

Woodburn School District No. 103

Adopted Budget 2025 - 2026





WOODBURN SCHOOL DISTRICT

2025 – 2026 ADOPTED BUDGET

PREPARED BY: SARAH BISHOP
DIRECTOR OF BUSINESS
1390 Meridian Drive, Woodburn, Oregon 97071



TABLE OF CONTENTS

Budget Message	1
Budget Analysis	3
Organization	7
Adopted Budget Calendar	11
General Fund Revenue	13
General Fund Expenditures	19
Special Revenue	25
Debt Service	27
Capital Projects	29
Function Description	31
Budget Detail Pages	Appendix-A
Notices	Appendix-B



Dear Woodburn Community,

I am honored to present this year's budget proposal for the Woodburn School District, shaped by the values that define who we are: Accountability, Cultural Diversity, Equity, Family and Community Partnerships, Civic Responsibility, Lifelong Learning, and Multilingualism. This budget is more than numbers on a page, it is a reflection of our community's deep commitment to the success of each student.

As a district, we stand firmly on our promise to engage, inspire, and prepare each student to learn, lead, and contribute toward building a more equitable community, both locally and globally. Every decision reflected in this budget has been made with that mission in mind.

We recognize that Accountability to our students, families, and community is critical. Annually, our budget development provides us an opportunity to reflect upon our use of resources in order to further strengthen our stewardship of public resources and community trust and maximize services for our students. Our investments must drive toward our collective vision: a diverse, multilingual, and equitable community of learners where each student is supported and prepared to succeed.

This budget strengthens our work to celebrate and honor Cultural Diversity and Multilingualism. We will continue to support our dual language programs, a proud cornerstone of our community; provide culturally relevant curriculum and training, and uplift the languages and traditions that make Woodburn such a vibrant place to learn.

Equity remains a guiding principle. Our investments target closing opportunity gaps, providing academic and social-emotional support, and ensuring that each student, regardless of background, has what they need to thrive.

We recognize that Family and Community Partnerships are central to student success. We maintain the importance of our families to engage meaningfully with schools, strengthen the partnership to improve learning, and deepen collaboration with local partners who share our goals for students.

By nurturing Civic Responsibility and Lifelong Learning, we aim to empower students not only to succeed academically but also to become active, thoughtful contributors to their communities.

This budget represents not only an investment in today's students but in the future of Woodburn itself. Through careful stewardship of resources, strategic planning, and collaboration with all of you our students, families, staff, and community members, we will continue moving toward a Woodburn School District where every learner is engaged, inspired, and prepared for success.

Over the course of the year we engaged with our community to hear what priorities our students, staff, and families have for well-rounded education, equity advanced, engaged community and strengthening systems and capacity. Priorities such as social, emotional, and behavioral support, educational assistants in classrooms, improved attendance, community partnerships, learning opportunities for staff, and career and technical education were identified. In our budget we continue to prioritize and maintain investments in these priorities. We are maintaining our number of school counselors, social workers, and behavior specialists. Additionally, by utilizing high school success dollars previously being used to purchase student spots at the Willamette Career Academy, we are opening career and technical education classes here on campus so that more of our high school students can access.

We are all aware of how fragile the State of Oregon's school funding model is. The state has struggled to fund schools at the needed levels, for many years. This has left many districts relying on temporary funding sources as enrollment drops. Woodburn has largely resisted relying on temporary funding sources to eliminate budgeted staffing gaps. Last year this budget committee did the difficult work of reducing staffing levels, from central office administrators to instructional



assistants, through attrition and reassignment, to more closely align our staffing levels with student enrollment. Through reduced spending, strategic staffing decisions, and tapping into our ending fund balance, Woodburn had positioned itself to be in a healthy financial situation moving into the next biennium

The current projected Oregon State School Fund budget based on the Governor's originally proposed \$11.36 billion budget is only enough to allow Woodburn School District to maintain current staffing levels and program options that are reflective of projected enrollment. It is important to note that while our State School Fund grant amount is increasing by 5.8%, that increase is all eaten up with roll up costs alone, such as increases in PERS, and salaries and benefits, It does not provide us the necessary resources to add on or expand programs or staffing beyond what is required to serve our current enrollment. We'll be moving forward with cautious optimism, as we move into bargaining with both Associations and somewhat uncertain future federal funding.

At this time our understanding is that the federal funding model should not change much going into the next school year and funding should be relatively stable. With that said, we will continue looking for opportunities to increase efficiency in order to brace Woodburn should there be a change to future federal funding. While we can not predict the full extent of possible future federal funding changes, our goal is to work to minimize the impact of possible changes on students, staff, and the Woodburn School District community.

Thank you for your ongoing support and commitment to our shared mission, vision, and values. Together, we are building a stronger future for every student and every family in Woodburn.

Budget Assumptions:

- A State School Fund allocation of \$70,933,404 based on a \$11.36 billion state budget.
- The investment of 49% of the biennial allocation.
- Our ADM (student enrollment) will remain relatively flat
- An anticipated reduction of \$371,462 in Title funds

Expenditure Assumptions

- We will honor negotiated contracts with licensed and classified staff. Total General Fund staffing costs are \$71,582,746 and represent 79% of expenditures.
- Ending fund balance and contingency of \$5,751,578, 5% of the general fund revenue (the lowest allowable amount per Board policy)
- Per student allocations at buildings will remain the same as the prior budget year.

Staffing and Program Assumptions

- We will maintain current staffing levels aligned with student enrollment
- We have reduced extend hours in order to maintain current FTE levels
- We are increased licensed positions by 1.3 FTE (Elementary PE Teacher)
- We are increasing classified positions by 15 FTE (Primarily to address SPED needs)
- We are reducing administrator positions by 1 FTE (Assistant Director of Student Services)

With gratitude and determination,

Juan Larios
Superintendent
Woodburn School District

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

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

BUDGET PRESENTATION

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

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

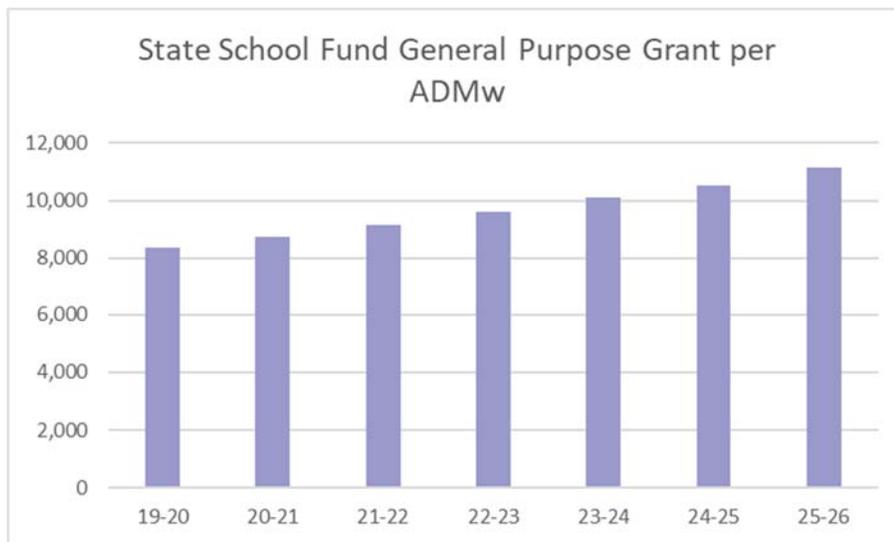
We welcome the opportunity to discuss any financial information or to answer questions regarding the data presented in this report.



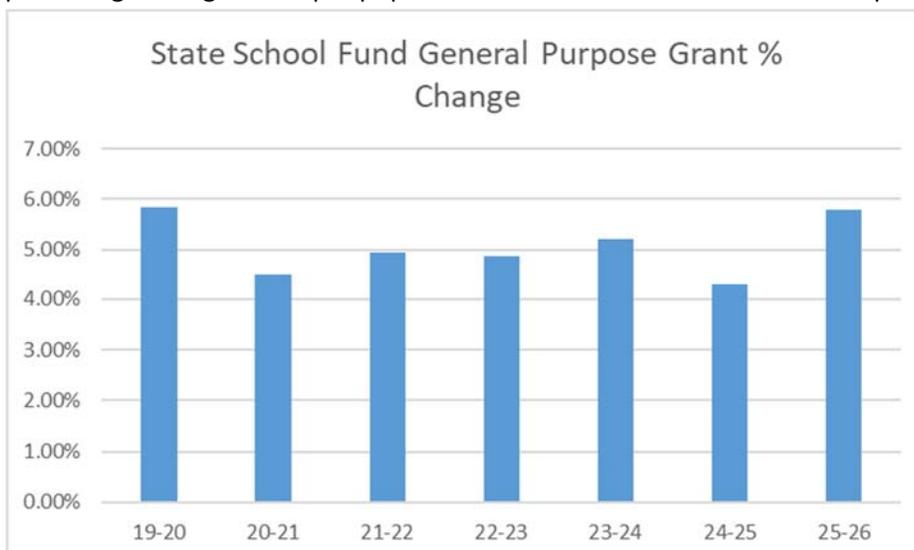
STATE FUNDING OF K-12 EDUCATION

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

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

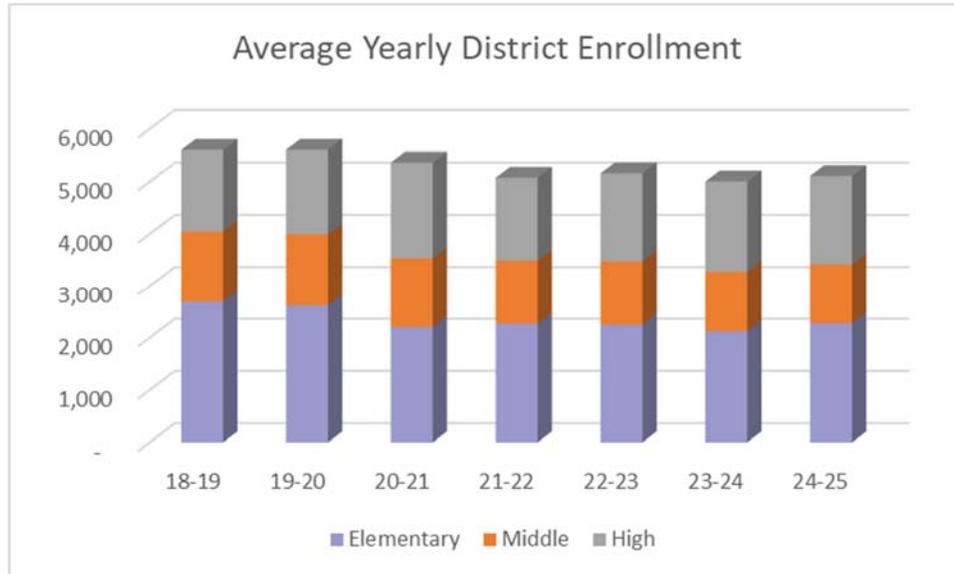


This chart details the percentage change in the per pupil State School Fund allocation over the past seven years.



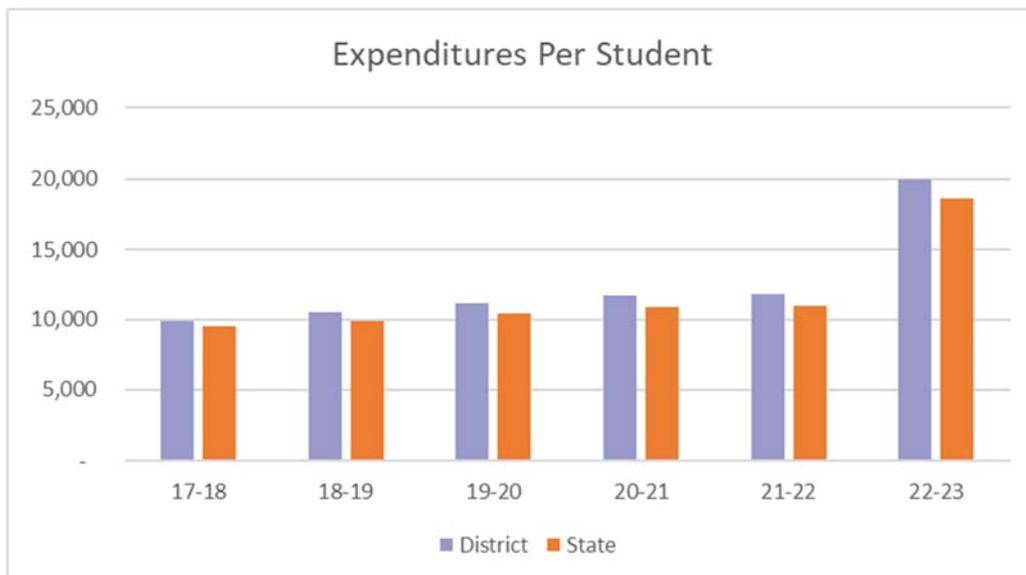
ENROLLMENT CHANGES

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



EXPENDITURES PER STUDENT

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





2025 – 2026 BUDGET AT A GLANCE

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

Historic PERS Rates

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

ORGANIZATION OVERVIEW

BOARD OF DIRECTORS

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

SUPERINTENDENT

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

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

DIRECTOR OF BUSINESS

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





STRATEGIC PLAN

OUR MISSION

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

OUR VISION

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

OUR VALUES

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

GOALS AND OBJECTIVES

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

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

Foster our culture of engagement and partnerships

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

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

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

BOARD OF DIRECTORS

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

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

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

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



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

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



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



BUDGET COMMITTEE

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

Budget Committee Membership:

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



ADOPTED BUDGET CALENDAR

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

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





GENERAL FUND REVENUES

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

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

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





CURRENT YEAR'S TAXES

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

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

Current Year Taxes

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

INTEREST ON INVESTMENTS

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

Interest on Investments

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

COUNTY SCHOOL FUND

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

County School Fund

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

STATE SOURCES

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

State Sources

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

BEGINNING FUND BALANCE

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

Beginning Fund Balance

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

TOTAL REVENUES

Total Revenues

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

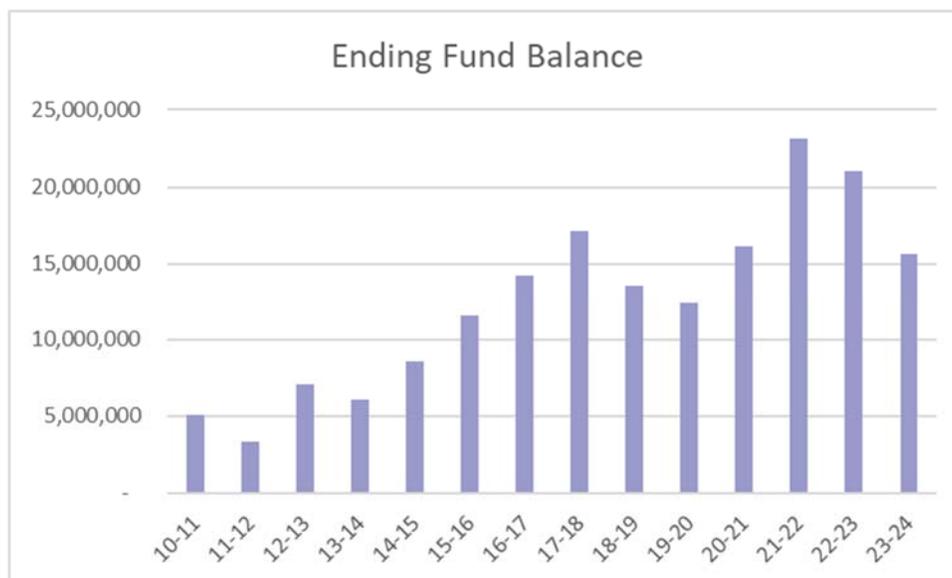




BEGINNING FUND BALANCE AND FINANCIAL STABILITY

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

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





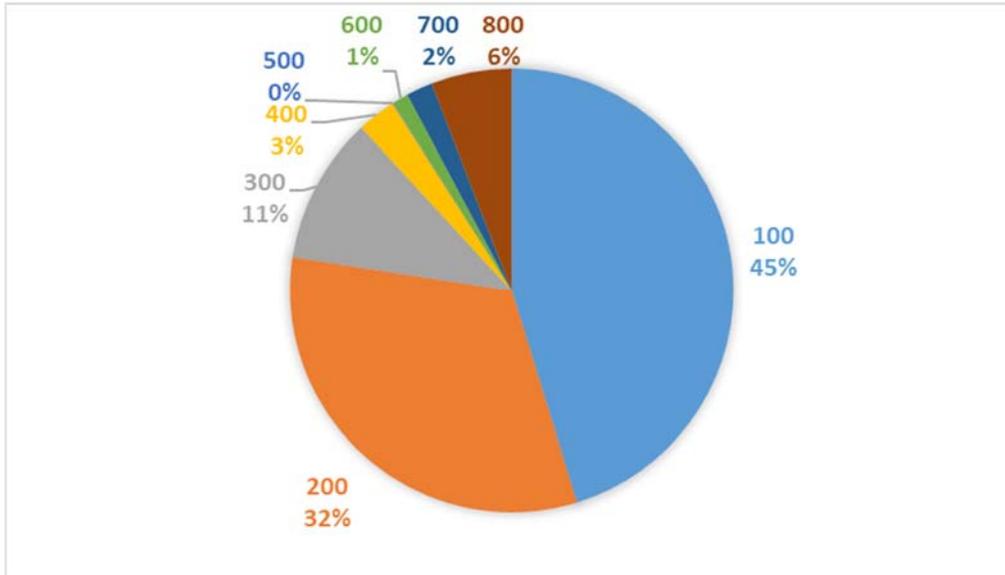
GENERAL FUND REVENUE SUMMARY

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





GENERAL FUND EXPENDITURE BY OBJECT SUMMARY

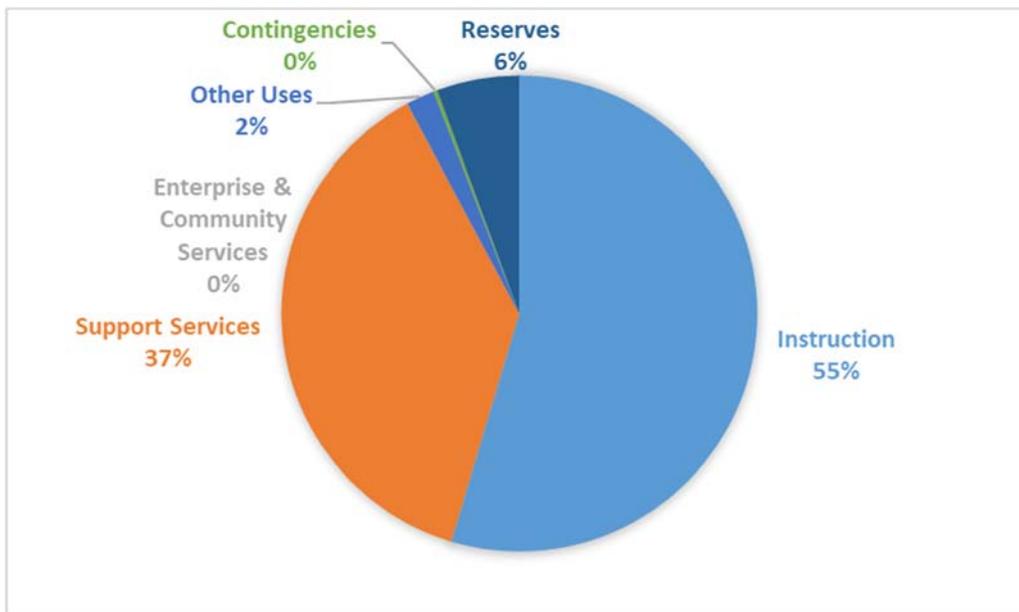


Object	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted 2526	Change from Prior Year
100 - Salaries	All salaries including negotiated increases	37,550,388	40,728,681	42,145,515	44,257,203	4.77%
200 - Benefits	Associated payroll costs, PERS, health insurance caps	23,751,406	26,977,743	29,437,231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



GENERAL FUND EXPENDITURE BY FUNCTION SUMMARY

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





GENERAL FUND - Function Summary

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



General Fund Expenditures

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



GENERAL FUND - Object Summary

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



General Fund Expenditures

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



SPECIAL REVENUE FUNDS

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

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

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

TITLE I-A

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

TITLE II-A

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

IDEA PART B

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

HIGH SCHOOL SUCCESS (MEASURE 98)

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

TITLE I-C

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

TITLE III

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

21ST CENTURY COMMUNITY LEARNING CENTERS

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

STUDENT INVESTMENT ACCOUNT

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

CHILD NUTRITION PROGRAM

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





DEBT SERVICE FUND

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

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





CAPITAL CONSTRUCTION FUNDS

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

CONSTRUCTION EXCISE TAX FUND

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

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

ATHLETICS RESERVE

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





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

1114 – Elementary IB

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

1122 – Middle/Junior High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to Chapter 3 — Accounting Program Structure 41 provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate.

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

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

1133 – IB & Advanced Placement

1134 – Other High School Programs

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

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

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

1223 – Community Transition Centers.

1224 - Life Skills with Nursing.

1225 - Out of District Programs.

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



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

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

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

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

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

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

1299 – Other Programs.

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

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.

2112 – Attendance Services. Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.

2113 – Social Work Services. Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student’s school problem(s).

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.

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.



2122 – Counseling Services. Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

2126 – Placement Services. Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

2134 – Nurse Services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

2135 – MAC Monies for Medicaid Administrative Claims contracted through Multnomah ESD

2139 – Other Health Services. Other health services not classified above.

2142 – Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

2143 - Psychological Counseling Services. Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

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.

2160 – Other Student Treatment Services. Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

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.

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. Use for internal training attended by instructional staff.

2211 – Service Area Direction. Activities associated with directing and managing the improvement of instruction services.

2213 – Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

2219 – Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

2545 – Purchase/Repair of Maint. Vehicles

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

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

2554 – Student Transp Repair & Maint of Vehicles

2558 –Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation.

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

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

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

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

2630 – Information Services. Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

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

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



- 2645** –Health Services. Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.
- 2649** – Other Staff Services. Staff services which cannot be classified under the preceding functions.
- 2660** –Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.
- 2669** – Other Technology Services.
- 2700** – Supplemental Retirement Program. Costs associated with a supplemental retirement program provided to both current and prior employees by the district.
- 3300** – Community Services. Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.
- 4150** – Building Acquisition, Construction, and Improvement Services. Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.
- 5200** – Transfers of Funds. These are transactions which withdraw money from one fund and place it in another without recourse.
- 6110** – Operating Contingency. Budgeted amount to be transferred by school board resolution to the proper expenditure code.
- 7000** – Unappropriated Ending Fund Balance.

GENERAL FUND

Resources

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

Requirements

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted		Proposed		Adopted FTE 2526	
					FTE 2425	Proposed 2526	FTE 2526	Approved 2526		
100.1111.0111	Licensed Salaries	2,331,393.26	2,666,887.16	2,764,807	37.00	3,106,729	38.00	3,106,729	3,106,729	38.00
100.1111.0112	Classified Salaries	478,427.15	502,078.21	507,845	15.50	600,249	17.50	600,249	600,249	17.50
100.1111.0123	Temporary - Licensed	111,754.08	123,906.89	132,174	-	-	-	-	-	-
100.1111.0124	Temporary - Classified	7,896.67	30,784.74	-	-	-	-	-	-	-
100.1111.0125	In-District Subs (Licensed)	2,171.43	12,152.73	990	-	9,750	-	9,750	9,750	-
100.1111.0130	Ext Hrs - Licensed/Other	53,694.37	41,560.54	34,533	-	37,869	-	37,869	37,869	-
100.1111.0131	Ext Hrs - Classified	8,554.19	6,938.34	16,976	-	22,544	-	22,544	22,544	-
100.1111.0133	Ext Hrs - Translations	6,599.71	832.50	33,000	-	2,000	-	2,000	2,000	-
100.1111.0144	Retention Incentive	28,145.01	-	-	-	-	-	-	-	-
100.1111.0211	PERS - Employer Contribution	731,084.22	846,429.15	930,033	-	1,025,340	-	1,025,340	1,025,340	-
100.1111.0212	PERS Pick-Up - Employee Contribution	171,860.66	190,508.66	215,310	-	242,603	-	242,603	242,603	-
100.1111.0220	FICA (SS & Medicare)	231,917.66	261,150.50	274,520	-	289,273	-	289,273	289,273	-
100.1111.0231	Worker's Compensation	10,235.39	10,555.85	62,793	-	66,174	-	66,174	66,174	-
100.1111.0242	OEBB Licensed Insurance	548,689.05	611,924.45	731,841	-	731,834	-	731,834	731,834	-
100.1111.0248	OEBB Classified Insurance	258,562.84	233,282.02	299,088	-	356,976	-	356,976	356,976	-
100.1111.0253	Paid Leave Oregon	-	33,164.26	39,469	-	56,404	-	56,404	56,404	-
100.1111.0322	Repair & Maintenance	27,957.45	3,133.04	24,982	-	9,200	-	9,200	9,200	-
100.1111.0324	Rentals	34,519.61	42,760.75	33,356	-	7,000	-	7,000	7,000	-
100.1111.0342	Travel - Out of District	-	38.74	988	-	900	-	900	900	-
100.1111.0353	Postage	9,783.09	12,150.35	11,452	-	15,000	-	15,000	15,000	-
100.1111.0355	Printing & Binding	3,143.30	98,193.10	1,744	-	36,500	-	36,500	36,500	-
100.1111.0390	Other Purchased Services	87,974.39	4,487.06	4,150	-	4,000	-	4,000	4,000	-
100.1111.0410	Consumable Supplies	100,877.98	77,558.36	56,840	-	338,556	-	338,556	338,556	-
100.1111.0420	Textbooks	22,031.41	1,018.29	198	-	1,000	-	1,000	1,000	-
100.1111.0460	Non-Consumable Supplies	3,781.57	7,796.40	1,581	-	2,700	-	2,700	2,700	-
100.1111.0470	Computer Software	21,568.98	6,424.85	7,500	-	6,100	-	6,100	6,100	-
100.1111.0480	Computer Hardware	1,188.00	2,259.90	2,976	-	2,500	-	2,500	2,500	-
100.1111.0640	Dues and Fees	79.50	5,673.50	150	-	150	-	150	150	-
FUNCTION: Elementary, K-5		5,293,890.97	5,833,650.32	6,189,296	52.50	6,971,351	55.50	6,971,351	6,971,351	55.50
100.1113.0131	Ext Hrs - Classified	172.70	-	-	-	-	-	-	-	-
100.1113.0211	PERS - Employer Contribution	40.96	-	-	-	-	-	-	-	-
100.1113.0212	PERS Pick-Up - Employee Contribution	10.36	-	-	-	-	-	-	-	-
100.1113.0220	FICA (SS & Medicare)	13.21	-	-	-	-	-	-	-	-
100.1113.0231	Worker's Compensation	0.63	-	-	-	-	-	-	-	-
FUNCTION: Elementary Extra Curricular		237.86	-	-	-	-	-	-	-	-
100.1114.0342	Travel - Out of District	1,083.96	-	-	-	-	-	-	-	-
100.1114.0390	Other Purchased Services	441.00	-	-	-	-	-	-	-	-
100.1114.0410	Consumable Supplies	3,090.90	-	-	-	-	-	-	-	-
100.1114.0640	Dues and Fees	1,488.00	4,800.00	-	-	-	-	-	-	-
FUNCTION: IB Elementary		6,103.86	4,800.00	-	-	-	-	-	-	-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE

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

Requirements

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

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

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

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

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Adopted	Proposed	Approved 2526	Adopted 2526	Adopted	
					FTE 2425	2526				FTE 2526
200.1271.0111	Licensed Salaries	-	174,691.81	-	-	206,338	2.00	206,338	206,338	2.00
200.1271.0112	Classified Salaries	-	26,942.72	-	-	-	-	-	-	-
200.1271.0125	In-District Subs (Licensed)	111.96	206.44	-	-	-	-	-	-	-
200.1271.0130	Ext Hrs - Licensed/Other	195,677.56	9,045.81	-	-	-	-	-	-	-
200.1271.0131	Ext Hrs - Classified	53,009.50	5,650.79	-	-	-	-	-	-	-
200.1271.0133	Ext Hrs - Translations	234.49	-	-	-	-	-	-	-	-
200.1271.0144	Retention Incentive	3,500.00	-	-	-	-	-	-	-	-
200.1271.0211	PERS - Employer Contribution	60,561.37	57,931.58	-	-	55,180	-	55,180	55,180	-
200.1271.0212	PERS Pick-Up - Employee Contribution	14,520.52	12,966.77	-	-	16,319	-	16,319	16,319	-
200.1271.0220	FICA (SS & Medicare)	-	16,572.74	-	-	15,785	-	15,785	15,785	-
200.1271.0231	Worker's Compensation	-	660.82	-	-	3,611	-	3,611	3,611	-
200.1271.0242	OEBB Licensed Insurance	-	48,119.79	-	-	38,518	-	38,518	38,518	-
200.1271.0248	OEBB Classified Insurance	-	15,105.30	-	-	-	-	-	-	-
200.1271.0253	Paid Leave Oregon	-	2,150.18	-	-	3,019	-	3,019	3,019	-
200.1271.0390	Other Purchased Services	2,147.78	21.22	-	-	-	-	-	-	-
200.1271.0410	Consumable Supplies	124,045.68	3,760.88	-	-	-	-	-	-	-
200.1271.0420	Textbooks	-	4,190.16	-	-	-	-	-	-	-
200.1271.0470	Computer Software	51,365.00	103,712.00	-	-	105,000	-	105,000	105,000	-
FUNCTION: Remediation		505,173.86	481,729.01	-	-	443,770	2.00	443,770	443,770	2.00
200.1272.0111	Licensed Salaries	509,556.75	247,393.42	384,104	4.00	217,737	2.00	217,737	217,737	2.00
200.1272.0112	Classified Salaries	68,044.23	46,351.20	80,669	2.00	83,959	2.00	83,959	83,959	2.00
200.1272.0130	Ext Hrs - Licensed/Other	31,401.40	51,389.73	-	-	-	-	-	-	-
200.1272.0131	Ext Hrs - Classified	7,929.57	23,680.76	-	-	-	-	-	-	-
200.1272.0211	PERS - Employer Contribution	153,317.37	95,726.94	121,817	-	78,129	-	78,129	78,129	-
200.1272.0212	PERS Pick-Up - Employee Contribution	36,592.60	21,562.62	27,886	-	24,534	-	24,534	24,534	-
200.1272.0220	FICA (SS & Medicare)	46,825.90	28,210.28	42,277	-	23,080	-	23,080	23,080	-
200.1272.0231	Worker's Compensation	2,034.75	1,129.70	1,412	-	5,280	-	5,280	5,280	-
200.1272.0242	OEBB Licensed Insurance	124,814.20	44,099.11	77,036	-	38,518	-	38,518	38,518	-
200.1272.0248	OEBB Classified Insurance	49,451.00	31,082.22	38,592	-	38,592	-	38,592	38,592	-
200.1272.0253	Paid Leave Oregon	-	3,523.05	5,113	-	4,404	-	4,404	4,404	-
200.1272.0332	Non-Reimbursable Student Transportation	-	199.36	-	-	-	-	-	-	-
200.1272.0341	Travel - Local in District	114.49	352.09	-	-	-	-	-	-	-
200.1272.0342	Travel - Out of District	20,334.80	99.30	-	-	-	-	-	-	-
200.1272.0343	Travel - Student Out of District	-	3,875.10	-	-	-	-	-	-	-
200.1272.0374	Other Tuition	-	11,445.00	-	-	-	-	-	-	-
200.1272.0390	Other Purchased Services	12,989.12	11,458.78	-	-	-	-	-	-	-
200.1272.0410	Consumable Supplies	91,069.87	51,082.82	-	-	75,000	-	75,000	75,000	-
200.1272.0420	Textbooks	288.36	-	-	-	-	-	-	-	-
200.1272.0470	Computer Software	36,991.83	16,364.00	-	-	17,500	-	17,500	17,500	-
200.1272.0480	Computer Hardware	-	25,730.00	-	-	27,000	-	27,000	27,000	-
200.1272.0640	Dues and Fees	541.00	85.00	-	-	-	-	-	-	-
FUNCTION: Title I		1,192,297.24	714,840.48	778,906	6.00	633,733	4.00	633,733	633,733	4.00
200.1280.0121	Substitutes - Licensed	273.68	66.75	-	-	-	-	-	-	-
200.1280.0125	In-District Subs (Licensed)	3,740.24	100.38	-	-	-	-	-	-	-
200.1280.0144	Retention Incentive	3,000.00	-	-	-	-	-	-	-	-
200.1280.0211	PERS - Employer Contribution	1,674.25	44.78	-	-	-	-	-	-	-
200.1280.0212	PERS Pick-Up - Employee Contribution	375.20	4.03	-	-	-	-	-	-	-
200.1280.0220	FICA (SS & Medicare)	538.31	12.85	-	-	-	-	-	-	-
200.1280.0231	Worker's Compensation	23.60	0.52	-	-	-	-	-	-	-
200.1280.0253	Paid Leave Oregon	-	1.67	-	-	-	-	-	-	-
200.1280.0371	Tuition - OR Districts	5,074.00	-	-	-	-	-	-	-	-
200.1280.0410	Consumable Supplies	10,525.70	3,539.91	-	-	-	-	-	-	-
FUNCTION: Alternative Education		25,224.98	3,770.89	-	-	-	-	-	-	-
200.1281.0371	Tuition - OR Districts	14,011.40	24,019.00	15,000	-	25,000	-	25,000	25,000	-
FUNCTION: Public Alternative Programs		14,011.40	24,019.00	15,000	-	25,000	-	25,000	25,000	-
200.1288.0360	Charter School Payments	432,635.79	584,633.68	250,000	-	500,000	-	500,000	500,000	-
FUNCTION: Charter Schools		432,635.79	584,633.68	250,000	-	500,000	-	500,000	500,000	-
200.1289.0124	Temporary - Classified	379.76	-	-	-	-	-	-	-	-
200.1289.0220	FICA (SS & Medicare)	29.05	-	-	-	-	-	-	-	-
200.1289.0231	Worker's Compensation	1.44	-	-	-	-	-	-	-	-
FUNCTION: Other Alternative Programs		410.25	-	-	-	-	-	-	-	-
200.1291.0111	Licensed Salaries	533.51	-	62,363	1.00	102,551	1.00	102,551	102,551	1.00
200.1291.0112	Classified Salaries	-	-	-	-	66,429	2.00	66,429	66,429	2.00
200.1291.0124	Temporary - Classified	-	5,435.24	-	-	-	-	-	-	-
200.1291.0130	Ext Hrs - Licensed/Other	22,754.70	-	-	-	-	-	-	-	-
200.1291.0131	Ext Hrs - Classified	-	255.98	-	-	-	-	-	-	-
200.1291.0133	Ext Hrs - Translations	103.91	-	-	-	-	-	-	-	-
200.1291.0211	PERS - Employer Contribution	4,841.18	885.87	26,113	-	47,624	-	47,624	47,624	-
200.1291.0212	PERS Pick-Up - Employee Contribution	1,264.21	212.35	6,178	-	10,500	-	10,500	10,500	-
200.1291.0220	FICA (SS & Medicare)	1,804.45	437.95	8,968	-	12,927	-	12,927	12,927	-
200.1291.0231	Worker's Compensation	77.73	18.24	710	-	2,957	-	2,957	2,957	-
200.1291.0242	OEBB Licensed Insurance	-	-	19,259	-	19,259	-	19,259	19,259	-

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

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

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

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

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

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

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

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

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

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

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

NUTRITION SERVICES

**Fund 205 - Nutrition Services
Resources**

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

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

DEBT SERVICE FUNDS

**Fund 304 - Energy Loans
Resources**

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

Requirements

304.5200.0710	Fund Modifications	-	-	-	996,000	996,000	996,000
GRAND TOTAL - ENERGY LOANS		-	-	-	996,000	996,000	996,000

**Fund 314 - Bond
Resources**

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

Requirements

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

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

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

Requirements

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

CAPITAL PROJECTS FUNDS

Fund 405 - Major Maintenance

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

Fund 410 - Construction Excise Tax

		Resources					
Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526	Approved 2526	Adopted 2526
410.0000.1130	Construction Excise Tax	970,060.97	848,872.65	1,000,000	1,000,000	1,000,000	1,000,000
410.0000.1510	Interest on Investments	22,255.30	39,127.42	35,000	35,000	35,000	35,000
410.0000.5400	Resources - Beginning Fund Balance	-	-	2,120,417	2,406,000	2,406,000	2,406,000
TOTAL RESOURCES		992,316.27	888,000.07	3,155,417	3,441,000	3,441,000	3,441,000
		Requirements					
410.4150.0520	Buildings Acquisition	-	857,495.20	3,155,417	3,441,000	3,441,000	3,441,000
GRAND TOTAL - CONSTRUCTION EXCISE TAX		-	857,495.20	3,155,417	3,441,000	3,441,000	3,441,000

Fund 414 - Bond Fund 2015

		Resources					
Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526	Approved 2526	Adopted 2526
414.0000.1510	Interest on Investments	35.06	-	-	-	-	-
414.0000.3299	Other Restricted Grants-In-Aid	57,350.00	-	-	-	-	-
TOTAL RESOURCES		57,385.06	-	-	-	-	-
		Requirements					
414.4150.0383	Architect/Engineer Services	4,421.65	-	-	-	-	-
414.4150.0520	Buildings Acquisition	106,347.49	-	-	-	-	-
414.4150.0640	Dues and Fees	600.00	-	-	-	-	-
GRAND TOTAL - BOND FUND 2015		111,369.14	-	-	-	-	-

**Fund 420 - Athletic Reserve
Resources**

Account	Description	Actuals 2223	Actuals 2324	Adopted 2425	Proposed 2526	Approved 2526	Adopted 2526
420.0000.5200	Interfund Transfers	250,000.00	250,000.00	-	350,000	350,000	350,000
420.0000.5400	Resources - Beginning Fund Balance	-	-	565,050	565,050	565,050	565,050
TOTAL RESOURCES		250,000.00	250,000.00	565,050	915,050	915,050	915,050

Requirements

420.1132.0390	Other Purchased Services	-	-	50,050	50,000	50,000	50,000
FUNCTION: High School Extra-Curricular		-	-	50,050	50,000	50,000	50,000
420.4150.0520	Buildings Acquisition	-	-	515,000	865,050	865,050	865,050
426.4150.0383	Architect/Engineer Services	6,016.00	-	-	-	-	-
426.4150.0520	Buildings Acquisition	13,031.64	-	-	-	-	-
FUNCTION: Building Acquisition, Construction and Improvement		19,047.64	-	515,000	865,050	865,050	865,050
GRAND TOTAL - ATHLETIC RESERVE		19,047.64	-	565,050	915,050	915,050	915,050

Financial Information

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Woodburn School District No 103, Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at Woodburn School District No 103 District Office, 1390 Meridian Drive, Woodburn. The meeting will take place on May 6, 2025 at 5:45 pm. If needed, a second meeting will be held on June 3, 2025 at 5:45 pm.

The purpose of this meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. If you wish to provide public comment, please contact Jenne Marquez at 503-981-9607.

A copy of the budget document may be inspected or obtained on or after May 2, 2025 at Woodburn School District No 103 District Office, 1390 Meridian Drive, Woodburn, between the hours of 8:00am and 4:00pm.

► District Budget Policy (Board Policy)

 [First page of the PDF file: DBBudgetProcess](#)

(<https://resources.finalsite.net/images/v1670361576/woodburnsdorg/kcjgobgfye3kxalr4qi1/DBBudgetProcess.pdf>).

► Woodburn School District 2024-2025 Adopted Budget



P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

SEE EXHIBIT A

State of Oregon, County of Marion, ss I, Kristine Humphries, being first duly sworn, depose and say that I am the Principal Clerk of the Woodburn Independent, a newspaper of general circulation, published in Marion County, Oregon, as defined by ORS 193.010 and 193.020, that

Ad#: 357847
Owner: Woodburn School District
Description: NOTICE OF BUDGET COMMITTEE MEETING

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/30/2025



Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
04/30/2025.



NOTARY PUBLIC FOR OREGON

Acct #: 111287
Attn: JENNE MARQUEZ
WOODBURN SCHOOL DISTRICT
1390 MERIDIAN DR
WOODBURN, OR 97071

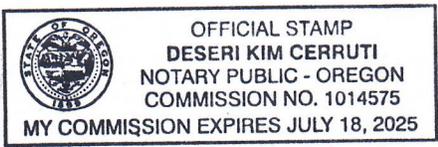


EXHIBIT A

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Woodburn School District No 103, Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at Woodburn School District No 103 District Office 1390 Meridian Drive, Woodburn. The meeting will take place on May 6, 2025 at 5:45 pm.

If needed, a second meeting will be held on June 3, 2025 5:45 pm.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. If you wish to provide public comment, please contact Jenne Marquez at 503-981-2701.

A copy of the budget document may be inspected or obtained on or after May 2, 2025 at Woodburn School District No 103 District Office 1390 Meridian Drive, Woodburn, between the hours of 8:00am and 4:00pm
Published April 30, 2025.

WI357847

PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

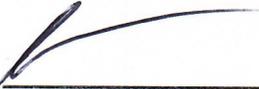
AFFIDAVIT OF PUBLICATION

SEE EXHIBIT A

State of Oregon, County of Marion, ss I, Kristine Humphries, being first duly sworn, depose and say that I am the Principal Clerk of the Woodburn Independent, a newspaper of general circulation, published in Marion County, Oregon, as defined by ORS 193.010 and 193.020, that

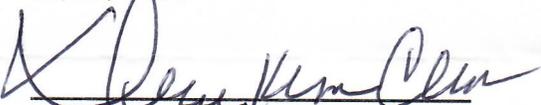
Ad#: 361823
Owner: Woodburn School District
Description: NOTICE OF BUDGET HEARING FORM
OR-ED-1

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
06/18/2025



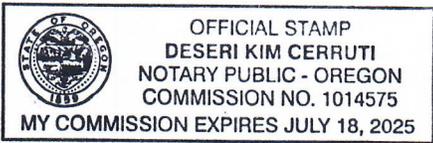
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 06/18/2025.



NOTARY PUBLIC FOR OREGON

Acct #: 111287
Attn: JENNE MARQUEZ
WOODBURN SCHOOL DISTRICT
1390 MERIDIAN DR
WOODBURN, OR 97071



NOTICE OF BUDGET HEARING

**FORM
OR-ED-1**

A public meeting of the Woodburn School District No. 103 will be held on June 24, 2025 at 5:45 pm at 1390 Meridian Drive, Woodburn, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Woodburn School District No. 103 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1390 Meridian Drive, Woodburn, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at www.woodburned.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as preceding year.

Contact: Sarah Bishop Telephone: 503-983-2703 Email: sbishop@woodburned.org

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2024-25	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$12,562,167	\$18,388,895	\$18,015,975
Current Year Property Taxes, other than Local Option Taxes	213,885,678	15,883,880	\$12,918,175
Other Revenues from Local Sources	4,093,150	3,420,298	3,985,125
Revenues from Interfund Sources	869,739	375,391	329,000
Revenues from State Sources	72,437,876	70,575,240	82,252,527
Revenues from Federal Sources	22,387,039	11,767,057	13,947,000
Interfund Transfers	7,377,988	1,671,500	4,421,125
All Other Available Resources	0	0	0
Total Resources	\$181,723,638	\$128,771,975	\$142,380,283

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$88,907,555	\$49,617,000	\$51,176,528
Other Associated Payroll Costs	32,021,813	34,485,463	37,700,814
Purchased Services	15,677,425	22,557,200	24,852,624
Supplies & Materials	8,597,934	11,461,190	12,297,641
Capital Outlay	3,040,402	3,093,391	4,603,534
Other Charges (lease, debt service & interfund transfers)	2,620,903	1,564,627	1,215,146
Debt Service*	8,676,946	2,031,845	2,000,400
Interfund Transfers*	1,322,888	1,671,500	1,671,125
Operating Contingency	0	250,000	250,000
Unappropriated End-of-Fiscal-Year Balance & Reserves	0	5,283,646	6,500,775
Total Requirements	\$136,838,957	\$128,771,975	\$142,380,283

FINANCIAL SUMMARY - REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
5000 Instruction	\$58,489,814	\$61,290,488	\$58,377,550
FTE	436.27	434.17	433
5002 Support Services	42,075,001	42,295,191	44,543,145
FTE	208.97	210.05	202.08
5003 Enterprise & Community Service	4,065,057	6,714,808	7,718,910
FTE	35.08	49.08	35.08
5000 Facility Acquisition & Construction	623,314	3,170,427	4,411,052
FTE	0	0	0
5000 Other Uses	2,674,936	7,035,145	7,204,964
5000 Debt Service*	0	0	0
5000 Interfund Transfers*	1,322,888	1,671,500	1,671,125
5000 Contingency	0	250,000	250,000
5000 Unappropriated End-of-Fiscal-Year Balance	0	5,283,646	6,500,775
Total Requirements	\$116,838,856	\$128,771,975	\$142,380,283
Total FTE	680.17	683.65	684.74

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
None

PROPERTY TAX RATES	Rate or Amount Proposed	Rate or Amount Proposed	Rate or Amount Proposed
Permitted July Levy (Rate Limit A \$247 per \$1,000)	4.524	4.5247	4.5247
Local Option Levy	0	0	0
Levy for General Obligation Bonds	65,967.618	\$6,262,45.1	\$6,436,186

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, Not Retired on July 1
Series of Obligation Bonds	245,000,000	0
Other Bonds	28,170,000	0
Other Liabilities	0	0
Total	\$245,000,000	0

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

RESOLUTION No. 25-005

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Woodburn School District hereby adopts the budget for fiscal year 2025-2026 in the total amount of \$142,180,283.* This budget is now on file at 1390 Meridian Drive in Woodburn, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1,2025, for the following purposes:

General Fund

Instruction.....	53,419,196
Support Services.....	36,732,813
Enterprise & Community Services	8,000
Transfers.....	1,887,600
Contingency.....	250,000
Total.....	\$92,297,609

Debt Service Fund 314, 316

Debt Service	7,204,900
Transfers.....	996,000
Total.....	\$8,200,900

Major Maintenance Reserve Fund 405

Support Services.....	2,096,000
Facilities Acquisition.....	105,000
Total.....	\$2,201,000

Special Revenue Fund

Instruction.....	14,637,854
Support Services.....	5,720,533
Enterprise & Comm.....	1,549,059
Transfers.....	537,600
Total.....	\$22,445,046

Nutrition Services Fund 205

Enterprise & Comm.....	6,171,903
Total.....	\$6,171,903

Construction Excise Tax Fund 410

Facilities Acquisition.....	3,441,000
Total.....	\$3,441,000

Athletic Reserve Fund 420

Instruction.....	50,000
Facilities Acquisition.....	865,050
Total.....	\$915,050

Total APPROPRIATIONS, All Funds . . . \$ 135,672,508

Total Unappropriated and Reserve Amounts, All Funds . . . 6,507,775

TOTAL ADOPTED BUDGET . . . \$ 142,180,283 *

(* amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2025- 2026:

- (1) At the rate of \$ 4.5247 per \$1000 of assessed value for permanent rate tax;
- (3) In the amount of \$6,436,185 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax.....\$ 4.5247/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$6,436,185

ENDING FUND BALANCE COMMITMENTS AND POLICIES

Ending Fund Balance Assignments

BE IT RESOLVED that in compliance with GASB 54 the authority to classify portions of the ending fund balance be granted to the Superintendent and the Director of Business

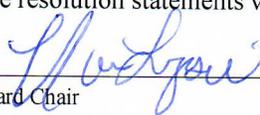
Spending As It Relates to Ending Fund Balance Policy

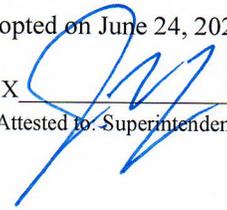
The Board of Directors considers the spending of the restricted classification of fund balance on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classification of fund balances are spent, the Board will consider that committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.

Authority

The Board of Directors reserves the authority to establish and modify commitments of ending fund balance.

The above resolution statements were approved and declared adopted on June 24, 2025.

X  _____
Board Chair

X  _____
Attested to: Superintendent

150-504-059 (Rev. 11-05-21)