



Budget Meeting Minutes

May 8, 2025, 5PM
750 S 3rd St, Lebanon, OR 97355

Present:

Tom Oliver, Chair

Nichole Piland, Vice Chair

Melissa Baurer, Board Member

Clyde Rood, Board Member

Jeff King, Budget Committee Member

Roger Maurer, Budget Committee Member

Anthony Morelos, Budget Committee Member

Kelly Tucci, Budget Committee Member

Jennifer Meckley, Superintendent

William Lewis, Chief Operations Officer

Steven Prososki, Finance Director

1. WELCOME

1.1. The meeting was called to order at 5:01 PM by Board Chair, Tom Oliver.

2. SELECTION OF BUDGET COMMITTEE CHAIR

Jeff motions for Anthony Morelos to be appointed Budget Committee Chair, and Nichole seconds the motion. All approved with a unanimous vote, Anthony Morelos is appointed Budget Committee Chair.

3. SELECTION OF BUDGET COMMITTEE VICE CHAIR

Tom motions for Jeff King to be appointed Budget Committee Vice Chair, and Nichole seconds the motion. All approved with a unanimous vote, Jeff King is appointed Budget Committee Vice Chair.

4. BUDGET MESSAGE

Superintendent Meckley provides the budget message, which presents the proposed 2025-26 budget, reflecting the ongoing commitment to supporting student achievement and well-being. She highlights this year's graduating class of 2024 at 91.9%, which is the highest graduation rate the district has had in recent years. Jennifer also reviews enrollment and funding, changes in grant funding and financial pressures, facilities and infrastructure, and fiscal responsibility and outlook. She shares how this budget presents funding challenges, but also reflects the resilience and resourcefulness of the district. She extends her gratitude to the Board, staff, families, and community for their continued support.

5. PROPOSED BUDGET REVIEW

Finance Director, Steven Prososki reviews the budget, beginning with the roles of the admin and committee members, the budget vision and how it relates to the district's focus areas, and how the budget is determined-- by student count and demographics. He explains what an ending fund balance is, how it is used, and what the ending fund balance is projected at for this year and the 2025-26 school year.

Some discussion takes place regarding what the ending fund balance looks like with staff increases.

Questions and answers are presented, as follows:

Function 1140 - Why are there no funds proposed? This function is related to the preschool programs, which are not being funded by general fund and are funded by the preschool promise grant, donations, and district partnership with the Boys and Girls Club.

Function 1280 - Why is there an increase in general fund of FTE? This is due to SIA grant, current staff were shifted into general fund from SIA.

Function 1300 - Question regarding continued education programs connected to the YTP grant. It is explained that there was a match previously required which is no longer required.

Function 2150 - Why does general fund FTE show a reduction in FTE? Two FTE were moved into IDEA and the SIA grant.

Object 241-244 - Related to insurance benefits, insurance cap, and how the percentage is calculated per what is anticipated. It is explained that most districts have a cushion of everyone being planned to receive the full cap, though our district does not.

Special revenue funds 210 and 250 are funded to cover if something should come up.

Steven also reviews the challenges and contributing factors, consisting of rising costs, limited revenue, and declining enrollment.

He explains the ADM, average daily membership, data tables and graphs.

He also provides an update on special education funding bills, HB 2953 and HB 2448, as well as school meals for all HB 3435, summer learning HB 3039, early literacy initiative HB 3040, and SB 580 who mandates class size as a subject of bargaining.

It is noted that any questions from the community can be filtered by Steven, and the budget book will become available to the public following this meeting.

Discussion takes place regarding the budget percentage increase for Sand Ridge.

Jennifer acknowledges the student artwork featured in the budget book and how Steven presents the artwork to each student and student's family prior to the next budget year.

A committee member presents a question regarding the restructuring and reorganizing of the district's budget in the last couple of years, and it is explained that this is due to the district making adjustments throughout the year, while finding resources to support the needs.

A committee member highlights the work within the budget, and the impressive graduation rate in the last two years.

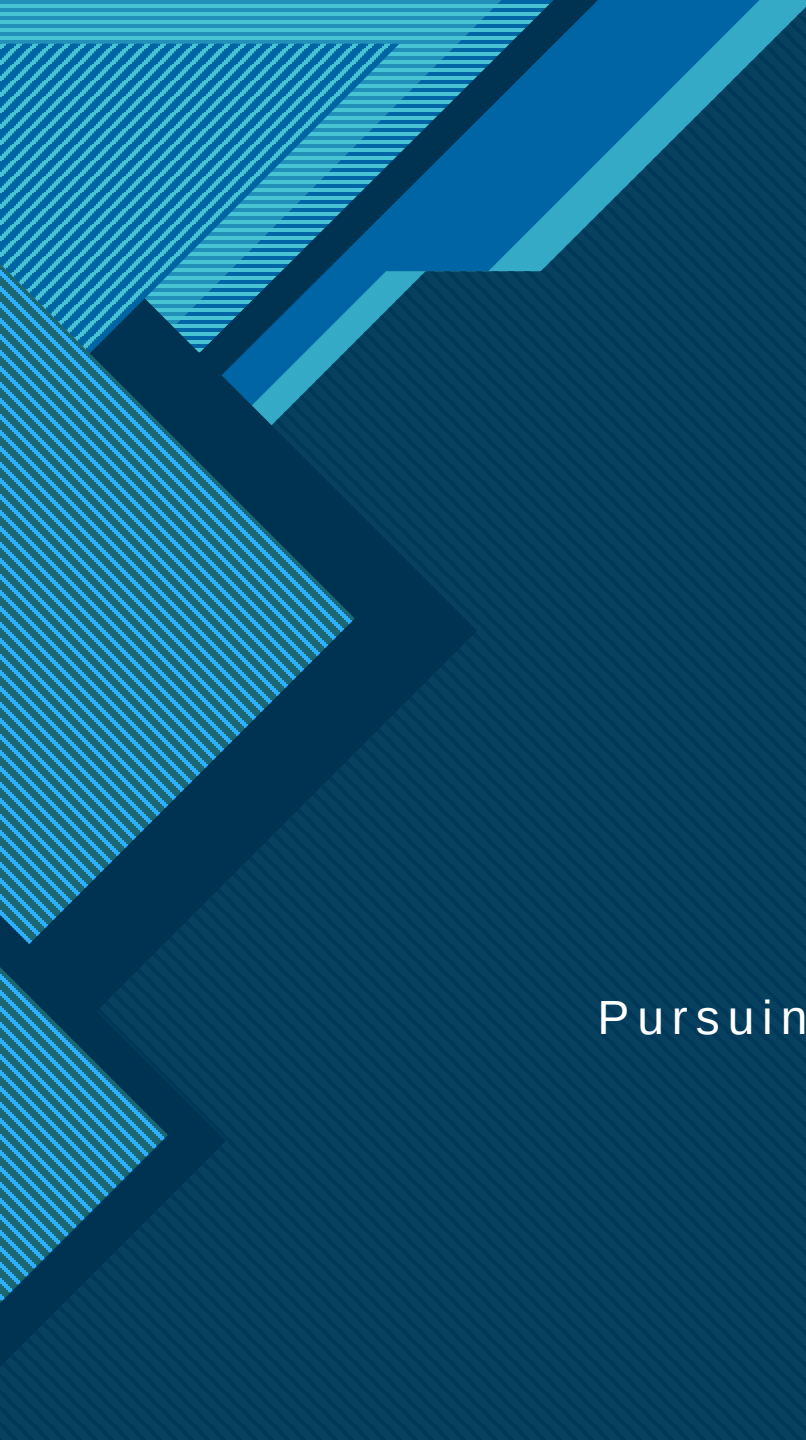
6. ADJOURNMENT at 5:33PM.

Signed:
(Board Chairman)

Date: 6-12-25

Signed:
(Superintendent)

Date: 6-12-25



2025-26 Proposed Budget

Pursuing Excellence – Lebanon Community Schools

Budget Message

Roles - Admin and Committee

1. Administration: Presents the Proposed Budget
2. Budget Committee: Approves appropriation and tax rates/amounts

A. Appropriations:

- 1000's: Instructional
- 2000's: Support Services
- 3000's: Enterprise & Community
- 4000's: Capital Projects
- 5000's: Debt Service
- 6000's: Contingency
- 7000's: Unappropriated EFB

Budget Vision

We must focus on the areas that have the most significant impact on students, such as student literacy, math proficiency, chronic absenteeism, social-emotional learning, and operating within our means.

Using the School Board's five focus areas as guideposts in the process:

- Academic Achievement
- Safety and Belonging
- Effective Facilities
- Financial Integrity
- Community Connections

The budget is determined primarily by student count and demographics - formula driven.

STATE SCHOOL FUND GRANT

2025-2026

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

Linn County, Lebanon Community SD 9 - 2101

2025-2026 Local Revenue

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

2025-2026 Experience Adjustment

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

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,250,319.00
Transportation per ADMr Rank		14%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$1,575,223.30

2025-2026 Extended ADMw

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

2025-2026 General Purpose Grant

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

2025-2026 Total Formula Revenue

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

2025-2026 State School Fund Grant

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

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw =	\$11,111	Total Formula Revenue per Extended ADMw =	\$11,451
Charter Schools Rate(ORS 338.155) =	\$11,111		

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion with a 49/51 split as of 4/29/2025

Linn County, Lebanon Community SD 9 - 2101

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$13,077,335.00
Common School Fund	=	\$557,895.34
County School Fund	=	\$20,000.00
State Managed Timber	=	\$130,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$13,785,230.34

2024-2025 Experience Adjustment

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

2024-2025 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,204,733.00
Transportation per ADMr Rank		16%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$1,543,313.10

2024-2025 Extended ADMw

2024-2025 ADMw 4,575.66 2023-2024 ADMw 4,678.12 Extended ADMw 4,678.12

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.46 by \$25 then add \$4500 to the result = \$4,488.50
Then multiply \$4,488.50 by the Extended ADMw 4678.1153 and then by the funding ratio 2.33731801238 = \$49,078,350.40

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$49,078,350.40 to the Transportation Grant \$1,543,313.10 = \$50,621,663.50

2024-2025 State School Fund Grant

Subtract the Local Revenue \$13,785,230.34 from the Total Formula Revenue \$50,621,663.50 = **\$36,836,433.16**

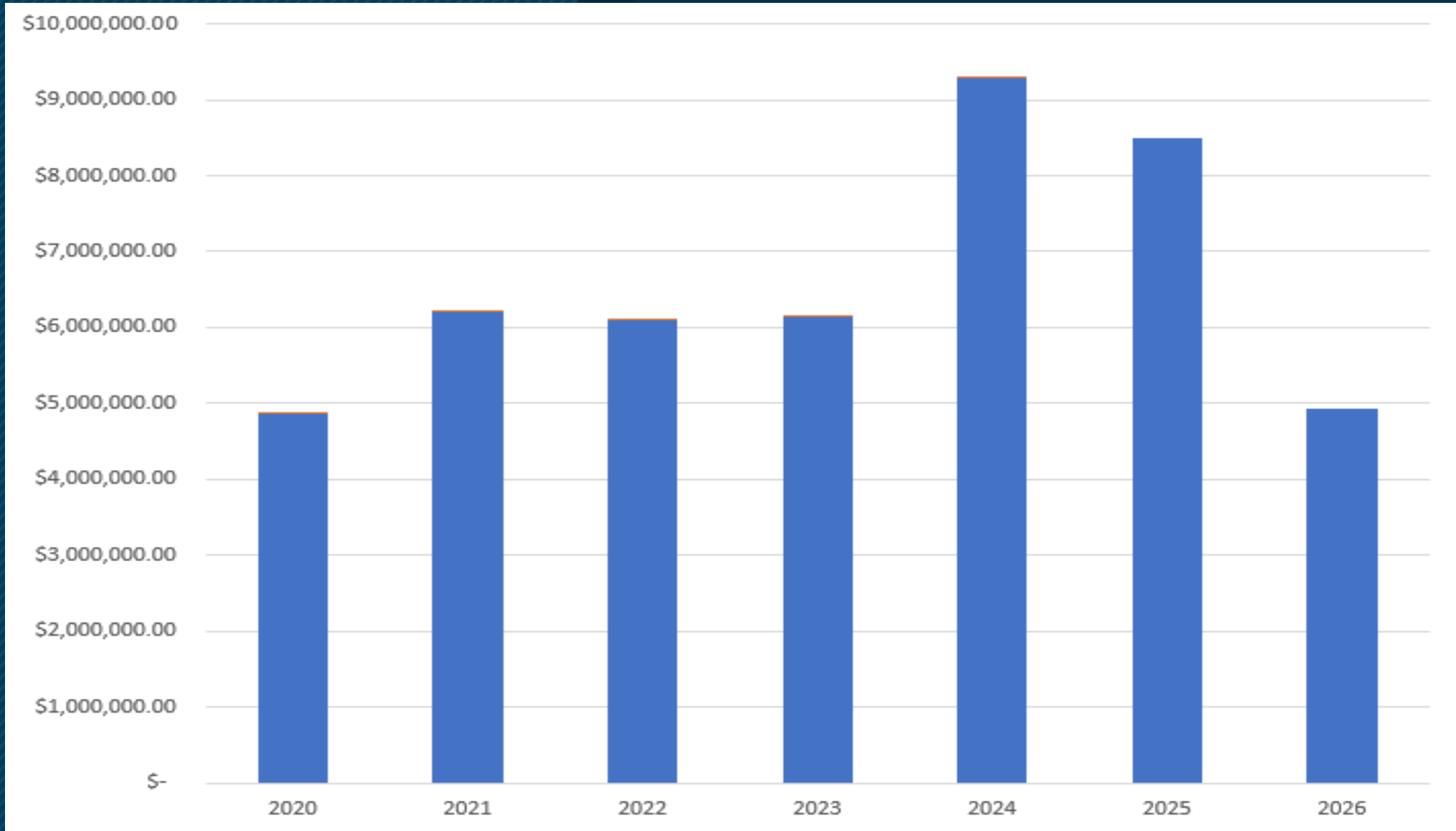
2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw =	\$10,491	Total Formula Revenue per Extended ADMw =	\$10,821
Charter Schools Rate(ORS 338.155) =	\$10,726		

Payments

SSF Total Paid To Date	\$33,771,165	SSF Estimated Remaining Balance Due	\$3,065,268.16
Small HS Grant Total Paid To Date		Small HS Grant Estimated Remaining Balance Due	\$0.00
		High Cost Disability Estimated Remaining Balance Due	\$155,551.26

General Fund EFB



Questions and Reminders

GF Functions:

- 1140
- 1280
- 1300
- 2150
- Objects 241 through 244 Insurance Benefits
- Special Revenue Funds – Appropriation Fund

Our Challenges - Contributing Factors

Rising Costs:

Inflation impacts goods and services

PERS costs continue to rise

Compensation for employees

Student needs are growing

Limited Revenue:

State dollars fall short of the cost of operating schools

There is less special revenue, including state and federal funds

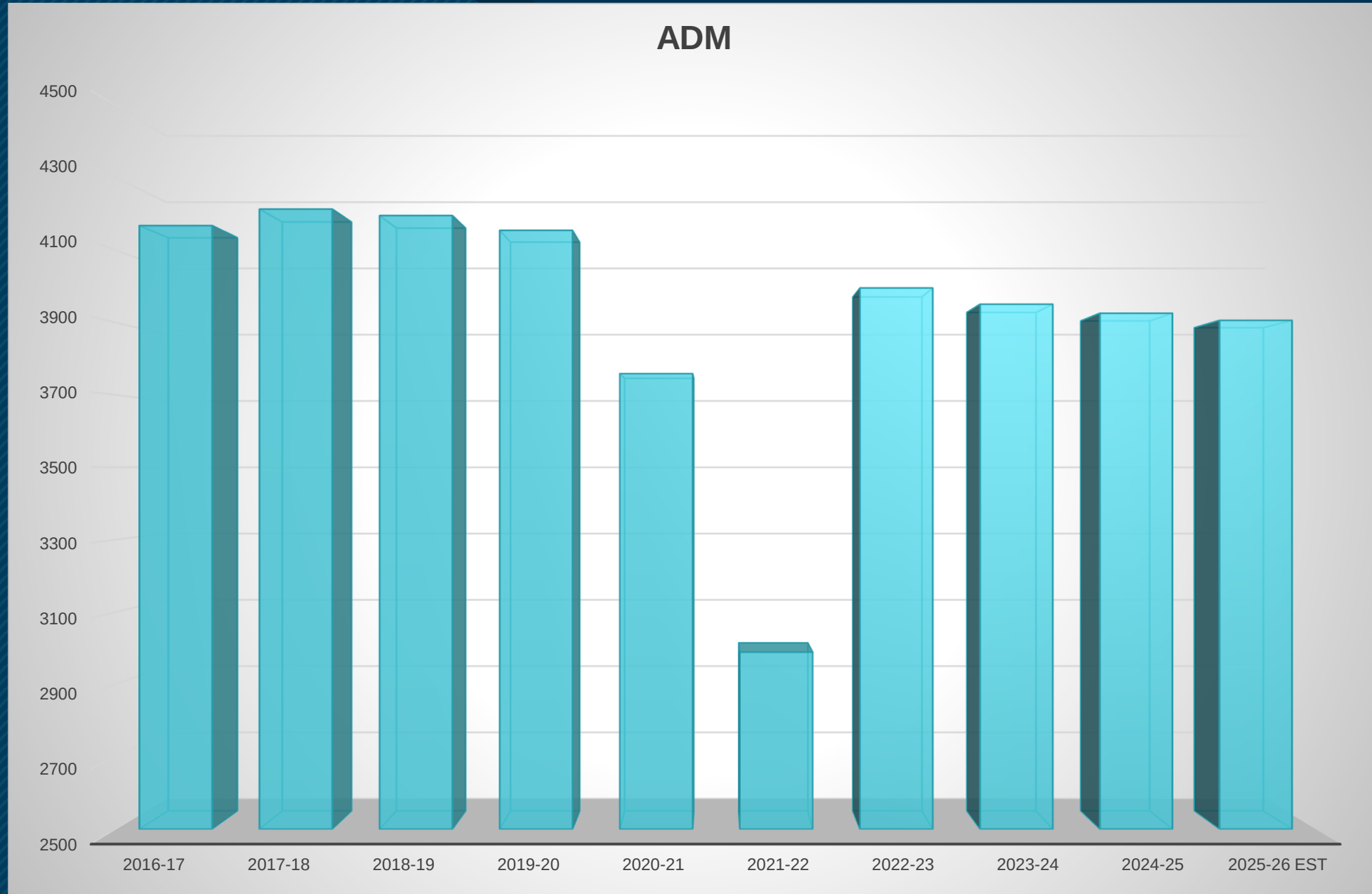
Declining Enrollment:

Funding is dependent on student enrollment

LCSD has been more stable than many other districts, but we are experiencing a decline

Grade	FY16/17 Actual	FY17/18 Actual	FY18/19 Actual	FY19/20 Actual	FY20/21 Actual	FY21/22 Actual	FY22/23 Actual	FY23/24 Actual	FY24/25 Reported Period 1	25/26 Estimate		Sand Ridge		LCSD	
KG	319.13	328.21	327.99	306.54	276.94	313.24	297.03	298.05	278.82	279.00		54		225	
1	282.97	313.31	333.01	330.5	259.67	293.39	312.6	285.82	292.9	273.52		54		220	
2	312.35	286.19	313.01	326.45	276.21	295.22	308.78	322.46	283.3	287.33		39		248	
3	334.55	315.25	293.41	316.57	286.3	308.66	305.99	312.79	331.94	276.71		41		236	
4	354.13	338.39	315.14	288.26	283.05	313.86	307.02	316.94	301.09	338.46		44		294	
5	365.66	359.94	338.6	326.31	250.8	329.65	320.17	308.87	318.57	307.67		37		271	
6	283.14	378.56	355.82	332.56	298.7	280.24	320.1	330.51	302.05	322.48		44		278	
7	313.1	290.81	367.7	351.33	306.28	309.68	281.83	319.61	334.55	299.00		32		267	
8	284.45	323.33	285.66	362.43	319.07	333.49	308.03	271.1	316.42	336.12		30		306	
ELEM SUB TOTAL	2849.48	2933.99	2930.34	2940.95	2557.02	2777.43	2761.55	2766.15	2759.64	2720.28		375		2345	
9	333.52	291.88	318.74	305.8	333.48	343.07	319.21	302.63	269.9	316.83				317	
10	300.05	343.81	298.23	315.11	294.01	319.12	327.91	302.97	299.25	268.88				269	
11	322.62	299.2	338.59	273.49	290.76	276.94	301.83	295.07	305.24	297.85				298	
12	362.08	344.47	309.72	319.41	283.49	272.75	284.88	283.64	291.64	302.11				302	
HS SUB TOTAL	1318.27	1279.36	1265.28	1213.81	1201.74	1211.88	1233.83	1184.31	1166.03	1185.66				1186	
DISTRICT TOTAL	4167.75	4213.35	4195.62	4154.76	3758.76	3989.31	3995.38	3950.46	3925.67	3905.95		375		3531	

Total Average Daily Membership: ADM



Looking Forward

Oregon and Federal Funding

1. Special Education Funding Bills –
 - a. HB 2953: Lifts the cap on the number of students funded
 - b. HB 2448: Fully funds the high-cost disability account
2. HB 3435: School meals for all
3. HB 3039: Summer Learning
4. HB 3040: Early literacy initiative
5. SB 580: Mandate class size as a subject of bargaining

Conclusion

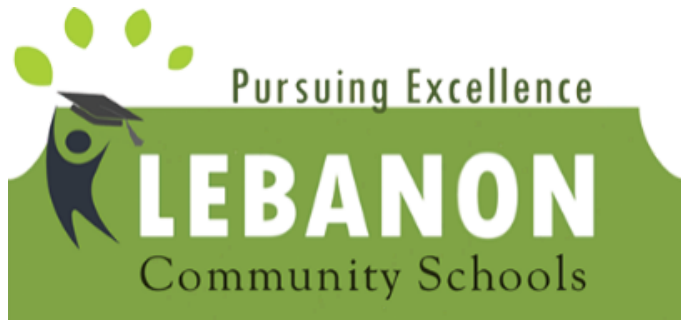
- The proposed budget is informed by the priorities identified in the budget message.
- Budget development is a multi-month process led by the superintendent's leadership and the contributions of many throughout the organization.
- What questions can we answer to approve the proposed budget?

Important Dates

- May 15, 2025, Budget Committee Meeting #2
- June 12, 2025, Budget Hearing & Special Board Meeting



Thank You!



LEBANON COMMUNITY SCHOOL DISTRICT #9

485 S. 5TH STREET
LEBANON, OR 97355
(541) 451-8511
WWW.LEBANON.K12.OR.US



2025-2026 PROPOSED BUDGET



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Lebanon Community School District Proposed Budget

Lebanon Community School District

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Superintendent, Jennifer Meckley
 Director of Financial Services, Steven Prososki

2026-2027 Budget Committee

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

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

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

Role of the Budget Committee

Budget Committee Members

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

Duties of the Budget Committee

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

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

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

Budget Committee Meetings

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

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

Approving the taxes

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



2025-2026 BUDGET CALENDAR

December 12, 2024	Regular Board Meeting Review/Approve Budget Calendar
March 13, 2025	Special Board/Budget Meeting Budget Committee Training, and Set Budget Parameter
January 01 – May 16, 2025	Preparation of Proposed Budget Budget Officer
April 24, 2025	Post public notice of Budget Committee meeting #1 (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 01, 2025	Post public notice of Budget Committee meeting #2 (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 08, 2025	Budget Committee Meeting #1: Continued budget discussion
May 15, 2025	Budget Committee Meeting #2 Target date for approval of the budget
May 16, 2025	Post Notice of Budget Hearing, Financial Summary and Fund Summaries (not more than 30 days nor less than 5 days prior to the hearing).
June 12, 2025	Public Budget Hearing & Special Board Meeting on the budget as approved by Budget Committee
	Adopt the final budget and make appropriations (after Budget Hearing). The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing

Lebanon Community School District #9

Directory of Schools

ELEMENTARY



Cascades Elementary School

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



Green Acres Elementary School

700 South 10th Street
Kindergarten through Fifth Grade
(541) 451-8534



Pioneer School

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



Riverview School

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

K-8



Hamilton Creek School

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



Lacomb School

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

SECONDARY



Seven Oak Middle School

550 Cascade Drive
Sixth through Eighth Grade
(541) 451-8416

HIGH SCHOOL



Lebanon High School

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

ALTERNATIVE EDUCATION



Ralston Academy

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

Lebanon Community School District #9 Lebanon, OR

2025-2026 Administrators, Directors and Supervisors

Direct Leadership

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

Teaching and Learning

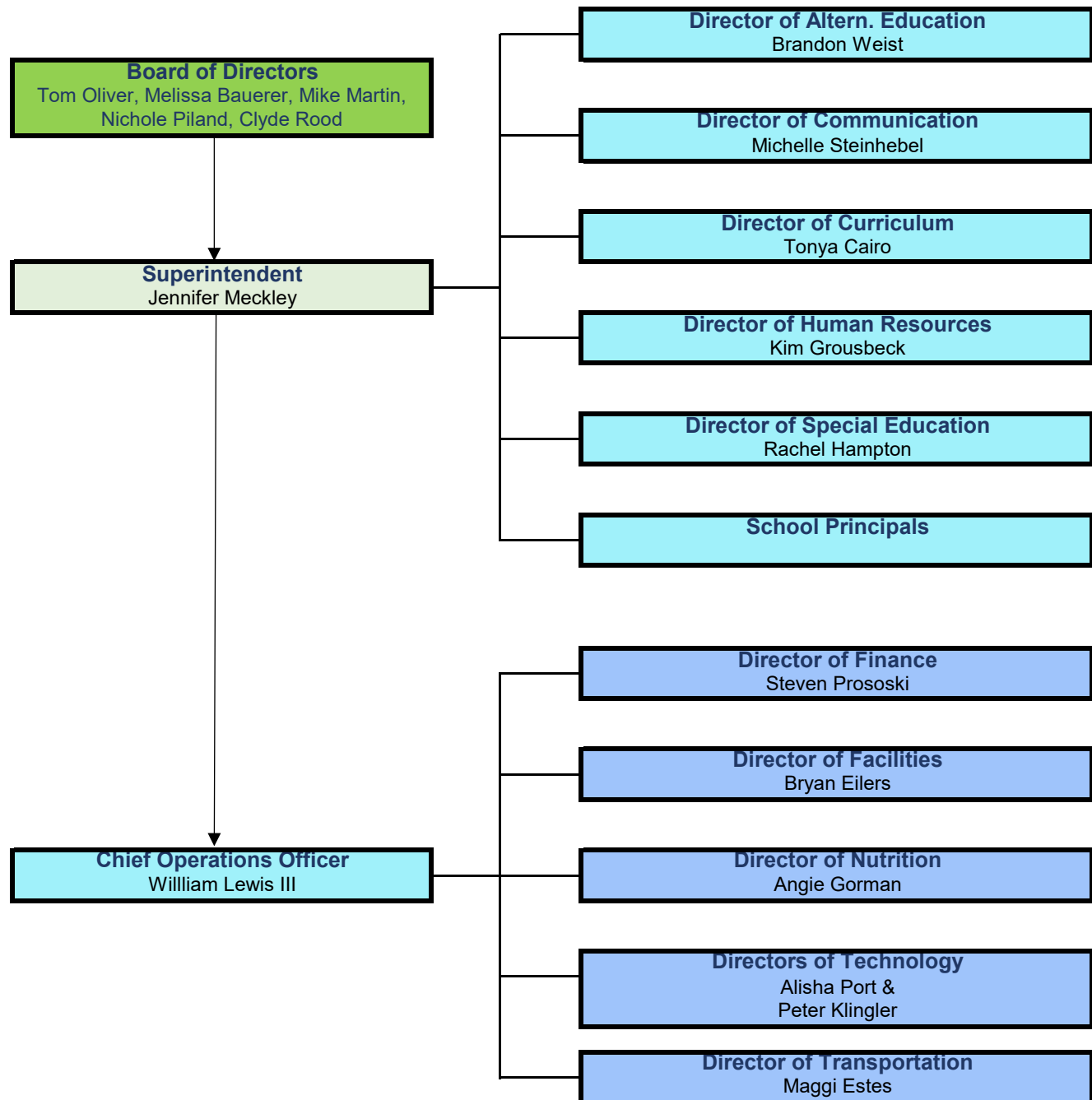
Alternative Education	Brandon Weist, Director of Alternative Education
Communications.....	Michelle Steinhebel, Director of Communications
Special Education	Rachel Hampton, Director of Special Education
Curriculum.....	Tonya Cairo, Director of Curriculum

School Leadership

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



Organizational Chart
Direct Leadership





May 8, 2025

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

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

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

Enrollment and Funding Overview

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

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

Changes in Grant Funding and Financial Pressures

We are seeing decreases in several key grant allocations from the 2024-25 fiscal year. These include:

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

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

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

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

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

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

Facilities and Infrastructure

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

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

Fiscal Responsibility and Outlook

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

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

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

Respectfully,

Superintendent Jennifer Meckley
Lebanon Community School District

Lebanon Community School District #9 Lebanon, OR

The Budget at A Glance

Local Budget Law

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

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

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

The Budget Process

The budget process is broken down into four phases.

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

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

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

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

Budget Funds

1. General Fund

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

2. Special Revenue Fund

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

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

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

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

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

3. Debt Service Fund

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

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

4. Capital Project Fund

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

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

5. Enterprise Fund

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

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

6. Internal Service Fund

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

Budgeting and Accounting

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

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

Assumptions for Budget Preparation

General Fund

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

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

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

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

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

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

Other Funds

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

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

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

Program Budgeting and Accounting Manual Overview

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

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

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

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

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

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

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

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

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

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

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

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

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

An example of an account code would be:

100.1131.0410.616.120.110

Fund **100** is the General Fund

Function **1131** is High School Programs

Object **0410** is Supplies

Center(Operational Unit) **616** is Lebanon High School

Area **120** is Science

Sub-Area **110** is School Budget

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

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

School Formula Finance

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

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

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

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

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

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

Frequently Asked Questions:

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

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

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

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

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

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

1. Over 90% of our General Fund revenue is through the State School Fund and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.
2. As a "rule of thumb", OSBA recommends boards maintain a minimum ending fund balance of 5%-8% of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Association (GFOA) recommends, at a minimum and for any size district, that governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than 5%-15% of its general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The more unpredictable your revenues and expenditures are, the more likely you will need to maintain a larger ending fund balance. Ending fund balance is not a sustainable source of revenue for a district, thus it is generally designed to address one-time expenditures. Once you draw those reserves down to cover lost revenue or to pay for ongoing expenditures, they are gone.
3. Funds left at the end of a school year can be rolled forward into the next school year as a revenue source. This is the carryover money, which in a time of unstable school funding has helped to stabilize programs and services - preventing a roller coaster ride of cuts and add backs.



Artwork by Riverview 1st Grader

2025-2026

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

Linn County, Lebanon Community SD 9 - 2101**2025-2026 Local Revenue**

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

2025-2026 Experience Adjustment

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

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,250,319.00
Transportation per ADMr Rank		14%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,575,223.30		

2025-2026 Extended ADMw**2025-2026 ADMw** 4,628.32**2024-2025 ADMw** 4,526.30**Extended ADMw** 4,628.32**2025-2026 General Purpose Grant**

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

2025-2026 Total Formula Revenue

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

2025-2026 State School Fund Grant

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

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,111

Total Formula Revenue per Extended ADMw = \$11,451

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

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

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

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

Sand Ridge Charter School: Charter ADMw for information only

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

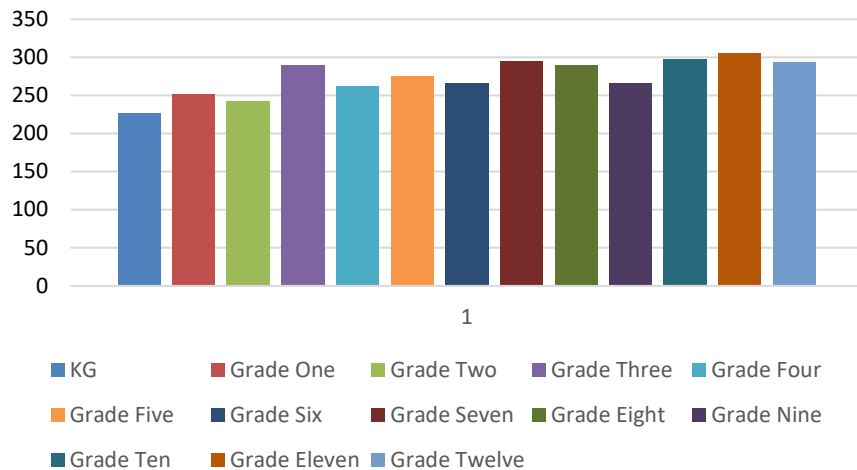
Lebanon Community SD 9 Extended ADMw 4,628.32

Lebanon Community School District #9

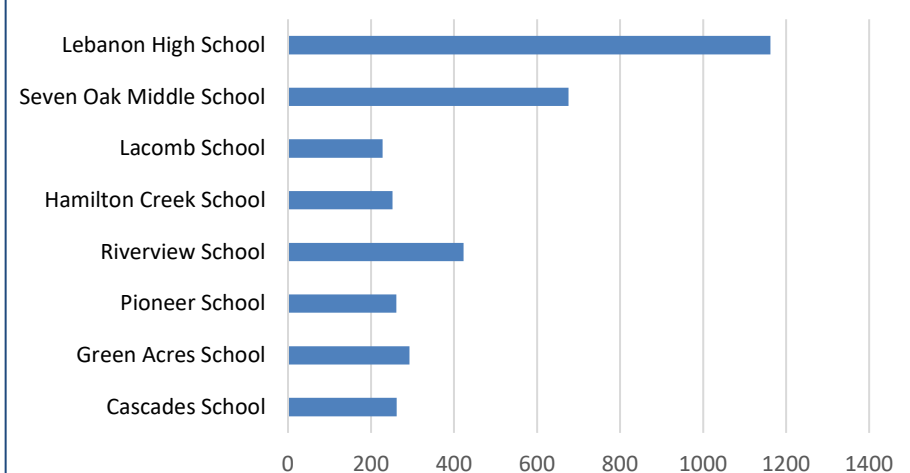
Enrollment by School and Grade As of Oct. 1, 2024

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

Enrollment by Grade (no SRC)



Enrollment by School (no SRC)



General Fund

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

General Fund: Revenues

Lebanon Community School District

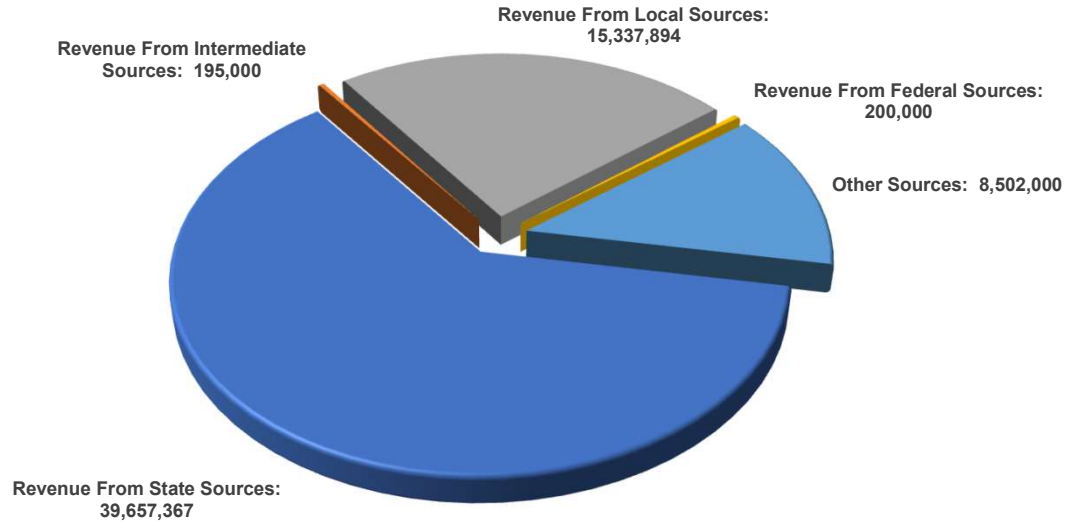
Total: \$63,892,261

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

General Fund Revenue Graph

Lebanon Community School District

Total: \$63,892,261



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

General Fund Expense Summary

Lebanon Community School District

Total: \$63,892,261

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

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expense Summary	2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
23,422	0.38	25,253	0.37	27,130	0.38	2573 - Warehousing and Distributing Services	28,550	0.37		
225,736	1.00	245,770	1.00	238,991	1.00	2630 - Information Services	241,805	1.00		
50,067		226		730,995	4.00	2640 - Staff Services	775,424	4.00		
552,164	1.00	644,336		-		2642 - Recruitment and Placement Services	-			
8,070		7,878		-		2645 - Staff Wellness	-			
725,930	3.00	580,659	3.00	899,550	3.00	2660 - Technology Services	893,861	3.50		
5,374		4,170		6,316		2680 - Interpretation & Translation Services	6,316			
24,587		4,071		500		2700 - Supplemental Retirement Program	500			
17,718,803	147.39	18,269,125	137.34	20,391,355	150.33	Total 2000:	21,820,234	151.39		
						3000 - Enterprise and Community Services.				
9,239		7,219		16,727		3100 - Food Services	40,691			
-		11,200		-		3102 - Summer Food Service	-			
9,239		18,418		16,727		Total 3000:	40,691			
						5000 - Other Uses				
2,291,332		2,036,908		2,280,000		5200 - Transfers of Funds	2,179,000			
2,291,332		2,036,908		2,280,000		Total 5000:	2,179,000			
						6000 - Contingencies				
-		-		1,983,178		6110 - Operating Contingency	930,191			
-		-		1,983,178		Total 6000:	930,191			
						7000 - Unappropriated Ending Fund Balance				
-		-		3,000,000		7000 - Unappropriated Ending Fund Balance	4,000,000			
-		-		3,000,000		Total 7000:	4,000,000			
48,240,957	464.37	48,639,401	428.53	60,252,790	450.76	Total:	63,892,261	461.75		

General Fund Expenditures by Function

Lebanon Community School District

Total: \$63,892,261

1111 - Elementary, K-5 or K-6

Total: \$10,585,076

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

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

1113 - Elementary Extra-Curricular

Total: \$5,616

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

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

1121 - Middle/Junior High Programs

Total: \$4,597,566

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

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

1122 - Middle/Junior High School Extra-Curricular

Total: \$39,022

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

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

1131 - High School Programs

Total: \$6,178,293

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

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

1132 - High School Extra-Curricular

Total: \$86,068

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

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

1140 - Pre-Kindergarten Programs

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

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

1210 - Programs for the Talented and Gifted

Total: \$61,705

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

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



Artwork by Cascades1st Grader

1220 - Restrictive Programs for Students With Disabilities

Total: \$3,342,824

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

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

1225 - Out of District Programs

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

1250 - Less Restrictive Programs for Students With Disabilities

Total: \$4,301,573

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

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

1272 - Title I

Total: \$143,968

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

1280 - Alternative Education

Total: \$1,481,326

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

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

1281 - Public Alternative Programs

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

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

1288 - Charter Schools

Total: \$3,608,458

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

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

1291 - English Second Language Programs

Total: \$466,190

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

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

1300 - Adult/Continuing Education Programs

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

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

1400 - Summer School Programs

Total: \$24,460

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

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



Artwork by Green Acres 5th Grader

2110 - Attendance and Social Work Services

Total: \$270,969

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

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

2114 - Student Accounting Services

Total: \$281,217

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

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

2115 - Student Safety

Total: \$518,602

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

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

2120 - Guidance Services

Total: \$1,501,591

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

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

2130 - Health Services

Total: \$547,223

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

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

2135 - Health Room

Total: \$132,020

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

2140 - Psychological Services

Total: \$250

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

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

2144 - Psychotherapy Services

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

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

2150 - Speech Pathology and Audiology Services

Total: \$492,611

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

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

2190 - Service Direction, Student Support Services

Total: \$553,622

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

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



Artwork by Riverview 2nd Grader

2210 - Improvement of Instruction Services

Total: \$448,164

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

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

2220 - Educational Media Services

Total: \$507,531

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

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

2230 - Assessment and Testing

Total: \$55,000

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

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

2240 - Instructional Staff Development

Total: \$93,915

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

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

2310 - Board of Education Services

Total: \$151,070

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

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

2321 - Office of the Superintendent Services

Total: \$842,693

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

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



Artwork by Cascades 2nd Grader

2410 - Office of the Principal Services

Total: \$4,251,489

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

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

2520 - Fiscal Services

Total: \$952,118

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

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

2540 - Operation and Maintenance of Plant Services

Total: \$538,174

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

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

2542 - Care and Upkeep of Buildings Services

Total: \$3,271,363

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

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

2543 - Care and Upkeep of Grounds Services

Total: \$183,068

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

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



Hamilton Creek 1st and 2nd Graders Collaborative

2544 - Maintenance

Total: \$1,780,223

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

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



Artwork by Cascades 1st Grader

2548 - Land Lab

Total: \$8,499

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



Artwork by Cascades 4th Grader

2550 - Student Transportation Services

Total: \$2,492,366

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

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

2573 - Warehousing and Distributing Services

Total: \$28,550

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

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

2630 - Information Services

Total: \$241,805

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

2640 - Staff Services

Total: \$775,424

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



Artwork by Green Acres 1st Grader

2642 - Recruitment and Placement Services

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

2645 - Staff Wellness

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

2660 - Technology Services

Total: \$893,861

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

2680 - Interpretation & Translation Services

Total: \$6,316

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

2700 - Supplemental Retirement Program

Total: \$500

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

3100 - Food Services

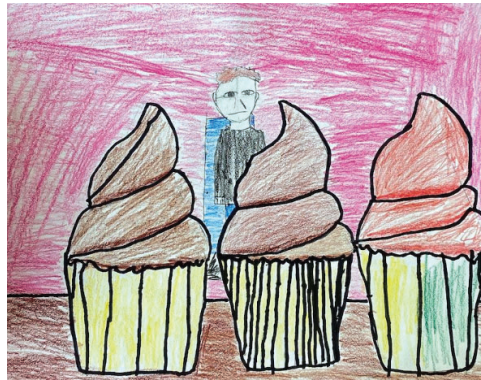
Total: \$40,691

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

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

3102 - Summer Food Service

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



Artwork by Green Acres 4th Grader

5200 - Transfers of Funds

Total: \$2,179,000

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

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

6110 - Operating Contingency

Total: \$930,191

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

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

7000 - Unappropriated Ending Fund Balance

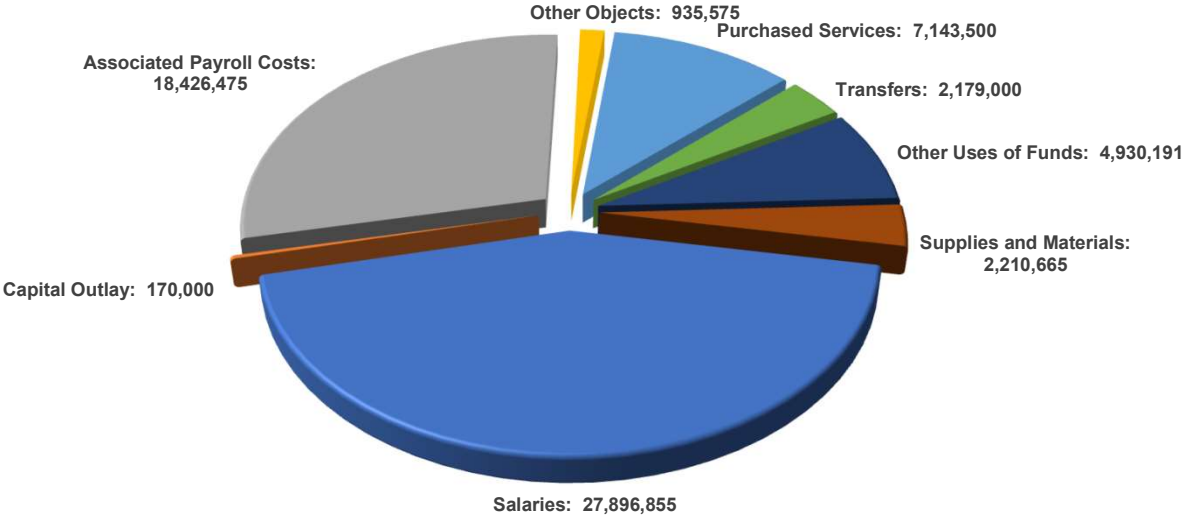
Total: \$4,000,000

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

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

Lebanon Community School District
Total: \$63,892,261



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

General Fund Expense by Object

Lebanon Community School District

Total: \$63,892,261

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

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expense by Object	2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
451,766		515,855		505,974		325 - Electricity	567,440			
310,560		250,867		347,826		326 - Fuel	275,951			
153,113		173,667		171,485		327 - Water and Sewage	191,034			
119,867		128,005		134,251		328 - Garbage	140,805			
14,360		-		-		329 - Other Property Services	-			
205,888		128,091		133,480		331 - Reimbursable Student Transportation	64,166			
106		243		200		332 - Non-Reimbursable Student Transportation	200			
112,463		49,008		82,760		340 - Travel	100,760			
-		341		-		346 - Meals/Transportation	-			
48,220		49,273		-		348 - Staff Tuition	-			
67,394		61,213		58,250		351 - Telephone	66,360			
25,485		19,192		28,750		353 - Postage	29,250			
1,739		2,895		3,750		354 - Advertising	3,750			
22,956		4,186		10,750		355 - Printing and Binding	9,150			
2,463,360		2,789,944		2,900,000		360 - Charter School Payments	3,608,458			
17,863		10,318		11,000		374 - Other Tuition	1,000			
-		83,150		50,000		381 - Audit Services	50,820			
70,339		96,936		75,000		382 - Legal Services	90,000			
38,521		35,663		46,000		386 - Data Processing Services	50,000			
13,504		-		15,000		388 - Election Services	15,000			
539,814		410,714		349,231		389 - Other Non-Instructional Professional and Technical	289,731			
7,023		7,385		8,500		391 - Physical Exams, Drivers	8,500			
1,000		773		1,500		392 - Drug Test	1,500			
129,302		176,786		140,850		395 - Classified Subs	138,850			
2,557		3,355		3,000		396 - Criminal History Checks	4,000			
1,743		1,656		2,000		398 - Fingerprinting	7,500			
460,117		489,206		436,348		399 - Licensed Subs	454,348			
6,001,303		6,352,210		6,383,426		Total 0300:	7,143,500			
						0400 - Supplies and Materials				
244,690		220,340		244,500		406 - Gas, Oil, Lube, Propane	244,500			
744,182		748,005		1,028,917		410 - Consumable Supplies & Materials	1,186,725			
88,735		66,578		66,500		413 - Vehicle Repair Parts	-			
21,446		49,847		35,000		414 - Bus Garage Operation	-			
31,084		43,863		112,550		420 - Textbooks	60,300			
6,497		9,053		20,550		430 - Library Books	22,350			
12,935		12,321		15,000		440 - Periodicals	15,000			
70,502		34,152		73,250		460 - Non-Consumable Items	67,250			
290,113		496,142		479,640		470 - Computer Software	506,440			
97,563		54,521		114,600		480 - Computer Hardware	108,100			
1,607,747		1,734,822		2,190,507		Total 0400:	2,210,665			
						0500 - Capital Outlay				
1,250		-		-		520 - Buildings Acquisition	-			
-		38,537		20,000		541 - Initial and Additional Equipment Purchase	135,000			
82,007		28,409		20,000		542 - Replacement Equipment Purchase	35,000			
83,257		66,946		40,000		Total 0500:	170,000			

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		General Fund Expense by Object	2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
						0600 - Other Objects				
-		4,986		-		630 - Unrecoverable Bad Debt Write-Off	-			
122,842		139,645		137,543		640 - Dues and Fees	142,543			
387,819		461,175		509,900		650 - Insurance & Judgments	614,282			
100		100		100		652 - Fidelity Bond Premiums	100			
-		34,000		-		655 - Judgments and Settlements Against the District	10,000			
977		1,637		1,500		670 - Taxes and Licenses	1,650			
-		-		167,000		692 - Grant Matching	167,000			
511,738		641,543		816,043		Total 0600:	935,575			
						0700 - Transfers				
450,000		-		-		707 - Transfer to Vocational House Fund	-			
100,000		100,000		100,000		710 - Transfer to Technology Fund	100,000			
35,000		60,000		60,000		711 - Transfer to Classroom Furniture Fund	60,000			
550,000		350,000		350,000		712 - Transfer to Textbook Fund	350,000			
50,000		200,000		450,000		713 - Transfer to Capital Project Fund	450,000			
475,000		550,000		600,000		715 - Transfer to Athletic Fund	675,000			
225,000		225,000		225,000		716 - Transfer to Bus Replacement	225,000			
-		-		160,000		717 - Transfer to Unemployment Fund	-			
154,000		154,000		60,000		718 - Trans to PERS Reserve Fund	-			
225,000		200,000		200,000		719 - Transfer to Food Services Fund	200,000			
20,000		(2,092)		-		720 - Transits	-			
7,332		200,000		75,000		730 - Transfer to Debt Service	119,000			
2,291,332		2,036,908		2,280,000		Total 0700:	2,179,000			
						0800 - Other Uses of Funds				
-		-		1,983,178		810 - Planned Reserve	930,191			
-		-		3,000,000		820 - Reserved for Next Year	4,000,000			
-		-		4,983,178		Total 0800:	4,930,191			
48,240,957	464.37	48,639,401	428.53	60,252,790	450.76	Total:	63,892,261	461.75		



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Special Revenue Funds

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

Special Revenue Funds

Lebanon Community School District

Total: \$23,972,189

201 - ESSER III

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	1,000,000	4500 - Restricted Revenue From the Federal Government TH	-		
-	-	1,000,000	Total Resources:	-		
			Requirements			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	-	500,000	0480 - Computer Hardware	-		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM</u>			
-	-	500,000	0520 - Buildings Acquisition	-		
-	-	1,000,000	Total Requirements:	-		
-	-	-	Total 201:	-		

202 - Vision Screening

Total: \$4,211

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

203 - School Violence Prevention Program (COPS Grant)

Total: \$375,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	500,000	4500 - Restricted Revenue From the Federal Government TH	375,000		
-	-	500,000	Total Resources:	375,000		
			Requirements			
			<u>2660 - TECHNOLOGY SERVICES</u>			
-	-	(167,000)	0692 - Grant Matching	(167,000)		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM</u>			
-	31,618	667,000	0520 - Buildings Acquisition	542,000		
-	31,618	500,000	Total Requirements:	375,000		
-	31,618	-	Total 203:	-		

205 - SB1149

Total: \$650,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
93,173	112,210	100,000	1990 - Miscellaneous	140,000		
132,961	264,979	375,000	5400 - Resources - Beginning Fund Balance	510,000		
226,134	377,190	475,000	Total 0000:	650,000		
226,134	377,190	475,000	Total Resources:	650,000		
			Requirements			
			<u>2544 - MAINTENANCE</u>			
-	-	-	0542 - Replacement Equipment Purchase	650,000		
			<u>5200 - TRANSFERS OF FUNDS</u>			
(38,845)	-	-	0730 - Transfer to Debt Service	-		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	475,000	0810 - Planned Reserve	-		
(38,845)	-	475,000	Total Requirements:	650,000		
(264,979)	(377,190)	-	Total 205:	-		

206 - Native American Educational Program

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

207 - National Writing Project (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
295	-	-	5400 - Resources - Beginning Fund Balance	-		
295	-	-	Total Resources:	-		
			Requirements			
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
295	-	-	0410 - Consumable Supplies & Materials	-		
295	-	-	Total Requirements:	-		
-	-	-	Total 207:	-		

208 - Preschool Fund

Total: \$150,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
150,000	-	-	1920 - Contributions and Donations From Private Sources	-		
-	150,000	150,000	5400 - Resources - Beginning Fund Balance	150,000		
150,000	150,000	150,000	Total 0000:	150,000		
150,000	150,000	150,000	Total Resources:	150,000		
			Requirements			
			<u>1140 - PRE-KINDERGARTEN PROGRAMS</u>			
-	-	-	0311 - Instruction Services	60,000		
-	-	-	0410 - Consumable Supplies & Materials	90,000		
-	-	150,000	0520 - Buildings Acquisition	-		
-	-	150,000	Total 1140:	150,000		
-	-	150,000	Total Requirements:	150,000		
(150,000)	(150,000)	-	Total 208:	-		

209 - Innovation Fund

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
1,657	1,305	-	5400 - Resources - Beginning Fund Balance	-		
1,657	1,305	-	Total Resources:	-		
			Requirements			
			<u>2320 - EXECUTIVE ADMINISTRATION SERVICES</u>			
352	1,305	-	0410 - Consumable Supplies & Materials	-		
352	1,305	-	Total Requirements:	-		
(1,305)	-	-	Total 209:	-		

210 - Federal Appropriation Fund

Total: \$1,000,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	100,000	1990 - Miscellaneous	-		
-	-	100,000	2199 - Other Intermediate Sources	-		
-	-	200,000	3299 - Other Restricted Grants-In-Aid	-		
-	-	600,000	4500 - Restricted Revenue From the Federal Government TH	1,000,000		
-	-	1,000,000	Total 0000:	1,000,000		
-	-	1,000,000	Total Resources:	1,000,000		
			Requirements			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	-	200,000	0410 - Consumable Supplies & Materials	200,000		
			<u>2520 - FISCAL SERVICES</u>			
-	-	200,000	0410 - Consumable Supplies & Materials	200,000		
			<u>3300 - COMMUNITY SERVICES</u>			
-	-	200,000	0410 - Consumable Supplies & Materials	200,000		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM</u>			
-	-	400,000	0410 - Consumable Supplies & Materials	400,000		
-	-	1,000,000	Total Requirements:	1,000,000		
-	-	-	Total 210:	-		

212 - Academic Achievement Support

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
18,650	18,650	-	5400 - Resources - Beginning Fund Balance	-		
18,650	18,650	-	Total Resources:	-		
			Requirements			
			<u>1210 - PROGRAMS FOR THE TALENTED AND GIFTED</u>			
-	13,112	-	0155 - Stipend - Licensed	-		
-	4,401	-	0210 - PERS	-		
-	1,050	-	0220 - Social Security Administration	-		
-	35	-	0231 - Worker's Compensation	-		
-	52	-	0235 - or Paid Leave	-		
-	18,650	-	Total 1210:	-		
-	18,650	-	Total Requirements:	-		
(18,650)	-	-	Total 212:	-		

214 - Nike, Inc Grant (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
10,000	-	-	1920 - Contributions and Donations From Private Sources	-		
10,000	-	-	Total Resources:	-		
			Requirements			
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
10,000	-	-	0640 - Dues and Fees	-		
10,000	-	-	Total Requirements:	-		
-	-	-	Total 214:	-		

216 - ORRTI (Response to Intervention)

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

219 - Local Food for Schools

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	26,456	-	4500 - Restricted Revenue From the Federal Government TH	-		
-	26,456	-	Total Resources:	-		
			Requirements			
			<u>3100 - FOOD SERVICES</u>			
-	26,456	-	0450 - Food	-		
-	26,456	-	Total Requirements:	-		
-	-	-	Total 219:	-		

221 - Title I-A
Total: \$1,492,624

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

222 - Title II-A - Teacher Quality

Total: \$191,755

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds		2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE			\$ FTE	\$	\$
			Resources				
			<u>0000 - DISTRICT OFFICE</u>				
-	-	278,814	4500 - Restricted Revenue From the Federal Government TH		191,755		
-	-	278,814	Total Resources:		191,755		
			Requirements				
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>				
-	-	59,937	0111 - Licensed Salaries		-		
-	-	18,598	0210 - PERS		-		
-	-	4,585	0220 - Social Security Administration		-		
-	-	216	0231 - Worker's Compensation		-		
-	-	240	0235 - or Paid Leave		-		
-	-	15,453	0242 - Licensed Insurance		-		
-	-	99,029	Total 1121:		-		
			<u>1250 - LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</u>				
-	-	-	0111 - Licensed Salaries		42,679	0.50	
-	-	-	0210 - PERS		13,162		
-	-	-	0220 - Social Security Administration		3,265		
-	-	-	0231 - Worker's Compensation		154		
-	-	-	0235 - or Paid Leave		171		
-	-	-	0242 - Licensed Insurance		7,982		
-	-	-	Total 1250:		67,413	0.50	
			<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>				
-	-	31,200	0125 - Temporary - Administration (At-Will Contract)		-		
-	-	10,567	0210 - PERS		-		
-	-	2,387	0220 - Social Security Administration		-		
-	-	112	0231 - Worker's Compensation		-		
-	-	125	0235 - or Paid Leave		-		
-	-	44,391	Total 2190:		-		
			<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES</u>				
-	-	88	0131 - Extra Duty - Licensed		88		
-	-	33	0133 - Extra Duty - Classified		33		
-	-	27,978	0155 - Stipend - Licensed		27,978		
-	-	8,872	0210 - PERS		8,872		
-	-	2,150	0220 - Social Security Administration		2,150		
-	-	202	0231 - Worker's Compensation		202		
-	-	112	0235 - or Paid Leave		112		
-	-	17,536	0312 - Instructional Programs Improvement Services		17,536		
-	-	1,104	0340 - Travel		1,104		
-	-	5,000	0399 - Licensed Subs		5,000		
-	-	10,000	0410 - Consumable Supplies & Materials		10,000		
-	-	6,617	0470 - Computer Software		7,334		
-	-	79,692	Total 2210:		80,409		

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	6,558	<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
-	-	2,071	0131 - Extra Duty - Licensed	6,558		
-	-	503	0210 - PERS	2,070		
-	-	47	0220 - Social Security Administration	503		
-	-	26	0231 - Worker's Compensation	47		
-	-	24,697	0235 - or Paid Leave	26		
-	-	5,000	0340 - Travel	12,929		
-	-	10,000	0399 - Licensed Subs	5,000		
-	-	48,902	0410 - Consumable Supplies & Materials	10,000		
			Total 2240:	37,133		
-	-	6,800	<u>2520 - FISCAL SERVICES</u>			
-	-	278,814	0690 - Grant Indirect Charges	6,800		
		1.00	Total Requirements:	191,755	0.50	
-	-	-	Total 222:	-	0.50	

223 - Title III - ELL Consortium

Total: \$14,664

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
-	-	14,341	Resources			
-	-	14,341	<u>0000 - DISTRICT OFFICE</u>			
			4500 - Restricted Revenue From the Federal Government TH	14,664		
			Total Resources:	14,664		
			Requirements			
-	-	168	<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES</u>			
-	-	885	0131 - Extra Duty - Licensed	168		
-	-	333	0133 - Extra Duty - Classified	885		
-	-	81	0210 - PERS	332		
-	-	9	0220 - Social Security Administration	81		
-	-	4	0231 - Worker's Compensation	9		
-	-	7,230	0235 - or Paid Leave	4		
-	-	8,710	0410 - Consumable Supplies & Materials	7,555		
			Total 2210:	9,034		
-	-	61	<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
-	-	20	0133 - Extra Duty - Classified	61		
-	-	5	0210 - PERS	19		
-	-	86	0220 - Social Security Administration	5		
			Total 2240:	85		
-	-	545	<u>2520 - FISCAL SERVICES</u>			
-	-		0690 - Grant Indirect Charges	545		
-	-	5,000	<u>3300 - COMMUNITY SERVICES</u>			
-	-	14,341	0410 - Consumable Supplies & Materials	5,000		
			Total Requirements:	14,664		
-	-	-	Total 223:	-		

224 - Title IV

Total: \$104,880

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	-	4500 - Restricted Revenue From the Federal Government TH	104,880		
-	-	-	Total Resources:	104,880		
			Requirements			
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
-	-	-	0111 - Licensed Salaries	54,017	1.00	
-	-	-	0210 - PERS	16,659		
-	-	-	0220 - Social Security Administration	4,132		
-	-	-	0231 - Worker's Compensation	194		
-	-	-	0235 - or Paid Leave	216		
-	-	-	0242 - Licensed Insurance	15,963		
-	-	-	Total 1121:	91,181	1.00	
			<u>2660 - TECHNOLOGY SERVICES</u>			
-	-	-	0480 - Computer Hardware	3,907		
			<u>3300 - COMMUNITY SERVICES</u>			
-	-	-	0480 - Computer Hardware	9,792		
-	-	-	Total Requirements:	104,880	1.00	
-	-	-	Total 224:	-	1.00	

227 - IDEA Part B §619

Total: \$6,837

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	3,678	4500 - Restricted Revenue From the Federal Government TH	6,837		
-	-	3,678	Total Resources:	6,837		
			Requirements			
			<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>			
-	-	3,678	0389 - Other Non-Instructional Professional and Technical	6,837		
-	-	3,678	Total Requirements:	6,837		
-	-	-	Total 227:	-		

228 - Title I - A (HISTORY)

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

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

229 - IDEA Part B §611

Total: \$1,020,864

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

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

230 - Bus Replacement Fund
Total: \$357,000

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



Artwork by Hamilton Creek 6th Grader

232 - Classroom Furniture Fund

Total: \$214,000

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



Artwork by Pioneer 2nd Grader

233 - OEA Choice Wellness Grant

Total: \$10,000

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

235 - Nutrition Services Gardening

Total: \$4,550

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

236 - OEA Foundation Grant for Welcome Center (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
13,925	5,699	-	1920 - Contributions and Donations From Private Sources	-		
13,925	5,699	-	Total Resources:	-		
			Requirements			
			<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>			
13,925	5,699	-	0410 - Consumable Supplies & Materials	-		
13,925	5,699	-	Total Requirements:	-		
-	-	-	Total 236:	-		

240 - Textbook Adoption Fund

Total: \$713,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			0000 - DISTRICT OFFICE			
550,000	350,000	350,000	5200 - Interfund Transfers	350,000		
136,639	241,006	246,000	5400 - Resources - Beginning Fund Balance	363,000		
686,639	591,006	596,000	Total 0000:	713,000		
686,639	591,006	596,000	Total Resources:	713,000		
			Requirements			
			1111 - ELEMENTARY, K-5 OR K-6			
320,702	344,731	-	0420 - Textbooks	-		
			1121 - MIDDLE/JUNIOR HIGH PROGRAMS			
101,621	-	-	0420 - Textbooks	-		
			1131 - HIGH SCHOOL PROGRAMS			
1,689	-	-	0410 - Consumable Supplies & Materials	-		
4,516	-	350,000	0420 - Textbooks	450,000		
6,204	-	350,000	Total 1131:	450,000		
			1291 - ENGLISH SECOND LANGUAGE PROGRAMS			
17,106	-	-	0420 - Textbooks	-		
			6110 - OPERATING CONTINGENCY			
-	-	246,000	0810 - Planned Reserve	263,000		
445,633	344,731	596,000	Total Requirements:	713,000		
(241,006)	(246,275)	-	Total 240:	-		



Artwork by Hamilton Creek 1st Grader

243 - Mini Grants (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
						Resources			
						<u>0000 - DISTRICT OFFICE</u>			
32,329		41,043		-		1920 - Contributions and Donations From Private Sources	-		
400		400		-		2200 - Restricted Revenue	-		
19,158		36,369		-		5400 - Resources - Beginning Fund Balance	-		
51,887		77,813		-		Total 0000:	-		
51,887		77,813		-		Total Resources:	-		
						Requirements			
						<u>1111 - ELEMENTARY, K-5 OR K-6</u>			
7,490		12,349		-		0410 - Consumable Supplies & Materials	-		
300		235		-		0430 - Library Books	-		
7,790		12,584		-		Total 1111:	-		
						<u>1113 - ELEMENTARY EXTRA-CURRICULAR</u>			
333		7,319		-		0410 - Consumable Supplies & Materials	-		
						<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
1,936		1,397		-		0410 - Consumable Supplies & Materials	-		
						<u>1131 - HIGH SCHOOL PROGRAMS</u>			
1,474		913		-		0410 - Consumable Supplies & Materials	-		
						<u>1220 - RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</u>			
463		1,692		-		0410 - Consumable Supplies & Materials	-		
						<u>1250 - LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</u>			
348		300		-		0410 - Consumable Supplies & Materials	-		
						<u>1280 - ALTERNATIVE EDUCATION</u>			
300		199		-		0410 - Consumable Supplies & Materials	-		
						<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>			
-		(981)		-		0410 - Consumable Supplies & Materials	-		
						<u>2120 - GUIDANCE SERVICES</u>			
-		1,096		-		0410 - Consumable Supplies & Materials	-		
						<u>2130 - HEALTH SERVICES</u>			
2,780		5,000		-		0410 - Consumable Supplies & Materials	-		
						<u>2140 - PSYCHOLOGICAL SERVICES</u>			
-		629		-		0340 - Travel	-		
-		3,876		-		0410 - Consumable Supplies & Materials	-		
-		4,505		-		Total 2140:	-		
						<u>2144 - PSYCHOTHERAPY SERVICES</u>			
1,000		-		-		0410 - Consumable Supplies & Materials	-		
						<u>2220 - EDUCATIONAL MEDIA SERVICES</u>			
840		-		-		0410 - Consumable Supplies & Materials	-		
						<u>2222 - LIBRARY/MEDIA CENTER</u>			
142		-		-		0410 - Consumable Supplies & Materials	-		
						<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
-		2,000		-		0340 - Travel	-		
						<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>			
-		1,000		-		0410 - Consumable Supplies & Materials	-		

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
300		-		-		<u>2544 - MAINTENANCE</u>			
1,573		2,860		-		0324 - Rentals	-		
1,873		2,860		-		0410 - Consumable Supplies & Materials	-		
						Total 2544:	-		
						<u>2550 - STUDENT TRANSPORTATION SERVICES</u>			
268		-		-		0331 - Reimbursable Student Transportation	-		
7		-		-		0332 - Non-Reimbursable Student Transportation	-		
275		-		-		Total 2550:	-		
						<u>2642 - RECRUITMENT AND PLACEMENT SERVICES</u>			
200		-		-		0410 - Consumable Supplies & Materials	-		
						<u>3300 - COMMUNITY SERVICES</u>			
-		750		-		0324 - Rentals	-		
19,754		40,632		-		Total Requirements:	-		
(32,133)		(37,180)		-		Total 243:	-		



Artwork by Riverview KG

248 - Pre - Ets (Formerly YTP)

Total: \$90,000

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

250 - State and Local Appropriation Fund

Total: \$1,000,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	-	3299 - Other Restricted Grants-In-Aid	1,000,000		
-	-	-	Total Resources:	1,000,000		
			Requirements			
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	-	-	0410 - Consumable Supplies & Materials	300,000		
			<u>2520 - FISCAL SERVICES</u>			
-	-	-	0410 - Consumable Supplies & Materials	300,000		
			<u>3300 - COMMUNITY SERVICES</u>			
-	-	-	0410 - Consumable Supplies & Materials	200,000		
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMENT</u>			
-	-	-	0410 - Consumable Supplies & Materials	200,000		
-	-	-	Total Requirements:	1,000,000		
-	-	-	Total 250:	-		



Artwork by Green Acres KG

251 - Student Investment Account (SIA)

Total: \$4,036,986

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

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

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

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
530,684	7.00	555,530	8.00	603,622	8.00	<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>				
70,177		52,459		49,999		0111 - Licensed Salaries	607,246	7.50		
-		13,250		-		0131 - Extra Duty - Licensed	49,999			
184,055		195,269		205,613		0155 - Stipend - Licensed	-			
45,465		46,878		50,003		0210 - PERS	211,254			
1,771		1,604		2,536		0220 - Social Security Administration	50,281			
-		2,451		2,613		0231 - Worker's Compensation	2,550			
117,936		127,305		123,624		0235 - or Paid Leave	2,628			
0		-		-		0242 - Licensed Insurance	119,723			
225		-		-		0243 - Classified Insurance	-			
950,314	7.00	994,745	8.00	1,038,010	8.00	0247 - TSA	-			
						Total 2410:	1,043,681	7.50		
						<u>2520 - FISCAL SERVICES</u>				
(3,111)		180,340		187,701		0690 - Grant Indirect Charges	187,535			
						<u>2680 - INTERPRETATION & TRANSLATION SERVICES</u>				
33,056	1.00	36,096	1.00	38,988	1.00	0112 - Classified Salaries	42,420	1.00		
9,824		11,201		12,098		0210 - PERS	13,082			
2,378		2,660		2,983		0220 - Social Security Administration	3,245			
106		101		140		0231 - Worker's Compensation	153			
-		127		156		0235 - or Paid Leave	170			
16,026		17,291		14,544		0243 - Classified Insurance	15,024			
8,370		64,120		-		0319 - Other Instructional, Professional & Tech Services	-			
4,760		-		-		0389 - Other Non-Instructional Professional and Technical	13,609			
74,521	1.00	131,596	1.00	68,909	1.00	Total 2680:	87,703	1.00		
						<u>3300 - COMMUNITY SERVICES</u>				
-		6,000		-		0389 - Other Non-Instructional Professional and Technical	32,789			
3,446,027	44.27	3,831,469	51.01	4,024,647	49.59	Total Requirements:	4,036,986	43.28		
-	44.27	(35,349)	51.01	-	49.59	Total 251:	-	43.28		

252 - High School Success (M98)

Total: \$1,090,190

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

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds		2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	\$
-		-		-		<u>2115 - STUDENT SAFETY</u>					
-		-		-		0112 - Classified Salaries		25,954	1.00		
-		-		-		0210 - PERS		8,004			
-		-		-		0220 - Social Security Administration		1,985			
-		-		-		0231 - Worker's Compensation		93			
-		-		-		0235 - or Paid Leave		104			
-		-		-		0243 - Classified Insurance		15,024			
-		-		-		Total 2115:		51,164	1.00		
						<u>2120 - GUIDANCE SERVICES</u>					
-		64,738	1.00	65,156	1.00	0111 - Licensed Salaries		70,196	1.00		
-		750		-		0155 - Stipend - Licensed		-			
-		20,321		20,218		0210 - PERS		21,649			
-		4,928		4,984		0220 - Social Security Administration		5,370			
-		172		235		0231 - Worker's Compensation		253			
-		258		261		0235 - or Paid Leave		281			
-		16,991		15,453		0242 - Licensed Insurance		15,963			
-		108,157	1.00	106,307	1.00	Total 2120:		113,712	1.00		
						<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES</u>					
-		34,496	1.00	37,324	1.00	0112 - Classified Salaries		40,740	1.00		
-		1,500		1,500		0156 - Stipend - Classified		-			
-		12,192		13,115		0210 - PERS		13,859			
-		2,652		2,970		0220 - Social Security Administration		3,117			
-		102		145		0231 - Worker's Compensation		147			
-		127		155		0235 - or Paid Leave		163			
-		17,291		14,544		0243 - Classified Insurance		15,024			
-		68,360	1.00	69,753	1.00	Total 2210:		73,050	1.00		
						<u>2520 - FISCAL SERVICES</u>					
-		43,217		44,992		0690 - Grant Indirect Charges		43,607			
-		1,065,883	11.49	1,124,810	10.49	Total Requirements:		1,090,190	10.47		
-		-	11.49	-	10.49	Total 252:		-	10.47		



Artwork by LHS 10th Grader

253 - Early Literacy Success

Total: \$272,007

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

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

254 - OEA Educator Health & Wellbeing

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			0000 - DISTRICT OFFICE			
264	-	-	5400 - Resources - Beginning Fund Balance	-		
264	-	-	Total Resources:	-		
			Requirements			
			2645 - STAFF WELLNESS			
264	-	-	0410 - Consumable Supplies & Materials	-		
264	-	-	Total Requirements:	-		
-	-	-	Total 254:	-		

257 - IDEA Part B §619 (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			0000 - DISTRICT OFFICE			
5,994	4,978	-	4500 - Restricted Revenue From the Federal Government TH	-		
5,994	4,978	-	Total Resources:	-		
			Requirements			
			1250 - LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES			
3,716	3,062	-	0111 - Licensed Salaries	-		
1,104	950	-	0210 - PERS	-		
281	233	-	0220 - Social Security Administration	-		
11	8	-	0231 - Worker's Compensation	-		
-	12	-	0235 - or Paid Leave	-		
882	713	-	0242 - Licensed Insurance	-		
5,994	4,978	-	Total 1250:	-		
5,994	4,978	-	Total Requirements:	-		
-	-	-	Total 257:	-		

258 - Early Indicator & Intervention Systems (EIS)

Total: \$11,012

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	11,155	3299 - Other Restricted Grants-In-Aid	11,012		
-	-	11,155	Total Resources:	11,012		
			Requirements			
			<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES</u>			
-	-	11,155	0470 - Computer Software	11,012		
-	-	11,155	Total Requirements:	11,012		
-	-	-	Total 258:	-		



Artwork by Green Acres 1st Grader

259 - IDEA Part B §611 (HISTORY)

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

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
						<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>			
35,504	1.00	43,134		-		0112 - Classified Salaries	-		
32,855	0.25	39,418		-		0113 - Administrators	-		
1,500		1,500		-		0145 - Stipend - Staff Travel	-		
20,865		23,909		-		0210 - PERS	-		
5,033		6,166		-		0220 - Social Security Administration	-		
213		224		-		0231 - Worker's Compensation	-		
-		287		-		0235 - or Paid Leave	-		
4,118		4,437		-		0241 - Administrator Insurance	-		
16,026		21,614		-		0243 - Classified Insurance	-		
225		-		-		0247 - TSA	-		
116,339	1.25	140,688		-		Total 2190:	-		
						<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES</u>			
15,827		5,445		-		0410 - Consumable Supplies & Materials	-		
						<u>2520 - FISCAL SERVICES</u>			
-		39,149		-		0690 - Grant Indirect Charges	-		
						<u>3300 - COMMUNITY SERVICES</u>			
-		12,742		-		0311 - Instruction Services	-		
-		11,505		-		0395 - Classified Subs	-		
-		2,334		-		0399 - Licensed Subs	-		
-		26,581		-		Total 3300:	-		
994,900	11.45	1,032,618		-		Total Requirements:	-		
-	11.45	-		-		Total 259:	-		



Artwork by Cascades 3rd Grader

260 - Tap - Long Range Facility

Total: \$40,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	-	3299 - Other Restricted Grants-In-Aid	40,000		
-	-	-	Total Resources:	40,000		
			Requirements			
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM</u>			
-	-	-	0383 - Architect/Engineer Services	40,000		
-	-	-	Total Requirements:	40,000		
-	-	-	Total 260:	-		

261 - Tap - Facility Assessment

Total: \$40,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	-	3299 - Other Restricted Grants-In-Aid	40,000		
-	-	-	Total Resources:	40,000		
			Requirements			
			<u>4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM</u>			
-	-	-	0383 - Architect/Engineer Services	40,000		
-	-	-	Total Requirements:	40,000		
-	-	-	Total 261:	-		

264 - Tap - Asbestos Assessment

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

265 - Menstrual Dignity Act

Total: \$15,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	-	3299 - Other Restricted Grants-In-Aid	15,000		
-	-	-	Total Resources:	15,000		
			Requirements			
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
-	-	-	0410 - Consumable Supplies & Materials	15,000		
-	-	-	Total Requirements:	15,000		
-	-	-	Total 265:	-		

266 - Preschool Promise

Total: \$225,000

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

269 - PERS Reserve
Total: \$2,850,000

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



Artwork by Riverview KG

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

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

272 - Facility Improvement Fund

Total: \$1,000,000

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

273 - Outdoor School

Total: \$200,000

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

274 - Technology Infrastructural

Total: \$721,500

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

275 - Instructional Technology

Total: \$20,000

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

276 - Climb Grant

Total: \$29,769

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



Artwork by Riverview 2nd Grader

278 - Title III - ELL Consortium (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
						Resources			
						<u>0000 - DISTRICT OFFICE</u>			
20,423		8,034		-		4500 - Restricted Revenue From the Federal Government TH	-		
20,423		8,034		-		Total Resources:	-		
						Requirements			
						<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>			
-		2,873		-		0410 - Consumable Supplies & Materials	-		
						<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES</u>			
293		-		-		0131 - Extra Duty - Licensed	-		
1,880		499		-		0133 - Extra Duty - Classified	-		
580		165		-		0210 - PERS	-		
152		37		-		0220 - Social Security Administration	-		
7		1		-		0231 - Worker's Compensation	-		
-		2		-		0235 - or Paid Leave	-		
1		-		-		0242 - Licensed Insurance	-		
17		-		-		0243 - Classified Insurance	-		
6		-		-		0247 - TSA	-		
600		-		-		0340 - Travel	-		
8,860		1,765		-		0410 - Consumable Supplies & Materials	-		
1,908		-		-		0470 - Computer Software	-		
14,304		2,469		-		Total 2210:	-		
						<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
61		-		-		0133 - Extra Duty - Classified	-		
18		-		-		0210 - PERS	-		
4		-		-		0220 - Social Security Administration	-		
0		-		-		0231 - Worker's Compensation	-		
0		-		-		0243 - Classified Insurance	-		
5,365		1,723		-		0340 - Travel	-		
5,448		1,723		-		Total 2240:	-		
						<u>2520 - FISCAL SERVICES</u>			
-		572		-		0690 - Grant Indirect Charges	-		
						<u>3300 - COMMUNITY SERVICES</u>			
-		279		-		0133 - Extra Duty - Classified	-		
-		95		-		0210 - PERS	-		
-		21		-		0220 - Social Security Administration	-		
-		1		-		0231 - Worker's Compensation	-		
-		1		-		0235 - or Paid Leave	-		
670		-		-		0410 - Consumable Supplies & Materials	-		
670		396		-		Total 3300:	-		
20,423		8,034		-		Total Requirements:	-		
-		-		-		Total 278:	-		

279 - Student Activity Fund

Total: \$1,300,000

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

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2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
1,365	1,080	-	<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>			
			0410 - Consumable Supplies & Materials	-		
-	8,050	-	<u>2550 - STUDENT TRANSPORTATION SERVICES</u>			
8,213	7,632	7,000	0331 - Reimbursable Student Transportation	-		
8,213	15,682	7,000	0332 - Non-Reimbursable Student Transportation	9,500		
			Total 2550:	9,500		
			<u>6110 - OPERATING CONTINGENCY</u>			
-	-	392,500	0810 - Planned Reserve	390,000		
896,846	648,185	1,220,000	Total Requirements:	1,300,000		
(607,804)	(635,396)	-	Total 279:	-		

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

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
2,242	-	-	1920 - Contributions and Donations From Private Sources	-		
2,242	-	-	Total Resources:	-		
			Requirements			
			<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>			
2,242	-	-	0410 - Consumable Supplies & Materials	-		
2,242	-	-	Total Requirements:	-		
-	-	-	Total 281:	-		

282 - Teen Parenting Grant

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
1,490	-	-	5400 - Resources - Beginning Fund Balance	-		
1,490	-	-	Total Resources:	-		
(1,490)	-	-	Total 282:	-		

283 - Miscellaneous Mini Grants

Total: \$75,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	35,000	1920 - Contributions and Donations From Private Sources	35,000		
-	-	40,000	5400 - Resources - Beginning Fund Balance	40,000		
-	-	75,000	Total 0000:	75,000		
-	-	75,000	Total Resources:	75,000		
			Requirements			
			<u>1111 - ELEMENTARY, K-5 OR K-6</u>			
-	-	45,000	0410 - Consumable Supplies & Materials	50,000		
			<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>			
-	-	30,000	0410 - Consumable Supplies & Materials	25,000		
-	-	75,000	Total Requirements:	75,000		
-	-	-	Total 283:	-		

284 - Welcome Center / Kids In Need

Total: \$31,706

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	31,000	1920 - Contributions and Donations From Private Sources	3,000		
-	-	28,811	5400 - Resources - Beginning Fund Balance	28,706		
-	-	59,811	Total 0000:	31,706		
-	-	59,811	Total Resources:	31,706		
			Requirements			
			<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>			
-	-	41,811	0410 - Consumable Supplies & Materials	10,000		
			<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES</u>			
-	-	18,000	0410 - Consumable Supplies & Materials	-		
			<u>3300 - COMMUNITY SERVICES</u>			
-	-	-	0324 - Rentals	500		
-	-	-	0351 - Telephone	500		
-	-	-	0406 - Gas, Oil, Lube, Propane	500		
-	-	-	0410 - Consumable Supplies & Materials	19,956		
-	-	-	0640 - Dues and Fees	250		
-	-	-	Total 3300:	21,706		
-	-	59,811	Total Requirements:	31,706		
-	-	-	Total 284:	-		

286 - Athletics - HS & MS

Total: \$790,000

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

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

287 - DHS Integration Project

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

289 - High School Success (HISTORY)

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

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
2,122		-		-		1400 - SUMMER SCHOOL PROGRAMS			
955		-		-		0131 - Extra Duty - Licensed	-		
934		-		-		0133 - Extra Duty - Classified	-		
235		-		-		0210 - PERS	-		
13		-		-		0220 - Social Security Administration	-		
18,374		-		-		0231 - Worker's Compensation	-		
22,633		-		-		0692 - Grant Matching	-		
						Total 1400:	-		
						2110 - ATTENDANCE AND SOCIAL WORK SERVICES			
100,693	3.74	-		-		0112 - Classified Salaries	-		
350		-		-		0132 - Comp Time	-		
2,229		-		-		0133 - Extra Duty - Classified	-		
27,028		-		-		0210 - PERS	-		
7,570		-		-		0220 - Social Security Administration	-		
651		-		-		0231 - Worker's Compensation	-		
240		-		-		0242 - Licensed Insurance	-		
41,256		-		-		0243 - Classified Insurance	-		
199		-		-		0247 - TSA	-		
180,215	3.74	-		-		Total 2110:	-		
						2120 - GUIDANCE SERVICES			
62,707	1.00	-		-		0111 - Licensed Salaries	-		
75		-		-		0131 - Extra Duty - Licensed	-		
52		-		-		0132 - Comp Time	-		
18,659		-		-		0210 - PERS	-		
4,153		-		-		0220 - Social Security Administration	-		
188		-		-		0231 - Worker's Compensation	-		
16,080		-		-		0242 - Licensed Insurance	-		
101,913	1.00	-		-		Total 2120:	-		
						2210 - IMPROVEMENT OF INSTRUCTION SERVICES			
31,904	1.00	-		-		0112 - Classified Salaries	-		
1,500		-		-		0156 - Stipend - Classified	-		
11,030		-		-		0210 - PERS	-		
2,418		-		-		0220 - Social Security Administration	-		
108		-		-		0231 - Worker's Compensation	-		
14,750		-		-		0243 - Classified Insurance	-		
192		-		-		0247 - TSA	-		
61,901	1.00	-		-		Total 2210:	-		
						2220 - EDUCATIONAL MEDIA SERVICES			
3,010		-		-		0430 - Library Books	-		
						2222 - LIBRARY/MEDIA CENTER			
4,442		-		-		0430 - Library Books	-		
						2520 - FISCAL SERVICES			
20,637		-		-		0690 - Grant Indirect Charges	-		
						3102 - SUMMER FOOD SERVICE			
1,949		-		-		0133 - Extra Duty - Classified	-		
563		-		-		0210 - PERS	-		
149		-		-		0220 - Social Security Administration	-		
36		-		-		0231 - Worker's Compensation	-		
2,696		-		-		Total 3102:	-		
1,119,158	11.75	-		-		Total Requirements:	-		
-	11.75	-		-		Total 289:	-		

290 - CTE Revitalization

Total: \$50,000

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

292 - Breakfast After the Bell

Total: \$14,000

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

293 - Perkins Grant

Total: \$90,000

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

294 - HB 2444-OR FFA Summer Teacher Contracts

Total: \$29,473

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

295 - Band - Music Replacement (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
20,000	(12,092)	-	5200 - Interfund Transfers	-		
35,682	35,571	-	5400 - Resources - Beginning Fund Balance	-		
55,682	23,479	-	Total 0000:	-		
55,682	23,479	-	Total Resources:	-		
			Requirements			
			<u>1111 - ELEMENTARY, K-5 OR K-6</u>			
5,473	952	-	0322 - Repairs and Maintenance Services	-		
3,339	5,910	-	0410 - Consumable Supplies & Materials	-		
8,812	6,862	-	Total 1111:	-		
			<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
890	3,700	-	0322 - Repairs and Maintenance Services	-		
120	-	-	0389 - Other Non-Instructional Professional and Technical	-		
3,104	2,634	-	0410 - Consumable Supplies & Materials	-		
4,114	6,334	-	Total 1121:	-		
			<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-	555	-	0322 - Repairs and Maintenance Services	-		
2,902	-	-	0340 - Travel	-		
2,090	-	-	0389 - Other Non-Instructional Professional and Technical	-		
1,926	9,728	-	0410 - Consumable Supplies & Materials	-		
6,918	10,283	-	Total 1131:	-		
			<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>			
267	-	-	0340 - Travel	-		
20,111	23,479	-	Total Requirements:	-		
(35,571)	-	-	Total 295:	-		

296 - Farm to CNP Education Total: \$50,000

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	-	-	3299 - Other Restricted Grants-In-Aid	50,000		
-	-	-	Total Resources:	50,000		
			Requirements			
			<u>3100 - FOOD SERVICES</u>			
-	-	-	0389 - Other Non-Instructional Professional and Technical	25,000		
-	-	-	0410 - Consumable Supplies & Materials	25,000		
-	-	-	Total 3100:	50,000		
-	-	-	Total Requirements:	50,000		
-	-	-	Total 296:	-		

297 - Fresh Fruits & Vegetables

Total: \$45,000

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

298 - Farm to CNP Base

Total: \$50,000

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

299 - Nutrition Services

Total: \$3,496,161

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

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Artwork by Hamilton Creek 3rd-5th Graders

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

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
1,291		463		-		3103 - CACFP FISCAL ACCOUNTABILITY				
14		3		-		0112 - Classified Salaries	-			
44		280		200		0395 - Classified Subs	-			
1,060		-		1,500		0410 - Consumable Supplies & Materials	200			
174		19		-		0450 - Food	1,500			
2,584		764		1,700		0640 - Dues and Fees	-			
						Total 3103:	1,700			
						3130 - FOOD DELIVERY SERVICES				
10,315		14,070		15,000		0450 - Food	15,000			
2,309,333	22.36	2,626,053	28.72	3,770,641	29.23	Total Requirements:	3,496,161	29.16		
(1,609,908)	22.36	(1,572,845)	28.72	-	29.23	Total 299:	-	29.16		



Artwork by Pioneer 5th Grader

902 - ESSER II (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
						Resources			
						<u>0000 - DISTRICT OFFICE</u>			
383,674		1,938,915		-		4500 - Restricted Revenue From the Federal Government TH	-		
383,674		1,938,915		-		Total Resources:	-		
						Requirements			
						<u>1111 - ELEMENTARY, K-5 OR K-6</u>			
-		405,583		-		0111 - Licensed Salaries	-		
-		126,085		-		0210 - PERS	-		
-		29,562		-		0220 - Social Security Administration	-		
-		1,138		-		0231 - Worker's Compensation	-		
-		1,546		-		0235 - or Paid Leave	-		
-		92,311		-		0242 - Licensed Insurance	-		
-		656,225		-		Total 1111:	-		
						<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
-		154,644		-		0111 - Licensed Salaries	-		
-		46,476		-		0210 - PERS	-		
-		11,317		-		0220 - Social Security Administration	-		
-		440		-		0231 - Worker's Compensation	-		
-		592		-		0235 - or Paid Leave	-		
-		39,578		-		0242 - Licensed Insurance	-		
-		253,046		-		Total 1121:	-		
						<u>1131 - HIGH SCHOOL PROGRAMS</u>			
-		251,793		-		0111 - Licensed Salaries	-		
-		76,004		-		0210 - PERS	-		
-		18,687		-		0220 - Social Security Administration	-		
-		700		-		0231 - Worker's Compensation	-		
-		977		-		0235 - or Paid Leave	-		
-		50,815		-		0242 - Licensed Insurance	-		
-		398,976		-		Total 1131:	-		
						<u>1140 - PRE-KINDERGARTEN PROGRAMS</u>			
-		4,071		-		0111 - Licensed Salaries	-		
-		1,263		-		0210 - PERS	-		
-		300		-		0220 - Social Security Administration	-		
-		12		-		0231 - Worker's Compensation	-		
-		16		-		0235 - or Paid Leave	-		
-		1,341		-		0242 - Licensed Insurance	-		
-		7,002		-		Total 1140:	-		
						<u>1280 - ALTERNATIVE EDUCATION</u>			
-		29,039		-		0111 - Licensed Salaries	-		
-		9,171		-		0210 - PERS	-		
-		2,130		-		0220 - Social Security Administration	-		
-		81		-		0231 - Worker's Compensation	-		
-		111		-		0235 - or Paid Leave	-		
-		5,940		-		0242 - Licensed Insurance	-		
-		46,473		-		Total 1280:	-		

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
-		13,569		-		1291 - ENGLISH SECOND LANGUAGE PROGRAMS				
-		4,211		-		0111 - Licensed Salaries	-			
-		1,013		-		0210 - PERS	-			
-		37		-		0220 - Social Security Administration	-			
-		53		-		0231 - Worker's Compensation	-			
-		2,682		-		0235 - or Paid Leave	-			
-		21,565		-		0242 - Licensed Insurance	-			
						Total 1291:	-			
						4150 - BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEM				
383,674		555,627		-		0520 - Buildings Acquisition	-			
383,674		1,938,915		-		Total Requirements:	-			
-		-		-		Total 902:	-			



Artwork by Hamilton Creek 8th Grader

903 - ESSER III (HISTORY)

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

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

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

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



Artwork by Riverview 3rd Grader

904 - Summer Learning Grants (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
						Resources			
						<u>0000 - DISTRICT OFFICE</u>			
571,749		-		-		3299 - Other Restricted Grants-In-Aid	-		
(18,187)		-		-		5400 - Resources - Beginning Fund Balance	-		
553,561		-		-		Total 0000:	-		
553,561		-		-		Total Resources:	-		
						Requirements			
						<u>1288 - CHARTER SCHOOLS</u>			
40,937		-		-		0360 - Charter School Payments	-		
						<u>1400 - SUMMER SCHOOL PROGRAMS</u>			
94,881		-		-		0131 - Extra Duty - Licensed	-		
87,699		-		-		0133 - Extra Duty - Classified	-		
82,823		-		-		0152 - Stipend - Summer School	-		
71,669		-		-		0210 - PERS	-		
20,251		-		-		0220 - Social Security Administration	-		
887		-		-		0231 - Worker's Compensation	-		
6		-		-		0242 - Licensed Insurance	-		
26		-		-		0243 - Classified Insurance	-		
38,572		-		-		0319 - Other Instructional, Professional & Tech Services	-		
140,992		-		-		0390 - Other General Professional and Tech Services	-		
7,316		-		-		0399 - Licensed Subs	-		
11,583		-		-		0410 - Consumable Supplies & Materials	-		
8,437		-		-		0420 - Textbooks	-		
8,430		-		-		0460 - Non-Consumable Items	-		
(168,512)		-		-		0692 - Grant Matching	-		
405,060		-		-		Total 1400:	-		
						<u>2130 - HEALTH SERVICES</u>			
820		-		-		0131 - Extra Duty - Licensed	-		
244		-		-		0210 - PERS	-		
63		-		-		0220 - Social Security Administration	-		
3		-		-		0231 - Worker's Compensation	-		
1,129		-		-		Total 2130:	-		
						<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>			
5,726		-		-		0133 - Extra Duty - Classified	-		
1,770		-		-		0210 - PERS	-		
438		-		-		0220 - Social Security Administration	-		
19		-		-		0231 - Worker's Compensation	-		
7,953		-		-		Total 2410:	-		
						<u>2520 - FISCAL SERVICES</u>			
25,277		-		-		0690 - Grant Indirect Charges	-		
						<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
2,767		-		-		0395 - Classified Subs	-		

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
17,081		-		-		<u>2550 - STUDENT TRANSPORTATION SERVICES</u>				
7,200		-		-		0133 - Extra Duty - Classified	-			
6,997		-		-		0152 - Stipend - Summer School	-			
1,858		-		-		0210 - PERS	-			
741		-		-		0220 - Social Security Administration	-			
33,877		-		-		0231 - Worker's Compensation	-			
						Total 2550:	-			
15,522		-		-		<u>3102 - SUMMER FOOD SERVICE</u>				
10,900		-		-		0133 - Extra Duty - Classified	-			
7,360		-		-		0152 - Stipend - Summer School	-			
2,011		-		-		0210 - PERS	-			
470		-		-		0220 - Social Security Administration	-			
0		-		-		0231 - Worker's Compensation	-			
298		-		-		0243 - Classified Insurance	-			
36,561		-		-		0406 - Gas, Oil, Lube, Propane	-			
553,561		-		-		Total 3102:	-			
						Total Requirements:	-			
-		-		-		Total 904:	-			



Artwork by Pioneer 4th Grader

906 - Emergency Connectivity Fund (HISTORY)

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

907 - ARP-HCY II (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
13,630	40,093	-	4500 - Restricted Revenue From the Federal Government TH	-		
13,630	40,093	-	Total Resources:	-		
			Requirements			
			<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>			
-	35	-	0406 - Gas, Oil, Lube, Propane	-		
13,630	18,913	-	0410 - Consumable Supplies & Materials	-		
-	21,145	-	0540 - Depreciable Equipment	-		
13,630	40,093	-	Total 2110:	-		
13,630	40,093	-	Total Requirements:	-		
-	-	-	Total 907:	-		

951 - Early Indicator and Intervention Systems (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
12,113	11,110	-	3299 - Other Restricted Grants-In-Aid	-		
12,113	11,110	-	Total Resources:	-		
			Requirements			
			<u>2230 - ASSESSMENT AND TESTING</u>			
12,113	11,110	-	0470 - Computer Software	-		
12,113	11,110	-	Total Requirements:	-		
-	-	-	Total 951:	-		

952 - Staff Retention Grant HB4030 (HISTORY)

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
						Resources			
						<u>0000 - DISTRICT OFFICE</u>			
529,437		-		-		3299 - Other Restricted Grants-In-Aid	-		
529,437		-		-		Total Resources:	-		
						Requirements			
						<u>1111 - ELEMENTARY, K-5 OR K-6</u>			
32,000		-		-		0155 - Stipend - Licensed	-		
17,400		-		-		0156 - Stipend - Classified	-		
14,681		-		-		0210 - PERS	-		
3,779		-		-		0220 - Social Security Administration	-		
176		-		-		0231 - Worker's Compensation	-		
68,036		-		-		Total 1111:	-		
						<u>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</u>			
13,200		-		-		0155 - Stipend - Licensed	-		
2,000		-		-		0156 - Stipend - Classified	-		
4,580		-		-		0210 - PERS	-		
1,163		-		-		0220 - Social Security Administration	-		
42		-		-		0231 - Worker's Compensation	-		
20,984		-		-		Total 1121:	-		
						<u>1131 - HIGH SCHOOL PROGRAMS</u>			
18,000		-		-		0155 - Stipend - Licensed	-		
400		-		-		0156 - Stipend - Classified	-		
5,574		-		-		0210 - PERS	-		
1,397		-		-		0220 - Social Security Administration	-		
51		-		-		0231 - Worker's Compensation	-		
25,422		-		-		Total 1131:	-		
						<u>1220 - RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</u>			
1,600		-		-		0155 - Stipend - Licensed	-		
14,600		-		-		0156 - Stipend - Classified	-		
4,817		-		-		0210 - PERS	-		
1,239		-		-		0220 - Social Security Administration	-		
51		-		-		0231 - Worker's Compensation	-		
22,308		-		-		Total 1220:	-		
						<u>1250 - LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</u>			
6,000		-		-		0155 - Stipend - Licensed	-		
17,200		-		-		0156 - Stipend - Classified	-		
6,673		-		-		0210 - PERS	-		
1,775		-		-		0220 - Social Security Administration	-		
77		-		-		0231 - Worker's Compensation	-		
31,725		-		-		Total 1250:	-		
						<u>1272 - TITLE I</u>			
1,600		-		-		0155 - Stipend - Licensed	-		
7,200		-		-		0156 - Stipend - Classified	-		
2,654		-		-		0210 - PERS	-		
673		-		-		0220 - Social Security Administration	-		
31		-		-		0231 - Worker's Compensation	-		
12,158		-		-		Total 1272:	-		

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$	
						<u>1280 - ALTERNATIVE EDUCATION</u>						
400		-		-		0154 - Stipend - Admin	-					
2,800		-		-		0155 - Stipend - Licensed	-					
3,200		-		-		0156 - Stipend - Classified	-					
1,952		-		-		0210 - PERS	-					
490		-		-		0220 - Social Security Administration	-					
18		-		-		0231 - Worker's Compensation	-					
8,859		-		-		Total 1280:	-					
						<u>1288 - CHARTER SCHOOLS</u>						
37,102		-		-		0360 - Charter School Payments	-					
						<u>1291 - ENGLISH SECOND LANGUAGE PROGRAMS</u>						
1,200		-		-		0155 - Stipend - Licensed	-					
1,400		-		-		0156 - Stipend - Classified	-					
713		-		-		0210 - PERS	-					
199		-		-		0220 - Social Security Administration	-					
7		-		-		0231 - Worker's Compensation	-					
3,519		-		-		Total 1291:	-					
						<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>						
400		-		-		0155 - Stipend - Licensed	-					
3,000		-		-		0156 - Stipend - Classified	-					
1,023		-		-		0210 - PERS	-					
260		-		-		0220 - Social Security Administration	-					
20		-		-		0231 - Worker's Compensation	-					
4,703		-		-		Total 2110:	-					
						<u>2114 - STUDENT ACCOUNTING SERVICES</u>						
800		-		-		0156 - Stipend - Classified	-					
250		-		-		0210 - PERS	-					
61		-		-		0220 - Social Security Administration	-					
2		-		-		0231 - Worker's Compensation	-					
1,114		-		-		Total 2114:	-					
						<u>2115 - STUDENT SAFETY</u>						
7,600		-		-		0156 - Stipend - Classified	-					
2,080		-		-		0210 - PERS	-					
581		-		-		0220 - Social Security Administration	-					
137		-		-		0231 - Worker's Compensation	-					
10,399		-		-		Total 2115:	-					
						<u>2120 - GUIDANCE SERVICES</u>						
4,400		-		-		0155 - Stipend - Licensed	-					
1,320		-		-		0210 - PERS	-					
337		-		-		0220 - Social Security Administration	-					
12		-		-		0231 - Worker's Compensation	-					
6,069		-		-		Total 2120:	-					
						<u>2126 - PLACEMENT SERVICES</u>						
400		-		-		0156 - Stipend - Classified	-					
119		-		-		0210 - PERS	-					
31		-		-		0220 - Social Security Administration	-					
1		-		-		0231 - Worker's Compensation	-					
551		-		-		Total 2126:	-					

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
						<u>2130 - HEALTH SERVICES</u>				
800		-		-		0155 - Stipend - Licensed	-			
238		-		-		0210 - PERS	-			
61		-		-		0220 - Social Security Administration	-			
2		-		-		0231 - Worker's Compensation	-			
1,101		-		-		Total 2130:	-			
						<u>2135 - HEALTH ROOM</u>				
1,200		-		-		0156 - Stipend - Classified	-			
369		-		-		0210 - PERS	-			
92		-		-		0220 - Social Security Administration	-			
3		-		-		0231 - Worker's Compensation	-			
1,664		-		-		Total 2135:	-			
						<u>2144 - PSYCHOTHERAPY SERVICES</u>				
1,200		-		-		0155 - Stipend - Licensed	-			
369		-		-		0210 - PERS	-			
92		-		-		0220 - Social Security Administration	-			
3		-		-		0231 - Worker's Compensation	-			
1,664		-		-		Total 2144:	-			
						<u>2150 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</u>				
1,600		-		-		0155 - Stipend - Licensed	-			
476		-		-		0210 - PERS	-			
122		-		-		0220 - Social Security Administration	-			
4		-		-		0231 - Worker's Compensation	-			
2,202		-		-		Total 2150:	-			
						<u>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</u>				
400		-		-		0154 - Stipend - Admin	-			
800		-		-		0155 - Stipend - Licensed	-			
1,600		-		-		0156 - Stipend - Classified	-			
834		-		-		0210 - PERS	-			
214		-		-		0220 - Social Security Administration	-			
8		-		-		0231 - Worker's Compensation	-			
3,856		-		-		Total 2190:	-			
						<u>2210 - IMPROVEMENT OF INSTRUCTION SERVICES</u>				
400		-		-		0154 - Stipend - Admin	-			
400		-		-		0156 - Stipend - Classified	-			
263		-		-		0210 - PERS	-			
61		-		-		0220 - Social Security Administration	-			
2		-		-		0231 - Worker's Compensation	-			
1,126		-		-		Total 2210:	-			
						<u>2220 - EDUCATIONAL MEDIA SERVICES</u>				
2,800		-		-		0156 - Stipend - Classified	-			
821		-		-		0210 - PERS	-			
214		-		-		0220 - Social Security Administration	-			
8		-		-		0231 - Worker's Compensation	-			
3,843		-		-		Total 2220:	-			
						<u>2240 - INSTRUCTIONAL STAFF DEVELOPMENT</u>				
7,685		-		-		0348 - Staff Tuition	-			

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
						<u>2321 - OFFICE OF THE SUPERINTENDENT SERVICES</u>			
400		-		-		0154 - Stipend - Admin	-		
400		-		-		0156 - Stipend - Classified	-		
250		-		-		0210 - PERS	-		
61		-		-		0220 - Social Security Administration	-		
2		-		-		0231 - Worker's Compensation	-		
1,114		-		-		Total 2321:	-		
						<u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u>			
4,800		-		-		0154 - Stipend - Admin	-		
2,800		-		-		0155 - Stipend - Licensed	-		
8,400		-		-		0156 - Stipend - Classified	-		
4,845		-		-		0210 - PERS	-		
1,224		-		-		0220 - Social Security Administration	-		
44		-		-		0231 - Worker's Compensation	-		
22,113		-		-		Total 2410:	-		
						<u>2520 - FISCAL SERVICES</u>			
400		-		-		0154 - Stipend - Admin	-		
2,000		-		-		0156 - Stipend - Classified	-		
738		-		-		0210 - PERS	-		
184		-		-		0220 - Social Security Administration	-		
7		-		-		0231 - Worker's Compensation	-		
3,328		-		-		Total 2520:	-		
						<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
7,600		-		-		0156 - Stipend - Classified	-		
2,259		-		-		0210 - PERS	-		
581		-		-		0220 - Social Security Administration	-		
151		-		-		0231 - Worker's Compensation	-		
10,591		-		-		Total 2542:	-		
						<u>2544 - MAINTENANCE</u>			
3,200		-		-		0156 - Stipend - Classified	-		
976		-		-		0210 - PERS	-		
245		-		-		0220 - Social Security Administration	-		
57		-		-		0231 - Worker's Compensation	-		
4,477		-		-		Total 2544:	-		
						<u>2550 - STUDENT TRANSPORTATION SERVICES</u>			
500		-		-		0154 - Stipend - Admin	-		
10,500		-		-		0156 - Stipend - Classified	-		
2,691		-		-		0210 - PERS	-		
842		-		-		0220 - Social Security Administration	-		
305		-		-		0231 - Worker's Compensation	-		
14,838		-		-		Total 2550:	-		
						<u>2630 - INFORMATION SERVICES</u>			
400		-		-		0154 - Stipend - Admin	-		
119		-		-		0210 - PERS	-		
31		-		-		0220 - Social Security Administration	-		
1		-		-		0231 - Worker's Compensation	-		
551		-		-		Total 2630:	-		

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

953 - Welcome Center / Kids In Need (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
11,079	3,526	-	1920 - Contributions and Donations From Private Sources	-		
25,742	30,451	-	5400 - Resources - Beginning Fund Balance	-		
36,821	33,977	-	Total 0000:	-		
36,821	33,977	-	Total Resources:	-		
			Requirements			
			<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>			
7,860	5,479	-	0410 - Consumable Supplies & Materials	-		
	450	-	<u>3300 - COMMUNITY SERVICES</u>			
-		-	0324 - Rentals	-		
7,860	5,929	-	Total Requirements:	-		
(28,960)	(28,048)	-	Total 953:	-		

954 - Siletz Tribe Grant (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
-	6,000	-	1920 - Contributions and Donations From Private Sources	-		
1,634	-	-	5400 - Resources - Beginning Fund Balance	-		
1,634	6,000	-	Total 0000:	-		
1,634	6,000	-	Total Resources:	-		
			Requirements			
			<u>2110 - ATTENDANCE AND SOCIAL WORK SERVICES</u>			
1,634	-	-	0410 - Consumable Supplies & Materials	-		
1,634	-	-	Total Requirements:	-		
-	(6,000)	-	Total 954:	-		

955 - Menstrual Dignity Act (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
11,070	18,702	-	3299 - Other Restricted Grants-In-Aid	-		
11,070	18,702	-	Total Resources:	-		
			Requirements			
			<u>1288 - CHARTER SCHOOLS</u>			
1,085	1,457	-	0360 - Charter School Payments	-		
			<u>2542 - CARE AND UPKEEP OF BUILDINGS SERVICES</u>			
9,985	17,244	-	0410 - Consumable Supplies & Materials	-		
11,070	18,702	-	Total Requirements:	-		
-	-	-	Total 955:	-		

998 - Farm to School Competitive (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
17,200	-	-	3299 - Other Restricted Grants-In-Aid	-		
17,200	-	-	Total Resources:	-		
			Requirements			
			<u>3100 - FOOD SERVICES</u>			
17,200	-	-	0450 - Food	-		
17,200	-	-	Total Requirements:	-		
-	-	-	Total 998:	-		

999 - PERS Reserve (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
1,213,936	-	-	3199 - Other Unrestricted Grants-In-Aid	-		
154,000	154,000	-	5200 - Interfund Transfers	-		
1,575,000	2,813,756	-	5400 - Resources - Beginning Fund Balance	-		
2,942,936	2,967,756	-	Total 0000:	-		
2,942,936	2,967,756	-	Total Resources:	-		
			Requirements			
			<u>2700 - SUPPLEMENTAL RETIREMENT PROGRAM</u>			
120,000	108,000	-	0116 - Stipend - Supplemental Retirement	-		
9,180	8,262	-	0220 - Social Security Administration	-		
129,180	116,262	-	Total 2700:	-		
129,180	116,262	-	Total Requirements:	-		
(2,813,756)	(2,851,494)	-	Total 999:	-		
(7,611,050)	(7,751,872)	-	Total Funds Special Revenue Funds:	-	116.81	

998 - Farm to School Competitive (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
17,200	-	-	3299 - Other Restricted Grants-In-Aid	-		
17,200	-	-	Total Resources:	-		
			Requirements			
			<u>3100 - FOOD SERVICES</u>			
17,200	-	-	0450 - Food	-		
17,200	-	-	Total Requirements:	-		
-	-	-	Total 998:	-		

999 - PERS Reserve (HISTORY)

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	Special Revenue Funds	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$ FTE	\$ FTE	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - DISTRICT OFFICE</u>			
1,213,936	-	-	3199 - Other Unrestricted Grants-In-Aid	-		
154,000	154,000	-	5200 - Interfund Transfers	-		
1,575,000	2,813,756	-	5400 - Resources - Beginning Fund Balance	-		
2,942,936	2,967,756	-	Total 0000:	-		
2,942,936	2,967,756	-	Total Resources:	-		
			Requirements			
			<u>2700 - SUPPLEMENTAL RETIREMENT PROGRAM</u>			
120,000	108,000	-	0116 - Stipend - Supplemental Retirement	-		
9,180	8,262	-	0220 - Social Security Administration	-		
129,180	116,262	-	Total 2700:	-		
129,180	116,262	-	Total Requirements:	-		
(2,813,756)	(2,851,494)	-	Total 999:	-		
(7,611,050)	(7,751,872)	-	Total Funds Special Revenue Funds:	-	116.81	



Artwork by Pioneer 3rd Grader

Debt Service Funds

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

Debt Service Funds

Lebanon Community School District

Total: \$5,123,548

300 - Debt Service Funds

Total: \$4,900,000

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

311 - QSCB
Total: \$223,548

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



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Enterprise Funds

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

Vocational House Fund

Lebanon Community School District

Total: \$1,450,000

530 - Vocational House

Total: \$1,450,000

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

(1,157,191)	(1,157,191)	-	Total Funds Vocational House Fund:	-		
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Internal Service Funds

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

Internal Service Funds

Lebanon Community School District

Total: \$250,000

601 - Insurance Fund

Total: \$250,000

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Internal Service Funds	2025/26 Proposed		2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
						Resources				
						<u>000 - DISTRICT OFFICE</u>				
						5200 - Interfund Transfers				
						5400 - Resources - Beginning Fund Balance				
						Total 000:				
						Total Resources:				
						Requirements				
						<u>2329 - OTHER EXECUTIVE ADMINISTRATION SERVICES</u>				
						397 - Claims Administration				
						<u>6110 - OPERATING CONTINGENCY</u>				
						810 - Planned Reserve				
						Total Requirements:				
						Total 601:				
(232,512)		(192,871)		-			-			
(232,512)		(192,871)		-		Total Funds Internal Service Funds:	-			

Trust and Agency Funds

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

Trust & Agency Funds
Lebanon Community School District

701 - District Office Hospitality Fund

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

Budget Recap

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

Total Budget Revenues

Lebanon Community School District

Total: \$94,687,998

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

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2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Total Budget Revenues	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	\$	\$
20,423		8,034		-		278 - Title III - ELL Consortium (HISTORY)	-		
1,504,650		1,283,581		1,220,000		279 - Student Activity Fund	1,300,000		
2,242		-		-		281 - YST-Linn County Safe Schools Project (HISTORY)	-		
1,490		-		-		282 - Teen Parenting Grant	-		
-		-		75,000		283 - Miscellaneous Mini Grants	75,000		
-		-		59,811		284 - Welcome Center / Kids In Need	31,706		
603,324		684,865		715,000		286 - Athletics - HS & MS	790,000		
45,054		45,054		-		287 - DHS Integration Project	-		
1,119,158		-		-		289 - High School Success (HISTORY)	-		
41,466		25,172		50,000		290 - CTE Revitalization	50,000		
14,298		12,632		-		292 - Breakfast After the Bell	14,000		
69,755		72,738		85,000		293 - Perkins Grant	90,000		
-		10,257		27,227		294 - HB 2444-OR FFA Summer Teacher Contracts	29,473		
55,682		23,479		-		295 - Band - Music Replacement (HISTORY)	-		
-		-		-		296 - Farm to CNP Education	50,000		
36,680		39,652		45,000		297 - Fresh Fruits & Vegetables	45,000		
34,545		34,664		50,000		298 - Farm to CNP Base	50,000		
3,919,242		4,198,898		3,770,641		299 - Nutrition Services	3,496,161		
4,451,523		4,581,605		4,750,000		300 - Debt Service Funds	4,900,000		
255,060		292,167		233,620		311 - QSCB	223,548		
1,653,167		1,157,191		1,150,000		530 - Vocational House	1,450,000		
240,782		232,512		390,000		601 - Insurance Fund	250,000		
3,369		3,169		2,200		701 - District Office Hospitality Fund	-		
383,674		1,938,915		-		902 - ESSER II (HISTORY)	-		
764,775		5,001,739		-		903 - ESSER III (HISTORY)	-		
553,561		-		-		904 - Summer Learning Grants (HISTORY)	-		
42,533		-		-		906 - Emergency Connectivity Fund (HISTORY)	-		
13,630		40,093		-		907 - ARP-HCY II (HISTORY)	-		
12,113		11,110		-		951 - Early Indicator and Intervention Systems (HISTORY)	-		
529,437		-		-		952 - Staff Retention Grant HB4030 (HISTORY)	-		
36,821		33,977		-		953 - Welcome Center / Kids In Need (HISTORY)	-		
1,634		6,000		-		954 - Siletz Tribe Grant (HISTORY)	-		
11,070		18,702		-		955 - Menstrual Dignity Act (HISTORY)	-		
17,200		-		-		998 - Farm to School Competitive (HISTORY)	-		
2,942,936		2,967,756		-		999 - PERS Reserve (HISTORY)	-		
83,691,252		93,631,815		91,306,989		Total:	94,687,998		

Total Budget Expenditures

Lebanon Community School District

Total: \$94,687,998

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

Continued on Next Page...

2022/23 Actuals		2023/24 Actuals		2024/25 Adopted		Total Budget Expenditures	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$
896,846		648,185		1,220,000		279 - Student Activity Fund	1,300,000		
2,242		-		-		281 - YST-Linn County Safe Schools Project (HISTORY)	-		
-		-		75,000		283 - Miscellaneous Mini Grants	75,000		
-		-		59,811		284 - Welcome Center / Kids In Need	31,706		
580,652	0.50	680,114	0.50	715,000	0.50	286 - Athletics - HS & MS	790,000	0.50	
1,119,158	11.75	-		-		289 - High School Success (HISTORY)	-		
41,466		25,172		50,000		290 - CTE Revitalization	50,000		
14,298		12,632		-		292 - Breakfast After the Bell	14,000		
69,755		72,738		85,000		293 - Perkins Grant	90,000		
-		10,257		27,227		294 - HB 2444-OR FFA Summer Teacher Contracts	29,473		
20,111		23,479		-		295 - Band - Music Replacement (HISTORY)	-		
-		-		-		296 - Farm to CNP Education	50,000		
36,004		39,652		45,000		297 - Fresh Fruits & Vegetables	45,000		
34,545		34,664		50,000		298 - Farm to CNP Base	50,000		
2,309,333	22.36	2,626,053	28.72	3,770,641	29.23	299 - Nutrition Services	3,496,161	29.16	
4,039,994		4,150,325		4,750,000		300 - Debt Service Funds	4,900,000		
255,060		223,548		233,620		311 - QSCB	223,548		
495,976		-		1,150,000		530 - Vocational House	1,450,000		
8,270		39,641		390,000		601 - Insurance Fund	250,000		
261		969		2,200		701 - District Office Hospitality Fund	-		
383,674		1,938,915		-		902 - ESSER II (HISTORY)	-		
764,775	7.56	5,001,739		-		903 - ESSER III (HISTORY)	-		
553,561		-		-		904 - Summer Learning Grants (HISTORY)	-		
42,533		-		-		906 - Emergency Connectivity Fund (HISTORY)	-		
13,630		40,093		-		907 - ARP-HCY II (HISTORY)	-		
12,113		11,110		-		951 - Early Indicator and Intervention Systems (HISTORY)	-		
529,437		-		-		952 - Staff Retention Grant HB4030 (HISTORY)	-		
7,860		5,929		-		953 - Welcome Center / Kids In Need (HISTORY)	-		
1,634		-		-		954 - Siletz Tribe Grant (HISTORY)	-		
11,070		18,702		-		955 - Menstrual Dignity Act (HISTORY)	-		
17,200		-		-		998 - Farm to School Competitive (HISTORY)	-		
129,180		116,262		-		999 - PERS Reserve (HISTORY)	-		
68,128,277	582.10	74,740,615	523.89	91,306,989	577.11	Total:	94,687,998	578.56	



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NOTICE OF BUDGET COMMITTEE MEETING #1

April 24, 2025

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

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

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

Future Budget Committee meetings will be held:

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

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

NOTICE OF BUDGET COMMITTEE MEETING #1
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4/24 COL-OR-100950

CORVALLIS
Gazette-Times
ALBANY
Democrat-Herald

AFFIDAVIT OF PUBLICATION

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

State of Florida, County of Broward, ss:

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

PUBLICATION DATES:

Apr. 24, 2025

NOTICE ID: ujshKLpvqvZfdCZoSFfl

PUBLISHER ID: COL-OR-100950

NOTICE NAME: 2025-26 Notice of Budget Committee Meeting #1

Publication Fee: \$323.08

Ankit Sachdeva

(Signed)



VERIFICATION

State of Florida
County of Broward

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

S. Smith

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF BUDGET COMMITTEE MEETING #2

May 1, 2025

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

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

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

NOTICE OF BUDGET COMMITTEE MEETING #2

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

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

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5/1 COL-OR-101017

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **Gazette Times - Democrat Herald** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(541) 926-2211**.

Notice ID: uvNB4mlBvidqnDiPlsTH | **Proof Updated: Apr. 15, 2025 at 02:42pm PDT**
 Notice Name: Notice of Budget Committee Meeting #2 | Publisher ID: COL-OR-101017

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER	FILING FOR
Kim Burbach	Gazette Times - Democrat
kim.burbach@lebanon.k12.or.us	Herald
(541) 451-8485	

Columns Wide:	2	Ad Class: Legals
Total Column Inches:	4.18	
Number of Lines:	20	

05/01/2025: General Legal Notice	203.72
Publish Fee	20.00

Subtotal	\$223.72
Tax	\$0.00
Processing Fee	\$0.00
Total	\$223.72