed Salaries**	42,679	0.50	42,679	0.50	42,679	0.50
-		-		-		**0210 - PERS**	13,162		13,162		13,162	
-		-		-		**0220 - Social Security Administration**	3,265		3,265		3,265	
-		-		-		**0231 - Worker's Compensation**	154		154		154	
-		-		-		**0235 - or Paid Leave**	171		171		171	
-		-		-		**0242 - Licensed Insurance**	7,982		7,982		7,982	
-		**-**		**-**		**Total 1250:**	**67,413**	**0.50**	**67,413**	**0.50**	**67,413**	**0.50**
						2190 - Service Direction, Student Support Services						
-		-		31,200		**0125 - Temporary - Administration (At-Will Contract)**	-		-		-	
-		-		10,567		**0210 - PERS**	-		-		-	
-		-		2,387		**0220 - Social Security Administration**	-		-		-	
-		-		112		**0231 - Worker's Compensation**	-		-		-	
-		-		125		**0235 - or Paid Leave**	-		-		-	
-		**-**		**44,391**		**Total 2190:**	**-**		**-**		**-**	
						2210 - Improvement of Instruction Services						
-		-		88		**0131 - Extra Duty - Licensed**	88		88		88	
-		-		33		**0133 - Extra Duty - Classified**	33		33		33	
-		-		27,978		**0155 - Stipend - Licensed**	27,978		27,978		27,978	
-		-		8,872		**0210 - PERS**	8,872		8,872		8,872	
-		-		2,150		**0220 - Social Security Administration**	2,150		2,150		2,150	
-		-		202		**0231 - Worker's Compensation**	202		202		202	
-		-		112		**0235 - or Paid Leave**	112		112		112	
-		-		17,536		**0312 - Instructional Programs Improvement Services**	17,536		17,536		17,536	
-		-		1,104		**0340 - Travel**	1,104		1,104		1,104	
-		-		5,000		**0399 - Licensed Subs**	5,000		5,000		5,000	
-		-		10,000		**0410 - Consumable Supplies & Materials**	10,000		10,000		10,000	
-		-		6,617		**0470 - Computer Software**	7,334		7,334		7,334	
-		**-**		**79,692**		**Total 2210:**	**80,409**		**80,409**		**80,409**	
						2240 - Instructional Staff Development						
-		-		6,558		**0131 - Extra Duty - Licensed**	6,558		6,558		6,558	
-		-		2,071		**0210 - PERS**	2,070		2,070		2,070	
-		-		503		**0220 - Social Security Administration**	503		503		503	
-		-		47		**0231 - Worker's Compensation**	47		47		47	
-		-		26		**0235 - or Paid Leave**	26		26		26	
-		-		24,697		**0340 - Travel**	12,929		12,929		12,929	
-		-		5,000		**0399 - Licensed Subs**	5,000		5,000		5,000	
-		-		10,000		**0410 - Consumable Supplies & Materials**	10,000		10,000		10,000	
-		**-**		**48,902**		**Total 2240:**	**37,133**		**37,133**		**37,133**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2520 - Fiscal Services						
-		-		6,800		**0690 - Grant Indirect Charges**	6,800		6,800		6,800	
-		**-**		**278,814**	**1.00**	**Total Requirements:**	**191,755**	**0.50**	**191,755**	**0.50**	**191,755**	**0.50**
-		**-**		**-**	**1.00**	**Total 222:**	**-**	**0.50**	**-**	**0.50**	**-**	**0.50**

223 - Title III - ELL Consortium

Total: $14,664

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		14,341		**4500 - Restricted Revenue From the Federal Government THR**	14,664		14,664		14,664	
						Requirements						
						2210 - Improvement of Instruction Services						
-		-		168		**0131 - Extra Duty - Licensed**	168		168		168	
-		-		885		**0133 - Extra Duty - Classified**	885		885		885	
-		-		333		**0210 - PERS**	332		332		332	
-		-		81		**0220 - Social Security Administration**	81		81		81	
-		-		9		**0231 - Worker's Compensation**	9		9		9	
-		-		4		**0235 - or Paid Leave**	4		4		4	
-		-		7,230		**0410 - Consumable Supplies & Materials**	7,555		7,555		7,555	
-		**-**		**8,710**		**Total 2210:**	**9,034**		**9,034**		**9,034**	
						2240 - Instructional Staff Development						
-		-		61		**0133 - Extra Duty - Classified**	61		61		61	
-		-		20		**0210 - PERS**	19		19		19	
-		-		5		**0220 - Social Security Administration**	5		5		5	
-		**-**		**86**		**Total 2240:**	**85**		**85**		**85**	
						2520 - Fiscal Services						
-		-		545		**0690 - Grant Indirect Charges**	545		545		545	
						3300 - Community Services						
-		-		5,000		**0410 - Consumable Supplies & Materials**	5,000		5,000		5,000	
-		**-**		**14,341**		**Total Requirements:**	**14,664**		**14,664**		**14,664**	
-		**-**		**-**		**Total 223:**	**-**		**-**		**-**	

224 - Title IV

Total: $104,880

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		-		**4500 - Restricted Revenue From the Federal Government THR**	104,880		104,880		104,880	
						Requirements						
						1121 - Middle/Junior High Programs						
-		-		-		**0111 - Licensed Salaries**	54,017	1.00	54,017	1.00	54,017	1.00
-		-		-		**0210 - PERS**	16,659		16,659		16,659	
-		-		-		**0220 - Social Security Administration**	4,132		4,132		4,132	
-		-		-		**0231 - Worker's Compensation**	194		194		194	
-		-		-		**0235 - or Paid Leave**	216		216		216	
-		-		-		**0242 - Licensed Insurance**	15,963		15,963		15,963	
-		**-**		**-**		**Total 1121:**	**91,181**	**1.00**	**91,181**	**1.00**	**91,181**	**1.00**
						2660 - Technology Services						
-		-		-		**0480 - Computer Hardware**	3,907		3,907		3,907	
						3300 - Community Services						
-		-		-		**0480 - Computer Hardware**	9,792		9,792		9,792	
-		**-**		**-**		**Total Requirements:**	**104,880**	**1.00**	**104,880**	**1.00**	**104,880**	**1.00**
-		**-**		**-**		**Total 224:**	**-**	**1.00**	**-**	**1.00**	**-**	**1.00**

227 - IDEA Part B §619

Total: $6,837

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		3,678		**4500 - Restricted Revenue From the Federal Government THR**	6,837		6,837		6,837	
						Requirements						
						2190 - Service Direction, Student Support Services						
-		-		3,678		**0389 - Other Non-Instructional Professional and Technical**	6,837		6,837		6,837	
-		**-**		**-**		**Total 227:**	**-**		**-**		**-**	

228 - Title I - A (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
1,335,850		1,389,751		-		**4500 - Restricted Revenue From the Federal Government THR**	-		-		-	
						Requirements						
						1220 - Restrictive Programs for Students With Disabilities						
14		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						1272 - Title I						
343,998	5.01	394,559		-		**0111 - Licensed Salaries**	-		-		-	
326,660	13.67	340,208		-		**0112 - Classified Salaries**	-		-		-	
563		-		-		**0131 - Extra Duty - Licensed**	-		-		-	
1,576		1,838		-		**0133 - Extra Duty - Classified**	-		-		-	
4,200		5,500		-		**0155 - Stipend - Licensed**	-		-		-	
201,988		231,965		-		**0210 - PERS**	-		-		-	
49,752		54,983		-		**0220 - Social Security Administration**	-		-		-	
2,129		2,040		-		**0231 - Worker's Compensation**	-		-		-	
-		2,875		-		**0235 - or Paid Leave**	-		-		-	
72,899		82,344		-		**0242 - Licensed Insurance**	-		-		-	
149,038		154,849		-		**0243 - Classified Insurance**	-		-		-	
634		-		-		**0247 - TSA**	-		-		-	
2,400		-		-		**0311 - Instruction Services**	-		-		-	
16		484		-		**0340 - Travel**	-		-		-	
197		561		-		**0395 - Classified Subs**	-		-		-	
9,019		14,156		-		**0410 - Consumable Supplies & Materials**	-		-		-	
17		-		-		**0460 - Non-Consumable Items**	-		-		-	
6,953		3,735		-		**0470 - Computer Software**	-		-		-	
275		-		-		**0480 - Computer Hardware**	-		-		-	
1,172,314	**18.68**	**1,290,096**		**-**		**Total 1272:**	**-**		**-**		**-**	
						2110 - Attendance and Social Work Services						
4,866	0.16	5,193		-		**0112 - Classified Salaries**	-		-		-	
1,446		1,611		-		**0210 - PERS**	-		-		-	
372		397		-		**0220 - Social Security Administration**	-		-		-	
16		15		-		**0231 - Worker's Compensation**	-		-		-	
-		19		-		**0235 - or Paid Leave**	-		-		-	
935		10		-		**0243 - Classified Insurance**	-		-		-	
7,635	**0.16**	**7,246**		**-**		**Total 2110:**	**-**		**-**		**-**	
						2190 - Service Direction, Student Support Services						
31,200		-		-		**0125 - Temporary - Administration (At-Will Contract)**	-		-		-	
8,287		-		-		**0210 - PERS**	-		-		-	
2,363		-		-		**0220 - Social Security Administration**	-		-		-	
90		-		-		**0231 - Worker's Compensation**	-		-		-	
41,940		**-**		**-**		**Total 2190:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2210 - Improvement of Instruction Services						
1,503		2,000		-		**0131 - Extra Duty - Licensed**	-		-		-	
98		123		-		**0133 - Extra Duty - Classified**	-		-		-	
475		689		-		**0210 - PERS**	-		-		-	
120		158		-		**0220 - Social Security Administration**	-		-		-	
6		6		-		**0231 - Worker's Compensation**	-		-		-	
-		8		-		**0235 - or Paid Leave**	-		-		-	
8		-		-		**0242 - Licensed Insurance**	-		-		-	
0		-		-		**0243 - Classified Insurance**	-		-		-	
37,517		-		-		**0312 - Instructional Programs Improvement Services**	-		-		-	
1,590		-		-		**0340 - Travel**	-		-		-	
2,991		1,023		-		**0399 - Licensed Subs**	-		-		-	
44,307		**4,007**		**-**		**Total 2210:**	**-**		**-**		**-**	
						2240 - Instructional Staff Development						
-		150		-		**0131 - Extra Duty - Licensed**	-		-		-	
126		-		-		**0133 - Extra Duty - Classified**	-		-		-	
32,750		-		-		**0155 - Stipend - Licensed**	-		-		-	
9,116		51		-		**0210 - PERS**	-		-		-	
2,430		11		-		**0220 - Social Security Administration**	-		-		-	
103		0		-		**0231 - Worker's Compensation**	-		-		-	
-		1		-		**0235 - or Paid Leave**	-		-		-	
1		-		-		**0247 - TSA**	-		-		-	
750		-		-		**0312 - Instructional Programs Improvement Services**	-		-		-	
5,282		6,439		-		**0340 - Travel**	-		-		-	
249		-		-		**0399 - Licensed Subs**	-		-		-	
50,807		**6,652**		**-**		**Total 2240:**	**-**		**-**		**-**	
						2520 - Fiscal Services						
-		52,806		-		**0690 - Grant Indirect Charges**	-		-		-	
						3300 - Community Services						
144		160		-		**0131 - Extra Duty - Licensed**	-		-		-	
15		121		-		**0133 - Extra Duty - Classified**	-		-		-	
47		91		-		**0210 - PERS**	-		-		-	
12		21		-		**0220 - Social Security Administration**	-		-		-	
0		1		-		**0231 - Worker's Compensation**	-		-		-	
-		1		-		**0235 - or Paid Leave**	-		-		-	
0		-		-		**0243 - Classified Insurance**	-		-		-	
2,953		-		-		**0311 - Instruction Services**	-		-		-	
1,600		-		-		**0319 - Other Instructional, Professional & Tech Services**	-		-		-	
2,219		-		-		**0340 - Travel**	-		-		-	
13		-		-		**0353 - Postage**	-		-		-	
-		5,969		-		**0399 - Licensed Subs**	-		-		-	
7,242		7,083		-		**0410 - Consumable Supplies & Materials**	-		-		-	
275		-		-		**0440 - Periodicals**	-		-		-	
4,313		15,497		-		**0470 - Computer Software**	-		-		-	
18,833		**28,944**		**-**		**Total 3300:**	**-**		**-**		**-**	
1,335,850	**18.84**	**1,389,751**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-	**18.84**	**-**		**-**		**Total 228:**	**-**		**-**		**-**	

229 - IDEA Part B §611

Total: $1,020,864

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		1,024,851		**4500 - Restricted Revenue From the Federal Government THR**	1,020,864		1,020,864		1,020,864	
						Requirements						
						1220 - Restrictive Programs for Students With Disabilities						
-		-		47,684	1.00	**0111 - Licensed Salaries**	-		-		-	
-		-		63,132	1.82	**0112 - Classified Salaries**	33,138	0.91	33,138	0.91	33,138	0.91
-		-		36,178		**0210 - PERS**	11,273		11,273		11,273	
-		-		8,478		**0220 - Social Security Administration**	2,535		2,535		2,535	
-		-		400		**0231 - Worker's Compensation**	119		119		119	
-		-		443		**0235 - or Paid Leave**	133		133		133	
-		-		15,453		**0242 - Licensed Insurance**	-		-		-	
-		-		26,354		**0243 - Classified Insurance**	13,616		13,616		13,616	
-		**-**		**198,122**	**2.82**	**Total 1220:**	**60,814**	**0.91**	**60,814**	**0.91**	**60,814**	**0.91**
						1250 - Less Restrictive Programs for Students With Disabilities						
-		-		152,150	2.00	**0111 - Licensed Salaries**	148,928	2.00	148,928	2.00	148,928	2.00
-		-		185,320	6.84	**0112 - Classified Salaries**	119,013	4.09	119,013	4.09	119,013	4.09
-		-		2,469		**0131 - Extra Duty - Licensed**	2,469		2,469		2,469	
-		-		105,499		**0210 - PERS**	77,626		77,626		77,626	
-		-		26,007		**0220 - Social Security Administration**	20,687		20,687		20,687	
-		-		1,233		**0231 - Worker's Compensation**	982		982		982	
-		-		1,360		**0235 - or Paid Leave**	1,082		1,082		1,082	
-		-		30,906		**0242 - Licensed Insurance**	31,926		31,926		31,926	
-		-		92,239		**0243 - Classified Insurance**	54,464		54,464		54,464	
-		-		7,510		**0395 - Classified Subs**	20,967		20,967		20,967	
-		-		10,000		**0399 - Licensed Subs**	20,000		20,000		20,000	
-		**-**		**614,693**	**8.84**	**Total 1250:**	**498,144**	**6.09**	**498,144**	**6.09**	**498,144**	**6.09**
						2150 - Speech Pathology and Audiology Services						
-		-		6,018	0.10	**0111 - Licensed Salaries**	152,495	2.10	152,495	2.10	152,495	2.10
-		-		1,867		**0210 - PERS**	47,030		47,030		47,030	
-		-		460		**0220 - Social Security Administration**	11,666		11,666		11,666	
-		-		22		**0231 - Worker's Compensation**	548		548		548	
-		-		24		**0235 - or Paid Leave**	610		610		610	
-		-		1,545		**0242 - Licensed Insurance**	33,522		33,522		33,522	
-		**-**		**9,936**	**0.10**	**Total 2150:**	**245,871**	**2.10**	**245,871**	**2.10**	**245,871**	**2.10**
						2190 - Service Direction, Student Support Services						
-		-		41,816	1.00	**0112 - Classified Salaries**	42,235	1.00	42,235	1.00	42,235	1.00
-		-		36,567	0.25	**0113 - Administrators**	38,395	0.25	38,395	0.25	38,395	0.25
-		-		1,500		**0145 - Stipend - Staff Travel**	1,500		1,500		1,500	
-		-		27,056		**0210 - PERS**	26,598		26,598		26,598	
-		-		6,111		**0220 - Social Security Administration**	6,283		6,283		6,283	
-		-		288		**0231 - Worker's Compensation**	296		296		296	
-		-		319		**0235 - or Paid Leave**	329		329		329	
-		-		4,091		**0241 - Administrator Insurance**	4,226		4,226		4,226	
-		-		14,544		**0243 - Classified Insurance**	15,024		15,024		15,024	
-		**-**		**132,292**	**1.25**	**Total 2190:**	**134,886**	**1.25**	**134,886**	**1.25**	**134,886**	**1.25**

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2520 - Fiscal Services						
-		-		39,149		**0690 - Grant Indirect Charges**	39,149		39,149		39,149	
						3300 - Community Services						
-		-		30,659		**0311 - Instruction Services**	42,000		42,000		42,000	
-		**-**		**1,024,851**	**13.01**	**Total Requirements:**	**1,020,864**	**10.35**	**1,020,864**	**10.35**	**1,020,864**	**10.35**
-		**-**		**-**	**13.01**	**Total 229:**	**-**	**10.35**	**-**	**10.35**	**-**	**10.35**

230 - Bus Replacement Fund

Total: $357,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
3,664		7,238		5,000		**1990 - Miscellaneous**	5,000		5,000		5,000	
142,347		-		-		**2200 - Restricted Revenue**	-		-		-	
-		762,584		-		**5100 - Long Term Debt Financing Sources**	-		-		-	
225,000		225,000		225,000		**5200 - Interfund Transfers**	225,000		225,000		225,000	
125,318		82,607		46,500		**5400 - Resources - Beginning Fund Balance**	127,000		127,000		127,000	
496,329		**1,077,429**		**276,500**		**Total 0000:**	**357,000**		**357,000**		**357,000**	
496,329		**1,077,429**		**276,500**		**Total Resources:**	**357,000**		**357,000**		**357,000**	
						Requirements						
						2550 - Student Transportation Services						
83,143		-		-		**0541 - Initial and Additional Equipment Purchase**	-		-		-	
330,579		1,030,928		271,500		**0564 - Bus and Capital Bus Improvements**	200,000		200,000		200,000	
413,722		**1,030,928**		**271,500**		**Total 2550:**	**200,000**		**200,000**		**200,000**	
						6110 - Operating Contingency						
-		-		5,000		**0810 - Planned Reserve**	157,000		157,000		157,000	
413,722		**1,030,928**		**276,500**		**Total Requirements:**	**357,000**		**357,000**		**357,000**	
(82,607)		**(46,501)**		**-**		**Total 230:**	**-**		**-**		**-**	



Artwork by Hamilton Creek 6th Grader

232 - Classroom Furniture Fund

Total: $214,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
35,000		60,000		60,000		**5200 - Interfund Transfers**	64,000		64,000		64,000	
50,053		80,626		140,000		**5400 - Resources - Beginning Fund Balance**	150,000		150,000		150,000	
85,053		**140,626**		**200,000**		**Total 0000:**	**214,000**		**214,000**		**214,000**	
85,053		**140,626**		**200,000**		**Total Resources:**	**214,000**		**214,000**		**214,000**	
						Requirements						
						2544 - Maintenance						
2,865		-		-		**0460 - Non-Consumable Items**	-		-		-	
						2572 - Purchasing Services						
-		-		60,000		**0410 - Consumable Supplies & Materials**	64,000		64,000		64,000	
1,563		-		120,000		**0460 - Non-Consumable Items**	120,000		120,000		120,000	
1,563		**-**		**180,000**		**Total 2572:**	**184,000**		**184,000**		**184,000**	
						6110 - Operating Contingency						
-		-		20,000		**0810 - Planned Reserve**	30,000		30,000		30,000	
4,428		**-**		**200,000**		**Total Requirements:**	**214,000**		**214,000**		**214,000**	
(80,626)		**(140,626)**		**-**		**Total 232:**	**-**		**-**		**-**	



Artwork by Pioneer 2nd Grader

233 - OEA Choice Wellness Grant

Total: $10,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
2,763		10,000		10,000		**1920 - Contributions and Donations From Private Sources**	10,000		10,000		10,000	
19,558		-		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
22,321		**10,000**		**10,000**		**Total 0000:**	**10,000**		**10,000**		**10,000**	
22,321		**10,000**		**10,000**		**Total Resources:**	**10,000**		**10,000**		**10,000**	
						Requirements						
						2640 - Staff Services						
-		-		-		**0133 - Extra Duty - Classified**	1,769		1,769		1,769	
-		-		-		**0210 - PERS**	558		558		558	
-		-		-		**0220 - Social Security Administration**	135		135		135	
-		-		-		**0231 - Worker's Compensation**	13		13		13	
-		-		-		**0235 - or Paid Leave**	7		7		7	
-		-		-		**0410 - Consumable Supplies & Materials**	3,759		3,759		3,759	
-		-		-		**0450 - Food**	3,759		3,759		3,759	
-		**-**		**-**		**Total 2640:**	**10,000**		**10,000**		**10,000**	
						2645 - Staff Wellness						
513		-		-		**0131 - Extra Duty - Licensed**	-		-		-	
2,134		3,100		1,769		**0133 - Extra Duty - Classified**	-		-		-	
982		31		558		**0210 - PERS**	-		-		-	
289		8		135		**0220 - Social Security Administration**	-		-		-	
12		0		13		**0231 - Worker's Compensation**	-		-		-	
-		0		7		**0235 - or Paid Leave**	-		-		-	
16		-		-		**0242 - Licensed Insurance**	-		-		-	
62		-		-		**0243 - Classified Insurance**	-		-		-	
3		-		-		**0247 - TSA**	-		-		-	
-		263		-		**0389 - Other Non-Instructional Professional and Technical**	-		-		-	
17,351		264		7,518		**0410 - Consumable Supplies & Materials**	-		-		-	
959		-		-		**0450 - Food**	-		-		-	
22,321		**3,666**		**10,000**		**Total 2645:**	**-**		**-**		**-**	
22,321		**3,666**		**10,000**		**Total Requirements:**	**10,000**		**10,000**		**10,000**	
-		**(6,334)**		**-**		**Total 233:**	**-**		**-**		**-**	

235 - Nutrition Services Gardening

Total: $4,550

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
100		158		50		**1990 - Miscellaneous**	150		150		150	
4,809		4,745		4,300		**5400 - Resources - Beginning Fund Balance**	4,400		4,400		4,400	
4,909		**4,903**		**4,350**		**Total 0000:**	**4,550**		**4,550**		**4,550**	
4,909		**4,903**		**4,350**		**Total Resources:**	**4,550**		**4,550**		**4,550**	
						Requirements						
						3100 - Food Services						
-		31		-		**0340 - Travel**	-		-		-	
45		53		100		**0406 - Gas, Oil, Lube, Propane**	100		100		100	
119		330		4,250		**0410 - Consumable Supplies & Materials**	4,450		4,450		4,450	
-		185		-		**0640 - Dues and Fees**	-		-		-	
164		**599**		**4,350**		**Total 3100:**	**4,550**		**4,550**		**4,550**	
164		**599**		**4,350**		**Total Requirements:**	**4,550**		**4,550**		**4,550**	
(4,745)		**(4,304)**		**-**		**Total 235:**	**-**		**-**		**-**	

236 - OEA Foundation Grant for Welcome Center (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
13,925		5,699		-		**1920 - Contributions and Donations From Private Sources**	-		-		-	
						Requirements						
						2110 - Attendance and Social Work Services						
13,925		5,699		-		**0410 - Consumable Supplies & Materials**	-		-		-	
-		**-**		**-**		**Total 236:**	**-**		**-**		**-**	

240 - Textbook Adoption Fund

Total: $713,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
550,000		350,000		350,000		**5200 - Interfund Transfers**	350,000		350,000		350,000	
136,639		241,006		246,000		**5400 - Resources - Beginning Fund Balance**	363,000		363,000		363,000	
686,639		**591,006**		**596,000**		**Total 0000:**	**713,000**		**713,000**		**713,000**	
686,639		**591,006**		**596,000**		**Total Resources:**	**713,000**		**713,000**		**713,000**	
						Requirements						
						1111 - Elementary, K-5 or K-6						
320,702		344,731		-		**0420 - Textbooks**	-		-		-	
						1121 - Middle/Junior High Programs						
101,621		-		-		**0420 - Textbooks**	-		-		-	
						1131 - High School Programs						
1,689		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
4,516		-		350,000		**0420 - Textbooks**	450,000		450,000		450,000	
6,204		**-**		**350,000**		**Total 1131:**	**450,000**		**450,000**		**450,000**	
						1291 - English Second Language Programs						
17,106		-		-		**0420 - Textbooks**	-		-		-	
						6110 - Operating Contingency						
-		-		246,000		**0810 - Planned Reserve**	263,000		263,000		263,000	
445,633		**344,731**		**596,000**		**Total Requirements:**	**713,000**		**713,000**		**713,000**	
(241,006)		**(246,275)**		**-**		**Total 240:**	**-**		**-**		**-**	



Artwork by Hamilton Creek 1st Grader

243 - Mini Grants (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
32,329		41,043		-		**1920 - Contributions and Donations From Private Sources**	-		-		-	
400		400		-		**2200 - Restricted Revenue**	-		-		-	
19,158		36,369		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
51,887		**77,813**		**-**		**Total 0000:**	**-**		**-**		**-**	
51,887		**77,813**		**-**		**Total Resources:**	**-**		**-**		**-**	
						Requirements						
						1111 - Elementary, K-5 or K-6						
7,490		12,349		-		**0410 - Consumable Supplies & Materials**	-		-		-	
300		235		-		**0430 - Library Books**	-		-		-	
7,790		**12,584**		**-**		**Total 1111:**	**-**		**-**		**-**	
						1113 - Elementary Extra-Curricular						
333		7,319		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						1121 - Middle/Junior High Programs						
1,936		1,397		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						1131 - High School Programs						
1,474		913		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						1220 - Restrictive Programs for Students With Disabilities						
463		1,692		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						1250 - Less Restrictive Programs for Students With Disabilities						
348		300		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						1280 - Alternative Education						
300		199		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						2110 - Attendance and Social Work Services						
-		(981)		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						2120 - Guidance Services						
-		1,096		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						2130 - Health Services						
2,780		5,000		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						2140 - Psychological Services						
-		629		-		**0340 - Travel**	-		-		-	
-		3,876		-		**0410 - Consumable Supplies & Materials**	-		-		-	
-		**4,505**		**-**		**Total 2140:**	**-**		**-**		**-**	
						2144 - Psychotherapy Services						
1,000		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						2220 - Educational Media Services						
840		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						2222 - Library/Media Center						
142		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						2240 - Instructional Staff Development						
-		2,000		-		**0340 - Travel**	-		-		-	
						2410 - Office of the Principal Services						
-		1,000		-		**0410 - Consumable Supplies & Materials**	-		-		-	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2544 - Maintenance						
300		-		-		**0324 - Rentals**	-		-		-	
1,573		2,860		-		**0410 - Consumable Supplies & Materials**	-		-		-	
1,873		**2,860**		**-**		**Total 2544:**	**-**		**-**		**-**	
						2550 - Student Transportation Services						
268		-		-		**0331 - Reimbursable Student Transportation**	-		-		-	
7		-		-		**0332 - Non-Reimbursable Student Transportation**	-		-		-	
275		**-**		**-**		**Total 2550:**	**-**		**-**		**-**	
						2642 - Recruitment and Placement Services						
200		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						3300 - Community Services						
-		750		-		**0324 - Rentals**	-		-		-	
19,754		**40,632**		**-**		**Total Requirements:**	**-**		**-**		**-**	
(32,133)		**(37,180)**		**-**		**Total 243:**	**-**		**-**		**-**	



Artwork by Riverview KG

248 - Pre - Ets (Formerly YTP)

Total: $90,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
16,612		9,434		26,602		**2200 - Restricted Revenue**	-		-		-	
62,492		60,143		100,072		**4700 - Grants-In-Aid From the Federal Government Through**	90,000		90,000		90,000	
79,104		**69,578**		**126,674**		**Total 0000:**	**90,000**		**90,000**		**90,000**	
79,104		**69,578**		**126,674**		**Total Resources:**	**90,000**		**90,000**		**90,000**	
						Requirements						
						1220 - Restrictive Programs for Students With Disabilities						
-		-		53,758		**0410 - Consumable Supplies & Materials**	14,465		14,465		14,465	
						2120 - Guidance Services						
-		-		-		**0112 - Classified Salaries**	43,096	1.00	43,096	1.00	43,096	1.00
-		-		-		**0210 - PERS**	13,291		13,291		13,291	
-		-		-		**0220 - Social Security Administration**	3,297		3,297		3,297	
-		-		-		**0231 - Worker's Compensation**	155		155		155	
-		-		-		**0235 - or Paid Leave**	172		172		172	
-		-		-		**0243 - Classified Insurance**	15,024		15,024		15,024	
-		-		-		**0340 - Travel**	500		500		500	
-		**-**		**-**		**Total 2120:**	**75,535**	**1.00**	**75,535**	**1.00**	**75,535**	**1.00**
						2126 - Placement Services						
34,106	1.00	36,485	1.00	39,463	1.00	**0112 - Classified Salaries**	-		-		-	
4,233		2,733		-		**0127 - Student Helper Salaries**	-		-		-	
10		-		-		**0132 - Comp Time**	-		-		-	
58		-		-		**0133 - Extra Duty - Classified**	-		-		-	
480		480		480		**0143 - Stipend - Cell Phone**	-		-		-	
10,296		11,470		12,395		**0210 - PERS**	-		-		-	
2,651		2,828		3,056		**0220 - Social Security Administration**	-		-		-	
168		151		144		**0231 - Worker's Compensation**	-		-		-	
-		147		160		**0235 - or Paid Leave**	-		-		-	
9,278		9,920		14,544		**0243 - Classified Insurance**	-		-		-	
1,871		2,184		2,674		**0340 - Travel**	-		-		-	
10,859		2,778		-		**0410 - Consumable Supplies & Materials**	-		-		-	
5,094		383		-		**0470 - Computer Software**	-		-		-	
79,104	**1.00**	**69,559**	**1.00**	**72,916**	**1.00**	**Total 2126:**	**-**		**-**		**-**	
						2550 - Student Transportation Services						
-		19		-		**0331 - Reimbursable Student Transportation**	-		-		-	
79,104	**1.00**	**69,578**	**1.00**	**126,674**	**1.00**	**Total Requirements:**	**90,000**	**1.00**	**90,000**	**1.00**	**90,000**	**1.00**
-	**1.00**	**-**	**1.00**	**-**	**1.00**	**Total 248:**	**-**	**1.00**	**-**	**1.00**	**-**	**1.00**

250 - Special Revenue Funds - Non-Fed

Total: $1,000,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		-		**3299 - Other Restricted Grants-In-Aid**	1,000,000		1,000,000		1,000,000	
						Requirements						
						1131 - High School Programs						
-		-		-		**0410 - Consumable Supplies & Materials**	300,000		300,000		300,000	
						2520 - Fiscal Services						
-		-		-		**0410 - Consumable Supplies & Materials**	300,000		300,000		300,000	
						3300 - Community Services						
-		-		-		**0410 - Consumable Supplies & Materials**	200,000		200,000		200,000	
						4150 - Building Acquisition, Construction, and Improvem						
-		-		-		**0410 - Consumable Supplies & Materials**	200,000		200,000		200,000	
-		**-**		**-**		**Total Requirements:**	**1,000,000**		**1,000,000**		**1,000,000**	
-		**-**		**-**		**Total 250:**	**-**		**-**		**-**	



Artwork by Green Acres KG

251 - Student Investment Account (SIA)

Total: $4,036,986

2022/23 Actuals $	2022/23 Actuals FTE	2023/24 Actuals $	2023/24 Actuals FTE	2024/25 Adopted $	2024/25 Adopted FTE	Special Revenue Funds	2025/26 Proposed $	2025/26 Proposed FTE	2025/26 Approved $	2025/26 Approved FTE	2025/26 Adopted $	2025/26 Adopted FTE
						Resources						
						0000 - District Office						
3,249,993		3,866,818		4,024,647		**3299 - Other Restricted Grants-In-Aid**	4,036,986		4,036,986		4,036,986	
196,034		-		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
3,446,027		**3,866,818**		**4,024,647**		**Total 0000:**	**4,036,986**		**4,036,986**		**4,036,986**	
3,446,027		**3,866,818**		**4,024,647**		**Total Resources:**	**4,036,986**		**4,036,986**		**4,036,986**	
						Requirements						
						1111 - Elementary, K-5 or K-6						
68,974	1.00	75,536	1.00	68,552	1.00	**0111 - Licensed Salaries**	-		-		-	
663,294	29.27	630,825	27.19	646,421	24.57	**0112 - Classified Salaries**	616,655	21.45	616,655	21.45	616,655	21.45
1,665		-		-		**0131 - Extra Duty - Licensed**	-		-		-	
1,193		1,970		990		**0133 - Extra Duty - Classified**	990		990		990	
7,730		8,685		7,730		**0155 - Stipend - Licensed**	-		-		-	
200,967		213,039		226,188		**0210 - PERS**	193,818		193,818		193,818	
54,190		53,143		55,364		**0220 - Social Security Administration**	47,251		47,251		47,251	
2,589		2,106		3,168		**0231 - Worker's Compensation**	3,214		3,214		3,214	
-		2,753		2,895		**0235 - or Paid Leave**	2,473		2,473		2,473	
8,256		13,436		15,453		**0242 - Licensed Insurance**	-		-		-	
368,053		287,818		355,779		**0243 - Classified Insurance**	322,314		322,314		322,314	
670		-		-		**0247 - TSA**	-		-		-	
7,298		41,164		34,994		**0395 - Classified Subs**	34,994		34,994		34,994	
263		-		-		**0399 - Licensed Subs**	-		-		-	
1,385,142	**30.27**	**1,330,475**	**28.19**	**1,417,534**	**25.57**	**Total 1111:**	**1,221,709**	**21.45**	**1,221,709**	**21.45**	**1,221,709**	**21.45**
						1121 - Middle/Junior High Programs						
-		62,221	1.00	-		**0111 - Licensed Salaries**	70,071	1.00	70,071	1.00	70,071	1.00
1,839		335		-		**0131 - Extra Duty - Licensed**	-		-		-	
-		750		-		**0155 - Stipend - Licensed**	-		-		-	
548		19,644		-		**0210 - PERS**	23,838		23,838		23,838	
137		4,842		-		**0220 - Social Security Administration**	5,360		5,360		5,360	
7		167		-		**0231 - Worker's Compensation**	-		-		-	
-		253		-		**0235 - or Paid Leave**	280		280		280	
-		8,511		-		**0242 - Licensed Insurance**	15,963		15,963		15,963	
75		-		-		**0243 - Classified Insurance**	-		-		-	
277		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
2,883		**96,724**	**1.00**	**-**		**Total 1121:**	**115,512**	**1.00**	**115,512**	**1.00**	**115,512**	**1.00**
						1140 - Pre-Kindergarten Programs						
-		42,683		-		**0112 - Classified Salaries**	-		-		-	
-		50		-		**0133 - Extra Duty - Classified**	-		-		-	
-		6,633		-		**0210 - PERS**	-		-		-	
-		3,097		-		**0220 - Social Security Administration**	-		-		-	
-		128		-		**0231 - Worker's Compensation**	-		-		-	
-		162		-		**0235 - or Paid Leave**	-		-		-	
-		34,582		-		**0243 - Classified Insurance**	-		-		-	
-		45,489		-		**0311 - Instruction Services**	-		-		-	
-		**132,823**		**-**		**Total 1140:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						1280 - Alternative Education						
-		136,817	7.44	221,701	7.46	**0112 - Classified Salaries**	80,714	2.41	80,714	2.41	80,714	2.41
-		18		-		**0133 - Extra Duty - Classified**	-		-		-	
-		5,000		-		**0156 - Stipend - Classified**	-		-		-	
-		42,827		69,785		**0210 - PERS**	26,055		26,055		26,055	
-		10,850		16,960		**0220 - Social Security Administration**	6,174		6,174		6,174	
-		399		797		**0231 - Worker's Compensation**	291		291		291	
-		567		888		**0235 - or Paid Leave**	323		323		323	
-		35,776		108,150		**0243 - Classified Insurance**	36,152		36,152		36,152	
-		142		-		**0395 - Classified Subs**	-		-		-	
-		**232,396**	**7.44**	**418,281**	**7.46**	**Total 1280:**	**149,709**	**2.41**	**149,709**	**2.41**	**149,709**	**2.41**
						1288 - Charter Schools						
271,677		259,999		270,613		**0360 - Charter School Payments**	286,281		286,281		286,281	
						1291 - English Second Language Programs						
67,301	1.00	1,551		-		**0111 - Licensed Salaries**	75,293	1.00	75,293	1.00	75,293	1.00
24,754	0.90	76,020	2.99	132,764	4.52	**0112 - Classified Salaries**	120,015	4.53	120,015	4.53	120,015	4.53
-		-		-		**0124 - Temporary - Classified (At-Will Contract)**	3,257		3,257		3,257	
150		-		-		**0133 - Extra Duty - Classified**	-		-		-	
-		-		-		**0147 - Open**	917		917		917	
-		750		-		**0155 - Stipend - Licensed**	-		-		-	
27,403		21,033		41,971		**0210 - PERS**	62,330		62,330		62,330	
7,045		5,757		10,157		**0220 - Social Security Administration**	15,260		15,260		15,260	
284		225		380		**0231 - Worker's Compensation**	626		626		626	
-		301		532		**0235 - or Paid Leave**	800		800		800	
8,730		-		-		**0242 - Licensed Insurance**	15,963		15,963		15,963	
13,007		27,961		65,972		**0243 - Classified Insurance**	68,079		68,079		68,079	
148,675	**1.90**	**133,599**	**2.99**	**251,776**	**4.52**	**Total 1291:**	**362,540**	**5.53**	**362,540**	**5.53**	**362,540**	**5.53**
						1400 - Summer School Programs						
150,138		-		-		**0692 - Grant Matching**	-		-		-	
						2110 - Attendance and Social Work Services						
89,652	1.00	14,770		13,433	0.15	**0111 - Licensed Salaries**	-		-		-	
16,720	0.50	27,389	1.39	44,707	1.39	**0112 - Classified Salaries**	48,763	1.39	48,763	1.39	48,763	1.39
-		4		-		**0131 - Extra Duty - Licensed**	-		-		-	
-		225		-		**0155 - Stipend - Licensed**	-		-		-	
31,614		13,153		18,040		**0210 - PERS**	15,039		15,039		15,039	
7,092		2,252		4,448		**0220 - Social Security Administration**	3,731		3,731		3,731	
318		118		209		**0231 - Worker's Compensation**	176		176		176	
-		106		232		**0235 - or Paid Leave**	195		195		195	
15,961		2,537		2,333		**0242 - Licensed Insurance**	-		-		-	
12,022		23,230		20,216		**0243 - Classified Insurance**	20,883		20,883		20,883	
173,379	**1.50**	**83,786**	**1.39**	**103,618**	**1.54**	**Total 2110:**	**88,787**	**1.39**	**88,787**	**1.39**	**88,787**	**1.39**
						2140 - Psychological Services						
-		1,601		-		**0470 - Computer Software**	-		-		-	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2144 - Psychotherapy Services						
178,063	2.60	41,719		42,587	0.50	**0111 - Licensed Salaries**	89,434	1.00	89,434	1.00	89,434	1.00
-		92,030	1.00	97,625	1.00	**0113 - Administrators**	102,506	1.00	102,506	1.00	102,506	1.00
750		-		-		**0132 - Comp Time**	-		-		-	
-		-		-		**0145 - Stipend - Staff Travel**	1,125		1,125		1,125	
54,346		41,757		43,509		**0210 - PERS**	62,385		62,385		62,385	
12,913		9,724		10,726		**0220 - Social Security Administration**	14,770		14,770		14,770	
529		360		504		**0231 - Worker's Compensation**	373		373		373	
-		447		561		**0235 - or Paid Leave**	773		773		773	
-		14,652		16,362		**0241 - Administrator Insurance**	16,902		16,902		16,902	
34,694		3,699		7,727		**0242 - Licensed Insurance**	15,963		15,963		15,963	
225		-		-		**0247 - TSA**	-		-		-	
354		102		-		**0340 - Travel**	-		-		-	
367		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
6,398		-		-		**0470 - Computer Software**	-		-		-	
288,639	**2.60**	**204,491**	**1.00**	**219,601**	**1.50**	**Total 2144:**	**304,231**	**2.00**	**304,231**	**2.00**	**304,231**	**2.00**
						2150 - Speech Pathology and Audiology Services						
-		-		-		**0111 - Licensed Salaries**	93,256	1.00	93,256	1.00	93,256	1.00
-		-		-		**0210 - PERS**	31,725		31,725		31,725	
-		-		-		**0220 - Social Security Administration**	7,134		7,134		7,134	
-		-		-		**0231 - Worker's Compensation**	336		336		336	
-		-		-		**0235 - or Paid Leave**	373		373		373	
-		-		-		**0242 - Licensed Insurance**	15,963		15,963		15,963	
-		**-**		**-**		**Total 2150:**	**148,787**	**1.00**	**148,787**	**1.00**	**148,787**	**1.00**
						2190 - Service Direction, Student Support Services						
-		31,500		9,500		**0124 - Temporary - Classified (At-Will Contract)**	-		-		-	
-		8,779		3,218		**0210 - PERS**	-		-		-	
-		2,410		727		**0220 - Social Security Administration**	-		-		-	
-		82		34		**0231 - Worker's Compensation**	-		-		-	
-		126		38		**0235 - or Paid Leave**	-		-		-	
-		**42,897**		**13,517**		**Total 2190:**	**-**		**-**		**-**	
						2230 - Assessment and Testing						
-		-		-		**0155 - Stipend - Licensed**	6,000		6,000		6,000	
-		-		-		**0210 - PERS**	1,348		1,348		1,348	
-		-		-		**0220 - Social Security Administration**	327		327		327	
-		-		-		**0231 - Worker's Compensation**	30		30		30	
-		-		-		**0235 - or Paid Leave**	17		17		17	
-		**-**		**-**		**Total 2230:**	**7,722**		**7,722**		**7,722**	
						2240 - Instructional Staff Development						
2,717		-		25,000		**0131 - Extra Duty - Licensed**	-		-		-	
808		-		7,893		**0210 - PERS**	-		-		-	
208		-		1,913		**0220 - Social Security Administration**	-		-		-	
8		-		181		**0231 - Worker's Compensation**	-		-		-	
-		-		100		**0235 - or Paid Leave**	-		-		-	
30		-		-		**0242 - Licensed Insurance**	-		-		-	
3,771		**-**		**35,087**		**Total 2240:**	**-**		**-**		**-**	

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Actuals		Actuals		Adopted		Special Revenue Funds	Proposed		Approved		Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2410 - Office of the Principal Services						
530,684	7.00	555,530	8.00	603,622	8.00	**0111 - Licensed Salaries**	607,246	7.50	607,246	7.50	607,246	7.50
70,177		52,459		49,999		**0131 - Extra Duty - Licensed**	49,999		49,999		49,999	
-		13,250		-		**0155 - Stipend - Licensed**	-		-		-	
184,055		195,269		205,613		**0210 - PERS**	211,254		211,254		211,254	
45,465		46,878		50,003		**0220 - Social Security Administration**	50,281		50,281		50,281	
1,771		1,604		2,536		**0231 - Worker's Compensation**	2,550		2,550		2,550	
-		2,451		2,613		**0235 - or Paid Leave**	2,628		2,628		2,628	
117,936		127,305		123,624		**0242 - Licensed Insurance**	119,723		119,723		119,723	
0		-		-		**0243 - Classified Insurance**	-		-		-	
225		-		-		**0247 - TSA**	-		-		-	
950,314	**7.00**	**994,745**	**8.00**	**1,038,010**	**8.00**	**Total 2410:**	**1,043,681**	**7.50**	**1,043,681**	**7.50**	**1,043,681**	**7.50**
						2520 - Fiscal Services						
(3,111)		180,340		187,701		**0690 - Grant Indirect Charges**	187,535		187,535		187,535	
						2680 - Interpretation & Translation Services						
33,056	1.00	36,096	1.00	38,988	1.00	**0112 - Classified Salaries**	42,420	1.00	42,420	1.00	42,420	1.00
9,824		11,201		12,098		**0210 - PERS**	13,082		13,082		13,082	
2,378		2,660		2,983		**0220 - Social Security Administration**	3,245		3,245		3,245	
106		101		140		**0231 - Worker's Compensation**	153		153		153	
-		127		156		**0235 - or Paid Leave**	170		170		170	
16,026		17,291		14,544		**0243 - Classified Insurance**	15,024		15,024		15,024	
8,370		64,120		-		**0319 - Other Instructional, Professional & Tech Services**	-		-		-	
4,760		-		-		**0389 - Other Non-Instructional Professional and Technical**	13,609		13,609		13,609	
74,521	**1.00**	**131,596**	**1.00**	**68,909**	**1.00**	**Total 2680:**	**87,703**	**1.00**	**87,703**	**1.00**	**87,703**	**1.00**
						3300 - Community Services						
-		6,000		-		**0389 - Other Non-Instructional Professional and Technical**	32,789		32,789		32,789	
3,446,027	**44.27**	**3,831,469**	**51.01**	**4,024,647**	**49.59**	**Total Requirements:**	**4,036,986**	**43.28**	**4,036,986**	**43.28**	**4,036,986**	**43.28**
-	**44.27**	**(35,349)**	**51.01**	**-**	**49.59**	**Total 251:**	**-**	**43.28**	**-**	**43.28**	**-**	**43.28**

252 - High School Success (M98)

Total: $1,090,190

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds		2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE			$	FTE	$	FTE	$	FTE
						Resources							
						0000 - District Office							
-		1,065,883		1,124,810		**3299 - Other Restricted Grants-In-Aid**		1,090,190		1,090,190		1,090,190	
						Requirements							
						1131 - High School Programs							
-		178,675	3.00	202,504	3.00	**0111 - Licensed Salaries**		147,908	2.00	147,908	2.00	147,908	2.00
-		20,752	0.78	22,365	0.78	**0112 - Classified Salaries**		23,757	0.76	23,757	0.76	23,757	0.76
-		2,250		-		**0155 - Stipend - Licensed**		-		-		-	
-		62,654		69,778		**0210 - PERS**		52,941		52,941		52,941	
-		14,558		17,202		**0220 - Social Security Administration**		13,132		13,132		13,132	
-		537		1,713		**0231 - Worker's Compensation**		1,577		1,577		1,577	
-		761		899		**0235 - or Paid Leave**		687		687		687	
-		49,070		46,359		**0242 - Licensed Insurance**		31,926		31,926		31,926	
-		14,880		11,359		**0243 - Classified Insurance**		11,418		11,418		11,418	
-		1,929		-		**0370 - Tuition**		-		-		-	
-		16,067		12,000		**0399 - Licensed Subs**		-		-		-	
-		3,322		76,829		**0410 - Consumable Supplies & Materials**		60,914		60,914		60,914	
-		810		-		**0460 - Non-Consumable Items**		-		-		-	
-		**366,266**	**3.78**	**461,008**	**3.78**		**Total 1131:**	**344,260**	**2.76**	**344,260**	**2.76**	**344,260**	**2.76**
						1280 - Alternative Education							
-		99,812	1.00	88,815	1.00	**0111 - Licensed Salaries**		93,256	1.00	93,256	1.00	93,256	1.00
-		76,431	0.60	81,078	0.60	**0113 - Administrators**		85,131	0.60	85,131	0.60	85,131	0.60
-		47		109		**0131 - Extra Duty - Licensed**		-		-		-	
-		1,800		1,800		**0145 - Stipend - Staff Travel**		1,800		1,800		1,800	
-		750		-		**0155 - Stipend - Licensed**		-		-		-	
-		58,350		55,834		**0210 - PERS**		58,535		58,535		58,535	
-		13,568		13,142		**0220 - Social Security Administration**		13,784		13,784		13,784	
-		457		619		**0231 - Worker's Compensation**		649		649		649	
-		657		687		**0235 - or Paid Leave**		721		721		721	
-		5,952		9,817		**0241 - Administrator Insurance**		10,141		10,141		10,141	
-		16,991		15,453		**0242 - Licensed Insurance**		15,963		15,963		15,963	
-		4,237		3,000		**0399 - Licensed Subs**		-		-		-	
-		**279,052**	**1.60**	**270,354**	**1.60**		**Total 1280:**	**279,980**	**1.60**	**279,980**	**1.60**	**279,980**	**1.60**
						2110 - Attendance and Social Work Services							
-		108,510	4.11	90,615	3.11	**0112 - Classified Salaries**		98,881	3.11	98,881	3.11	98,881	3.11
-		80		80		**0133 - Extra Duty - Classified**		-		-		-	
-		33,695		28,142		**0210 - PERS**		30,496		30,496		30,496	
-		8,133		6,938		**0220 - Social Security Administration**		7,564		7,564		7,564	
-		352		1,026		**0231 - Worker's Compensation**		356		356		356	
-		389		363		**0235 - or Paid Leave**		395		395		395	
-		49,673		45,232		**0243 - Classified Insurance**		46,725		46,725		46,725	
-		**200,832**	**4.11**	**172,396**	**3.11**		**Total 2110:**	**184,417**	**3.11**	**184,417**	**3.11**	**184,417**	**3.11**
						2115 - Student Safety							
-		-		-		**0112 - Classified Salaries**		25,954	1.00	25,954	1.00	25,954	1.00
-		-		-		**0210 - PERS**		8,004		8,004		8,004	
-		-		-		**0220 - Social Security Administration**		1,985		1,985		1,985	
-		-		-		**0231 - Worker's Compensation**		93		93		93	
-		-		-		**0235 - or Paid Leave**		104		104		104	
-		-		-		**0243 - Classified Insurance**		15,024		15,024		15,024	
-		**-**		**-**			**Total 2115:**	**51,164**	**1.00**	**51,164**	**1.00**	**51,164**	**1.00**

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2120 - Guidance Services						
-		64,738	1.00	65,156	1.00	**0111 - Licensed Salaries**	70,196	1.00	70,196	1.00	70,196	1.00
-		750		-		**0155 - Stipend - Licensed**	-		-		-	
-		20,321		20,218		**0210 - PERS**	21,649		21,649		21,649	
-		4,928		4,984		**0220 - Social Security Administration**	5,370		5,370		5,370	
-		172		235		**0231 - Worker's Compensation**	253		253		253	
-		258		261		**0235 - or Paid Leave**	281		281		281	
-		16,991		15,453		**0242 - Licensed Insurance**	15,963		15,963		15,963	
-		**108,157**	**1.00**	**106,307**	**1.00**	**Total 2120:**	**113,712**	**1.00**	**113,712**	**1.00**	**113,712**	**1.00**
						2210 - Improvement of Instruction Services						
-		34,496	1.00	37,324	1.00	**0112 - Classified Salaries**	40,740	1.00	40,740	1.00	40,740	1.00
-		1,500		1,500		**0156 - Stipend - Classified**	-		-		-	
-		12,192		13,115		**0210 - PERS**	13,859		13,859		13,859	
-		2,652		2,970		**0220 - Social Security Administration**	3,117		3,117		3,117	
-		102		145		**0231 - Worker's Compensation**	147		147		147	
-		127		155		**0235 - or Paid Leave**	163		163		163	
-		17,291		14,544		**0243 - Classified Insurance**	15,024		15,024		15,024	
-		**68,360**	**1.00**	**69,753**	**1.00**	**Total 2210:**	**73,050**	**1.00**	**73,050**	**1.00**	**73,050**	**1.00**
						2520 - Fiscal Services						
-		43,217		44,992		**0690 - Grant Indirect Charges**	43,607		43,607		43,607	
-		**1,065,883**	**11.49**	**1,124,810**	**10.49**	**Total Requirements:**	**1,090,190**	**10.47**	**1,090,190**	**10.47**	**1,090,190**	**10.47**
-		**-**	**11.49**	**-**	**10.49**	**Total 252:**	**-**	**10.47**	**-**	**10.47**	**-**	**10.47**



Artwork by LHS 10th Grader

253 - Early Literacy Success

Total: $272,007

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		272,012		283,114		**3299 - Other Restricted Grants-In-Aid**	272,007		272,007		272,007	
						Requirements						
						1111 - Elementary, K-5 or K-6						
-		20,871	1.97	49,600	1.97	**0112 - Classified Salaries**	-		-		-	
-		1,055		-		**0133 - Extra Duty - Classified**	-		-		-	
-		5,151		15,781		**0210 - PERS**	-		-		-	
-		1,662		3,794		**0220 - Social Security Administration**	-		-		-	
-		281		1,045		**0231 - Worker's Compensation**	-		-		-	
-		87		198		**0235 - or Paid Leave**	-		-		-	
-		2,385		8,188		**0243 - Classified Insurance**	-		-		-	
-		13		-		**0395 - Classified Subs**	-		-		-	
-		70		-		**0410 - Consumable Supplies & Materials**	-		-		-	
-		-		-		**0420 - Textbooks**	101,394		101,394		101,394	
-		**31,575**	**1.97**	**78,606**	**1.97**	**Total 1111:**	**101,394**		**101,394**		**101,394**	
						1272 - Title I						
-		-		-		**0111 - Licensed Salaries**	32,431	0.38	32,431	0.38	32,431	0.38
-		-		-		**0210 - PERS**	10,703		10,703		10,703	
-		-		-		**0220 - Social Security Administration**	2,482		2,482		2,482	
-		-		-		**0231 - Worker's Compensation**	117		117		117	
-		-		-		**0235 - or Paid Leave**	129		129		129	
-		-		-		**0242 - Licensed Insurance**	5,988		5,988		5,988	
-		**-**		**-**		**Total 1272:**	**51,850**	**0.38**	**51,850**	**0.38**	**51,850**	**0.38**
						1291 - English Second Language Programs						
-		40,001	0.67	47,069	0.67	**0111 - Licensed Salaries**	50,616	0.67	50,616	0.67	50,616	0.67
-		7		-		**0131 - Extra Duty - Licensed**	-		-		-	
-		12,415		14,605		**0210 - PERS**	15,610		15,610		15,610	
-		2,997		3,601		**0220 - Social Security Administration**	3,872		3,872		3,872	
-		104		169		**0231 - Worker's Compensation**	182		182		182	
-		157		188		**0235 - or Paid Leave**	202		202		202	
-		10,485		10,354		**0242 - Licensed Insurance**	10,695		10,695		10,695	
-		11,749		-		**0420 - Textbooks**	-		-		-	
-		**77,916**	**0.67**	**75,986**	**0.67**	**Total 1291:**	**81,177**	**0.67**	**81,177**	**0.67**	**81,177**	**0.67**
						2210 - Improvement of Instruction Services						
-		1,540		718		**0123 - Temporary-Licensed (At-Will Contract)**	-		-		-	
-		429		243		**0210 - PERS**	-		-		-	
-		118		55		**0220 - Social Security Administration**	-		-		-	
-		4		3		**0231 - Worker's Compensation**	-		-		-	
-		6		3		**0235 - or Paid Leave**	-		-		-	
-		9,305		-		**0340 - Travel**	-		-		-	
-		72,230		73,244		**0420 - Textbooks**	-		-		-	
-		28,900		50,000		**0470 - Computer Software**	-		-		-	
-		**112,533**		**124,266**		**Total 2210:**	**-**		**-**		**-**	
						2230 - Assessment and Testing						
-		23,220		4,256		**0470 - Computer Software**	-		-		-	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2240 - Instructional Staff Development						
-		7,053		-		**0131 - Extra Duty - Licensed**	-		-		-	
-		1,944		-		**0133 - Extra Duty - Classified**	-		-		-	
-		2,912		-		**0210 - PERS**	-		-		-	
-		683		-		**0220 - Social Security Administration**	-		-		-	
-		24		-		**0231 - Worker's Compensation**	-		-		-	
-		36		-		**0235 - or Paid Leave**	-		-		-	
-		-		-		**0311 - Instruction Services**	24,000		24,000		24,000	
-		516		-		**0399 - Licensed Subs**	-		-		-	
-		**13,168**		**-**		**Total 2240:**	**24,000**		**24,000**		**24,000**	
						2520 - Fiscal Services						
-		13,600		-		**0690 - Grant Indirect Charges**	13,586		13,586		13,586	
-		**272,012**	**2.64**	**283,114**	**2.64**	**Total Requirements:**	**272,007**	**1.05**	**272,007**	**1.05**	**272,007**	**1.05**
-		**-**	**2.64**	**-**	**2.64**	**Total 253:**	**-**	**1.05**	**-**	**1.05**	**-**	**1.05**

254 - OEA Educator Heatlh & Wellbeing

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
264		-		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
						Requirements						
						2645 - Staff Wellness						
264		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
-		**-**		**-**		**Total 254:**	**-**		**-**		**-**	

257 - IDEA Part B §619 (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
5,994		4,978		-		**4500 - Restricted Revenue From the Federal Government THR**	-		-		-	
						Requirements						
						1250 - Less Restrictive Programs for Students With Disabilities						
3,716		3,062		-		**0111 - Licensed Salaries**	-		-		-	
1,104		950		-		**0210 - PERS**	-		-		-	
281		233		-		**0220 - Social Security Administration**	-		-		-	
11		8		-		**0231 - Worker's Compensation**	-		-		-	
-		12		-		**0235 - or Paid Leave**	-		-		-	
882		713		-		**0242 - Licensed Insurance**	-		-		-	
5,994		**4,978**		**-**		**Total 1250:**	**-**		**-**		**-**	
5,994		**4,978**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-		**-**		**-**		**Total 257:**	**-**		**-**		**-**	

258 - Early Indicator & Intervention Systems (EIIS)

Total: $11,012

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		11,155		**3299 - Other Restricted Grants-In-Aid**	11,012		11,012		11,012	
						Requirements						
						2210 - Improvement of Instruction Services						
-		-		11,155		**0470 - Computer Software**	11,012		11,012		11,012	
-		-		-		**Total 258:**	-		-		-	



Artwork by Green Acres 1st Grader

259 - IDEA Part B §611 (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
994,900		1,032,618		-		**4500 - Restricted Revenue From the Federal Government THR**	-		-		-	
						Requirements						
						1220 - Restrictive Programs for Students With Disabilities						
-		54,631		-		**0112 - Classified Salaries**	-		-		-	
-		15,720		-		**0210 - PERS**	-		-		-	
-		4,090		-		**0220 - Social Security Administration**	-		-		-	
-		212		-		**0231 - Worker's Compensation**	-		-		-	
-		214		-		**0235 - or Paid Leave**	-		-		-	
-		20,367		-		**0243 - Classified Insurance**	-		-		-	
-		1,099		-		**0480 - Computer Hardware**	-		-		-	
-		**96,333**		**-**		**Total 1220:**	**-**		**-**		**-**	
						1250 - Less Restrictive Programs for Students With Disabilities						
374,625	5.65	227,730		-		**0111 - Licensed Salaries**	-		-		-	
111,614	4.55	168,579		-		**0112 - Classified Salaries**	-		-		-	
3,140		609		-		**0131 - Extra Duty - Licensed**	-		-		-	
165		1,138		-		**0132 - Comp Time**	-		-		-	
8,000		10,500		-		**0155 - Stipend - Licensed**	-		-		-	
154,398		129,266		-		**0210 - PERS**	-		-		-	
35,904		30,099		-		**0220 - Social Security Administration**	-		-		-	
1,516		1,121		-		**0231 - Worker's Compensation**	-		-		-	
-		1,574		-		**0235 - or Paid Leave**	-		-		-	
90,885		50,972		-		**0242 - Licensed Insurance**	-		-		-	
72,435		80,070		-		**0243 - Classified Insurance**	-		-		-	
450		-		-		**0247 - TSA**	-		-		-	
1,838		4,531		-		**0395 - Classified Subs**	-		-		-	
7,763		8,599		-		**0399 - Licensed Subs**	-		-		-	
862,734	**10.20**	**714,787**		**-**		**Total 1250:**	**-**		**-**		**-**	
						2150 - Speech Pathology and Audiology Services						
-		5,623		-		**0111 - Licensed Salaries**	-		-		-	
-		75		-		**0155 - Stipend - Licensed**	-		-		-	
-		1,768		-		**0210 - PERS**	-		-		-	
-		431		-		**0220 - Social Security Administration**	-		-		-	
-		15		-		**0231 - Worker's Compensation**	-		-		-	
-		23		-		**0235 - or Paid Leave**	-		-		-	
-		1,699		-		**0242 - Licensed Insurance**	-		-		-	
-		**9,635**		**-**		**Total 2150:**	**-**		**-**		**-**	

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Actuals		Actuals		Adopted		Special Revenue Funds	Proposed		Approved		Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2190 - Service Direction, Student Support Services						
35,504	1.00	43,134		-		**0112 - Classified Salaries**	-		-		-	
32,855	0.25	39,418		-		**0113 - Administrators**	-		-		-	
1,500		1,500		-		**0145 - Stipend - Staff Travel**	-		-		-	
20,865		23,909		-		**0210 - PERS**	-		-		-	
5,033		6,166		-		**0220 - Social Security Administration**	-		-		-	
213		224		-		**0231 - Worker's Compensation**	-		-		-	
-		287		-		**0235 - or Paid Leave**	-		-		-	
4,118		4,437		-		**0241 - Administrator Insurance**	-		-		-	
16,026		21,614		-		**0243 - Classified Insurance**	-		-		-	
225		-		-		**0247 - TSA**	-		-		-	
116,339	**1.25**	**140,688**		**-**		**Total 2190:**	**-**		**-**		**-**	
						2210 - Improvement of Instruction Services						
15,827		5,445		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						2520 - Fiscal Services						
-		39,149		-		**0690 - Grant Indirect Charges**	-		-		-	
						3300 - Community Services						
-		12,742		-		**0311 - Instruction Services**	-		-		-	
-		11,505		-		**0395 - Classified Subs**	-		-		-	
-		2,334		-		**0399 - Licensed Subs**	-		-		-	
-		**26,581**		**-**		**Total 3300:**	**-**		**-**		**-**	
994,900	**11.45**	**1,032,618**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-	**11.45**	**-**		**-**		**Total 259:**	**-**		**-**		**-**	



Artwork by Cascades 3rd Grader

260 - Tap - Long Range Facility

Total: $40,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		-		3299 - Other Restricted Grants-In-Aid	40,000		40,000		40,000	
						Requirements						
						4150 - Building Acquisition, Construction, and Improvem						
-		-		-		0383 - Architect/Engineer Services	40,000		40,000		40,000	
-		-		-		Total 260:	-		-		-	

261 - Tap - Facility Assessment

Total: $40,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		-		3299 - Other Restricted Grants-In-Aid	40,000		40,000		40,000	
						Requirements						
						4150 - Building Acquisition, Construction, and Improvem						
-		-		-		0383 - Architect/Engineer Services	40,000		40,000		40,000	
-		-		-		Total 261:	-		-		-	

264 - Tap - Asbestos Assessment

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
650		13,108		-		3299 - Other Restricted Grants-In-Aid	-		-		-	
						Requirements						
						2544 - Maintenance						
650		13,108		-		0389 - Other Non-Instructional Professional and Technical	-		-		-	
-		-		-		Total 264:	-		-		-	

265 - Menstrual Dignity Act

Total: $15,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		-		**3299 - Other Restricted Grants-In-Aid**	15,000		15,000		15,000	
						Requirements						
						2542 - Care and Upkeep of Buildings Services						
-		-		-		**0410 - Consumable Supplies & Materials**	15,000		15,000		15,000	
-		**-**		**-**		**Total 265:**	**-**		**-**		**-**	

266 - Preschool Promise

Total: $225,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		-		**3299 - Other Restricted Grants-In-Aid**	225,000		225,000		225,000	
						Requirements						
						1140 - Pre-Kindergarten Programs						
-		-		-		**0111 - Licensed Salaries**	62,552	1.00	62,552	1.00	62,552	1.00
-		-		-		**0112 - Classified Salaries**	52,744	1.81	52,744	1.81	52,744	1.81
-		-		-		**0210 - PERS**	35,556		35,556		35,556	
-		-		-		**0220 - Social Security Administration**	8,820		8,820		8,820	
-		-		-		**0231 - Worker's Compensation**	415		415		415	
-		-		-		**0235 - or Paid Leave**	461		461		461	
-		-		-		**0242 - Licensed Insurance**	15,963		15,963		15,963	
-		-		-		**0243 - Classified Insurance**	27,232		27,232		27,232	
-		-		-		**0399 - Licensed Subs**	1,000		1,000		1,000	
-		-		-		**0410 - Consumable Supplies & Materials**	18,937		18,937		18,937	
-		**-**		**-**		**Total 1140:**	**223,680**	**2.81**	**223,680**	**2.81**	**223,680**	**2.81**
						2240 - Instructional Staff Development						
-		-		-		**0340 - Travel**	1,320		1,320		1,320	
-		**-**		**-**		**Total Requirements:**	**225,000**	**2.81**	**225,000**	**2.81**	**225,000**	**2.81**
-		**-**		**-**		**Total 266:**	**-**	**2.81**	**-**	**2.81**	**-**	**2.81**

269 - PERS Reserve

Total: $2,850,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		60,000		**5200 - Interfund Transfers**	-		-		-	
-		-		2,850,000		**5400 - Resources - Beginning Fund Balance**	2,850,000		2,850,000		2,850,000	
-		**-**		**2,910,000**		**Total 0000:**	**2,850,000**		**2,850,000**		**2,850,000**	
-		**-**		**2,910,000**		**Total Resources:**	**2,850,000**		**2,850,000**		**2,850,000**	
						Requirements						
						2700 - Supplemental Retirement Program						
-		-		48,000		**0116 - Stipend - Supplemental Retirement**	-		-		-	
-		-		3,672		**0220 - Social Security Administration**	-		-		-	
-		-		-		**0389 - Other Non-Instructional Professional and Technical**	5,000		5,000		5,000	
-		**-**		**51,672**		**Total 2700:**	**5,000**		**5,000**		**5,000**	
						6110 - Operating Contingency						
-		-		2,858,328		**0810 - Planned Reserve**	2,845,000		2,845,000		2,845,000	
-		**-**		**2,910,000**		**Total Requirements:**	**2,850,000**		**2,850,000**		**2,850,000**	
-		**-**		**-**		**Total 269:**	**-**		**-**		**-**	



Artwork by Riverview KG

271 - Title II-A - Teacher Quality (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
129,929		163,554		-		**4500 - Restricted Revenue From the Federal Government THR**	-		-		-	
						Requirements						
						2190 - Service Direction, Student Support Services						
-		31,200		-		**0125 - Temporary - Administration (At-Will Contract)**	-		-		-	
-		8,695		-		**0210 - PERS**	-		-		-	
-		2,387		-		**0220 - Social Security Administration**	-		-		-	
-		80		-		**0231 - Worker's Compensation**	-		-		-	
-		104		-		**0235 - or Paid Leave**	-		-		-	
-		**42,466**		**-**		**Total 2190:**	**-**		**-**		**-**	
						2210 - Improvement of Instruction Services						
1,545		-		-		**0123 - Temporary-Licensed (At-Will Contract)**	-		-		-	
663		4,191		-		**0131 - Extra Duty - Licensed**	-		-		-	
150		-		-		**0132 - Comp Time**	-		-		-	
33		-		-		**0133 - Extra Duty - Classified**	-		-		-	
29,978		8,750		-		**0155 - Stipend - Licensed**	-		-		-	
9,744		4,055		-		**0210 - PERS**	-		-		-	
2,474		979		-		**0220 - Social Security Administration**	-		-		-	
90		32		-		**0231 - Worker's Compensation**	-		-		-	
-		51		-		**0235 - or Paid Leave**	-		-		-	
19		-		-		**0242 - Licensed Insurance**	-		-		-	
1		-		-		**0247 - TSA**	-		-		-	
38,013		62,230		-		**0312 - Instructional Programs Improvement Services**	-		-		-	
4,372		2,438		-		**0340 - Travel**	-		-		-	
2,251		190		-		**0410 - Consumable Supplies & Materials**	-		-		-	
89,332		**82,916**		**-**		**Total 2210:**	**-**		**-**		**-**	
						2240 - Instructional Staff Development						
6,910		9,781		-		**0131 - Extra Duty - Licensed**	-		-		-	
172		24		-		**0133 - Extra Duty - Classified**	-		-		-	
2,070		2,484		-		**0210 - PERS**	-		-		-	
522		719		-		**0220 - Social Security Administration**	-		-		-	
22		28		-		**0231 - Worker's Compensation**	-		-		-	
-		38		-		**0235 - or Paid Leave**	-		-		-	
196		-		-		**0242 - Licensed Insurance**	-		-		-	
0		-		-		**0247 - TSA**	-		-		-	
7,904		4,746		-		**0312 - Instructional Programs Improvement Services**	-		-		-	
19,567		8,009		-		**0340 - Travel**	-		-		-	
1,790		5,000		-		**0389 - Other Non-Instructional Professional and Technical**	-		-		-	
997		385		-		**0399 - Licensed Subs**	-		-		-	
445		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
40,597		**31,213**		**-**		**Total 2240:**	**-**		**-**		**-**	
						2520 - Fiscal Services						
-		6,958		-		**0690 - Grant Indirect Charges**	-		-		-	
129,929		**163,554**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-		**-**		**-**		**Total 271:**	**-**		**-**		**-**	

272 - Facility Improvement Fund

Total: $1,000,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
247,143		338,040		200,000		**1130 - Cet- Construction Excise TAX**	200,000		200,000		200,000	
20,552		-		-		**1920 - Contributions and Donations From Private Sources**	-		-		-	
948		2,694		-		**1990 - Miscellaneous**	-		-		-	
88,845		200,000		450,000		**5200 - Interfund Transfers**	450,000		450,000		450,000	
1,087,052		1,372,068		1,600,000		**5400 - Resources - Beginning Fund Balance**	350,000		350,000		350,000	
1,444,540		**1,912,801**		**2,250,000**		**Total 0000:**	**1,000,000**		**1,000,000**		**1,000,000**	
1,444,540		**1,912,801**		**2,250,000**		**Total Resources:**	**1,000,000**		**1,000,000**		**1,000,000**	
						Requirements						
						2520 - Fiscal Services						
9,886		13,522		10,000		**0670 - Taxes and Licenses**	10,000		10,000		10,000	
						2544 - Maintenance						
-		53,151		-		**0383 - Architect/Engineer Services**	-		-		-	
-		7,198		-		**0541 - Initial and Additional Equipment Purchase**	-		-		-	
-		**60,349**		**-**		**Total 2544:**	**-**		**-**		**-**	
						4150 - Building Acquisition, Construction, and Improvem						
3,189		611,620		2,140,000		**0520 - Buildings Acquisition**	890,000		890,000		890,000	
20,552		22,222		-		**0541 - Initial and Additional Equipment Purchase**	-		-		-	
23,741		**633,842**		**2,140,000**		**Total 4150:**	**890,000**		**890,000**		**890,000**	
						5200 - Transfers of Funds						
38,845		-		-		**0730 - Transfer to Debt Service**	-		-		-	
						6110 - Operating Contingency						
-		-		100,000		**0810 - Planned Reserve**	100,000		100,000		100,000	
72,472		**707,712**		**2,250,000**		**Total Requirements:**	**1,000,000**		**1,000,000**		**1,000,000**	
(1,372,068)		**(1,205,089)**		**-**		**Total 272:**	**-**		**-**		**-**	

273 - Outdoor School

Total: $200,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		146,773		**2199 - Other Intermediate Sources**	-		-		-	
171,264		215,274		-		**3299 - Other Restricted Grants-In-Aid**	200,000		200,000		200,000	
1		1		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
171,265		**215,274**		**146,773**		**Total 0000:**	**200,000**		**200,000**		**200,000**	
171,265		**215,274**		**146,773**		**Total Resources:**	**200,000**		**200,000**		**200,000**	
						Requirements						
						1111 - Elementary, K-5 or K-6						
37,391		11,693		-		**0311 - Instruction Services**	-		-		-	
						1121 - Middle/Junior High Programs						
-		142		-		**0122 - Substitutes-Classified**	-		-		-	
-		158		-		**0132 - Comp Time**	-		-		-	
21,969		22,110		29,000		**0151 - Stipend - Club Advisor/Activities**	50,000		50,000		50,000	
6,724		6,975		9,155		**0210 - PERS**	15,785		15,785		15,785	
1,710		1,691		2,219		**0220 - Social Security Administration**	3,825		3,825		3,825	
63		55		210		**0231 - Worker's Compensation**	362		362		362	
-		88		116		**0235 - or Paid Leave**	200		200		200	
102,185		155,873		105,000		**0311 - Instruction Services**	123,828		123,828		123,828	
-		4,117		-		**0399 - Licensed Subs**	-		-		-	
-		1,077		273		**0410 - Consumable Supplies & Materials**	4,000		4,000		4,000	
-		1,042		-		**0690 - Grant Indirect Charges**	-		-		-	
132,652		**193,327**		**145,973**		**Total 1121:**	**198,000**		**198,000**		**198,000**	
						1288 - Charter Schools						
-		9,366		-		**0360 - Charter School Payments**	-		-		-	
						2520 - Fiscal Services						
-		250		-		**0340 - Travel**	-		-		-	
						2550 - Student Transportation Services						
1,221		639		800		**0331 - Reimbursable Student Transportation**	2,000		2,000		2,000	
171,264		**215,274**		**146,773**		**Total Requirements:**	**200,000**		**200,000**		**200,000**	
(1)		**-**		**-**		**Total 273:**	**-**		**-**		**-**	

274 - Technology Infrastructional

Total: $721,500

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		5,000		**1920 - Contributions and Donations From Private Sources**	-		-		-	
4,055		986		-		**1990 - Miscellaneous**	-		-		-	
36,015		185,876		100,000		**1994 - E-Rate Reimbursement**	450,000		450,000		450,000	
100,000		90,000		90,000		**5200 - Interfund Transfers**	100,000		100,000		100,000	
397,497		192,802		325,000		**5400 - Resources - Beginning Fund Balance**	171,500		171,500		171,500	
537,566		**469,664**		**520,000**		**Total 0000:**	**721,500**		**721,500**		**721,500**	
537,566		**469,664**		**520,000**		**Total Resources:**	**721,500**		**721,500**		**721,500**	
						Requirements						
						2660 - Technology Services						
1,394		-		-		**0389 - Other Non-Instructional Professional and Technical**	1,500		1,500		1,500	
235		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
23,850		54,140		-		**0470 - Computer Software**	150,000		150,000		150,000	
127,943		7,700		270,000		**0480 - Computer Hardware**	570,000		570,000		570,000	
189,114		33,705		250,000		**0550 - Depreciable Technology**	-		-		-	
2,228		-		-		**0640 - Dues and Fees**	-		-		-	
344,764		**95,545**		**520,000**		**Total 2660:**	**721,500**		**721,500**		**721,500**	
344,764		**95,545**		**520,000**		**Total Requirements:**	**721,500**		**721,500**		**721,500**	
(192,802)		**(374,119)**		**-**		**Total 274:**	**-**		**-**		**-**	

275 - Instructional Technology

Total: $20,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		10,000		10,000		**5200 - Interfund Transfers**	-		-		-	
-		-		-		**5400 - Resources - Beginning Fund Balance**	20,000		20,000		20,000	
-		**10,000**		**10,000**		**Total 0000:**	**20,000**		**20,000**		**20,000**	
-		**10,000**		**10,000**		**Total Resources:**	**20,000**		**20,000**		**20,000**	
						Requirements						
						2660 - Technology Services						
-		-		10,000		**0480 - Computer Hardware**	20,000		20,000		20,000	
-		**(10,000)**		**-**		**Total 275:**	**-**		**-**		**-**	

276 - Climb Grant

Total: $29,769

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		-		**3299 - Other Restricted Grants-In-Aid**	18,000		18,000		18,000	
-		-		-		**5400 - Resources - Beginning Fund Balance**	11,769		11,769		11,769	
-		**-**		**-**		**Total 0000:**	**29,769**		**29,769**		**29,769**	
-		**-**		**-**		**Total Resources:**	**29,769**		**29,769**		**29,769**	
						Requirements						
						1280 - Alternative Education						
-		-		-		**0112 - Classified Salaries**	15,593	0.52	15,593	0.52	15,593	0.52
-		-		-		**0210 - PERS**	4,809		4,809		4,809	
-		-		-		**0220 - Social Security Administration**	1,193		1,193		1,193	
-		-		-		**0231 - Worker's Compensation**	56		56		56	
-		-		-		**0235 - or Paid Leave**	62		62		62	
-		-		-		**0243 - Classified Insurance**	7,794		7,794		7,794	
-		-		-		**0410 - Consumable Supplies & Materials**	262		262		262	
-		**-**		**-**		**Total 1280:**	**29,769**	**0.52**	**29,769**	**0.52**	**29,769**	**0.52**
-		**-**		**-**		**Total Requirements:**	**29,769**	**0.52**	**29,769**	**0.52**	**29,769**	**0.52**
-		**-**		**-**		**Total 276:**	**-**	**0.52**	**-**	**0.52**	**-**	**0.52**



Artwork by Riverview 2nd Grader

278 - Title III - ELL Consortium (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
20,423		8,034		-		4500 - Restricted Revenue From the Federal Government THR	-		-		-	
						Requirements						
						2110 - Attendance and Social Work Services						
-		2,873		-		0410 - Consumable Supplies & Materials	-		-		-	
						2210 - Improvement of Instruction Services						
293		-		-		0131 - Extra Duty - Licensed	-		-		-	
1,880		499		-		0133 - Extra Duty - Classified	-		-		-	
580		165		-		0210 - PERS	-		-		-	
152		37		-		0220 - Social Security Administration	-		-		-	
7		1		-		0231 - Worker's Compensation	-		-		-	
-		2		-		0235 - or Paid Leave	-		-		-	
1		-		-		0242 - Licensed Insurance	-		-		-	
17		-		-		0243 - Classified Insurance	-		-		-	
6		-		-		0247 - TSA	-		-		-	
600		-		-		0340 - Travel	-		-		-	
8,860		1,765		-		0410 - Consumable Supplies & Materials	-		-		-	
1,908		-		-		0470 - Computer Software	-		-		-	
14,304		**2,469**		**-**		**Total 2210:**	**-**		**-**		**-**	
						2240 - Instructional Staff Development						
61		-		-		0133 - Extra Duty - Classified	-		-		-	
18		-		-		0210 - PERS	-		-		-	
4		-		-		0220 - Social Security Administration	-		-		-	
0		-		-		0231 - Worker's Compensation	-		-		-	
0		-		-		0243 - Classified Insurance	-		-		-	
5,365		1,723		-		0340 - Travel	-		-		-	
5,448		**1,723**		**-**		**Total 2240:**	**-**		**-**		**-**	
						2520 - Fiscal Services						
-		572		-		0690 - Grant Indirect Charges	-		-		-	
						3300 - Community Services						
-		279		-		0133 - Extra Duty - Classified	-		-		-	
-		95		-		0210 - PERS	-		-		-	
-		21		-		0220 - Social Security Administration	-		-		-	
-		1		-		0231 - Worker's Compensation	-		-		-	
-		1		-		0235 - or Paid Leave	-		-		-	
670		-		-		0410 - Consumable Supplies & Materials	-		-		-	
670		**396**		**-**		**Total 3300:**	**-**		**-**		**-**	
20,423		**8,034**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-		**-**		**-**		**Total 278:**	**-**		**-**		**-**	

279 - Student Activity Fund

Total: $1,300,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
7,826		2,424		-		**1510 - Interest On Investments**	-		-		-	
871,395		655,684		600,000		**1760 - Club Fund Raising**	700,000		700,000		700,000	
14,352		17,570		20,000		**1920 - Contributions and Donations From Private Sources**	-		-		-	
1,901		103		-		**1990 - Miscellaneous**	-		-		-	
609,175		607,801		600,000		**5400 - Resources - Beginning Fund Balance**	600,000		600,000		600,000	
1,504,650		**1,283,581**		**1,220,000**		**Total 0000:**	**1,300,000**		**1,300,000**		**1,300,000**	
1,504,650		**1,283,581**		**1,220,000**		**Total Resources:**	**1,300,000**		**1,300,000**		**1,300,000**	
						Requirements						
						1111 - Elementary, K-5 or K-6						
2,307		5,304		-		**0410 - Consumable Supplies & Materials**	-		-		-	
298		-		-		**0430 - Library Books**	-		-		-	
2,605		**5,304**		**-**		**Total 1111:**	**-**		**-**		**-**	
						1113 - Elementary Extra-Curricular						
4,114		5,688		5,000		**0340 - Travel**	5,000		5,000		5,000	
40,898		55,207		35,000		**0410 - Consumable Supplies & Materials**	55,000		55,000		55,000	
787		4,158		1,000		**0430 - Library Books**	1,000		1,000		1,000	
-		-		5,000		**0460 - Non-Consumable Items**	5,000		5,000		5,000	
-		19,178		-		**0541 - Initial and Additional Equipment Purchase**	-		-		-	
171		-		1,000		**0640 - Dues and Fees**	1,000		1,000		1,000	
45,970		**84,231**		**47,000**		**Total 1113:**	**67,000**		**67,000**		**67,000**	
						1121 - Middle/Junior High Programs						
-		338		-		**0340 - Travel**	-		-		-	
69		667		-		**0410 - Consumable Supplies & Materials**	-		-		-	
69		**1,005**		**-**		**Total 1121:**	**-**		**-**		**-**	
						1122 - Middle/Junior High School Extra-Curricular						
2,685		1,757		5,000		**0340 - Travel**	5,000		5,000		5,000	
16,995		23,667		20,000		**0410 - Consumable Supplies & Materials**	30,000		30,000		30,000	
-		-		2,500		**0460 - Non-Consumable Items**	2,500		2,500		2,500	
1,274		250		2,500		**0640 - Dues and Fees**	2,500		2,500		2,500	
20,954		**25,673**		**30,000**		**Total 1122:**	**40,000**		**40,000**		**40,000**	
						1132 - High School Extra-Curricular						
-		-		750		**0321 - Cleaning Services**	750		750		750	
9,725		508		5,000		**0322 - Repairs and Maintenance Services**	5,000		5,000		5,000	
11,481		2,605		15,000		**0324 - Rentals**	15,000		15,000		15,000	
295,960		152,603		310,500		**0340 - Travel**	310,500		310,500		310,500	
38		84		250		**0353 - Postage**	250		250		250	
-		-		250		**0354 - Advertising**	250		250		250	
62		-		250		**0355 - Printing and Binding**	250		250		250	
15,000		1,500		15,000		**0374 - Other Tuition**	15,000		15,000		15,000	
40,924		9,339		40,000		**0389 - Other Non-Instructional Professional and Technical**	40,000		40,000		40,000	
390,930		315,099		300,000		**0410 - Consumable Supplies & Materials**	350,000		350,000		350,000	
6,356		-		15,000		**0460 - Non-Consumable Items**	15,000		15,000		15,000	
-		-		1,500		**0470 - Computer Software**	1,500		1,500		1,500	
8,163		-		-		**0542 - Replacement Equipment Purchase**	-		-		-	
39,032		33,473		40,000		**0640 - Dues and Fees**	40,000		40,000		40,000	
817,671		**515,211**		**743,500**		**Total 1132:**	**793,500**		**793,500**		**793,500**	
						2410 - Office of the Principal Services						
1,365		1,080		-		**0410 - Consumable Supplies & Materials**	-		-		-	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2550 - Student Transportation Services						
-		8,050		-		**0331 - Reimbursable Student Transportation**	-		-		-	
8,213		7,632		7,000		**0332 - Non-Reimbursable Student Transportation**	9,500		9,500		9,500	
8,213		**15,682**		**7,000**		**Total 2550:**	**9,500**		**9,500**		**9,500**	
						6110 - Operating Contingency						
-		-		392,500		**0810 - Planned Reserve**	390,000		390,000		390,000	
896,846		**648,185**		**1,220,000**		**Total Requirements:**	**1,300,000**		**1,300,000**		**1,300,000**	
(607,804)		**(635,396)**		**-**		**Total 279:**	**-**		**-**		**-**	

281 - YST-Linn County Safe Schools Project (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
2,242		-		-		**1920 - Contributions and Donations From Private Sources**	-		-		-	
						Requirements						
						2110 - Attendance and Social Work Services						
2,242		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
-		**-**		**-**		**Total 281:**	**-**		**-**		**-**	

282 - Teen Parenting Grant

Total: $75,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
1,490		-		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
1,490						**Total Resources:**						
(1,490)		**-**		**-**		**Total 283:**	**-**		**-**		**-**	

283 - Miscellaneous Mini Grants

Total: $75,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		35,000		**1920 - Contributions and Donations From Private Sources**	35,000		35,000		35,000	
-		-		40,000		**5400 - Resources - Beginning Fund Balance**	40,000		40,000		40,000	
-		**-**		**75,000**		**Total 0000:**	**75,000**		**75,000**		**75,000**	
-		**-**		**75,000**		**Total Resources:**	**75,000**		**75,000**		**75,000**	
						Requirements						
						1111 - Elementary, K-5 or K-6						
-		-		45,000		**0410 - Consumable Supplies & Materials**	50,000		50,000		50,000	
						2110 - Attendance and Social Work Services						
-		-		30,000		**0410 - Consumable Supplies & Materials**	25,000		25,000		25,000	
-		**-**		**75,000**		**Total Requirements:**	**75,000**		**75,000**		**75,000**	
-		**-**		**-**		**Total 283:**	**-**		**-**		**-**	

284 - Welcome Center / Kids In Need

Total: $31,706

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		31,000		**1920 - Contributions and Donations From Private Sources**	3,000		3,000		3,000	
-		-		28,811		**5400 - Resources - Beginning Fund Balance**	28,706		28,706		28,706	
-		**-**		**59,811**		**Total 0000:**	**31,706**		**31,706**		**31,706**	
-		**-**		**59,811**		**Total Resources:**	**31,706**		**31,706**		**31,706**	
						Requirements						
						2110 - Attendance and Social Work Services						
-		-		41,811		**0410 - Consumable Supplies & Materials**	10,000		10,000		10,000	
						2210 - Improvement of Instruction Services						
-		-		18,000		**0410 - Consumable Supplies & Materials**	-		-		-	
						3300 - Community Services						
-		-		-		**0324 - Rentals**	500		500		500	
-		-		-		**0351 - Telephone**	500		500		500	
-		-		-		**0406 - Gas, Oil, Lube, Propane**	500		500		500	
-		-		-		**0410 - Consumable Supplies & Materials**	19,956		19,956		19,956	
-		-		-		**0640 - Dues and Fees**	250		250		250	
-		**-**		**-**		**Total 3300:**	**21,706**		**21,706**		**21,706**	
-		**-**		**59,811**		**Total Requirements:**	**31,706**		**31,706**		**31,706**	
-		**-**		**-**		**Total 284:**	**-**		**-**		**-**	

286 - Athletics - HS & MS

Total: $790,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
42,149		40,784		40,000		**1710 - Admissions**	40,000		40,000		40,000	
73,265		68,319		65,000		**1743 - Fees Particip LHS**	65,000		65,000		65,000	
-		3,090		-		**1920 - Contributions and Donations From Private Sources**	-		-		-	
475,000		550,000		600,000		**5200 - Interfund Transfers**	675,000		675,000		675,000	
12,910		22,673		10,000		**5400 - Resources - Beginning Fund Balance**	10,000		10,000		10,000	
603,324		**684,865**		**715,000**		**Total 0000:**	**790,000**		**790,000**		**790,000**	
603,324		**684,865**		**715,000**		**Total Resources:**	**790,000**		**790,000**		**790,000**	
						Requirements						
						1122 - Middle/Junior High School Extra-Curricular						
1,500		3,000		1,500		**0133 - Extra Duty - Classified**	3,000		3,000		3,000	
323		464		-		**0139 - Game & Misc.**	500		500		500	
42,000		62,291		87,120		**0150 - Stipend - Coaching/Athletics**	81,316		81,316		81,316	
8,200		13,445		12,732		**0210 - PERS**	9,061		9,061		9,061	
3,286		4,981		6,779		**0220 - Social Security Administration**	6,494		6,494		6,494	
143		208		271		**0231 - Worker's Compensation**	116		116		116	
-		260		348		**0235 - or Paid Leave**	352		352		352	
20		-		-		**0243 - Classified Insurance**	-		-		-	
-		-		2,000		**0322 - Repairs and Maintenance Services**	2,000		2,000		2,000	
5,490		-		-		**0324 - Rentals**	-		-		-	
-		-		591		**0340 - Travel**	600		600		600	
13,048		17,289		20,000		**0389 - Other Non-Instructional Professional and Technical**	25,000		25,000		25,000	
2,176		6,256		9,191		**0410 - Consumable Supplies & Materials**	14,282		14,282		14,282	
-		-		2,500		**0460 - Non-Consumable Items**	2,500		2,500		2,500	
556		831		1,000		**0640 - Dues and Fees**	1,000		1,000		1,000	
76,741		**109,025**		**144,032**		**Total 1122:**	**146,221**		**146,221**		**146,221**	
						1131 - High School Programs						
193		-		-		**0322 - Repairs and Maintenance Services**	-		-		-	
-		189		-		**0640 - Dues and Fees**	-		-		-	
193		**189**		**-**		**Total 1131:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						1132 - High School Extra-Curricular						
19,747	0.50	21,542	0.50	23,301	0.50	**0112 - Classified Salaries**	24,467	0.50	24,467	0.50	24,467	0.50
703		-		-		**0124 - Temporary - Classified (At-Will Contract)**	-		-		-	
191		-		-		**0133 - Extra Duty - Classified**	-		-		-	
8,549		6,075		3,379		**0139 - Game & Misc.**	6,620		6,620		6,620	
203,330		229,483		220,829		**0150 - Stipend - Coaching/Athletics**	243,319		243,319		243,319	
59,546		65,849		30,414		**0210 - PERS**	82,400		82,400		82,400	
17,452		19,349		18,937		**0220 - Social Security Administration**	20,994		20,994		20,994	
736		720		618		**0231 - Worker's Compensation**	1,106		1,106		1,106	
-		981		993		**0235 - or Paid Leave**	1,105		1,105		1,105	
11		1		-		**0242 - Licensed Insurance**	-		-		-	
6,817		7,058		7,272		**0243 - Classified Insurance**	7,512		7,512		7,512	
7		-		-		**0247 - TSA**	-		-		-	
4,064		3,937		4,000		**0322 - Repairs and Maintenance Services**	4,000		4,000		4,000	
9,419		3,455		10,000		**0324 - Rentals**	10,000		10,000		10,000	
6,428		7,680		5,909		**0340 - Travel**	6,500		6,500		6,500	
-		76		100		**0353 - Postage**	100		100		100	
58,374		86,114		84,479		**0389 - Other Non-Instructional Professional and Technical**	98,156		98,156		98,156	
17,011		23,615		50,000		**0410 - Consumable Supplies & Materials**	30,000		30,000		30,000	
198		-		2,500		**0460 - Non-Consumable Items**	2,500		2,500		2,500	
10,898		10,407		15,000		**0640 - Dues and Fees**	15,000		15,000		15,000	
423,481	**0.50**	**486,342**	**0.50**	**477,731**	**0.50**	**Total 1132:**	**553,779**	**0.50**	**553,779**	**0.50**	**553,779**	**0.50**
						2550 - Student Transportation Services						
80,237		84,558		93,237		**0332 - Non-Reimbursable Student Transportation**	90,000		90,000		90,000	
580,652	**0.50**	**680,114**	**0.50**	**715,000**	**0.50**	**Total Requirements:**	**790,000**	**0.50**	**790,000**	**0.50**	**790,000**	**0.50**
(22,673)	**0.50**	**(4,751)**	**0.50**	**-**	**0.50**	**Total 286:**	**-**	**0.50**	**-**	**0.50**	**-**	**0.50**

287 - DHS Integration Project

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
45,054		45,054		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
45,054		**45,054**				**Total Resources:**						
(45,054)		**45,054**		**-**		**Total 287:**	**-**		**-**		**-**	

289 - High School Success (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
1,119,158		-		-		**3299 - Other Restricted Grants-In-Aid**	-		-		-	
						Requirements						
						1111 - Elementary, K-5 or K-6						
2,000		-		-		**0311 - Instruction Services**	-		-		-	
						1121 - Middle/Junior High Programs						
23,259	0.50	-		-		**0111 - Licensed Salaries**	-		-		-	
6,912		-		-		**0210 - PERS**	-		-		-	
1,779		-		-		**0220 - Social Security Administration**	-		-		-	
70		-		-		**0231 - Worker's Compensation**	-		-		-	
4,447		-		-		**0242 - Licensed Insurance**	-		-		-	
1,058		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
37,525	**0.50**	**-**		**-**		**Total 1121:**	**-**		**-**		**-**	
						1131 - High School Programs						
162,288	3.00	-		-		**0111 - Licensed Salaries**	-		-		-	
22,524	0.91	-		-		**0112 - Classified Salaries**	-		-		-	
75		-		-		**0131 - Extra Duty - Licensed**	-		-		-	
74		-		-		**0132 - Comp Time**	-		-		-	
486		-		-		**0133 - Extra Duty - Classified**	-		-		-	
275		-		-		**0151 - Stipend - Club Advisor/Activities**	-		-		-	
55,199		-		-		**0210 - PERS**	-		-		-	
13,608		-		-		**0220 - Social Security Administration**	-		-		-	
566		-		-		**0231 - Worker's Compensation**	-		-		-	
48,272		-		-		**0242 - Licensed Insurance**	-		-		-	
16,089		-		-		**0243 - Classified Insurance**	-		-		-	
99		-		-		**0247 - TSA**	-		-		-	
12,213		-		-		**0399 - Licensed Subs**	-		-		-	
36,974		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
10,475		-		-		**0460 - Non-Consumable Items**	-		-		-	
9,614		-		-		**0480 - Computer Hardware**	-		-		-	
31,490		-		-		**0541 - Initial and Additional Equipment Purchase**	-		-		-	
1,184		-		-		**0640 - Dues and Fees**	-		-		-	
421,506	**3.91**	**-**		**-**		**Total 1131:**	**-**		**-**		**-**	
						1280 - Alternative Education						
94,577	1.00	-		-		**0111 - Licensed Salaries**	-		-		-	
75,956	0.60	-		-		**0113 - Administrators**	-		-		-	
193		-		-		**0131 - Extra Duty - Licensed**	-		-		-	
52,944		-		-		**0210 - PERS**	-		-		-	
13,002		-		-		**0220 - Social Security Administration**	-		-		-	
496		-		-		**0231 - Worker's Compensation**	-		-		-	
5,576		-		-		**0241 - Administrator Insurance**	-		-		-	
16,091		-		-		**0242 - Licensed Insurance**	-		-		-	
225		-		-		**0247 - TSA**	-		-		-	
1,620		-		-		**0399 - Licensed Subs**	-		-		-	
260,679	**1.60**	**-**		**-**		**Total 1280:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						1400 - Summer School Programs						
2,122		-		-		0131 - Extra Duty - Licensed	-		-		-	
955		-		-		0133 - Extra Duty - Classified	-		-		-	
934		-		-		0210 - PERS	-		-		-	
235		-		-		0220 - Social Security Administration	-		-		-	
13		-		-		0231 - Worker's Compensation	-		-		-	
18,374		-		-		0692 - Grant Matching	-		-		-	
22,633		**-**		**-**		**Total 1400:**	**-**		**-**		**-**	
						2110 - Attendance and Social Work Services						
100,693	3.74	-		-		0112 - Classified Salaries	-		-		-	
350		-		-		0132 - Comp Time	-		-		-	
2,229		-		-		0133 - Extra Duty - Classified	-		-		-	
27,028		-		-		0210 - PERS	-		-		-	
7,570		-		-		0220 - Social Security Administration	-		-		-	
651		-		-		0231 - Worker's Compensation	-		-		-	
240		-		-		0242 - Licensed Insurance	-		-		-	
41,256		-		-		0243 - Classified Insurance	-		-		-	
199		-		-		0247 - TSA	-		-		-	
180,215	**3.74**	**-**		**-**		**Total 2110:**	**-**		**-**		**-**	
						2120 - Guidance Services						
62,707	1.00	-		-		0111 - Licensed Salaries	-		-		-	
75		-		-		0131 - Extra Duty - Licensed	-		-		-	
52		-		-		0132 - Comp Time	-		-		-	
18,659		-		-		0210 - PERS	-		-		-	
4,153		-		-		0220 - Social Security Administration	-		-		-	
188		-		-		0231 - Worker's Compensation	-		-		-	
16,080		-		-		0242 - Licensed Insurance	-		-		-	
101,913	**1.00**	**-**		**-**		**Total 2120:**	**-**		**-**		**-**	
						2210 - Improvement of Instruction Services						
31,904	1.00	-		-		0112 - Classified Salaries	-		-		-	
1,500		-		-		0156 - Stipend - Classified	-		-		-	
11,030		-		-		0210 - PERS	-		-		-	
2,418		-		-		0220 - Social Security Administration	-		-		-	
108		-		-		0231 - Worker's Compensation	-		-		-	
14,750		-		-		0243 - Classified Insurance	-		-		-	
192		-		-		0247 - TSA	-		-		-	
61,901	**1.00**	**-**		**-**		**Total 2210:**	**-**		**-**		**-**	
						2220 - Educational Media Services						
3,010		-		-		0430 - Library Books	-		-		-	
						2222 - Library/Media Center						
4,442		-		-		0430 - Library Books	-		-		-	
						2520 - Fiscal Services						
20,637		-		-		0690 - Grant Indirect Charges	-		-		-	
						3102 - Summer Food Service						
1,949		-		-		0133 - Extra Duty - Classified	-		-		-	
563		-		-		0210 - PERS	-		-		-	
149		-		-		0220 - Social Security Administration	-		-		-	
36		-		-		0231 - Worker's Compensation	-		-		-	
2,696		**-**		**-**		**Total 3102:**	**-**		**-**		**-**	
1,119,158	**11.75**	**-**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-	**11.75**	**-**		**-**		**Total 289:**	**-**		**-**		**-**	

290 - CTE Revitalization

Total: $50,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
41,466		25,172		50,000		**3299 - Other Restricted Grants-In-Aid**	50,000		50,000		50,000	
						Requirements						
						1131 - High School Programs						
1,273		2,097		-		**0340 - Travel**	-		-		-	
872		-		-		**0399 - Licensed Subs**	-		-		-	
24,599		23,075		50,000		**0410 - Consumable Supplies & Materials**	50,000		50,000		50,000	
14,721		-		-		**0460 - Non-Consumable Items**	-		-		-	
41,466		**25,172**		**50,000**		**Total 1131:**	**50,000**		**50,000**		**50,000**	
41,466		**25,172**		**50,000**		**Total Requirements:**	**50,000**		**50,000**		**50,000**	
-		**-**		**-**		**Total 290:**	**-**		**-**		**-**	

292 - Breakfast After the Bell

Total: $14,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
14,298		12,632		-		**3299 - Other Restricted Grants-In-Aid**	14,000		14,000		14,000	
						Requirements						
						3100 - Food Services						
256		9,767		-		**0410 - Consumable Supplies & Materials**	14,000		14,000		14,000	
14,042		-		-		**0460 - Non-Consumable Items**	-		-		-	
-		2,865		-		**0541 - Initial and Additional Equipment Purchase**	-		-		-	
14,298		**12,632**		**-**		**Total 3100:**	**14,000**		**14,000**		**14,000**	
14,298		**12,632**		**-**		**Total Requirements:**	**14,000**		**14,000**		**14,000**	
-		**-**		**-**		**Total 292:**	**-**		**-**		**-**	

293 - Perkins Grant

Total: $90,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
69,755		72,738		85,000		**4700 - Grants-In-Aid From the Federal Government Through**	90,000		90,000		90,000	
						Requirements						
						1131 - High School Programs						
3,614		-		-		**0399 - Licensed Subs**	-		-		-	
-		5,222		50,000		**0410 - Consumable Supplies & Materials**	50,000		50,000		50,000	
-		6,155		-		**0460 - Non-Consumable Items**	-		-		-	
-		724		-		**0480 - Computer Hardware**	-		-		-	
52,623		26,026		-		**0541 - Initial and Additional Equipment Purchase**	-		-		-	
56,237		**38,126**		**50,000**		**Total 1131:**	**50,000**		**50,000**		**50,000**	
						2240 - Instructional Staff Development						
13,518		34,612		35,000		**0340 - Travel**	40,000		40,000		40,000	
69,755		**72,738**		**85,000**		**Total Requirements:**	**90,000**		**90,000**		**90,000**	
-		**-**		**-**		**Total 293:**	**-**		**-**		**-**	

294 - HB 2444-OR FFA Summer Teacher Contracts

Total: $29,473

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		10,257		27,227		**3299 - Other Restricted Grants-In-Aid**	29,473		29,473		29,473	
						Requirements						
						1400 - Summer School Programs						
-		7,364		19,400		**0155 - Stipend - Licensed**	21,000		21,000		21,000	
-		2,306		6,125		**0210 - PERS**	6,630		6,630		6,630	
-		539		1,484		**0220 - Social Security Administration**	1,607		1,607		1,607	
-		19		140		**0231 - Worker's Compensation**	152		152		152	
-		28		78		**0235 - or Paid Leave**	84		84		84	
-		**10,257**		**27,227**		**Total 1400:**	**29,473**		**29,473**		**29,473**	
-		**10,257**		**27,227**		**Total Requirements:**	**29,473**		**29,473**		**29,473**	
-		**-**		**-**		**Total 294:**	**-**		**-**		**-**	

295 - Band - Music Replacement (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
20,000		(12,092)		-		**5200 - Interfund Transfers**	-		-		-	
35,682		35,571		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
55,682		**23,479**		**-**		**Total 0000:**	**-**		**-**		**-**	
55,682		**23,479**		**-**		**Total Resources:**	**-**		**-**		**-**	
						Requirements						
						1111 - Elementary, K-5 or K-6						
5,473		952		-		**0322 - Repairs and Maintenance Services**	-		-		-	
3,339		5,910		-		**0410 - Consumable Supplies & Materials**	-		-		-	
8,812		**6,862**		**-**		**Total 1111:**	**-**		**-**		**-**	
						1121 - Middle/Junior High Programs						
890		3,700		-		**0322 - Repairs and Maintenance Services**	-		-		-	
120		-		-		**0389 - Other Non-Instructional Professional and Technical**	-		-		-	
3,104		2,634		-		**0410 - Consumable Supplies & Materials**	-		-		-	
4,114		**6,334**		**-**		**Total 1121:**	**-**		**-**		**-**	
						1131 - High School Programs						
-		555		-		**0322 - Repairs and Maintenance Services**	-		-		-	
2,902		-		-		**0340 - Travel**	-		-		-	
2,090		-		-		**0389 - Other Non-Instructional Professional and Technical**	-		-		-	
1,926		9,728		-		**0410 - Consumable Supplies & Materials**	-		-		-	
6,918		**10,283**		**-**		**Total 1131:**	**-**		**-**		**-**	
						2240 - Instructional Staff Development						
267		-		-		**0340 - Travel**	-		-		-	
20,111		**23,479**		**-**		**Total Requirements:**	**-**		**-**		**-**	
(35,571)		**-**		**-**		**Total 295:**	**-**		**-**		**-**	

296 - Farm to CNP Education

Total: $50,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		-		-		**3299 - Other Restricted Grants-In-Aid**	50,000		50,000		50,000	
						Requirements						
						3100 - Food Services						
-		-		-		**0389 - Other Non-Instructional Professional and Technical**	25,000		25,000		25,000	
-		-		-		**0410 - Consumable Supplies & Materials**	25,000		25,000		25,000	
-		**-**		**-**		**Total 3100:**	**50,000**		**50,000**		**50,000**	
-		**-**		**-**		**Total Requirements:**	**50,000**		**50,000**		**50,000**	
-		**-**		**-**		**Total 296:**	**-**		**-**		**-**	

297 - Fresh Fruits & Vegetables

Total: $45,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
36,680		38,976		45,000		**4503 - Restricted Rev From Fed Govt-Fresh Fruits & Vegeta**	45,000		45,000		45,000	
-		676		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
36,680		**39,652**		**45,000**		**Total 0000:**	**45,000**		**45,000**		**45,000**	
36,680		**39,652**		**45,000**		**Total Resources:**	**45,000**		**45,000**		**45,000**	
						Requirements						
						3100 - Food Services						
1,293		2,954		-		**0112 - Classified Salaries**	5,000		5,000		5,000	
1,067		1,586		-		**0114 - Managerial-Classified**	-		-		-	
753		1,517		-		**0210 - PERS**	1,579		1,579		1,579	
181		347		-		**0220 - Social Security Administration**	383		383		383	
34		66		-		**0231 - Worker's Compensation**	36		36		36	
-		-		-		**0235 - or Paid Leave**	20		20		20	
32,677		33,182		45,000		**0450 - Food**	37,982		37,982		37,982	
36,004		**39,652**		**45,000**		**Total 3100:**	**45,000**		**45,000**		**45,000**	
36,004		**39,652**		**45,000**		**Total Requirements:**	**45,000**		**45,000**		**45,000**	
(676)		**-**		**-**		**Total 297:**	**-**		**-**		**-**	

298 - Farm to CNP Base

Total: $50,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
34,545		34,664		50,000		**3299 - Other Restricted Grants-In-Aid**	50,000		50,000		50,000	
						Requirements						
						3100 - Food Services						
7,537		-		-		**0389 - Other Non-Instructional Professional and Technical**	-		-		-	
18,260		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
-		34,664		50,000		**0450 - Food**	50,000		50,000		50,000	
8,748		-		-		**0542 - Replacement Equipment Purchase**	-		-		-	
34,545		**34,664**		**50,000**		**Total 3100:**	**50,000**		**50,000**		**50,000**	
34,545		**34,664**		**50,000**		**Total Requirements:**	**50,000**		**50,000**		**50,000**	
-		**-**		**-**		**Total 298:**	**-**		**-**		**-**	

299 - Nutrition Services

Total: $3,496,161

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
35,528		67,034		12,500		**1510 - Interest On Investments**	50,000		50,000		50,000	
11,693		10,778		10,503		**1612 - Lunch**	9,165		9,165		9,165	
3,160		15,871		2,200		**1990 - Miscellaneous**	2,200		2,200		2,200	
2,471		3,290		2,800		**1992 - Nutrition Catering**	3,000		3,000		3,000	
-		63,518		26,120		**3297 - SSA Breakfast**	21,100		21,100		21,100	
-		141,427		55,301		**3298 - SSA Lunch**	52,899		52,899		52,899	
402,847		-		6,000		**3299 - Other Restricted Grants-In-Aid**	-		-		-	
70,308		38,105		84,372		**4500 - Restricted Revenue From the Federal Government THR**	-		-		-	
71,812		70,797		70,000		**4504 - Summer Lunch Program**	150,000		150,000		150,000	
1,152,810		1,239,426		1,288,882		**4505 - School Nutrition (NSL)**	1,327,567		1,327,567		1,327,567	
509,008		569,942		608,014		**4506 - Breakfast - Federal School Lunch Program**	586,555		586,555		586,555	
2,789		710		2,500		**4507 - Supper - Federal School Lunch Program**	2,500		2,500		2,500	
208		49		98		**4508 - Cash In Lieu - Federal School Lunch Program**	98		98		98	
11,113		7,675		10,000		**4509 - After School Care Snack/School Lunch Claim**	11,250		11,250		11,250	
218,594		160,367		165,575		**4901 - Donated Commodities**	154,827		154,827		154,827	
225,000		200,000		200,000		**5200 - Interfund Transfers**	200,000		200,000		200,000	
1,201,901		1,609,908		1,225,776		**5400 - Resources - Beginning Fund Balance**	925,000		925,000		925,000	
3,919,242		**4,198,898**		**3,770,641**		**Total 0000:**	**3,496,161**		**3,496,161**		**3,496,161**	
3,919,242		**4,198,898**		**3,770,641**		**Total Resources:**	**3,496,161**		**3,496,161**		**3,496,161**	
						Requirements						
						2550 - Student Transportation Services						
513		-		600		**0332 - Non-Reimbursable Student Transportation**	600		600		600	

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Artwork by Hamilton Creek 3rd-5th Graders

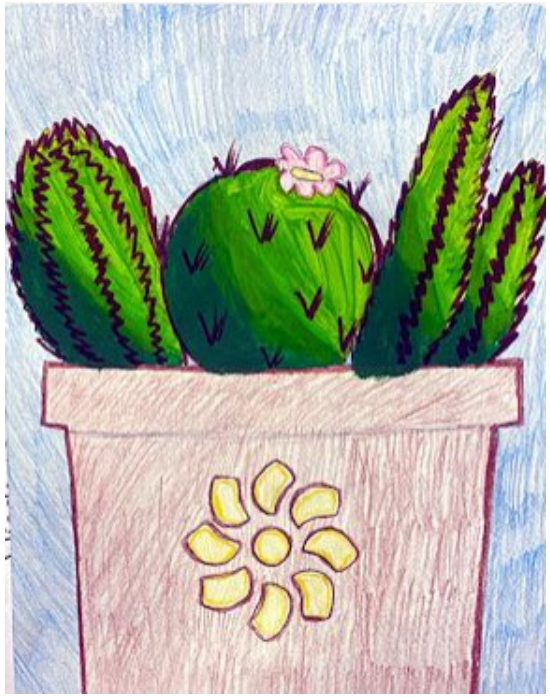
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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						3100 - Food Services						
556,931	21.36	732,125	26.75	860,914	27.24	**0112 - Classified Salaries**	906,981	27.18	906,981	27.18	906,981	27.18
93,528	1.00	109,353	1.00	105,673	1.00	**0114 - Managerial-Classified**	110,957	1.00	110,957	1.00	110,957	1.00
-		-		-		**0124 - Temporary - Classified (At-Will Contract)**	156		156		156	
5,936		9,947		15,000		**0133 - Extra Duty - Classified**	12,000		12,000		12,000	
196,232		261,129		319,096		**0210 - PERS**	333,978		333,978		333,978	
47,793		63,451		75,088		**0220 - Social Security Administration**	78,803		78,803		78,803	
10,077		11,922		20,266		**0231 - Worker's Compensation**	20,955		20,955		20,955	
-		3,171		3,929		**0235 - or Paid Leave**	4,120		4,120		4,120	
9,197		9,814		16,362		**0241 - Administrator Insurance**	16,902		16,902		16,902	
251,445		287,688		341,537		**0243 - Classified Insurance**	352,806		352,806		352,806	
1,575		-		-		**0247 - TSA**	-		-		-	
260		570		15,000		**0322 - Repairs and Maintenance Services**	15,000		15,000		15,000	
-		-		5,000		**0329 - Other Property Services**	5,000		5,000		5,000	
241		729		6,500		**0340 - Travel**	6,500		6,500		6,500	
36		-		-		**0351 - Telephone**	-		-		-	
355		306		1,200		**0353 - Postage**	-		-		-	
-		-		500		**0355 - Printing and Binding**	500		500		500	
612		-		2,500		**0389 - Other Non-Instructional Professional and Technical**	2,500		2,500		2,500	
-		-		200		**0391 - Physical Exams, Drivers**	200		200		200	
10,434		5,141		20,000		**0395 - Classified Subs**	10,000		10,000		10,000	
915		932		3,500		**0406 - Gas, Oil, Lube, Propane**	1,300		1,300		1,300	
95,854		84,403		97,469		**0410 - Consumable Supplies & Materials**	143,511		143,511		143,511	
218,594		160,367		165,575		**0411 - Donated Commodities**	154,827		154,827		154,827	
-		-		2,500		**0413 - Vehicle Repair Parts**	-		-		-	
611,970		697,156		825,521		**0450 - Food**	839,340		839,340		839,340	
7,602		19,646		-		**0460 - Non-Consumable Items**	-		-		-	
-		-		15,000		**0470 - Computer Software**	15,000		15,000		15,000	
-		-		20,000		**0480 - Computer Hardware**	8,000		8,000		8,000	
8,909		43,584		250,000		**0520 - Buildings Acquisition**	100,000		100,000		100,000	
85,999		5,406		100,000		**0541 - Initial and Additional Equipment Purchase**	100,000		100,000		100,000	
38,222		-		350,000		**0542 - Replacement Equipment Purchase**	100,000		100,000		100,000	
22,863		10,094		25,000		**0640 - Dues and Fees**	25,000		25,000		25,000	
2,451		2,663		3,200		**0650 - Insurance & Judgments**	3,500		3,500		3,500	
2,278,031	**22.36**	**2,519,597**	**27.75**	**3,666,530**	**28.24**	**Total 3100:**	**3,367,836**	**28.18**	**3,367,836**	**28.18**	**3,367,836**	**28.18**
						3102 - Summer Food Service						
-		30,051	0.98	32,024	0.99	**0112 - Classified Salaries**	33,895	0.98	33,895	0.98	33,895	0.98
-		392		-		**0133 - Extra Duty - Classified**	15,000		15,000		15,000	
-		10,230		10,738		**0210 - PERS**	16,134		16,134		16,134	
-		2,137		2,450		**0220 - Social Security Administration**	3,742		3,742		3,742	
-		495		885		**0231 - Worker's Compensation**	1,047		1,047		1,047	
-		93		128		**0235 - or Paid Leave**	196		196		196	
-		10,443		12,886		**0243 - Classified Insurance**	13,311		13,311		13,311	
-		1,808		-		**0322 - Repairs and Maintenance Services**	-		-		-	
658		692		1,200		**0406 - Gas, Oil, Lube, Propane**	1,200		1,200		1,200	
5,010		13,480		1,500		**0410 - Consumable Supplies & Materials**	1,500		1,500		1,500	
12,221		20,367		25,000		**0450 - Food**	25,000		25,000		25,000	
-		1,435		-		**0460 - Non-Consumable Items**	-		-		-	
17,890		**91,622**	**0.98**	**86,811**	**0.99**	**Total 3102:**	**111,025**	**0.98**	**111,025**	**0.98**	**111,025**	**0.98**

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Actuals		Actuals		Adopted		Special Revenue Funds	Proposed		Approved		Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						3103 - Cacfp Fiscal Accountability						
1,291		463		-		**0112 - Classified Salaries**	-		-		-	
14		3		-		**0395 - Classified Subs**	-		-		-	
44		280		200		**0410 - Consumable Supplies & Materials**	200		200		200	
1,060		-		1,500		**0450 - Food**	1,500		1,500		1,500	
174		19		-		**0640 - Dues and Fees**	-		-		-	
2,584		**764**		**1,700**		**Total 3103:**	**1,700**		**1,700**		**1,700**	
						3130 - Food Delivery Services						
10,315		14,070		15,000		**0450 - Food**	15,000		15,000		15,000	
2,309,333	**22.36**	**2,626,053**	**28.72**	**3,770,641**	**29.23**	**Total Requirements:**	**3,496,161**	**29.16**	**3,496,161**	**29.16**	**3,496,161**	**29.16**
(1,609,908)	**22.36**	**(1,572,845)**	**28.72**	**-**	**29.23**	**Total 299:**	**-**	**29.16**	**-**	**29.16**	**-**	**29.16**



Artwork by Pioneer 5th Grader

902 - ESSER II (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
383,674		1,938,915		-		**4500 - Restricted Revenue From the Federal Government THR**	-		-		-	
						Requirements						
						1111 - Elementary, K-5 or K-6						
-		405,583		-		**0111 - Licensed Salaries**	-		-		-	
-		126,085		-		**0210 - PERS**	-		-		-	
-		29,562		-		**0220 - Social Security Administration**	-		-		-	
-		1,138		-		**0231 - Worker's Compensation**	-		-		-	
-		1,546		-		**0235 - or Paid Leave**	-		-		-	
-		92,311		-		**0242 - Licensed Insurance**	-		-		-	
-		**656,225**		**-**		**Total 1111:**	**-**		**-**		**-**	
						1121 - Middle/Junior High Programs						
-		154,644		-		**0111 - Licensed Salaries**	-		-		-	
-		46,476		-		**0210 - PERS**	-		-		-	
-		11,317		-		**0220 - Social Security Administration**	-		-		-	
-		440		-		**0231 - Worker's Compensation**	-		-		-	
-		592		-		**0235 - or Paid Leave**	-		-		-	
-		39,578		-		**0242 - Licensed Insurance**	-		-		-	
-		**253,046**		**-**		**Total 1121:**	**-**		**-**		**-**	
						1131 - High School Programs						
-		251,793		-		**0111 - Licensed Salaries**	-		-		-	
-		76,004		-		**0210 - PERS**	-		-		-	
-		18,687		-		**0220 - Social Security Administration**	-		-		-	
-		700		-		**0231 - Worker's Compensation**	-		-		-	
-		977		-		**0235 - or Paid Leave**	-		-		-	
-		50,815		-		**0242 - Licensed Insurance**	-		-		-	
-		**398,976**		**-**		**Total 1131:**	**-**		**-**		**-**	
						1140 - Pre-Kindergarten Programs						
-		4,071		-		**0111 - Licensed Salaries**	-		-		-	
-		1,263		-		**0210 - PERS**	-		-		-	
-		300		-		**0220 - Social Security Administration**	-		-		-	
-		12		-		**0231 - Worker's Compensation**	-		-		-	
-		16		-		**0235 - or Paid Leave**	-		-		-	
-		1,341		-		**0242 - Licensed Insurance**	-		-		-	
-		**7,002**		**-**		**Total 1140:**	**-**		**-**		**-**	
						1280 - Alternative Education						
-		29,039		-		**0111 - Licensed Salaries**	-		-		-	
-		9,171		-		**0210 - PERS**	-		-		-	
-		2,130		-		**0220 - Social Security Administration**	-		-		-	
-		81		-		**0231 - Worker's Compensation**	-		-		-	
-		111		-		**0235 - or Paid Leave**	-		-		-	
-		5,940		-		**0242 - Licensed Insurance**	-		-		-	
-		**46,473**		**-**		**Total 1280:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						1291 - English Second Language Programs						
-		13,569		-		**0111 - Licensed Salaries**	-		-		-	
-		4,211		-		**0210 - PERS**	-		-		-	
-		1,013		-		**0220 - Social Security Administration**	-		-		-	
-		37		-		**0231 - Worker's Compensation**	-		-		-	
-		53		-		**0235 - or Paid Leave**	-		-		-	
-		2,682		-		**0242 - Licensed Insurance**	-		-		-	
-		**21,565**		**-**		**Total 1291:**	**-**		**-**		**-**	
						4150 - Building Acquisition, Construction, and Improvem						
383,674		555,627		-		**0520 - Buildings Acquisition**	-		-		-	
383,674		**1,938,915**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-		**-**		**-**		**Total 902:**	**-**		**-**		**-**	



Artwork by Hamilton Creek 8th Grade

903 - ESSER III (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
685,971		5,001,739		-		**4500 - Restricted Revenue From the Federal Government THR**	-		-		-	
78,804		-		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
764,775		**5,001,739**		**-**		**Total 0000:**	**-**		**-**		**-**	
764,775		**5,001,739**		**-**		**Total Resources:**	**-**		**-**		**-**	
						Requirements						
						1111 - Elementary, K-5 or K-6						
35,396	1.72	250		-		**0112 - Classified Salaries**	-		-		-	
1,600		-		-		**0131 - Extra Duty - Licensed**	-		-		-	
4		-		-		**0132 - Comp Time**	-		-		-	
648		224		-		**0133 - Extra Duty - Classified**	-		-		-	
11,092		147		-		**0210 - PERS**	-		-		-	
2,856		34		-		**0220 - Social Security Administration**	-		-		-	
125		1		-		**0231 - Worker's Compensation**	-		-		-	
-		2		-		**0235 - or Paid Leave**	-		-		-	
3,086		-		-		**0243 - Classified Insurance**	-		-		-	
5		-		-		**0247 - TSA**	-		-		-	
1,582		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
12,882		-		-		**0420 - Textbooks**	-		-		-	
21,688		-		-		**0470 - Computer Software**	-		-		-	
90,963	**1.72**	**658**		**-**		**Total 1111:**	**-**		**-**		**-**	
						1113 - Elementary Extra-Curricular						
570		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						1121 - Middle/Junior High Programs						
15,588		17,068		-		**0324 - Rentals**	-		-		-	
-		140		-		**0395 - Classified Subs**	-		-		-	
737		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
16,326		**17,208**		**-**		**Total 1121:**	**-**		**-**		**-**	
						1131 - High School Programs						
9,009		21,236		-		**0123 - Temporary-Licensed (At-Will Contract)**	-		-		-	
5,351		2,456		-		**0131 - Extra Duty - Licensed**	-		-		-	
3,434		6,099		-		**0210 - PERS**	-		-		-	
1,099		1,810		-		**0220 - Social Security Administration**	-		-		-	
45		66		-		**0231 - Worker's Compensation**	-		-		-	
-		90		-		**0235 - or Paid Leave**	-		-		-	
3,118		-		-		**0324 - Rentals**	-		-		-	
22,055		**31,756**		**-**		**Total 1131:**	**-**		**-**		**-**	
						1250 - Less Restrictive Programs for Students With Disabilities						
-		490		-		**0131 - Extra Duty - Licensed**	-		-		-	
-		152		-		**0210 - PERS**	-		-		-	
-		35		-		**0220 - Social Security Administration**	-		-		-	
-		1		-		**0231 - Worker's Compensation**	-		-		-	
-		2		-		**0235 - or Paid Leave**	-		-		-	
-		**680**		**-**		**Total 1250:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						1271 - Remediation						
878		-		-		**0131 - Extra Duty - Licensed**	-		-		-	
1,710		-		-		**0133 - Extra Duty - Classified**	-		-		-	
782		-		-		**0210 - PERS**	-		-		-	
190		-		-		**0220 - Social Security Administration**	-		-		-	
9		-		-		**0231 - Worker's Compensation**	-		-		-	
1		-		-		**0242 - Licensed Insurance**	-		-		-	
0		-		-		**0243 - Classified Insurance**	-		-		-	
13		-		-		**0247 - TSA**	-		-		-	
798		-		-		**0311 - Instruction Services**	-		-		-	
24,335		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
42		-		-		**0460 - Non-Consumable Items**	-		-		-	
20		-		-		**0470 - Computer Software**	-		-		-	
28,777		**-**		**-**		**Total 1271:**	**-**		**-**		**-**	
						1272 - Title I						
655		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						1280 - Alternative Education						
-		68,422		-		**0112 - Classified Salaries**	-		-		-	
-		203		-		**0133 - Extra Duty - Classified**	-		-		-	
-		2,500		-		**0156 - Stipend - Classified**	-		-		-	
-		18,504		-		**0210 - PERS**	-		-		-	
-		5,414		-		**0220 - Social Security Administration**	-		-		-	
-		218		-		**0231 - Worker's Compensation**	-		-		-	
-		283		-		**0235 - or Paid Leave**	-		-		-	
-		18,439		-		**0243 - Classified Insurance**	-		-		-	
-		**113,982**		**-**		**Total 1280:**	**-**		**-**		**-**	
						1288 - Charter Schools						
271,061		32,501		-		**0360 - Charter School Payments**	-		-		-	
						1291 - English Second Language Programs						
-		15,348		-		**0112 - Classified Salaries**	-		-		-	
-		4,762		-		**0210 - PERS**	-		-		-	
-		1,074		-		**0220 - Social Security Administration**	-		-		-	
-		48		-		**0231 - Worker's Compensation**	-		-		-	
-		56		-		**0235 - or Paid Leave**	-		-		-	
-		6,396		-		**0243 - Classified Insurance**	-		-		-	
-		**27,684**		**-**		**Total 1291:**	**-**		**-**		**-**	
						2110 - Attendance and Social Work Services						
-		22,174		-		**0112 - Classified Salaries**	-		-		-	
-		7,233		-		**0210 - PERS**	-		-		-	
-		1,593		-		**0220 - Social Security Administration**	-		-		-	
-		65		-		**0231 - Worker's Compensation**	-		-		-	
-		63		-		**0235 - or Paid Leave**	-		-		-	
-		10,896		-		**0243 - Classified Insurance**	-		-		-	
-		**42,023**		**-**		**Total 2110:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2150 - Speech Pathology and Audiology Services						
-		84,002		-		**0111 - Licensed Salaries**	-		-		-	
-		28,452		-		**0210 - PERS**	-		-		-	
-		6,328		-		**0220 - Social Security Administration**	-		-		-	
-		216		-		**0231 - Worker's Compensation**	-		-		-	
-		331		-		**0235 - or Paid Leave**	-		-		-	
-		16,991		-		**0242 - Licensed Insurance**	-		-		-	
-		120,338		-		**0389 - Other Non-Instructional Professional and Technical**	-		-		-	
-		**256,657**		**-**		**Total 2150:**	**-**		**-**		**-**	
						2210 - Improvement of Instruction Services						
59,517		-		-		**0113 - Administrators**	-		-		-	
-		54,000		-		**0123 - Temporary-Licensed (At-Will Contract)**	-		-		-	
-		27,500		-		**0155 - Stipend - Licensed**	-		-		-	
14,117		22,271		-		**0210 - PERS**	-		-		-	
4,553		6,235		-		**0220 - Social Security Administration**	-		-		-	
174		203		-		**0231 - Worker's Compensation**	-		-		-	
-		110		-		**0235 - or Paid Leave**	-		-		-	
22,050		14,019		-		**0312 - Instructional Programs Improvement Services**	-		-		-	
2,375		-		-		**0470 - Computer Software**	-		-		-	
102,786		**124,338**		**-**		**Total 2210:**	**-**		**-**		**-**	
						2321 - Office of the Superintendent Services						
79		-		-		**0351 - Telephone**	-		-		-	
12,246		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
12,325		**-**		**-**		**Total 2321:**	**-**		**-**		**-**	
						2410 - Office of the Principal Services						
12,899		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
						2520 - Fiscal Services						
-		48,390		-		**0690 - Grant Indirect Charges**	-		-		-	
						2544 - Maintenance						
17,812		-		-		**0322 - Repairs and Maintenance Services**	-		-		-	
						2640 - Staff Services						
-		49,879		-		**0132 - Comp Time**	-		-		-	
-		73,803		-		**0135 - Vacation Payoff**	-		-		-	
-		3,100		-		**0151 - Stipend - Club Advisor/Activities**	-		-		-	
-		20,538		-		**0156 - Stipend - Classified**	-		-		-	
-		28,750		-		**0161 - Licensed Longevity / Hon. Separation Stipend**	-		-		-	
-		36,172		-		**0210 - PERS**	-		-		-	
-		13,714		-		**0220 - Social Security Administration**	-		-		-	
-		1,010		-		**0231 - Worker's Compensation**	-		-		-	
-		717		-		**0235 - or Paid Leave**	-		-		-	
256		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
256		**227,682**		**-**		**Total 2640:**	**-**		**-**		**-**	
						2660 - Technology Services						
27,592		13,877		-		**0470 - Computer Software**	-		-		-	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						3100 - Food Services						
89,688	5.84	-		-		**0112 - Classified Salaries**	-		-		-	
1,302		-		-		**0133 - Extra Duty - Classified**	-		-		-	
17,425		-		-		**0210 - PERS**	-		-		-	
6,705		-		-		**0220 - Social Security Administration**	-		-		-	
1,687		-		-		**0231 - Worker's Compensation**	-		-		-	
43,891		-		-		**0243 - Classified Insurance**	-		-		-	
160,699	**5.84**	**-**		**-**		**Total 3100:**	**-**		**-**		**-**	
						4150 - Building Acquisition, Construction, and Improvem						
-		4,064,303		-		**0520 - Buildings Acquisition**	-		-		-	
764,775	**7.56**	**5,001,739**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-	**7.56**	**-**		**-**		**Total 903:**	**-**		**-**		**-**	



Artwork by Riverview 3rd Grader

904 - Summary Learning Grants (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
571,749		-		-		**3299 - Other Restricted Grants-In-Aid**	-		-		-	
(18,187)		-		-		**5400 - Resources - Beginning Fund Balance**	-		-		-	
553,561		**-**		**-**		**Total 0000:**	**-**		**-**		**-**	
553,561		**-**		**-**		**Total Resources:**	**-**		**-**		**-**	
						Requirements						
						1288 - Charter Schools						
40,937		-		-		**0360 - Charter School Payments**	-		-		-	
						1400 - Summer School Programs						
94,881		-		-		**0131 - Extra Duty - Licensed**	-		-		-	
87,699		-		-		**0133 - Extra Duty - Classified**	-		-		-	
82,823		-		-		**0152 - Stipend - Summer School**	-		-		-	
71,669		-		-		**0210 - PERS**	-		-		-	
20,251		-		-		**0220 - Social Security Administration**	-		-		-	
887		-		-		**0231 - Worker's Compensation**	-		-		-	
6		-		-		**0242 - Licensed Insurance**	-		-		-	
26		-		-		**0243 - Classified Insurance**	-		-		-	
38,572		-		-		**0319 - Other Instructional, Professional & Tech Services**	-		-		-	
140,992		-		-		**0390 - Other General Professional and Tech Services**	-		-		-	
7,316		-		-		**0399 - Licensed Subs**	-		-		-	
11,583		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
8,437		-		-		**0420 - Textbooks**	-		-		-	
8,430		-		-		**0460 - Non-Consumable Items**	-		-		-	
(168,512)		-		-		**0692 - Grant Matching**	-		-		-	
405,060		**-**		**-**		**Total 1400:**	**-**		**-**		**-**	
						2130 - Health Services						
820		-		-		**0131 - Extra Duty - Licensed**	-		-		-	
244		-		-		**0210 - PERS**	-		-		-	
63		-		-		**0220 - Social Security Administration**	-		-		-	
3		-		-		**0231 - Worker's Compensation**	-		-		-	
1,129		**-**		**-**		**Total 2130:**	**-**		**-**		**-**	
						2410 - Office of the Principal Services						
5,726		-		-		**0133 - Extra Duty - Classified**	-		-		-	
1,770		-		-		**0210 - PERS**	-		-		-	
438		-		-		**0220 - Social Security Administration**	-		-		-	
19		-		-		**0231 - Worker's Compensation**	-		-		-	
7,953		**-**		**-**		**Total 2410:**	**-**		**-**		**-**	
						2520 - Fiscal Services						
25,277		-		-		**0690 - Grant Indirect Charges**	-		-		-	
						2542 - Care and Upkeep of Buildings Services						
2,767		-		-		**0395 - Classified Subs**	-		-		-	
						2550 - Student Transportation Services						
17,081		-		-		**0133 - Extra Duty - Classified**	-		-		-	
7,200		-		-		**0152 - Stipend - Summer School**	-		-		-	
6,997		-		-		**0210 - PERS**	-		-		-	
1,858		-		-		**0220 - Social Security Administration**	-		-		-	
741		-		-		**0231 - Worker's Compensation**	-		-		-	
33,877		**-**		**-**		**Total 2550:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						3102 - Summer Food Service						
15,522		-		-		**0133 - Extra Duty - Classified**	-		-		-	
10,900		-		-		**0152 - Stipend - Summer School**	-		-		-	
7,360		-		-		**0210 - PERS**	-		-		-	
2,011		-		-		**0220 - Social Security Administration**	-		-		-	
470		-		-		**0231 - Worker's Compensation**	-		-		-	
0		-		-		**0243 - Classified Insurance**	-		-		-	
298		-		-		**0406 - Gas, Oil, Lube, Propane**	-		-		-	
36,561		**-**		**-**		**Total 3102:**	**-**		**-**		**-**	
553,561		**-**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-		**-**		**-**		**Total 904:**	**-**		**-**		**-**	



Artwork by Pioneer 4th Grader

906 - Emergency Connectivity Fund (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
42,533		-		-		4300 - Restricted Revenue Direct From the Federal Governm	-		-		-	
						Requirements						
						2660 - Technology Services						
2,700		-		-		0316 - Data Processing Services	-		-		-	
33,000		-		-		0389 - Other Non-Instructional Professional and Technical	-		-		-	
6,833		-		-		0480 - Computer Hardware	-		-		-	
42,533		**-**		**-**		**Total 2660:**	**-**		**-**		**-**	
42,533		**-**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-		**-**		**-**		**Total 906:**	**-**		**-**		**-**	

907 - ARP-HCY II (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
13,630		40,093		-		4500 - Restricted Revenue From the Federal Government THR	-		-		-	
						Requirements						
						2110 - Attendance and Social Work Services						
-		35		-		0406 - Gas, Oil, Lube, Propane	-		-		-	
13,630		18,913		-		0410 - Consumable Supplies & Materials	-		-		-	
-		21,145		-		0540 - Depreciable Equipment	-		-		-	
13,630		**40,093**		**-**		**Total 2110:**	**-**		**-**		**-**	
13,630		**40,093**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-		**-**		**-**		**Total 907:**	**-**		**-**		**-**	

951 - Early Indicator and Intervention Systems (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
12,113		11,110		-		3299 - Other Restricted Grants-In-Aid	-		-		-	
						Requirements						
						2230 - Assessment and Testing						
12,113		11,110		-		0470 - Computer Software	-		-		-	
-		**-**		**-**		**Total 951:**	**-**		**-**		**-**	

952 - Staff Retention Grant HB4030 (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
529,437		-		-		**3299 - Other Restricted Grants-In-Aid**	-		-		-	
						Requirements						
						1111 - Elementary, K-5 or K-6						
32,000		-		-		**0155 - Stipend - Licensed**	-		-		-	
17,400		-		-		**0156 - Stipend - Classified**	-		-		-	
14,681		-		-		**0210 - PERS**	-		-		-	
3,779		-		-		**0220 - Social Security Administration**	-		-		-	
176		-		-		**0231 - Worker's Compensation**	-		-		-	
68,036		**-**		**-**		**Total 1111:**	**-**		**-**		**-**	
						1121 - Middle/Junior High Programs						
13,200		-		-		**0155 - Stipend - Licensed**	-		-		-	
2,000		-		-		**0156 - Stipend - Classified**	-		-		-	
4,580		-		-		**0210 - PERS**	-		-		-	
1,163		-		-		**0220 - Social Security Administration**	-		-		-	
42		-		-		**0231 - Worker's Compensation**	-		-		-	
20,984		**-**		**-**		**Total 1121:**	**-**		**-**		**-**	
						1131 - High School Programs						
18,000		-		-		**0155 - Stipend - Licensed**	-		-		-	
400		-		-		**0156 - Stipend - Classified**	-		-		-	
5,574		-		-		**0210 - PERS**	-		-		-	
1,397		-		-		**0220 - Social Security Administration**	-		-		-	
51		-		-		**0231 - Worker's Compensation**	-		-		-	
25,422		**-**		**-**		**Total 1131:**	**-**		**-**		**-**	
						1220 - Restrictive Programs for Students With Disabilities						
1,600		-		-		**0155 - Stipend - Licensed**	-		-		-	
14,600		-		-		**0156 - Stipend - Classified**	-		-		-	
4,817		-		-		**0210 - PERS**	-		-		-	
1,239		-		-		**0220 - Social Security Administration**	-		-		-	
51		-		-		**0231 - Worker's Compensation**	-		-		-	
22,308		**-**		**-**		**Total 1220:**	**-**		**-**		**-**	
						1250 - Less Restrictive Programs for Students With Disabilities						
6,000		-		-		**0155 - Stipend - Licensed**	-		-		-	
17,200		-		-		**0156 - Stipend - Classified**	-		-		-	
6,673		-		-		**0210 - PERS**	-		-		-	
1,775		-		-		**0220 - Social Security Administration**	-		-		-	
77		-		-		**0231 - Worker's Compensation**	-		-		-	
31,725		**-**		**-**		**Total 1250:**	**-**		**-**		**-**	
						1272 - Title I						
1,600		-		-		**0155 - Stipend - Licensed**	-		-		-	
7,200		-		-		**0156 - Stipend - Classified**	-		-		-	
2,654		-		-		**0210 - PERS**	-		-		-	
673		-		-		**0220 - Social Security Administration**	-		-		-	
31		-		-		**0231 - Worker's Compensation**	-		-		-	
12,158		**-**		**-**		**Total 1272:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						1280 - Alternative Education						
400		-		-		**0154 - Stipend - Admin**	-		-		-	
2,800		-		-		**0155 - Stipend - Licensed**	-		-		-	
3,200		-		-		**0156 - Stipend - Classified**	-		-		-	
1,952		-		-		**0210 - PERS**	-		-		-	
490		-		-		**0220 - Social Security Administration**	-		-		-	
18		-		-		**0231 - Worker's Compensation**	-		-		-	
8,859		**-**		**-**		**Total 1280:**	**-**		**-**		**-**	
						1288 - Charter Schools						
37,102		-		-		**0360 - Charter School Payments**	-		-		-	
						1291 - English Second Language Programs						
1,200		-		-		**0155 - Stipend - Licensed**	-		-		-	
1,400		-		-		**0156 - Stipend - Classified**	-		-		-	
713		-		-		**0210 - PERS**	-		-		-	
199		-		-		**0220 - Social Security Administration**	-		-		-	
7		-		-		**0231 - Worker's Compensation**	-		-		-	
3,519		**-**		**-**		**Total 1291:**	**-**		**-**		**-**	
						2110 - Attendance and Social Work Services						
400		-		-		**0155 - Stipend - Licensed**	-		-		-	
3,000		-		-		**0156 - Stipend - Classified**	-		-		-	
1,023		-		-		**0210 - PERS**	-		-		-	
260		-		-		**0220 - Social Security Administration**	-		-		-	
20		-		-		**0231 - Worker's Compensation**	-		-		-	
4,703		**-**		**-**		**Total 2110:**	**-**		**-**		**-**	
						2114 - Student Accounting Services						
800		-		-		**0156 - Stipend - Classified**	-		-		-	
250		-		-		**0210 - PERS**	-		-		-	
61		-		-		**0220 - Social Security Administration**	-		-		-	
2		-		-		**0231 - Worker's Compensation**	-		-		-	
1,114		**-**		**-**		**Total 2114:**	**-**		**-**		**-**	
						2115 - Student Safety						
7,600		-		-		**0156 - Stipend - Classified**	-		-		-	
2,080		-		-		**0210 - PERS**	-		-		-	
581		-		-		**0220 - Social Security Administration**	-		-		-	
137		-		-		**0231 - Worker's Compensation**	-		-		-	
10,399		**-**		**-**		**Total 2115:**	**-**		**-**		**-**	
						2120 - Guidance Services						
4,400		-		-		**0155 - Stipend - Licensed**	-		-		-	
1,320		-		-		**0210 - PERS**	-		-		-	
337		-		-		**0220 - Social Security Administration**	-		-		-	
12		-		-		**0231 - Worker's Compensation**	-		-		-	
6,069		**-**		**-**		**Total 2120:**	**-**		**-**		**-**	
						2126 - Placement Services						
400		-		-		**0156 - Stipend - Classified**	-		-		-	
119		-		-		**0210 - PERS**	-		-		-	
31		-		-		**0220 - Social Security Administration**	-		-		-	
1		-		-		**0231 - Worker's Compensation**	-		-		-	
551		**-**		**-**		**Total 2126:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2130 - Health Services						
800		-		-		**0155 - Stipend - Licensed**	-		-		-	
238		-		-		**0210 - PERS**	-		-		-	
61		-		-		**0220 - Social Security Administration**	-		-		-	
2		-		-		**0231 - Worker's Compensation**	-		-		-	
1,101		**-**		**-**		**Total 2130:**	**-**		**-**		**-**	
						2135 - Health Room						
1,200		-		-		**0156 - Stipend - Classified**	-		-		-	
369		-		-		**0210 - PERS**	-		-		-	
92		-		-		**0220 - Social Security Administration**	-		-		-	
3		-		-		**0231 - Worker's Compensation**	-		-		-	
1,664		**-**		**-**		**Total 2135:**	**-**		**-**		**-**	
						2144 - Psychotherapy Services						
1,200		-		-		**0155 - Stipend - Licensed**	-		-		-	
369		-		-		**0210 - PERS**	-		-		-	
92		-		-		**0220 - Social Security Administration**	-		-		-	
3		-		-		**0231 - Worker's Compensation**	-		-		-	
1,664		**-**		**-**		**Total 2144:**	**-**		**-**		**-**	
						2150 - Speech Pathology and Audiology Services						
1,600		-		-		**0155 - Stipend - Licensed**	-		-		-	
476		-		-		**0210 - PERS**	-		-		-	
122		-		-		**0220 - Social Security Administration**	-		-		-	
4		-		-		**0231 - Worker's Compensation**	-		-		-	
2,202		**-**		**-**		**Total 2150:**	**-**		**-**		**-**	
						2190 - Service Direction, Student Support Services						
400		-		-		**0154 - Stipend - Admin**	-		-		-	
800		-		-		**0155 - Stipend - Licensed**	-		-		-	
1,600		-		-		**0156 - Stipend - Classified**	-		-		-	
834		-		-		**0210 - PERS**	-		-		-	
214		-		-		**0220 - Social Security Administration**	-		-		-	
8		-		-		**0231 - Worker's Compensation**	-		-		-	
3,856		**-**		**-**		**Total 2190:**	**-**		**-**		**-**	
						2210 - Improvement of Instruction Services						
400		-		-		**0154 - Stipend - Admin**	-		-		-	
400		-		-		**0156 - Stipend - Classified**	-		-		-	
263		-		-		**0210 - PERS**	-		-		-	
61		-		-		**0220 - Social Security Administration**	-		-		-	
2		-		-		**0231 - Worker's Compensation**	-		-		-	
1,126		**-**		**-**		**Total 2210:**	**-**		**-**		**-**	
						2220 - Educational Media Services						
2,800		-		-		**0156 - Stipend - Classified**	-		-		-	
821		-		-		**0210 - PERS**	-		-		-	
214		-		-		**0220 - Social Security Administration**	-		-		-	
8		-		-		**0231 - Worker's Compensation**	-		-		-	
3,843		**-**		**-**		**Total 2220:**	**-**		**-**		**-**	
						2240 - Instructional Staff Development						
7,685		-		-		**0348 - Staff Tuition**	-		-		-	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2321 - Office of the Superintendent Services						
400		-		-		**0154 - Stipend - Admin**	-		-		-	
400		-		-		**0156 - Stipend - Classified**	-		-		-	
250		-		-		**0210 - PERS**	-		-		-	
61		-		-		**0220 - Social Security Administration**	-		-		-	
2		-		-		**0231 - Worker's Compensation**	-		-		-	
1,114		**-**		**-**		**Total 2321:**	**-**		**-**		**-**	
						2410 - Office of the Principal Services						
4,800		-		-		**0154 - Stipend - Admin**	-		-		-	
2,800		-		-		**0155 - Stipend - Licensed**	-		-		-	
8,400		-		-		**0156 - Stipend - Classified**	-		-		-	
4,845		-		-		**0210 - PERS**	-		-		-	
1,224		-		-		**0220 - Social Security Administration**	-		-		-	
44		-		-		**0231 - Worker's Compensation**	-		-		-	
22,113		**-**		**-**		**Total 2410:**	**-**		**-**		**-**	
						2520 - Fiscal Services						
400		-		-		**0154 - Stipend - Admin**	-		-		-	
2,000		-		-		**0156 - Stipend - Classified**	-		-		-	
738		-		-		**0210 - PERS**	-		-		-	
184		-		-		**0220 - Social Security Administration**	-		-		-	
7		-		-		**0231 - Worker's Compensation**	-		-		-	
3,328		**-**		**-**		**Total 2520:**	**-**		**-**		**-**	
						2542 - Care and Upkeep of Buildings Services						
7,600		-		-		**0156 - Stipend - Classified**	-		-		-	
2,259		-		-		**0210 - PERS**	-		-		-	
581		-		-		**0220 - Social Security Administration**	-		-		-	
151		-		-		**0231 - Worker's Compensation**	-		-		-	
10,591		**-**		**-**		**Total 2542:**	**-**		**-**		**-**	
						2544 - Maintenance						
3,200		-		-		**0156 - Stipend - Classified**	-		-		-	
976		-		-		**0210 - PERS**	-		-		-	
245		-		-		**0220 - Social Security Administration**	-		-		-	
57		-		-		**0231 - Worker's Compensation**	-		-		-	
4,477		**-**		**-**		**Total 2544:**	**-**		**-**		**-**	
						2550 - Student Transportation Services						
500		-		-		**0154 - Stipend - Admin**	-		-		-	
10,500		-		-		**0156 - Stipend - Classified**	-		-		-	
2,691		-		-		**0210 - PERS**	-		-		-	
842		-		-		**0220 - Social Security Administration**	-		-		-	
305		-		-		**0231 - Worker's Compensation**	-		-		-	
14,838		**-**		**-**		**Total 2550:**	**-**		**-**		**-**	
						2630 - Information Services						
400		-		-		**0154 - Stipend - Admin**	-		-		-	
119		-		-		**0210 - PERS**	-		-		-	
31		-		-		**0220 - Social Security Administration**	-		-		-	
1		-		-		**0231 - Worker's Compensation**	-		-		-	
551		**-**		**-**		**Total 2630:**	**-**		**-**		**-**	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						2642 - Recruitment and Placement Services						
438		-		-		**0131 - Extra Duty - Licensed**	-		-		-	
56,200		-		-		**0132 - Comp Time**	-		-		-	
503		-		-		**0133 - Extra Duty - Classified**	-		-		-	
400		-		-		**0154 - Stipend - Admin**	-		-		-	
1,350		-		-		**0155 - Stipend - Licensed**	-		-		-	
5,700		-		-		**0156 - Stipend - Classified**	-		-		-	
5,357		-		-		**0210 - PERS**	-		-		-	
4,889		-		-		**0220 - Social Security Administration**	-		-		-	
323		-		-		**0231 - Worker's Compensation**	-		-		-	
4		-		-		**0242 - Licensed Insurance**	-		-		-	
5		-		-		**0243 - Classified Insurance**	-		-		-	
0		-		-		**0247 - TSA**	-		-		-	
4,053		-		-		**0340 - Travel**	-		-		-	
6,266		-		-		**0348 - Staff Tuition**	-		-		-	
58,125		-		-		**0389 - Other Non-Instructional Professional and Technical**	-		-		-	
14,779		-		-		**0410 - Consumable Supplies & Materials**	-		-		-	
4,745		-		-		**0460 - Non-Consumable Items**	-		-		-	
15,870		-		-		**0470 - Computer Software**	-		-		-	
179,006		**-**		**-**		**Total 2642:**	**-**		**-**		**-**	
						2660 - Technology Services						
400		-		-		**0154 - Stipend - Admin**	-		-		-	
800		-		-		**0156 - Stipend - Classified**	-		-		-	
357		-		-		**0210 - PERS**	-		-		-	
92		-		-		**0220 - Social Security Administration**	-		-		-	
3		-		-		**0231 - Worker's Compensation**	-		-		-	
1,652		**-**		**-**		**Total 2660:**	**-**		**-**		**-**	
						2680 - Interpretation & Translation Services						
400		-		-		**0156 - Stipend - Classified**	-		-		-	
119		-		-		**0210 - PERS**	-		-		-	
31		-		-		**0220 - Social Security Administration**	-		-		-	
1		-		-		**0231 - Worker's Compensation**	-		-		-	
551		**-**		**-**		**Total 2680:**	**-**		**-**		**-**	
						3100 - Food Services						
10,800		-		-		**0156 - Stipend - Classified**	-		-		-	
3,310		-		-		**0210 - PERS**	-		-		-	
826		-		-		**0220 - Social Security Administration**	-		-		-	
189		-		-		**0231 - Worker's Compensation**	-		-		-	
15,125		**-**		**-**		**Total 3100:**	**-**		**-**		**-**	
529,437		**-**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-		**-**		**-**		**Total 952:**	**-**		**-**		**-**	

953 - Welcome Center / Kids In Need (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
11,079		3,526		-		1920 - Contributions and Donations From Private Sources	-		-		-	
25,742		30,451		-		5400 - Resources - Beginning Fund Balance	-		-		-	
36,821		**33,977**		**-**		**Total 0000:**	**-**		**-**		**-**	
36,821		**33,977**		**-**		**Total Resources:**	**-**		**-**		**-**	
						Requirements						
						2110 - Attendance and Social Work Services						
7,860		5,479		-		0410 - Consumable Supplies & Materials	-		-		-	
						3300 - Community Services						
-		450		-		0324 - Rentals	-		-		-	
7,860		**5,929**		**-**		**Total Requirements:**	**-**		**-**		**-**	
(28,960)		**(28,048)**		**-**		**Total 953:**	**-**		**-**		**-**	

954 - Siletz Tribe Grant (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
-		6,000		-		1920 - Contributions and Donations From Private Sources	-		-		-	
1,634		-		-		5400 - Resources - Beginning Fund Balance	-		-		-	
1,634		**6,000**		**-**		**Total 0000:**	**-**		**-**		**-**	
1,634		**6,000**		**-**		**Total Resources:**	**-**		**-**		**-**	
						Requirements						
						2110 - Attendance and Social Work Services						
1,634		-		-		0410 - Consumable Supplies & Materials	-		-		-	
-		**(6,000)**		**-**		**Total 954:**	**-**		**-**		**-**	

955 - Menstrual Dignity Act (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
11,070		18,702		-		3299 - Other Restricted Grants-In-Aid	-		-		-	
						Requirements						
						1288 - Charter Schools						
1,085		1,457		-		0360 - Charter School Payments	-		-		-	
						2542 - Care and Upkeep of Buildings Services						
9,985		17,244		-		0410 - Consumable Supplies & Materials	-		-		-	
11,070		**18,702**		**-**		**Total Requirements:**	**-**		**-**		**-**	
-		**-**		**-**		**Total 955:**	**-**		**-**		**-**	

998 - Farm to School Competitive (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
17,200		-		-		3299 - Other Restricted Grants-In-Aid	-		-		-	
						Requirements						
						3100 - Food Services						
17,200		-		-		0450 - Food	-		-		-	
-		-		-		Total 998:	-		-		-	

999 - PERS Reserve (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						0000 - District Office						
1,213,936		-		-		3199 - Other Unrestricted Grants-In-Aid	-		-		-	
154,000		154,000		-		5200 - Interfund Transfers	-		-		-	
1,575,000		2,813,756		-		5400 - Resources - Beginning Fund Balance	-		-		-	
2,942,936		**2,967,756**		**-**		**Total 0000:**	**-**		**-**		**-**	
2,942,936		**2,967,756**		**-**		**Total Resources:**	**-**		**-**		**-**	
						Requirements						
						2700 - Supplemental Retirement Program						
120,000		108,000		-		0116 - Stipend - Supplemental Retirement	-		-		-	
9,180		8,262		-		0220 - Social Security Administration	-		-		-	
129,180		**116,262**		**-**		**Total 2700:**	**-**		**-**		**-**	
129,180		**116,262**		**-**		**Total Requirements:**	**-**		**-**		**-**	
(2,813,756)		**(2,851,494)**		**-**		**Total 999:**	**-**		**-**		**-**	

(7,611,050)	**117.73**	**(7,661,763)**	**95.36**	**-**	**126.35**	**Total Funds Special Revenue Funds:**	**-**	**116.81**	**-**	**116.81**	**-**	**116.81**



Artwork by Pioneer 3rd Grader

Pursuing Excellence
LEBANON
Community Schools

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Debt Service Funds

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

Debt Service Funds

Lebanon Community School District

Total: $5,123,548

300 - Debt Service Funds

Total: $4,900,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Debt Service Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						000 - District Office						
4,055,198		4,164,289		4,250,000		**1111 - Current Year's Taxes**	4,350,000		4,350,000		4,350,000	
945		65,737		50,000		**1112 - Prior Year's Taxes**	50,000		50,000		50,000	
13,268		11,865		-		**1510 - Interest On Investments**	-		-		-	
32,801		(71,818)		-		**1990 - Miscellaneous**	-		-		-	
-		1		-		**5100 - Long Term Debt Financing Sources**	-		-		-	
349,312		411,530		450,000		**5400 - Resources - Beginning Fund Balance**	500,000		500,000		500,000	
4,451,523		**4,581,605**		**4,750,000**		**Total 000:**	**4,900,000**		**4,900,000**		**4,900,000**	
4,451,523		**4,581,605**		**4,750,000**		**Total Resources:**	**4,900,000**		**4,900,000**		**4,900,000**	
						Requirements						
						5110 - Long-Term Debt Service						
2,940,000		3,150,000		3,320,000		**610 - Redemption of Principal**	3,510,000		3,510,000		3,510,000	
1,099,994		1,000,325		933,519		**621 - Regular Interest**	852,786		852,786		852,786	
4,039,994		**4,150,325**		**4,253,519**		**Total 5110:**	**4,362,786**		**4,362,786**		**4,362,786**	
						6110 - Operating Contingency						
-		-		496,481		**810 - Planned Reserve**	537,214		537,214		537,214	
4,039,994		**4,150,325**		**4,750,000**		**Total Requirements:**	**4,900,000**		**4,900,000**		**4,900,000**	
(411,530)		**(431,280)**		**-**		**Total 300:**	**-**		**-**		**-**	

311 - QSCB

Total: $223,548

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Debt Service Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						000 - District Office						
91,674		92,167		90,000		**5100 - Long Term Debt Financing Sources**	92,000		92,000		92,000	
-		200,000		75,000		**5200 - Interfund Transfers**	119,000		119,000		119,000	
163,387		-		68,620		**5400 - Resources - Beginning Fund Balance**	12,548		12,548		12,548	
255,060		**292,167**		**233,620**		**Total 000:**	**223,548**		**223,548**		**223,548**	
255,060		**292,167**		**233,620**		**Total Resources:**	**223,548**		**223,548**		**223,548**	
						Requirements						
						5110 - Long-Term Debt Service						
126,334		126,334		126,334		**610 - Redemption of Principal**	126,334		126,334		126,334	
97,214		97,214		97,214		**621 - Regular Interest**	97,214		97,214		97,214	
223,548		**223,548**		**223,548**		**Total 5110:**	**223,548**		**223,548**		**223,548**	
						5200 - Transfers of Funds						
31,513		-		-		**730 - Transfer to Debt Service**	-		-		-	
						6110 - Operating Contingency						
-		-		10,072		**810 - Planned Reserve**	-		-		-	
255,060		**223,548**		**233,620**		**Total Requirements:**	**223,548**		**223,548**		**223,548**	
-		**(68,620)**		**-**		**Total 311:**	**-**		**-**		**-**	
(411,530)		**(499,900)**		**-**		**Total Funds Debt Service Funds:**	**-**		**-**		**-**	

Pursuing Excellence
LEBANON
Community Schools

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Enterprise Funds

This fund is designed as an enterprise fund. In 2020-2021, the district purchased a two-acre parcel of land for the purpose of sub-dividing the land into ten lots. The district will use this property for its Construction I and Construction II classes to develop and construct houses for the next five to six years. The houses will be sold, providing funding for additional houses to be built.

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Vocational House Fund

Lebanon Community School District

Total: $1,450,000

530 - Vocational House

Total: $1,450,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Vocational House Fund	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						000 - District Office						
450,000		-		-		**5200 - Interfund Transfers**	-		-		-	
405,158		-		450,000		**5300 - Sale of or Compensation for Loss of Fixed Assets**	450,000		450,000		450,000	
798,009		1,157,191		700,000		**5400 - Resources - Beginning Fund Balance**	1,000,000		1,000,000		1,000,000	
1,653,167		**1,157,191**		**1,150,000**		**Total 000:**	**1,450,000**		**1,450,000**		**1,450,000**	
1,653,167		**1,157,191**		**1,150,000**		**Total Resources:**	**1,450,000**		**1,450,000**		**1,450,000**	
						Requirements						
						2540 - Operation and Maintenance of Plant Services						
16,171		-		22,000		**131 - Extra Duty - Licensed**	33,000		33,000		33,000	
-		-		5,000		**133 - Extra Duty - Classified**	5,000		5,000		5,000	
5,310		-		8,524		**210 - PERS**	11,997		11,997		11,997	
1,220		-		2,066		**220 - Social Security Administration**	2,907		2,907		2,907	
47		-		195		**231 - Worker's Compensation**	275		275		275	
-		-		108		**235 - or Paid Leave**	152		152		152	
0		-		-		**242 - Licensed Insurance**	-		-		-	
4		-		-		**247 - TSA**	-		-		-	
22,752		**-**		**37,893**		**Total 2540:**	**53,331**		**53,331**		**53,331**	
						4150 - Building Acquisition, Construction, and Improvem						
183		-		-		**340 - Travel**	-		-		-	
473,041		-		700,000		**520 - Buildings Acquisition**	800,000		800,000		800,000	
473,223		**-**		**700,000**		**Total 4150:**	**800,000**		**800,000**		**800,000**	
						6110 - Operating Contingency						
-		-		412,107		**810 - Planned Reserve**	596,669		596,669		596,669	
495,976		**-**		**1,150,000**		**Total Requirements:**	**1,450,000**		**1,450,000**		**1,450,000**	
(1,157,191)		**(1,157,191)**		**-**		**Total 530:**	**-**		**-**		**-**	
(1,157,191)		**(1,157,191)**		**-**		**Total Funds Vocational House Fund:**	**-**		**-**		**-**	







Internal Service Funds

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

Internal Service Funds

Lebanon Community School District

Total: $250,000

601 - Insurance Fund

Total: $250,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Internal Service Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
						Resources						
						000 - District Office						
-		-		160,000		**5200 - Interfund Transfers**	-		-		-	
240,782		232,512		230,000		**5400 - Resources - Beginning Fund Balance**	250,000		250,000		250,000	
240,782		**232,512**		**390,000**		**Total 000:**	**250,000**		**250,000**		**250,000**	
240,782		**232,512**		**390,000**		**Total Resources:**	**250,000**		**250,000**		**250,000**	
						Requirements						
						2329 - Other Executive Administration Services						
8,270		39,641		130,000		**397 - Claims Administration**	125,000		125,000		125,000	
						6110 - Operating Contingency						
-		-		260,000		**810 - Planned Reserve**	125,000		125,000		125,000	
8,270		**39,641**		**390,000**		**Total Requirements:**	**250,000**		**250,000**		**250,000**	
(232,512)		**(192,871)**		**-**		**Total 601:**	**-**		**-**		**-**	

(232,512)		**(192,871)**		**-**		**Total Funds Internal Service Funds:**	**-**		**-**		**-**	

Trust and Agency Funds

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

Trust & Agency Funds

Lebanon Community School District

701 - District Office Hospitality Fund

2022/23 Actuals $	2022/23 Actuals FTE	2023/24 Actuals $	2023/24 Actuals FTE	2024/25 Adopted $	2024/25 Adopted FTE	Trust & Agency Funds	2025/26 Proposed $	2025/26 Proposed FTE	2025/26 Approved $	2025/26 Approved FTE	2025/26 Adopted $	2025/26 Adopted FTE
						Resources						
						000 - District Office						
490		62		-		**1990 - Miscellaneous**	-		-		-	
2,879		3,108		2,200		**5400 - Resources - Beginning Fund Balance**	-		-		-	
3,369		**3,169**		**2,200**		**Total 000:**	**-**		**-**		**-**	
3,369		**3,169**		**2,200**		**Total Resources:**	**-**		**-**		**-**	
						Requirements						
						2520 - Fiscal Services						
261		969		2,200		**410 - Consumable Supplies & Materials**	-		-		-	
(3,108)		**(2,200)**		**-**		**Total 701:**	**-**		**-**		**-**	

(3,108)		**(2,200)**		**-**		**Total Funds Trust & Agency Funds:**	**-**		**-**		**-**	

Budget Recap

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

Total Budget Revenues

Lebanon Community School District

Total: $94,687,998

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Total Budget Revenues	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
54,388,540		57,926,566		60,252,790		100 - General Fund	63,892,261		63,892,261		63,892,261	
-		-		1,000,000		201 - ESSER III	-		-		-	
3,293		4,172		4,211		202 - Vision Screening	4,211		4,211		4,211	
-		-		500,000		203 - School Violence Prevention Program (COPS Grant)	375,000		375,000		375,000	
226,134		377,190		475,000		205 - SB1149	650,000		650,000		650,000	
-		10,000		-		206 - Native American Education Program	-		-		-	
295		-		-		207 - National Writing Project (HISTORY)	-		-		-	
150,000		150,000		150,000		208 - Preschool Fund	150,000		150,000		150,000	
1,657		1,305		-		209 - Innovation Fund	-		-		-	
-		-		1,000,000		210 - Appropriation Fund	1,000,000		1,000,000		1,000,000	
18,650		18,650		-		212 - Academic Achievement Support	-		-		-	
10,000		-		-		214 - Nike, Inc Grant (HISTORY)	-		-		-	
4,236		-		-		216 - ORRTI (Response to Intervention)	-		-		-	
-		26,456		-		219 - Local Food for Schools	-		-		-	
-		-		1,485,782		221 - Title I-A	1,492,624		1,492,624		1,492,624	
-		-		278,814		222 - Title II-A - Teacher Quality	191,755		191,755		191,755	
-		-		14,341		223 - Title III - ELL Consortium	14,664		14,664		14,664	
-		-		-		224 - Title IV	104,880		104,880		104,880	
-		-		3,678		227 - IDEA Part B §619	6,837		6,837		6,837	
1,335,850		1,389,751		-		228 - Title I - A (HISTORY)	-		-		-	
-		-		1,024,851		229 - IDEA Part B §611	1,020,864		1,020,864		1,020,864	
496,329		1,077,429		276,500		230 - Bus Replacement Fund	357,000		357,000		357,000	
85,053		140,626		200,000		232 - Classroom Furniture Fund	214,000		214,000		214,000	
22,321		10,000		10,000		233 - OEA Choice Wellness Grant	10,000		10,000		10,000	
4,909		4,903		4,350		235 - Nutrition Services Gardening	4,550		4,550		4,550	
13,925		5,699		-		236 - OEA Foundation Grant for Welcome Center (HISTORY)	-		-		-	
686,639		591,006		596,000		240 - Textbook Adoption Fund	713,000		713,000		713,000	
51,887		77,813		-		243 - Mini Grants (HISTORY)	-		-		-	
79,104		69,578		126,674		248 - Pre - Ets (Formerly YTP)	90,000		90,000		90,000	
-		-		-		250 - Special Revenue Funds - Non-Fed	1,000,000		1,000,000		1,000,000	
3,446,027		3,866,818		4,024,647		251 - Student Investment Account (SIA)	4,036,986		4,036,986		4,036,986	
-		1,065,883		1,124,810		252 - High School Success (M98)	1,090,190		1,090,190		1,090,190	
-		272,012		283,114		253 - Early Literacy Success	272,007		272,007		272,007	
264		-		-		254 - OEA Educator Heatlh & Wellbeing	-		-		-	
5,994		4,978		-		257 - IDEA Part B §619 (HISTORY)	-		-		-	
-		-		11,155		258 - Early Indicator & Intervention Systems (EIIS)	11,012		11,012		11,012	
994,900		1,032,618		-		259 - IDEA Part B §611 (HISTORY)	-		-		-	
-		-		-		260 - Tap - Long Range Facility	40,000		40,000		40,000	
-		-		-		261 - Tap - Facility Assessment	40,000		40,000		40,000	
650		13,108		-		264 - Tap - Asbestos Assessment	-		-		-	
-		-		-		265 - Menstrual Dignity Act	15,000		15,000		15,000	
-		-		-		266 - Preschool Promise	225,000		225,000		225,000	
-		-		2,910,000		269 - PERS Reserve	2,850,000		2,850,000		2,850,000	
129,929		163,554		-		271 - Title II-A - Teacher Quality (HISTORY)	-		-		-	
1,444,540		1,912,801		2,250,000		272 - Facility Improvement Fund	1,000,000		1,000,000		1,000,000	
171,265		215,274		146,773		273 - Outdoor School	200,000		200,000		200,000	
537,566		469,664		520,000		274 - Technology Infrastructional	721,500		721,500		721,500	
-		10,000		10,000		275 - Instructional Technology	20,000		20,000		20,000	
-		-		-		276 - Climb Grant	29,769		29,769		29,769	
20,423		8,034		-		278 - Title III - ELL Consortium (HISTORY)	-		-		-	
1,504,650		1,283,581		1,220,000		279 - Student Activity Fund	1,300,000		1,300,000		1,300,000	
2,242		-		-		281 - YST-Linn County Safe Schools Project (HISTORY)	-		-		-	
1,490		-		-		282 - Teen Parenting Grant	-		-		-	
-		-		75,000		283 - Miscellaneous Mini Grants	75,000		75,000		75,000	
-		-		59,811		284 - Welcome Center / Kids In Need	31,706		31,706		31,706	

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Total Budget Revenues	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
603,324		684,865		715,000		**286 - Athletics - HS & MS**	790,000		790,000		790,000	
45,054		45,054		-		**287 - DHS Integration Project**	-		-		-	
1,119,158		-		-		**289 - High School Success (HISTORY)**	-		-		-	
41,466		25,172		50,000		**290 - CTE Revitalization**	50,000		50,000		50,000	
14,298		12,632		-		**292 - Breakfast After the Bell**	14,000		14,000		14,000	
69,755		72,738		85,000		**293 - Perkins Grant**	90,000		90,000		90,000	
-		10,257		27,227		**294 - HB 2444-OR FFA Summer Teacher Contracts**	29,473		29,473		29,473	
55,682		23,479		-		**295 - Band - Music Replacement (HISTORY)**	-		-		-	
-		-		-		**296 - Farm to CNP Education**	50,000		50,000		50,000	
36,680		39,652		45,000		**297 - Fresh Fruits & Vegetables**	45,000		45,000		45,000	
34,545		34,664		50,000		**298 - Farm to CNP Base**	50,000		50,000		50,000	
3,919,242		4,198,898		3,770,641		**299 - Nutrition Services**	3,496,161		3,496,161		3,496,161	
4,451,523		4,581,605		4,750,000		**300 - Debt Service Funds**	4,900,000		4,900,000		4,900,000	
255,060		292,167		233,620		**311 - QSCB**	223,548		223,548		223,548	
1,653,167		1,157,191		1,150,000		**530 - Vocational House**	1,450,000		1,450,000		1,450,000	
240,782		232,512		390,000		**601 - Insurance Fund**	250,000		250,000		250,000	
3,369		3,169		2,200		**701 - District Office Hospitality Fund**	-		-		-	
383,674		1,938,915		-		**902 - ESSER II (HISTORY)**	-		-		-	
764,775		5,001,739		-		**903 - ESSER III (HISTORY)**	-		-		-	
553,561		-		-		**904 - Summer Learning Grants (HISTORY)**	-		-		-	
42,533		-		-		**906 - Emergency Connectivity Fund (HISTORY)**	-		-		-	
13,630		40,093		-		**907 - ARP-HCY II (HISTORY)**	-		-		-	
12,113		11,110		-		**951 - Early Indicator and Intervention Systems (HISTORY)**	-		-		-	
529,437		-		-		**952 - Staff Retention Grant HB4030 (HISTORY)**	-		-		-	
36,821		33,977		-		**953 - Welcome Center / Kids In Need (HISTORY)**	-		-		-	
1,634		6,000		-		**954 - Siletz Tribe Grant (HISTORY)**	-		-		-	
11,070		18,702		-		**955 - Menstrual Dignity Act (HISTORY)**	-		-		-	
17,200		-		-		**998 - Farm to School Competitive (HISTORY)**	-		-		-	
2,942,936		2,967,756		-		**999 - PERS Reserve (HISTORY)**	-		-		-	
83,691,252		**93,631,815**		**91,306,989**		**Total:**	**94,687,998**		**94,687,998**		**94,687,998**	

Total Budget Expenditures

Lebanon Community School District

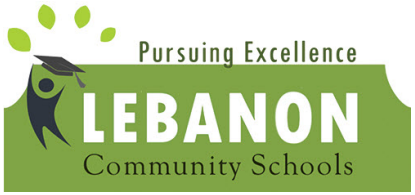
Total: $94,687,998

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Total Budget Expenditures	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
48,240,957	464.37	48,639,401	428.53	60,252,790	450.76	**100 - General Fund**	63,892,261	461.75	63,892,261	461.75	63,892,261	461.75
-		-		1,000,000		**201 - ESSER III**	-		-		-	
3,293		4,172		4,211		**202 - Vision Screening**	4,211		4,211		4,211	
-		31,618		500,000		**203 - School Violence Prevention Program (COPS Grant)**	375,000		375,000		375,000	
(38,845)		-		475,000		**205 - SB1149**	650,000		650,000		650,000	
-		3,063		-		**206 - Native American Education Program**	-		-		-	
295		-		-		**207 - National Writing Project (HISTORY)**	-		-		-	
-		-		150,000		**208 - Preschool Fund**	150,000		150,000		150,000	
352		1,305		-		**209 - Innovation Fund**	-		-		-	
-		-		1,000,000		**210 - Appropriation Fund**	1,000,000		1,000,000		1,000,000	
-		18,650		-		**212 - Academic Achievement Support**	-		-		-	
10,000		-		-		**214 - Nike, Inc Grant (HISTORY)**	-		-		-	
-		26,456		-		**219 - Local Food for Schools**	-		-		-	
-		-		1,485,782	18.89	**221 - Title I-A**	1,492,624	16.18	1,492,624	16.18	1,492,624	16.18
-		-		278,814	1.00	**222 - Title II-A - Teacher Quality**	191,755	0.50	191,755	0.50	191,755	0.50
-		-		14,341		**223 - Title III - ELL Consortium**	14,664		14,664		14,664	
-		-		-		**224 - Title IV**	104,880	1.00	104,880	1.00	104,880	1.00
-		-		3,678		**227 - IDEA Part B §619**	6,837		6,837		6,837	
1,335,850	18.84	1,389,751		-		**228 - Title I - A (HISTORY)**	-		-		-	
-		-		1,024,851	13.01	**229 - IDEA Part B §611**	1,020,864	10.35	1,020,864	10.35	1,020,864	10.35
413,722		1,030,928		276,500		**230 - Bus Replacement Fund**	357,000		357,000		357,000	
4,428		-		200,000		**232 - Classroom Furniture Fund**	214,000		214,000		214,000	
22,321		3,666		10,000		**233 - OEA Choice Wellness Grant**	10,000		10,000		10,000	
164		599		4,350		**235 - Nutrition Services Gardening**	4,550		4,550		4,550	
13,925		5,699		-		**236 - OEA Foundation Grant for Welcome Center (HISTORY)**	-		-		-	
445,633		344,731		596,000		**240 - Textbook Adoption Fund**	713,000		713,000		713,000	
19,754		40,632		-		**243 - Mini Grants (HISTORY)**	-		-		-	
79,104	1.00	69,578	1.00	126,674	1.00	**248 - Pre - Ets (Formerly YTP)**	90,000	1.00	90,000	1.00	90,000	1.00
-		-		-		**250 - Special Revenue Funds - Non-Fed**	1,000,000		1,000,000		1,000,000	
3,446,027	44.27	3,831,469	51.01	4,024,647	49.59	**251 - Student Investment Account (SIA)**	4,036,986	43.28	4,036,986	43.28	4,036,986	43.28
-		1,065,883	11.49	1,124,810	10.49	**252 - High School Success (M98)**	1,090,190	10.47	1,090,190	10.47	1,090,190	10.47
-		272,012	2.64	283,114	2.64	**253 - Early Literacy Success**	272,007	1.05	272,007	1.05	272,007	1.05
264		-		-		**254 - OEA Educator Heatlh & Wellbeing**	-		-		-	
5,994		4,978		-		**257 - IDEA Part B §619 (HISTORY)**	-		-		-	
-		-		11,155		**258 - Early Indicator & Intervention Systems (EIIS)**	11,012		11,012		11,012	
994,900	11.45	1,032,618		-		**259 - IDEA Part B §611 (HISTORY)**	-		-		-	
-		-		-		**260 - Tap - Long Range Facility**	40,000		40,000		40,000	
-		-		-		**261 - Tap - Facility Assessment**	40,000		40,000		40,000	
650		13,108		-		**264 - Tap - Asbestos Assessment**	-		-		-	
-		-		-		**265 - Menstrual Dignity Act**	15,000		15,000		15,000	
-		-		-		**266 - Preschool Promise**	225,000	2.81	225,000	2.81	225,000	2.81
-		-		2,910,000		**269 - PERS Reserve**	2,850,000		2,850,000		2,850,000	
129,929		163,554		-		**271 - Title II-A - Teacher Quality (HISTORY)**	-		-		-	
72,472		707,712		2,250,000		**272 - Facility Improvement Fund**	1,000,000		1,000,000		1,000,000	
171,264		215,274		146,773		**273 - Outdoor School**	200,000		200,000		200,000	
344,764		95,545		520,000		**274 - Technology Infrastructional**	721,500		721,500		721,500	
-		-		10,000		**275 - Instructional Technology**	20,000		20,000		20,000	
-		-		-		**276 - Climb Grant**	29,769	0.52	29,769	0.52	29,769	0.52
20,423		8,034		-		**278 - Title III - ELL Consortium (HISTORY)**	-		-		-	
896,846		648,185		1,220,000		**279 - Student Activity Fund**	1,300,000		1,300,000		1,300,000	
2,242		-		-		**281 - YST-Linn County Safe Schools Project (HISTORY)**	-		-		-	
-		-		75,000		**283 - Miscellaneous Mini Grants**	75,000		75,000		75,000	
-		-		59,811		**284 - Welcome Center / Kids In Need**	31,706		31,706		31,706	
580,652	0.50	680,114	0.50	715,000	0.50	**286 - Athletics - HS & MS**	790,000	0.50	790,000	0.50	790,000	0.50
1,119,158	11.75	-		-		**289 - High School Success (HISTORY)**	-		-		-	

Continued on Next Page...

Continued from Previous Page

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Total Budget Expenditures	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
$	FTE	$	FTE	$	FTE		$	FTE	$	FTE	$	FTE
41,466		25,172		50,000		**290 - CTE Revitalization**	50,000		50,000		50,000	
14,298		12,632		-		**292 - Breakfast After the Bell**	14,000		14,000		14,000	
69,755		72,738		85,000		**293 - Perkins Grant**	90,000		90,000		90,000	
-		10,257		27,227		**294 - HB 2444-OR FFA Summer Teacher Contracts**	29,473		29,473		29,473	
20,111		23,479		-		**295 - Band - Music Replacement (HISTORY)**	-		-		-	
-		-		-		**296 - Farm to CNP Education**	50,000		50,000		50,000	
36,004		39,652		45,000		**297 - Fresh Fruits & Vegetables**	45,000		45,000		45,000	
34,545		34,664		50,000		**298 - Farm to CNP Base**	50,000		50,000		50,000	
2,309,333	22.36	2,626,053	28.72	3,770,641	29.23	**299 - Nutrition Services**	3,496,161	29.16	3,496,161	29.16	3,496,161	29.16
4,039,994		4,150,325		4,750,000		**300 - Debt Service Funds**	4,900,000		4,900,000		4,900,000	
255,060		223,548		233,620		**311 - QSCB**	223,548		223,548		223,548	
495,976		-		1,150,000		**530 - Vocational House**	1,450,000		1,450,000		1,450,000	
8,270		39,641		390,000		**601 - Insurance Fund**	250,000		250,000		250,000	
261		969		2,200		**701 - District Office Hospitality Fund**	-		-		-	
383,674		1,938,915		-		**902 - ESSER II (HISTORY)**	-		-		-	
764,775	7.56	5,001,739		-		**903 - ESSER III (HISTORY)**	-		-		-	
553,561		-		-		**904 - Summer Learning Grants (HISTORY)**	-		-		-	
42,533		-		-		**906 - Emergency Connectivity Fund (HISTORY)**	-		-		-	
13,630		40,093		-		**907 - ARP-HCY II (HISTORY)**	-		-		-	
12,113		11,110		-		**951 - Early Indicator and Intervention Systems (HISTORY)**	-		-		-	
529,437		-		-		**952 - Staff Retention Grant HB4030 (HISTORY)**	-		-		-	
7,860		5,929		-		**953 - Welcome Center / Kids In Need (HISTORY)**	-		-		-	
1,634		-		-		**954 - Siletz Tribe Grant (HISTORY)**	-		-		-	
11,070		18,702		-		**955 - Menstrual Dignity Act (HISTORY)**	-		-		-	
17,200		-		-		**998 - Farm to School Competitive (HISTORY)**	-		-		-	
129,180		116,262		-		**999 - PERS Reserve (HISTORY)**	-		-		-	
68,128,277	**582.10**	**74,740,615**	**523.89**	**91,306,989**	**577.11**	**Total:**	**94,687,998**	**578.56**	**94,687,998**	**578.56**	**94,687,998**	**578.56**



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NOTICE OF BUDGET COMMITTEE MEETING #1

April 24, 2025

A public meeting of the Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025, to June 30, 2026, will take place on **May 08, 2025, at 6:00 PM**. The meeting will be held at the Santiam Travel Station, 750 South Third Street, Lebanon, Oregon. The meeting will also be available via YouTube, with a link on our website, www.lebanon.k12.or.us.

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will occur. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee. You may also send public comments to steven.prososki@lebanon.k12.or.us with Budget Questions in the subject line.

A copy of the Proposed Budget document may be inspected or obtained beginning May 09, 2025, at the Lebanon School District Office, 485 S. Fifth Street, Lebanon, Oregon, between 8:00 AM and 4:30 PM, Monday through Friday.

Future Budget Committee meetings will be held:

- May 15, 2025, at 6:00 PM for the Second Budget Meeting
- June 12, 2025, at 6:00 PM for a Public Budget Hearing & Special Board Meeting as approved by the Budget Committee.

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

NOTICE OF BUDGET COMMITTEE MEETING #1
April 24, 2025

A public meeting of the Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025, to June 30, 2026, will take place on **May 08, 2025, at 6:00 PM**. The meeting will be held at the Santiam Travel Station, 750 South Third Street, Lebanon, Oregon. The meeting will also be available via YouTube, with a link on our website, www.lebanon.k12.or.us.

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4/24 COL-OR-100950

Corvallis Gazette-Times
Albany Democrat-Herald

AFFIDAVIT OF PUBLICATION

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

State of Florida, County of Broward, ss:

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

PUBLICATION DATES:
Apr. 24, 2025

NOTICE ID: ujshKLpvqvZfdCZoSFfI
PUBLISHER ID: COL-OR-100950
NOTICE NAME: 2025-26 Notice of Budget Committee Meeting #1
Publication Fee: $323.08

Ankit Sachdeva
(Signed)

VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 04/25/2025

S Smith
Notary Public
Notarized remotely online using communication technology via Proof.

NOTICE OF BUDGET COMMITTEE MEETING #2

May 1, 2025

The Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, will hold a public meeting on **May 15, 2025, at 6:00 PM** at the Santiam Travel Station, 750 South Third Street, Lebanon, Oregon, to discuss the budget for the fiscal year July 1, 2025, to June 30, 2026.

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

- May 08, 2025, 6:00 PM, public input/approve budget. The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget.
- May 15, 2025, 6:00 PM, Second Budget Meeting
- June 12, 2025, 6:00 PM, Public Budget Hearing & Special Board Meeting as approved by the Budget Committee

NOTICE OF BUDGET COMMITTEE MEETING #2
May 1, 2025
The Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, will hold a public meeting on **May 15, 2025, at 6:00 PM** at the Santiam Travel Station, 750 South Third Street, Lebanon, Oregon, to discuss the budget for the fiscal year July 1, 2025, to June 30, 2026.

This is a meeting where the Budget Committee will deliberate. The meeting can be streamed on YouTube, with a link on our website, www.lebanon.k12.or.us. Please send public comments to steven.prososki@lebanon.k12.or.us with Budget Questions in the subject line.

The dates of the budget meetings are:
- May 08, 2025, 6:00 PM, public input/approve budget. The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget.
- May 15, 2025, 6:00 PM, Second Budget Meeting
- June 12, 2025, 6:00 PM, Public Budget Hearing & Special Board Meeting as approved by the Budget Committee

5/1 COL-OR-101017

Corvallis Gazette-Times
Albany Democrat-Herald

AFFIDAVIT OF PUBLICATION

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

State of Florida, County of Orange, ss:

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

PUBLICATION DATES:
May. 1, 2025

NOTICE ID: uvNB4mIBvidqnDiPlsTH
PUBLISHER ID: COL-OR-101017
NOTICE NAME: Notice of Budget Committee Meeting #2
Publication Fee: $223.72

Edmar Corachia
(Signed)_____

VERIFICATION

State of Florida
County of Orange

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

Subscribed in my presence and sworn to before me on this: 05/02/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Lebanon Community School District will be held on June 12, 2025 at 6:00 pm at 750 South 3rd Street and streamed via YouTube. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Lebanon Community School District #9 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 485 S. Fifth Street, Lebanon, Oregon 97355 between the hours of 8:00 a.m. and 4:00 p.m., or online at http://lebanon.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Steven Prososki, Director of Financial Services | Telephone: 541-259-8945 | Email: steven.prososki@lebanon.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	$15,562,972	16,092,207	16,573,923
Current Year Property Taxes, other than Local Option Taxes	17,023,381	17,496,010	17,950,894
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	3,429,656	2,681,053	3,499,515
Revenue from Intermediate Sources	332,174	493,375	195,000
Revenue from State Sources	42,301,038	44,155,365	46,877,245
Revenue from Federal Sources	12,088,932	7,566,979	6,864,421
Interfund Transfers	2,036,908	2,280,000	2,183,000
All Other Budget Resources	856,754	542,000	544,000
Total Resources	**$93,631,815**	**$91,306,989**	**$94,687,998**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	$29,727,403	$31,852,438	$33,766,801
Other Associated Payroll Costs	19,038,468	21,345,168	22,491,172
Purchased Services	7,863,379	7,758,507	8,849,007
Supplies & Materials	4,058,965	6,837,713	8,073,500
Capital Outlay	6,542,371	5,418,500	3,552,000
Other Objects (except debt service & interfund transfers)	1,099,249	1,078,930	1,216,110
Debt Service*	4,373,872	4,477,067	4,586,334
Interfund Transfers*	2,036,908	2,280,000	2,179,000
Operating Contingency	0	7,258,666	5,974,074
Unappropriated Ending Fund Balance & Reserves	18,891,200	3,000,000	4,000,000
Total Requirements	**$93,631,815**	**$91,306,989**	**$94,687,998**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	$36,900,429	$41,127,045	$43,262,737
FTE	339	378	374
2000 Support Services	23,322,421	24,588,013	27,503,667
FTE	156	170	175
3000 Enterprise & Community Service	2,821,595	4,169,198	4,270,186
FTE	29	29	29
4000 Facility Acquisition & Construction	5,285,390	4,407,000	2,912,000
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	4,373,872	4,477,067	4,586,334
5200 Interfund Transfers*	2,036,908	2,280,000	2,179,000
6000 Contingency	0	7,258,666	5,974,074
7000 Unappropriated Ending Fund Balance	18,891,200	3,000,000	4,000,000
Total Requirements	**$93,631,815**	**$91,306,989**	**$94,687,998**
Total FTE	**524**	**577**	**579**

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.9925 per $1,000)	4.9925	4.9925	4.9925
Local Option Levy			
Levy For General Obligation Bonds	$4,345,896	$4,477,389	$4,592,407

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$20,235,000	
Other Bonds	$1,895,000	
Other Borrowings	$0	
Total	**$22,130,000**	

*** Proof of Publication ***

State of Indiana
ss)
County of Lake

LEBANON COMMUNITY SCHOOL DISTR

485 S 5TH ST
LEBANON, OR 97355

ORDER NUMBER 167215

I, Ashley Singleton, being first duly sworn depose and say, that I am a Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

Legal Clerk

Section: Public Notices
Category: 990 Public Notice
PUBLISHED ON: 05/29/2025

TOTAL AD COST: 1284.11
FILED ON: 5/30/2025

Subscribed and sworn to before me on June 2, 2025

Sallie Gucwa, Notary

SALLIE GUCWA
Notary Public, State of Indiana
Lake County
Commission Number NP0757174
My Commission Expires
June 23, 2032

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

FORM OR-ED-50
2025-2026

To assessor of Linn County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The **Lebanon Community School District #9** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Linn** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	Zip	Date Submitted
485 S. 5th Street	**Lebanon**	**OR**	**97355**	**June 23, 2025**

Contact Person	Title	Daytime Telephone	Contact Person E-mail
Steven Prososki	**Director of Financial Services**	**541-259-8945**	**steven.prososki@lebanon.k12.or.us**

CERTIFICATION - You **must** check one box.

☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits: Rate -or- Dollar Amount	Excluded from Measure 5 Limits: Amount of Levy
1. Rate per $1,000 or dollar amount levied (within permanent rate limit)	1	4.9925	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a.		$4,592,407
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$4,592,407**

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000	5	**4.9925**
6. Election date when your **new district** received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly **merged/consolidated district**	7	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-060 (Rev. 10-12-22)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

RESOLUTION #25-0612A MAKING APPROPRIATION FOR THE 2025-2026 BUDGET

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated, as presented below with a total adopted budget amount of $94,687,998.

General Fund (100)		
Instruction	$	34,922,145
Support Services	$	21,820,234
Enterprise & Community	$	40,691
Other:		
Interest	$	-
Transfers	$	2,179,000
Contingency	$	930,191
Unappropriated Ending Fund Balance	$	4,000,000
Total	$	63,892,261
Special Revenue Funds (200's)		
Instruction	$	8,340,592
Support Services	$	5,505,102
Enterprise & Community	$	4,229,495
Facilities Acquist./Const.	$	2,112,000
Transfers	$	-
Contingency	$	3,785,000
Total	$	23,972,189
Debt Service (300's)		
Debt Service	$	4,586,334
Contingency	$	537,214
Total	$	5,123,548
Capital Projects (400's)		
Facilities Acquist./Const.	$	-
Enterprise Fund (500's)		
Support Services	$	53,331
Facilities Acquist./Const.	$	800,000
Contingency	$	596,669
Total	$	1,450,000
Internal Service (600's)		
Support Services	$	125,000
Contingency	$	125,000
Total	$	250,000
Trust and Agency (700's)		
Support Services	$	-
Total	$	-
Total Budget	**$**	**94,687,998**

Date: 6/12/2025

Tom Oliver
Chair, Board of Directors

Jennifer Meckley
Superintendent

RESOLUTION #25-0612B IMPOSING & CATEGORIZING TAX

IMPOSING THE TAX RATE

BE IT RESOLVED that the Board of Directors of the Lebanon Community School District #9 hereby imposes the taxes provided for in the adopted budget at the rate of 4.9925 per $1,000 of assessed valued for operations in the amount of $4,592,407 for bonds; and that these taxes are hereby imposed and categorized for tax year 2025-2026 upon the assessed value of all taxable property within the district.

CATEGORIZING THE TAX

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

	Education Limitations	**Excluded from Limitations**
Permanent Rate Tax.....	4.9925 / $1,000	
Debt Service Levy		$4,592,407

The above resolution statements were approved and declared adopted on the 12th day of June 2025.

Date: June 12, 2025

Tom Oliver
Chair, Board Chair

Jennifer Meckley
Superintendent