

# Adopted Budget 2025-2026



North Santiam  
School District

1155 N Third Ave  
Stayton, OR 97383

503-769-6924

[nssd29j.org](http://nssd29j.org)

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NORTH SANTIAM SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET

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 = Graph Overview

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# North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

## 2025-26 BUDGET MESSAGE

### NSSD VISION

*Future-ready graduates.*

### NSSD MISSION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sincerely,



Lee W. Loving  
Superintendent  
North Santiam School District 29J

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# Our Schools

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



## Mari-Linn School

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

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



## Stayton Elementary School

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



## Stayton Intermediate/Middle School

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

# Our Schools



## Stayton High School

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

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



## Sublimity School

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

**Throughout Lyons, Mehama, Stayton, and Sublimity:** One district has two alternative schools that serve the entire region.



## Stayton Virtual Academy & Locust Street Academy

As an alternative to traditional learning environments, NSSD has Stayton Virtual Academy for grades kindergarten through twelfth grade learning exclusively online and Locust Street Academy, where students in tenth through twelfth grade can participate in an in-person, teacher-led instructional environment.



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

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

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

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

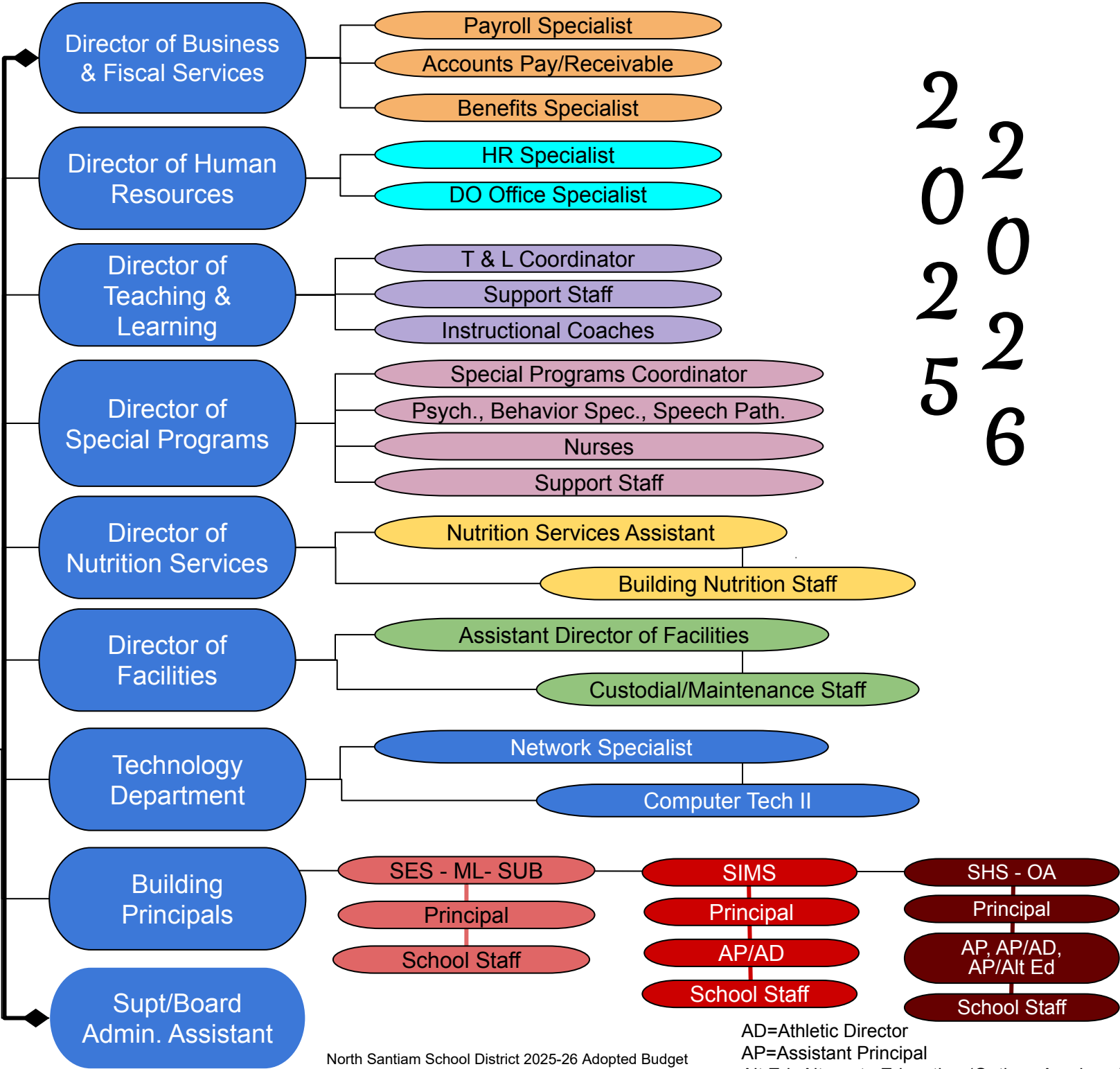
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North Santiam School District  
Organizational Chart

Board of  
Directors

Supt.



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# **Role of the Budget Committee**

## **Budget Committee Members**

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

## **Duties of the Budget Committee**

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

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

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

## **Budget Committee Meetings**

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

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

## **Approving the taxes**

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

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# General Fund

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

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# North Santiam School District

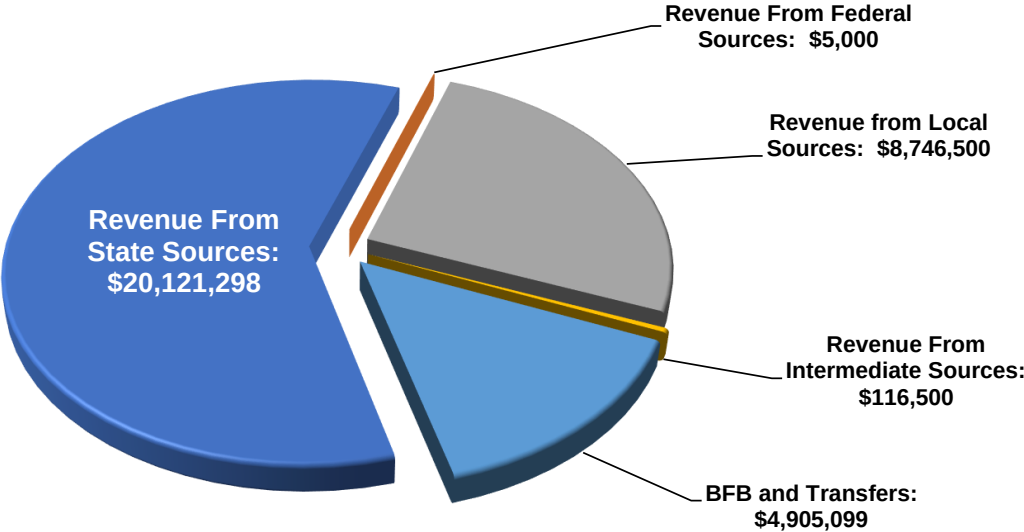
## General Fund: Revenues

Fiscal Year Budget 2025/26

Total: \$33,894,397

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

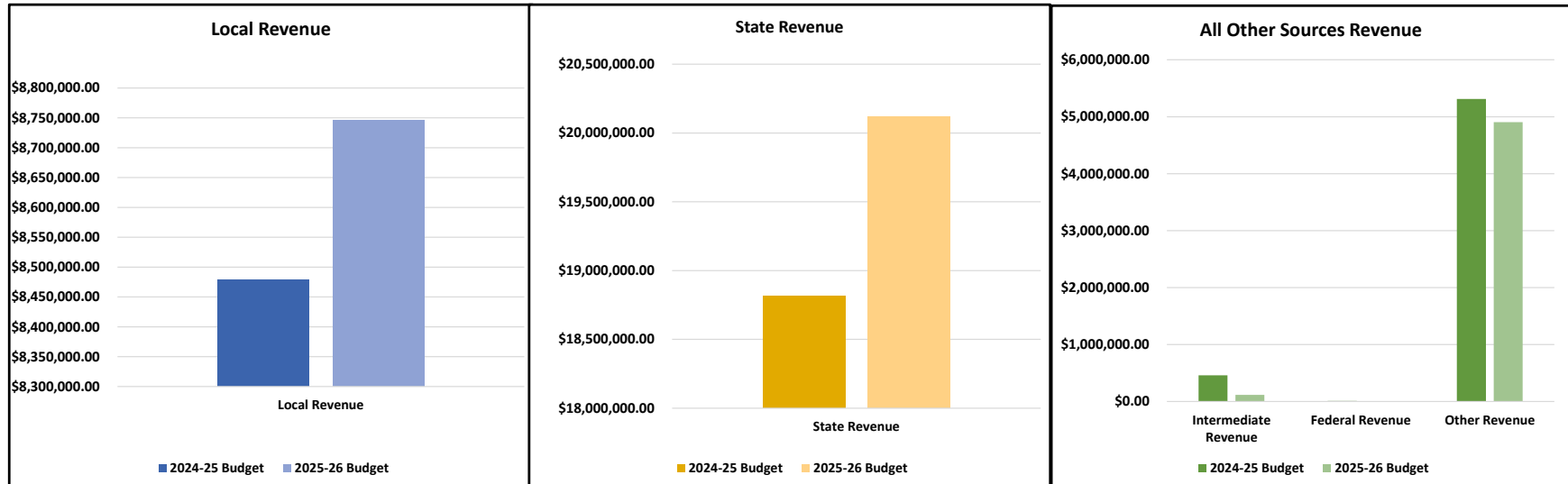
| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | General Fund: Revenues                          | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |     |
|--------------------|--------------------|--------------------|-------------------------------------------------|---------------------|---------------------|--------------------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



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

## FY 2025-26 GENERAL FUND BUDGET SUMMARY - REVENUE

|                                            |                                             |                                                        |
|--------------------------------------------|---------------------------------------------|--------------------------------------------------------|
| <b>LOCAL REVENUE</b><br><b>\$8,746,500</b> | <b>STATE REVENUE</b><br><b>\$20,121,298</b> | <b>ALL OTHER SOURCES REVENUE</b><br><b>\$5,026,599</b> |
|--------------------------------------------|---------------------------------------------|--------------------------------------------------------|



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

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

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

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# North Santiam School District

Fiscal Year Budget 2025/26

## General Fund Expenditures

Total: \$33,894,397

### 1111 - Elementary K-6

Total: \$5,909,356

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

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

**1120 - AVID****Total: \$5,900**

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

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

**1121 - Middle/Junior High Programs****Total: \$3,074,165**

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

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

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

**1122 - Middle/Junior High School Extracurricular****Total: \$171,715**

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

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

**1127 - After School Program (History)**

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

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

## 1131 - High School Programs

**Total: \$3,500,371**

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

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

### 1132 - High School Extracurricular

Total: \$798,147

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

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

### 1140 - Preschool (History)

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

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

## 1220 - Restrictive Programs Students w/Disabilities

**Total: \$2,291,917**

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

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

## 1223 - Transitions Program

Total: \$500

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

## 1250 - Less Restrictive Programs Students w/Disabilities

Total: \$1,271,860

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

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

## 1271 - Remediation (Reading Support)

**Total: \$604,205**

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

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

## 1272 - Title I-A

**Total: \$104,547**

Record Title IA/D instructional activities here.

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

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

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

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

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

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

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

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | District Alternative School (Options Academy) |             | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-----------------------------------------------|-------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                               |             | \$ FTE              | \$ FTE              | \$ FTE             |
| 1,994              | 746                | 4,000              | 0315 - Purchased Services Substitutes         |             | 2,500               | 2,500               | 2,500              |
| 1,431              | 800                | 1,100              | 0324 - Rentals                                |             | 400                 | 400                 | 400                |
| -                  | 131                | -                  | 0353 - Postage                                |             | -                   | -                   | -                  |
| 240                | 1,869              | 2,000              | 0355 - Printing and Binding                   |             | 1,600               | 1,600               | 1,600              |
| 51,635             | 77,446             | 25,000             | 0374 - Other Tuition                          |             | 30,000              | 30,000              | 30,000             |
| 5,584              | 5,302              | 6,260              | 0410 - Consumable Supplies and Materials      |             | 7,360               | 7,360               | 7,360              |
| -                  | 303                | 2,000              | 0416 - Food                                   |             | 3,000               | 3,000               | 3,000              |
| 513                | 189                | 1,000              | 0420 - Textbooks                              |             | 1,000               | 1,000               | 1,000              |
| -                  | 3,276              | 5,320              | 0460 - Non-Consumable Items                   |             | 8,000               | 8,000               | 8,000              |
| (10,800)           | -                  | -                  | 0470 - Computer Software                      |             | -                   | -                   | -                  |
| -                  | -                  | -                  | 0530 - Improvements Other Than Buildings      |             | 23,820              | 23,820              | 23,820             |
| 131,565            | 531,793            | 547,544            | 3.00                                          | Total 1285: | 572,089 3.00        | 572,089 3.00        | 572,089 3.00       |

### 1289 - Alternative Program AVID (History)

Other alternative learning experiences that cannot be classified above.

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

### 1291 - English Language Learner

Total: \$766,430

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

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | English Language Learner                 | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                          | \$ FTE              | \$ FTE              | \$ FTE             |
| 5,044              | 3,968              | -                  | 0222 - Medicare                          | -                   | -                   | -                  |
| (174)              | 519                | 602                | 0231 - Workers' Compensation             | 1,021               | 1,021               | 1,021              |
| (11)               | -                  | 6,336              | 0232 - Unemployment Compensation         | 8,169               | 8,169               | 8,169              |
| (544)              | 274                | -                  | 0233 - Workers Benefit Fund              | -                   | -                   | -                  |
| -                  | 1,082              | 1,268              | 0234 - PLO                               | 1,632               | 1,632               | 1,632              |
| -                  | 73,410             | -                  | 0240 - Contractual Employee Benefits     | -                   | -                   | -                  |
| 45,166             | -                  | 64,260             | 0241 - Insurance/Licensed                | 75,600              | 75,600              | 75,600             |
| 38,720             | -                  | 84,447             | 0242 - Insurance/Classified              | 109,896             | 109,896             | 109,896            |
| -                  | 141                | -                  | 0249 - Insurance/ER Pd LTD               | -                   | -                   | -                  |
| 15,047             | 8,214              | 8,700              | 0315 - Purchased Services Substitutes    | 11,600              | 11,600              | 11,600             |
| -                  | -                  | 2,000              | 0410 - Consumable Supplies and Materials | 1,000               | 1,000               | 1,000              |
| 5,435              | 36                 | -                  | 0420 - Textbooks                         | -                   | -                   | -                  |
| -                  | 389                | 1,500              | 0460 - Non-Consumable Items              | 1,500               | 1,500               | 1,500              |
| 198                | 50                 | 5,000              | 0470 - Computer Software                 | 2,000               | 2,000               | 2,000              |
| 542,653            | 437,488            | 580,000 6.83       | Total 1291:                              | 766,430 8.52        | 766,430 8.52        | 766,430 8.52       |

**1292 - Teen Parent Programs**

Total: \$6,100

Instructional programs designed to accommodate the needs of teen parents.

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

**1460 - Special Programs Summer School**

Total: \$800

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

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

### 2110 - Attendance and Social Work Services (History)

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

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

### 2111 - Safety and Security Service Area Direction (History)

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

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

### 2113 - Social Work Services (History)

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Social Work Services (History)  |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                 |  | \$ FTE              | \$ FTE              | \$ FTE             |
| 10,056             | -                  | -                  | 0111 - Licensed Salaries        |  | -                   | -                   | -                  |
| 603                | -                  | -                  | 0212 - PERS EE Contribution, PU |  | -                   | -                   | -                  |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Social Work Services (History)   | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|----------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                  | \$ FTE              | \$ FTE              | \$ FTE             |
| 1,408              | -                  | -                  | 0213 - PERS Bond 2003            | -                   | -                   | -                  |
| 533                | -                  | -                  | 0215 - PERS Bond 2021            | -                   | -                   | -                  |
| 623                | -                  | -                  | 0221 - Social Security           | -                   | -                   | -                  |
| 146                | -                  | -                  | 0222 - Medicare                  | -                   | -                   | -                  |
| (501)              | -                  | -                  | 0231 - Workers' Compensation     | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0232 - Unemployment Compensation | -                   | -                   | -                  |
| 11                 | -                  | -                  | 0233 - Workers Benefit Fund      | -                   | -                   | -                  |
| 5,080              | -                  | -                  | 0241 - Insurance/Licensed        | -                   | -                   | -                  |
| 17,959             | -                  | -                  | Total 2113:                      | -                   | -                   | -                  |

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

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

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

## 2120 - Guidance Services

**Total: \$222,291**

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

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

## 2134 - Nurse Services

**Total: \$229,112**

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

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

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

**2139 - Other Health Services**

Total: \$4,800

Other health services such as training programs for staff.

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

**2142 - Psychological Testing Services**

Total: \$3,000

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

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

**2143 - Behavior Support (History)**

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

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

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

### 2152 - Speech Pathology Services

Total: \$134,852

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

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

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

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Autism Support Services (History - moved to 2143)       | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                         | \$ FTE              | \$ FTE              | \$ FTE             |
| 59,440             | 4,991              | -                  | 0111 - Licensed Salaries                                | -                   | -                   | -                  |
| 783                | -                  | -                  | 0131 - Add'l Hours Licensed                             | -                   | -                   | -                  |
| -                  | 413                | -                  | 0146 - Stipend Licensed                                 | -                   | -                   | -                  |
| -                  | 81                 | -                  | 0161 - Personal Leave Payout                            | -                   | -                   | -                  |
| 3,702              | 329                | -                  | 0212 - PERS EE Contribution, PU                         | -                   | -                   | -                  |
| 8,637              | 768                | -                  | 0213 - PERS Bond 2003                                   | -                   | -                   | -                  |
| 3,270              | 291                | -                  | 0215 - PERS Bond 2021                                   | -                   | -                   | -                  |
| 3,811              | 339                | -                  | 0221 - Social Security                                  | -                   | -                   | -                  |
| 891                | 79                 | -                  | 0222 - Medicare                                         | -                   | -                   | -                  |
| (450)              | 10                 | -                  | 0231 - Workers' Compensation                            | -                   | -                   | -                  |
| 1                  | -                  | -                  | 0232 - Unemployment Compensation                        | -                   | -                   | -                  |
| (244)              | 3                  | -                  | 0233 - Workers Benefit Fund                             | -                   | -                   | -                  |
| -                  | 22                 | -                  | 0234 - PLO                                              | -                   | -                   | -                  |
| -                  | 711                | -                  | 0240 - Contractual Employee Benefits                    | -                   | -                   | -                  |
| 12,807             | -                  | -                  | 0241 - Insurance/Licensed                               | -                   | -                   | -                  |
| -                  | 25                 | -                  | 0244 - TSA                                              | -                   | -                   | -                  |
| -                  | 76,784             | -                  | 0390 - Other General Professional and Technological Svs | -                   | -                   | -                  |
| 92,647             | 84,848             | -                  | Total 2160:                                             | -                   | -                   | -                  |

## 2190 - Director of Special Services

Total: \$352,021

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Director of Special Services           | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|----------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                        | \$ FTE              | \$ FTE              | \$ FTE             |
| 25,164             | 28,773             | 29,872 0.88        | 0112 - Classified Salaries             | 95,374 1.88         | 95,374 1.88         | 95,374 1.88        |
| 70,752             | -                  | -                  | 0113 - Administrators                  | -                   | -                   | -                  |
| 90,236             | 52,052             | 53,180 1.00        | 0114 - Managerial—Classified           | 108,150 0.75        | 108,150 0.75        | 108,150 0.75       |
| -                  | 376                | -                  | 0132 - Add'l Hours Classified/Conf     | -                   | -                   | -                  |
| -                  | 2,750              | -                  | 0139 - Add'l Hours Director/Admin      | -                   | -                   | -                  |
| -                  | -                  | -                  | 0140 - Travel Stipend                  | 900                 | 900                 | 900                |
| -                  | 6,634              | -                  | 0145 - Stipend Mentor                  | -                   | -                   | -                  |
| -                  | 300                | 300                | 0147 - Stipend Classified              | 500                 | 500                 | 500                |
| -                  | 1,000              | 1,000              | 0148 - Stipend Admin/Director/Nonrep   | -                   | -                   | -                  |
| -                  | -                  | -                  | 0149 - Technology Stipend              | 900                 | 900                 | 900                |
| 121                | -                  | -                  | 0211 - PERS ER Pension, TIER I/II      | -                   | -                   | -                  |
| 9,417              | 5,115              | 5,060              | 0212 - PERS EE Contribution, PU        | 12,349              | 12,349              | 12,349             |
| 25,612             | 12,864             | 7,591              | 0213 - PERS Bond 2003                  | 20,583              | 20,583              | 20,583             |
| -                  | -                  | 844                | 0214 - PERS ER UAL, OPSRP              | 13,359              | 13,359              | 13,359             |
| 9,696              | 4,870              | 3,796              | 0215 - PERS Bond 2021                  | 11,320              | 11,320              | 11,320             |
| 11,336             | 5,546              | 6,452              | 0221 - Social Security                 | 15,745              | 15,745              | 15,745             |
| 2,651              | 1,297              | -                  | 0222 - Medicare                        | -                   | -                   | -                  |
| (325)              | 175                | 159                | 0231 - Workers' Compensation           | 515                 | 515                 | 515                |
| 2                  | -                  | 1,687              | 0232 - Unemployment Compensation       | 4,116               | 4,116               | 4,116              |
| (95)               | 107                | -                  | 0233 - Workers Benefit Fund            | -                   | -                   | -                  |
| -                  | 324                | 337                | 0234 - PLO                             | 823                 | 823                 | 823                |
| -                  | 41,328             | -                  | 0240 - Contractual Employee Benefits   | -                   | -                   | -                  |
| 20,412             | -                  | 17,424             | 0242 - Insurance/Classified            | 37,524              | 37,524              | 37,524             |
| 48,418             | -                  | 21,264             | 0243 - Insurance/Admin/Director/NonRep | 16,425              | 16,425              | 16,425             |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Director of Special Services             |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                          |  | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | 50                 | -                  | 0244 - TSA                               |  | -                   | -                   | -                  |
| -                  | 55                 | -                  | 0249 - Insurance/ER Pd LTD               |  | -                   | -                   | -                  |
| 4,161              | 1,395              | 3,000              | 0340 - Travel                            |  | 3,000               | 3,000               | 3,000              |
| 1,503              | -                  | -                  | 0351 - Telephone                         |  | -                   | -                   | -                  |
| 3,545              | 398                | 2,500              | 0410 - Consumable Supplies and Materials |  | 3,000               | 3,000               | 3,000              |
| 2,032              | 1,492              | 2,100              | 0460 - Non-Consumable Items              |  | 3,088               | 3,088               | 3,088              |
| 1,423              | -                  | 2,500              | 0470 - Computer Software                 |  | 3,655               | 3,655               | 3,655              |
| -                  | -                  | 350                | 0640 - Dues and Fees                     |  | 695                 | 695                 | 695                |
| 326,061            | 166,900            | 159,416 1.88       | Total 2190:                              |  | 352,021 2.63        | 352,021 2.63        | 352,021 2.63       |

### 2210 - Improvement of Instruction Services (History)

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

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

### 2211 - Teaching & Learning Service Area Direction

Total: \$305,219

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Teaching & Learning Service Area Direction |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|--------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                            |  | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | -                  | -                  | 0112 - Classified Salaries                 |  | 59,837 1.00         | 59,837 1.00         | 59,837 1.00        |
| -                  | 166,996            | 173,179 2.00       | 0114 - Managerial—Classified               |  | 123,600 1.00        | 123,600 1.00        | 123,600 1.00       |
| -                  | 1,200              | 1,200              | 0140 - Travel Stipend                      |  | 1,200               | 1,200               | 1,200              |
| -                  | 1,200              | 1,200              | 0149 - Technology Stipend                  |  | 1,200               | 1,200               | 1,200              |
| -                  | 1,030              | -                  | 0162 - Insurance Stipend                   |  | -                   | -                   | -                  |
| -                  | 10,164             | 10,535             | 0212 - PERS EE Contribution, PU            |  | 11,150              | 11,150              | 11,150             |
| -                  | 23,715             | 15,802             | 0213 - PERS Bond 2003                      |  | 18,584              | 18,584              | 18,584             |
| -                  | -                  | 1,756              | 0214 - PERS ER UAL, OPSRP                  |  | 12,060              | 12,060              | 12,060             |
| -                  | 8,978              | 7,901              | 0215 - PERS Bond 2021                      |  | 10,221              | 10,221              | 10,221             |
| -                  | 10,427             | 13,432             | 0221 - Social Security                     |  | 14,217              | 14,217              | 14,217             |
| -                  | 2,439              | -                  | 0222 - Medicare                            |  | -                   | -                   | -                  |
| -                  | 324                | 334                | 0231 - Workers' Compensation               |  | 465                 | 465                 | 465                |

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Teaching & Learning Service Area Direction | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|--------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                            | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | -                  | 3,512              | 0232 - Unemployment Compensation           | 3,717               | 3,717               | 3,717              |
| -                  | 115                | -                  | 0233 - Workers Benefit Fund                | -                   | -                   | -                  |
| -                  | 558                | 703                | 0234 - PLO                                 | 743                 | 743                 | 743                |
| -                  | 24,418             | -                  | 0240 - Contractual Employee Benefits       | -                   | -                   | -                  |
| -                  | -                  | -                  | 0242 - Insurance/Classified                | 20,100              | 20,100              | 20,100             |
| -                  | -                  | 42,528             | 0243 - Insurance/Admin/Director/NonRep     | 21,900              | 21,900              | 21,900             |
| -                  | 1,615              | 2,500              | 0340 - Travel                              | 3,500               | 3,500               | 3,500              |
| -                  | 153                | 500                | 0410 - Consumable Supplies and Materials   | 500                 | 500                 | 500                |
| -                  | 12,489             | 1,000              | 0460 - Non-Consumable Items                | 1,000               | 1,000               | 1,000              |
| -                  | -                  | 200                | 0470 - Computer Software                   | 200                 | 200                 | 200                |
| -                  | -                  | 1,025              | 0640 - Dues and Fees                       | 1,025               | 1,025               | 1,025              |
| -                  | 265,821            | 277,307 2.00       | Total 2211:                                | 305,219 2.00        | 305,219 2.00        | 305,219 2.00       |

**2213 - Curriculum Development**  
Total: \$132,150

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

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

## 2219 - Other Improvement of Instruction Services

Total: \$139,051

Activities for improving instruction other than those classified above.

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Other Improvement of Instruction Services |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                           |  | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | 31,710             | 8,533 0.13         | 0111 - Licensed Salaries                  |  | -                   | -                   | -                  |
| -                  | 93,770             | 119,881 2.00       | 0114 - Managerial—Classified              |  | 75,323 1.00         | 75,323 1.00         | 75,323 1.00        |
| -                  | 309                | -                  | 0131 - Add'l Hours Licensed               |  | 5,947               | 5,947               | 5,947              |
| -                  | -                  | 1,200              | 0140 - Travel Stipend                     |  | -                   | -                   | -                  |
| -                  | 1,602              | -                  | 0141 - Insurance Opt Out Licensed         |  | -                   | -                   | -                  |
| -                  | 6,507              | 7,004              | 0148 - Stipend Admin/Director/Nonrep      |  | -                   | -                   | -                  |
| -                  | -                  | 1,200              | 0149 - Technology Stipend                 |  | -                   | -                   | -                  |
| -                  | 400                | -                  | 0161 - Personal Leave Payout              |  | 426                 | 426                 | 426                |
| -                  | 7,629              | 8,269              | 0212 - PERS EE Contribution, PU           |  | 4,902               | 4,902               | 4,902              |
| -                  | 17,802             | 12,403             | 0213 - PERS Bond 2003                     |  | 8,170               | 8,170               | 8,170              |
| -                  | -                  | 1,378              | 0214 - PERS ER UAL, OPSRP                 |  | 5,274               | 5,274               | 5,274              |
| -                  | 6,739              | 6,202              | 0215 - PERS Bond 2021                     |  | 4,493               | 4,493               | 4,493              |
| -                  | 8,247              | 10,544             | 0221 - Social Security                    |  | 6,250               | 6,250               | 6,250              |
| -                  | 1,929              | -                  | 0222 - Medicare                           |  | -                   | -                   | -                  |
| -                  | 255                | 261                | 0231 - Workers' Compensation              |  | 205                 | 205                 | 205                |
| -                  | -                  | 2,757              | 0232 - Unemployment Compensation          |  | 1,634               | 1,634               | 1,634              |
| -                  | 92                 | -                  | 0233 - Workers Benefit Fund               |  | -                   | -                   | -                  |
| -                  | 532                | 551                | 0234 - PLO                                |  | 327                 | 327                 | 327                |
| -                  | 34,592             | -                  | 0240 - Contractual Employee Benefits      |  | -                   | -                   | -                  |
| -                  | -                  | 53,550             | 0241 - Insurance/Licensed                 |  | 25,200              | 25,200              | 25,200             |
| -                  | 704                | 400                | 0340 - Travel                             |  | 400                 | 400                 | 400                |
| -                  | 205                | 300                | 0410 - Consumable Supplies and Materials  |  | 300                 | 300                 | 300                |
| -                  | 168                | 200                | 0470 - Computer Software                  |  | 200                 | 200                 | 200                |
| -                  | 213,191            | 234,633 2.13       | Total 2219:                               |  | 139,051 1.00        | 139,051 1.00        | 139,051 1.00       |

## 2220 - Educational Media Services

Total: \$315,092

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Educational Media Services          |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                     |  | \$ FTE              | \$ FTE              | \$ FTE             |
| 147,611            | 152,031            | 160,880 4.64       | 0112 - Classified Salaries          |  | 160,585 4.20        | 160,585 4.20        | 160,585 4.20       |
| (24)               | 361                | -                  | 0132 - Add'l Hours Classified/Conf  |  | -                   | -                   | -                  |
| 141                | -                  | -                  | 0137 - Add'l Hours OSEA             |  | -                   | -                   | -                  |
| 8,594              | 10,174             | -                  | 0142 - Insurance Opt Out Classified |  | -                   | -                   | -                  |
| -                  | 1,500              | 1,500              | 0147 - Stipend Classified           |  | 1,750               | 1,750               | 1,750              |
| 64                 | 13                 | 253                | 0211 - PERS ER Pension, TIER I/II   |  | 2,661               | 2,661               | 2,661              |
| 7,497              | 7,785              | 9,743              | 0212 - PERS EE Contribution, PU     |  | 9,739               | 9,739               | 9,739              |
| 21,897             | 22,969             | 14,613             | 0213 - PERS Bond 2003               |  | 16,233              | 16,233              | 16,233             |
| -                  | -                  | 567                | 0214 - PERS ER UAL, OPSRP           |  | 4,178               | 4,178               | 4,178              |
| 8,290              | 8,696              | 7,308              | 0215 - PERS Bond 2021               |  | 8,929               | 8,929               | 8,929              |
| 9,415              | 10,002             | 12,423             | 0221 - Social Security              |  | 12,418              | 12,418              | 12,418             |
| 2,202              | 2,339              | -                  | 0222 - Medicare                     |  | -                   | -                   | -                  |
| (355)              | 312                | 309                | 0231 - Workers' Compensation        |  | 406                 | 406                 | 406                |
| 2                  | -                  | 3,247              | 0232 - Unemployment Compensation    |  | 3,247               | 3,247               | 3,247              |
| (1,187)            | 217                | -                  | 0233 - Workers Benefit Fund         |  | -                   | -                   | -                  |
| -                  | 624                | 649                | 0234 - PLO                          |  | 648                 | 648                 | 648                |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Educational Media Services               |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                          |  | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | 45,372             | -                  | 0240 - Contractual Employee Benefits     |  | -                   | -                   | -                  |
| 3,600              | -                  | -                  | 0241 - Insurance/Licensed                |  | -                   | -                   | -                  |
| 48,370             | -                  | 91,872             | 0242 - Insurance/Classified              |  | 75,048              | 75,048              | 75,048             |
| 300                | 300                | -                  | 0244 - TSA                               |  | -                   | -                   | -                  |
| -                  | 241                | -                  | 0249 - Insurance/ER Pd LTD               |  | -                   | -                   | -                  |
| 1,634              | 1,855              | 500                | 0315 - Purchased Services Substitutes    |  | 800                 | 800                 | 800                |
| -                  | -                  | 300                | 0340 - Travel                            |  | 300                 | 300                 | 300                |
| 2,732              | 3,630              | 3,850              | 0410 - Consumable Supplies and Materials |  | 3,650               | 3,650               | 3,650              |
| 12,491             | 11,652             | 13,250             | 0430 - Library Books                     |  | 12,500              | 12,500              | 12,500             |
| -                  | 97                 | -                  | 0440 - Periodicals                       |  | -                   | -                   | -                  |
| 3,119              | 2,899              | 2,500              | 0460 - Non-Consumable Items              |  | 2,000               | 2,000               | 2,000              |
| 276,393            | 283,068            | 323,764 4.64       | Total 2220:                              |  | 315,092 4.20        | 315,092 4.20        | 315,092 4.20       |

### 2230 - Assessment and Testing (History)

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

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

### 2240 - Instructional Staff Development

Total: \$50,740

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Instructional Staff Development    |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                    |  | \$ FTE              | \$ FTE              | \$ FTE             |
| 75                 | -                  | -                  | 0122 - Substitutes—Classified      |  | -                   | -                   | -                  |
| 2,469              | 1,475              | -                  | 0131 - Add'l Hours Licensed        |  | -                   | -                   | -                  |
| (8,927)            | 2,098              | 6,000              | 0132 - Add'l Hours Classified/Conf |  | 1,500               | 1,500               | 1,500              |
| -                  | -                  | -                  | 0135 - Extra Duty Licensed (CBA)   |  | 6,710               | 6,710               | 6,710              |
| -                  | 3,071              | -                  | 0146 - Stipend Licensed            |  | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II  |  | 119                 | 119                 | 119                |
| 152                | 189                | 360                | 0212 - PERS EE Contribution, PU    |  | 493                 | 493                 | 493                |

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Instructional Staff Development                             | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                             | \$ FTE              | \$ FTE              | \$ FTE             |
| 354                | 442                | 540                | 0213 - PERS Bond 2003                                       | 822                 | 822                 | 822                |
| -                  | -                  | 60                 | 0214 - PERS ER UAL, OPSRP                                   | 299                 | 299                 | 299                |
| 134                | 167                | 270                | 0215 - PERS Bond 2021                                       | 452                 | 452                 | 452                |
| 170                | 217                | 459                | 0221 - Social Security                                      | 628                 | 628                 | 628                |
| 40                 | 51                 | -                  | 0222 - Medicare                                             | -                   | -                   | -                  |
| (509)              | 7                  | 11                 | 0231 - Workers' Compensation                                | 21                  | 21                  | 21                 |
| 0                  | -                  | 120                | 0232 - Unemployment Compensation                            | 164                 | 164                 | 164                |
| 3                  | 5                  | -                  | 0233 - Workers Benefit Fund                                 | -                   | -                   | -                  |
| -                  | 14                 | 24                 | 0234 - PLO                                                  | 32                  | 32                  | 32                 |
| 373                | -                  | -                  | 0312 - Instructional Programs Improvement Services          | -                   | -                   | -                  |
| -                  | 642                | -                  | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| -                  | 470                | -                  | 0319 - Other Instructional, Professional and Technical Svcs | -                   | -                   | -                  |
| -                  | -                  | -                  | 0324 - Rentals                                              | 3,500               | 3,500               | 3,500              |
| 7,699              | 18,060             | 24,000             | 0340 - Travel                                               | 25,000              | 25,000              | 25,000             |
| 7,384              | -                  | 4,000              | 0410 - Consumable Supplies and Materials                    | 3,000               | 3,000               | 3,000              |
| -                  | 5,138              | 6,000              | 0416 - Food                                                 | 8,000               | 8,000               | 8,000              |
| 9,416              | 32,045             | 41,844             | Total 2240:                                                 | 50,740              | 50,740              | 50,740             |

**2310 - Board of Education Services****Total: \$130,575**

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

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

## 2320 - Executive Administration Services

Total: \$575,400

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Executive Administration Services |                                                             | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |      |         |      |
|--------------------|--------------------|--------------------|-----------------------------------|-------------------------------------------------------------|---------------------|---------------------|--------------------|------|---------|------|
| \$                 | \$                 | \$                 | FTE                               |                                                             | \$                  | FTE                 | \$                 | FTE  | \$      | FTE  |
| 188,214            | 157,466            | 168,678            | 1.00                              | 0113 - Administrators                                       | 178,951             | 1.00                | 178,951            | 1.00 | 178,951 | 1.00 |
| 71,706             | 75,830             | 74,355             | 1.00                              | 0114 - Managerial—Classified                                | 79,649              | 1.00                | 79,649             | 1.00 | 79,649  | 1.00 |
| -                  | 7,200              | 7,200              |                                   | 0140 - Travel Stipend                                       | 9,300               |                     | 9,300              |      | 9,300   |      |
| 2,500              | 2,575              | -                  |                                   | 0143 - Insurance Opt Out Admin Dir Confid                   | -                   |                     | -                  |      | -       |      |
| -                  | -                  | -                  |                                   | 0146 - Stipend Licensed                                     | 6,000               |                     | 6,000              |      | 6,000   |      |
| -                  | 3,000              | 3,000              |                                   | 0149 - Technology Stipend                                   | 3,700               |                     | 3,700              |      | 3,700   |      |
| -                  | 3,996              | -                  |                                   | 0160 - Vacation Payout                                      | -                   |                     | -                  |      | -       |      |
| -                  | 621                | -                  |                                   | 0162 - Insurance Stipend                                    | -                   |                     | -                  |      | -       |      |
| 294                | 67                 | 428                |                                   | 0211 - PERS ER Pension, TIER I/II                           | 6,334               |                     | 6,334              |      | 6,334   |      |
| 15,745             | 14,940             | 15,194             |                                   | 0212 - PERS EE Contribution, PU                             | 16,656              |                     | 16,656             |      | 16,656  |      |
| 36,739             | 34,861             | 22,791             |                                   | 0213 - PERS Bond 2003                                       | 27,760              |                     | 27,760             |      | 27,760  |      |
| -                  | -                  | 750                |                                   | 0214 - PERS ER UAL, OPSRP                                   | 5,597               |                     | 5,597              |      | 5,597   |      |
| 13,908             | 13,198             | 11,396             |                                   | 0215 - PERS Bond 2021                                       | 15,268              |                     | 15,268             |      | 15,268  |      |
| 16,239             | 15,468             | 18,632             |                                   | 0221 - Social Security                                      | 19,496              |                     | 19,496             |      | 19,496  |      |
| 3,798              | 3,618              | -                  |                                   | 0222 - Medicare                                             | -                   |                     | -                  |      | -       |      |
| (250)              | 475                | 481                |                                   | 0231 - Workers' Compensation                                | 694                 |                     | 694                |      | 694     |      |
| 2                  | -                  | 5,065              |                                   | 0232 - Unemployment Compensation                            | 5,552               |                     | 5,552              |      | 5,552   |      |
| (138)              | 124                | -                  |                                   | 0233 - Workers Benefit Fund                                 | -                   |                     | -                  |      | -       |      |
| -                  | 837                | 1,013              |                                   | 0234 - PLO                                                  | 1,110               |                     | 1,110              |      | 1,110   |      |
| -                  | 28,472             | -                  |                                   | 0240 - Contractual Employee Benefits                        | -                   |                     | -                  |      | -       |      |
| -                  | -                  | 20,760             |                                   | 0242 - Insurance/Classified                                 | 21,360              |                     | 21,360             |      | 21,360  |      |
| 35,288             | -                  | 21,264             |                                   | 0243 - Insurance/Admin/Director/NonRep                      | -                   |                     | -                  |      | -       |      |
| -                  | 7,724              | -                  |                                   | 0244 - TSA                                                  | -                   |                     | -                  |      | -       |      |
| -                  | -                  | -                  |                                   | 0248 - Insurance/Superintendent                             | 151,560             |                     | 151,560            |      | 151,560 |      |
| -                  | -                  | 9,200              |                                   | 0319 - Other Instructional, Professional and Technical Svcs | 6,450               |                     | 6,450              |      | 6,450   |      |
| 3,328              | 6,544              | 6,000              |                                   | 0340 - Travel                                               | 6,000               |                     | 6,000              |      | 6,000   |      |
| 8,640              | 2,400              | -                  |                                   | 0390 - Other General Professional and Technological Svs     | 750                 |                     | 750                |      | 750     |      |
| 6,946              | 4,837              | 7,000              |                                   | 0410 - Consumable Supplies and Materials                    | 5,380               |                     | 5,380              |      | 5,380   |      |
| -                  | 1,121              | 2,000              |                                   | 0416 - Food                                                 | 2,000               |                     | 2,000              |      | 2,000   |      |
| -                  | 140                | 200                |                                   | 0440 - Periodicals                                          | 320                 |                     | 320                |      | 320     |      |
| 2,631              | 350                | 1,313              |                                   | 0460 - Non-Consumable Items                                 | 3,313               |                     | 3,313              |      | 3,313   |      |
| 348                | 1,581              | 1,000              |                                   | 0470 - Computer Software                                    | 1,000               |                     | 1,000              |      | 1,000   |      |
| 649                | 1,295              | 1,200              |                                   | 0640 - Dues and Fees                                        | 1,200               |                     | 1,200              |      | 1,200   |      |
| 406,588            | 388,740            | 398,920            | 2.00                              | Total 2320:                                                 | 575,400             | 2.00                | 575,400            | 2.00 | 575,400 | 2.00 |

## 2410 - Office of the Principal Services

**Total: \$3,187,950**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Office of the Principal Services          |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                           |  | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | -                  | -                  | 0111 - Licensed Salaries                  |  | 251,455 2.75        | 251,455 2.75        | 251,455 2.75       |
| 464,176            | 494,802            | 525,998 13.69      | 0112 - Classified Salaries                |  | 575,456 13.31       | 575,456 13.31       | 575,456 13.31      |
| 848,304            | 921,472            | 945,120 7.50       | 0113 - Administrators                     |  | 1,089,743 8.25      | 1,089,743 8.25      | 1,089,743 8.25     |
| -                  | -                  | -                  | 0131 - Add'l Hours Licensed               |  | 14,919              | 14,919              | 14,919             |
| 6,125              | 7,865              | 6,000              | 0132 - Add'l Hours Classified/Conf        |  | 4,000               | 4,000               | 4,000              |
| -                  | -                  | 2,259              | 0135 - Extra Duty Licensed (CBA)          |  | -                   | -                   | -                  |
| 696                | 2,133              | -                  | 0136 - Extra Duty Classified (CBA)        |  | -                   | -                   | -                  |
| 128                | -                  | -                  | 0137 - Add'l Hours OSEA                   |  | -                   | -                   | -                  |
| -                  | 10,800             | 10,200             | 0140 - Travel Stipend                     |  | 8,700               | 8,700               | 8,700              |
| 15,633             | 13,847             | -                  | 0142 - Insurance Opt Out Classified       |  | -                   | -                   | -                  |
| 625                | 2,575              | -                  | 0143 - Insurance Opt Out Admin Dir Confid |  | -                   | -                   | -                  |
| -                  | 3,050              | 3,050              | 0147 - Stipend Classified                 |  | 3,800               | 3,800               | 3,800              |
| -                  | -                  | 17,500             | 0148 - Stipend Admin/Director/Nonrep      |  | 20,000              | 20,000              | 20,000             |
| -                  | 11,400             | 10,800             | 0149 - Technology Stipend                 |  | 9,900               | 9,900               | 9,900              |
| -                  | -                  | 1,340              | 0160 - Vacation Payout                    |  | -                   | -                   | -                  |
| -                  | 1,054              | -                  | 0161 - Personal Leave Payout              |  | 1,065               | 1,065               | 1,065              |
| -                  | 3,605              | -                  | 0162 - Insurance Stipend                  |  | -                   | -                   | -                  |
| 770                | (35)               | 1,267              | 0211 - PERS ER Pension, TIER I/II         |  | 18,270              | 18,270              | 18,270             |
| 71,831             | 82,524             | 91,337             | 0212 - PERS EE Contribution, PU           |  | 118,747             | 118,747             | 118,747            |
| 182,806            | 200,440            | 137,003            | 0213 - PERS Bond 2003                     |  | 197,904             | 197,904             | 197,904            |
| -                  | -                  | 9,944              | 0214 - PERS ER UAL, OPSRP                 |  | 78,772              | 78,772              | 78,772             |
| 69,205             | 75,881             | 68,501             | 0215 - PERS Bond 2021                     |  | 108,848             | 108,848             | 108,848            |
| 81,397             | 89,898             | 116,452            | 0221 - Social Security                    |  | 151,398             | 151,398             | 151,398            |
| 19,036             | 21,025             | -                  | 0222 - Medicare                           |  | -                   | -                   | -                  |
| 827                | (16,742)           | 2,892              | 0231 - Workers' Compensation              |  | 4,950               | 4,950               | 4,950              |
| 13                 | -                  | 30,448             | 0232 - Unemployment Compensation          |  | 39,582              | 39,582              | 39,582             |
| (602)              | 1,103              | -                  | 0233 - Workers Benefit Fund               |  | -                   | -                   | -                  |
| -                  | 5,009              | 6,090              | 0234 - PLO                                |  | 7,915               | 7,915               | 7,915              |
| -                  | 348,210            | -                  | 0240 - Contractual Employee Benefits      |  | -                   | -                   | -                  |
| -                  | -                  | -                  | 0241 - Insurance/Licensed                 |  | 69,300              | 69,300              | 69,300             |
| 191,913            | -                  | 272,448            | 0242 - Insurance/Classified               |  | 268,524             | 268,524             | 268,524            |
| 153,616            | -                  | 159,480            | 0243 - Insurance/Admin/Director/NonRep    |  | 71,175              | 71,175              | 71,175             |
| 650                | 1,125              | -                  | 0244 - TSA                                |  | -                   | -                   | -                  |
| -                  | 731                | -                  | 0249 - Insurance/ER Pd LTD                |  | -                   | -                   | -                  |
| 1,180              | 1,789              | 500                | 0315 - Purchased Services Substitutes     |  | 2,400               | 2,400               | 2,400              |
| -                  | -                  | -                  | 0324 - Rentals                            |  | 335                 | 335                 | 335                |
| 652                | 5,209              | 11,907             | 0340 - Travel                             |  | 10,907              | 10,907              | 10,907             |
| 36,283             | 873                | -                  | 0351 - Telephone                          |  | -                   | -                   | -                  |
| 5,108              | 7,447              | 9,850              | 0353 - Postage                            |  | 9,075               | 9,075               | 9,075              |

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

### 2490 - Other Support Services—School Administration (History)

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

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

### 2510 - Direction of Business Support Services

Total: \$232,284

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Direction of Business Support Services |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|----------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                        |  | \$ FTE              | \$ FTE              | \$ FTE             |
| 127,741            | 128,894            | 138,000 1.00       | 0114 - Managerial—Classified           |  | 142,140 1.00        | 142,140 1.00        | 142,140 1.00       |
| -                  | -                  | 1,200              | 0140 - Travel Stipend                  |  | 1,200               | 1,200               | 1,200              |
| -                  | -                  | 1,200              | 0149 - Technology Stipend              |  | 1,200               | 1,200               | 1,200              |
| -                  | 515                | -                  | 0162 - Insurance Stipend               |  | -                   | -                   | -                  |
| 111                | -                  | -                  | 0211 - PERS ER Pension, TIER I/II      |  | -                   | -                   | -                  |
| 6,639              | 7,734              | 8,424              | 0212 - PERS EE Contribution, PU        |  | 8,672               | 8,672               | 8,672              |
| 17,884             | 18,045             | 12,636             | 0213 - PERS Bond 2003                  |  | 14,454              | 14,454              | 14,454             |
| -                  | -                  | 1,404              | 0214 - PERS ER UAL, OPSRP              |  | 9,381               | 9,381               | 9,381              |
| 6,770              | 6,831              | 6,318              | 0215 - PERS Bond 2021                  |  | 7,950               | 7,950               | 7,950              |
| 7,815              | 7,950              | 10,741             | 0221 - Social Security                 |  | 11,057              | 11,057              | 11,057             |
| 1,828              | 1,859              | -                  | 0222 - Medicare                        |  | -                   | -                   | -                  |
| (384)              | 246                | 267                | 0231 - Workers' Compensation           |  | 361                 | 361                 | 361                |
| 1                  | -                  | 2,808              | 0232 - Unemployment Compensation       |  | 2,891               | 2,891               | 2,891              |
| 66                 | 61                 | -                  | 0233 - Workers Benefit Fund            |  | -                   | -                   | -                  |
| -                  | 428                | 562                | 0234 - PLO                             |  | 578                 | 578                 | 578                |
| -                  | 22,728             | -                  | 0240 - Contractual Employee Benefits   |  | -                   | -                   | -                  |

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

**2520 - Fiscal Services****Total: \$427,367**

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

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

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

### 2528 - Risk Management Services

Total: \$383,705

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

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

### 2540 - Operation and Maintenance of Plant Services (History)

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

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

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

### 2541 - Maintenance/Facilities Service Area Direction

Total: \$278,399

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

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

### 2542 - Care and Upkeep of Buildings Services

Total: \$2,781,655

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

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Care and Upkeep of Buildings Services                   | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                         | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | 38,859             | 55,647             | 0221 - Social Security                                  | 56,088              | 56,088              | 56,088             |
| -                  | 9,088              | -                  | 0222 - Medicare                                         | -                   | -                   | -                  |
| -                  | 8,438              | 10,370             | 0231 - Workers' Compensation                            | 14,862              | 14,862              | 14,862             |
| -                  | -                  | 14,549             | 0232 - Unemployment Compensation                        | 14,659              | 14,659              | 14,659             |
| -                  | 829                | -                  | 0233 - Workers Benefit Fund                             | -                   | -                   | -                  |
| -                  | 2,115              | 2,908              | 0234 - PLO                                              | 2,934               | 2,934               | 2,934              |
| -                  | 238,813            | -                  | 0240 - Contractual Employee Benefits                    | -                   | -                   | -                  |
| -                  | -                  | 287,100            | 0242 - Insurance/Classified                             | 288,774             | 288,774             | 288,774            |
| -                  | 300                | -                  | 0244 - TSA                                              | -                   | -                   | -                  |
| -                  | 828                | -                  | 0249 - Insurance/ER Pd LTD                              | -                   | -                   | -                  |
| -                  | 4,933              | -                  | 0315 - Purchased Services Substitutes                   | 12,700              | 12,700              | 12,700             |
| -                  | 295,676            | 532,478            | 0322 - Repairs and Maintenance Services                 | 536,756             | 536,756             | 536,756            |
| -                  | 50,874             | 2,000              | 0324 - Rentals                                          | 56,500              | 56,500              | 56,500             |
| -                  | 256,350            | 309,099            | 0325 - Electricity                                      | 299,140             | 299,140             | 299,140            |
| -                  | 121,426            | 159,612            | 0326 - Fuel                                             | 129,500             | 129,500             | 129,500            |
| -                  | 88,670             | 99,410             | 0327 - Water and Sewage                                 | 102,392             | 102,392             | 102,392            |
| -                  | 76,645             | 73,947             | 0328 - Garbage                                          | 83,355              | 83,355              | 83,355             |
| -                  | 1,779              | -                  | 0340 - Travel                                           | 1,430               | 1,430               | 1,430              |
| -                  | 34                 | 100                | 0355 - Printing and Binding                             | 100                 | 100                 | 100                |
| -                  | 3,394              | 28,775             | 0390 - Other General Professional and Technological Svs | -                   | -                   | -                  |
| -                  | 104,210            | 127,527            | 0410 - Consumable Supplies and Materials                | 127,527             | 127,527             | 127,527            |
| -                  | 7,682              | 6,000              | 0411 - Fuel                                             | 6,000               | 6,000               | 6,000              |
| -                  | 340                | 1,500              | 0416 - Food                                             | 1,500               | 1,500               | 1,500              |
| -                  | 47,703             | 52,750             | 0460 - Non-Consumable Items                             | 52,750              | 52,750              | 52,750             |
| -                  | 16,000             | 55,000             | 0520 - Buildings Acquisition                            | -                   | -                   | -                  |
| -                  | -                  | -                  | 0530 - Improvements Other Than Buildings                | 30,000              | 30,000              | 30,000             |
| -                  | 9,449              | 50,000             | 0541 - Initial and Additional Equipment Purchase        | 25,000              | 25,000              | 25,000             |
| -                  | 765                | 1,600              | 0640 - Dues and Fees                                    | 1,300               | 1,300               | 1,300              |
| -                  | 2,177,657          | 2,746,887 14.50    | Total 2542:                                             | 2,781,655 14.30     | 2,781,655 14.30     | 2,781,655 14.30    |

### 2543 - Care and Upkeep of Grounds Services

Total: \$171,414

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

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Care and Upkeep of Grounds Services                     |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                         |  | \$ FTE              | \$ FTE              | \$ FTE             |
| 21,036             | -                  | 29,700             | 0242 - Insurance/Classified                             |  | 30,150              | 30,150              | 30,150             |
| -                  | 88                 | -                  | 0249 - Insurance/ER Pd LTD                              |  | -                   | -                   | -                  |
| -                  | 296                | -                  | 0315 - Purchased Services Substitutes                   |  | -                   | -                   | -                  |
| -                  | 2,486              | 17,000             | 0322 - Repairs and Maintenance Services                 |  | 22,750              | 22,750              | 22,750             |
| -                  | -                  | -                  | 0340 - Travel                                           |  | 250                 | 250                 | 250                |
| -                  | 7,132              | 8,000              | 0390 - Other General Professional and Technological Svs |  | -                   | -                   | -                  |
| -                  | 2,369              | 18,000             | 0410 - Consumable Supplies and Materials                |  | 6,500               | 6,500               | 6,500              |
| -                  | -                  | 2,200              | 0411 - Fuel                                             |  | 2,200               | 2,200               | 2,200              |
| -                  | 1,426              | 2,000              | 0460 - Non-Consumable Items                             |  | 2,000               | 2,000               | 2,000              |
| -                  | 158                | 200                | 0640 - Dues and Fees                                    |  | 500                 | 500                 | 500                |
| 87,669             | 127,187            | 179,325 1.50       | Total 2543:                                             |  | 171,414 1.50        | 171,414 1.50        | 171,414 1.50       |

### 2549 - Other Operation and Maintenance of Plant Services

Total: \$11,168

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

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

### 2550 - Student Transportation Services

Total: \$1,416,250

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

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

## 2558 - Special Education Transportation Services

**Total: \$250,000**

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

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

## 2626 - Grant Writing (History)

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

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

## 2630 - Information Services

**Total: \$79,381**

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

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

## 2640 - Staff Services

**Total: \$261,032**

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

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

## 2641 - Human Resources Service Area Direction

Total: \$234,436

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

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

## 2649 - Other Staff Services (History)

Staff services which cannot be classified under the preceding functions.

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

## 2660 - Technology Services

**Total: \$878,228**

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones.

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

### 2680 - Interpretation and Translation (History)

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

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

### 3300 - Community Services

Total: \$1,000

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

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

### 3360 - Welfare Activities Services (History)

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

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

### 5110 - Long-Term Debt Service (History)

Expenditures for debt retirement exceeding 12 months.

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

### 5200 - Transfers of Funds

Total: \$10,200

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

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

### 6110 - Operating Contingency

Total: \$490,716

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

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

### 7000 - Unappropriated Ending Fund Balance

Total: \$930,000

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

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

|                   |                   |                   |               |                                         |                   |               |                   |               |                   |               |
|-------------------|-------------------|-------------------|---------------|-----------------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| <b>25,382,732</b> | <b>27,492,044</b> | <b>32,062,350</b> | <b>234.42</b> | <b>General Fund Expenditures Total:</b> | <b>33,894,397</b> | <b>230.92</b> | <b>33,894,397</b> | <b>230.92</b> | <b>33,894,397</b> | <b>230.92</b> |
|-------------------|-------------------|-------------------|---------------|-----------------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|

# North Santiam School District

Fiscal Year Budget 2025/26

## General Fund Expenditures by Function

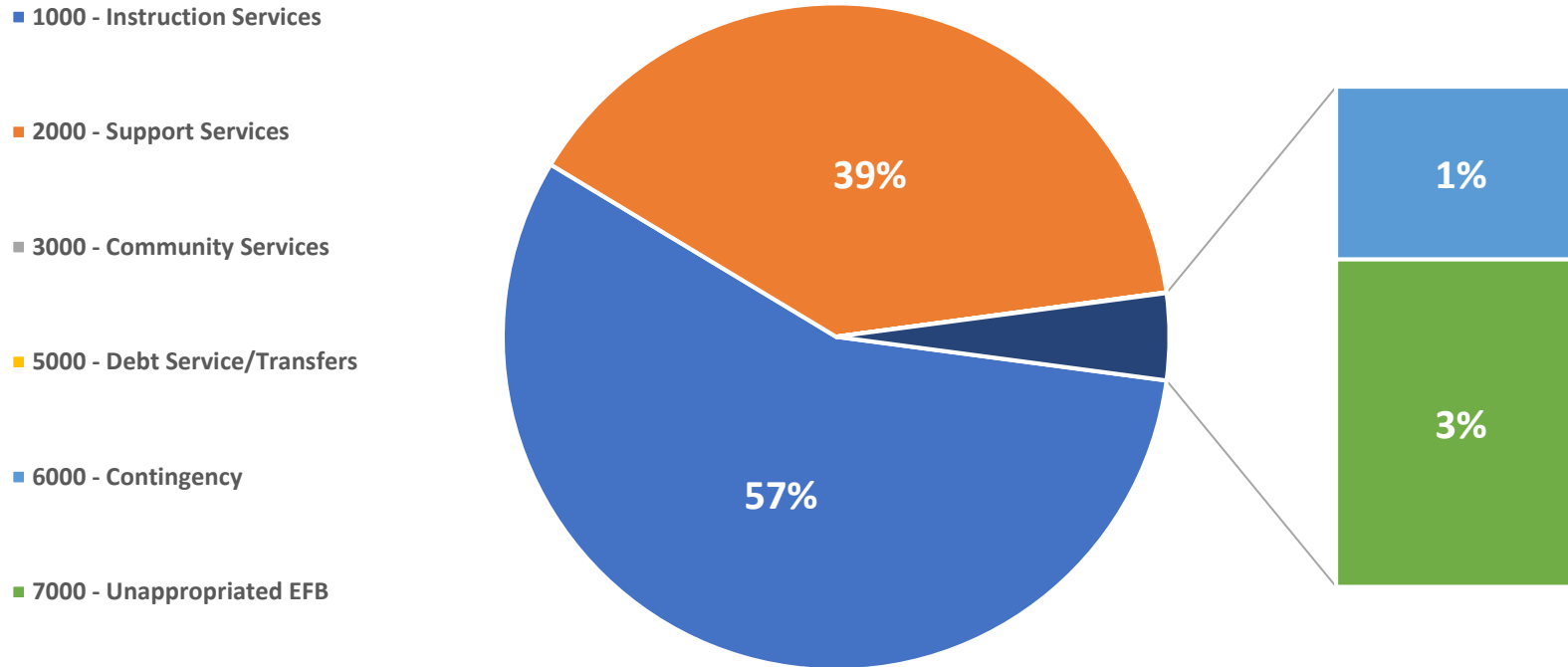
Total: \$33,894,397

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

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

## General Fund by Function



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

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# North Santiam School District

Fiscal Year Budget 2025/26

## General Fund Expenditures by Object

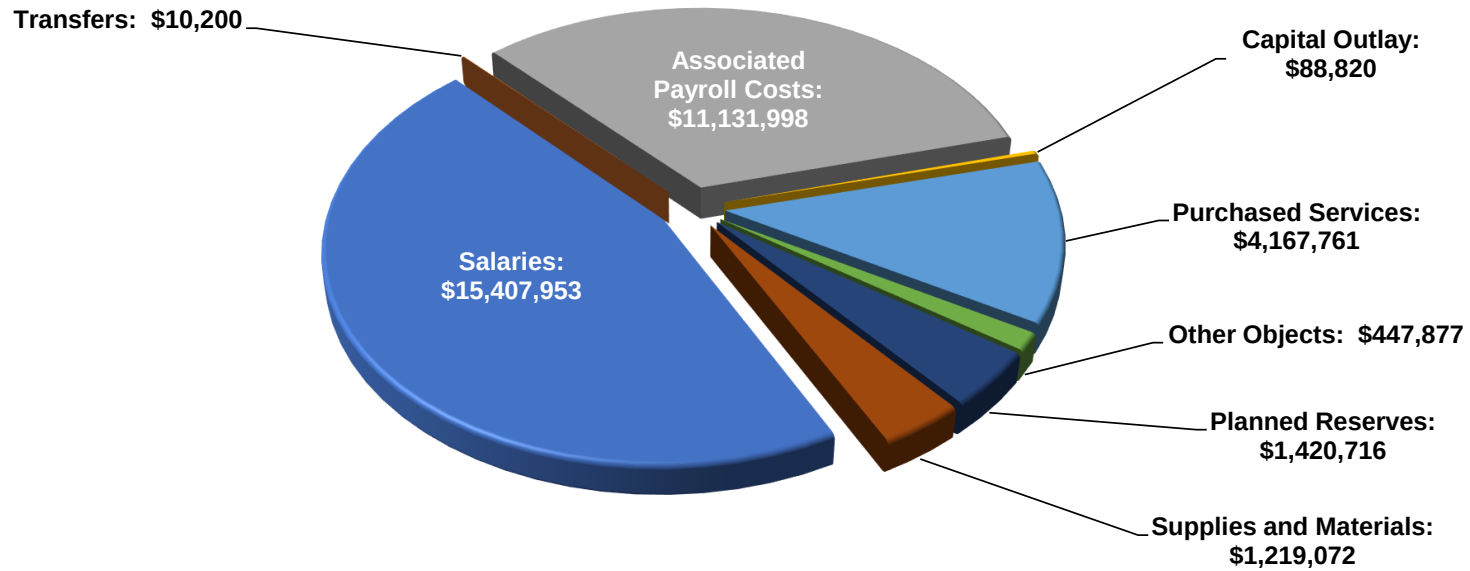
Total: \$33,894,397

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted       | General Fund Expenditures by Object       |  | 2025/26<br>Proposed      | 2025/26<br>Approved      | 2025/26<br>Adopted       |
|--------------------|--------------------|--------------------------|-------------------------------------------|--|--------------------------|--------------------------|--------------------------|
| \$                 | \$                 | \$ FTE                   |                                           |  | \$ FTE                   | \$ FTE                   | \$ FTE                   |
|                    |                    |                          | <b>0100 - Salaries</b>                    |  |                          |                          |                          |
| 7,165,852          | 7,391,020          | 8,217,223 124.83         | 0111 - Licensed Salaries                  |  | 8,665,283 124.02         | 8,665,283 124.02         | 8,665,283 124.02         |
| 2,261,615          | 2,426,312          | 2,864,946 81.09          | 0112 - Classified Salaries                |  | 3,244,460 83.52          | 3,244,460 83.52          | 3,244,460 83.52          |
| 1,163,169          | 1,132,334          | 1,174,258 9.00           | 0113 - Administrators                     |  | 1,330,968 9.75           | 1,330,968 9.75           | 1,330,968 9.75           |
| 1,149,916          | 1,395,324          | 1,579,004 19.50          | 0114 - Managerial—Classified              |  | 1,288,120 13.63          | 1,288,120 13.63          | 1,288,120 13.63          |
| -                  | 28,473             | -                        | 0121 - Substitutes—Licensed               |  | -                        | -                        | -                        |
| 75                 | -                  | -                        | 0122 - Substitutes—Classified             |  | -                        | -                        | -                        |
| -                  | 25,403             | -                        | 0124 - Temporary—Classified               |  | -                        | -                        | -                        |
| 351,009            | 3,940              | -                        | 0130 - Add'l Pay Xtra Curr                |  | -                        | -                        | -                        |
| 145,702            | 116,603            | 100,000                  | 0131 - Add'l Hours Licensed               |  | 53,365                   | 53,365                   | 53,365                   |
| 5,067              | 38,939             | 30,000                   | 0132 - Add'l Hours Classified/Conf        |  | 29,500                   | 29,500                   | 29,500                   |
| 1,924              | 5,811              | 3,000                    | 0134 - Extra Duty Confidential            |  | -                        | -                        | -                        |
| -                  | 62,375             | 77,468                   | 0135 - Extra Duty Licensed (CBA)          |  | 86,506                   | 86,506                   | 86,506                   |
| 696                | 3,897              | -                        | 0136 - Extra Duty Classified (CBA)        |  | -                        | -                        | -                        |
| 269                | -                  | -                        | 0137 - Add'l Hours OSEA                   |  | -                        | -                        | -                        |
| -                  | 50,637             | 52,854                   | 0138 - Pay In Lieu of Prep                |  | 43,558                   | 43,558                   | 43,558                   |
| -                  | 2,750              | -                        | 0139 - Add'l Hours Director/Admin         |  | -                        | -                        | -                        |
| 7,500              | 23,800             | 24,780                   | 0140 - Travel Stipend                     |  | 25,236                   | 25,236                   | 25,236                   |
| 78,642             | 87,549             | -                        | 0141 - Insurance Opt Out Licensed         |  | -                        | -                        | -                        |
| 72,827             | 62,575             | -                        | 0142 - Insurance Opt Out Classified       |  | -                        | -                        | -                        |
| 16,625             | 12,153             | -                        | 0143 - Insurance Opt Out Admin Dir Confid |  | -                        | -                        | -                        |
| 35,563             | -                  | -                        | 0144 - Sign On Bonus                      |  | -                        | -                        | -                        |
| 375                | 7,234              | -                        | 0145 - Stipend Mentor                     |  | -                        | -                        | -                        |
| 7,600              | 70,113             | 104,750                  | 0146 - Stipend Licensed                   |  | 75,250                   | 75,250                   | 75,250                   |
| -                  | 45,167             | 84,185                   | 0147 - Stipend Classified                 |  | 90,790                   | 90,790                   | 90,790                   |
| -                  | 7,507              | 25,504                   | 0148 - Stipend Admin/Director/Nonrep      |  | 20,000                   | 20,000                   | 20,000                   |
| -                  | 22,800             | 24,600                   | 0149 - Technology Stipend                 |  | 22,150                   | 22,150                   | 22,150                   |
| -                  | 330,039            | 350,769                  | 0150 - Coaching                           |  | 411,867                  | 411,867                  | 411,867                  |
| -                  | 17,894             | 6,700                    | 0160 - Vacation Payout                    |  | -                        | -                        | -                        |
| -                  | 20,879             | 19,400                   | 0161 - Personal Leave Payout              |  | 20,900                   | 20,900                   | 20,900                   |
| -                  | 9,754              | -                        | 0162 - Insurance Stipend                  |  | -                        | -                        | -                        |
| <b>12,464,425</b>  | <b>13,401,282</b>  | <b>14,739,441 234.42</b> | <b>Total 0100:</b>                        |  | <b>15,407,953 230.92</b> | <b>15,407,953 230.92</b> | <b>15,407,953 230.92</b> |
|                    |                    |                          | <b>0200 - Associated Payroll Costs</b>    |  |                          |                          |                          |
| -                  | (3,691)            | -                        | 0210 - PERS                               |  | -                        | -                        | -                        |
| 3,105              | (6)                | 7,393                    | 0211 - PERS ER Pension, TIER I/II         |  | 95,802                   | 95,802                   | 95,802                   |
| 693,079            | 751,798            | 884,359                  | 0212 - PERS EE Contribution, PU           |  | 924,458                  | 924,458                  | 924,458                  |
| 1,667,504          | 1,794,169          | 1,326,560                | 0213 - PERS Bond 2003                     |  | 1,540,803                | 1,540,803                | 1,540,803                |
| -                  | 9                  | 116,422                  | 0214 - PERS ER UAL, OPSRP                 |  | 786,867                  | 786,867                  | 786,867                  |
| 630,075            | 679,220            | 663,277                  | 0215 - PERS Bond 2021                     |  | 847,440                  | 847,440                  | 847,440                  |
| (993)              | 1,094              | -                        | 0216 - PERS Recovery of Prior Year        |  | -                        | -                        | -                        |
| 764,009            | 819,281            | 1,126,830                | 0221 - Social Security                    |  | 1,176,804                | 1,176,804                | 1,176,804                |
| 178,697            | 191,607            | -                        | 0222 - Medicare                           |  | -                        | -                        | -                        |
| (5,671)            | (3,266)            | 40,216                   | 0231 - Workers' Compensation              |  | 56,004                   | 56,004                   | 56,004                   |
| 122                | -                  | 294,815                  | 0232 - Unemployment Compensation          |  | 308,148                  | 308,148                  | 308,148                  |
| (1,805)            | 6,806              | -                        | 0233 - Workers Benefit Fund               |  | -                        | -                        | -                        |
| -                  | 50,327             | 58,953                   | 0234 - PLO                                |  | 61,644                   | 61,644                   | 61,644                   |

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | General Fund Expenditures by Object              |                                            | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |        |
|--------------------|--------------------|--------------------|--------------------------------------------------|--------------------------------------------|---------------------|---------------------|--------------------|--------|
| \$                 | \$                 | \$ FTE             |                                                  |                                            | \$ FTE              | \$ FTE              | \$ FTE             |        |
|                    |                    |                    | <u>0500 - Capital Outlay</u>                     |                                            |                     |                     |                    |        |
| 54,376             | 16,000             | 55,000             | 0520 - Buildings Acquisition                     |                                            | -                   | -                   | -                  |        |
| -                  | -                  | -                  | 0530 - Improvements Other Than Buildings         |                                            | 53,820              | 53,820              | 53,820             |        |
| -                  | 9,449              | 50,000             | 0541 - Initial and Additional Equipment Purchase |                                            | 25,000              | 25,000              | 25,000             |        |
| 17,417             | -                  | 6,000              | 0542 - Replacement Equipment Purchase            |                                            | 10,000              | 10,000              | 10,000             |        |
| -                  | 3,927              | -                  | 0550 - Depreciable Technology                    |                                            | -                   | -                   | -                  |        |
| 71,793             | 29,376             | 111,000            | Total 0500:                                      |                                            | 88,820              | 88,820              | 88,820             |        |
|                    |                    |                    | <u>0600 - Other Objects</u>                      |                                            |                     |                     |                    |        |
| 70,000             | -                  | -                  | 0610 - Redemption of Principal                   |                                            | -                   | -                   | -                  |        |
| 6,573              | -                  | -                  | 0621 - Regular Interest                          |                                            | -                   | -                   | -                  |        |
| 5,318              | 617                | -                  | 0630 - Unrecoverable Bad Debt                    |                                            | -                   | -                   | -                  |        |
| 70,073             | 63,597             | 63,692             | 0640 - Dues and Fees                             |                                            | 64,172              | 64,172              | 64,172             |        |
| 252,026            | 296,702            | 341,210            | 0653 - Property Insurance Premiums               |                                            | 383,705             | 383,705             | 383,705            |        |
| 13                 | 12                 | -                  | 0670 - Taxes and Licenses                        |                                            | -                   | -                   | -                  |        |
| 404,003            | 360,928            | 404,902            | Total 0600:                                      |                                            | 447,877             | 447,877             | 447,877            |        |
|                    |                    |                    | <u>0700 - Transfers</u>                          |                                            |                     |                     |                    |        |
| 1,011,154          | 10,167             | -                  | 0710 - Fund Modifications                        |                                            | 10,200              | 10,200              | 10,200             |        |
| -                  | 674,833            | 80,786             | 0711 - TRFR Cap Improv Fund                      |                                            | -                   | -                   | -                  |        |
| -                  | 400,000            | -                  | 0712 - TRFR PERS Reserve                         |                                            | -                   | -                   | -                  |        |
| -                  | 222,000            | -                  | 0713 - TRFR Textbook Reserve                     |                                            | -                   | -                   | -                  |        |
| -                  | 278,000            | -                  | 0714 - TRFR Unemployment Fund                    |                                            | -                   | -                   | -                  |        |
| 1,011,154          | 1,585,000          | 80,786             | Total 0700:                                      |                                            | 10,200              | 10,200              | 10,200             |        |
|                    |                    |                    | <u>0800 - Other Uses of Funds</u>                |                                            |                     |                     |                    |        |
| -                  | -                  | 661,661            | 0810 - Planned Reserve                           |                                            | 490,716             | 490,716             | 490,716            |        |
| -                  | -                  | 930,000            | 0820 - Reserved for Next Year                    |                                            | 930,000             | 930,000             | 930,000            |        |
| -                  | -                  | 1,591,661          | Total 0800:                                      |                                            | 1,420,716           | 1,420,716           | 1,420,716          |        |
| 25,382,732         | 27,492,044         | 32,062,350         | 234.42                                           | General Fund Expenditures by Object Total: | 33,894,397          | 230.92              | 33,894,397         | 230.92 |



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

# North Santiam School District

Fiscal Year Budget 2025/26

## General Fund Expenditures by Location

Total: \$33,894,397

### 200 - Mari-Linn

Total: \$2,253,854

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

### 300 - Sublimity

Total: \$4,008,179

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

### 400 - Stayton Elementary

Total: \$4,769,749

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

### 500 - Stayton Middle

Total: \$6,141,447

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

### 600 - Stayton High

Total: \$7,724,919

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

### 700 - Stayton Options Academy

Total: \$685,295

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

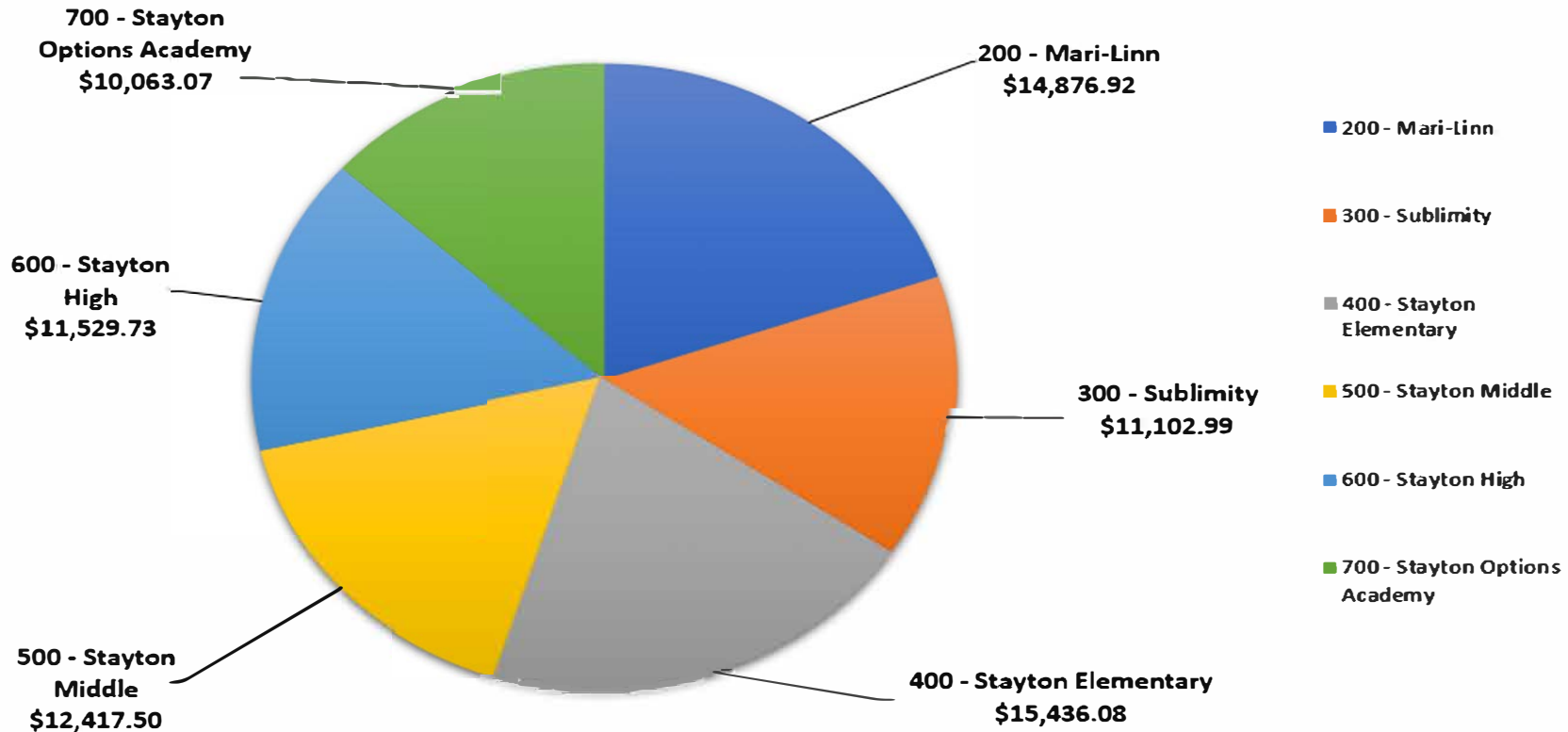
### 900 - District Office

Total: \$8,310,954

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

|            |            |            |        |        |            |        |            |        |
|------------|------------|------------|--------|--------|------------|--------|------------|--------|
| 25,382,736 | 27,491,855 | 32,062,350 | 234.42 | Total: | 33,894,397 | 230.92 | 33,894,397 | 230.92 |
|------------|------------|------------|--------|--------|------------|--------|------------|--------|

## General Fund Expenditures Per Student By Location



| Location                      | FTE           | General Fund Expenditures | Estimated Enrollment | Amt Per Student |
|-------------------------------|---------------|---------------------------|----------------------|-----------------|
| 200 - Mari-Linn               | 17.8900       | \$2,253,854.00            | 151.50               | \$14,876.92     |
| 300 - Sublimity               | 34.9900       | \$4,008,179.00            | 361.00               | \$11,102.99     |
| 400 - Stayton Elementary      | 42.7000       | \$4,769,749.00            | 309.00               | \$15,436.08     |
| 500 - Stayton Middle          | 48.7900       | \$6,141,447.00            | 494.58               | \$12,417.50     |
| 600 - Stayton High            | 58.8900       | \$7,724,919.00            | 670.00               | \$11,529.59     |
| 700 - Stayton Options Academy | 4.0000        | \$685,295.00              | 68.10                | \$10,063.07     |
| 900 - District Office         | 23.6600       | \$8,310,954.00            | 0.00                 | \$0.00          |
| <b>TOTALS</b>                 | <b>230.92</b> | <b>33,894,397.00</b>      | <b>2,054.18</b>      |                 |

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# Special Revenue Funds

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

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201 - Board Reserve

Total: \$1,792

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

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

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

Reserve Fund for the purchase of curriculum as adoptions require.

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

## 204 - ARP-HCY 1 (History)

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

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

## 205 - CTE Construction House

**Total: \$414,190**

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

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

## 206 - CTE SHS Grants (History)

Career and Technical Education Funds

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | CTE SHS Grants (History)           | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                    | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                   |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>          |                     |                     |                    |
| 4,985              | 4,985              | -                  | 5400 - Beginning Fund Balance      | -                   | -                   | -                  |
| <b>4,985</b>       | <b>4,985</b>       | -                  | Total 000:                         | -                   | -                   | -                  |
| <b>4,985</b>       | <b>4,985</b>       | -                  | Total Resources:                   | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                |                     |                     |                    |
|                    |                    |                    | <u>1131 - High School Programs</u> |                     |                     |                    |
| -                  | 4,985              | -                  | 0460 - Non-Consumable Items        | -                   | -                   | -                  |
| -                  | <b>4,985</b>       | -                  | Total 1131:                        | -                   | -                   | -                  |
| -                  | <b>4,985</b>       | -                  | Total Requirements:                | -                   | -                   | -                  |

## 209 - ESSER III (History)

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | ESSER III (History)                                         | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                             | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                            |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                   |                     |                     |                    |
| 1,272,853          | 55,282             | 45,800             | 4500 - Restricted Revenue From the Federal Government       | -                   | -                   | -                  |
| <b>1,272,853</b>   | <b>55,282</b>      | <b>45,800</b>      | Total 000:                                                  | -                   | -                   | -                  |
| <b>1,272,853</b>   | <b>55,282</b>      | <b>45,800</b>      | Total Resources:                                            | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                                         |                     |                     |                    |
|                    |                    |                    | <u>1281 - Public Alternative Programs (SHS)</u>             |                     |                     |                    |
| 643                | -                  | -                  | 0374 - Other Tuition                                        | -                   | -                   | -                  |
| <b>643</b>         | -                  | -                  | Total 1281:                                                 | -                   | -                   | -                  |
|                    |                    |                    | <u>1285 - District Alternative School (Options Academy)</u> |                     |                     |                    |
| 219,082            | -                  | -                  | 0111 - Licensed Salaries                                    | -                   | -                   | -                  |
| 3,624              | -                  | -                  | 0131 - Add'l Hours Licensed                                 | -                   | -                   | -                  |
| 38                 | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                           | -                   | -                   | -                  |
| 13,362             | -                  | -                  | 0212 - PERS EE Contribution, PU                             | -                   | -                   | -                  |
| 31,179             | -                  | -                  | 0213 - PERS Bond 2003                                       | -                   | -                   | -                  |
| 11,803             | -                  | -                  | 0215 - PERS Bond 2021                                       | -                   | -                   | -                  |
| 13,284             | -                  | -                  | 0221 - Social Security                                      | -                   | -                   | -                  |
| 3,107              | -                  | -                  | 0222 - Medicare                                             | -                   | -                   | -                  |
| 223                | -                  | -                  | 0231 - Workers' Compensation                                | -                   | -                   | -                  |
| 3                  | -                  | -                  | 0232 - Unemployment Compensation                            | -                   | -                   | -                  |
| 137                | -                  | -                  | 0233 - Workers Benefit Fund                                 | -                   | -                   | -                  |
| 66,276             | -                  | -                  | 0241 - Insurance/Licensed                                   | -                   | -                   | -                  |
| 9,856              | -                  | -                  | 0374 - Other Tuition                                        | -                   | -                   | -                  |
| -                  | 554                | -                  | 0410 - Consumable Supplies and Materials                    | -                   | -                   | -                  |
| <b>371,974</b>     | <b>554</b>         | -                  | Total 1285:                                                 | -                   | -                   | -                  |
|                    |                    |                    | <u>1289 - Alternative Program AVID (History)</u>            |                     |                     |                    |
| 9,449              | -                  | -                  | 0460 - Non-Consumable Items                                 | -                   | -                   | -                  |
| <b>9,449</b>       | -                  | -                  | Total 1289:                                                 | -                   | -                   | -                  |
|                    |                    |                    | <u>1410 - Summer School Elementary</u>                      |                     |                     |                    |
| 10,336             | -                  | -                  | 0131 - Add'l Hours Licensed                                 | -                   | -                   | -                  |
| 14,849             | -                  | -                  | 0132 - Add'l Hours Classified/Conf                          | -                   | -                   | -                  |
| 36                 | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                           | -                   | -                   | -                  |
| 2,910              | -                  | -                  | 0212 - PERS EE Contribution, PU                             | -                   | -                   | -                  |
| 7,551              | -                  | -                  | 0213 - PERS Bond 2003                                       | -                   | -                   | -                  |
| 2,807              | -                  | -                  | 0215 - PERS Bond 2021                                       | -                   | -                   | -                  |
| 2,958              | -                  | -                  | 0221 - Social Security                                      | -                   | -                   | -                  |
| 455                | -                  | -                  | 0222 - Medicare                                             | -                   | -                   | -                  |
| 39                 | -                  | -                  | 0231 - Workers' Compensation                                | -                   | -                   | -                  |
| 34                 | -                  | -                  | 0233 - Workers Benefit Fund                                 | -                   | -                   | -                  |
| <b>41,975</b>      | -                  | -                  | Total 1410:                                                 | -                   | -                   | -                  |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | ESSER III (History)                              | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|--------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                  | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <u>1420 - Summer School Middle</u>               |                     |                     |                    |
| 4,644              | -                  | -                  | 0131 - Add'l Hours Licensed                      | -                   | -                   | -                  |
| 279                | -                  | -                  | 0212 - PERS EE Contribution, PU                  | -                   | -                   | -                  |
| 650                | -                  | -                  | 0213 - PERS Bond 2003                            | -                   | -                   | -                  |
| 246                | -                  | -                  | 0215 - PERS Bond 2021                            | -                   | -                   | -                  |
| 288                | -                  | -                  | 0221 - Social Security                           | -                   | -                   | -                  |
| 67                 | -                  | -                  | 0222 - Medicare                                  | -                   | -                   | -                  |
| 5                  | -                  | -                  | 0231 - Workers' Compensation                     | -                   | -                   | -                  |
| 3                  | -                  | -                  | 0233 - Workers Benefit Fund                      | -                   | -                   | -                  |
| <b>6,181</b>       | -                  | -                  | <b>Total 1420:</b>                               | -                   | -                   | -                  |
|                    |                    |                    | <u>1430 - Summer High School</u>                 |                     |                     |                    |
| 6,583              | -                  | -                  | 0111 - Licensed Salaries                         | -                   | -                   | -                  |
| 4,000              | -                  | -                  | 0131 - Add'l Hours Licensed                      | -                   | -                   | -                  |
| 6,179              | -                  | -                  | 0132 - Add'l Hours Classified/Conf               | -                   | -                   | -                  |
| 7                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                | -                   | -                   | -                  |
| 823                | -                  | -                  | 0212 - PERS EE Contribution, PU                  | -                   | -                   | -                  |
| 3,054              | -                  | -                  | 0213 - PERS Bond 2003                            | -                   | -                   | -                  |
| 1,010              | -                  | -                  | 0215 - PERS Bond 2021                            | -                   | -                   | -                  |
| 2,627              | -                  | -                  | 0221 - Social Security                           | -                   | -                   | -                  |
| 517                | -                  | -                  | 0222 - Medicare                                  | -                   | -                   | -                  |
| 33                 | -                  | -                  | 0231 - Workers' Compensation                     | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0232 - Unemployment Compensation                 | -                   | -                   | -                  |
| 46                 | -                  | -                  | 0233 - Workers Benefit Fund                      | -                   | -                   | -                  |
| <b>24,880</b>      | -                  | -                  | <b>Total 1430:</b>                               | -                   | -                   | -                  |
|                    |                    |                    | <u>2134 - Nurse Services</u>                     |                     |                     |                    |
| 48,725             | 27,429             | -                  | 0114 - Managerial—Classified                     | -                   | -                   | -                  |
| 1,500              | 376                | -                  | 0143 - Insurance Opt Out Admin Dir Confid        | -                   | -                   | -                  |
| 3,014              | 708                | -                  | 0212 - PERS EE Contribution, PU                  | -                   | -                   | -                  |
| 7,032              | 1,653              | -                  | 0213 - PERS Bond 2003                            | -                   | -                   | -                  |
| 2,662              | 626                | -                  | 0215 - PERS Bond 2021                            | -                   | -                   | -                  |
| 3,057              | 732                | -                  | 0221 - Social Security                           | -                   | -                   | -                  |
| 715                | 171                | -                  | 0222 - Medicare                                  | -                   | -                   | -                  |
| 50                 | 22                 | -                  | 0231 - Workers' Compensation                     | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0232 - Unemployment Compensation                 | -                   | -                   | -                  |
| 29                 | 6                  | -                  | 0233 - Workers Benefit Fund                      | -                   | -                   | -                  |
| -                  | 37                 | -                  | 0234 - PLO                                       | -                   | -                   | -                  |
| -                  | 688                | -                  | 0240 - Contractual Employee Benefits             | -                   | -                   | -                  |
| 4,057              | -                  | -                  | 0243 - Insurance/Admin/Director/NonRep           | -                   | -                   | -                  |
| <b>70,841</b>      | <b>32,448</b>      | -                  | <b>Total 2134:</b>                               | -                   | -                   | -                  |
|                    |                    |                    | <u>2190 - Director of Special Services</u>       |                     |                     |                    |
| -                  | 1,871              | -                  | 0460 - Non-Consumable Items                      | -                   | -                   | -                  |
| -                  | 6,403              | -                  | 0541 - Initial and Additional Equipment Purchase | -                   | -                   | -                  |
| -                  | <b>8,273</b>       | -                  | <b>Total 2190:</b>                               | -                   | -                   | -                  |
|                    |                    |                    | <u>2213 - Curriculum Development</u>             |                     |                     |                    |
| -                  | 532                | -                  | 0460 - Non-Consumable Items                      | -                   | -                   | -                  |
| -                  | <b>532</b>         | -                  | <b>Total 2213:</b>                               | -                   | -                   | -                  |
|                    |                    |                    | <u>2520 - Fiscal Services</u>                    |                     |                     |                    |
| 66,346             | 2,663              | -                  | 0690 - Grant Indirect Charges                    | -                   | -                   | -                  |
| <b>66,346</b>      | <b>2,663</b>       | -                  | <b>Total 2520:</b>                               | -                   | -                   | -                  |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | ESSER III (History)                                                 | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                                     | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <u>2540 - Operation and Maintenance of Plant Services (History)</u> |                     |                     |                    |
| 60                 | -                  | -                  | 0340 - Travel                                                       | -                   | -                   | -                  |
| 9,546              | -                  | -                  | 0383 - Architect/Engineer Services                                  | -                   | -                   | -                  |
| 10                 | -                  | -                  | 0410 - Consumable Supplies and Materials                            | -                   | -                   | -                  |
| 1,114              | -                  | -                  | 0460 - Non-Consumable Items                                         | -                   | -                   | -                  |
| 412,067            | -                  | -                  | 0520 - Buildings Acquisition                                        | -                   | -                   | -                  |
| 2,477              | -                  | -                  | 0640 - Dues and Fees                                                | -                   | -                   | -                  |
| 425,274            | -                  | -                  | Total 2540:                                                         | -                   | -                   | -                  |
|                    |                    |                    | <u>2542 - Care and Upkeep of Buildings Services</u>                 |                     |                     |                    |
| -                  | 9,774              | -                  | 0322 - Repairs and Maintenance Services                             | -                   | -                   | -                  |
| -                  | 9,774              | -                  | Total 2542:                                                         | -                   | -                   | -                  |
|                    |                    |                    | <u>2543 - Care and Upkeep of Grounds Services</u>                   |                     |                     |                    |
| -                  | -                  | 45,800             | 0530 - Improvements Other Than Buildings                            | -                   | -                   | -                  |
| -                  | -                  | 45,800             | Total 2543:                                                         | -                   | -                   | -                  |
|                    |                    |                    | <u>2640 - Staff Services</u>                                        |                     |                     |                    |
| 340                | -                  | -                  | 0410 - Consumable Supplies and Materials                            | -                   | -                   | -                  |
| 340                | -                  | -                  | Total 2640:                                                         | -                   | -                   | -                  |
|                    |                    |                    | <u>2649 - Other Staff Services (History)</u>                        |                     |                     |                    |
| 91,200             | -                  | -                  | 0111 - Licensed Salaries                                            | -                   | -                   | -                  |
| 70,400             | -                  | -                  | 0112 - Classified Salaries                                          | -                   | -                   | -                  |
| 10,400             | -                  | -                  | 0113 - Administrators                                               | -                   | -                   | -                  |
| 8,000              | -                  | -                  | 0114 - Managerial—Classified                                        | -                   | -                   | -                  |
| 21                 | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                                   | -                   | -                   | -                  |
| 10,512             | -                  | -                  | 0212 - PERS EE Contribution, PU                                     | -                   | -                   | -                  |
| 24,976             | -                  | -                  | 0213 - PERS Bond 2003                                               | -                   | -                   | -                  |
| 9,413              | -                  | -                  | 0215 - PERS Bond 2021                                               | -                   | -                   | -                  |
| 11,160             | -                  | -                  | 0221 - Social Security                                              | -                   | -                   | -                  |
| 2,610              | -                  | -                  | 0222 - Medicare                                                     | -                   | -                   | -                  |
| 219                | -                  | -                  | 0231 - Workers' Compensation                                        | -                   | -                   | -                  |
| 238,911            | -                  | -                  | Total 2649:                                                         | -                   | -                   | -                  |
|                    |                    |                    | <u>2660 - Technology Services</u>                                   |                     |                     |                    |
| -                  | 229                | -                  | 0460 - Non-Consumable Items                                         | -                   | -                   | -                  |
| 13,341             | -                  | -                  | 0470 - Computer Software                                            | -                   | -                   | -                  |
| 2,699              | 810                | -                  | 0480 - Computer Hardware                                            | -                   | -                   | -                  |
| 16,040             | 1,039              | -                  | Total 2660:                                                         | -                   | -                   | -                  |
| 1,272,853          | 55,282             | 45,800             | Total Requirements:                                                 | -                   | -                   | -                  |

## 210 - Appropriation Fund

**Total: \$350,000**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Appropriation Fund                                            | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                               | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                              |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                     |                     |                     |                    |
| 6,400              | (41,689)           | 50,000             | 1990 - Miscellaneous                                          | 50,000              | 50,000              | 50,000             |
| -                  | -                  | 50,000             | 2199 - Other Intermediate Sources                             | 50,000              | 50,000              | 50,000             |
| -                  | -                  | 50,000             | 3299 - Other Restricted Grants-In-Aid                         | -                   | -                   | -                  |
| -                  | -                  | 300,000            | 4500 - Restricted Revenue From the Federal Government         | 250,000             | 250,000             | 250,000            |
| 41,608             | 48,008             | -                  | 5400 - Beginning Fund Balance                                 | -                   | -                   | -                  |
| <b>48,008</b>      | <b>6,319</b>       | <b>450,000</b>     | <b>Total 000:</b>                                             | <b>350,000</b>      | <b>350,000</b>      | <b>350,000</b>     |
| <b>48,008</b>      | <b>6,319</b>       | <b>450,000</b>     | <b>Total Resources:</b>                                       | <b>350,000</b>      | <b>350,000</b>      | <b>350,000</b>     |
|                    |                    |                    | <b>Requirements</b>                                           |                     |                     |                    |
|                    |                    |                    | <u>1111 - Elementary K-6</u>                                  |                     |                     |                    |
| -                  | 6,149              | -                  | 0460 - Non-Consumable Items                                   | -                   | -                   | -                  |
| -                  | <b>6,149</b>       | -                  | <b>Total 1111:</b>                                            | -                   | -                   | -                  |
|                    |                    |                    | <u>1131 - High School Programs</u>                            |                     |                     |                    |
| -                  | -                  | 125,000            | 0410 - Consumable Supplies and Materials                      | 50,000              | 50,000              | 50,000             |
| -                  | -                  | <b>125,000</b>     | <b>Total 1131:</b>                                            | <b>50,000</b>       | <b>50,000</b>       | <b>50,000</b>      |
|                    |                    |                    | <u>2520 - Fiscal Services</u>                                 |                     |                     |                    |
| -                  | -                  | 100,000            | 0410 - Consumable Supplies and Materials                      | 75,000              | 75,000              | 75,000             |
| -                  | 170                | -                  | 0460 - Non-Consumable Items                                   | -                   | -                   | -                  |
| -                  | <b>170</b>         | <b>100,000</b>     | <b>Total 2520:</b>                                            | <b>75,000</b>       | <b>75,000</b>       | <b>75,000</b>      |
|                    |                    |                    | <u>3300 - Community Services</u>                              |                     |                     |                    |
| -                  | -                  | 25,000             | 0410 - Consumable Supplies and Materials                      | 25,000              | 25,000              | 25,000             |
| -                  | -                  | <b>25,000</b>      | <b>Total 3300:</b>                                            | <b>25,000</b>       | <b>25,000</b>       | <b>25,000</b>      |
|                    |                    |                    | <u>4150 - Building Acquisition, Construction, and Improv.</u> |                     |                     |                    |
| -                  | -                  | 200,000            | 0520 - Buildings Acquisition                                  | 200,000             | 200,000             | 200,000            |
| -                  | -                  | <b>200,000</b>     | <b>Total 4150:</b>                                            | <b>200,000</b>      | <b>200,000</b>      | <b>200,000</b>     |
| -                  | <b>6,319</b>       | <b>450,000</b>     | <b>Total Requirements:</b>                                    | <b>350,000</b>      | <b>350,000</b>      | <b>350,000</b>     |

## 211 - United Way (History)

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | United Way (History)                           | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                               |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                      |                     |                     |                    |
| 3,716              | 3,716              | -                  | 5400 - Beginning Fund Balance                  | -                   | -                   | -                  |
| <b>3,716</b>       | <b>3,716</b>       | -                  | <b>Total 000:</b>                              | -                   | -                   | -                  |
| <b>3,716</b>       | <b>3,716</b>       | -                  | <b>Total Resources:</b>                        | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                            |                     |                     |                    |
|                    |                    |                    | <u>1111 - Elementary K-6</u>                   |                     |                     |                    |
| -                  | 391                | -                  | 0410 - Consumable Supplies and Materials       | -                   | -                   | -                  |
| -                  | <b>391</b>         | -                  | <b>Total 1111:</b>                             | -                   | -                   | -                  |
|                    |                    |                    | <u>1121 - Middle/Junior High Programs</u>      |                     |                     |                    |
| -                  | 558                | -                  | 0410 - Consumable Supplies and Materials       | -                   | -                   | -                  |
| -                  | <b>558</b>         | -                  | <b>Total 1121:</b>                             | -                   | -                   | -                  |
|                    |                    |                    | <u>2410 - Office of the Principal Services</u> |                     |                     |                    |
| -                  | 2,767              | -                  | 0410 - Consumable Supplies and Materials       | -                   | -                   | -                  |
| -                  | <b>2,767</b>       | -                  | <b>Total 2410:</b>                             | -                   | -                   | -                  |
| -                  | <b>3,716</b>       | -                  | <b>Total Requirements:</b>                     | -                   | -                   | -                  |

## 214 - Medicaid (History)

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

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

## 215 - Title IV

**Total: \$10,863**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Title IV                                                    | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                             | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                            |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                   |                     |                     |                    |
| 20,641             | 56,296             | 35,000             | 4500 - Restricted Revenue From the Federal Government       | 10,863              | 10,863              | 10,863             |
| <b>20,641</b>      | <b>56,296</b>      | <b>35,000</b>      | <b>Total 000:</b>                                           | <b>10,863</b>       | <b>10,863</b>       | <b>10,863</b>      |
| <b>20,641</b>      | <b>56,296</b>      | <b>35,000</b>      | <b>Total Resources:</b>                                     | <b>10,863</b>       | <b>10,863</b>       | <b>10,863</b>      |
|                    |                    |                    | <b>Requirements</b>                                         |                     |                     |                    |
|                    |                    |                    | <u>1111 - Elementary K-6</u>                                |                     |                     |                    |
| 508                | -                  | -                  | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| -                  | -                  | -                  | 0410 - Consumable Supplies and Materials                    | 2,912               | 2,912               | 2,912              |
| -                  | 4,232              | -                  | 0460 - Non-Consumable Items                                 | -                   | -                   | -                  |
| <b>508</b>         | <b>4,232</b>       | -                  | <b>Total 1111:</b>                                          | <b>2,912</b>        | <b>2,912</b>        | <b>2,912</b>       |
|                    |                    |                    | <u>1121 - Middle/Junior High Programs</u>                   |                     |                     |                    |
| 498                | -                  | -                  | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| 209                | -                  | -                  | 0410 - Consumable Supplies and Materials                    | 2,913               | 2,913               | 2,913              |
| 1,551              | -                  | -                  | 0460 - Non-Consumable Items                                 | -                   | -                   | -                  |
| <b>2,258</b>       | -                  | -                  | <b>Total 1121:</b>                                          | <b>2,913</b>        | <b>2,913</b>        | <b>2,913</b>       |
|                    |                    |                    | <u>1220 - Restrictive Programs Students w/Disabilities</u>  |                     |                     |                    |
| 147                | -                  | -                  | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| <b>147</b>         | -                  | -                  | <b>Total 1220:</b>                                          | -                   | -                   | -                  |
|                    |                    |                    | <u>2210 - Improvement of Instruction Services (History)</u> |                     |                     |                    |
| 4,935              | 449                | -                  | 0410 - Consumable Supplies and Materials                    | -                   | -                   | -                  |
| -                  | 5,125              | -                  | 0460 - Non-Consumable Items                                 | -                   | -                   | -                  |
| 1,076              | -                  | -                  | 0690 - Grant Indirect Charges                               | -                   | -                   | -                  |
| <b>6,011</b>       | <b>5,574</b>       | -                  | <b>Total 2210:</b>                                          | -                   | -                   | -                  |
|                    |                    |                    | <u>2240 - Instructional Staff Development</u>               |                     |                     |                    |
| 2,041              | 4,306              | 14,920             | 0131 - Add'l Hours Licensed                                 | -                   | -                   | -                  |
| -                  | 12,800             | -                  | 0146 - Stipend Licensed                                     | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                           | -                   | -                   | -                  |
| 122                | 1,026              | 895                | 0212 - PERS EE Contribution, PU                             | -                   | -                   | -                  |
| 285                | 2,393              | 1,343              | 0213 - PERS Bond 2003                                       | -                   | -                   | -                  |
| -                  | -                  | 149                | 0214 - PERS ER UAL, OPSRP                                   | -                   | -                   | -                  |
| 108                | 906                | 671                | 0215 - PERS Bond 2021                                       | -                   | -                   | -                  |
| 125                | 1,053              | 1,141              | 0221 - Social Security                                      | -                   | -                   | -                  |
| 29                 | 246                | -                  | 0222 - Medicare                                             | -                   | -                   | -                  |
| 2                  | 32                 | 28                 | 0231 - Workers' Compensation                                | -                   | -                   | -                  |
| 0                  | -                  | 298                | 0232 - Unemployment Compensation                            | -                   | -                   | -                  |
| 1                  | 8                  | -                  | 0233 - Workers Benefit Fund                                 | -                   | -                   | -                  |
| -                  | 68                 | 60                 | 0234 - PLO                                                  | -                   | -                   | -                  |
| -                  | 5,345              | -                  | 0312 - Instructional Programs Improvement Services          | -                   | -                   | -                  |
| -                  | -                  | 2,484              | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| -                  | 7,891              | 5,153              | 0340 - Travel                                               | -                   | -                   | -                  |
| -                  | 3,812              | 551                | 0410 - Consumable Supplies and Materials                    | -                   | -                   | -                  |
| <b>2,714</b>       | <b>39,886</b>      | <b>27,693</b>      | <b>Total 2240:</b>                                          | -                   | -                   | -                  |
|                    |                    |                    | <u>2520 - Fiscal Services</u>                               |                     |                     |                    |
| -                  | -                  | 1,535              | 0690 - Grant Indirect Charges                               | 538                 | 538                 | 538                |
| -                  | -                  | <b>1,535</b>       | <b>Total 2520:</b>                                          | <b>538</b>          | <b>538</b>          | <b>538</b>         |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Title IV                                           | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|----------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                    | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | 2,595              | -                  | <u>2660 - Technology Services</u>                  |                     |                     |                    |
| 9,003              | 1,189              | 1,500              | 0460 - Non-Consumable Items                        | -                   | -                   | -                  |
| 9,003              | 3,784              | 1,500              | 0480 - Computer Hardware                           | -                   | -                   | -                  |
|                    |                    |                    | Total 2660:                                        | -                   | -                   | -                  |
|                    |                    |                    | <u>3370 - Nonpublic School Student Svcs</u>        |                     |                     |                    |
| -                  | 2,820              | -                  | 0312 - Instructional Programs Improvement Services | 4,500               | 4,500               | 4,500              |
| -                  | 2,820              | -                  | Total 3370:                                        | 4,500               | 4,500               | 4,500              |
|                    |                    |                    | <u>5300 - Apportionment of Funds BY Lea</u>        |                     |                     |                    |
| -                  | -                  | 4,272              | 0720 - Transits                                    | -                   | -                   | -                  |
| -                  | -                  | 4,272              | Total 5300:                                        | -                   | -                   | -                  |
| 20,641             | 56,296             | 35,000             | Total Requirements:                                | 10,863              | 10,863              | 10,863             |

## 216 - Misc Grants (History)

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Misc Grants (History)                          | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                               |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                      |                     |                     |                    |
| -                  | 7,925              | -                  | 1990 - Miscellaneous                           | -                   | -                   | -                  |
| 8,017              | 8,017              | 2,000              | 5400 - Beginning Fund Balance                  | -                   | -                   | -                  |
| <b>8,017</b>       | <b>15,942</b>      | <b>2,000</b>       | Total 000:                                     | -                   | -                   | -                  |
| <b>8,017</b>       | <b>15,942</b>      | <b>2,000</b>       | Total Resources:                               | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                            |                     |                     |                    |
|                    |                    |                    | <u>2410 - Office of the Principal Services</u> |                     |                     |                    |
| -                  | 2,092              | 2,000              | 0410 - Consumable Supplies and Materials       | -                   | -                   | -                  |
| -                  | <b>2,092</b>       | <b>2,000</b>       | Total 2410:                                    | -                   | -                   | -                  |
|                    |                    |                    | <u>2520 - Fiscal Services</u>                  |                     |                     |                    |
| -                  | 5,424              | -                  | 0460 - Non-Consumable Items                    | -                   | -                   | -                  |
| -                  | <b>5,424</b>       | -                  | Total 2520:                                    | -                   | -                   | -                  |
| -                  | <b>7,516</b>       | <b>2,000</b>       | Total Requirements:                            | -                   | -                   | -                  |

**219 - Title III-A**

**Total: \$12,070**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Title III-A                                                 | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                             | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                            |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                   |                     |                     |                    |
| 6,640              | 19,209             | 14,470             | 4500 - Restricted Revenue From the Federal Government       | 12,070              | 12,070              | 12,070             |
| <b>6,640</b>       | <b>19,209</b>      | <b>14,470</b>      | <b>Total 000:</b>                                           | <b>12,070</b>       | <b>12,070</b>       | <b>12,070</b>      |
| <b>6,640</b>       | <b>19,209</b>      | <b>14,470</b>      | <b>Total Resources:</b>                                     | <b>12,070</b>       | <b>12,070</b>       | <b>12,070</b>      |
|                    |                    |                    | <b>Requirements</b>                                         |                     |                     |                    |
|                    |                    |                    | <u>1291 - English Language Learner</u>                      |                     |                     |                    |
| -                  | 1,574              | -                  | 0132 - Add'l Hours Classified/Conf                          | -                   | -                   | -                  |
| -                  | 94                 | -                  | 0212 - PERS EE Contribution, PU                             | -                   | -                   | -                  |
| -                  | 220                | -                  | 0213 - PERS Bond 2003                                       | -                   | -                   | -                  |
| -                  | 83                 | -                  | 0215 - PERS Bond 2021                                       | -                   | -                   | -                  |
| -                  | 96                 | -                  | 0221 - Social Security                                      | -                   | -                   | -                  |
| -                  | 22                 | -                  | 0222 - Medicare                                             | -                   | -                   | -                  |
| -                  | 3                  | -                  | 0231 - Workers' Compensation                                | -                   | -                   | -                  |
| -                  | 2                  | -                  | 0233 - Workers Benefit Fund                                 | -                   | -                   | -                  |
| -                  | 6                  | -                  | 0234 - PLO                                                  | -                   | -                   | -                  |
| -                  | 1,540              | -                  | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| -                  | -                  | -                  | 0460 - Non-Consumable Items                                 | 1,000               | 1,000               | 1,000              |
| -                  | 5,460              | -                  | 0470 - Computer Software                                    | -                   | -                   | -                  |
| -                  | <b>9,101</b>       | -                  | <b>Total 1291:</b>                                          | <b>1,000</b>        | <b>1,000</b>        | <b>1,000</b>       |
|                    |                    |                    | <u>2210 - Improvement of Instruction Services (History)</u> |                     |                     |                    |
| -                  | -                  | 800                | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| 6,640              | -                  | -                  | 0410 - Consumable Supplies and Materials                    | -                   | -                   | -                  |
| <b>6,640</b>       | -                  | <b>800</b>         | <b>Total 2210:</b>                                          | -                   | -                   | -                  |
|                    |                    |                    | <u>2240 - Instructional Staff Development</u>               |                     |                     |                    |
| -                  | -                  | 400                | 0315 - Purchased Services Substitutes                       | 4,400               | 4,400               | 4,400              |
| -                  | 4,750              | 550                | 0340 - Travel                                               | 1,699               | 1,699               | 1,699              |
| -                  | 455                | -                  | 0690 - Grant Indirect Charges                               | -                   | -                   | -                  |
| -                  | <b>5,205</b>       | <b>950</b>         | <b>Total 2240:</b>                                          | <b>6,099</b>        | <b>6,099</b>        | <b>6,099</b>       |
|                    |                    |                    | <u>2520 - Fiscal Services</u>                               |                     |                     |                    |
| -                  | 573                | 732                | 0690 - Grant Indirect Charges                               | 599                 | 599                 | 599                |
| -                  | <b>573</b>         | <b>732</b>         | <b>Total 2520:</b>                                          | <b>599</b>          | <b>599</b>          | <b>599</b>         |
|                    |                    |                    | <u>3300 - Community Services</u>                            |                     |                     |                    |
| -                  | -                  | 3,530              | 0132 - Add'l Hours Classified/Conf                          | -                   | -                   | -                  |
| -                  | -                  | 212                | 0212 - PERS EE Contribution, PU                             | -                   | -                   | -                  |
| -                  | -                  | 318                | 0213 - PERS Bond 2003                                       | -                   | -                   | -                  |
| -                  | -                  | 35                 | 0214 - PERS ER UAL, OPSRP                                   | -                   | -                   | -                  |
| -                  | -                  | 159                | 0215 - PERS Bond 2021                                       | -                   | -                   | -                  |
| -                  | -                  | 270                | 0221 - Social Security                                      | -                   | -                   | -                  |
| -                  | -                  | 7                  | 0231 - Workers' Compensation                                | -                   | -                   | -                  |
| -                  | -                  | 71                 | 0232 - Unemployment Compensation                            | -                   | -                   | -                  |
| -                  | -                  | 14                 | 0234 - PLO                                                  | -                   | -                   | -                  |
| -                  | 58                 | -                  | 0340 - Travel                                               | -                   | -                   | -                  |
| -                  | 2,086              | 1,500              | 0410 - Consumable Supplies and Materials                    | 1,500               | 1,500               | 1,500              |
| -                  | 2,185              | 5,872              | 0416 - Food                                                 | 2,872               | 2,872               | 2,872              |
| -                  | <b>4,330</b>       | <b>11,988</b>      | <b>Total 3300:</b>                                          | <b>4,372</b>        | <b>4,372</b>        | <b>4,372</b>       |
| <b>6,640</b>       | <b>19,209</b>      | <b>14,470</b>      | <b>Total Requirements:</b>                                  | <b>12,070</b>       | <b>12,070</b>       | <b>12,070</b>      |

## 221 - IDEA 611

**Total: \$835,447**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | IDEA 611                                                 |                                     | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |      |
|--------------------|--------------------|--------------------|----------------------------------------------------------|-------------------------------------|---------------------|---------------------|--------------------|------|
| \$                 | \$                 | \$ FTE             |                                                          |                                     | \$ FTE              | \$ FTE              | \$ FTE             |      |
|                    |                    |                    | Resources                                                |                                     |                     |                     |                    |      |
|                    |                    |                    | 000 - Undesignated                                       |                                     |                     |                     |                    |      |
| 515,824            | 693,742            | 1,011,945          | 4500 - Restricted Revenue From the Federal Government    |                                     | 835,447             | 835,447             | 835,447            |      |
| 515,824            | 693,742            | 1,011,945          | Total 000:                                               |                                     | 835,447             | 835,447             | 835,447            |      |
| 515,824            | 693,742            | 1,011,945          | Total Resources:                                         |                                     | 835,447             | 835,447             | 835,447            |      |
|                    |                    |                    | Requirements                                             |                                     |                     |                     |                    |      |
|                    |                    |                    | 1220 - Restrictive Programs Students w/Disabilities      |                                     |                     |                     |                    |      |
| 19,800             | -                  | -                  | 0112 - Classified Salaries                               |                                     | -                   | -                   | -                  |      |
| 141                | -                  | -                  | 0132 - Add'l Hours Classified/Conf                       |                                     | -                   | -                   | -                  |      |
| -                  | 1,250              | -                  | 0147 - Stipend Classified                                |                                     | -                   | -                   | -                  |      |
| 1,196              | 75                 | -                  | 0212 - PERS EE Contribution, PU                          |                                     | -                   | -                   | -                  |      |
| 2,792              | 175                | -                  | 0213 - PERS Bond 2003                                    |                                     | -                   | -                   | -                  |      |
| 1,057              | 66                 | -                  | 0215 - PERS Bond 2021                                    |                                     | -                   | -                   | -                  |      |
| 1,166              | 73                 | -                  | 0221 - Social Security                                   |                                     | -                   | -                   | -                  |      |
| 273                | 17                 | -                  | 0222 - Medicare                                          |                                     | -                   | -                   | -                  |      |
| 20                 | 2                  | -                  | 0231 - Workers' Compensation                             |                                     | -                   | -                   | -                  |      |
| 0                  | -                  | -                  | 0232 - Unemployment Compensation                         |                                     | -                   | -                   | -                  |      |
| 27                 | 1                  | -                  | 0233 - Workers Benefit Fund                              |                                     | -                   | -                   | -                  |      |
| -                  | 5                  | -                  | 0234 - PLO                                               |                                     | -                   | -                   | -                  |      |
| -                  | 1,044              | -                  | 0240 - Contractual Employee Benefits                     |                                     | -                   | -                   | -                  |      |
| 14,319             | -                  | -                  | 0242 - Insurance/Classified                              |                                     | -                   | -                   | -                  |      |
| 225                | -                  | -                  | 0244 - TSA                                               |                                     | -                   | -                   | -                  |      |
| -                  | 1                  | -                  | 0249 - Insurance/ER Pd LTD                               |                                     | -                   | -                   | -                  |      |
| -                  | 26,772             | -                  | 0371 - Tuition Payments to Other Districts Within State  |                                     | -                   | -                   | -                  |      |
| 41,016             | 29,482             | -                  | Total 1220:                                              |                                     | -                   | -                   | -                  |      |
|                    |                    |                    | 1250 - Less Restrictive Programs Students w/Disabilities |                                     |                     |                     |                    |      |
| 69,142             | 151,329            | 162,891            | 3.00                                                     | 0111 - Licensed Salaries            | 108,785             | 2.00                | 108,785            | 2.00 |
| 87,401             | 72,794             | 81,271             | 2.97                                                     | 0112 - Classified Salaries          | 90,439              | 2.97                | 90,439             | 2.97 |
| 4,672              | 426                | -                  |                                                          | 0114 - Managerial—Classified        | -                   | -                   | -                  | -    |
| 5,817              | 3,205              | -                  |                                                          | 0131 - Add'l Hours Licensed         | -                   | -                   | -                  | -    |
| 448                | 3,168              | -                  |                                                          | 0132 - Add'l Hours Classified/Conf  | -                   | -                   | -                  | -    |
| 219                | -                  | -                  |                                                          | 0137 - Add'l Hours OSEA             | -                   | -                   | -                  | -    |
| 6,240              | 801                | -                  |                                                          | 0141 - Insurance Opt Out Licensed   | -                   | -                   | -                  | -    |
| 3,420              | -                  | -                  |                                                          | 0142 - Insurance Opt Out Classified | -                   | -                   | -                  | -    |
| -                  | 8,833              | 12,000             |                                                          | 0146 - Stipend Licensed             | 8,000               |                     | 8,000              |      |
| -                  | 3,750              | 6,540              |                                                          | 0147 - Stipend Classified           | 6,540               |                     | 6,540              |      |
| -                  | 200                | -                  |                                                          | 0161 - Personal Leave Payout        | 450                 |                     | 450                |      |
| 0                  | -                  | -                  |                                                          | 0211 - PERS ER Pension, TIER I/II   | -                   | -                   | -                  | -    |
| 12,363             | 13,044             | 15,762             |                                                          | 0212 - PERS EE Contribution, PU     | 12,852              |                     | 12,852             |      |
| 28,847             | 30,435             | 23,643             |                                                          | 0213 - PERS Bond 2003               | 21,421              |                     | 21,421             |      |
| -                  | -                  | 2,626              |                                                          | 0214 - PERS ER UAL, OPSRP           | 13,902              |                     | 13,902             |      |
| 10,921             | 11,522             | 11,821             |                                                          | 0215 - PERS Bond 2021               | 11,781              |                     | 11,781             |      |
| 12,906             | 15,197             | 20,097             |                                                          | 0221 - Social Security              | 16,386              |                     | 16,386             |      |
| 3,018              | 3,554              | -                  |                                                          | 0222 - Medicare                     | -                   | -                   | -                  | -    |
| 209                | 466                | 500                |                                                          | 0231 - Workers' Compensation        | 536                 |                     | 536                |      |
| 2                  | -                  | 5,255              |                                                          | 0232 - Unemployment Compensation    | 4,285               |                     | 4,285              |      |
| 235                | 263                | -                  |                                                          | 0233 - Workers Benefit Fund         | -                   | -                   | -                  | -    |
| -                  | 976                | 1,051              |                                                          | 0234 - PLO                          | 857                 |                     | 857                |      |

Continued on Next Page...

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | IDEA 611    |                                                                 | 2025/26<br>Proposed |             | 2025/26<br>Approved |             | 2025/26<br>Adopted |             |
|--------------------|--------------------|--------------------|-------------|-----------------------------------------------------------------|---------------------|-------------|---------------------|-------------|--------------------|-------------|
| \$                 | \$                 | \$                 | FTE         |                                                                 | \$                  | FTE         | \$                  | FTE         | \$                 | FTE         |
| -                  | 95,653             | -                  |             | 0240 - Contractual Employee Benefits                            | -                   |             | -                   |             | -                  |             |
| 10,910             | -                  | 75,600             |             | 0241 - Insurance/Licensed                                       | 50,400              |             | 50,400              |             | 50,400             |             |
| 42,747             | -                  | 60,287             |             | 0242 - Insurance/Classified                                     | 60,287              |             | 60,287              |             | 60,287             |             |
| 1,600              | -                  | -                  |             | 0243 - Insurance/Admin/Director/NonRep                          | -                   |             | -                   |             | -                  |             |
| 150                | 224                | -                  |             | 0244 - TSA                                                      | -                   |             | -                   |             | -                  |             |
| -                  | 129                | -                  |             | 0249 - Insurance/ER Pd LTD                                      | -                   |             | -                   |             | -                  |             |
| (249)              | 8,890              | 12,000             |             | 0315 - Purchased Services Substitutes                           | 9,000               |             | 9,000               |             | 9,000              |             |
| 845                | -                  | -                  |             | 0340 - Travel                                                   | -                   |             | -                   |             | -                  |             |
| <b>301,863</b>     | <b>424,859</b>     | <b>491,344</b>     | <b>5.97</b> | <b>Total 1250:</b>                                              | <b>415,921</b>      | <b>4.97</b> | <b>415,921</b>      | <b>4.97</b> | <b>415,921</b>     | <b>4.97</b> |
|                    |                    |                    |             | <u>1271 - Remediation (Reading Support)</u>                     |                     |             |                     |             |                    |             |
| 66,432             | -                  | -                  |             | 0111 - Licensed Salaries                                        | -                   |             | -                   |             | -                  |             |
| 101                | -                  | -                  |             | 0131 - Add'l Hours Licensed                                     | -                   |             | -                   |             | -                  |             |
| 0                  | -                  | -                  |             | 0211 - PERS ER Pension, TIER I/II                               | -                   |             | -                   |             | -                  |             |
| 3,992              | -                  | -                  |             | 0212 - PERS EE Contribution, PU                                 | -                   |             | -                   |             | -                  |             |
| 9,315              | -                  | -                  |             | 0213 - PERS Bond 2003                                           | -                   |             | -                   |             | -                  |             |
| 3,526              | -                  | -                  |             | 0215 - PERS Bond 2021                                           | -                   |             | -                   |             | -                  |             |
| 4,078              | -                  | -                  |             | 0221 - Social Security                                          | -                   |             | -                   |             | -                  |             |
| 954                | -                  | -                  |             | 0222 - Medicare                                                 | -                   |             | -                   |             | -                  |             |
| 66                 | -                  | -                  |             | 0231 - Workers' Compensation                                    | -                   |             | -                   |             | -                  |             |
| 1                  | -                  | -                  |             | 0232 - Unemployment Compensation                                | -                   |             | -                   |             | -                  |             |
| 56                 | -                  | -                  |             | 0233 - Workers Benefit Fund                                     | -                   |             | -                   |             | -                  |             |
| 23,820             | -                  | -                  |             | 0241 - Insurance/Licensed                                       | -                   |             | -                   |             | -                  |             |
| 249                | 905                | -                  |             | 0315 - Purchased Services Substitutes                           | -                   |             | -                   |             | -                  |             |
| <b>112,589</b>     | <b>905</b>         | -                  |             | <b>Total 1271:</b>                                              | -                   |             | -                   |             | -                  |             |
|                    |                    |                    |             | <u>2152 - Speech Pathology Services</u>                         |                     |             |                     |             |                    |             |
| -                  | -                  | -                  |             | 0111 - Licensed Salaries                                        | 67,937              | 1.00        | 67,937              | 1.00        | 67,937             | 1.00        |
| -                  | -                  | -                  |             | 0146 - Stipend Licensed                                         | 4,000               |             | 4,000               |             | 4,000              |             |
| -                  | -                  | -                  |             | 0211 - PERS ER Pension, TIER I/II                               | 2,381               |             | 2,381               |             | 2,381              |             |
| -                  | -                  | -                  |             | 0212 - PERS EE Contribution, PU                                 | 4,316               |             | 4,316               |             | 4,316              |             |
| -                  | -                  | -                  |             | 0213 - PERS Bond 2003                                           | 7,194               |             | 7,194               |             | 7,194              |             |
| -                  | -                  | -                  |             | 0215 - PERS Bond 2021                                           | 3,957               |             | 3,957               |             | 3,957              |             |
| -                  | -                  | -                  |             | 0221 - Social Security                                          | 5,503               |             | 5,503               |             | 5,503              |             |
| -                  | -                  | -                  |             | 0231 - Workers' Compensation                                    | 180                 |             | 180                 |             | 180                |             |
| -                  | -                  | -                  |             | 0232 - Unemployment Compensation                                | 1,439               |             | 1,439               |             | 1,439              |             |
| -                  | -                  | -                  |             | 0234 - PLO                                                      | 288                 |             | 288                 |             | 288                |             |
| -                  | -                  | -                  |             | 0241 - Insurance/Licensed                                       | 25,200              |             | 25,200              |             | 25,200             |             |
| -                  | 48,587             | -                  |             | 0390 - Other General Professional and Technological Svs         | -                   |             | -                   |             | -                  |             |
| -                  | <b>48,587</b>      | -                  |             | <b>Total 2152:</b>                                              | <b>122,395</b>      | <b>1.00</b> | <b>122,395</b>      | <b>1.00</b> | <b>122,395</b>     | <b>1.00</b> |
|                    |                    |                    |             | <u>2160 - Autism Support Services (History - moved to 2143)</u> |                     |             |                     |             |                    |             |
| 459                | -                  | -                  |             | 0340 - Travel                                                   | -                   |             | -                   |             | -                  |             |
| <b>459</b>         | -                  | -                  |             | <b>Total 2160:</b>                                              | -                   |             | -                   |             | -                  |             |
|                    |                    |                    |             | <u>2190 - Director of Special Services</u>                      |                     |             |                     |             |                    |             |
| -                  | 93,891             | 124,615            | 1.00        | 0114 - Managerial—Classified                                    | 121,773             | 1.19        | 121,773             | 1.19        | 121,773            | 1.19        |
| -                  | -                  | -                  |             | 0131 - Add'l Hours Licensed                                     | 6,136               |             | 6,136               |             | 6,136              |             |
| -                  | 994                | 1,200              |             | 0140 - Travel Stipend                                           | 300                 |             | 300                 |             | 300                |             |
| -                  | 1,717              | -                  |             | 0143 - Insurance Opt Out Admin Dir Confid                       | -                   |             | -                   |             | -                  |             |
| -                  | -                  | -                  |             | 0146 - Stipend Licensed                                         | 2,814               |             | 2,814               |             | 2,814              |             |
| -                  | 2,625              | -                  |             | 0148 - Stipend Admin/Director/Nonrep                            | -                   |             | -                   |             | -                  |             |
| -                  | 994                | 1,200              |             | 0149 - Technology Stipend                                       | 300                 |             | 300                 |             | 300                |             |
| -                  | -                  | 305                |             | 0211 - PERS ER Pension, TIER I/II                               | 3,134               |             | 3,134               |             | 3,134              |             |
| -                  | 1,959              | 7,621              |             | 0212 - PERS EE Contribution, PU                                 | 7,879               |             | 7,879               |             | 7,879              |             |
| -                  | 17,255             | 11,431             |             | 0213 - PERS Bond 2003                                           | 13,132              |             | 13,132              |             | 13,132             |             |

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | IDEA 611 |                                                             | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |      |
|--------------------|--------------------|--------------------|----------|-------------------------------------------------------------|---------------------|---------------------|--------------------|------|
| \$                 | \$                 | \$                 | FTE      |                                                             | \$                  | FTE                 | \$                 | FTE  |
| -                  | -                  | -                  |          | 0214 - PERS ER UAL, OPSRP                                   | 2,379               |                     | 2,379              |      |
| -                  | 6,532              | 5,716              |          | 0215 - PERS Bond 2021                                       | 7,223               |                     | 7,223              |      |
| -                  | 7,635              | 9,717              |          | 0221 - Social Security                                      | 10,046              |                     | 10,046             |      |
| -                  | 1,786              | -                  |          | 0222 - Medicare                                             | -                   |                     | -                  |      |
| -                  | 234                | 241                |          | 0231 - Workers' Compensation                                | 329                 |                     | 329                |      |
| -                  | -                  | 2,540              |          | 0232 - Unemployment Compensation                            | 2,626               |                     | 2,626              |      |
| -                  | 50                 | -                  |          | 0233 - Workers Benefit Fund                                 | -                   |                     | -                  |      |
| -                  | 449                | 508                |          | 0234 - PLO                                                  | 526                 |                     | 526                |      |
| -                  | 6,089              | -                  |          | 0240 - Contractual Employee Benefits                        | -                   |                     | -                  |      |
| -                  | -                  | -                  |          | 0241 - Insurance/Licensed                                   | 23,612              |                     | 23,612             |      |
| -                  | -                  | 21,264             |          | 0243 - Insurance/Admin/Director/NonRep                      | 5,475               |                     | 5,475              |      |
| -                  | -                  | 16,196             |          | 0340 - Travel                                               | -                   |                     | -                  |      |
| -                  | -                  | 229,089            |          | 0390 - Other General Professional and Technological Svs     | -                   |                     | -                  |      |
| -                  | 2,111              | 1,500              |          | 0410 - Consumable Supplies and Materials                    | -                   |                     | -                  |      |
| -                  | -                  | -                  |          | 0440 - Periodicals                                          | 2,384               |                     | 2,384              |      |
| -                  | -                  | -                  |          | 0470 - Computer Software                                    | 10,710              |                     | 10,710             |      |
| -                  | 144,321            | 433,143            | 1.00     | Total 2190:                                                 | 220,778             | 1.19                | 220,778            | 1.19 |
|                    |                    |                    |          | <u>2210 - Improvement of Instruction Services (History)</u> |                     |                     |                    |      |
| 28,370             | -                  | -                  |          | 0690 - Grant Indirect Charges                               | -                   |                     | -                  |      |
| 28,370             | -                  | -                  |          | Total 2210:                                                 | -                   |                     | -                  |      |
|                    |                    |                    |          | <u>2240 - Instructional Staff Development</u>               |                     |                     |                    |      |
| -                  | 979                | 20,000             |          | 0340 - Travel                                               | -                   |                     | -                  |      |
| -                  | -                  | 10,000             |          | 0410 - Consumable Supplies and Materials                    | -                   |                     | -                  |      |
| -                  | -                  | 5,000              |          | 0416 - Food                                                 | 362                 |                     | 362                |      |
| -                  | 979                | 35,000             |          | Total 2240:                                                 | 362                 |                     | 362                |      |
|                    |                    |                    |          | <u>2520 - Fiscal Services</u>                               |                     |                     |                    |      |
| -                  | 20,093             | 30,000             |          | 0690 - Grant Indirect Charges                               | 41,438              |                     | 41,438             |      |
| -                  | 20,093             | 30,000             |          | Total 2520:                                                 | 41,438              |                     | 41,438             |      |
|                    |                    |                    |          | <u>3370 - Nonpublic School Student Svcs</u>                 |                     |                     |                    |      |
| 19,506             | 12,804             | 13,316             | 0.15     | 0111 - Licensed Salaries                                    | 13,716              | 0.15                | 13,716             | 0.15 |
| -                  | -                  | -                  |          | 0114 - Managerial—Classified                                | 5,715               | 0.06                | 5,715              | 0.06 |
| -                  | -                  | -                  |          | 0131 - Add'l Hours Licensed                                 | 1,083               |                     | 1,083              |      |
| 1,560              | 3,165              | -                  |          | 0141 - Insurance Opt Out Licensed                           | -                   |                     | -                  |      |
| -                  | -                  | 900                |          | 0146 - Stipend Licensed                                     | 939                 |                     | 939                |      |
| -                  | 256                | -                  |          | 0161 - Personal Leave Payout                                | -                   |                     | -                  |      |
| 6                  | -                  | 34                 |          | 0211 - PERS ER Pension, TIER I/II                           | 710                 |                     | 710                |      |
| 1,264              | 973                | 853                |          | 0212 - PERS EE Contribution, PU                             | 1,287               |                     | 1,287              |      |
| 2,949              | 2,271              | 1,279              |          | 0213 - PERS Bond 2003                                       | 2,146               |                     | 2,146              |      |
| 1,117              | 860                | 640                |          | 0215 - PERS Bond 2021                                       | 1,180               |                     | 1,180              |      |
| 1,304              | 1,005              | 1,088              |          | 0221 - Social Security                                      | 1,641               |                     | 1,641              |      |
| 305                | 235                | -                  |          | 0222 - Medicare                                             | -                   |                     | -                  |      |
| 21                 | 31                 | 27                 |          | 0231 - Workers' Compensation                                | 53                  |                     | 53                 |      |
| 0                  | -                  | 284                |          | 0232 - Unemployment Compensation                            | 429                 |                     | 429                |      |
| 13                 | 8                  | -                  |          | 0233 - Workers Benefit Fund                                 | -                   |                     | -                  |      |
| -                  | 65                 | 57                 |          | 0234 - PLO                                                  | 86                  |                     | 86                 |      |
| -                  | 2,768              | -                  |          | 0240 - Contractual Employee Benefits                        | -                   |                     | -                  |      |
| 3,360              | -                  | 3,780              |          | 0241 - Insurance/Licensed                                   | 5,368               |                     | 5,368              |      |
| 121                | 74                 | 200                |          | 0340 - Travel                                               | 200                 |                     | 200                |      |
| 31,527             | 24,517             | 22,458             | 0.15     | Total 3370:                                                 | 34,553              | 0.21                | 34,553             | 0.21 |
| 515,824            | 693,742            | 1,011,945          | 7.12     | Total Requirements:                                         | 835,447             | 7.37                | 835,447            | 7.37 |

**222 - Carl Perkins**  
**Total: \$5,000**

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

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

## 224 - EL Transformation (History)

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | EL Transformation (History)            |                                                             | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|----------------------------------------|-------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                        |                                                             | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                       |                                                             |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>              |                                                             |                     |                     |                    |
| 162,236            | 125,000            | 125,000            | 3299 - Other Restricted Grants-In-Aid  |                                                             | -                   | -                   | -                  |
| <b>162,236</b>     | <b>125,000</b>     | <b>125,000</b>     | Total 000:                             |                                                             | -                   | -                   | -                  |
| <b>162,236</b>     | <b>125,000</b>     | <b>125,000</b>     | Total Resources:                       |                                                             | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                    |                                                             |                     |                     |                    |
|                    |                    |                    | <u>1291 - English Language Learner</u> |                                                             |                     |                     |                    |
| 36,021             | 30,184             | 27,451             | 0.45                                   | 0111 - Licensed Salaries                                    | -                   | -                   | -                  |
| 65,035             | 53,959             | 40,440             | 1.26                                   | 0112 - Classified Salaries                                  | -                   | -                   | -                  |
| -                  | 1,537              | -                  |                                        | 0131 - Add'l Hours Licensed                                 | -                   | -                   | -                  |
| 460                | 215                | -                  |                                        | 0132 - Add'l Hours Classified/Conf                          | -                   | -                   | -                  |
| -                  | 1,919              | -                  |                                        | 0141 - Insurance Opt Out Licensed                           | -                   | -                   | -                  |
| 5,652              | 4,534              | 4,074              |                                        | 0212 - PERS EE Contribution, PU                             | -                   | -                   | -                  |
| 12,137             | 10,579             | 6,110              |                                        | 0213 - PERS Bond 2003                                       | -                   | -                   | -                  |
| -                  | -                  | 679                |                                        | 0214 - PERS ER UAL, OPSRP                                   | -                   | -                   | -                  |
| 4,345              | 4,005              | 3,055              |                                        | 0215 - PERS Bond 2021                                       | -                   | -                   | -                  |
| 5,269              | 4,920              | 5,193              |                                        | 0221 - Social Security                                      | -                   | -                   | -                  |
| 1,215              | 1,151              | -                  |                                        | 0222 - Medicare                                             | -                   | -                   | -                  |
| 98                 | 151                | 129                |                                        | 0231 - Workers' Compensation                                | -                   | -                   | -                  |
| 16                 | -                  | 1,358              |                                        | 0232 - Unemployment Compensation                            | -                   | -                   | -                  |
| 125                | 92                 | -                  |                                        | 0233 - Workers Benefit Fund                                 | -                   | -                   | -                  |
| -                  | 304                | 272                |                                        | 0234 - PLO                                                  | -                   | -                   | -                  |
| -                  | 11,343             | -                  |                                        | 0240 - Contractual Employee Benefits                        | -                   | -                   | -                  |
| 1,784              | -                  | 11,340             |                                        | 0241 - Insurance/Licensed                                   | -                   | -                   | -                  |
| 23,854             | -                  | 24,849             |                                        | 0242 - Insurance/Classified                                 | -                   | -                   | -                  |
| -                  | 107                | -                  |                                        | 0249 - Insurance/ER Pd LTD                                  | -                   | -                   | -                  |
| -                  | -                  | 50                 |                                        | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| <b>156,011</b>     | <b>125,000</b>     | <b>125,000</b>     | <b>1.71</b>                            | Total 1291:                                                 | -                   | -                   | -                  |
|                    |                    |                    |                                        | <u>2210 - Improvement of Instruction Services (History)</u> |                     |                     |                    |
| 6,225              | -                  | -                  |                                        | 0690 - Grant Indirect Charges                               | -                   | -                   | -                  |
| <b>6,225</b>       | <b>-</b>           | <b>-</b>           |                                        | Total 2210:                                                 | -                   | -                   | -                  |
| <b>162,236</b>     | <b>125,000</b>     | <b>125,000</b>     | <b>1.71</b>                            | Total Requirements:                                         | -                   | -                   | -                  |

## 225 - IDEA 611 ARP (History)

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | IDEA 611 ARP (History)                                          | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-----------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                                 | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                                |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                       |                     |                     |                    |
| 69,542             | 47,772             | -                  | 4500 - Restricted Revenue From the Federal Government           | -                   | -                   | -                  |
| <b>69,542</b>      | <b>47,772</b>      | -                  | Total 000:                                                      | -                   | -                   | -                  |
| <b>69,542</b>      | <b>47,772</b>      | -                  | Total Resources:                                                | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                                             |                     |                     |                    |
|                    |                    |                    | <u>1220 - Restrictive Programs Students w/Disabilities</u>      |                     |                     |                    |
| 9,689              | -                  | -                  | 0131 - Add'l Hours Licensed                                     | -                   | -                   | -                  |
| 5                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                               | -                   | -                   | -                  |
| 1,356              | -                  | -                  | 0213 - PERS Bond 2003                                           | -                   | -                   | -                  |
| 514                | -                  | -                  | 0215 - PERS Bond 2021                                           | -                   | -                   | -                  |
| 601                | -                  | -                  | 0221 - Social Security                                          | -                   | -                   | -                  |
| 140                | -                  | -                  | 0222 - Medicare                                                 | -                   | -                   | -                  |
| 10                 | -                  | -                  | 0231 - Workers' Compensation                                    | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0232 - Unemployment Compensation                                | -                   | -                   | -                  |
| 8                  | -                  | -                  | 0233 - Workers Benefit Fund                                     | -                   | -                   | -                  |
| 782                | -                  | -                  | 0410 - Consumable Supplies and Materials                        | -                   | -                   | -                  |
| 543                | -                  | -                  | 0420 - Textbooks                                                | -                   | -                   | -                  |
| 756                | -                  | -                  | 0460 - Non-Consumable Items                                     | -                   | -                   | -                  |
| 909                | -                  | -                  | 0470 - Computer Software                                        | -                   | -                   | -                  |
| <b>15,313</b>      | -                  | -                  | Total 1220:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>1250 - Less Restrictive Programs Students w/Disabilities</u> |                     |                     |                    |
| 31,521             | -                  | -                  | 0111 - Licensed Salaries                                        | -                   | -                   | -                  |
| 5,828              | -                  | -                  | 0315 - Purchased Services Substitutes                           | -                   | -                   | -                  |
| 2,436              | -                  | -                  | 0410 - Consumable Supplies and Materials                        | -                   | -                   | -                  |
| 249                | -                  | -                  | 0420 - Textbooks                                                | -                   | -                   | -                  |
| 440                | -                  | -                  | 0470 - Computer Software                                        | -                   | -                   | -                  |
| 569                | -                  | -                  | 0480 - Computer Hardware                                        | -                   | -                   | -                  |
| <b>41,042</b>      | -                  | -                  | Total 1250:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>2190 - Director of Special Services</u>                      |                     |                     |                    |
| -                  | 39,915             | -                  | 0114 - Managerial—Classified                                    | -                   | -                   | -                  |
| -                  | 206                | -                  | 0140 - Travel Stipend                                           | -                   | -                   | -                  |
| -                  | 206                | -                  | 0149 - Technology Stipend                                       | -                   | -                   | -                  |
| -                  | 1,038              | -                  | 0212 - PERS EE Contribution, PU                                 | -                   | -                   | -                  |
| -                  | 2,422              | -                  | 0213 - PERS Bond 2003                                           | -                   | -                   | -                  |
| -                  | 917                | -                  | 0215 - PERS Bond 2021                                           | -                   | -                   | -                  |
| -                  | 1,069              | -                  | 0221 - Social Security                                          | -                   | -                   | -                  |
| -                  | 250                | -                  | 0222 - Medicare                                                 | -                   | -                   | -                  |
| -                  | 33                 | -                  | 0231 - Workers' Compensation                                    | -                   | -                   | -                  |
| -                  | 7                  | -                  | 0233 - Workers Benefit Fund                                     | -                   | -                   | -                  |
| -                  | 23                 | -                  | 0234 - PLO                                                      | -                   | -                   | -                  |
| -                  | 1,688              | -                  | 0240 - Contractual Employee Benefits                            | -                   | -                   | -                  |
| 535                | -                  | -                  | 0340 - Travel                                                   | -                   | -                   | -                  |
| <b>535</b>         | <b>47,772</b>      | -                  | Total 2190:                                                     | -                   | -                   | -                  |

Continued on Next Page...

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | IDEA 611 ARP (History)                        | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-----------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                               | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <u>2240 - Instructional Staff Development</u> |                     |                     |                    |
| 4,183              | -                  | -                  | 0131 - Add'l Hours Licensed                   | -                   | -                   | -                  |
| 1,632              | -                  | -                  | 0132 - Add'l Hours Classified/Conf            | -                   | -                   | -                  |
| 1                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II             | -                   | -                   | -                  |
| 325                | -                  | -                  | 0212 - PERS EE Contribution, PU               | -                   | -                   | -                  |
| 778                | -                  | -                  | 0213 - PERS Bond 2003                         | -                   | -                   | -                  |
| 294                | -                  | -                  | 0215 - PERS Bond 2021                         | -                   | -                   | -                  |
| 354                | -                  | -                  | 0221 - Social Security                        | -                   | -                   | -                  |
| 83                 | -                  | -                  | 0222 - Medicare                               | -                   | -                   | -                  |
| 6                  | -                  | -                  | 0231 - Workers' Compensation                  | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0232 - Unemployment Compensation              | -                   | -                   | -                  |
| 6                  | -                  | -                  | 0233 - Workers Benefit Fund                   | -                   | -                   | -                  |
| 249                | -                  | -                  | 0315 - Purchased Services Substitutes         | -                   | -                   | -                  |
| 2,845              | -                  | -                  | 0340 - Travel                                 | -                   | -                   | -                  |
| 1,332              | -                  | -                  | 0690 - Grant Indirect Charges                 | -                   | -                   | -                  |
| 12,088             | -                  | -                  | Total 2240:                                   | -                   | -                   | -                  |
|                    |                    |                    | <u>2660 - Technology Services</u>             |                     |                     |                    |
| 564                | -                  | -                  | 0480 - Computer Hardware                      | -                   | -                   | -                  |
| 564                | -                  | -                  | Total 2660:                                   | -                   | -                   | -                  |
| 69,542             | 47,772             | -                  | Total Requirements:                           | -                   | -                   | -                  |

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

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Title I-A |                                                       | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |      |
|--------------------|--------------------|--------------------|-----------|-------------------------------------------------------|---------------------|---------------------|--------------------|------|
| \$                 | \$                 | \$                 | FTE       |                                                       | \$                  | FTE                 | \$                 | FTE  |
|                    |                    |                    |           | Resources                                             |                     |                     |                    |      |
|                    |                    |                    |           | 000 - Undesignated                                    |                     |                     |                    |      |
| 414,979            | 424,190            | 515,000            |           | 4500 - Restricted Revenue From the Federal Government | 471,872             |                     | 471,872            |      |
| 414,979            | 424,190            | 515,000            |           | Total 000:                                            | 471,872             |                     | 471,872            |      |
| 414,979            | 424,190            | 515,000            |           | Total Resources:                                      | 471,872             |                     | 471,872            |      |
|                    |                    |                    |           | Requirements                                          |                     |                     |                    |      |
|                    |                    |                    |           | 1272 - Title I-A                                      |                     |                     |                    |      |
| 138,698            | 144,246            | 150,016            | 1.89      | 0111 - Licensed Salaries                              | 114,267             | 1.56                | 114,267            | 1.56 |
| 79,450             | 77,139             | 88,991             | 3.08      | 0112 - Classified Salaries                            | 113,429             | 3.52                | 113,429            | 3.52 |
| -                  | 112                | -                  |           | 0131 - Add'l Hours Licensed                           | -                   |                     | -                  |      |
| 272                | 425                | -                  |           | 0132 - Add'l Hours Classified/Conf                    | -                   |                     | -                  |      |
| 136                | -                  | -                  |           | 0137 - Add'l Hours OSEA                               | -                   |                     | -                  |      |
| -                  | 840                | -                  |           | 0142 - Insurance Opt Out Classified                   | -                   |                     | -                  |      |
| -                  | 159                | -                  |           | 0146 - Stipend Licensed                               | -                   |                     | -                  |      |
| -                  | 1,000              | 1,000              |           | 0147 - Stipend Classified                             | 1,000               |                     | 1,000              |      |
| -                  | 427                | -                  |           | 0161 - Personal Leave Payout                          | -                   |                     | -                  |      |
| 34                 | -                  | 111                |           | 0211 - PERS ER Pension, TIER I/II                     | 1,965               |                     | 1,965              |      |
| 12,433             | 13,034             | 14,399             |           | 0212 - PERS EE Contribution, PU                       | 13,721              |                     | 13,721             |      |
| 29,073             | 30,412             | 21,602             |           | 0213 - PERS Bond 2003                                 | 22,868              |                     | 22,868             |      |
| -                  | -                  | 1,940              |           | 0214 - PERS ER UAL, OPSRP                             | 10,991              |                     | 10,991             |      |
| 11,006             | 11,513             | 10,799             |           | 0215 - PERS Bond 2021                                 | 12,580              |                     | 12,580             |      |
| 13,090             | 13,677             | 18,360             |           | 0221 - Social Security                                | 17,496              |                     | 17,496             |      |
| 3,061              | 3,199              | -                  |           | 0222 - Medicare                                       | -                   |                     | -                  |      |
| 219                | 426                | 456                |           | 0231 - Workers' Compensation                          | 572                 |                     | 572                |      |
| 3                  | -                  | 4,800              |           | 0232 - Unemployment Compensation                      | 4,573               |                     | 4,573              |      |
| 219                | 207                | -                  |           | 0233 - Workers Benefit Fund                           | -                   |                     | -                  |      |
| -                  | 882                | 959                |           | 0234 - PLO                                            | 916                 |                     | 916                |      |
| -                  | 71,493             | -                  |           | 0240 - Contractual Employee Benefits                  | -                   |                     | -                  |      |
| 26,491             | -                  | 47,628             |           | 0241 - Insurance/Licensed                             | 39,362              |                     | 39,362             |      |
| 49,282             | -                  | 60,984             |           | 0242 - Insurance/Classified                           | 69,696              |                     | 69,696             |      |
| 360                | 360                | -                  |           | 0244 - TSA                                            | -                   |                     | -                  |      |
| -                  | 126                | -                  |           | 0249 - Insurance/ER Pd LTD                            | -                   |                     | -                  |      |
| 986                | 8,161              | 30,000             |           | 0315 - Purchased Services Substitutes                 | -                   |                     | -                  |      |
| -                  | -                  | 16,763             |           | 0410 - Consumable Supplies and Materials              | -                   |                     | -                  |      |
| 364,813            | 377,838            | 468,808            | 4.97      | Total 1272:                                           | 423,436             | 5.08                | 423,436            | 5.08 |
|                    |                    |                    |           | 2190 - Director of Special Services                   |                     |                     |                    |      |
| 6,341              | -                  | -                  |           | 0113 - Administrators                                 | -                   |                     | -                  |      |
| 13                 | -                  | -                  |           | 0211 - PERS ER Pension, TIER I/II                     | -                   |                     | -                  |      |
| 380                | -                  | -                  |           | 0212 - PERS EE Contribution, PU                       | -                   |                     | -                  |      |
| 888                | -                  | -                  |           | 0213 - PERS Bond 2003                                 | -                   |                     | -                  |      |
| 336                | -                  | -                  |           | 0215 - PERS Bond 2021                                 | -                   |                     | -                  |      |
| 391                | -                  | -                  |           | 0221 - Social Security                                | -                   |                     | -                  |      |
| 91                 | -                  | -                  |           | 0222 - Medicare                                       | -                   |                     | -                  |      |
| 6                  | -                  | -                  |           | 0231 - Workers' Compensation                          | -                   |                     | -                  |      |
| 0                  | -                  | -                  |           | 0232 - Unemployment Compensation                      | -                   |                     | -                  |      |
| 2                  | -                  | -                  |           | 0233 - Workers Benefit Fund                           | -                   |                     | -                  |      |
| 1,130              | -                  | -                  |           | 0243 - Insurance/Admin/Director/NonRep                | -                   |                     | -                  |      |
| 9,579              | -                  | -                  |           | Total 2190:                                           | -                   |                     | -                  |      |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Title I-A |                                                             | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |      |
|--------------------|--------------------|--------------------|-----------|-------------------------------------------------------------|---------------------|---------------------|--------------------|------|
| \$                 | \$                 | \$                 | FTE       |                                                             | \$                  | FTE                 | \$                 | FTE  |
|                    |                    |                    |           | <u>2210 - Improvement of Instruction Services (History)</u> |                     |                     |                    |      |
| 1,479              | -                  | -                  |           | 0131 - Add'l Hours Licensed                                 | -                   | -                   | -                  | -    |
| 1                  | -                  | -                  |           | 0211 - PERS ER Pension, TIER I/II                           | -                   | -                   | -                  | -    |
| 89                 | -                  | -                  |           | 0212 - PERS EE Contribution, PU                             | -                   | -                   | -                  | -    |
| 207                | -                  | -                  |           | 0213 - PERS Bond 2003                                       | -                   | -                   | -                  | -    |
| 78                 | -                  | -                  |           | 0215 - PERS Bond 2021                                       | -                   | -                   | -                  | -    |
| 89                 | -                  | -                  |           | 0221 - Social Security                                      | -                   | -                   | -                  | -    |
| 21                 | -                  | -                  |           | 0222 - Medicare                                             | -                   | -                   | -                  | -    |
| 2                  | -                  | -                  |           | 0231 - Workers' Compensation                                | -                   | -                   | -                  | -    |
| 0                  | -                  | -                  |           | 0233 - Workers Benefit Fund                                 | -                   | -                   | -                  | -    |
| 5,470              | -                  | -                  |           | 0410 - Consumable Supplies and Materials                    | -                   | -                   | -                  | -    |
| 7,435              | -                  | -                  |           | Total 2210:                                                 | -                   | -                   | -                  | -    |
|                    |                    |                    |           | <u>2520 - Fiscal Services</u>                               |                     |                     |                    |      |
| 16,149             | 20,430             | 22,770             |           | 0690 - Grant Indirect Charges                               | 23,405              | 23,405              | 23,405             |      |
| 16,149             | 20,430             | 22,770             |           | Total 2520:                                                 | 23,405              | 23,405              | 23,405             |      |
|                    |                    |                    |           | <u>3300 - Community Services</u>                            |                     |                     |                    |      |
| 9,646              | 11,194             | 12,077             | 0.22      | 0112 - Classified Salaries                                  | 12,814              | 0.22                | 12,814             | 0.22 |
| -                  | -                  | 220                |           | 0140 - Travel Stipend                                       | 264                 |                     | 264                |      |
| -                  | -                  | 375                |           | 0147 - Stipend Classified                                   | 220                 |                     | 220                |      |
| 5                  | 2                  | -                  |           | 0211 - PERS ER Pension, TIER I/II                           | 440                 |                     | 440                |      |
| 579                | 672                | 760                |           | 0212 - PERS EE Contribution, PU                             | 798                 |                     | 798                |      |
| 1,350              | 1,567              | 1,140              |           | 0213 - PERS Bond 2003                                       | 1,330               |                     | 1,330              |      |
| -                  | -                  | 127                |           | 0214 - PERS ER UAL, OPSRP                                   | -                   |                     | -                  |      |
| 511                | 593                | 570                |           | 0215 - PERS Bond 2021                                       | 731                 |                     | 731                |      |
| 555                | 650                | 969                |           | 0221 - Social Security                                      | 1,017               |                     | 1,017              |      |
| 130                | 152                | -                  |           | 0222 - Medicare                                             | -                   |                     | -                  |      |
| 10                 | 21                 | 24                 |           | 0231 - Workers' Compensation                                | 33                  |                     | 33                 |      |
| 0                  | -                  | 253                |           | 0232 - Unemployment Compensation                            | 266                 |                     | 266                |      |
| 10                 | 10                 | -                  |           | 0233 - Workers Benefit Fund                                 | -                   |                     | -                  |      |
| -                  | 39                 | 51                 |           | 0234 - PLO                                                  | 53                  |                     | 53                 |      |
| -                  | 4,298              | -                  |           | 0240 - Contractual Employee Benefits                        | -                   |                     | -                  |      |
| 3,993              | -                  | 4,356              |           | 0242 - Insurance/Classified                                 | 4,422               |                     | 4,422              |      |
| -                  | 18                 | -                  |           | 0249 - Insurance/ER Pd LTD                                  | -                   |                     | -                  |      |
| -                  | 6,705              | -                  |           | 0410 - Consumable Supplies and Materials                    | 2,643               |                     | 2,643              |      |
| 16,788             | 25,922             | 20,922             | 0.22      | Total 3300:                                                 | 25,031              | 0.22                | 25,031             | 0.22 |
|                    |                    |                    |           | <u>3360 - Welfare Activities Services</u>                   |                     |                     |                    |      |
| 216                | -                  | 2,500              |           | 0410 - Consumable Supplies and Materials                    | -                   |                     | -                  |      |
| 216                | -                  | 2,500              |           | Total 3360:                                                 | -                   |                     | -                  |      |
| 414,979            | 424,190            | 515,000            | 5.19      | Total Requirements:                                         | 471,872             | 5.30                | 471,872            | 5.30 |

## 228 - Title II-A

**Total: \$80,938**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Title II-A                                                  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                             | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                            |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                   |                     |                     |                    |
| 73,297             | 50,064             | 108,317            | 4500 - Restricted Revenue From the Federal Government       | 80,938              | 80,938              | 80,938             |
| <b>73,297</b>      | <b>50,064</b>      | <b>108,317</b>     | <b>Total 000:</b>                                           | <b>80,938</b>       | <b>80,938</b>       | <b>80,938</b>      |
| <b>73,297</b>      | <b>50,064</b>      | <b>108,317</b>     | <b>Total Resources:</b>                                     | <b>80,938</b>       | <b>80,938</b>       | <b>80,938</b>      |
|                    |                    |                    | <b>Requirements</b>                                         |                     |                     |                    |
|                    |                    |                    | <u>1111 - Elementary K-6</u>                                |                     |                     |                    |
| -                  | 770                | -                  | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| -                  | <b>770</b>         | -                  | <b>Total 1111:</b>                                          | -                   | -                   | -                  |
|                    |                    |                    | <u>1121 - Middle/Junior High Programs</u>                   |                     |                     |                    |
| -                  | 578                | -                  | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| -                  | <b>578</b>         | -                  | <b>Total 1121:</b>                                          | -                   | -                   | -                  |
|                    |                    |                    | <u>1131 - High School Programs</u>                          |                     |                     |                    |
| -                  | 449                | -                  | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| -                  | <b>449</b>         | -                  | <b>Total 1131:</b>                                          | -                   | -                   | -                  |
|                    |                    |                    | <u>2210 - Improvement of Instruction Services (History)</u> |                     |                     |                    |
| 3,341              | -                  | -                  | 0131 - Add'l Hours Licensed                                 | -                   | -                   | -                  |
| -                  | 16,722             | 17,844             | 0135 - Extra Duty Licensed (CBA)                            | -                   | -                   | -                  |
| -                  | (114)              | -                  | 0146 - Stipend Licensed                                     | -                   | -                   | -                  |
| -                  | -                  | 9                  | 0211 - PERS ER Pension, TIER I/II                           | -                   | -                   | -                  |
| 200                | 997                | 1,070              | 0212 - PERS EE Contribution, PU                             | -                   | -                   | -                  |
| 468                | 2,325              | 1,608              | 0213 - PERS Bond 2003                                       | -                   | -                   | -                  |
| -                  | -                  | 140                | 0214 - PERS ER UAL, OPSRP                                   | -                   | -                   | -                  |
| 177                | 880                | 803                | 0215 - PERS Bond 2021                                       | -                   | -                   | -                  |
| 207                | 1,009              | 1,366              | 0221 - Social Security                                      | -                   | -                   | -                  |
| 48                 | 236                | -                  | 0222 - Medicare                                             | -                   | -                   | -                  |
| 3                  | 31                 | 26                 | 0231 - Workers' Compensation                                | -                   | -                   | -                  |
| -                  | -                  | 357                | 0232 - Unemployment Compensation                            | -                   | -                   | -                  |
| 2                  | 9                  | -                  | 0233 - Workers Benefit Fund                                 | -                   | -                   | -                  |
| -                  | 65                 | 71                 | 0234 - PLO                                                  | -                   | -                   | -                  |
| 1,495              | -                  | -                  | 0315 - Purchased Services Substitutes                       | -                   | -                   | -                  |
| 3,073              | -                  | -                  | 0340 - Travel                                               | -                   | -                   | -                  |
| 798                | -                  | -                  | 0410 - Consumable Supplies and Materials                    | -                   | -                   | -                  |
| <b>9,814</b>       | <b>22,161</b>      | <b>23,294</b>      | <b>Total 2210:</b>                                          | -                   | -                   | -                  |
|                    |                    |                    | <u>2240 - Instructional Staff Development</u>               |                     |                     |                    |
| 16,767             | 5,434              | 25,800             | 0131 - Add'l Hours Licensed                                 | 9,448               | 9,448               | 9,448              |
| 247                | 154                | 3,100              | 0132 - Add'l Hours Classified/Conf                          | -                   | -                   | -                  |
| 26,753             | 2,500              | -                  | 0146 - Stipend Licensed                                     | -                   | -                   | -                  |
| 3                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                           | -                   | -                   | -                  |
| 2,612              | 473                | 1,734              | 0212 - PERS EE Contribution, PU                             | 567                 | 567                 | 567                |
| 6,095              | 1,104              | 2,601              | 0213 - PERS Bond 2003                                       | 945                 | 945                 | 945                |
| -                  | -                  | 289                | 0214 - PERS ER UAL, OPSRP                                   | 613                 | 613                 | 613                |
| 2,297              | 418                | 1,301              | 0215 - PERS Bond 2021                                       | 520                 | 520                 | 520                |
| 2,676              | 493                | 2,211              | 0221 - Social Security                                      | 723                 | 723                 | 723                |
| 626                | 115                | -                  | 0222 - Medicare                                             | -                   | -                   | -                  |
| 44                 | 15                 | 55                 | 0231 - Workers' Compensation                                | 24                  | 24                  | 24                 |
| 1                  | -                  | 578                | 0232 - Unemployment Compensation                            | 189                 | 189                 | 189                |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Title II-A                                         | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|----------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                    | \$ FTE              | \$ FTE              | \$ FTE             |
| 27                 | 7                  | -                  | 0233 - Workers Benefit Fund                        | -                   | -                   | -                  |
| -                  | 32                 | 115                | 0234 - PLO                                         | 38                  | 38                  | 38                 |
| -                  | 122                | -                  | 0240 - Contractual Employee Benefits               | -                   | -                   | -                  |
| 65                 | -                  | -                  | 0312 - Instructional Programs Improvement Services | -                   | -                   | -                  |
| -                  | -                  | 479                | 0315 - Purchased Services Substitutes              | 6,600               | 6,600               | 6,600              |
| 1,399              | 3,149              | 32,117             | 0340 - Travel                                      | 44,256              | 44,256              | 44,256             |
| -                  | 117                | -                  | 0410 - Consumable Supplies and Materials           | -                   | -                   | -                  |
| -                  | 128                | -                  | 0416 - Food                                        | 1,000               | 1,000               | 1,000              |
| 50                 | -                  | -                  | 0640 - Dues and Fees                               | -                   | -                   | -                  |
| 3,821              | -                  | -                  | 0690 - Grant Indirect Charges                      | -                   | -                   | -                  |
| 63,482             | 14,262             | 70,380             | Total 2240:                                        | 64,923              | 64,923              | 64,923             |
| -                  | 1,163              | 3,963              | <u>2520 - Fiscal Services</u>                      | -                   | -                   | -                  |
| -                  | 1,163              | 3,963              | 0690 - Grant Indirect Charges                      | 4,015               | 4,015               | 4,015              |
| -                  | -                  | -                  | Total 2520:                                        | 4,015               | 4,015               | 4,015              |
| -                  | 10,680             | -                  | <u>3370 - Nonpublic School Student Svcs</u>        | -                   | -                   | -                  |
| -                  | 10,680             | -                  | 0312 - Instructional Programs Improvement Services | 12,000              | 12,000              | 12,000             |
| -                  | -                  | -                  | Total 3370:                                        | 12,000              | 12,000              | 12,000             |
| -                  | -                  | 10,680             | <u>5300 - Apportionment of Funds BY Lea</u>        | -                   | -                   | -                  |
| -                  | -                  | 10,680             | 0720 - Transits                                    | -                   | -                   | -                  |
| -                  | -                  | -                  | Total 5300:                                        | -                   | -                   | -                  |
| 73,297             | 50,064             | 108,317            | Total Requirements:                                | 80,938              | 80,938              | 80,938             |

## 230 - Technology Services

**Total: \$25,745**

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

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

## 231 - After School Community Grant (History)

YMCA After-School Program

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

## 232 - Outdoor School

**Total: \$117,932**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Outdoor School                                          | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                         | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                        |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                               |                     |                     |                    |
| 24,331             | 95,301             | -                  | 2200 - Restricted Revenue                               | -                   | -                   | -                  |
| -                  | -                  | 100,000            | 3299 - Other Restricted Grants-In-Aid                   | 117,932             | 117,932             | 117,932            |
| -                  | (28,105)           | -                  | 5400 - Beginning Fund Balance                           | -                   | -                   | -                  |
| <b>24,331</b>      | <b>67,196</b>      | <b>100,000</b>     | <b>Total 000:</b>                                       | <b>117,932</b>      | <b>117,932</b>      | <b>117,932</b>     |
| <b>24,331</b>      | <b>67,196</b>      | <b>100,000</b>     | <b>Total Resources:</b>                                 | <b>117,932</b>      | <b>117,932</b>      | <b>117,932</b>     |
|                    |                    |                    | <b>Requirements</b>                                     |                     |                     |                    |
|                    |                    |                    | <u>1111 - Elementary K-6</u>                            |                     |                     |                    |
| 192                | -                  | -                  | 0131 - Add'l Hours Licensed                             | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                       | -                   | -                   | -                  |
| 12                 | -                  | -                  | 0212 - PERS EE Contribution, PU                         | -                   | -                   | -                  |
| 27                 | -                  | -                  | 0213 - PERS Bond 2003                                   | -                   | -                   | -                  |
| 10                 | -                  | -                  | 0215 - PERS Bond 2021                                   | -                   | -                   | -                  |
| 12                 | -                  | -                  | 0221 - Social Security                                  | -                   | -                   | -                  |
| 3                  | -                  | -                  | 0222 - Medicare                                         | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0231 - Workers' Compensation                            | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0232 - Unemployment Compensation                        | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0233 - Workers Benefit Fund                             | -                   | -                   | -                  |
| <b>255</b>         | <b>-</b>           | <b>-</b>           | <b>Total 1111:</b>                                      | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|                    |                    |                    | <u>1121 - Middle/Junior High Programs</u>               |                     |                     |                    |
| 1,726              | -                  | -                  | 0131 - Add'l Hours Licensed                             | -                   | -                   | -                  |
| 12                 | -                  | -                  | 0212 - PERS EE Contribution, PU                         | -                   | -                   | -                  |
| 27                 | -                  | -                  | 0213 - PERS Bond 2003                                   | -                   | -                   | -                  |
| 10                 | -                  | -                  | 0215 - PERS Bond 2021                                   | -                   | -                   | -                  |
| 107                | -                  | -                  | 0221 - Social Security                                  | -                   | -                   | -                  |
| 25                 | -                  | -                  | 0222 - Medicare                                         | -                   | -                   | -                  |
| 2                  | -                  | -                  | 0231 - Workers' Compensation                            | -                   | -                   | -                  |
| 4                  | -                  | -                  | 0233 - Workers Benefit Fund                             | -                   | -                   | -                  |
| 4,551              | -                  | -                  | 0390 - Other General Professional and Technological Svs | -                   | -                   | -                  |
| 10,834             | -                  | -                  | 0640 - Dues and Fees                                    | -                   | -                   | -                  |
| <b>17,296</b>      | <b>-</b>           | <b>-</b>           | <b>Total 1121:</b>                                      | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|                    |                    |                    | <u>1122 - Middle/Junior High School Extracurricular</u> |                     |                     |                    |
| 8,299              | 3,259              | -                  | 0130 - Add'l Pay Xtra Curr                              | -                   | -                   | -                  |
| 1,344              | 2,336              | 7,500              | 0131 - Add'l Hours Licensed                             | 3,200               | 3,200               | 3,200              |
| -                  | 1,152              | 2,500              | 0132 - Add'l Hours Classified/Conf                      | 5,250               | 5,250               | 5,250              |
| -                  | 1,520              | 6,099              | 0135 - Extra Duty Licensed (CBA)                        | 10,004              | 10,004              | 10,004             |
| -                  | 3,692              | -                  | 0136 - Extra Duty Classified (CBA)                      | -                   | -                   | -                  |
| 1                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                       | -                   | -                   | -                  |
| 270                | 301                | 966                | 0212 - PERS EE Contribution, PU                         | 1,107               | 1,107               | 1,107              |
| 629                | 701                | 1,449              | 0213 - PERS Bond 2003                                   | 1,846               | 1,846               | 1,846              |
| -                  | -                  | 161                | 0214 - PERS ER UAL, OPSRP                               | 685                 | 685                 | 685                |
| 238                | 265                | 727                | 0215 - PERS Bond 2021                                   | 1,016               | 1,016               | 1,016              |
| 593                | 739                | 1,231              | 0221 - Social Security                                  | 1,413               | 1,413               | 1,413              |
| 139                | 173                | -                  | 0222 - Medicare                                         | -                   | -                   | -                  |
| 10                 | 23                 | 31                 | 0231 - Workers' Compensation                            | 48                  | 48                  | 48                 |
| 0                  | -                  | 322                | 0232 - Unemployment Compensation                        | 369                 | 369                 | 369                |

Continued on Next Page...

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Outdoor School                                          | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                         | \$ FTE              | \$ FTE              | \$ FTE             |
| 3                  | 5                  | -                  | 0233 - Workers Benefit Fund                             | -                   | -                   | -                  |
| -                  | 48                 | 64                 | 0234 - PLO                                              | 74                  | 74                  | 74                 |
| -                  | 394                | -                  | 0324 - Rentals                                          | 500                 | 500                 | 500                |
| 619                | 129                | -                  | 0340 - Travel                                           | -                   | -                   | -                  |
| 15,272             | 37,711             | 65,219             | 0390 - Other General Professional and Technological Svs | 65,000              | 65,000              | 65,000             |
| 5,925              | 5,082              | 10,000             | 0410 - Consumable Supplies and Materials                | 5,000               | 5,000               | 5,000              |
| -                  | 6,519              | -                  | 0416 - Food                                             | 10,000              | 10,000              | 10,000             |
| 500                | -                  | -                  | 0690 - Grant Indirect Charges                           | -                   | -                   | -                  |
| 33,841             | 64,048             | 96,269             | Total 1122:                                             | 105,512             | 105,512             | 105,512            |
|                    |                    |                    | <u>2134 - Nurse Services</u>                            |                     |                     |                    |
| -                  | -                  | -                  | 0131 - Add'l Hours Licensed                             | 4,100               | 4,100               | 4,100              |
| -                  | -                  | -                  | 0212 - PERS EE Contribution, PU                         | 246                 | 246                 | 246                |
| -                  | -                  | -                  | 0213 - PERS Bond 2003                                   | 410                 | 410                 | 410                |
| -                  | -                  | -                  | 0214 - PERS ER UAL, OPSRP                               | 266                 | 266                 | 266                |
| -                  | -                  | -                  | 0215 - PERS Bond 2021                                   | 226                 | 226                 | 226                |
| -                  | -                  | -                  | 0221 - Social Security                                  | 314                 | 314                 | 314                |
| -                  | -                  | -                  | 0231 - Workers' Compensation                            | 10                  | 10                  | 10                 |
| -                  | -                  | -                  | 0232 - Unemployment Compensation                        | 82                  | 82                  | 82                 |
| -                  | -                  | -                  | 0234 - PLO                                              | 16                  | 16                  | 16                 |
| -                  | -                  | -                  | Total 2134:                                             | 5,670               | 5,670               | 5,670              |
|                    |                    |                    | <u>2520 - Fiscal Services</u>                           |                     |                     |                    |
| -                  | 525                | -                  | 0690 - Grant Indirect Charges                           | -                   | -                   | -                  |
| -                  | 525                | -                  | Total 2520:                                             | -                   | -                   | -                  |
|                    |                    |                    | <u>2550 - Student Transportation Services</u>           |                     |                     |                    |
| 1,043              | 1,910              | 3,731              | 0331 - Reimbursable Student Transportation              | 1,500               | 1,500               | 1,500              |
| -                  | 713                | -                  | 0332 - Non-Reimbursable Student Transportation          | 5,000               | 5,000               | 5,000              |
| -                  | -                  | -                  | 0340 - Travel                                           | 250                 | 250                 | 250                |
| 1,043              | 2,623              | 3,731              | Total 2550:                                             | 6,750               | 6,750               | 6,750              |
| 52,436             | 67,196             | 100,000            | Total Requirements:                                     | 117,932             | 117,932             | 117,932            |

## 235 - Staff Retention (History)

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Staff Retention (History)                 | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                           | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                          |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                 |                     |                     |                    |
| 3,687              | -                  | -                  | 3299 - Other Restricted Grants-In-Aid     | -                   | -                   | -                  |
| <b>3,687</b>       | -                  | -                  | Total 000:                                | -                   | -                   | -                  |
| <b>3,687</b>       | -                  | -                  | Total Resources:                          | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                       |                     |                     |                    |
|                    |                    |                    | <u>1111 - Elementary K-6</u>              |                     |                     |                    |
| 1,229              | -                  | -                  | 0144 - Sign On Bonus                      | -                   | -                   | -                  |
| <b>1,229</b>       | -                  | -                  | Total 1111:                               | -                   | -                   | -                  |
|                    |                    |                    | <u>1121 - Middle/Junior High Programs</u> |                     |                     |                    |
| 1,229              | -                  | -                  | 0144 - Sign On Bonus                      | -                   | -                   | -                  |
| <b>1,229</b>       | -                  | -                  | Total 1121:                               | -                   | -                   | -                  |
|                    |                    |                    | <u>1131 - High School Programs</u>        |                     |                     |                    |
| 1,229              | -                  | -                  | 0144 - Sign On Bonus                      | -                   | -                   | -                  |
| <b>1,229</b>       | -                  | -                  | Total 1131:                               | -                   | -                   | -                  |
| <b>3,687</b>       | -                  | -                  | Total Requirements:                       | -                   | -                   | -                  |

## 240 - E-Rate C1

Total: \$105,099

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

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

## 241 - Nike Grant (History)

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

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

## 242 - FFA (History)

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

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

## 243 - District Grants (History)

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | District Grants (History)                                   |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                             |  | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                            |  |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                   |  |                     |                     |                    |
| -                  | 1,500              | -                  | 1920 - Contributions and Donations From Private Sources     |  | -                   | -                   | -                  |
| -                  | 119                | -                  | 1990 - Miscellaneous                                        |  | -                   | -                   | -                  |
| 1,567              | 1,567              | -                  | 5400 - Beginning Fund Balance                               |  | -                   | -                   | -                  |
| <b>1,567</b>       | <b>3,186</b>       | -                  | Total 000:                                                  |  | -                   | -                   | -                  |
| <b>1,567</b>       | <b>3,186</b>       | -                  | Total Resources:                                            |  | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                                         |  |                     |                     |                    |
|                    |                    |                    | <u>1131 - High School Programs</u>                          |  |                     |                     |                    |
| -                  | 206                | -                  | 0410 - Consumable Supplies and Materials                    |  | -                   | -                   | -                  |
| -                  | 770                | -                  | 0460 - Non-Consumable Items                                 |  | -                   | -                   | -                  |
| -                  | <b>976</b>         | -                  | Total 1131:                                                 |  | -                   | -                   | -                  |
|                    |                    |                    | <u>1285 - District Alternative School (Options Academy)</u> |  |                     |                     |                    |
| -                  | 591                | -                  | 0410 - Consumable Supplies and Materials                    |  | -                   | -                   | -                  |
| -                  | <b>591</b>         | -                  | Total 1285:                                                 |  | -                   | -                   | -                  |
| -                  | <b>1,567</b>       | -                  | Total Requirements:                                         |  | -                   | -                   | -                  |

## 244 - E-Rate C2

**Total: \$27,510**

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

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

## 247 - IDEA 619

Total: \$2,010

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | IDEA 619                                                        | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-----------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                                 | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                                |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                       |                     |                     |                    |
| 8,096              | 7,358              | 7,100              | 4500 - Restricted Revenue From the Federal Government           | 2,010               | 2,010               | 2,010              |
| <b>8,096</b>       | <b>7,358</b>       | <b>7,100</b>       | <b>Total 000:</b>                                               | <b>2,010</b>        | <b>2,010</b>        | <b>2,010</b>       |
| <b>8,096</b>       | <b>7,358</b>       | <b>7,100</b>       | <b>Total Resources:</b>                                         | <b>2,010</b>        | <b>2,010</b>        | <b>2,010</b>       |
|                    |                    |                    | <b>Requirements</b>                                             |                     |                     |                    |
|                    |                    |                    | <u>1111 - Elementary K-6</u>                                    |                     |                     |                    |
| 1,210              | -                  | -                  | 0111 - Licensed Salaries                                        | -                   | -                   | -                  |
| <b>1,210</b>       | -                  | -                  | <b>Total 1111:</b>                                              | -                   | -                   | -                  |
|                    |                    |                    | <u>1140 - Preschool (History)</u>                               |                     |                     |                    |
| -                  | 2,514              | -                  | 0114 - Managerial—Classified                                    | -                   | -                   | -                  |
| -                  | 2,350              | -                  | 0131 - Add'l Hours Licensed                                     | -                   | -                   | -                  |
| -                  | 141                | -                  | 0212 - PERS EE Contribution, PU                                 | -                   | -                   | -                  |
| -                  | 329                | -                  | 0213 - PERS Bond 2003                                           | -                   | -                   | -                  |
| -                  | 125                | -                  | 0215 - PERS Bond 2021                                           | -                   | -                   | -                  |
| -                  | 145                | -                  | 0221 - Social Security                                          | -                   | -                   | -                  |
| -                  | 34                 | -                  | 0222 - Medicare                                                 | -                   | -                   | -                  |
| -                  | 4                  | -                  | 0231 - Workers' Compensation                                    | -                   | -                   | -                  |
| -                  | 2                  | -                  | 0233 - Workers Benefit Fund                                     | -                   | -                   | -                  |
| -                  | 9                  | -                  | 0234 - PLO                                                      | -                   | -                   | -                  |
| -                  | 698                | -                  | 0460 - Non-Consumable Items                                     | -                   | -                   | -                  |
| -                  | <b>6,351</b>       | -                  | <b>Total 1140:</b>                                              | -                   | -                   | -                  |
|                    |                    |                    | <u>1220 - Restrictive Programs Students w/Disabilities</u>      |                     |                     |                    |
| 615                | -                  | -                  | 0111 - Licensed Salaries                                        | -                   | -                   | -                  |
| -                  | 894                | -                  | 0460 - Non-Consumable Items                                     | -                   | -                   | -                  |
| <b>615</b>         | <b>894</b>         | -                  | <b>Total 1220:</b>                                              | -                   | -                   | -                  |
|                    |                    |                    | <u>1250 - Less Restrictive Programs Students w/Disabilities</u> |                     |                     |                    |
| 996                | -                  | -                  | 0111 - Licensed Salaries                                        | -                   | -                   | -                  |
| -                  | -                  | 3,901              | 0131 - Add'l Hours Licensed                                     | -                   | -                   | -                  |
| -                  | -                  | 234                | 0212 - PERS EE Contribution, PU                                 | -                   | -                   | -                  |
| -                  | -                  | 351                | 0213 - PERS Bond 2003                                           | -                   | -                   | -                  |
| -                  | -                  | 39                 | 0214 - PERS ER UAL, OPSRP                                       | -                   | -                   | -                  |
| -                  | -                  | 176                | 0215 - PERS Bond 2021                                           | -                   | -                   | -                  |
| -                  | -                  | 298                | 0221 - Social Security                                          | -                   | -                   | -                  |
| -                  | -                  | 7                  | 0231 - Workers' Compensation                                    | -                   | -                   | -                  |
| -                  | -                  | 78                 | 0232 - Unemployment Compensation                                | -                   | -                   | -                  |
| -                  | -                  | 16                 | 0234 - PLO                                                      | -                   | -                   | -                  |
| 249                | -                  | -                  | 0315 - Purchased Services Substitutes                           | 2,010               | 2,010               | 2,010              |
| -                  | -                  | 2,000              | 0480 - Computer Hardware                                        | -                   | -                   | -                  |
| <b>1,245</b>       | -                  | <b>7,100</b>       | <b>Total 1250:</b>                                              | <b>2,010</b>        | <b>2,010</b>        | <b>2,010</b>       |
|                    |                    |                    | <u>2152 - Speech Pathology Services</u>                         |                     |                     |                    |
| 1,890              | -                  | -                  | 0111 - Licensed Salaries                                        | -                   | -                   | -                  |
| <b>1,890</b>       | -                  | -                  | <b>Total 2152:</b>                                              | -                   | -                   | -                  |
|                    |                    |                    | <u>2160 - Autism Support Services (History - moved to 2143)</u> |                     |                     |                    |
| 1,470              | -                  | -                  | 0111 - Licensed Salaries                                        | -                   | -                   | -                  |
| <b>1,470</b>       | -                  | -                  | <b>Total 2160:</b>                                              | -                   | -                   | -                  |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | IDEA 619                                       | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <u>2190 - Director of Special Services</u>     |                     |                     |                    |
| 99                 | -                  | -                  | 0114 - Managerial—Classified                   | -                   | -                   | -                  |
| 99                 | -                  | -                  | Total 2190:                                    | -                   | -                   | -                  |
|                    |                    |                    | <u>2410 - Office of the Principal Services</u> |                     |                     |                    |
| 1,567              | -                  | -                  | 0113 - Administrators                          | -                   | -                   | -                  |
| 1,567              | -                  | -                  | Total 2410:                                    | -                   | -                   | -                  |
|                    |                    |                    | <u>2520 - Fiscal Services</u>                  |                     |                     |                    |
| -                  | 114                | -                  | 0690 - Grant Indirect Charges                  | -                   | -                   | -                  |
| -                  | 114                | -                  | Total 2520:                                    | -                   | -                   | -                  |
| 8,096              | 7,358              | 7,100              | Total Requirements:                            | 2,010               | 2,010               | 2,010              |

**249 - SB 1149**

**Total: \$114,443**

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

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

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

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | SIA                                       | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                           | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                          |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                 |                     |                     |                    |
| 2,052,279          | 2,015,076          | 2,518,845          | 3299 - Other Restricted Grants-In-Aid     | 2,130,067           | 2,130,067           | 2,130,067          |
| 45,983             | 598,176            | 91,465             | 5400 - Beginning Fund Balance             | -                   | -                   | -                  |
| <b>2,098,262</b>   | <b>2,613,252</b>   | <b>2,610,310</b>   | <b>Total 000:</b>                         | <b>2,130,067</b>    | <b>2,130,067</b>    | <b>2,130,067</b>   |
| <b>2,098,262</b>   | <b>2,613,252</b>   | <b>2,610,310</b>   | <b>Total Resources:</b>                   | <b>2,130,067</b>    | <b>2,130,067</b>    | <b>2,130,067</b>   |
|                    |                    |                    | <b>Requirements</b>                       |                     |                     |                    |
|                    |                    |                    | <u>1111 - Elementary K-6</u>              |                     |                     |                    |
| 7,985              | 898                | -                  | 0112 - Classified Salaries                | -                   | -                   | -                  |
| -                  | 145                | -                  | 0131 - Add'l Hours Licensed               | 5,000               | 5,000               | 5,000              |
| 3,158              | -                  | -                  | 0132 - Add'l Hours Classified/Conf        | -                   | -                   | -                  |
| 388                | 63                 | -                  | 0212 - PERS EE Contribution, PU           | 300                 | 300                 | 300                |
| 906                | 146                | -                  | 0213 - PERS Bond 2003                     | 500                 | 500                 | 500                |
| -                  | -                  | -                  | 0214 - PERS ER UAL, OPSRP                 | 325                 | 325                 | 325                |
| 343                | 55                 | -                  | 0215 - PERS Bond 2021                     | 275                 | 275                 | 275                |
| 691                | 65                 | -                  | 0221 - Social Security                    | 384                 | 384                 | 384                |
| 162                | 15                 | -                  | 0222 - Medicare                           | -                   | -                   | -                  |
| 11                 | 2                  | -                  | 0231 - Workers' Compensation              | 14                  | 14                  | 14                 |
| 0                  | -                  | -                  | 0232 - Unemployment Compensation          | 100                 | 100                 | 100                |
| 22                 | 2                  | -                  | 0233 - Workers Benefit Fund               | -                   | -                   | -                  |
| -                  | 4                  | -                  | 0234 - PLO                                | 20                  | 20                  | 20                 |
| -                  | 4                  | -                  | 0240 - Contractual Employee Benefits      | -                   | -                   | -                  |
| 9,080              | 24,559             | -                  | 0315 - Purchased Services Substitutes     | 3,500               | 3,500               | 3,500              |
| -                  | 16,256             | -                  | 0420 - Textbooks                          | -                   | -                   | -                  |
| <b>22,746</b>      | <b>42,214</b>      | -                  | <b>Total 1111:</b>                        | <b>10,418</b>       | <b>10,418</b>       | <b>10,418</b>      |
|                    |                    |                    | <u>1120 - AVID</u>                        |                     |                     |                    |
| 8,106              | 569                | 6,425              | 0133 - Tutors                             | 1,626               | 1,626               | 1,626              |
| 2                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II         | -                   | -                   | -                  |
| -                  | -                  | 386                | 0212 - PERS EE Contribution, PU           | 98                  | 98                  | 98                 |
| 471                | -                  | 578                | 0213 - PERS Bond 2003                     | 163                 | 163                 | 163                |
| -                  | -                  | 64                 | 0214 - PERS ER UAL, OPSRP                 | 106                 | 106                 | 106                |
| 103                | -                  | 289                | 0215 - PERS Bond 2021                     | 89                  | 89                  | 89                 |
| 503                | 35                 | 492                | 0221 - Social Security                    | 124                 | 124                 | 124                |
| 118                | 8                  | -                  | 0222 - Medicare                           | -                   | -                   | -                  |
| 8                  | 1                  | 12                 | 0231 - Workers' Compensation              | 4                   | 4                   | 4                  |
| 0                  | -                  | 129                | 0232 - Unemployment Compensation          | 33                  | 33                  | 33                 |
| 12                 | 1                  | -                  | 0233 - Workers Benefit Fund               | -                   | -                   | -                  |
| -                  | 2                  | 26                 | 0234 - PLO                                | 7                   | 7                   | 7                  |
| -                  | -                  | 7,500              | 0410 - Consumable Supplies and Materials  | 7,500               | 7,500               | 7,500              |
| <b>9,322</b>       | <b>617</b>         | <b>15,901</b>      | <b>Total 1120:</b>                        | <b>9,750</b>        | <b>9,750</b>        | <b>9,750</b>       |
|                    |                    |                    | <u>1121 - Middle/Junior High Programs</u> |                     |                     |                    |
| -                  | -                  | -                  | 0131 - Add'l Hours Licensed               | 3,000               | 3,000               | 3,000              |
| -                  | -                  | -                  | 0212 - PERS EE Contribution, PU           | 180                 | 180                 | 180                |
| -                  | -                  | -                  | 0213 - PERS Bond 2003                     | 300                 | 300                 | 300                |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | SIA                                                             | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-----------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                                 | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | -                  | -                  | 0214 - PERS ER UAL, OPSRP                                       | 130                 | 130                 | 130                |
| -                  | -                  | -                  | 0215 - PERS Bond 2021                                           | 165                 | 165                 | 165                |
| -                  | -                  | -                  | 0221 - Social Security                                          | 231                 | 231                 | 231                |
| -                  | -                  | -                  | 0231 - Workers' Compensation                                    | 10                  | 10                  | 10                 |
| -                  | -                  | -                  | 0232 - Unemployment Compensation                                | 60                  | 60                  | 60                 |
| -                  | -                  | -                  | 0234 - PLO                                                      | 12                  | 12                  | 12                 |
| 1,041              | 11,149             | -                  | 0315 - Purchased Services Substitutes                           | 900                 | 900                 | 900                |
| -                  | 22,337             | -                  | 0420 - Textbooks                                                | -                   | -                   | -                  |
| <b>1,041</b>       | <b>33,487</b>      | -                  | <b>Total 1121:</b>                                              | <b>4,988</b>        | <b>4,988</b>        | <b>4,988</b>       |
|                    |                    |                    | <u>1131 - High School Programs</u>                              |                     |                     |                    |
| -                  | -                  | -                  | 0111 - Licensed Salaries                                        | 10,973 0.12         | 10,973 0.12         | 10,973 0.12        |
| -                  | -                  | -                  | 0131 - Add'l Hours Licensed                                     | 2,000               | 2,000               | 2,000              |
| -                  | -                  | -                  | 0212 - PERS EE Contribution, PU                                 | 778                 | 778                 | 778                |
| -                  | -                  | -                  | 0213 - PERS Bond 2003                                           | 1,297               | 1,297               | 1,297              |
| -                  | -                  | -                  | 0214 - PERS ER UAL, OPSRP                                       | 842                 | 842                 | 842                |
| -                  | -                  | -                  | 0215 - PERS Bond 2021                                           | 714                 | 714                 | 714                |
| -                  | -                  | -                  | 0221 - Social Security                                          | 992                 | 992                 | 992                |
| -                  | -                  | -                  | 0231 - Workers' Compensation                                    | 32                  | 32                  | 32                 |
| -                  | -                  | -                  | 0232 - Unemployment Compensation                                | 259                 | 259                 | 259                |
| -                  | -                  | -                  | 0234 - PLO                                                      | 52                  | 52                  | 52                 |
| -                  | -                  | -                  | 0241 - Insurance/Licensed                                       | 3,024               | 3,024               | 3,024              |
| 1,122              | 12,159             | -                  | 0315 - Purchased Services Substitutes                           | 9,000               | 9,000               | 9,000              |
| -                  | 29,013             | -                  | 0420 - Textbooks                                                | -                   | -                   | -                  |
| <b>1,122</b>       | <b>41,171</b>      | -                  | <b>Total 1131:</b>                                              | <b>29,963 0.12</b>  | <b>29,963 0.12</b>  | <b>29,963 0.12</b> |
|                    |                    |                    | <u>1220 - Restrictive Programs Students w/Disabilities</u>      |                     |                     |                    |
| 249                | 2,054              | -                  | 0315 - Purchased Services Substitutes                           | -                   | -                   | -                  |
| <b>249</b>         | <b>2,054</b>       | -                  | <b>Total 1220:</b>                                              | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|                    |                    |                    | <u>1250 - Less Restrictive Programs Students w/Disabilities</u> |                     |                     |                    |
| -                  | 4,409              | -                  | 0315 - Purchased Services Substitutes                           | -                   | -                   | -                  |
| -                  | <b>4,409</b>       | -                  | <b>Total 1250:</b>                                              | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|                    |                    |                    | <u>1271 - Remediation (Reading Support)</u>                     |                     |                     |                    |
| 37                 | -                  | -                  | 0131 - Add'l Hours Licensed                                     | -                   | -                   | -                  |
| 35                 | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 4                  | -                  | -                  | 0212 - PERS EE Contribution, PU                                 | -                   | -                   | -                  |
| 10                 | -                  | -                  | 0213 - PERS Bond 2003                                           | -                   | -                   | -                  |
| 4                  | -                  | -                  | 0215 - PERS Bond 2021                                           | -                   | -                   | -                  |
| 4                  | -                  | -                  | 0221 - Social Security                                          | -                   | -                   | -                  |
| 1                  | -                  | -                  | 0222 - Medicare                                                 | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0231 - Workers' Compensation                                    | -                   | -                   | -                  |
| 0                  | -                  | -                  | 0233 - Workers Benefit Fund                                     | -                   | -                   | -                  |
| 748                | 1,403              | -                  | 0315 - Purchased Services Substitutes                           | -                   | -                   | -                  |
| <b>844</b>         | <b>1,403</b>       | -                  | <b>Total 1271:</b>                                              | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|                    |                    |                    | <u>1272 - Title I-A</u>                                         |                     |                     |                    |
| 249                | 266                | -                  | 0315 - Purchased Services Substitutes                           | -                   | -                   | -                  |
| <b>249</b>         | <b>266</b>         | -                  | <b>Total 1272:</b>                                              | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|                    |                    |                    | <u>1285 - District Alternative School (Options Academy)</u>     |                     |                     |                    |
| -                  | 257                | -                  | 0315 - Purchased Services Substitutes                           | -                   | -                   | -                  |
| -                  | <b>257</b>         | -                  | <b>Total 1285:</b>                                              | <b>-</b>            | <b>-</b>            | <b>-</b>           |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted  | SIA                                                | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted  |
|--------------------|--------------------|---------------------|----------------------------------------------------|---------------------|---------------------|---------------------|
| \$                 | \$                 | \$ FTE              |                                                    | \$ FTE              | \$ FTE              | \$ FTE              |
|                    |                    |                     | <u>1291 - English Language Learner</u>             |                     |                     |                     |
| 956                | 77                 | -                   | 0131 - Add'l Hours Licensed                        | -                   | -                   | -                   |
| 0                  | -                  | -                   | 0211 - PERS ER Pension, TIER I/II                  | -                   | -                   | -                   |
| 57                 | 5                  | -                   | 0212 - PERS EE Contribution, PU                    | -                   | -                   | -                   |
| 134                | 11                 | -                   | 0213 - PERS Bond 2003                              | -                   | -                   | -                   |
| 51                 | 4                  | -                   | 0215 - PERS Bond 2021                              | -                   | -                   | -                   |
| 57                 | 5                  | -                   | 0221 - Social Security                             | -                   | -                   | -                   |
| 13                 | 1                  | -                   | 0222 - Medicare                                    | -                   | -                   | -                   |
| 1                  | 0                  | -                   | 0231 - Workers' Compensation                       | -                   | -                   | -                   |
| 0                  | -                  | -                   | 0232 - Unemployment Compensation                   | -                   | -                   | -                   |
| 1                  | 0                  | -                   | 0233 - Workers Benefit Fund                        | -                   | -                   | -                   |
| -                  | 0                  | -                   | 0234 - PLO                                         | -                   | -                   | -                   |
| 125                | 770                | -                   | 0315 - Purchased Services Substitutes              | -                   | -                   | -                   |
| 238                | -                  | -                   | 0340 - Travel                                      | -                   | -                   | -                   |
| <b>1,632</b>       | <b>873</b>         | -                   | <b>Total 1291:</b>                                 | -                   | -                   | -                   |
|                    |                    |                     | <u>2120 - Guidance Services</u>                    |                     |                     |                     |
| 185,729            | 264,432            | 291,940 4.00        | 0111 - Licensed Salaries                           | 277,079 4.00        | 277,079 4.00        | 277,079 4.00        |
| 3,184              | -                  | 1,448               | 0131 - Add'l Hours Licensed                        | 18,840              | 18,840              | 18,840              |
| 3,312              | (520)              | -                   | 0141 - Insurance Opt Out Licensed                  | -                   | -                   | -                   |
| 300                | -                  | -                   | 0145 - Stipend Mentor                              | -                   | -                   | -                   |
| -                  | 800                | -                   | 0161 - Personal Leave Payout                       | 990                 | 990                 | 990                 |
| 1                  | -                  | 197                 | 0211 - PERS ER Pension, TIER I/II                  | -                   | -                   | -                   |
| 11,551             | 15,836             | 17,602              | 0212 - PERS EE Contribution, PU                    | 17,814              | 17,814              | 17,814              |
| 26,953             | 36,951             | 26,405              | 0213 - PERS Bond 2003                              | 29,692              | 29,692              | 29,692              |
| -                  | -                  | 2,113               | 0214 - PERS ER UAL, OPSRP                          | 19,270              | 19,270              | 19,270              |
| 10,204             | 13,989             | 13,202              | 0215 - PERS Bond 2021                              | 16,330              | 16,330              | 16,330              |
| 11,934             | 16,127             | 22,444              | 0221 - Social Security                             | 22,714              | 22,714              | 22,714              |
| 2,791              | 3,772              | -                   | 0222 - Medicare                                    | -                   | -                   | -                   |
| 193                | 503                | 557                 | 0231 - Workers' Compensation                       | 742                 | 742                 | 742                 |
| 2                  | -                  | 5,867               | 0232 - Unemployment Compensation                   | 5,938               | 5,938               | 5,938               |
| 133                | 182                | -                   | 0233 - Workers Benefit Fund                        | -                   | -                   | -                   |
| -                  | 1,040              | 1,174               | 0234 - PLO                                         | 1,188               | 1,188               | 1,188               |
| -                  | 66,605             | -                   | 0240 - Contractual Employee Benefits               | -                   | -                   | -                   |
| 35,364             | -                  | 100,800             | 0241 - Insurance/Licensed                          | 100,800             | 100,800             | 100,800             |
| 30,967             | -                  | -                   | 0312 - Instructional Programs Improvement Services | -                   | -                   | -                   |
| 16,814             | -                  | -                   | 0340 - Travel                                      | -                   | -                   | -                   |
| 4,502              | 968                | -                   | 0410 - Consumable Supplies and Materials           | -                   | -                   | -                   |
| 3,288              | -                  | -                   | 0420 - Textbooks                                   | -                   | -                   | -                   |
| <b>347,221</b>     | <b>420,684</b>     | <b>483,749 4.00</b> | <b>Total 2120:</b>                                 | <b>511,397 4.00</b> | <b>511,397 4.00</b> | <b>511,397 4.00</b> |
|                    |                    |                     | <u>2142 - Psychological Testing Services</u>       |                     |                     |                     |
| -                  | -                  | -                   | 0111 - Licensed Salaries                           | 65,032 1.00         | 65,032 1.00         | 65,032 1.00         |
| -                  | -                  | -                   | 0146 - Stipend Licensed                            | 5,000               | 5,000               | 5,000               |
| -                  | -                  | -                   | 0212 - PERS EE Contribution, PU                    | 4,202               | 4,202               | 4,202               |
| -                  | -                  | -                   | 0213 - PERS Bond 2003                              | 7,003               | 7,003               | 7,003               |
| -                  | -                  | -                   | 0214 - PERS ER UAL, OPSRP                          | 4,545               | 4,545               | 4,545               |
| -                  | -                  | -                   | 0215 - PERS Bond 2021                              | 3,852               | 3,852               | 3,852               |
| -                  | -                  | -                   | 0221 - Social Security                             | 5,357               | 5,357               | 5,357               |
| -                  | -                  | -                   | 0231 - Workers' Compensation                       | 175                 | 175                 | 175                 |
| -                  | -                  | -                   | 0232 - Unemployment Compensation                   | 1,401               | 1,401               | 1,401               |
| -                  | -                  | -                   | 0234 - PLO                                         | 280                 | 280                 | 280                 |
| -                  | -                  | -                   | 0241 - Insurance/Licensed                          | 25,200              | 25,200              | 25,200              |
| -                  | -                  | -                   | <b>Total 2142:</b>                                 | <b>122,047 1.00</b> | <b>122,047 1.00</b> | <b>122,047 1.00</b> |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted  | SIA                                                          | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted  |
|--------------------|--------------------|---------------------|--------------------------------------------------------------|---------------------|---------------------|---------------------|
| \$                 | \$                 | \$ FTE              |                                                              | \$ FTE              | \$ FTE              | \$ FTE              |
|                    |                    |                     | <u>2143 - Behavior Support</u>                               |                     |                     |                     |
| 219,032            | 54,739             | 225,392 2.88        | 0111 - Licensed Salaries                                     | 127,080 2.00        | 127,080 2.00        | 127,080 2.00        |
| 215                | -                  | 3,101               | 0131 - Add'l Hours Licensed                                  | 5,377               | 5,377               | 5,377               |
| 13,155             | 3,284              | 13,709              | 0212 - PERS EE Contribution, PU                              | 7,947               | 7,947               | 7,947               |
| 30,694             | 7,663              | 20,565              | 0213 - PERS Bond 2003                                        | 13,245              | 13,245              | 13,245              |
| -                  | -                  | 2,285               | 0214 - PERS ER UAL, OPSRP                                    | 8,597               | 8,597               | 8,597               |
| 11,620             | 2,901              | 10,283              | 0215 - PERS Bond 2021                                        | 7,285               | 7,285               | 7,285               |
| 13,460             | 3,414              | 17,479              | 0221 - Social Security                                       | 10,133              | 10,133              | 10,133              |
| 3,148              | 799                | -                   | 0222 - Medicare                                              | -                   | -                   | -                   |
| 219                | 104                | 435                 | 0231 - Workers' Compensation                                 | 331                 | 331                 | 331                 |
| 3                  | -                  | 4,570               | 0232 - Unemployment Compensation                             | 2,649               | 2,649               | 2,649               |
| 127                | 39                 | -                   | 0233 - Workers Benefit Fund                                  | -                   | -                   | -                   |
| -                  | 216                | 914                 | 0234 - PLO                                                   | 530                 | 530                 | 530                 |
| -                  | 21,171             | -                   | 0240 - Contractual Employee Benefits                         | -                   | -                   | -                   |
| 54,149             | -                  | 72,450              | 0241 - Insurance/Licensed                                    | 50,400              | 50,400              | 50,400              |
| -                  | -                  | 30,000              | 0390 - Other General Professional and Technological Svs      | 15,000              | 15,000              | 15,000              |
| <b>345,821</b>     | <b>94,331</b>      | <b>401,183 2.88</b> | <b>Total 2143:</b>                                           | <b>248,574 2.00</b> | <b>248,574 2.00</b> | <b>248,574 2.00</b> |
|                    |                    |                     | <u>2210 - Improvement of Instruction Services (History)</u>  |                     |                     |                     |
| -                  | -                  | 92,330              | 0131 - Add'l Hours Licensed                                  | 4,992               | 4,992               | 4,992               |
| -                  | 1,846              | 3,794               | 0135 - Extra Duty Licensed (CBA)                             | 20,986              | 20,986              | 20,986              |
| -                  | -                  | -                   | 0211 - PERS ER Pension, TIER I/II                            | 131                 | 131                 | 131                 |
| -                  | 111                | 5,768               | 0212 - PERS EE Contribution, PU                              | 1,558               | 1,558               | 1,558               |
| -                  | 258                | 8,651               | 0213 - PERS Bond 2003                                        | 2,599               | 2,599               | 2,599               |
| -                  | -                  | 961                 | 0214 - PERS ER UAL, OPSRP                                    | 1,431               | 1,431               | 1,431               |
| -                  | 98                 | 4,326               | 0215 - PERS Bond 2021                                        | 1,431               | 1,431               | 1,431               |
| -                  | 114                | 7,354               | 0221 - Social Security                                       | 1,989               | 1,989               | 1,989               |
| -                  | 27                 | -                   | 0222 - Medicare                                              | -                   | -                   | -                   |
| -                  | 4                  | 182                 | 0231 - Workers' Compensation                                 | 64                  | 64                  | 64                  |
| -                  | -                  | 1,923               | 0232 - Unemployment Compensation                             | 519                 | 519                 | 519                 |
| -                  | 1                  | -                   | 0233 - Workers Benefit Fund                                  | -                   | -                   | -                   |
| -                  | 7                  | 384                 | 0234 - PLO                                                   | 105                 | 105                 | 105                 |
| 68,000             | 168,150            | 211,000             | 0312 - Instructional Programs Improvement Services           | 110,000             | 110,000             | 110,000             |
| -                  | -                  | 22,976              | 0315 - Purchased Services Substitutes                        | -                   | -                   | -                   |
| 60,000             | -                  | -                   | 0390 - Other General Professional and Technological Svs      | -                   | -                   | -                   |
| -                  | 2,481              | 6,000               | 0410 - Consumable Supplies and Materials                     | 3,500               | 3,500               | 3,500               |
| -                  | 936                | -                   | 0416 - Food                                                  | -                   | -                   | -                   |
| 73,700             | -                  | -                   | 0690 - Grant Indirect Charges                                | -                   | -                   | -                   |
| <b>201,700</b>     | <b>174,034</b>     | <b>365,649</b>      | <b>Total 2210:</b>                                           | <b>149,305</b>      | <b>149,305</b>      | <b>149,305</b>      |
|                    |                    |                     | <u>2211 - Teaching &amp; Learning Service Area Direction</u> |                     |                     |                     |
| -                  | 73,700             | 73,700              | 0690 - Grant Indirect Charges                                | -                   | -                   | -                   |
| -                  | <b>73,700</b>      | <b>73,700</b>       | <b>Total 2211:</b>                                           | <b>-</b>            | <b>-</b>            | <b>-</b>            |
|                    |                    |                     | <u>2213 - Curriculum Development</u>                         |                     |                     |                     |
| -                  | 521                | -                   | 0131 - Add'l Hours Licensed                                  | 5,062               | 5,062               | 5,062               |
| -                  | 31                 | -                   | 0212 - PERS EE Contribution, PU                              | 304                 | 304                 | 304                 |
| -                  | 73                 | -                   | 0213 - PERS Bond 2003                                        | 506                 | 506                 | 506                 |
| -                  | -                  | -                   | 0214 - PERS ER UAL, OPSRP                                    | 329                 | 329                 | 329                 |
| -                  | 28                 | -                   | 0215 - PERS Bond 2021                                        | 278                 | 278                 | 278                 |
| -                  | 32                 | -                   | 0221 - Social Security                                       | 387                 | 387                 | 387                 |
| -                  | 7                  | -                   | 0222 - Medicare                                              | -                   | -                   | -                   |
| -                  | 1                  | -                   | 0231 - Workers' Compensation                                 | 13                  | 13                  | 13                  |
| -                  | -                  | -                   | 0232 - Unemployment Compensation                             | 101                 | 101                 | 101                 |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | SIA                                                        | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                            | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | 0                  | -                  | 0233 - Workers Benefit Fund                                | -                   | -                   | -                  |
| -                  | 2                  | -                  | 0234 - PLO                                                 | 20                  | 20                  | 20                 |
| -                  | -                  | -                  | 0312 - Instructional Programs Improvement Services         | 17,500              | 17,500              | 17,500             |
| -                  | -                  | -                  | 0315 - Purchased Services Substitutes                      | 37,500              | 37,500              | 37,500             |
| 366                | 3,432              | -                  | 0410 - Consumable Supplies and Materials                   | -                   | -                   | -                  |
| -                  | 103                | -                  | 0416 - Food                                                | -                   | -                   | -                  |
| 343,225            | 521,986            | 649,220            | 0420 - Textbooks                                           | 300,000             | 300,000             | 300,000            |
| -                  | 2,315              | -                  | 0460 - Non-Consumable Items                                | -                   | -                   | -                  |
| <b>343,591</b>     | <b>528,532</b>     | <b>649,220</b>     | <b>Total 2213:</b>                                         | <b>362,000</b>      | <b>362,000</b>      | <b>362,000</b>     |
|                    |                    |                    | <u>2240 - Instructional Staff Development</u>              |                     |                     |                    |
| 6,912              | 4,416              | 17,900             | 0131 - Add'l Hours Licensed                                | 12,147              | 12,147              | 12,147             |
| -                  | -                  | -                  | 0135 - Extra Duty Licensed (CBA)                           | 7,190               | 7,190               | 7,190              |
| -                  | 10,791             | 26,600             | 0146 - Stipend Licensed                                    | -                   | -                   | -                  |
| 1                  | 3                  | -                  | 0211 - PERS ER Pension, TIER I/II                          | -                   | -                   | -                  |
| 358                | 862                | 2,670              | 0212 - PERS EE Contribution, PU                            | 1,160               | 1,160               | 1,160              |
| 836                | 2,011              | 4,007              | 0213 - PERS Bond 2003                                      | 1,934               | 1,934               | 1,934              |
| -                  | -                  | 447                | 0214 - PERS ER UAL, OPSRP                                  | 1,255               | 1,255               | 1,255              |
| 312                | 761                | 2,002              | 0215 - PERS Bond 2021                                      | 1,063               | 1,063               | 1,063              |
| 424                | 890                | 3,405              | 0221 - Social Security                                     | 1,480               | 1,480               | 1,480              |
| 99                 | 208                | -                  | 0222 - Medicare                                            | -                   | -                   | -                  |
| 7                  | 28                 | 86                 | 0231 - Workers' Compensation                               | 48                  | 48                  | 48                 |
| -                  | -                  | 890                | 0232 - Unemployment Compensation                           | 388                 | 388                 | 388                |
| 8                  | 4                  | -                  | 0233 - Workers Benefit Fund                                | -                   | -                   | -                  |
| -                  | 40                 | 180                | 0234 - PLO                                                 | 77                  | 77                  | 77                 |
| -                  | 15,200             | 16,720             | 0312 - Instructional Programs Improvement Services         | 18,000              | 18,000              | 18,000             |
| -                  | -                  | -                  | 0315 - Purchased Services Substitutes                      | 5,500               | 5,500               | 5,500              |
| 8,892              | 57,609             | 240,000            | 0340 - Travel                                              | 88,112              | 88,112              | 88,112             |
| <b>17,849</b>      | <b>92,824</b>      | <b>314,907</b>     | <b>Total 2240:</b>                                         | <b>138,354</b>      | <b>138,354</b>      | <b>138,354</b>     |
|                    |                    |                    | <u>2410 - Office of the Principal Services</u>             |                     |                     |                    |
| -                  | -                  | -                  | 0111 - Licensed Salaries                                   | 171,904             | 171,904             | 171,904            |
| -                  | -                  | -                  | 0131 - Add'l Hours Licensed                                | 12,994              | 12,994              | 12,994             |
| -                  | -                  | -                  | 0212 - PERS EE Contribution, PU                            | 11,094              | 11,094              | 11,094             |
| -                  | -                  | -                  | 0213 - PERS Bond 2003                                      | 18,490              | 18,490              | 18,490             |
| -                  | -                  | -                  | 0214 - PERS ER UAL, OPSRP                                  | 12,000              | 12,000              | 12,000             |
| -                  | -                  | -                  | 0215 - PERS Bond 2021                                      | 10,170              | 10,170              | 10,170             |
| -                  | -                  | -                  | 0221 - Social Security                                     | 14,145              | 14,145              | 14,145             |
| -                  | -                  | -                  | 0231 - Workers' Compensation                               | 462                 | 462                 | 462                |
| -                  | -                  | -                  | 0232 - Unemployment Compensation                           | 3,698               | 3,698               | 3,698              |
| -                  | -                  | -                  | 0234 - PLO                                                 | 740                 | 740                 | 740                |
| -                  | -                  | -                  | 0241 - Insurance/Licensed                                  | 47,376              | 47,376              | 47,376             |
| -                  | -                  | -                  | <b>Total 2410:</b>                                         | <b>303,073</b>      | <b>303,073</b>      | <b>303,073</b>     |
|                    |                    |                    | <u>2490 - Other Support Services—School Administration</u> |                     |                     |                    |
| -                  | 168,612            | -                  | 0111 - Licensed Salaries                                   | -                   | -                   | -                  |
| -                  | 187                | -                  | 0131 - Add'l Hours Licensed                                | -                   | -                   | -                  |
| -                  | 200                | -                  | 0161 - Personal Leave Payout                               | -                   | -                   | -                  |
| -                  | 10,128             | -                  | 0212 - PERS EE Contribution, PU                            | -                   | -                   | -                  |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | SIA                                      | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                          | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | 23,632             | -                  | 0213 - PERS Bond 2003                    | -                   | -                   | -                  |
| -                  | 8,946              | -                  | 0215 - PERS Bond 2021                    | -                   | -                   | -                  |
| -                  | 10,372             | -                  | 0221 - Social Security                   | -                   | -                   | -                  |
| -                  | 2,426              | -                  | 0222 - Medicare                          | -                   | -                   | -                  |
| -                  | 321                | -                  | 0231 - Workers' Compensation             | -                   | -                   | -                  |
| -                  | 85                 | -                  | 0233 - Workers Benefit Fund              | -                   | -                   | -                  |
| -                  | 669                | -                  | 0234 - PLO                               | -                   | -                   | -                  |
| -                  | 40,869             | -                  | 0240 - Contractual Employee Benefits     | -                   | -                   | -                  |
| -                  | 266,447            | -                  | Total 2490:                              | -                   | -                   | -                  |
| -                  | -                  | -                  | <u>2520 - Fiscal Services</u>            | -                   | -                   | -                  |
| -                  | -                  | -                  | 0690 - Grant Indirect Charges            | 105,651             | 105,651             | 105,651            |
| -                  | -                  | -                  | Total 2520:                              | 105,651             | 105,651             | 105,651            |
| -                  | -                  | -                  | <u>2660 - Technology Services</u>        | -                   | -                   | -                  |
| -                  | -                  | 4,590              | 0146 - Stipend Licensed                  | -                   | -                   | -                  |
| -                  | -                  | 275                | 0212 - PERS EE Contribution, PU          | -                   | -                   | -                  |
| -                  | -                  | 413                | 0213 - PERS Bond 2003                    | -                   | -                   | -                  |
| -                  | -                  | 46                 | 0214 - PERS ER UAL, OPSRP                | -                   | -                   | -                  |
| -                  | -                  | 207                | 0215 - PERS Bond 2021                    | -                   | -                   | -                  |
| -                  | -                  | 351                | 0221 - Social Security                   | -                   | -                   | -                  |
| -                  | -                  | 9                  | 0231 - Workers' Compensation             | -                   | -                   | -                  |
| -                  | -                  | 92                 | 0232 - Unemployment Compensation         | -                   | -                   | -                  |
| -                  | -                  | 18                 | 0234 - PLO                               | -                   | -                   | -                  |
| -                  | -                  | -                  | 0470 - Computer Software                 | 80,000              | 80,000              | 80,000             |
| 206,700            | 128,710            | 300,000            | 0480 - Computer Hardware                 | 49,547              | 49,547              | 49,547             |
| 206,700            | 128,710            | 306,001            | Total 2660:                              | 129,547             | 129,547             | 129,547            |
| -                  | -                  | -                  | <u>3300 - Community Services</u>         | -                   | -                   | -                  |
| -                  | -                  | -                  | 0410 - Consumable Supplies and Materials | 2,500               | 2,500               | 2,500              |
| -                  | -                  | -                  | 0416 - Food                              | 2,500               | 2,500               | 2,500              |
| -                  | -                  | -                  | Total 3300:                              | 5,000               | 5,000               | 5,000              |
| 1,500,087          | 1,906,011          | 2,610,310 6.88     | Total Requirements:                      | 2,130,067 9.00      | 2,130,067 9.00      | 2,130,067 9.00     |

## 252 - High School Success/M98

**Total: \$678,214**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | High School Success/M98 |                                       | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |      |
|--------------------|--------------------|--------------------|-------------------------|---------------------------------------|---------------------|---------------------|--------------------|------|
| \$                 | \$                 | \$                 | FTE                     |                                       | \$                  | FTE                 | \$                 | FTE  |
|                    |                    |                    |                         | Resources                             |                     |                     |                    |      |
|                    |                    |                    |                         | 000 - Undesignated                    |                     |                     |                    |      |
| 655,462            | 410,261            | 699,826            |                         | 3299 - Other Restricted Grants-In-Aid | 678,214             |                     | 678,214            |      |
| 655,462            | 410,261            | 699,826            |                         | Total 000:                            | 678,214             |                     | 678,214            |      |
| 655,462            | 410,261            | 699,826            |                         | Total Resources:                      | 678,214             |                     | 678,214            |      |
|                    |                    |                    |                         | Requirements                          |                     |                     |                    |      |
|                    |                    |                    |                         | 1111 - Elementary K-6                 |                     |                     |                    |      |
| -                  | 773                | -                  |                         | 0315 - Purchased Services Substitutes | -                   | -                   | -                  | -    |
| -                  | 773                | -                  |                         | Total 1111:                           | -                   | -                   | -                  | -    |
|                    |                    |                    |                         | 1120 - AVID                           |                     |                     |                    |      |
| -                  | -                  | -                  |                         | 0131 - Add'l Hours Licensed           | 1,808               | 1,808               | 1,808              |      |
| -                  | 4,761              | -                  |                         | 0133 - Tutors                         | -                   | -                   | -                  |      |
| -                  | -                  | -                  |                         | 0212 - PERS EE Contribution, PU       | 108                 | 108                 | 108                |      |
| -                  | -                  | -                  |                         | 0213 - PERS Bond 2003                 | 181                 | 181                 | 181                |      |
| -                  | -                  | -                  |                         | 0214 - PERS ER UAL, OPSRP             | 117                 | 117                 | 117                |      |
| -                  | -                  | -                  |                         | 0215 - PERS Bond 2021                 | 99                  | 99                  | 99                 |      |
| -                  | 295                | -                  |                         | 0221 - Social Security                | 138                 | 138                 | 138                |      |
| -                  | 69                 | -                  |                         | 0222 - Medicare                       | -                   | -                   | -                  |      |
| -                  | 9                  | -                  |                         | 0231 - Workers' Compensation          | 5                   | 5                   | 5                  |      |
| -                  | -                  | -                  |                         | 0232 - Unemployment Compensation      | 36                  | 36                  | 36                 |      |
| -                  | 7                  | -                  |                         | 0233 - Workers Benefit Fund           | -                   | -                   | -                  |      |
| -                  | 19                 | -                  |                         | 0234 - PLO                            | 7                   | 7                   | 7                  |      |
| -                  | 5,160              | -                  |                         | Total 1120:                           | 2,499               | 2,499               | 2,499              |      |
|                    |                    |                    |                         | 1121 - Middle/Junior High Programs    |                     |                     |                    |      |
| -                  | 321                | -                  |                         | 0315 - Purchased Services Substitutes | -                   | -                   | -                  |      |
| -                  | 321                | -                  |                         | Total 1121:                           | -                   | -                   | -                  |      |
|                    |                    |                    |                         | 1131 - High School Programs           |                     |                     |                    |      |
| -                  | 58,657             | 63,138             | 1.00                    | 0111 - Licensed Salaries              | 67,308              | 1.00                | 67,308             | 1.00 |
| 19,099             | 10,359             | 14,352             |                         | 0131 - Add'l Hours Licensed           | 42,326              |                     | 42,326             |      |
| 5,803              | -                  | -                  |                         | 0133 - Tutors                         | -                   |                     | -                  |      |
| -                  | 869                | 1,129              |                         | 0135 - Extra Duty Licensed (CBA)      | 1,438               |                     | 1,438              |      |
| -                  | 8,850              | 11,300             |                         | 0146 - Stipend Licensed               | 11,500              |                     | 11,500             |      |
| -                  | 400                | -                  |                         | 0161 - Personal Leave Payout          | 405                 |                     | 405                |      |
| 2                  | -                  | -                  |                         | 0211 - PERS ER Pension, TIER I/II     | -                   |                     | -                  |      |
| 1,119              | 4,681              | 5,395              |                         | 0212 - PERS EE Contribution, PU       | 7,377               |                     | 7,377              |      |
| 2,946              | 10,923             | 8,093              |                         | 0213 - PERS Bond 2003                 | 12,299              |                     | 12,299             |      |
| -                  | -                  | 899                |                         | 0214 - PERS ER UAL, OPSRP             | 7,979               |                     | 7,979              |      |
| 1,085              | 4,135              | 4,047              |                         | 0215 - PERS Bond 2021                 | 6,764               |                     | 6,764              |      |
| 1,529              | 4,642              | 6,878              |                         | 0221 - Social Security                | 9,408               |                     | 9,408              |      |
| 358                | 1,085              | -                  |                         | 0222 - Medicare                       | -                   |                     | -                  |      |
| 25                 | 150                | 171                |                         | 0231 - Workers' Compensation          | 307                 |                     | 307                |      |
| 0                  | -                  | 1,799              |                         | 0232 - Unemployment Compensation      | 2,459               |                     | 2,459              |      |
| 24                 | 60                 | -                  |                         | 0233 - Workers Benefit Fund           | -                   |                     | -                  |      |
| -                  | 299                | 360                |                         | 0234 - PLO                            | 493                 |                     | 493                |      |
| -                  | 24,515             | -                  |                         | 0240 - Contractual Employee Benefits  | -                   |                     | -                  |      |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | High School Success/M98                                     |                    | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted  |
|--------------------|--------------------|--------------------|-------------------------------------------------------------|--------------------|---------------------|---------------------|---------------------|
| \$                 | \$                 | \$ FTE             |                                                             |                    | \$ FTE              | \$ FTE              | \$ FTE              |
| -                  | -                  | 25,200             | 0241 - Insurance/Licensed                                   |                    | 25,200              | 25,200              | 25,200              |
| -                  | 2,000              | -                  | 0312 - Instructional Programs Improvement Services          |                    | -                   | -                   | -                   |
| -                  | 7,398              | -                  | 0315 - Purchased Services Substitutes                       |                    | 3,977               | 3,977               | 3,977               |
| -                  | -                  | 5,000              | 0390 - Other General Professional and Technological Svs     |                    | 5,000               | 5,000               | 5,000               |
| -                  | 22,183             | 17,009             | 0410 - Consumable Supplies and Materials                    |                    | 21,418              | 21,418              | 21,418              |
| -                  | 1,098              | -                  | 0416 - Food                                                 |                    | -                   | -                   | -                   |
| -                  | 23,807             | 6,013              | 0460 - Non-Consumable Items                                 |                    | -                   | -                   | -                   |
| -                  | 2,500              | -                  | 0640 - Dues and Fees                                        |                    | -                   | -                   | -                   |
| <b>31,989</b>      | <b>188,611</b>     | <b>170,783</b>     |                                                             | <b>Total 1131:</b> | <b>225,658 1.00</b> | <b>225,658 1.00</b> | <b>225,658 1.00</b> |
|                    |                    |                    | <u>1132 - High School Extracurricular</u>                   |                    |                     |                     |                     |
| -                  | 4,995              | 6,775              | 0135 - Extra Duty Licensed (CBA)                            |                    | 6,470               | 6,470               | 6,470               |
| -                  | 300                | 407                | 0212 - PERS EE Contribution, PU                             |                    | 388                 | 388                 | 388                 |
| -                  | 699                | 610                | 0213 - PERS Bond 2003                                       |                    | 647                 | 647                 | 647                 |
| -                  | -                  | 68                 | 0214 - PERS ER UAL, OPSRP                                   |                    | 419                 | 419                 | 419                 |
| -                  | 265                | 305                | 0215 - PERS Bond 2021                                       |                    | 355                 | 355                 | 355                 |
| -                  | 310                | 518                | 0221 - Social Security                                      |                    | 495                 | 495                 | 495                 |
| -                  | 72                 | -                  | 0222 - Medicare                                             |                    | -                   | -                   | -                   |
| -                  | 9                  | 13                 | 0231 - Workers' Compensation                                |                    | 16                  | 16                  | 16                  |
| -                  | -                  | 136                | 0232 - Unemployment Compensation                            |                    | 129                 | 129                 | 129                 |
| -                  | 2                  | -                  | 0233 - Workers Benefit Fund                                 |                    | -                   | -                   | -                   |
| -                  | 20                 | 27                 | 0234 - PLO                                                  |                    | 26                  | 26                  | 26                  |
| -                  | <b>6,673</b>       | <b>8,859</b>       |                                                             | <b>Total 1132:</b> | <b>8,945</b>        | <b>8,945</b>        | <b>8,945</b>        |
|                    |                    |                    | <u>1220 - Restrictive Programs Students w/Disabilities</u>  |                    |                     |                     |                     |
| -                  | 257                | -                  | 0315 - Purchased Services Substitutes                       |                    | -                   | -                   | -                   |
| -                  | <b>257</b>         | -                  |                                                             | <b>Total 1220:</b> | -                   | -                   | -                   |
|                    |                    |                    | <u>1281 - Public Alternative Programs (SHS)</u>             |                    |                     |                     |                     |
| -                  | -                  | 84,000             | 0390 - Other General Professional and Technological Svs     |                    | -                   | -                   | -                   |
| -                  | -                  | <b>84,000</b>      |                                                             | <b>Total 1281:</b> | -                   | -                   | -                   |
|                    |                    |                    | <u>1285 - District Alternative School (Options Academy)</u> |                    |                     |                     |                     |
| 77,794             | -                  | -                  | 0113 - Administrators                                       |                    | -                   | -                   | -                   |
| -                  | -                  | -                  | 0135 - Extra Duty Licensed (CBA)                            |                    | 2,396               | 2,396               | 2,396               |
| -                  | 4,000              | 42,762             | 0146 - Stipend Licensed                                     |                    | -                   | -                   | -                   |
| 118                | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                           |                    | -                   | -                   | -                   |
| 4,809              | 240                | 2,566              | 0212 - PERS EE Contribution, PU                             |                    | 144                 | 144                 | 144                 |
| 11,220             | 560                | 3,849              | 0213 - PERS Bond 2003                                       |                    | 240                 | 240                 | 240                 |
| -                  | -                  | 43                 | 0214 - PERS ER UAL, OPSRP                                   |                    | 156                 | 156                 | 156                 |
| 4,248              | 212                | 1,924              | 0215 - PERS Bond 2021                                       |                    | 132                 | 132                 | 132                 |
| 4,943              | 235                | 3,271              | 0221 - Social Security                                      |                    | 183                 | 183                 | 183                 |
| 1,156              | 55                 | -                  | 0222 - Medicare                                             |                    | -                   | -                   | -                   |
| 80                 | 8                  | 81                 | 0231 - Workers' Compensation                                |                    | 6                   | 6                   | 6                   |
| 1                  | -                  | 855                | 0232 - Unemployment Compensation                            |                    | 48                  | 48                  | 48                  |
| 41                 | 2                  | -                  | 0233 - Workers Benefit Fund                                 |                    | -                   | -                   | -                   |
| -                  | 15                 | 171                | 0234 - PLO                                                  |                    | 10                  | 10                  | 10                  |
| 7,204              | -                  | -                  | 0243 - Insurance/Admin/Director/NonRep                      |                    | -                   | -                   | -                   |
| 2,598              | -                  | -                  | 0470 - Computer Software                                    |                    | -                   | -                   | -                   |
| <b>114,210</b>     | <b>5,326</b>       | <b>55,522</b>      |                                                             | <b>Total 1285:</b> | <b>3,315</b>        | <b>3,315</b>        | <b>3,315</b>        |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | High School Success/M98                                 | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                         | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <u>1289 - Alternative Program AVID (History)</u>        |                     |                     |                    |
| 151,106            | -                  | -                  | 0111 - Licensed Salaries                                | -                   | -                   | -                  |
| 9,752              | -                  | -                  | 0131 - Add'l Hours Licensed                             | -                   | -                   | -                  |
| 5,458              | -                  | 825                | 0133 - Tutors                                           | -                   | -                   | -                  |
| -                  | 2,281              | 2,823              | 0135 - Extra Duty Licensed (CBA)                        | 1,694               | 1,694               | 1,694              |
| 6,240              | -                  | -                  | 0141 - Insurance Opt Out Licensed                       | -                   | -                   | -                  |
| 1,875              | -                  | -                  | 0143 - Insurance Opt Out Admin Dir Confid               | -                   | -                   | -                  |
| 1,600              | -                  | -                  | 0144 - Sign On Bonus                                    | -                   | -                   | -                  |
| 2                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                       | -                   | -                   | -                  |
| 8,927              | 137                | 220                | 0212 - PERS EE Contribution, PU                         | 102                 | 102                 | 102                |
| 21,177             | 319                | 328                | 0213 - PERS Bond 2003                                   | 169                 | 169                 | 169                |
| -                  | -                  | 36                 | 0214 - PERS ER UAL, OPSRP                               | 110                 | 110                 | 110                |
| 7,885              | 121                | 164                | 0215 - PERS Bond 2021                                   | 93                  | 93                  | 93                 |
| 10,203             | 140                | 279                | 0221 - Social Security                                  | 130                 | 130                 | 130                |
| 2,386              | 33                 | -                  | 0222 - Medicare                                         | -                   | -                   | -                  |
| 171                | 4                  | 7                  | 0231 - Workers' Compensation                            | 4                   | 4                   | 4                  |
| 2                  | -                  | 74                 | 0232 - Unemployment Compensation                        | 34                  | 34                  | 34                 |
| 136                | 2                  | -                  | 0233 - Workers Benefit Fund                             | -                   | -                   | -                  |
| -                  | 9                  | 15                 | 0234 - PLO                                              | 7                   | 7                   | 7                  |
| 36,888             | -                  | -                  | 0241 - Insurance/Licensed                               | -                   | -                   | -                  |
| (378)              | -                  | -                  | 0243 - Insurance/Admin/Director/NonRep                  | -                   | -                   | -                  |
| 7,209              | -                  | 19,800             | 0312 - Instructional Programs Improvement Services      | 9,800               | 9,800               | 9,800              |
| (125)              | -                  | -                  | 0315 - Purchased Services Substitutes                   | -                   | -                   | -                  |
| 6,115              | -                  | -                  | 0340 - Travel                                           | 5,000               | 5,000               | 5,000              |
| 181,962            | -                  | -                  | 0390 - Other General Professional and Technological Svs | -                   | -                   | -                  |
| 20,512             | -                  | 5,000              | 0410 - Consumable Supplies and Materials                | 5,500               | 5,500               | 5,500              |
| 421                | -                  | -                  | 0460 - Non-Consumable Items                             | -                   | -                   | -                  |
| <b>479,525</b>     | <b>3,045</b>       | <b>29,571</b>      | <b>Total 1289:</b>                                      | <b>22,643</b>       | <b>22,643</b>       | <b>22,643</b>      |
|                    |                    |                    | <u>2113 - Social Work Services (History)</u>            |                     |                     |                    |
| -                  | 12,225             | 24,450             | 0690 - Grant Indirect Charges                           | -                   | -                   | -                  |
| -                  | <b>12,225</b>      | <b>24,450</b>      | <b>Total 2113:</b>                                      | -                   | -                   | -                  |
|                    |                    |                    | <u>2120 - Guidance Services</u>                         |                     |                     |                    |
| -                  | 81                 | -                  | 0131 - Add'l Hours Licensed                             | -                   | -                   | -                  |
| -                  | 5                  | -                  | 0212 - PERS EE Contribution, PU                         | -                   | -                   | -                  |
| -                  | 11                 | -                  | 0213 - PERS Bond 2003                                   | -                   | -                   | -                  |
| -                  | 4                  | -                  | 0215 - PERS Bond 2021                                   | -                   | -                   | -                  |
| -                  | 5                  | -                  | 0221 - Social Security                                  | -                   | -                   | -                  |
| -                  | 1                  | -                  | 0222 - Medicare                                         | -                   | -                   | -                  |
| -                  | 0                  | -                  | 0231 - Workers' Compensation                            | -                   | -                   | -                  |
| -                  | 0                  | -                  | 0233 - Workers Benefit Fund                             | -                   | -                   | -                  |
| -                  | 0                  | -                  | 0234 - PLO                                              | -                   | -                   | -                  |
| 5,925              | -                  | -                  | 0390 - Other General Professional and Technological Svs | -                   | -                   | -                  |
| <b>5,925</b>       | <b>108</b>         | -                  | <b>Total 2120:</b>                                      | -                   | -                   | -                  |
|                    |                    |                    | <u>2143 - Behavior Support</u>                          |                     |                     |                    |
| -                  | -                  | 10,000             | 0390 - Other General Professional and Technological Svs | 10,000              | 10,000              | 10,000             |
| -                  | -                  | <b>10,000</b>      | <b>Total 2143:</b>                                      | <b>10,000</b>       | <b>10,000</b>       | <b>10,000</b>      |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted  | High School Success/M98                                 |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted  |
|--------------------|--------------------|---------------------|---------------------------------------------------------|--|---------------------|---------------------|---------------------|
| \$                 | \$                 | \$ FTE              |                                                         |  | \$ FTE              | \$ FTE              | \$ FTE              |
|                    |                    |                     | <u>2219 - Other Improvement of Instruction Services</u> |  |                     |                     |                     |
| -                  | 31,710             | 59,733 0.88         | 0111 - Licensed Salaries                                |  | 72,776 1.00         | 72,776 1.00         | 72,776 1.00         |
| -                  | 1,602              | -                   | 0141 - Insurance Opt Out Licensed                       |  | -                   | -                   | -                   |
| -                  | 1,999              | 3,584               | 0212 - PERS EE Contribution, PU                         |  | 4,367               | 4,367               | 4,367               |
| -                  | 4,664              | 5,376               | 0213 - PERS Bond 2003                                   |  | 7,278               | 7,278               | 7,278               |
| -                  | -                  | 597                 | 0214 - PERS ER UAL, OPSRP                               |  | 4,723               | 4,723               | 4,723               |
| -                  | 1,766              | 2,688               | 0215 - PERS Bond 2021                                   |  | 4,003               | 4,003               | 4,003               |
| -                  | 2,065              | 4,570               | 0221 - Social Security                                  |  | 5,567               | 5,567               | 5,567               |
| -                  | 483                | -                   | 0222 - Medicare                                         |  | -                   | -                   | -                   |
| -                  | 63                 | 113                 | 0231 - Workers' Compensation                            |  | 182                 | 182                 | 182                 |
| -                  | -                  | 1,195               | 0232 - Unemployment Compensation                        |  | 1,456               | 1,456               | 1,456               |
| -                  | 20                 | -                   | 0233 - Workers Benefit Fund                             |  | -                   | -                   | -                   |
| -                  | 133                | 239                 | 0234 - PLO                                              |  | 291                 | 291                 | 291                 |
| -                  | 1,876              | -                   | 0240 - Contractual Employee Benefits                    |  | -                   | -                   | -                   |
| -                  | -                  | 22,050              | 0241 - Insurance/Licensed                               |  | 25,200              | 25,200              | 25,200              |
| -                  | <b>46,382</b>      | <b>100,145 0.88</b> | <b>Total 2219:</b>                                      |  | <b>125,843 1.00</b> | <b>125,843 1.00</b> | <b>125,843 1.00</b> |
|                    |                    |                     | <u>2240 - Instructional Staff Development</u>           |  |                     |                     |                     |
| 1,350              | -                  | -                   | 0131 - Add'l Hours Licensed                             |  | -                   | -                   | -                   |
| -                  | -                  | -                   | 0135 - Extra Duty Licensed (CBA)                        |  | 3,595               | 3,595               | 3,595               |
| -                  | 900                | 3,000               | 0146 - Stipend Licensed                                 |  | -                   | -                   | -                   |
| 54                 | 54                 | 180                 | 0212 - PERS EE Contribution, PU                         |  | 216                 | 216                 | 216                 |
| 126                | 126                | 270                 | 0213 - PERS Bond 2003                                   |  | 360                 | 360                 | 360                 |
| -                  | -                  | 30                  | 0214 - PERS ER UAL, OPSRP                               |  | 233                 | 233                 | 233                 |
| 48                 | 48                 | 135                 | 0215 - PERS Bond 2021                                   |  | 198                 | 198                 | 198                 |
| 83                 | 56                 | 230                 | 0221 - Social Security                                  |  | 275                 | 275                 | 275                 |
| 19                 | 13                 | -                   | 0222 - Medicare                                         |  | -                   | -                   | -                   |
| 1                  | 2                  | 6                   | 0231 - Workers' Compensation                            |  | 9                   | 9                   | 9                   |
| -                  | -                  | 60                  | 0232 - Unemployment Compensation                        |  | 72                  | 72                  | 72                  |
| 2                  | 0                  | -                   | 0233 - Workers Benefit Fund                             |  | -                   | -                   | -                   |
| -                  | -                  | 12                  | 0234 - PLO                                              |  | 14                  | 14                  | 14                  |
| -                  | 6,383              | -                   | 0312 - Instructional Programs Improvement Services      |  | -                   | -                   | -                   |
| -                  | 17,816             | 52,378              | 0340 - Travel                                           |  | 10,000              | 10,000              | 10,000              |
| <b>1,683</b>       | <b>25,397</b>      | <b>56,301</b>       | <b>Total 2240:</b>                                      |  | <b>14,972</b>       | <b>14,972</b>       | <b>14,972</b>       |
|                    |                    |                     | <u>2410 - Office of the Principal Services</u>          |  |                     |                     |                     |
| -                  | 73,865             | 105,500 1.00        | 0113 - Administrators                                   |  | 143,313 1.25        | 143,313 1.25        | 143,313 1.25        |
| -                  | -                  | -                   | 0140 - Travel Stipend                                   |  | 1,500               | 1,500               | 1,500               |
| -                  | -                  | -                   | 0149 - Technology Stipend                               |  | 1,500               | 1,500               | 1,500               |
| -                  | 4,432              | 6,330               | 0212 - PERS EE Contribution, PU                         |  | 8,779               | 8,779               | 8,779               |
| -                  | 10,341             | 9,495               | 0213 - PERS Bond 2003                                   |  | 14,631              | 14,631              | 14,631              |
| -                  | -                  | 1,055               | 0214 - PERS ER UAL, OPSRP                               |  | 9,496               | 9,496               | 9,496               |
| -                  | 3,915              | 4,748               | 0215 - PERS Bond 2021                                   |  | 8,047               | 8,047               | 8,047               |
| -                  | 4,497              | 8,071               | 0221 - Social Security                                  |  | 11,193              | 11,193              | 11,193              |
| -                  | 1,052              | -                   | 0222 - Medicare                                         |  | -                   | -                   | -                   |
| -                  | 140                | 200                 | 0231 - Workers' Compensation                            |  | 365                 | 365                 | 365                 |
| -                  | -                  | 2,110               | 0232 - Unemployment Compensation                        |  | 2,926               | 2,926               | 2,926               |
| -                  | 40                 | -                   | 0233 - Workers Benefit Fund                             |  | -                   | -                   | -                   |
| -                  | 241                | 422                 | 0234 - PLO                                              |  | 585                 | 585                 | 585                 |
| -                  | 17,459             | -                   | 0240 - Contractual Employee Benefits                    |  | -                   | -                   | -                   |
| -                  | -                  | 21,264              | 0243 - Insurance/Admin/Director/NonRep                  |  | 27,375              | 27,375              | 27,375              |
| -                  | <b>115,983</b>     | <b>159,195 1.00</b> | <b>Total 2410:</b>                                      |  | <b>229,710 1.25</b> | <b>229,710 1.25</b> | <b>229,710 1.25</b> |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | High School Success/M98                  |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                          |  | \$ FTE              | \$ FTE              | \$ FTE             |
| 22,130             | -                  | -                  | <u>2520 - Fiscal Services</u>            |  |                     |                     |                    |
| 22,130             | -                  | -                  | 0690 - Grant Indirect Charges            |  | 27,129              | 27,129              | 27,129             |
|                    |                    |                    | Total 2520:                              |  | 27,129              | 27,129              | 27,129             |
|                    |                    |                    | <u>3300 - Community Services</u>         |  |                     |                     |                    |
| -                  | -                  | 1,000              | 0410 - Consumable Supplies and Materials |  | 5,000               | 5,000               | 5,000              |
| -                  | -                  | -                  | 0416 - Food                              |  | 2,500               | 2,500               | 2,500              |
| -                  | -                  | 1,000              | Total 3300:                              |  | 7,500               | 7,500               | 7,500              |
| 655,462            | 410,261            | 699,826 2.88       | Total Requirements:                      |  | 678,214 3.25        | 678,214 3.25        | 678,214 3.25       |

### 253 - ODE Farm to CNP (History)

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

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

## 255 - Preschool Promise

**Total: \$502,500**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Preschool Promise |                                           | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |      |
|--------------------|--------------------|--------------------|-------------------|-------------------------------------------|---------------------|---------------------|--------------------|------|
| \$                 | \$                 | \$                 | FTE               |                                           | \$                  | FTE                 | \$                 | FTE  |
|                    |                    |                    |                   | Resources                                 |                     |                     |                    |      |
|                    |                    |                    |                   | 000 - Undesignated                        |                     |                     |                    |      |
| 500                | -                  | -                  |                   | 1990 - Miscellaneous                      | -                   | -                   | -                  | -    |
| 504,174            | 352,884            | 502,500            |                   | 3299 - Other Restricted Grants-In-Aid     | 502,500             | 502,500             | 502,500            |      |
| 5,069              | -                  | -                  |                   | 5400 - Beginning Fund Balance             | -                   | -                   | -                  | -    |
| 509,743            | 352,884            | 502,500            |                   | Total 000:                                | 502,500             | 502,500             | 502,500            |      |
| 509,743            | 352,884            | 502,500            |                   | Total Resources:                          | 502,500             | 502,500             | 502,500            |      |
|                    |                    |                    |                   | Requirements                              |                     |                     |                    |      |
|                    |                    |                    |                   | 1140 - Preschool (History)                |                     |                     |                    |      |
| 24,544             | 21,340             | 22,194             | 0.25              | 0111 - Licensed Salaries                  | 22,860              | 0.25                | 22,860             | 0.25 |
| 92,327             | 78,751             | 80,506             | 3.27              | 0112 - Classified Salaries                | 209,029             | 5.27                | 209,029            | 5.27 |
| 99,299             | 82,115             | 113,862            | 2.00              | 0114 - Managerial—Classified              | -                   | -                   | -                  | -    |
| -                  | 1,676              | -                  |                   | 0121 - Substitutes—Licensed               | -                   | -                   | -                  | -    |
| 10,233             | 7,188              | 7,200              |                   | 0131 - Add'l Hours Licensed               | 7,700               | 7,700               | 7,700              |      |
| 5,746              | 2,540              | -                  |                   | 0132 - Add'l Hours Classified/Conf        | -                   | -                   | -                  | -    |
| 1,655              | 8,890              | -                  |                   | 0142 - Insurance Opt Out Classified       | -                   | -                   | -                  | -    |
| 2,708              | -                  | -                  |                   | 0143 - Insurance Opt Out Admin Dir Confid | -                   | -                   | -                  | -    |
| 1,600              | -                  | -                  |                   | 0144 - Sign On Bonus                      | -                   | -                   | -                  | -    |
| 1,200              | -                  | -                  |                   | 0146 - Stipend Licensed                   | -                   | -                   | -                  | -    |
| -                  | 278                | -                  |                   | 0161 - Personal Leave Payout              | 315                 | 315                 | 315                |      |
| 16                 | 1                  | 71                 |                   | 0211 - PERS ER Pension, TIER I/II         | 1,012               | 1,012               | 1,012              |      |
| 8,728              | 12,301             | 13,426             |                   | 0212 - PERS EE Contribution, PU           | 14,395              | 14,395              | 14,395             |      |
| 20,366             | 28,703             | 20,139             |                   | 0213 - PERS Bond 2003                     | 23,991              | 23,991              | 23,991             |      |
| -                  | -                  | 1,943              |                   | 0214 - PERS ER UAL, OPSRP                 | 13,586              | 13,586              | 13,586             |      |
| 7,710              | 10,866             | 10,070             |                   | 0215 - PERS Bond 2021                     | 13,195              | 13,195              | 13,195             |      |
| 14,512             | 13,050             | 17,118             |                   | 0221 - Social Security                    | 18,352              | 18,352              | 18,352             |      |
| 3,394              | 3,052              | -                  |                   | 0222 - Medicare                           | -                   | -                   | -                  | -    |
| 235                | 390                | 424                |                   | 0231 - Workers' Compensation              | 600                 | 600                 | 600                |      |
| 3                  | -                  | 4,476              |                   | 0232 - Unemployment Compensation          | 4,797               | 4,797               | 4,797              |      |
| 283                | 243                | -                  |                   | 0233 - Workers Benefit Fund               | 3,120               | 3,120               | 3,120              |      |
| -                  | 784                | 896                |                   | 0234 - PLO                                | 960                 | 960                 | 960                |      |
| -                  | 46,764             | -                  |                   | 0240 - Contractual Employee Benefits      | -                   | -                   | -                  | -    |
| 2,580              | -                  | 6,300              |                   | 0241 - Insurance/Licensed                 | 6,300               | 6,300               | 6,300              |      |
| 57,224             | -                  | 59,400             |                   | 0242 - Insurance/Classified               | 99,600              | 99,600              | 99,600             |      |
| 6,142              | -                  | 42,528             |                   | 0243 - Insurance/Admin/Director/NonRep    | -                   | -                   | -                  | -    |
| 75                 | 75                 | -                  |                   | 0244 - TSA                                | -                   | -                   | -                  | -    |
| -                  | 115                | -                  |                   | 0249 - Insurance/ER Pd LTD                | -                   | -                   | -                  | -    |
| 3,020              | 21,086             | 19,800             |                   | 0315 - Purchased Services Substitutes     | 13,238              | 13,238              | 13,238             |      |
| 240                | -                  | 200                |                   | 0340 - Travel                             | 200                 | 200                 | 200                |      |
| -                  | -                  | 400                |                   | 0354 - Advertising                        | -                   | -                   | -                  | -    |
| -                  | -                  | 200                |                   | 0355 - Printing and Binding               | -                   | -                   | -                  | -    |
| 15,996             | 2,507              | 29,847             |                   | 0410 - Consumable Supplies and Materials  | 5,500               | 5,500               | 5,500              |      |
| -                  | -                  | 5,000              |                   | 0416 - Food                               | 5,000               | 5,000               | 5,000              |      |
| 452                | 1,003              | 1,000              |                   | 0420 - Textbooks                          | 1,500               | 1,500               | 1,500              |      |
| 592                | -                  | 1,000              |                   | 0430 - Library Books                      | 200                 | 200                 | 200                |      |
| 79,435             | 2,299              | 5,000              |                   | 0460 - Non-Consumable Items               | 3,000               | 3,000               | 3,000              |      |
| -                  | -                  | -                  |                   | 0470 - Computer Software                  | 100                 | 100                 | 100                |      |
| 460,315            | 346,017            | 463,000            | 5.52              | Total 1140:                               | 468,550             | 5.52                | 468,550            | 5.52 |

Continued on Next Page...

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Preschool Promise                                                   |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                                     |  | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <u>2210 - Improvement of Instruction Services (History)</u>         |  |                     |                     |                    |
| 1,404              | -                  | -                  | 0131 - Add'l Hours Licensed                                         |  | -                   | -                   | -                  |
| 1                  | -                  | -                  | 0211 - PERS ER Pension, TIER I/II                                   |  | -                   | -                   | -                  |
| 84                 | -                  | -                  | 0212 - PERS EE Contribution, PU                                     |  | -                   | -                   | -                  |
| 197                | -                  | -                  | 0213 - PERS Bond 2003                                               |  | -                   | -                   | -                  |
| 74                 | -                  | -                  | 0215 - PERS Bond 2021                                               |  | -                   | -                   | -                  |
| 85                 | -                  | -                  | 0221 - Social Security                                              |  | -                   | -                   | -                  |
| 20                 | -                  | -                  | 0222 - Medicare                                                     |  | -                   | -                   | -                  |
| 1                  | -                  | -                  | 0231 - Workers' Compensation                                        |  | -                   | -                   | -                  |
| 1                  | -                  | -                  | 0233 - Workers Benefit Fund                                         |  | -                   | -                   | -                  |
| 4,009              | -                  | -                  | 0312 - Instructional Programs Improvement Services                  |  | -                   | -                   | -                  |
| 180                | -                  | -                  | 0354 - Advertising                                                  |  | -                   | -                   | -                  |
| 2,329              | -                  | -                  | 0410 - Consumable Supplies and Materials                            |  | -                   | -                   | -                  |
| 3,294              | -                  | -                  | 0420 - Textbooks                                                    |  | -                   | -                   | -                  |
| 2,713              | -                  | -                  | 0430 - Library Books                                                |  | -                   | -                   | -                  |
| 9,250              | -                  | -                  | 0460 - Non-Consumable Items                                         |  | -                   | -                   | -                  |
| 4,610              | -                  | -                  | 0480 - Computer Hardware                                            |  | -                   | -                   | -                  |
| 714                | -                  | -                  | 0530 - Improvements Other Than Buildings                            |  | -                   | -                   | -                  |
| 28,966             | -                  | -                  | Total 2210:                                                         |  | -                   | -                   | -                  |
|                    |                    |                    | <u>2240 - Instructional Staff Development</u>                       |  |                     |                     |                    |
| 1,539              | 1,266              | 5,000              | 0340 - Travel                                                       |  | 2,000               | 2,000               | 2,000              |
| -                  | 61                 | -                  | 0416 - Food                                                         |  | 500                 | 500                 | 500                |
| 1,539              | 1,326              | 5,000              | Total 2240:                                                         |  | 2,500               | 2,500               | 2,500              |
|                    |                    |                    | <u>2410 - Office of the Principal Services</u>                      |  |                     |                     |                    |
| -                  | -                  | -                  | 0132 - Add'l Hours Classified/Conf                                  |  | 3,000               | 3,000               | 3,000              |
| -                  | -                  | -                  | 0212 - PERS EE Contribution, PU                                     |  | 180                 | 180                 | 180                |
| -                  | -                  | -                  | 0213 - PERS Bond 2003                                               |  | 300                 | 300                 | 300                |
| -                  | -                  | -                  | 0214 - PERS ER UAL, OPSRP                                           |  | 195                 | 195                 | 195                |
| -                  | -                  | -                  | 0215 - PERS Bond 2021                                               |  | 165                 | 165                 | 165                |
| -                  | -                  | -                  | 0221 - Social Security                                              |  | 230                 | 230                 | 230                |
| -                  | -                  | -                  | 0231 - Workers' Compensation                                        |  | 8                   | 8                   | 8                  |
| -                  | -                  | -                  | 0232 - Unemployment Compensation                                    |  | 60                  | 60                  | 60                 |
| -                  | -                  | -                  | 0234 - PLO                                                          |  | 12                  | 12                  | 12                 |
| -                  | -                  | -                  | Total 2410:                                                         |  | 4,150               | 4,150               | 4,150              |
|                    |                    |                    | <u>2520 - Fiscal Services</u>                                       |  |                     |                     |                    |
| 877                | -                  | -                  | 0651 - Liability Insurance                                          |  | -                   | -                   | -                  |
| 9,900              | 5,500              | 5,500              | 0690 - Grant Indirect Charges                                       |  | -                   | -                   | -                  |
| 10,777             | 5,500              | 5,500              | Total 2520:                                                         |  | -                   | -                   | -                  |
|                    |                    |                    | <u>2540 - Operation and Maintenance of Plant Services (History)</u> |  |                     |                     |                    |
| 3,500              | -                  | -                  | 0322 - Repairs and Maintenance Services                             |  | -                   | -                   | -                  |
| 4,200              | -                  | -                  | 0325 - Electricity                                                  |  | -                   | -                   | -                  |
| 446                | -                  | -                  | 0351 - Telephone                                                    |  | -                   | -                   | -                  |
| 8,146              | -                  | -                  | Total 2540:                                                         |  | -                   | -                   | -                  |
|                    |                    |                    | <u>2550 - Student Transportation Services</u>                       |  |                     |                     |                    |
| -                  | -                  | 27,000             | 0332 - Non-Reimbursable Student Transportation                      |  | 27,000              | 27,000              | 27,000             |
| -                  | -                  | 27,000             | Total 2550:                                                         |  | 27,000              | 27,000              | 27,000             |
|                    |                    |                    | <u>3300 - Community Services</u>                                    |  |                     |                     |                    |
| -                  | 41                 | 2,000              | 0410 - Consumable Supplies and Materials                            |  | 200                 | 200                 | 200                |
| -                  | -                  | -                  | 0416 - Food                                                         |  | 100                 | 100                 | 100                |
| -                  | 41                 | 2,000              | Total 3300:                                                         |  | 300                 | 300                 | 300                |
| 509,743            | 352,884            | 502,500 5.52       | Total Requirements:                                                 |  | 502,500 5.52        | 502,500 5.52        | 502,500 5.52       |

## 257 - Summer Learning (History)

Equity-driven expanded learning programs

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Summer Learning (History)                | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                          | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                         |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                |                     |                     |                    |
| 285,988            | -                  | -                  | 3299 - Other Restricted Grants-In-Aid    | -                   | -                   | -                  |
| (45,983)           | -                  | -                  | 5400 - Beginning Fund Balance            | -                   | -                   | -                  |
| <b>240,005</b>     | -                  | -                  | <b>Total 000:</b>                        | -                   | -                   | -                  |
| <b>240,005</b>     | -                  | -                  | <b>Total Resources:</b>                  | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                      |                     |                     |                    |
|                    |                    |                    | <u>1410 - Summer School Elementary</u>   |                     |                     |                    |
| 43,008             | -                  | -                  | 0131 - Add'l Hours Licensed              | -                   | -                   | -                  |
| 11,197             | -                  | -                  | 0132 - Add'l Hours Classified/Conf       | -                   | -                   | -                  |
| 30                 | -                  | -                  | 0211 - PERS ER Pension, TIER I/II        | -                   | -                   | -                  |
| 1,435              | -                  | -                  | 0212 - PERS EE Contribution, PU          | -                   | -                   | -                  |
| 2,807              | -                  | -                  | 0213 - PERS Bond 2003                    | -                   | -                   | -                  |
| 1,114              | -                  | -                  | 0215 - PERS Bond 2021                    | -                   | -                   | -                  |
| 1,965              | -                  | -                  | 0221 - Social Security                   | -                   | -                   | -                  |
| 696                | -                  | -                  | 0222 - Medicare                          | -                   | -                   | -                  |
| 40                 | -                  | -                  | 0231 - Workers' Compensation             | -                   | -                   | -                  |
| 24                 | -                  | -                  | 0233 - Workers Benefit Fund              | -                   | -                   | -                  |
| 1,823              | -                  | -                  | 0315 - Purchased Services Substitutes    | -                   | -                   | -                  |
| 19,220             | -                  | -                  | 0410 - Consumable Supplies and Materials | -                   | -                   | -                  |
| <b>83,359</b>      | -                  | -                  | <b>Total 1410:</b>                       | -                   | -                   | -                  |
|                    |                    |                    | <u>1420 - Summer School Middle</u>       |                     |                     |                    |
| 20,882             | -                  | -                  | 0131 - Add'l Hours Licensed              | -                   | -                   | -                  |
| 6,977              | -                  | -                  | 0132 - Add'l Hours Classified/Conf       | -                   | -                   | -                  |
| 1,672              | -                  | -                  | 0212 - PERS EE Contribution, PU          | -                   | -                   | -                  |
| 3,900              | -                  | -                  | 0213 - PERS Bond 2003                    | -                   | -                   | -                  |
| 1,477              | -                  | -                  | 0215 - PERS Bond 2021                    | -                   | -                   | -                  |
| 1,727              | -                  | -                  | 0221 - Social Security                   | -                   | -                   | -                  |
| 404                | -                  | -                  | 0222 - Medicare                          | -                   | -                   | -                  |
| 28                 | -                  | -                  | 0231 - Workers' Compensation             | -                   | -                   | -                  |
| 20                 | -                  | -                  | 0233 - Workers Benefit Fund              | -                   | -                   | -                  |
| 3,410              | -                  | -                  | 0410 - Consumable Supplies and Materials | -                   | -                   | -                  |
| (40)               | -                  | -                  | 0460 - Non-Consumable Items              | -                   | -                   | -                  |
| 27,994             | -                  | -                  | 0480 - Computer Hardware                 | -                   | -                   | -                  |
| <b>68,451</b>      | -                  | -                  | <b>Total 1420:</b>                       | -                   | -                   | -                  |
|                    |                    |                    | <u>1430 - Summer High School</u>         |                     |                     |                    |
| 20,349             | -                  | -                  | 0131 - Add'l Hours Licensed              | -                   | -                   | -                  |
| 26,131             | -                  | -                  | 0132 - Add'l Hours Classified/Conf       | -                   | -                   | -                  |
| 1,000              | -                  | -                  | 0212 - PERS EE Contribution, PU          | -                   | -                   | -                  |
| 1,200              | -                  | -                  | 0213 - PERS Bond 2003                    | -                   | -                   | -                  |
| 600                | -                  | -                  | 0215 - PERS Bond 2021                    | -                   | -                   | -                  |
| 1,294              | -                  | -                  | 0221 - Social Security                   | -                   | -                   | -                  |
| 400                | -                  | -                  | 0222 - Medicare                          | -                   | -                   | -                  |
| 30                 | -                  | -                  | 0231 - Workers' Compensation             | -                   | -                   | -                  |
| 40                 | -                  | -                  | 0233 - Workers Benefit Fund              | -                   | -                   | -                  |
| 2,180              | -                  | -                  | 0410 - Consumable Supplies and Materials | -                   | -                   | -                  |
| 32,731             | -                  | -                  | 0480 - Computer Hardware                 | -                   | -                   | -                  |
| <b>85,954</b>      | -                  | -                  | <b>Total 1430:</b>                       | -                   | -                   | -                  |

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| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Summer Learning (History)                                           | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                                     | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <u>2540 - Operation and Maintenance of Plant Services (History)</u> |                     |                     |                    |
| 2,240              | -                  | -                  | 0112 - Classified Salaries                                          | -                   | -                   | -                  |
| 2,240              | -                  | -                  | Total 2540:                                                         | -                   | -                   | -                  |
| 240,005            | -                  | -                  | Total Requirements:                                                 | -                   | -                   | -                  |

## 258 - Sub Teacher/IA Training (History)

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Sub Teacher/IA Training (History)                               | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-----------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                                 | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                                |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                       |                     |                     |                    |
| 20,364             | -                  | -                  | 3299 - Other Restricted Grants-In-Aid                           | -                   | -                   | -                  |
| 20,364             | -                  | -                  | Total 000:                                                      | -                   | -                   | -                  |
| 20,364             | -                  | -                  | Total Resources:                                                | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                                             |                     |                     |                    |
|                    |                    |                    | <u>1111 - Elementary K-6</u>                                    |                     |                     |                    |
| 2,771              | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 2,771              | -                  | -                  | Total 1111:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>1132 - High School Extracurricular</u>                       |                     |                     |                    |
| 27                 | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 27                 | -                  | -                  | Total 1132:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>1220 - Restrictive Programs Students w/Disabilities</u>      |                     |                     |                    |
| 1,475              | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 1,475              | -                  | -                  | Total 1220:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>1250 - Less Restrictive Programs Students w/Disabilities</u> |                     |                     |                    |
| 241                | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 241                | -                  | -                  | Total 1250:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>1271 - Remediation (Reading Support)</u>                     |                     |                     |                    |
| 1,354              | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 1,354              | -                  | -                  | Total 1271:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>1272 - Title I-A</u>                                         |                     |                     |                    |
| 775                | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 775                | -                  | -                  | Total 1272:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>1291 - English Language Learner</u>                          |                     |                     |                    |
| 1,001              | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 1,001              | -                  | -                  | Total 1291:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>2220 - Educational Media Services</u>                        |                     |                     |                    |
| 84                 | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 84                 | -                  | -                  | Total 2220:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>2230 - Assessment and Testing (History)</u>                  |                     |                     |                    |
| 200                | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 200                | -                  | -                  | Total 2230:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>2240 - Instructional Staff Development</u>                   |                     |                     |                    |
| 9,148              | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 1,885              | -                  | -                  | 0312 - Instructional Programs Improvement Services              | -                   | -                   | -                  |
| 11,033             | -                  | -                  | Total 2240:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>2410 - Office of the Principal Services</u>                  |                     |                     |                    |
| 317                | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 317                | -                  | -                  | Total 2410:                                                     | -                   | -                   | -                  |
|                    |                    |                    | <u>2630 - Information Services</u>                              |                     |                     |                    |
| 1,085              | -                  | -                  | 0132 - Add'l Hours Classified/Conf                              | -                   | -                   | -                  |
| 1,085              | -                  | -                  | Total 2630:                                                     | -                   | -                   | -                  |
| 20,364             | -                  | -                  | Total Requirements:                                             | -                   | -                   | -                  |

## 259 - Career Pathways Program Grant

**Total: \$10,815**

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

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

## 261 - Misc Sublimity School

Total: \$33,904

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Misc Sublimity School                                   | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                         | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                        |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                               |                     |                     |                    |
| 666                | 1,372              | 5,000              | 1760 - Club Fund Raising                                | 5,000               | 5,000               | 5,000              |
| -                  | 300                | -                  | 1920 - Contributions and Donations From Private Sources | -                   | -                   | -                  |
| (12,142)           | -                  | 500                | 1990 - Miscellaneous                                    | 500                 | 500                 | 500                |
| 67,030             | 40,821             | 30,104             | 5400 - Beginning Fund Balance                           | 28,404              | 28,404              | 28,404             |
| <b>55,554</b>      | <b>42,493</b>      | <b>35,604</b>      | <b>Total 000:</b>                                       | <b>33,904</b>       | <b>33,904</b>       | <b>33,904</b>      |
| <b>55,554</b>      | <b>42,493</b>      | <b>35,604</b>      | <b>Total Resources:</b>                                 | <b>33,904</b>       | <b>33,904</b>       | <b>33,904</b>      |
|                    |                    |                    | <b>Requirements</b>                                     |                     |                     |                    |
|                    |                    |                    | <u>1113 - Elementary Extracurricular</u>                |                     |                     |                    |
| (12,142)           | -                  | -                  | 0340 - Travel                                           | -                   | -                   | -                  |
| 17,544             | 168                | 14,540             | 0410 - Consumable Supplies and Materials                | 17,840              | 17,840              | 17,840             |
| -                  | 470                | -                  | 0416 - Food                                             | -                   | -                   | -                  |
| 160                | 11,077             | 20,564             | 0460 - Non-Consumable Items                             | 15,564              | 15,564              | 15,564             |
| <b>5,562</b>       | <b>11,715</b>      | <b>35,104</b>      | <b>Total 1113:</b>                                      | <b>33,404</b>       | <b>33,404</b>       | <b>33,404</b>      |
|                    |                    |                    | <u>1122 - Middle/Junior High School Extracurricular</u> |                     |                     |                    |
| 9,171              | -                  | -                  | 0410 - Consumable Supplies and Materials                | -                   | -                   | -                  |
| <b>9,171</b>       | <b>-</b>           | <b>-</b>           | <b>Total 1122:</b>                                      | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|                    |                    |                    | <u>2410 - Office of the Principal Services</u>          |                     |                     |                    |
| -                  | -                  | 500                | 0410 - Consumable Supplies and Materials                | 500                 | 500                 | 500                |
| -                  | -                  | <b>500</b>         | <b>Total 2410:</b>                                      | <b>500</b>          | <b>500</b>          | <b>500</b>         |
| <b>14,732</b>      | <b>11,715</b>      | <b>35,604</b>      | <b>Total Requirements:</b>                              | <b>33,904</b>       | <b>33,904</b>       | <b>33,904</b>      |

## 262 - Misc Stayton Elementary School

Total: \$22,403

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

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

## 263 - Misc Stayton Intermediate Middle School

Total: \$39,994

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

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

## 264 - Stayton Elementary School ASB

Total: \$25,713

Stayton Elementary ASB fund for the purpose of student activities.

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

## 265 - Misc Stayton High School

Total: \$52,629

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Misc Stayton High School                                   | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                            | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                           |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                  |                     |                     |                    |
| 1,753              | 2,788              | 1,000              | 1740 - Fees                                                | -                   | -                   | -                  |
| 852                | -                  | -                  | 1746 - Fees Stayton High School                            | -                   | -                   | -                  |
| 180                | 4,157              | 3,000              | 1760 - Club Fund Raising                                   | 3,000               | 3,000               | 3,000              |
| 500                | 5,000              | 1,000              | 1920 - Contributions and Donations From Private Sources    | 1,000               | 1,000               | 1,000              |
| 5,266              | 150                | 2,000              | 1990 - Miscellaneous                                       | 2,000               | 2,000               | 2,000              |
| 50,855             | 40,475             | 38,661             | 5400 - Beginning Fund Balance                              | 46,629              | 46,629              | 46,629             |
| <b>59,406</b>      | <b>52,569</b>      | <b>45,661</b>      | <b>Total 000:</b>                                          | <b>52,629</b>       | <b>52,629</b>       | <b>52,629</b>      |
| <b>59,406</b>      | <b>52,569</b>      | <b>45,661</b>      | <b>Total Resources:</b>                                    | <b>52,629</b>       | <b>52,629</b>       | <b>52,629</b>      |
|                    |                    |                    | <b>Requirements</b>                                        |                     |                     |                    |
|                    |                    |                    | <u>1132 - High School Extracurricular</u>                  |                     |                     |                    |
| 470                | -                  | -                  | 0340 - Travel                                              | -                   | -                   | -                  |
| 9,929              | 5,166              | 29,193             | 0410 - Consumable Supplies and Materials                   | 35,292              | 35,292              | 35,292             |
| -                  | -                  | 177                | 0420 - Textbooks                                           | 746                 | 746                 | 746                |
| 1,935              | 1,261              | 10,138             | 0460 - Non-Consumable Items                                | 8,745               | 8,745               | 8,745              |
| 1,300              | -                  | -                  | 0640 - Dues and Fees                                       | -                   | -                   | -                  |
| <b>13,633</b>      | <b>6,427</b>       | <b>39,508</b>      | <b>Total 1132:</b>                                         | <b>44,783</b>       | <b>44,783</b>       | <b>44,783</b>      |
|                    |                    |                    | <u>1220 - Restrictive Programs Students w/Disabilities</u> |                     |                     |                    |
| 1,122              | -                  | -                  | 0410 - Consumable Supplies and Materials                   | -                   | -                   | -                  |
| <b>1,122</b>       | <b>-</b>           | <b>-</b>           | <b>Total 1220:</b>                                         | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|                    |                    |                    | <u>2220 - Educational Media Services</u>                   |                     |                     |                    |
| -                  | 482                | -                  | 0430 - Library Books                                       | -                   | -                   | -                  |
| <b>-</b>           | <b>482</b>         | <b>-</b>           | <b>Total 2220:</b>                                         | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|                    |                    |                    | <u>2410 - Office of the Principal Services</u>             |                     |                     |                    |
| 101                | -                  | -                  | 0340 - Travel                                              | -                   | -                   | -                  |
| 4,075              | 2,771              | 5,000              | 0410 - Consumable Supplies and Materials                   | 5,846               | 5,846               | 5,846              |
| -                  | -                  | 1,153              | 0460 - Non-Consumable Items                                | 2,000               | 2,000               | 2,000              |
| -                  | 75                 | -                  | 0470 - Computer Software                                   | -                   | -                   | -                  |
| <b>4,176</b>       | <b>2,846</b>       | <b>6,153</b>       | <b>Total 2410:</b>                                         | <b>7,846</b>        | <b>7,846</b>        | <b>7,846</b>       |
| <b>18,931</b>      | <b>9,755</b>       | <b>45,661</b>      | <b>Total Requirements:</b>                                 | <b>52,629</b>       | <b>52,629</b>       | <b>52,629</b>      |

## 266 - Dance Team (History)

Total: \$20,162

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

**267 - Mari Linn School ASB**  
**Total: \$20,162**

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

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

## 268 - Sublimity School ASB

Total: \$14,450

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

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

## 269 - Stayton High School Needy Child Fund

Total: \$11,143

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

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

## 271 - Stayton Intermediate Middle School ASB

Total: \$10,401

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

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

## 272 - Stayton High School ASB

Total: \$422,858

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

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

## 274 - SIA-EIIS

**Total: \$6,139**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | SIA-EIIS                                                    | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                             | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                            |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                   |                     |                     |                    |
| -                  | 6,208              | 6,208              | 3299 - Other Restricted Grants-In-Aid                       | 6,139               | 6,139               | 6,139              |
| -                  | <b>6,208</b>       | <b>6,208</b>       | Total 000:                                                  | <b>6,139</b>        | <b>6,139</b>        | <b>6,139</b>       |
| -                  | <b>6,208</b>       | <b>6,208</b>       | Total Resources:                                            | <b>6,139</b>        | <b>6,139</b>        | <b>6,139</b>       |
|                    |                    |                    | <b>Requirements</b>                                         |                     |                     |                    |
|                    |                    |                    | <u>2210 - Improvement of Instruction Services (History)</u> |                     |                     |                    |
| -                  | 2,907              | 4,749              | 0146 - Stipend Licensed                                     | -                   | -                   | -                  |
| -                  | 359                | 285                | 0212 - PERS EE Contribution, PU                             | -                   | -                   | -                  |
| -                  | 837                | 427                | 0213 - PERS Bond 2003                                       | -                   | -                   | -                  |
| -                  | -                  | 47                 | 0214 - PERS ER UAL, OPSRP                                   | -                   | -                   | -                  |
| -                  | 317                | 214                | 0215 - PERS Bond 2021                                       | -                   | -                   | -                  |
| -                  | 365                | 363                | 0221 - Social Security                                      | -                   | -                   | -                  |
| -                  | 85                 | -                  | 0222 - Medicare                                             | -                   | -                   | -                  |
| -                  | 11                 | 9                  | 0231 - Workers' Compensation                                | -                   | -                   | -                  |
| -                  | -                  | 95                 | 0232 - Unemployment Compensation                            | -                   | -                   | -                  |
| -                  | 4                  | -                  | 0233 - Workers Benefit Fund                                 | -                   | -                   | -                  |
| -                  | 23                 | 19                 | 0234 - PLO                                                  | -                   | -                   | -                  |
| -                  | <b>4,908</b>       | <b>6,208</b>       | Total 2210:                                                 | -                   | -                   | -                  |
|                    |                    |                    | <u>2240 - Instructional Staff Development</u>               |                     |                     |                    |
| -                  | 820                | -                  | 0131 - Add'l Hours Licensed                                 | -                   | -                   | -                  |
| -                  | 86                 | -                  | 0212 - PERS EE Contribution, PU                             | -                   | -                   | -                  |
| -                  | 201                | -                  | 0213 - PERS Bond 2003                                       | -                   | -                   | -                  |
| -                  | 76                 | -                  | 0215 - PERS Bond 2021                                       | -                   | -                   | -                  |
| -                  | 87                 | -                  | 0221 - Social Security                                      | -                   | -                   | -                  |
| -                  | 20                 | -                  | 0222 - Medicare                                             | -                   | -                   | -                  |
| -                  | 3                  | -                  | 0231 - Workers' Compensation                                | -                   | -                   | -                  |
| -                  | 2                  | -                  | 0233 - Workers Benefit Fund                                 | -                   | -                   | -                  |
| -                  | 6                  | -                  | 0234 - PLO                                                  | -                   | -                   | -                  |
| -                  | <b>1,300</b>       | -                  | Total 2240:                                                 | -                   | -                   | -                  |
|                    |                    |                    | <u>2660 - Technology Services</u>                           |                     |                     |                    |
| -                  | -                  | -                  | 0390 - Other General Professional and Technological Svs     | 6,139               | 6,139               | 6,139              |
| -                  | -                  | -                  | Total 2660:                                                 | <b>6,139</b>        | <b>6,139</b>        | <b>6,139</b>       |
| -                  | <b>6,208</b>       | <b>6,208</b>       | Total Requirements:                                         | <b>6,139</b>        | <b>6,139</b>        | <b>6,139</b>       |

### 275 - OCF - Dorris J Wipper Grant (History)

Oregon Community Foundation funding for playground and playground equipment.

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | OCF - Dorris J Wipper Grant (History)             | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                   | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                  |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                         |                     |                     |                    |
| -                  | 22,229             | -                  | 3299 - Other Restricted Grants-In-Aid             | -                   | -                   | -                  |
| -                  | 22,229             | -                  | Total 000:                                        | -                   | -                   | -                  |
| -                  | 22,229             | -                  | Total Resources:                                  | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                               |                     |                     |                    |
|                    |                    |                    | <u>2543 - Care and Upkeep of Grounds Services</u> |                     |                     |                    |
| -                  | 22,229             | -                  | 0460 - Non-Consumable Items                       | -                   | -                   | -                  |
| -                  | 22,229             | -                  | Total 2543:                                       | -                   | -                   | -                  |
| -                  | 22,229             | -                  | Total Requirements:                               | -                   | -                   | -                  |

**276 - OSU Grant**  
**Total: \$600**

Local grants that support classroom activities and supplies.

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | OSU Grant                                               | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                         | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                        |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                               |                     |                     |                    |
| -                  | 395                | 600                | 1920 - Contributions and Donations From Private Sources | 600                 | 600                 | 600                |
| -                  | <b>395</b>         | <b>600</b>         | <b>Total 000:</b>                                       | <b>600</b>          | <b>600</b>          | <b>600</b>         |
| -                  | <b>395</b>         | <b>600</b>         | <b>Total Resources:</b>                                 | <b>600</b>          | <b>600</b>          | <b>600</b>         |
|                    |                    |                    | <b>Requirements</b>                                     |                     |                     |                    |
|                    |                    |                    | <u>1131 - High School Programs</u>                      |                     |                     |                    |
| -                  | 395                | 600                | 0410 - Consumable Supplies and Materials                | 600                 | 600                 | 600                |
| -                  | <b>395</b>         | <b>600</b>         | <b>Total 1131:</b>                                      | <b>600</b>          | <b>600</b>          | <b>600</b>         |
| -                  | <b>395</b>         | <b>600</b>         | <b>Total Requirements:</b>                              | <b>600</b>          | <b>600</b>          | <b>600</b>         |

## 277 - TAP Grants

**Total: \$75,000**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | TAP Grants                                              | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                         | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                        |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                               |                     |                     |                    |
| -                  | 22,650             | 75,000             | 3299 - Other Restricted Grants-In-Aid                   | 75,000              | 75,000              | 75,000             |
| -                  | <b>22,650</b>      | <b>75,000</b>      | Total 000:                                              | <b>75,000</b>       | <b>75,000</b>       | <b>75,000</b>      |
| -                  | <b>22,650</b>      | <b>75,000</b>      | Total Resources:                                        | <b>75,000</b>       | <b>75,000</b>       | <b>75,000</b>      |
|                    |                    |                    | <b>Requirements</b>                                     |                     |                     |                    |
|                    |                    |                    | <u>2542 - Care and Upkeep of Buildings Services</u>     |                     |                     |                    |
| -                  | 850                | -                  | 0340 - Travel                                           | -                   | -                   | -                  |
| -                  | 21,800             | 75,000             | 0390 - Other General Professional and Technological Svs | 75,000              | 75,000              | 75,000             |
| -                  | <b>22,650</b>      | <b>75,000</b>      | Total 2542:                                             | <b>75,000</b>       | <b>75,000</b>       | <b>75,000</b>      |
| -                  | <b>22,650</b>      | <b>75,000</b>      | Total Requirements:                                     | <b>75,000</b>       | <b>75,000</b>       | <b>75,000</b>      |

## 278 - Communication/Community Engagement

Total: \$39,100

Funds for community communication and engagement.

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Communication/Community Engagement                  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-----------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                     | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                    |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                           |                     |                     |                    |
| -                  | 41,689             | -                  | 1990 - Miscellaneous                                | -                   | -                   | -                  |
| -                  | -                  | 41,690             | 5400 - Beginning Fund Balance                       | 39,100              | 39,100              | 39,100             |
| -                  | <b>41,689</b>      | <b>41,690</b>      | Total 000:                                          | <b>39,100</b>       | <b>39,100</b>       | <b>39,100</b>      |
| -                  | <b>41,689</b>      | <b>41,690</b>      | Total Resources:                                    | <b>39,100</b>       | <b>39,100</b>       | <b>39,100</b>      |
|                    |                    |                    | <b>Requirements</b>                                 |                     |                     |                    |
|                    |                    |                    | <u>2633 - Public Information Services (History)</u> |                     |                     |                    |
| -                  | -                  | 7,649              | 0131 - Add'l Hours Licensed                         | -                   | -                   | -                  |
| -                  | -                  | 459                | 0212 - PERS EE Contribution, PU                     | -                   | -                   | -                  |
| -                  | -                  | 688                | 0213 - PERS Bond 2003                               | -                   | -                   | -                  |
| -                  | -                  | 76                 | 0214 - PERS ER UAL, OPSRP                           | -                   | -                   | -                  |
| -                  | -                  | 344                | 0215 - PERS Bond 2021                               | -                   | -                   | -                  |
| -                  | -                  | 585                | 0221 - Social Security                              | -                   | -                   | -                  |
| -                  | -                  | 15                 | 0231 - Workers' Compensation                        | -                   | -                   | -                  |
| -                  | -                  | 153                | 0232 - Unemployment Compensation                    | -                   | -                   | -                  |
| -                  | -                  | 31                 | 0234 - PLO                                          | -                   | -                   | -                  |
| -                  | -                  | 10,000             | 0354 - Advertising                                  | 10,000              | 10,000              | 10,000             |
| -                  | -                  | 21,690             | 0410 - Consumable Supplies and Materials            | 24,100              | 24,100              | 24,100             |
| -                  | 150                | -                  | 0416 - Food                                         | 5,000               | 5,000               | 5,000              |
| -                  | <b>150</b>         | <b>41,690</b>      | Total 2633:                                         | <b>39,100</b>       | <b>39,100</b>       | <b>39,100</b>      |
| -                  | <b>150</b>         | <b>41,690</b>      | Total Requirements:                                 | <b>39,100</b>       | <b>39,100</b>       | <b>39,100</b>      |

## 279 - Early Literacy Grant

**Total: \$142,395**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Early Literacy Grant                                            |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-----------------------------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                                 |  | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                                |  |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                       |  |                     |                     |                    |
| -                  | 147,501            | 153,522            | 3299 - Other Restricted Grants-In-Aid                           |  | 142,395             | 142,395             | 142,395            |
| -                  | <b>147,501</b>     | <b>153,522</b>     | Total 000:                                                      |  | <b>142,395</b>      | <b>142,395</b>      | <b>142,395</b>     |
| -                  | <b>147,501</b>     | <b>153,522</b>     | Total Resources:                                                |  | <b>142,395</b>      | <b>142,395</b>      | <b>142,395</b>     |
|                    |                    |                    | <b>Requirements</b>                                             |  |                     |                     |                    |
|                    |                    |                    | <u>1111 - Elementary K-6</u>                                    |  |                     |                     |                    |
| -                  | 11,608             | 40,723 1.63        | 0112 - Classified Salaries                                      |  | 41,437 1.57         | 41,437 1.57         | 41,437 1.57        |
| -                  | 4,119              | 3,521              | 0131 - Add'l Hours Licensed                                     |  | 2,712               | 2,712               | 2,712              |
| -                  | 868                | 770                | 0132 - Add'l Hours Classified/Conf                              |  | -                   | -                   | -                  |
| -                  | 3,149              | -                  | 0146 - Stipend Licensed                                         |  | -                   | -                   | -                  |
| -                  | -                  | 2                  | 0211 - PERS ER Pension, TIER I/II                               |  | -                   | -                   | -                  |
| -                  | 953                | 2,702              | 0212 - PERS EE Contribution, PU                                 |  | 2,648               | 2,648               | 2,648              |
| -                  | 2,223              | 4,052              | 0213 - PERS Bond 2003                                           |  | 4,414               | 4,414               | 4,414              |
| -                  | -                  | 445                | 0214 - PERS ER UAL, OPSRP                                       |  | 2,865               | 2,865               | 2,865              |
| -                  | 842                | 2,024              | 0215 - PERS Bond 2021                                           |  | 2,429               | 2,429               | 2,429              |
| -                  | 1,196              | 3,445              | 0221 - Social Security                                          |  | 3,377               | 3,377               | 3,377              |
| -                  | 280                | -                  | 0222 - Medicare                                                 |  | -                   | -                   | -                  |
| -                  | 37                 | 85                 | 0231 - Workers' Compensation                                    |  | 109                 | 109                 | 109                |
| -                  | -                  | 900                | 0232 - Unemployment Compensation                                |  | 883                 | 883                 | 883                |
| -                  | 25                 | -                  | 0233 - Workers Benefit Fund                                     |  | -                   | -                   | -                  |
| -                  | 77                 | 179                | 0234 - PLO                                                      |  | 177                 | 177                 | 177                |
| -                  | 10,854             | -                  | 0240 - Contractual Employee Benefits                            |  | -                   | -                   | -                  |
| -                  | -                  | 33,992             | 0242 - Insurance/Classified                                     |  | 35,411              | 35,411              | 35,411             |
| -                  | 21                 | -                  | 0249 - Insurance/ER Pd LTD                                      |  | -                   | -                   | -                  |
| -                  | 5,081              | 2,500              | 0315 - Purchased Services Substitutes                           |  | 1,650               | 1,650               | 1,650              |
| -                  | <b>41,333</b>      | <b>95,340 1.63</b> | Total 1111:                                                     |  | <b>98,112 1.57</b>  | <b>98,112 1.57</b>  | <b>98,112 1.57</b> |
|                    |                    |                    | <u>1121 - Middle/Junior High Programs</u>                       |  |                     |                     |                    |
| -                  | 643                | -                  | 0315 - Purchased Services Substitutes                           |  | 352                 | 352                 | 352                |
| -                  | 5,610              | -                  | 0420 - Textbooks                                                |  | -                   | -                   | -                  |
| -                  | <b>6,253</b>       | -                  | Total 1121:                                                     |  | <b>352</b>          | <b>352</b>          | <b>352</b>         |
|                    |                    |                    | <u>1131 - High School Programs</u>                              |  |                     |                     |                    |
| -                  | 900                | -                  | 0315 - Purchased Services Substitutes                           |  | -                   | -                   | -                  |
| -                  | <b>900</b>         | -                  | Total 1131:                                                     |  | -                   | -                   | -                  |
|                    |                    |                    | <u>1220 - Restrictive Programs Students w/Disabilities</u>      |  |                     |                     |                    |
| -                  | 128                | -                  | 0315 - Purchased Services Substitutes                           |  | -                   | -                   | -                  |
| -                  | <b>128</b>         | -                  | Total 1220:                                                     |  | -                   | -                   | -                  |
|                    |                    |                    | <u>1250 - Less Restrictive Programs Students w/Disabilities</u> |  |                     |                     |                    |
| -                  | 128                | -                  | 0315 - Purchased Services Substitutes                           |  | -                   | -                   | -                  |
| -                  | <b>128</b>         | -                  | Total 1250:                                                     |  | -                   | -                   | -                  |

Continued on Next Page...

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Early Literacy Grant                               |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|----------------------------------------------------|--|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                    |  | \$ FTE              | \$ FTE              | \$ FTE             |
| -                  | 309                | -                  | <u>1271 - Remediation (Reading Support)</u>        |  |                     |                     |                    |
| -                  | 19                 | -                  | 0131 - Add'l Hours Licensed                        |  | -                   | -                   | -                  |
| -                  | 43                 | -                  | 0212 - PERS EE Contribution, PU                    |  | -                   | -                   | -                  |
| -                  | 16                 | -                  | 0213 - PERS Bond 2003                              |  | -                   | -                   | -                  |
| -                  | 19                 | -                  | 0215 - PERS Bond 2021                              |  | -                   | -                   | -                  |
| -                  | 4                  | -                  | 0221 - Social Security                             |  | -                   | -                   | -                  |
| -                  | 1                  | -                  | 0222 - Medicare                                    |  | -                   | -                   | -                  |
| -                  | 0                  | -                  | 0231 - Workers' Compensation                       |  | -                   | -                   | -                  |
| -                  | 1                  | -                  | 0233 - Workers Benefit Fund                        |  | -                   | -                   | -                  |
| -                  | 721                | -                  | 0234 - PLO                                         |  | -                   | -                   | -                  |
| -                  | 1,134              | -                  | 0315 - Purchased Services Substitutes              |  | -                   | -                   | -                  |
|                    |                    |                    | Total 1271:                                        |  | -                   | -                   | -                  |
|                    |                    |                    | <u>1272 - Title I-A</u>                            |  |                     |                     |                    |
| -                  | 177                | -                  | 0315 - Purchased Services Substitutes              |  | -                   | -                   | -                  |
| -                  | 177                | -                  | Total 1272:                                        |  | -                   | -                   | -                  |
|                    |                    |                    | <u>1410 - Summer School Elementary</u>             |  |                     |                     |                    |
| -                  | -                  | 29,000             | 0410 - Consumable Supplies and Materials           |  | 20,063              | 20,063              | 20,063             |
| -                  | -                  | 29,000             | Total 1410:                                        |  | 20,063              | 20,063              | 20,063             |
|                    |                    |                    | <u>2213 - Curriculum Development</u>               |  |                     |                     |                    |
| -                  | 37,567             | -                  | 0312 - Instructional Programs Improvement Services |  | -                   | -                   | -                  |
| -                  | 424                | -                  | 0410 - Consumable Supplies and Materials           |  | -                   | -                   | -                  |
| -                  | 37,991             | -                  | Total 2213:                                        |  | -                   | -                   | -                  |
|                    |                    |                    | <u>2240 - Instructional Staff Development</u>      |  |                     |                     |                    |
| -                  | -                  | -                  | 0131 - Add'l Hours Licensed                        |  | 4,519               | 4,519               | 4,519              |
| -                  | -                  | -                  | 0135 - Extra Duty Licensed (CBA)                   |  | 7,910               | 7,910               | 7,910              |
| -                  | -                  | 10,076             | 0146 - Stipend Licensed                            |  | -                   | -                   | -                  |
| -                  | -                  | 605                | 0212 - PERS EE Contribution, PU                    |  | 746                 | 746                 | 746                |
| -                  | -                  | 907                | 0213 - PERS Bond 2003                              |  | 1,243               | 1,243               | 1,243              |
| -                  | -                  | 101                | 0214 - PERS ER UAL, OPSRP                          |  | 807                 | 807                 | 807                |
| -                  | -                  | 453                | 0215 - PERS Bond 2021                              |  | 684                 | 684                 | 684                |
| -                  | -                  | 771                | 0221 - Social Security                             |  | 951                 | 951                 | 951                |
| -                  | -                  | 19                 | 0231 - Workers' Compensation                       |  | 31                  | 31                  | 31                 |
| -                  | -                  | 202                | 0232 - Unemployment Compensation                   |  | 248                 | 248                 | 248                |
| -                  | -                  | 40                 | 0234 - PLO                                         |  | 50                  | 50                  | 50                 |
| -                  | -                  | 6,240              | 0312 - Instructional Programs Improvement Services |  | -                   | -                   | -                  |
| -                  | -                  | 2,092              | 0315 - Purchased Services Substitutes              |  | -                   | -                   | -                  |
| -                  | -                  | 21,506             | Total 2240:                                        |  | 17,189              | 17,189              | 17,189             |
|                    |                    |                    | <u>2410 - Office of the Principal Services</u>     |  |                     |                     |                    |
| -                  | 68                 | -                  | 0132 - Add'l Hours Classified/Conf                 |  | -                   | -                   | -                  |
| -                  | 4                  | -                  | 0212 - PERS EE Contribution, PU                    |  | -                   | -                   | -                  |
| -                  | 10                 | -                  | 0213 - PERS Bond 2003                              |  | -                   | -                   | -                  |
| -                  | 4                  | -                  | 0215 - PERS Bond 2021                              |  | -                   | -                   | -                  |
| -                  | 4                  | -                  | 0221 - Social Security                             |  | -                   | -                   | -                  |
| -                  | 1                  | -                  | 0222 - Medicare                                    |  | -                   | -                   | -                  |
| -                  | 0                  | -                  | 0231 - Workers' Compensation                       |  | -                   | -                   | -                  |
| -                  | 0                  | -                  | 0233 - Workers Benefit Fund                        |  | -                   | -                   | -                  |
| -                  | 0                  | -                  | 0234 - PLO                                         |  | -                   | -                   | -                  |
| -                  | 91                 | -                  | Total 2410:                                        |  | -                   | -                   | -                  |
|                    |                    |                    | <u>2520 - Fiscal Services</u>                      |  |                     |                     |                    |
| -                  | 7,350              | 7,676              | 0690 - Grant Indirect Charges                      |  | 6,679               | 6,679               | 6,679              |
| -                  | 7,350              | 7,676              | Total 2520:                                        |  | 6,679               | 6,679               | 6,679              |
| -                  | 95,485             | 153,522 1.63       | Total Requirements:                                |  | 142,395 1.57        | 142,395 1.57        | 142,395 1.57       |

## 280 - Homeless Support (History)

Donated funds to support students and families experiencing homelessness.

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

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

Reserve Funds for the purpose of recognizing higher PERS rates.

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

## 282 - OR Extended Assessment (History)

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | OR Extended Assessment (History)                      | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                       | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                      |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                             |                     |                     |                    |
| -                  | -                  | 1,101              | 4500 - Restricted Revenue From the Federal Government | -                   | -                   | -                  |
| -                  | -                  | 1,101              | Total 000:                                            | -                   | -                   | -                  |
| -                  | -                  | 1,101              | Total Resources:                                      | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                                   |                     |                     |                    |
|                    |                    |                    | <u>2190 - Director of Special Services</u>            |                     |                     |                    |
| -                  | -                  | 842                | 0131 - Add'l Hours Licensed                           | -                   | -                   | -                  |
| -                  | -                  | 51                 | 0212 - PERS EE Contribution, PU                       | -                   | -                   | -                  |
| -                  | -                  | 76                 | 0213 - PERS Bond 2003                                 | -                   | -                   | -                  |
| -                  | -                  | 8                  | 0214 - PERS ER UAL, OPSRP                             | -                   | -                   | -                  |
| -                  | -                  | 38                 | 0215 - PERS Bond 2021                                 | -                   | -                   | -                  |
| -                  | -                  | 64                 | 0221 - Social Security                                | -                   | -                   | -                  |
| -                  | -                  | 2                  | 0231 - Workers' Compensation                          | -                   | -                   | -                  |
| -                  | -                  | 17                 | 0232 - Unemployment Compensation                      | -                   | -                   | -                  |
| -                  | -                  | 3                  | 0234 - PLO                                            | -                   | -                   | -                  |
| -                  | -                  | 1,101              | Total 2190:                                           | -                   | -                   | -                  |
| -                  | -                  | 1,101              | Total Requirements:                                   | -                   | -                   | -                  |

## 283 - PEEK Grant

Total: \$65,000

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | PEEK Grant |                                       | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |      |
|--------------------|--------------------|--------------------|------------|---------------------------------------|---------------------|---------------------|--------------------|------|
| \$                 | \$                 | \$                 | FTE        |                                       | \$                  | FTE                 | \$                 | FTE  |
|                    |                    |                    |            | Resources                             |                     |                     |                    |      |
|                    |                    |                    |            | 000 - Undesignated                    |                     |                     |                    |      |
| -                  | 65,000             | 65,000             |            | 3299 - Other Restricted Grants-In-Aid | 65,000              |                     | 65,000             |      |
| -                  | 65,000             | 65,000             |            | Total 000:                            | 65,000              |                     | 65,000             |      |
| -                  | 65,000             | 65,000             |            | Total Resources:                      | 65,000              |                     | 65,000             |      |
|                    |                    |                    |            | Requirements                          |                     |                     |                    |      |
|                    |                    |                    |            | 1111 - Elementary K-6                 |                     |                     |                    |      |
| -                  | 47,569             | 38,637             | 0.57       | 0111 - Licensed Salaries              | 37,494              | 0.52                | 37,494             | 0.52 |
| -                  | 39                 | 74                 |            | 0131 - Add'l Hours Licensed           | 32                  |                     | 32                 |      |
| -                  | 1,869              | -                  |            | 0141 - Insurance Opt Out Licensed     | -                   |                     | -                  |      |
| -                  | 2,367              | 2,323              |            | 0212 - PERS EE Contribution, PU       | 2,252               |                     | 2,252              |      |
| -                  | 5,530              | 3,484              |            | 0213 - PERS Bond 2003                 | 3,753               |                     | 3,753              |      |
| -                  | -                  | 387                |            | 0214 - PERS ER UAL, OPSRP             | 2,435               |                     | 2,435              |      |
| -                  | 2,093              | 1,742              |            | 0215 - PERS Bond 2021                 | 2,064               |                     | 2,064              |      |
| -                  | 2,449              | 2,961              |            | 0221 - Social Security                | 2,871               |                     | 2,871              |      |
| -                  | 573                | -                  |            | 0222 - Medicare                       | -                   |                     | -                  |      |
| -                  | 75                 | 74                 |            | 0231 - Workers' Compensation          | 94                  |                     | 94                 |      |
| -                  | -                  | 774                |            | 0232 - Unemployment Compensation      | 751                 |                     | 751                |      |
| -                  | 32                 | -                  |            | 0233 - Workers Benefit Fund           | -                   |                     | -                  |      |
| -                  | 158                | 155                |            | 0234 - PLO                            | 150                 |                     | 150                |      |
| -                  | 2,195              | -                  |            | 0240 - Contractual Employee Benefits  | -                   |                     | -                  |      |
| -                  | -                  | 14,389             |            | 0241 - Insurance/Licensed             | 13,104              |                     | 13,104             |      |
| -                  | 64,950             | 65,000             | 0.57       | Total 1111:                           | 65,000              | 0.52                | 65,000             | 0.52 |
|                    |                    |                    |            | 1121 - Middle/Junior High Programs    |                     |                     |                    |      |
| -                  | 39                 | -                  |            | 0131 - Add'l Hours Licensed           | -                   |                     | -                  |      |
| -                  | 5                  | -                  |            | 0213 - PERS Bond 2003                 | -                   |                     | -                  |      |
| -                  | 2                  | -                  |            | 0215 - PERS Bond 2021                 | -                   |                     | -                  |      |
| -                  | 2                  | -                  |            | 0221 - Social Security                | -                   |                     | -                  |      |
| -                  | 1                  | -                  |            | 0222 - Medicare                       | -                   |                     | -                  |      |
| -                  | 0                  | -                  |            | 0231 - Workers' Compensation          | -                   |                     | -                  |      |
| -                  | 0                  | -                  |            | 0233 - Workers Benefit Fund           | -                   |                     | -                  |      |
| -                  | 0                  | -                  |            | 0234 - PLO                            | -                   |                     | -                  |      |
| -                  | 50                 | -                  |            | Total 1121:                           | -                   |                     | -                  |      |
| -                  | 65,000             | 65,000             | 0.57       | Total Requirements:                   | 65,000              | 0.52                | 65,000             | 0.52 |

## 284 - SHS Athletic Improvement

Total: \$15,000

Funds committed to improving the high school athletic program.

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

## 287 - Maps Credit Union

Total: \$1,000

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Maps Credit Union                                       | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                         | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                        |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                               |                     |                     |                    |
| -                  | -                  | -                  | 1920 - Contributions and Donations From Private Sources | 1,000               | 1,000               | 1,000              |
| -                  | -                  | -                  | Total 000:                                              | 1,000               | 1,000               | 1,000              |
| -                  | -                  | -                  | Total Resources:                                        | 1,000               | 1,000               | 1,000              |
|                    |                    |                    | <b>Requirements</b>                                     |                     |                     |                    |
|                    |                    |                    | <u>1121 - Middle/Junior High Programs</u>               |                     |                     |                    |
| -                  | -                  | -                  | 0410 - Consumable Supplies and Materials                | 1,000               | 1,000               | 1,000              |
| -                  | -                  | -                  | Total 1121:                                             | 1,000               | 1,000               | 1,000              |
| -                  | -                  | -                  | Total Requirements:                                     | 1,000               | 1,000               | 1,000              |

## 299 - Food Service

**Total: \$1,814,700**

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

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted  | Food Service                                            |  | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted  |
|--------------------|--------------------|---------------------|---------------------------------------------------------|--|---------------------|---------------------|---------------------|
| \$                 | \$                 | \$ FTE              |                                                         |  | \$ FTE              | \$ FTE              | \$ FTE              |
|                    |                    |                     | <b>Resources</b>                                        |  |                     |                     |                     |
|                    |                    |                     | <u>000 - Undesignated</u>                               |  |                     |                     |                     |
| 103,086            | 95,123             | -                   | 1610 - Daily Sales—Reimbursable Programs                |  | -                   | -                   | -                   |
| 13,001             | 11,549             | 100,000             | 1620 - Daily Sales—Non Reimbursable Program             |  | 70,350              | 70,350              | 70,350              |
| 4,000              | -                  | 4,000               | 1940 - Services Provided Other Local Education Agencies |  | -                   | -                   | -                   |
| 127                | -                  | 2,200               | 1944 - Services Provided Private Schools                |  | 5,000               | 5,000               | 5,000               |
| -                  | 300                | -                   | 1960 - Recovery of Prior Years' Expenditure             |  | -                   | -                   | -                   |
| 7,353              | 3,407              | 8,000               | 1990 - Miscellaneous                                    |  | 1,000               | 1,000               | 1,000               |
| 184,152            | 228,681            | 100,000             | 3299 - Other Restricted Grants-In-Aid                   |  | 243,150             | 243,150             | 243,150             |
| -                  | 13,575             | -                   | 4500 - Restricted Revenue From the Federal Government   |  | -                   | -                   | -                   |
| 637                | 237                | -                   | 4511 - State Breakfast                                  |  | -                   | -                   | -                   |
| 1,555              | 270                | -                   | 4512 - State Lunch                                      |  | -                   | -                   | -                   |
| 177,759            | 199,394            | 295,000             | 4513 - NSLP Breakfast                                   |  | 330,000             | 330,000             | 330,000             |
| 555,353            | 571,459            | 870,000             | 4515 - NSLP Lunch                                       |  | 770,000             | 770,000             | 770,000             |
| -                  | 2,657              | -                   | 4518 - NSLP Snack                                       |  | -                   | -                   | -                   |
| (0)                | -                  | 15,000              | 4519 - Farm to School                                   |  | 15,000              | 15,000              | 15,000              |
| 17,163             | 10,685             | 20,000              | 4525 - Summer Lunch                                     |  | 10,000              | 10,000              | 10,000              |
| 1,472              | -                  | 1,500               | 4526 - Federal Revenue Summer Food Admin                |  | -                   | -                   | -                   |
| 99,662             | 82,588             | 90,000              | 4910 - USDA Commodities                                 |  | 90,000              | 90,000              | 90,000              |
| 10,154             | 10,167             | -                   | 5200 - Interfund Transfers                              |  | 10,200              | 10,200              | 10,200              |
| 301,907            | 221,388            | 170,000             | 5400 - Beginning Fund Balance                           |  | 270,000             | 270,000             | 270,000             |
| <b>1,477,381</b>   | <b>1,451,481</b>   | <b>1,675,700</b>    | <b>Total 000:</b>                                       |  | <b>1,814,700</b>    | <b>1,814,700</b>    | <b>1,814,700</b>    |
| <b>1,477,381</b>   | <b>1,451,481</b>   | <b>1,675,700</b>    | <b>Total Resources:</b>                                 |  | <b>1,814,700</b>    | <b>1,814,700</b>    | <b>1,814,700</b>    |
|                    |                    |                     | <b>Requirements</b>                                     |  |                     |                     |                     |
|                    |                    |                     | <u>3110 - Service Area Direction Food Service</u>       |  |                     |                     |                     |
| 82,223             | 104,885            | 105,931 1.63        | 0114 - Managerial—Classified                            |  | 103,123 1.60        | 103,123 1.60        | 103,123 1.60        |
| -                  | 1,200              | 1,200               | 0140 - Travel Stipend                                   |  | 1,200               | 1,200               | 1,200               |
| -                  | 1,395              | -                   | 0143 - Insurance Opt Out Admin Dir Confid               |  | -                   | -                   | -                   |
| -                  | -                  | -                   | 0148 - Stipend Admin/Director/Nonrep                    |  | 4,600               | 4,600               | 4,600               |
| -                  | 1,200              | 1,200               | 0149 - Technology Stipend                               |  | 1,200               | 1,200               | 1,200               |
| -                  | 824                | -                   | 0162 - Insurance Stipend                                |  | -                   | -                   | -                   |
| 2,427              | 6,521              | 6,500               | 0212 - PERS EE Contribution, PU                         |  | 6,607               | 6,607               | 6,607               |
| 5,663              | 15,215             | 9,750               | 0213 - PERS Bond 2003                                   |  | 11,013              | 11,013              | 11,013              |
| -                  | -                  | 1,083               | 0214 - PERS ER UAL, OPSRP                               |  | 7,147               | 7,147               | 7,147               |
| 2,144              | 5,760              | 4,875               | 0215 - PERS Bond 2021                                   |  | 6,057               | 6,057               | 6,057               |
| 4,941              | 6,636              | 8,287               | 0221 - Social Security                                  |  | 8,424               | 8,424               | 8,424               |
| 1,155              | 1,552              | -                   | 0222 - Medicare                                         |  | -                   | -                   | -                   |
| 84                 | 484                | 521                 | 0231 - Workers' Compensation                            |  | 2,048               | 2,048               | 2,048               |
| 1                  | -                  | 2,167               | 0232 - Unemployment Compensation                        |  | 2,203               | 2,203               | 2,203               |
| 56                 | 84                 | -                   | 0233 - Workers Benefit Fund                             |  | -                   | -                   | -                   |
| -                  | 358                | 434                 | 0234 - PLO                                              |  | 441                 | 441                 | 441                 |
| -                  | 22,754             | -                   | 0240 - Contractual Employee Benefits                    |  | -                   | -                   | -                   |
| 19,600             | -                  | 34,554              | 0243 - Insurance/Admin/Director/NonRep                  |  | 35,040              | 35,040              | 35,040              |
| 250                | -                  | -                   | 0351 - Telephone                                        |  | -                   | -                   | -                   |
| <b>118,544</b>     | <b>168,868</b>     | <b>176,502 1.63</b> | <b>Total 3110:</b>                                      |  | <b>189,103 1.60</b> | <b>189,103 1.60</b> | <b>189,103 1.60</b> |

Continued on Next Page...

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Food Service |                                                        | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |       |            |       |
|--------------------|--------------------|--------------------|--------------|--------------------------------------------------------|---------------------|---------------------|--------------------|-------|------------|-------|
| \$                 | \$                 | \$                 | FTE          |                                                        | \$                  | FTE                 | \$                 | FTE   | \$         | FTE   |
|                    |                    |                    |              | <u>3120 - Food Preparation and Dispensing Services</u> |                     |                     |                    |       |            |       |
| 300,465            | 285,263            | 336,880            | 11.23        | 0112 - Classified Salaries                             | 332,740             | 10.54               | 332,740            | 10.54 | 332,740    | 10.54 |
| 8,734              | -                  | -                  |              | 0114 - Managerial—Classified                           | -                   |                     | -                  |       | -          |       |
| -                  | 9,505              | -                  |              | 0122 - Substitutes—Classified                          | -                   |                     | -                  |       | -          |       |
| 826                | 18,030             | -                  |              | 0132 - Add'l Hours Classified/Conf                     | -                   |                     | -                  |       | -          |       |
| 5,991              | 4,057              | -                  |              | 0142 - Insurance Opt Out Classified                    | -                   |                     | -                  |       | -          |       |
| -                  | 5,400              | 5,400              |              | 0147 - Stipend Classified                              | 5,200               |                     | 5,200              |       | 5,200      |       |
| -                  | 1,958              | -                  |              | 0161 - Personal Leave Payout                           | 1,935               |                     | 1,935              |       | 1,935      |       |
| 57                 | -                  | 318                |              | 0211 - PERS ER Pension, TIER I/II                      | 4,556               |                     | 4,556              |       | 4,556      |       |
| 18,540             | 19,287             | 20,539             |              | 0212 - PERS EE Contribution, PU                        | 20,395              |                     | 20,395             |       | 20,395     |       |
| 42,734             | 45,004             | 30,804             |              | 0213 - PERS Bond 2003                                  | 33,987              |                     | 33,987             |       | 33,987     |       |
| -                  | -                  | 2,102              |              | 0214 - PERS ER UAL, OPSRP                              | 13,123              |                     | 13,123             |       | 13,123     |       |
| 16,178             | 17,037             | 15,401             |              | 0215 - PERS Bond 2021                                  | 18,693              |                     | 18,693             |       | 18,693     |       |
| 18,327             | 19,344             | 26,186             |              | 0221 - Social Security                                 | 26,001              |                     | 26,001             |       | 26,001     |       |
| 4,286              | 4,524              | -                  |              | 0222 - Medicare                                        | -                   |                     | -                  |       | -          |       |
| 1,007              | 2,420              | 3,783              |              | 0231 - Workers' Compensation                           | 6,291               |                     | 6,291              |       | 6,291      |       |
| 3                  | -                  | 6,847              |              | 0232 - Unemployment Compensation                       | 6,798               |                     | 6,798              |       | 6,798      |       |
| 513                | 499                | -                  |              | 0233 - Workers Benefit Fund                            | -                   |                     | -                  |       | -          |       |
| -                  | 1,192              | 1,370              |              | 0234 - PLO                                             | 1,359               |                     | 1,359              |       | 1,359      |       |
| -                  | 145,713            | -                  |              | 0240 - Contractual Employee Benefits                   | -                   |                     | -                  |       | -          |       |
| 2,100              | -                  | -                  |              | 0241 - Insurance/Licensed                              | -                   |                     | -                  |       | -          |       |
| 133,121            | -                  | 210,474            |              | 0242 - Insurance/Classified                            | 212,274             |                     | 212,274            |       | 212,274    |       |
| 208                | -                  | -                  |              | 0243 - Insurance/Admin/Director/NonRep                 | -                   |                     | -                  |       | -          |       |
| 747                | 600                | -                  |              | 0244 - TSA                                             | -                   |                     | -                  |       | -          |       |
| -                  | 459                | -                  |              | 0249 - Insurance/ER Pd LTD                             | -                   |                     | -                  |       | -          |       |
| 1,081              | 4,751              | 1,500              |              | 0315 - Purchased Services Substitutes                  | 1,500               |                     | 1,500              |       | 1,500      |       |
| 1,256              | 3,529              | 15,000             |              | 0322 - Repairs and Maintenance Services                | 15,000              |                     | 15,000             |       | 15,000     |       |
| 928                | 277                | 5,000              |              | 0340 - Travel                                          | 5,000               |                     | 5,000              |       | 5,000      |       |
| 12,821             | 41,257             | 41,500             |              | 0410 - Consumable Supplies and Materials               | 78,500              |                     | 78,500             |       | 78,500     |       |
| 259                | 252                | 1,000              |              | 0411 - Fuel                                            | 1,000               |                     | 1,000              |       | 1,000      |       |
| 99,662             | 82,588             | 90,000             |              | 0415 - USDA Commodities                                | 90,000              |                     | 90,000             |       | 90,000     |       |
| 433,858            | 524,125            | 629,747            |              | 0450 - Food                                            | 693,310             |                     | 693,310            |       | 693,310    |       |
| 11,346             | -                  | -                  |              | 0451 - Food Farm to School Grant                       | -                   |                     | -                  |       | -          |       |
| 7,111              | 9,668              | 29,240             |              | 0460 - Non-Consumable Items                            | 30,240              |                     | 30,240             |       | 30,240     |       |
| -                  | 4,695              | 4,695              |              | 0470 - Computer Software                               | 4,695               |                     | 4,695              |       | 4,695      |       |
| -                  | -                  | 1,500              |              | 0480 - Computer Hardware                               | 1,500               |                     | 1,500              |       | 1,500      |       |
| 6,525              | -                  | 10,912             |              | 0542 - Replacement Equipment Purchase                  | 12,000              |                     | 12,000             |       | 12,000     |       |
| 8,763              | 8,963              | 9,000              |              | 0640 - Dues and Fees                                   | 9,500               |                     | 9,500              |       | 9,500      |       |
| 1,137,449          | 1,260,398          | 1,499,198          | 11.23        | Total 3120:                                            | 1,625,597           | 10.54               | 1,625,597          | 10.54 | 1,625,597  | 10.54 |
| 1,255,993          | 1,429,267          | 1,675,700          | 12.86        | Total Requirements:                                    | 1,814,700           | 12.14               | 1,814,700          | 12.14 | 1,814,700  | 12.14 |
| 7,594,998          | 6,435,943          | 12,633,193         | 44.36        | Special Revenue Funds Total:                           | 11,490,448          | 44.67               | 11,490,448         | 44.67 | 11,490,448 | 44.67 |

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

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

#### **Breakfast Meal Growth:**

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

#### **Lunch Meal Growth:**

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

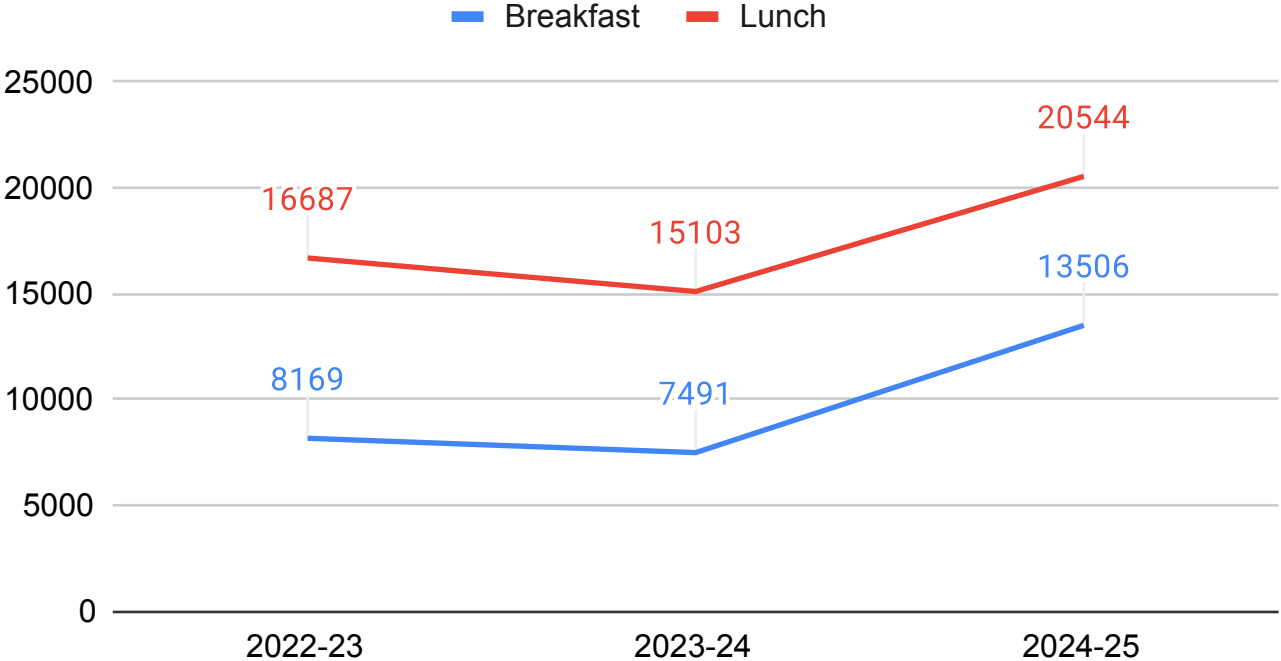
#### **Financial Impact:**

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

#### **Looking Ahead:**

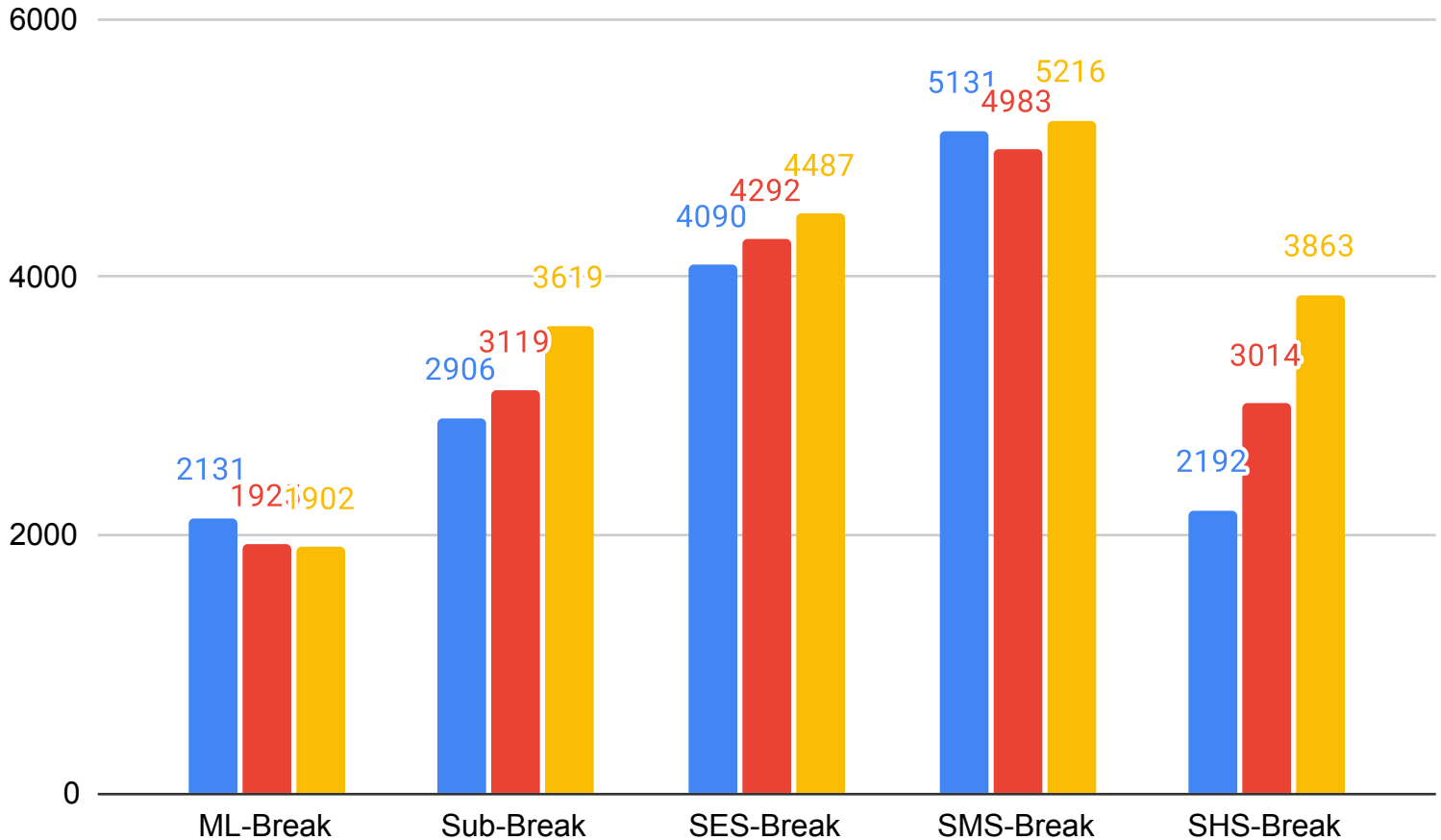
Maintaining this growth will require continued attention to student needs and preferences, operational efficiency, and community engagement. Based on current trends, the district is projected to see a slight increase in meal participation next year, which would further reinforce the program's financial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

# Monthly Average Breakfast and Lunch Meal Count



# Average Meal counts by site(Lunch)

2022-23 2023-24 2024-25



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# Debt Service Funds

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

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300 - Debt Service (History)

Total: \$2,998,333

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

### 310 - PERS UAL Bond 2003

Total: \$2,998,333

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

### 321 - PERS Bond 2021

Total: \$930,876

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

### 375 - GO Bond 2023

Total: \$2,733,545

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Debt Service Funds                     | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|----------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                        | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                       |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>              |                     |                     |                    |
| 1,707,470          | 2,312,279          | 2,280,160          | 1111 - Current Year's Taxes            | 2,325,000           | 2,325,000           | 2,325,000          |
| 40,788             | 48,374             | 35,000             | 1112 - Prior Year's Taxes              | 35,000              | 35,000              | 35,000             |
| -                  | 2,076              | -                  | 1190 - Penalties and Interest On Taxes | -                   | -                   | -                  |
| 15,997,072         | -                  | -                  | 5110 - Bond Proceeds                   | -                   | -                   | -                  |
| 130,820            | 147,316            | 300,000            | 5400 - Beginning Fund Balance          | 373,545             | 373,545             | 373,545            |
| <b>17,876,149</b>  | <b>2,510,045</b>   | <b>2,615,160</b>   | <b>Total 000:</b>                      | <b>2,733,545</b>    | <b>2,733,545</b>    | <b>2,733,545</b>   |
| <b>17,876,149</b>  | <b>2,510,045</b>   | <b>2,615,160</b>   | <b>Total Resources:</b>                | <b>2,733,545</b>    | <b>2,733,545</b>    | <b>2,733,545</b>   |
|                    |                    |                    | <b>Requirements</b>                    |                     |                     |                    |
|                    |                    |                    | <u>5110 - Long-Term Debt Service</u>   |                     |                     |                    |
| 16,828,931         | 1,405,000          | 1,540,000          | 0610 - Redemption of Principal         | 1,750,000           | 1,750,000           | 1,750,000          |
| 683,583            | 731,499            | 662,000            | 0621 - Regular Interest                | 590,000             | 590,000             | 590,000            |
| 207,343            | -                  | -                  | 0640 - Dues and Fees                   | -                   | -                   | -                  |
| <b>17,719,857</b>  | <b>2,136,499</b>   | <b>2,202,000</b>   | <b>Total 5110:</b>                     | <b>2,340,000</b>    | <b>2,340,000</b>    | <b>2,340,000</b>   |
|                    |                    |                    | <u>6110 - Operating Contingency</u>    |                     |                     |                    |
| -                  | -                  | 413,160            | 0810 - Planned Reserve                 | 393,545             | 393,545             | 393,545            |
| <b>17,719,857</b>  | <b>2,136,499</b>   | <b>2,615,160</b>   | <b>Total Requirements:</b>             | <b>2,733,545</b>    | <b>2,733,545</b>    | <b>2,733,545</b>   |
| <b>20,415,890</b>  | <b>4,932,058</b>   | <b>7,007,155</b>   | <b>Debt Service Funds Total:</b>       | <b>6,662,754</b>    | <b>6,662,754</b>    | <b>6,662,754</b>   |

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

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

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

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

# Capital Projects Funds

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

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# North Santiam School District

Fiscal Year Budget 2025/26

## Capital Projects Funds

Total: \$4,050,138

### 400 - QZAB Capital Projects (History)

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Capital Projects Funds                                              | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                                     | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                                    |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                           |                     |                     |                    |
| 26                 | -                  | -                  | 1510 - Interest On Investments                                      | -                   | -                   | -                  |
| 144,510            | 6                  | -                  | 5400 - Beginning Fund Balance                                       | -                   | -                   | -                  |
| <b>144,536</b>     | <b>6</b>           | -                  | Total 000:                                                          | -                   | -                   | -                  |
| <b>144,536</b>     | <b>6</b>           | -                  | Total Resources:                                                    | -                   | -                   | -                  |
|                    |                    |                    | <b>Requirements</b>                                                 |                     |                     |                    |
|                    |                    |                    | <u>2540 - Operation and Maintenance of Plant Services (History)</u> |                     |                     |                    |
| 5,216              | -                  | -                  | 0460 - Non-Consumable Items                                         | -                   | -                   | -                  |
|                    |                    |                    | <u>2542 - Care and Upkeep of Buildings Services</u>                 |                     |                     |                    |
| -                  | 6                  | -                  | 0410 - Consumable Supplies and Materials                            | -                   | -                   | -                  |
|                    |                    |                    | <u>5200 - Transfers of Funds</u>                                    |                     |                     |                    |
| 139,315            | -                  | -                  | 0710 - Fund Modifications                                           | -                   | -                   | -                  |
| <b>144,531</b>     | <b>6</b>           | -                  | Total Requirements:                                                 | -                   | -                   | -                  |

## 420 - Athletics Capital Projects

Total: \$150,579

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

## 426 - Vehicle Replacement

Total: \$48,461

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Capital Projects Funds                              | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-----------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                     | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                    |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                           |                     |                     |                    |
| 17,270             | 7,047              | 8,000              | 1990 - Miscellaneous                                | 3,000               | 3,000               | 3,000              |
| 43,602             | 60,872             | 52,010             | 5400 - Beginning Fund Balance                       | 45,461              | 45,461              | 45,461             |
| <b>60,872</b>      | <b>67,919</b>      | <b>60,010</b>      | Total 000:                                          | <b>48,461</b>       | <b>48,461</b>       | <b>48,461</b>      |
| <b>60,872</b>      | <b>67,919</b>      | <b>60,010</b>      | Total Resources:                                    | <b>48,461</b>       | <b>48,461</b>       | <b>48,461</b>      |
|                    |                    |                    | <b>Requirements</b>                                 |                     |                     |                    |
|                    |                    |                    | <u>2542 - Care and Upkeep of Buildings Services</u> |                     |                     |                    |
| -                  | 15,557             | 60,010             | 0541 - Initial and Additional Equipment Purchase    | 48,461              | 48,461              | 48,461             |
| -                  | <b>15,557</b>      | <b>60,010</b>      | Total Requirements:                                 | <b>48,461</b>       | <b>48,461</b>       | <b>48,461</b>      |

### 430 - Capital Projects Facilities

Total: \$2,451,098

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

**448 - Excise Tax Fund**  
Total: \$1,400,000

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Capital Projects Funds                                        | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|---------------------------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                                               | \$ FTE              | \$ FTE              | \$ FTE             |
|                    |                    |                    | <b>Resources</b>                                              |                     |                     |                    |
|                    |                    |                    | <u>000 - Undesignated</u>                                     |                     |                     |                    |
| 96,979             | 240,002            | 245,000            | 1130 - Construction Exise Tax                                 | 50,000              | 50,000              | 50,000             |
| 1,396,575          | 1,458,671          | 1,504,766          | 5400 - Beginning Fund Balance                                 | 1,350,000           | 1,350,000           | 1,350,000          |
| <b>1,493,553</b>   | <b>1,698,673</b>   | <b>1,749,766</b>   | <b>Total 000:</b>                                             | <b>1,400,000</b>    | <b>1,400,000</b>    | <b>1,400,000</b>   |
| <b>1,493,553</b>   | <b>1,698,673</b>   | <b>1,749,766</b>   | <b>Total Resources:</b>                                       | <b>1,400,000</b>    | <b>1,400,000</b>    | <b>1,400,000</b>   |
|                    |                    |                    | <b>Requirements</b>                                           |                     |                     |                    |
|                    |                    |                    | <u>1132 - High School Extracurricular</u>                     |                     |                     |                    |
| -                  | 8,631              | -                  | 0542 - Replacement Equipment Purchase                         | -                   | -                   | -                  |
|                    |                    |                    | <u>2542 - Care and Upkeep of Buildings Services</u>           |                     |                     |                    |
| -                  | 554                | -                  | 0460 - Non-Consumable Items                                   | -                   | -                   | -                  |
| -                  | 36,597             | -                  | 0542 - Replacement Equipment Purchase                         | -                   | -                   | -                  |
| -                  | <b>37,151</b>      | -                  | <b>Total 2542:</b>                                            | -                   | -                   | -                  |
|                    |                    |                    | <u>4150 - Building Acquisition, Construction, and Improv.</u> |                     |                     |                    |
| -                  | 43,938             | 1,000,000          | 0520 - Buildings Acquisition                                  | 500,000             | 500,000             | 500,000            |
| -                  | 46,626             | -                  | 0530 - Improvements Other Than Buildings                      | 500,000             | 500,000             | 500,000            |
| -                  | <b>90,564</b>      | <b>1,000,000</b>   | <b>Total 4150:</b>                                            | <b>1,000,000</b>    | <b>1,000,000</b>    | <b>1,000,000</b>   |
|                    |                    |                    | <u>5110 - Long-Term Debt Service</u>                          |                     |                     |                    |
| 34,882             | 35,894             | 38,000             | 0610 - Redemption of Principal                                | 38,200              | 38,200              | 38,200             |
| -                  | 4,637              | 3,500              | 0621 - Regular Interest                                       | 2,600               | 2,600               | 2,600              |
| <b>34,882</b>      | <b>40,531</b>      | <b>41,500</b>      | <b>Total 5110:</b>                                            | <b>40,800</b>       | <b>40,800</b>       | <b>40,800</b>      |
|                    |                    |                    | <u>6110 - Operating Contingency</u>                           |                     |                     |                    |
| -                  | -                  | 708,266            | 0810 - Planned Reserve                                        | 359,200             | 359,200             | 359,200            |
| <b>34,882</b>      | <b>176,877</b>     | <b>1,749,766</b>   | <b>Total Requirements:</b>                                    | <b>1,400,000</b>    | <b>1,400,000</b>    | <b>1,400,000</b>   |
| <b>733,509</b>     | <b>476,631</b>     | <b>4,411,430</b>   | <b>Capital Projects Funds Total:</b>                          | <b>4,050,138</b>    | <b>4,050,138</b>    | <b>4,050,138</b>   |

## North Santiam School District Construction Excise Tax

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

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

### What does the tax pay for?

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

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# Internal Service Funds

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

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# North Santiam School District

Fiscal Year Budget 2025/26

## Internal Service Funds

Total: \$1,125,086

### 610 - Unemployment Fund

Total: \$1,125,086

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

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# Trust and Agency Funds

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

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# North Santiam School District

Fiscal Year Budget 2025/26

## Trust & Agency Funds

Total: \$46,898

### 701 - Scholarship Fund

Total: \$46,898

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

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# Budget Recap

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

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# North Santiam School District

## Total 2025-2026 Budget Revenues

Fiscal Year Budget 2025/26

Total: \$57,269,721

| 2022/23<br>Actuals | 2023/24<br>Actuals | 2024/25<br>Adopted | Total 2025-2026 Budget Revenues               | 2025/26<br>Proposed | 2025/26<br>Approved | 2025/26<br>Adopted |
|--------------------|--------------------|--------------------|-----------------------------------------------|---------------------|---------------------|--------------------|
| \$                 | \$                 | \$ FTE             |                                               | \$ FTE              | \$ FTE              | \$ FTE             |
| 30,904,725         | 32,802,909         | 32,062,350         | 100 - General Fund                            | 33,894,397          | 33,894,397          | 33,894,397         |
| 1,001,791          | 1,001,791          | 1,001,792          | 201 - Board Reserve                           | 1,792               | 1,792               | 1,792              |
| 915,000            | 1,137,000          | 1,136,230          | 202 - Textbook Reserve                        | 1,006,350           | 1,006,350           | 1,006,350          |
| 7,050              | 21,382             | 5,000              | 204 - ARP-HCY 1 (History)                     | -                   | -                   | -                  |
| 245,835            | 88,093             | 415,000            | 205 - CTE Construction House                  | 414,190             | 414,190             | 414,190            |
| 4,985              | 4,985              | -                  | 206 - CTE SHS Grants (History)                | -                   | -                   | -                  |
| 1,272,853          | 55,282             | 45,800             | 209 - ESSER III (History)                     | -                   | -                   | -                  |
| 48,008             | 6,319              | 450,000            | 210 - Appropriation Fund                      | 350,000             | 350,000             | 350,000            |
| 3,716              | 3,716              | -                  | 211 - United Way (History)                    | -                   | -                   | -                  |
| 17,399             | -                  | -                  | 214 - Medicaid (History)                      | -                   | -                   | -                  |
| 20,641             | 56,296             | 35,000             | 215 - Title IV                                | 10,863              | 10,863              | 10,863             |
| 8,017              | 15,942             | 2,000              | 216 - Misc Grants (History)                   | -                   | -                   | -                  |
| 6,640              | 19,209             | 14,470             | 219 - Title III-A                             | 12,070              | 12,070              | 12,070             |
| 515,824            | 693,742            | 1,011,945          | 221 - IDEA 611                                | 835,447             | 835,447             | 835,447            |
| 10,978             | 10,645             | 5,000              | 222 - Carl Perkins                            | 5,000               | 5,000               | 5,000              |
| 162,236            | 125,000            | 125,000            | 224 - EL Transformation (History)             | -                   | -                   | -                  |
| 69,542             | 47,772             | -                  | 225 - IDEA 611 ARP (History)                  | -                   | -                   | -                  |
| 414,979            | 424,190            | 515,000            | 227 - Title I-A                               | 471,872             | 471,872             | 471,872            |
| 73,297             | 50,064             | 108,317            | 228 - Title II-A                              | 80,938              | 80,938              | 80,938             |
| 12,102             | 12,836             | 24,998             | 230 - Technology Services                     | 25,745              | 25,745              | 25,745             |
| 42,500             | 28,340             | 33,340             | 231 - After School Community Grant (History)  | -                   | -                   | -                  |
| 24,331             | 67,196             | 100,000            | 232 - Outdoor School                          | 117,932             | 117,932             | 117,932            |
| 3,687              | -                  | -                  | 235 - Staff Retention (History)               | -                   | -                   | -                  |
| 81,121             | 87,848             | 83,970             | 240 - E-Rate C1                               | 105,099             | 105,099             | 105,099            |
| 20,979             | 12,390             | -                  | 241 - Nike Grant (History)                    | -                   | -                   | -                  |
| 2,327              | -                  | 2,328              | 242 - FFA (History)                           | -                   | -                   | -                  |
| 1,567              | 3,186              | -                  | 243 - District Grants (History)               | -                   | -                   | -                  |
| 23,947             | 15,707             | 40,175             | 244 - E-Rate C2                               | 27,510              | 27,510              | 27,510             |
| 8,096              | 7,358              | 7,100              | 247 - IDEA 619                                | 2,010               | 2,010               | 2,010              |
| 63,851             | 138,610            | 183,425            | 249 - SB 1149                                 | 114,443             | 114,443             | 114,443            |
| 2,098,262          | 2,613,252          | 2,610,310          | 251 - SIA                                     | 2,130,067           | 2,130,067           | 2,130,067          |
| 655,462            | 410,261            | 699,826            | 252 - High School Success/M98                 | 678,214             | 678,214             | 678,214            |
| 64,739             | -                  | -                  | 253 - ODE Farm to CNP (History)               | -                   | -                   | -                  |
| 509,743            | 352,884            | 502,500            | 255 - Preschool Promise                       | 502,500             | 502,500             | 502,500            |
| 240,005            | -                  | -                  | 257 - Summer Learning (History)               | -                   | -                   | -                  |
| 20,364             | -                  | -                  | 258 - Sub Teacher/IA Training (History)       | -                   | -                   | -                  |
| 25,660             | -                  | 15,794             | 259 - Career Pathways Program Grant           | 10,815              | 10,815              | 10,815             |
| 55,554             | 42,493             | 35,604             | 261 - Misc Sublimity School                   | 33,904              | 33,904              | 33,904             |
| 12,911             | 16,909             | 44,005             | 262 - Misc Stayton Elementary School          | 22,403              | 22,403              | 22,403             |
| 38,940             | 33,306             | 42,843             | 263 - Misc Stayton Intermediate Middle School | 39,994              | 39,994              | 39,994             |
| 42,143             | 36,201             | 28,695             | 264 - Stayton Elementary School ASB           | 25,713              | 25,713              | 25,713             |
| 59,406             | 52,569             | 45,661             | 265 - Misc Stayton High School                | 52,629              | 52,629              | 52,629             |
| -                  | -                  | -                  | 266 - Dance Team (History)                    | -                   | -                   | -                  |
| 31,726             | 25,123             | 28,364             | 267 - Mari Linn School ASB                    | 20,162              | 20,162              | 20,162             |
| 16,869             | 18,844             | 15,355             | 268 - Sublimity School ASB                    | 14,450              | 14,450              | 14,450             |
| 19,323             | 17,787             | 17,385             | 269 - Stayton High School Needy Child Fund    | 11,143              | 11,143              | 11,143             |
| 22,164             | 20,530             | 28,040             | 271 - Stayton Intermediate Middle School ASB  | 10,401              | 10,401              | 10,401             |
| 475,868            | 419,258            | 356,740            | 272 - Stayton High School ASB                 | 422,858             | 422,858             | 422,858            |
| -                  | 6,208              | 6,208              | 274 - SIA-EIIS                                | 6,139               | 6,139               | 6,139              |
| -                  | 22,229             | -                  | 275 - OCF - Dorris J Wipper Grant (History)   | -                   | -                   | -                  |
| -                  | 395                | 600                | 276 - OSU Grant                               | 600                 | 600                 | 600                |

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

# North Santiam School District

## Total 2025-2026 Budget Expenditures

Fiscal Year Budget 2025/26

Total: \$57,269,721

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

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

# Appendix

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**Supplementary materials supporting the budget document**

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# North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

To: Legal Notice Department  
[sjlegals@statesmanjournal.com](mailto:sjlegals@statesmanjournal.com)  
Fax: c503-399-6808  
Phone: 503-399-6794

From: Rhonda Allen, Director of Business and Fiscal Services

Re: Publication of Budget Committee Meeting Notice

Please publish the following notice on April 17, 2025

## NORTH SANTIAM SCHOOL DISTRICT NOTICE OF BUDGET COMMITTEE MEETING

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

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

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

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

1155 N 3<sup>rd</sup> Ave, Stayton, Oregon 97383

P: 503.769.6924 ~ F: 503.769.3578

[www.nssd29j.org](http://www.nssd29j.org) ~ [communications@nsantiam.k12.or.us](mailto:communications@nsantiam.k12.or.us)

North Santiam School District 2025-26 Adopted Budget

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## PUBLIC NOTICE

### NORTH SANTIAM SCHOOL DISTRICT NOTICE OF BUDGET COMMITTEE MEETING

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

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

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

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

Statesman Journal  
April 17, 2025



Oregon  
GANNETT

PO Box 631824 Cincinnati, OH 45263-1824

# **AFFIDAVIT OF PUBLICATION**

Sara Silbernagel  
North Santiam Sch Dist 29J  
1155 N 3Rd Ave  
Stayton OR 97383-1801

STATE OF WISCONSIN, COUNTY OF BROWN

The Statesman Journal, of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published in Salem in Marion County, Oregon; and that this Public Notices is printed copy of which is hereby annexed was Published in said newspapers in the issue:

04/17/2025

and that the fees charged are legal.  
Sworn to and subscribed before on 04/17/2025

## **PUBLIC NOTICE**

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Statesman Journal  
April 17, 2025

Legal Clerk

Notary, State of WI, County of Brown

5.15.27

My commission expires

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| Publication Cost: | \$475.40             |              |
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| Payment Cost:     | \$475.40             |              |
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Notary Public  
State of Wisconsin

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**AFFIDAVIT OF PUBLICATION**

Sara Silbernagel  
North Santiam Sch Dist 29J  
1155 N 3Rd Ave  
Stayton OR 97383-1801

STATE OF WISCONSIN, COUNTY OF BROWN

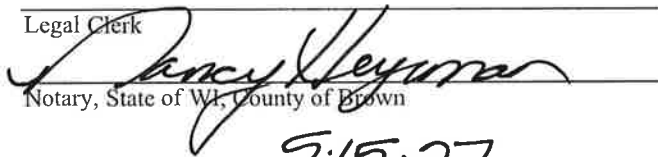
The Statesman Journal, of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published in Salem in Marion County, Oregon; and that this Classified Legal CLEGL is printed copy of which is hereby annexed was Published in said newspapers in the issue:

06/10/2025

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Legal Clerk



Notary, State of WI, County of Brown

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My commission expires

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**NANCY HEYRMAN**  
Notary Public  
State of Wisconsin

## FORM ED-1

## NOTICE OF BUDGET HEARING

A public meeting of the **North Santiam School District** will be held on **June 26, 2025** at 5:30 p.m. at North Santiam School District Office at 1155 N Third Avenue, Stayton, Oregon. Please visit the district website for virtual meeting instructions. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the North Santiam School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at North Santiam School District Office between the hours of 7:30 a.m. and 4:00 p.m., or online at [www.nssd29j.org](http://www.nssd29j.org). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Rhonda Allen, Director of Business and Fiscal Services

Telephone: 503-769-4187

Email: [rhonda.allen@nsantiam.k12.or.us](mailto:rhonda.allen@nsantiam.k12.or.us)

## FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS                                         | Actual Amount<br>Last Year 2023-2024 | Adopted Budget<br>This Year 2024-2025 | Approved Budget<br>Next Year 2025-2026 |
|------------------------------------------------------------|--------------------------------------|---------------------------------------|----------------------------------------|
| Beginning Fund Balance                                     | \$14,869,696                         | \$14,856,951                          | \$14,869,039                           |
| Current Year Property Taxes, other than Local Option Taxes | 9,800,960                            | 10,140,160                            | 10,430,000                             |
| Current Year Local Option Property Taxes                   | \$0                                  | \$0                                   | \$0                                    |
| Other Revenue from Local Sources                           | 4,977,181                            | 4,124,129                             | 4,091,220                              |
| Revenue from Intermediate Sources                          | 121,916                              | 592,593                               | 219,010                                |
| Revenue from State Sources                                 | 22,046,084                           | 23,229,972                            | 24,097,510                             |
| Revenue from Federal Sources                               | 2,265,336                            | 3,345,233                             | 2,883,200                              |
| Interfund Transfers                                        | 1,660,000                            | 339,211                               | 304,742                                |
| All Other Budget Resources                                 | \$0                                  | 375,000                               | 375,000                                |
| <b>Total Resources</b>                                     | <b>\$55,741,172</b>                  | <b>\$57,003,249</b>                   | <b>\$57,269,721</b>                    |

## FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

|                                                           |                     |                     |                     |
|-----------------------------------------------------------|---------------------|---------------------|---------------------|
| Salaries                                                  | \$15,636,144        | \$17,315,409        | \$18,023,183        |
| Other Associated Payroll Costs                            | \$9,168,582         | \$11,920,027        | \$13,469,509        |
| Purchased Services                                        | \$4,199,915         | \$5,460,992         | \$5,130,108         |
| Supplies & Materials                                      | \$2,812,840         | \$4,890,077         | \$4,081,069         |
| Capital Outlay                                            | \$338,091           | \$3,581,770         | \$3,449,764         |
| Other Objects (except debt service & interfund transfers) | \$560,894           | \$629,828           | \$727,700           |
| Debt Service*                                             | \$4,972,590         | \$5,166,500         | \$5,441,800         |
| Interfund Transfers*                                      | \$1,660,000         | \$354,163           | \$304,742           |
| Operating Contingency                                     | \$0                 | \$6,754,483         | \$5,711,846         |
| Unappropriated Ending Fund Balance & Reserves             | \$0                 | \$930,000           | \$930,000           |
| <b>Total Requirements</b>                                 | <b>\$39,349,055</b> | <b>\$57,003,249</b> | <b>\$57,269,721</b> |

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

|                                          |                     |                     |                     |
|------------------------------------------|---------------------|---------------------|---------------------|
| 1000 Instruction                         | \$17,673,421        | \$21,352,480        | \$22,195,810        |
| FTE                                      | 154.82              | 184.31              | 180.56              |
| 2000 Support Services                    | \$13,335,968        | \$17,904,316        | \$18,029,845        |
| FTE                                      | 73.58               | 81.24               | 82.46               |
| 3000 Enterprise & Community Service      | \$1,527,600         | \$1,789,653         | \$1,945,099         |
| FTE                                      | 12.03               | 13.23               | 12.57               |
| 4000 Facility Acquisition & Construction | \$179,476           | \$2,751,654         | \$2,710,579         |
| FTE                                      | 0                   | 0                   | 0                   |
| 5000 Other Uses                          | \$0                 | \$14,952            | \$0                 |
| 5100 Debt Service*                       | \$4,972,590         | \$5,166,500         | \$5,441,800         |
| 5200 Interfund Transfers*                | \$1,660,000         | \$339,211           | \$304,742           |
| 6000 Contingency                         | \$0                 | \$6,754,483         | \$5,711,846         |
| 7000 Unappropriated Ending Fund Balance  | \$0                 | \$930,000           | \$930,000           |
| <b>Total Requirements</b>                | <b>\$39,349,055</b> | <b>\$57,003,249</b> | <b>\$57,269,721</b> |
| <b>Total FTE</b>                         | <b>240.43</b>       | <b>278.78</b>       | <b>275.59</b>       |

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

## \*\* STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\*

The North Santiam School District Approved Budget is based on the state estimated budget at \$11.36 billion assuming a 49/51 split across the biennium. The main source of revenue for the North Santiam School District is the State School Fund Grant. This budget reflects student enrollment at 2055 ADMr. North Santiam School District reports a stable reserve and beginning fund balance for the 2025-26 fiscal year.

## PROPERTY TAX LEVIES

|                                                    | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
|----------------------------------------------------|------------------------|------------------------|-------------------------|
| Permanent Rate Levy (Rate Limit _____ per \$1,000) | 4.3973                 | 4.3973                 | 4.3973                  |
| Local Option Levy                                  | 0                      | 0                      | 0                       |
| Levy For General Obligation Bonds                  | \$2,340,000            | \$2,340,000            | \$2,340,000             |

## STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT           | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|--------------------------------------|-------------------------------------------------------|
| General Obligation Bonds | \$11,685,000                         | \$0                                                   |
| Other Bonds              | \$17,900,000                         | \$0                                                   |
| Other Borrowings         | \$96,622                             | \$0                                                   |
| <b>Total</b>             | <b>\$29,681,622</b>                  | <b>\$0</b>                                            |

OR-41993435



# North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

## A RESOLUTION ADOPTING THE BUDGET AND MAKING APPROPRIATIONS FOR FOR THE FISCAL YEAR 2025-2026 RESOLUTION 062625A

### ADOPTING THE BUDGET

**BE IT RESOLVED** that the Board of Directors of the North Santiam School District 29J hereby adopts the budget for the fiscal year 2025-2026 in the sum of \$57,269,721, now on file at the Business Office, 1155 N Third Avenue, Stayton, Oregon 97383.

### MAKING APPROPRIATIONS

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

#### **General Fund (100)**

|                                      |                      |
|--------------------------------------|----------------------|
| 1000 Instruction                     | \$ 19,165,102        |
| 2000 Support Services                | \$ 13,297,379        |
| 3000 Enterprise & Community Services | \$ 1,000             |
| 5200 Transfers of Funds              | \$ 10,200            |
| 6000 Contingency                     | \$ 490,716           |
| <b>Total</b>                         | <b>\$ 32,964,397</b> |

#### **Special Revenue Funds (200)**

|                                              |                     |
|----------------------------------------------|---------------------|
| 1000 Instruction                             | \$ 2,970,708        |
| 2000 Support Services                        | \$ 3,897,957        |
| 3000 Enterprise & Community Services         | \$ 129,399          |
| 4000 Facilities Acquisition and Construction | \$ 200,000          |
| 5200 Transfers of Funds                      | \$ 294,542          |
| 6000 Contingency                             | \$ 2,183,142        |
| <b>Total</b>                                 | <b>\$ 9,675,748</b> |

#### **Food Service (299)**

|                                      |                     |
|--------------------------------------|---------------------|
| 3000 Enterprise & Community Services | \$ 1,814,700        |
| <b>Total</b>                         | <b>\$ 1,814,700</b> |

1155 N 3<sup>rd</sup> Ave, Stayton, Oregon 97383

P: 503.769.6924 ~ F: 503.769.3578

[www.nssd29j.org](http://www.nssd29j.org) ~ [communications@nsantiam.k12.or.us](mailto:communications@nsantiam.k12.or.us)



# North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

## Debt Service Funds (300)

|                   |                     |
|-------------------|---------------------|
| 5100 Debt Service | \$ 5,401,000        |
| 6000 Contingency  | <u>\$ 1,261,754</u> |
| <b>Total</b>      | <b>\$ 6,662,754</b> |

## Capital Projects Funds (400)

|                                              |                     |
|----------------------------------------------|---------------------|
| 1000 Instruction                             | \$ 60,000           |
| 2000 Support Services                        | \$ 473,461          |
| 4000 Facilities Acquisition and Construction | \$ 2,510,579        |
| 5100 Debt Service                            | \$ 40,800           |
| 6000 Contingency                             | <u>\$ 965,298</u>   |
| <b>Total</b>                                 | <b>\$ 4,050,138</b> |

## Internal Service Funds (600)

|                       |                     |
|-----------------------|---------------------|
| 2000 Support Services | \$ 351,200          |
| 6000 Contingency      | <u>\$ 773,886</u>   |
| <b>Total</b>          | <b>\$ 1,125,086</b> |

## Trust and Agency Funds (700)

|                       |                  |
|-----------------------|------------------|
| 2000 Support Services | \$ 9,848         |
| 6000 Contingency      | <u>\$ 37,050</u> |
| <b>Total</b>          | <b>\$ 46,898</b> |

|                                                     |                      |
|-----------------------------------------------------|----------------------|
| Total Appropriations, All Funds                     | \$ 56,339,721        |
| Total Unappropriated and Reserve Amounts, All Funds | <u>\$ 930,000</u>    |
| <b>Total Adopted Budget</b>                         | <b>\$ 57,269,721</b> |

The above resolution statements were approved and declared adopted on the 26<sup>th</sup> day of June 2025.

Erin Cramer, Board Chair

6/26/2025  
Date

Attest, Lee Loving, Superintendent

6/26/2025  
Date

1155 N 3<sup>rd</sup> Ave, Stayton, Oregon 97383

P: 503.769.6924 ~ F: 503.769.3578

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# North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

## A RESOLUTION IMPOSING THE TAX RATE AND CATEGORIZING TAXES FOR FOR THE FISCAL YEAR 2025-2026 RESOLUTION 062625B

### IMPOSING THE TAX RATE

BE IT RESOLVED that the Board of Directors of the North Santiam School District 29J hereby imposes the taxes provided for in the recommended budget:

At the rate per \$1,000 of the assessed value of \$4.3973 for operations;  
In the amount of \$2,340,000 for debt service on general obligation bonds;

And that these taxes are hereby imposed and categorized for the tax year 2025-2026 upon the assessed value of all taxable property within the district as follows:

### CATEGORIZING THE TAX

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

#### Education Limitation

Permanent Tax Rate.....\$4.3973/\$1,000 of assessed value for permanent rate tax

#### Excluded from Limitations

General Obligation Bond Debt Service.....\$2,340,000

The above resolution statements were approved and declared adopted on the 26<sup>th</sup> day of June 2025.

Erin Cramer, Board Chair

Date

Attest, Lee Loving, Superintendent

Date

1155 N 3<sup>rd</sup> Ave, Stayton, Oregon 97383

P: 503.769.6924 ~ F: 503.769.3578

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# **Glossary**

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**Definitions of terms and acronyms used in school finance**

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## **GLOSSARY**

### **Accounting System**

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

### **Accrual Basis**

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

### **Accrue**

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

### **Adopted Budget**

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

### **Ad Valorem Tax**

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

### **Appropriation**

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

### **Appropriation Level**

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

### **Approved Budget**

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

### **Assessed Value**

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

**Assets**

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

**ADM**

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

**ADM<sub>r</sub>**

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

**ADM<sub>w</sub>**

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

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

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

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

**Board of School Directors**

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

**Bond**

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

**Budget**

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

**Budget Committee**

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

**Budgetary Control**

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

**Budget Document**

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

**Budget Message**

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

**Budget Officer**

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

**Budgetary Expenditures**

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

**Capital Lease**

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

**Capital Outlay**

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

**Capital Projects Fund**

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

**Capital Reserve**

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

**Cash Basis**

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

**Certified Salary**

Compensation paid to employees holding a teaching certificate.

**Common School Fund**

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

**Contingency**

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

**Contracted Services**

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

**County School Fund**

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

**Current Resources**

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

**Debt**

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

**Debt Service Fund**

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

**Deficit**

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

**Employees, Licensed**

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

**Employees, Classified**

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

**Encumbrance**

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

**Enterprise Funds**

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

**Equipment**

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

**Estimated Revenue**

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

**Expenditures**

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

**Extra-curricular**

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

**Fall Enrollment**

Number of students enrolled in school on October 1<sup>st</sup>.

**Fiscal Year**

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

**Fixed Assets**

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

**Function Classification**

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

**FTE**

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

**Fund**

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

**Fund Balance**

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

**General Fund**

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

**General Obligation Bonds**

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

**Generally Accepted Accounting Principles (GAAP)**

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

**Grants**

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

**Instruction**

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

**Internal Service Fund**

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

**Levy**

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

**Liabilities**

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

**Line-Item Budget**

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

**Local Government**

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

**Location**

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

**Modified Accrual Basis**

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

**Non-consumable Supplies**

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

**Object**

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

**Offset**

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

**Object/ Object Class**

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

**Operating Budget**

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

**Payroll Costs**

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

**Program**

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

**Program Budget**

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

**Property Taxes**

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

**Proposed Budget**

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

**Purchase Order**

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

**Rate Limit**

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

**Real Market Value**

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

**Requirements**

See Expenditures.

**Reserve Fund**

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

**Resolution**

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

**Resources**

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

**Revenues**

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

**Special Revenue Fund**

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

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

**Staffing Ratio**

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

**State School Fund**

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

**Supplemental Budget**

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

**Tax Base**

The total property and resources subject to taxation.

**Tax Levy**

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

**Taxes**

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

**TOSA**

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

**Transfers**

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

**Trust and Agency Fund**

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

**Unappropriated Ending Fund Balance (UEFB)**

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

## ACRONYMS

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

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

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

Sublimity School



Options Academy



Stayton Intermediate Middle School



Mari-Linn School



Stayton Elementary School



Stayton High School

